Article

SciPap
scientific papers

Scientific Papers of the University of Pardubice, Series D: Faculty of Economics and Administration 2024, 31(2), 1696.

DOI: 10.46585/sp31021696
editorial.upce.cz/SciPap

The Framework for System Trust's Effect on the Organizational Commitment in the Jordanian Public Sector. Taking into Consideration the Role of the Timeliness Factor

Alia Majed Khalaf *

Malaysia Terengganu University, Department of Accounting and Finance, Malaysia

Wan Nursyahida Binti Wan Ismail *

Malaysia Terengganu University, Department of Accounting and Finance, Malaysia

Ahmad Marei

Middle East University, Faculty of Business, Jordan

Mohammed W.A. Saleh

Palestine Technical University-Khadoorie, Department of Accounting and Auditing, Palestine

Marwan Mansour

Amman Arab University, Business Faculty, Jordan

Abstract

The Study's purpose was to examine how the System Trust framework affected organizational commitment in the Jordanian public sector while accounting for the timeliness issue. To collect data and accomplish the objectives of the study, a quantitative technique was adopted. Specifically, the data was gathered via a survey tool from 260 internal auditors and accountants working for 14 public organizations in Jordan. Following the desired responses, the Partial Least Square Structural Equation Model (PLS-SEM) was used to assess the primary data. The results demonstrated that OC is positively influenced by AIS reliability factors through a fresh contribution. The impact of System Trust on the strategic management process, company sustainability, and public sector confidence in Jordan has been significant. The theory that explains the relationship between variables is the resource-based theory. Future research can build on these results and be focused on other national and cultural conditions. The research confirms that management must realize how essential it is to adopt the System Trust's principles for ensuring the reliability of AIS within their organizations and are aware of which of these standards is appropriate for their sector and size as well as how it affects OC. Jordanians will be provided with the best services.

Keywords

AIS Reliability, System Trust, Timeliness, Organizational Commitment (OC), Jordanian Public Sector, PLS-SEM

JEL Classification

M15

Introduction

In the business world, there is a lengthy history of manipulation, fraud, infractions, bribes, and other abuses. These are common, costly, complicated, and damaging to all those who are associated with them. A few chosen examples include AT&T (2022), Fin Techs (2016), Hyundai Capital America (2022), Steinhoff (2017), Wire Card (2020), and other industry giants with solid market reputations and consistent yearly financial reporting. However, every one of them fell prey to either unethical and unprofessional actions or auditing errors. (Jarah et al., 2022; Cole et al., 2021).

Jordan's economy, like with many other developing cultures, has suffered greatly from the global financial crises of the last two decades, according to recent World Bank reports. Jordan, a developing nation in the Middle East, is plagued by slow economic growth, few revenue streams, and a heavy reliance on outside financial aid. This is

Corresponding authors:
Alia Khalaf, Malaysia Terengganu University, Department of Accounting and Finance, Malaysia
Email: goldenyahoo@gmail.com

demonstrated by high rates of poverty, sluggish economic growth, poor living quality, structural unemployment, insufficient public services, a significant amount of public debt, and a substantial budget deficit (Alghizzawi and Masruki, 2020; Alsharari and Youssef, 2017; Saleh et al., 2022). In emerging nations, the global financial crisis affects both the public and private sectors. If not stopped and identified, misappropriation of public funds can damage the reputation of an organization or the economy of a country.

The objective of the reliable AIS as demonstrated by earlier research (Ghaffar et al., 2019; Al-Okaily et al., 2020) as a tactical instrument to support decision-making, combat corruption, help the organization as a whole achieve its goals and strategy, and improve corporate performance (Mansour et al., 2020; Marei, 2023). The problem concerning this research is that a large number of experts and financial analysts believe that the root cause of global financial scandals is businesses' ignorance of the vital role that reliable AIS plays in addition to unethical and unprofessional behaviour, especially when it comes to the involvement of well-known businesses from the USA and Europe. As a result, the ongoing financial scandals will have far-reaching effects, serving as a reminder to organizations to always commit to the greatest levels of professionalism, ethics, and OC, which includes making sure their AIS is reliable (Rashedi & Dargahi, 2019).

However, according to Manurung et al. (2015), workers with OC will wait for business policies and procedures, which can reduce the amount of fraud and mistakes. Also, Tambunan et al. (2019), said that the success of the AIS is impacted by human factors, and it would function more efficiently if OC were also installed. OC offers psychological support to people fulfilling their responsibilities and tasks within the company, assisting them in achieving the intended performance and minimizing breaches and errors. The financial statements will therefore be of the highest quality (Abu Afifa & Saleh, 2023).

In contrast, a type of assurance service called System Trust has been developed to assess and test the degrees of AIS reliability. System Trust evaluates the reliability of the system using a range of relevant standards and criteria that will increase confidence among those involved, analyze the effectiveness of the AIS, raise its quality level, lower risk, facilitate decision-making, and identify fraud. According to AICPA and CICA, the five elements of a reliable framework in system trust are availability, integrity, security, confidentiality, and privacy (Khalaf et al., 2023; Shawabkah et al., 2022).

On the other hand; no study has been conducted before examining AIS reliability variables (System Trust Framework) with novel contributions in this area. This study differs from other studies with innovative construct of timeliness. It is the degree of updating the information. Timeliness allows senior management to quickly detect any potential risks to the system or organization. Timeliness increases the relevance of accounting information (Mohsin et al., 2022). Also (Qatawneh & Bader, 2020) declared timeliness is one of the features of an AIS quality system that when combined with System Trust (AIS reliability factors) affects an organization's performance.

Despite the significance of System Trust, the majority of the work has focused primarily on the general function of AIS while ignoring the reliability and effectiveness of AIS. Furthermore, there is a lack of information regarding the accurate ways in which reliable AIS can identify company performance to foster sustainability and commercial confidence (Harb, 2020). This study's contribution arises from its selection of the System Trust framework and how it affects OC in light of a novel variable in the public sector. This has been suggested and recommended by (Shawabkah et al., 2022; Al-Matari et al., 2022) who claimed that there were not many studies on the reliable AIS linked to company performance. Moreover, there has been an urge for more studies to examine subjects linked to System Trust services across industries and contexts. (Shawabkah et al., 2022; Al-Okaily and Al-Okaily, 2022; Al-Dmour, 2018b; Al-Dmour et al., 2019). Beyond that, developing countries—particularly those in the Middle East—faced a dearth of American and European-based AIS investigations. Developing countries such as Jordan have been unable to issue or publish large amounts of AIS research due to political, economic, social, and legal constraints, as well as a lack of understanding of the critical role that reliable AIS may play in the economic and social growth of third-world countries. It's noted by Al-Okaily et al., (2022); Shawabkah et al., (2022) that this subject of the study is relatively fresh. Furthermore, many of these studies in this sector are conducted at a modest scale and connected to combined research in the domains of engineering, computer science, and business management. They are seldom experimental, usually take the form of reports or descriptive studies, and always take this form. It is now essential to take into account how various AIS can improve human performance and quality. Therefore, the purpose of this article is to close the previously indicated gaps.

It is believed that the important implications of this study will be extremely helpful to decision-makers, specialists, and academic researchers in determining how to operate and grow their organizations. In addition, it would aid in addressing significant national issues in the enormous public sector. The greatest services will be available to Jordanian citizens as a result. The purpose of this study is to add fresh insights to the theoretical understanding of a reliable AIS to encourage moral behaviour among staff members. Practically speaking, the researchers hope that the findings may benefit public organizations by guiding the risks associated with unethical behaviour and the role that system reliability plays in preventing it. The results, which the researchers hope will be beneficial to everybody concerned, will also clarify the idea of System Trust. Furthermore, the part that the System Trust plays in supporting the strategic management process, involves developing and putting into action strategies to help an organization

accomplish its goals and objectives that set it apart from its rivals. Successful use of strategic management could help the public, governmental, and non-profit sectors (Lois et al., 2021).

Below is the organization of the remaining research. The theoretical background and hypothesis will be discussed in the next section followed by the model, study methodology, study results, discussion, conclusion, and lastly, the constraints and potential lines of future investigation.

Theoretical Background and Previous Research

Organizational Commitment Definition and Importance

OC stands out as the primary influence on employee performance. Mathis & Jackson, (2003) define OC as the degree to which employees embrace and support the principles and objectives of the organization, along with their commitment to remaining with the company.

According to Jones (2018), OC is more prevalent among private-sector workers compared to those in the public sector. Jones also argued that incentives, such as salary and fringe benefits, are ineffective in attaining organizational culture goals. Wati et al. (2023) emphasized the significance of OC for performance, asserting that employees with a strong OC are likely to hold a positive outlook and be highly motivated to contribute their best efforts to the organization. Jones (2018) further noted that elevated individual levels of OC are associated with increased job satisfaction, heightened motivation to accomplish tasks, positive attitudes towards corrections, exceptional customer service, and prolonged staff tenure in any organization. Rubino et al. (2017) clarified that a high degree of OC among employees leads to the minimization of violations, errors, and fraud within the company, emphasizing, however, the continued importance of an effective IC system. Meliana (2021) demonstrated that individuals with a robust OC not only believe in but also readily accept organizational goals and values. The commitment of employees, according to Meliana, may serve as an indicator of a company's successful and enduring growth. Terek et al. (2018) asserted that the ethical use of technological systems has the potential to elevate human quality, enhance productivity, and improve overall performance, leading to increased dedication and satisfaction.

AIS Reliability and System Trust

A reliable system is one that operates in a certain time and environment without experiencing any physical mistakes, defects, or malfunctions concerning availability, privacy, integrity, confidentiality, and security. The CICA teams and AICPA utilize this definition. (Al-Dmour et al., 2019). The American Institute of Certified Public Accountants (AICPA) and the Canadian Institute of Chartered Accountants (CICA) have developed a new assurance service called System Trust to support and sustain the reliability of the AIS. It is an assurance service or guarantee carried out by a certified AICPA, and CICA separately assesses AIS's reliability (Asmuni, 2020). The objective is to reduce risks and instill confidence in AIS in particular among those who use and rely on the information system, such as the organization itself, partners, suppliers, or customers, encouraging them to utilize this company's services. This helps the companies make qualified decisions that will help them accomplish their objectives and examine their performance to sustain their competitiveness and market share. (Hazaa and Jogdand, 2020). Also, this study examines AIS reliability variables (System Trust Framework) with timeliness as novel contributions in this area. This innovative construct leads to effective internal auditing, reduces operational risk, and enhances the reliability of financial reporting this will improve a person's commitment to their tasks.

Several researchers have discussed the significant role of a reliable AIS. Al-Dmour (2018a) confirmed that the reliable AIS, which is designed to provide high-quality financial information that is in line with organizational objectives, has a positive significant relationship with business performance based on its adoption of the System Trust framework. Mansour et al.(2017) examined how information technology and reliable systems affect performance; new technology boosts AIS's reliability. (Al-okaily et al., 2017; Mansour et al., 2022; Syaeid, 2019) For the AIS to fulfill its full potential and accomplish organizational goals, it must be able to enhance organizational performance, lower audit risk, encourage job segregation, maintain control over operations, and give policymakers access to relevant data. Mohsin et al. (2022) looked into how AIS users may enhance the organization's decision-making process by having access to enough, reliable, and up-to-date information. Businesses spend money on IT solutions to increase productivity and performance everywhere. Ghaffar et al. (2019) claimed that AIS can help companies—especially SMEs—manage short-term issues and enhance overall performance. Asmuni (2020) found that senior management must establish a far more flexible and comprehensive trust AIS to provide decision-makers with accurate, fast, and up-to-date information. This will have a big impact on worker productivity and OC on AIS.

The Impact of AIS on OC

The integration of information technology into accounting practices has brought about new ethical challenges, thereby exerting a notable influence on the ethical behavior of employees, particularly within the context of AIS. For instance, Imran et al. (2014) highlighted that employees operating under traditional systems often expressed dissatisfaction with their roles, leading to a negative impact on the overall company, marked by reduced loyalty and increased staff turnover. Consequently, it is emphasized that companies should adopt modern technological

systems to enhance employee commitment, decrease workload, reduce job completion time, improve communication, deliver high-quality services, and ensure accuracy. This underscores the idea that user commitment is significantly shaped by technological advancements in accounting practices.

Khalaf et al. (2024) reported that although AIS reliability constructs have a favorable and considerable impact on OC, integrity had the most impact. Meliana (2021) stated that information technology has minimal impact on the reliability of financial statements, and internal control systems are not mandatory for financial accuracy. However, OC significantly influences the reliability of financial reports. Therefore, the implementation of IT requires adequate human resources to be effective. According to Wati et al. (2023), there is a direct link between OC and employee performance. High commitment leads to high performance, while low commitment is associated with poor performance, indicating that employee commitment is a crucial factor in determining job performance.

Dwirandra & Astika (2020) found that individuals utilizing conventional accounting systems have conveyed unfavorable sentiments about their professions, and these attitudes have permeated the entire business organization, resulting in reduced commitment from staff and an increased likelihood of resignations. Terek et al. (2018) emphasized that an information technology system, when combined with other resources and employed ethically, can effectively elevate staff productivity and improve performance, fostering greater commitment and satisfaction among employees.

According to resource-based theory (RBT), employee performance is closely tied to technological preferences, with business resources categorized as internal (e.g., financial, labor, technology) and external (e.g., customers, competitors). Barney (1991) contends that information technology must synergize with both internal and external resources for effective human capital management (Al-Matari et al., 2022). Ibrada et al., (2021) support this perspective, emphasizing the crucial role of an organization's intangible assets in business growth. In the context of this research, AIS is a vital resource positively linked to OC. The successful implementation of AIS is contingent on concurrent application with OC, affirming their direct relationship.

Hypothesis Development

AIS Availability

This term describes the state of the system being fully functional and available during the specific hours outlined in service-level agreements or statements (Greenberg et al., 2012). The authorized users were able to use the system during the designated periods. This permits the business to meet its work demands. According to Jaskólski (2022), ensuring that AIS is available on time enhances decision-making accuracy and unit performance evaluation. In a study by Felski et al. (2014), it was observed that providing employees with additional information can lead to increased feelings of empowerment, ultimately resulting in higher productivity and profitability. The presence of technology encourages individuals to have more confidence in themselves and increases their dedication to the organization. The inclusion of system availability, as noted by Egbe (2020), contributes to the improvement of system reliability. If the system fails, authorized users cannot perform their tasks efficiently. According to Hazaa and Jogdand (2020), having access to the right information is a vital factor in motivating individuals to stay dedicated to their jobs. According to Al-Dmour et al. (2019), ensuring the continuous availability of AIS is crucial in safeguarding businesses, mitigating risks and dangers, and generating valuable, timely, and reliable information to aid in decision-making. Additionally, considering the resource-based view (RBV), the aforementioned information has led to the development of the following hypothesis:

H1: There is a significant positive relationship between the AIS Availability and OC.

AIS Processing Integrity

Refers to the AIS processing being correct, comprehensive, authorized, and timely (Greenberg et al., 2012). If a system completes its intended task without mistakes or unintentional manipulations, processing integrity occurs. Almaliki (2022) said a higher level of business integrity, management weaknesses are less likely to occur. Integrity entails creating a consistent code that all workers must follow. Integrity can aid decision-making while reducing employees' emotional responses and actions. AL-Araji et al. (2023) focused that Integrity and moral values create mutual trust among employees and managers. Integrity offers corrective solutions. Yunis et al. (2021) added integrity as the main principle demanded by audit standards to protect sensitive client information during audit testing this will motivate employees to act stronger. According to Tetteh et al. (2020), integrity, ethical behavior, and their impact on employee commitment continue to be the most important factors in an effective control environment. This has led to the formulation of the following theory:

H2: There is a significant positive relationship between the AIS Integrity factor and OC.

AIS Security

The purpose is to safeguard the AIS from any unauthorized physical or logical access (Greenberg et al., 2012). Maintaining a high system security level helps mitigate the potential dangers and risks posed by unethical data usage. Kilani (2020) emphasizes the importance of security as a crucial tool in comprehending technological risks and uncovering electronic assaults that may jeopardize business interests. The adoption of information security

measures contributes to the cultivation of honesty and positive personal attitudes within a business organization. In their study, Cole et al. (2021) outlined the factors that influence the level of security in AIS, such as the size of the accounting organization, the extent of computer usage, and the type of software used. Users' performance is influenced by those factors. According to Hazaa and Jogdand (2020), security protocols are put in place to prevent and identify errors and abnormalities that occur because of unauthorized system entry. Security is primarily a matter of management rather than technology. In light of the global financial scandals, Al-Hosban (2021) advises that the OC should prioritize the maintenance of the highest accounting standards to ensure the security of AIS. Taking into consideration these arguments, this study puts forth the hypothesis that:

H3: There is a significant positive relationship between AIS security and OC.

AIS Confidentiality

This relates to the system's capability to maintain the security of important data. To safeguard sensitive and exclusive information, the organization will implement a set of regulations (Greenberg et al., 2012). The new developments in cloud computing technologies, as discussed by Alshawabkeh et al. (2022), have resulted in improved confidentiality, privacy, and security. Enhancing the quality of audits and accurately predicting business performance. To ensure job security, Franca & Doherty (2020) emphasized the importance of labeling information as "confidential" to minimize the chances of it being revealed and to encourage employees to be more proactive. According to Kanaan et al. (2023), the e-government is responsible for managing and disclosing sensitive information, including personal and national confidential data, to the public. Consequently, the growth of e-government relies heavily on ensuring security, privacy, and confidentiality to establish public trust. According to Al-Hosban (2021), the performance of companies is influenced by investments in information confidentiality and security. The hypothesis formulated is based on the information provided above.

H4: There is a significant positive relationship between the AIS confidentiality factor and OC.

AIS Privacy

The responsibilities and duties of individuals and businesses concerning the handling, usage, storage, sharing, and elimination of personal data (Greenberg et al., 2012). Personal information encompasses all data that has the potential to identify an individual, either directly or indirectly. According to Kanaan et al. (2023), ensuring the protection of personal information is crucial when users use online e-government services. Privacy is greatly impacted by the storage of personal information in databases. The research conducted by ALshawabkeh et al. (2022) emphasized the role of privacy in facilitating decision-making and enhancing business operations. The authors Yunis et al. (2021) emphasized the use of privacy and security measures by auditors to enhance audit quality and performance. Safeguarding client data is of utmost importance, requiring a strong focus on privacy as well as security. The inclusion of privacy in the management program and plans is emphasized by Al-Dmour (2018b). The consequence of this is the formulation of the following theory.

H5: There is a significant positive relationship between the AIS privacy factor and OC.

AIS Timeliness

Timeliness which is one of the most frequent characteristics of AIS refers to " the availability of required accounting information to the correct person at the right time to take the proper action by the decision-maker (Al-Dmour, 2018). Almaliki (2022) justified the timeliness of the information quality given by the AIS, stating that it assists upper management in carrying out their duties and achieving their objectives. At every stage, this will generate and improve OC. According to Qatawneh and Bader (2020), timeliness along with System Trust (AIS reliability factors) is one component of an AIS quality system that affects a person's performance and commitment to their task. Laksmita & Siswantoro (2019) said that utilizing the prompt reports generated by reliable AIS will improve public companies' performance as well as employees' dedication to those companies. Also Hariyati et al. (2022) declared that employee commitment and engagement rose as automated technologies advanced. Because of this, the reliability of the system is enhanced by AIS's promptness. Positive OC eventually impacts the business's financial performance, so a reliable approach is required to guarantee it. This has led to the following theory:

H6: There is a significant positive relationship between the AIS timeliness factor and OC.

Research Model

Based on works by Al-Dmour et al. (2018), Shawabkah et al. (2022), and Meliana (2021), this study proposes the conceptual framework in Figure 1. with fresh contributions in this domain. The hypothesized relationships are indicated by the direct arrows that lead from the AIS to the OC. The study concluded that using the advanced System Trust framework contributing to OC upgrades supports the decision-making process, achieves business objectives, and reduces risk. The conceptual model was created as a result of increasing public sector commitment.

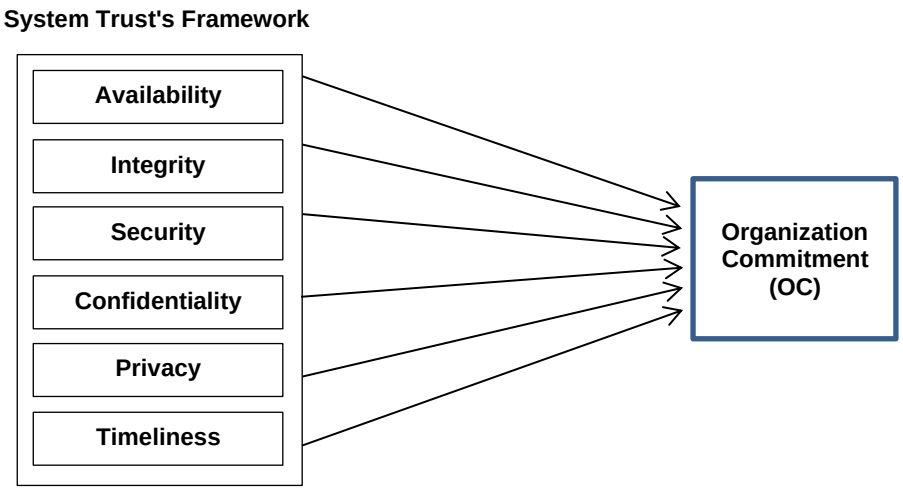

Fig. 1. Study Conceptual Framework.

Methodology

Data Collection, Sampling, and Measurements

The main objective of this study focuses on exploring the impact of the System Trust framework on OC in the Jordanian public service, considering the importance of timeliness as a new contribution to the robust System Trust model. A quantitative technique is employed in this investigation. The information was gathered from 14 Jordanian public organizations' internal auditors and accountants. Access to the relevant information, the ability to assess it, and familiarity with producing AIS reports are requirements for accountants and internal auditors. The data were gathered within 10 weeks. The intended respondents were given a brief description of the study's objectives and guarantees about the confidentiality of their responses before the collection of the required data. The suggestions made by Krejcie and Morgan (1970) were taken into account while determining the appropriate sample size for the given population. A total of 260 participants accepted to complete the questionnaire, making up the sample size. A stratified random sample method is employed. While the researcher was present, the respondents submitted the surveys. The questionnaire was also administered by a trained experienced researcher who was aware of the objectives of the study to collect data more rapidly and within the allotted time. After evaluation, 250 questionnaires were completed; 10 of them were deemed invalid. Simplified language was used in the questionnaire so that participants were able to comprehend it.

Table 1. Distribution of factors.

Study Variables	Items #
Availability	9
Integrity	8
Security	9
Confidentiality	7
Privacy	6
Timeliness	4
OC	11
Total	54

The combination of these items was based on previous research that confirmed and supported their adequate reliability. Additionally, a small adjustment was made to ensure that they were suitable for the public sector setting. AIS reliability which is comprised of six dimensions was measured through 54 items' scale that was previously tested by Al-Dmour (2018b), whereas OC was evaluated via 11 items tested by (Mowday et al., 1979). Five-point Likert scale was employed (1 being strongly disagreed and 5 strongly agree). Five academic experts were shown the created questionnaire to make sure it was clear and had valid content. A few adjustments had been made in reaction to their recommendations. Next, a PLS-SEM analysis was performed to determine the measurement scales' validity and reliability. This analysis was also used to evaluate the suggested hypotheses. The survey was divided into 8 main sections. The questionnaire consisted of the following sections: Section A examined demographic information; Section B assessed the 6 AIS reliability factors; and Section C evaluated the OC variable. Refer (Table 1, Table 2).

Table 2. Demographic data.

Demographic data	Number	Percentage
Gender		
Male (X)	184	73.60%
Female(Y)	66	26.40%
Age		
under 30	23	09.20%
30-39	76	30.40%
40-49	99	39.60%
50 and above	52	20.80%
Qualification		
Diploma	76	30.40%
Bachelor Degree	121	48.40%
Master Degree	50	20.00%
Ph.D. Degree	3	01.20%
Employee Position		
Manager	18	07.20%
Senior	88	35.20%
Accountant	137	54.80%
Others	7	02.80%
Job Experience		
under 5 years	26	10.40%
5-10	96	38.40%
11-15	84	33.60%
Over 15 years	44	17.60%

Data Analysis and Results

This study assessed the issue of common method biases in the data before conducting a thorough analysis of the data. Next, a multivariate analysis using the PLS-SEM technique is performed to look at the research objectives. More specifically, Smart-PLS is used for PLS-SEM two-stage analysis procedures. To assess the validity and reliability of the constructs, the measurement model is estimated, and the structural model is analyzed to assess the hypotheses set up between the model variables.

Common Method Bias

Furthermore, to evaluate CMV, a full collinearity test, as suggested by Kock (2015) was also conducted. The typical method bias problem in SEM-related research is often caused by the measurement technique used, as it can influence the responses and result in indicators sharing some common variation. As a result, to determine the complete collinearity coefficients, a random variable was generated through SPSS. This variable was subsequently employed as the dependent variable in the regression model, with all latent variables of this study acting as independent variables. Based on the information provided in Table 3, it can be concluded that all the full collinearity VIF values are below the threshold of 5 as defined by Kock (2015). Therefore, it has been demonstrated that the model is not afflicted by CMV issues.

Table 3. Full-Collinearity.

Model	Availability	Security	Integrity	Privacy	Confidentiality	Timeliness	OC
Collinearity Statistics -VIF	1.110	1.142	1.367	1.237	1.176	1.685	2.169

Descriptive Analysis of the Variables

To comprehend and evaluate the results of social science research, this study combines demographic analysis with descriptive statistics on observed indicators. Descriptive statistics were used to find the maximum, minimum, mean, and standard deviation values for each indicator.

Every questionnaire item was evaluated using a five-point Likert scale in addition to the demographic data. Specifically, responses were collected for seven latent components (availability, integrity, security, confidentiality, privacy, and timeliness) that encompass six AIS dimensions and one OC build, too. Using SPSS software, the means and standard deviations of the observed variables were determined for the current study. The results of the

descriptive analysis are shown in Table 4, which comes after the overall results. The mean of the variables (privacy, timeliness, availability, and security) is greater than the average of 3.

Table 4. Descriptive Statistics.

Variables	Mean	Std. Dev
AIS availability	3.02	0.847
AIS integrity	2.99	0.898
AIS security	3.02	0.775
AIS confidentiality	2.98	0.826
AIS privacy	3.06	0.897
AIS timeliness	3.14	0.812
OC	2.93	1.362

Measurement Model

The initial focus of this study was to assess the reliability and validity of the measurements by evaluating the measurement model. Specifically, this research assessed the internal consistency of the measures to establish their reliability, while also evaluating convergent and discriminant validities to ensure the measures' validity. The initial phase of this study involved conducting reliability tests to assess the internal consistency of the constructs. This study focused specifically on examining the loadings and internal consistency of the indicators to establish the validity of the constructs. The measurement model results in Table 5 show that all the observed variables have satisfactory outer loading levels, ranging from 0.686 to 0.922, suggesting reliable items (Byrne, 2016). At this stage, we eliminated one component of the AIS security framework due to decreased usage. The initial assessment focuses on internal consistency and reliability, which is measured at 0.430. The internal consistency of the test was evaluated using Cronbach's alpha along with the Composite Reliability Index. As stated in Table 5, the Cronbach alpha values for the constructs range from 0.787 to 0.979, surpassing the minimum threshold of 0.70 suggested by Hair et al. (2014)

The use of Cronbach's Alpha as a tool to assess reliability has been criticized. It is argued that Cronbach Alpha values underestimate actual reliability (Hair. et al., 2017). As a result of this flaw, McNeish (2018) proposed the Composite Reliability Index as a substitute reliability test, which is considered a more accurate measure that can assess whether or not the specific indicators are adequate for representing the various structures. For appropriate internal consistency, the composite reliability should be greater than 0.70 (Hair et al., 2014). Table 5 demonstrates that the composite reliability for each group of data was greater than the minimum cut-off value of 0.70, with a range of 0.862 to 0.981. These findings prove and support that the required level of construct reliability has been achieved in the measurement model. The concept of convergent validity assesses the degree to which individual items correspond with the latent factors they are meant to measure (Urbach & Ahlemann, 2010). The calculation of the Average Variance Extracted (AVE) is employed by the PLS algorithm in Smart PLS software for assessing convergent validity. The establishment of a threshold occurs when the AVE value exceeds 0.5, implying that it accounts for at least 50% variance in the assigned indicators. According to Table 5, the AVE values for each construct are above the required threshold of 0.5. Among the AVE measures, the lowest score is for AIS confidentiality (0.536), followed by AIS security (0.541), AIS availability (0.547), AIS privacy (0.584), AIS integrity (0.598), and Timeliness (0.610). Additionally, OC shows a higher AVE of 0.827, explaining more than 80% of the variation. Thus, the findings indicate that the measurement model showed acceptable convergent validity.

Subsequently, the present study assessed the discriminant validity of the proposed model. The term "discriminant validity" describes the degree to which items can effectively differentiate between distinct constructs or measure multiple concepts. Researchers assess the validity by examining the correlations among the potentially coinciding measurements (Hong et al., 2018).In this study, we employed the HTMT technique to assess the level of discriminant validity in the model. The metric known as HTMT (Hair. et al., 2017) refers to the ratio of between-trait correlations to within-trait correlations. In case the HTMT value surpasses 0.85 (Henseler et al., 2015), it signifies issues related to discriminant validity. The PLS algorithm results, specifically Table 6, demonstrate that none of the individual constructs violate the HTMT threshold level, thus confirming the achievement of construct validity in the measurement model.

The results of the measurement model analysis suggest that the HTMT values align with the established threshold of 0.85, indicating sound evidence for discriminant validity. In a broader sense, the assessment of the measurement model determines whether the model used in this study fulfills the reliability and validity criteria for all constructs. As a result, the information can examine the hypothesized relationships.

Table 5. Measurement Model.

Constructs	Items	Indicator Reliability Outer Loadings>0.5	Internal Consistency Cronbach Alpha > 0.7	Composite Reliability >0.6	Convergent Val. AVE > 0.5
AIS availability	1	0.699	0.897	0.916	0.547
	2	0.739			
	3	0.727			
	4	0.784			
	5	0.730			
	6	0.716			
	7	0.726			
	8	0.767			
	9	0.765			
AIS integrity	1	0.774	0.904	0.922	0.598
	2	0.760			
	3	0.769			
	4	0.754			
	5	0.806			
	6	0.794			
	7	0.791			
	8	0.737			
AIS security	1	0.718	0.895	0.914	0.541
	2	0.743			
	3	0.709			
	4	0.688			
	5	0.807			
	6	0.758			
	7	0.767			
	8	0.707			
	9	0.716			
AIS confidentiality	1	0.735	0.856	0.890	0.536
	2	0.739			
	3	0.788			
	4	0.692			
	5	0.732			
	6	0.748			
	7	0.686			
AIS privacy	1	0.772	0.859	0.894	0.584
	2	0.770			
	3	0.742			
	4	0.772			
	5	0.750			
	6	0.780			
Timeliness	1	0.761	.787	.862	.610
	2	0.813			
	3	0.743			
	4	0.806			
OC	1	0.922	0.979	0.981	0.827
	2	0.918			
	3	0.913			
	4	0.907			
	5	0.909			
	6	0.903			
	7	0.914			
	8	0.899			
	9	0.897			
	10	0.909			
	11	0.910			

Table 6. HTMT results.

Study Variables	AIS Availability	AIS Confidentiality	AIS Integrity	AIS Privacy	AIS Security	Timeliness	OC
AIS Availability							
AIS Confidentiality	0.151						
AIS Integrity	0.190	0.107					
AIS Privacy	0.161	0.161	0.128				
AIS Security	0.129	0.102	0.195	0.153			
AIS timeliness	0.132	0.118	0.273	0.306	0.097		
OC	0.227	0.229	0.417	0.235	0.249	.277	

Structural Model

After proving the reliability and validity of the measurement model, the analysis was carried out further by evaluating the structural model to examine hypothesized relationships. The structural model is evaluated specifically by looking at collinearity problems, path coefficients, significance level, effect magnitude, and goodness of fit. The results for each path relationship in the model are produced using the bootstrapping approach to test the hypotheses, as given in Table 7. Creating a bootstrap sample and obtaining standard errors for hypothesis testing through repeated random sampling with replacement from the original sample is known as bootstrapping in PLS (Hair et al., 2014). Chin (1998) proposed executing bootstrapping with 1000 resamples when it came to the quantity of resamples. This investigation takes into account a total of six construct-specific relationships. T-statistics are produced for all paths using the Smart PLS bootstrapping method to assess the significance level. One-tailed test, 0.05 significance level, and 5,000 subsamples are used in the settings for the bootstrapping. For the one-tailed test, the critical values for a significance level of 1% (p-value 0.01), 5% (p-value 0.05), and 10% (p-value 0.1) are 2.33, 1.645, and 1.28, respectively (Ramayah et al., 2018).

The results in Table 7 indicate that the value of the path coefficients has a standardized value roughly between +1 and -1 (values from 0.126 to 0.318). Results indicate a stronger relationship when estimated paths are close to +1 and weaker when they are near zero (Hair et al., 2017). The results notably indicate that AIS availability ($\beta = 0.15$, $t = 2.789$, $p < 0.01$), AIS integrity ($\beta = 0.318$, $t = 6.158$, $p < 0.01$), AIS security ($\beta = 0.158$, $t = 2.991$, $p<0.01$) AIS confidentiality ($\beta = 0.271$, $t = 5.655$ $p < 0.01$), AIS privacy ($\beta = 0.133$, $t = 2.396$, $p<0.01$), and AIS timeliness($\beta = 0.126$, $t = 2.315$, $p<0.01$) have a significant and positive relationship with OC at 1% level. These results show the significant direct impact of AIS reliability factors on OC. Additionally. Further evidence that the AIS reliability factors account for a 31.9% variation in the OC comes from the R-square value of 0.319.

Table 7. Structural Model Results.

#	Model Relationships	β	LL	UL	S. E	T-Value	Sig	R^2	F^2	VIF
1	Availability -> OC	0.150	0.063	0.242	0.054	2.789	0.003		0.031	1.062
2	Integrity -> OC	0.318	0.23	0.401	0.052	6.158	0.000		0.133	1.112
3	Security -> OC	0.158	0.077	0.250	0.053	2.991	0.001		0.035	1.055
4	Confidentiality> OC	0.271	0.200	0.354	0.048	5.655	0.000		0.106	1.020
5	Privacy -> OC	0.133	0.043	0.223	0.056	2.396	0.008		0.024	1.098
6	Timeliness -> OC	0.126	0.036	0.216	0.054	2.315	0.000	0.319	0.021	1.118

In particular, a comparison of the R^2 values between the model that includes AIS timeliness and the model that does not was carried out. When timeliness is integrated, the model performs significantly better, as shown by the R^2 values in Table 8, which increase the R^2 value from 0.289 to 0.319. According to the findings, the model's coefficient of determination increases by 3% when timeliness is included.

Table 8. R-Square of the Endogenous Latent Variables and comparison with and without timeliness.

Constructs Relation	R^2	Results
AIS → OC Sys Trust with timeliness	31.9%	Substantial
AIS → OC Sys Trust without timeliness	28.9%	Substantial

Discussion

The purpose of this study is to examine how well the Jordanian public sector uses the reliability of the AIS process by utilizing the System Trust framework on the OC considering the importance of the timeliness factor. The OC was the endogenous variable in the study model, while exogenous variables include availability, integrity, secrecy, confidentiality, privacy, and timeliness.

The findings confirmed that AIS reliability six factors have a positive and significant impact on OC. In-depth statistical findings indicate that, on average, integrity is the most applied concept with the highest T-value. (table 7). In addition, as detailed in Table 8, demonstrates a significant improvement in the model's performance when timeliness is integrated. As stated by Laksmita et al. (2019), utilizing timely reports generated by reliable AIS will improve public organizations' performance as well as the commitment of staff to those organizations. The system's timeliness plays a major role in enhancing employee performance (Saleh et al., 2021).

This study's findings are consistent with previous research, suggesting that the reliability factors of AIS play a significant role in influencing OC. The presence of integrity and moral values, as shown in the AL-Araji et al. (2023) study, facilitates the establishment of mutual trust. The presence of integrity plays a crucial role in determining the effectiveness of an audit. Al-Zaqeba et al. (2022) discussed the role of blockchain as a key information technology in the accounting sector in their study. By integrating it, cost reductions can be achieved over time by preventing human errors, minimizing the risk of manipulation and fraud through real-time information control, and improving data integrity (Mansour et al., 2023). According to Tetteh et al. (2020), the significance of integrity and ethical behavior in fostering staff commitment is paramount in establishing an effective control environment. The research conducted by Shawabkah et al. (2022) focused on validating AIS components and system quality in Jordanian organizations, to enhance financial and non-financial performance. According to the study, there is a notable statistical connection between company performance and the extent to which security measures ensure integrity, confidentiality privacy, and availability. Availability is the primary focus of the study's findings. A study conducted by Al-Dmour (2018) aimed to examine the impact of the System Trust framework (availability, security, integrity processing, confidentiality, and privacy) on business performance to ensure the reliability of AIS through internal control mechanisms. According to the study, availability has the strongest correlation with business performance. The study establishes that the predictive power of business performance lies in the interconnectedness of all five principles of System Trust. The research conducted by ALshawabkeh et al. (2022) indicates that the adoption of cloud computing technologies leads to privacy, confidentiality, and security issues. Furthermore, the study highlights the importance of the five System Trust criteria and system quality as predictors of business performance and the accuracy of financial reporting. According to Zhen et al. (2019), the inclusion of data security and privacy is imperative for audit organizations seeking to enhance audit quality, promote team dedication, and deliver enhanced value to users of financial statements. The assertion made by Yunis et al. (2021) posits that auditors are increasingly relying on security, privacy, and confidentiality considerations to enhance the effectiveness and quality of their audits. Perkasa & Fardinal's (2021) research arrived at comparable outcomes, validating our conclusions that the protection and confidentiality of financial data are vital measures for evaluating and reporting a commercial company's performance and profitability. Additionally, the results revealed that the control system is influenced positively by confidentiality, availability, and integrity.

Alathamneh (2020) explored the influence of reliable AIS on elevating the standards of the planning process within Jordanian commercial banks. The findings demonstrated a positive relationship between integrity, privacy, confidentiality, security, readiness, and the requirements for strategic planning. Therefore, it is justifiable to assert that the IT infrastructures of the Jordanian government sector, specifically the organizations examined in this study, are present in a satisfactory state and adhere to the functional prerequisites of the System Trust principles and standards.

In contrast, Syaeid (2019) study aims to examine the influence of AIS reliability (security, confidentiality, privacy, integrity, and availability) on the stock prices of Jordanian industrial businesses listed on the Amman stock exchange. The statistical findings demonstrate a significant moral impact across all dimensions, except process integrity. In their study, Al-Okaily et al., (2020) examined the impact of various success factors related to AIS, specifically focusing on system quality, information, services, and training, on the company's overall benefits. The results suggest that system quality factors did not have a significant impact on the organizational benefit. The preceding discourse justified the five hypotheses posited in this paper.

The study's secondary goal was to determine how widely varying the types, sizes, and levels of experience within the government sector are in utilizing the System Trust to evaluate OC. The results showed that there was little variation in the degree of System Trust framework compliance among the public organizations that were examined. This is made clear by the fact that all of the participants in the analysis are public sector accountants and auditors. As such, all of them, regardless of size or experience level, must adjust to the new technological system that reduces labor efforts, speeds job completion, enhances communication, and produces high-quality services. Business commitment will increase as a result. Nonetheless, there were some noteworthy variations, such as the range in the government sector's acceptance of the System's Trust requirements. This could be partially explained

by the fact that various Jordanian public organizations have used the concepts of the System Trust framework to differing degrees of success (services vs. industrial), depending on their sizes and levels of experience.

Conclusion

The purpose of this study is to evaluate the effectiveness of System Trust's framework in supporting OC in the Jordanian government sector, with a focus on the timeliness variable. Therefore, an effective OC in conjunction with a high-quality, reliable AIS model fulfills the goals of the organization as a whole by combating corruption and breaches, directly identifying errors, and ultimately assisting the decision-making process. Six dimensions make up the reliability. AIS features in this study. These dimensions have all been found to be significant OC predictors. The outcome is in line with the findings of many other research projects that were previously mentioned.

Three significant conclusions might be drawn. First, the findings indicated that the System Trust principles were being adopted to a reasonable extent. More specifically, the results indicated that the most frequently used quality was integrity. This could be a result of the various ways that integrity impacts the OC. Integrity requires a moral commitment from each employee. Integrity is a professional quality that requires AIS users to be forthright and truthful. This means that all parties involved must act responsibly and forcefully to expose any fraud or error to produce high-quality audits, which may enhance an employee's performance in the public sector. It was therefore justified that, when handling integrity reports and files that the general public would eventually view, it would be more appropriate to adhere to the integrity standard. Comparing this to other AIS principles between government-owned companies is more appropriate (Sagita and Harindahyani, 2020). Secondly, while the study model on the AIS reliability area now includes a novel contribution, the timeliness issue received more attention in this investigation. This phrase refers to the availability of required accounting data to the appropriate person at the appropriate moment, enabling the decision-maker to make the right choice, meet all business goals, and quickly identify flaws in the financial system. The new contribution construct "timeliness" is thus incorporated into the current study, adding to the robustness of the model (Table 7). According to Qatawneh (2021), the rapid technological advancement that accompanied the development of these systems and the widespread use of the Internet created several risks for AIS assurances, and numerous material and moral losses. The risks associated with placing an automated timely information system (AIS) in a company have the potential to negatively impact the OC and overall performance.

In the end, the service public sector was found to possess a notable edge over other sectors in terms of the degree of implementation of the six System Trust frameworks. This demonstrates that the public services sector uses the System Trust criteria more broadly or gives it higher priority than other sectors. This could be explained by the fact that, compared to other industries, service firms in Jordan tend to be more driven and technology-focused. That is to say, through programs that offer a mix of financial assistance, training, and technical support, donors and international organizations have made a substantial contribution to the financial information systems of developing communities. When it comes to putting the System Trust framework into practice, it makes no difference which government sectors are bigger or have more experience than others, according to (Kanaan et al., 2023). The direct six hypotheses in this paper were supported by the discussion above. These findings imply that additional studies should be done in an alternative context to confirm it.

Limitations and Future Research

Even though this work significantly advanced OC theory and practice as well as AIS reliability, several issues need to be resolved in future studies. First of all, since this study was limited to Jordan, a developing nation, any generalization of the research findings should be done with caution. Future research can be oriented to other countries to confirm the findings and add to the body of literature on this subject. Also, to improve our understanding of the relationship between all study variables, future research could look into whether there are any additional constructs or criteria outside of those examined here that might have an impact on how much the SysTrust principle is used in developing nations. They could also determine whether the same set of SysTrust criteria—or another set—is relevant. Examples of such criteria include those examined in the AIS/IT/IS studies. This study used timeliness variables additional variables can be added here to examine. Additionally, this study used a quantitative research methodology; to better understand how AIS reliability aspects impact business commitment, future research on this topic may employ a mixed method or a qualitative strategy. Lastly, because the data was gathered from Jordanian public sector employees, future research is encouraged to replicate the model in different settings to obtain a deeper comprehension.

Implications

This study focused on the implementation of System Trust upon OC in the Jordanian public sector. Considering the significance of timeliness. The study emphasizes the vital role OC plays in achieving the corporate objective. This is because satisfied staff members have a more optimistic attitude and a reduced rate of turnover, both of which are critical for any business to thrive. Second, while most previous research was conducted in Western cultures, this paper contributes to the theoretical literature on the application of the System Trust framework in developing nations like Jordan and goes deeper into the public sector. This will aid experts and decision-makers

in selecting the best course of action to address national issues in the civil services, sustain their work over the long term, and accomplish the goals they set. Finally, in contrast to earlier numerous studies that focused on AIS generally, this study assessed the impact of the System Trust framework (availability, integrity, confidentiality, security, and privacy) on OC while also considering the role of timeliness factor as a novel contribution added to the System Trust framework. The practical implications of the study demonstrate how AIS reliability can assist organizations in understanding their existing performance and eventually enhancing it in the future.

Additionally, this research highlights the critical role that the System Trust plays in bolstering the strategic management process, which entails creating and executing plans to assist an organization in achieving its goals and objectives that distinguish a business from its competitors.

The public, governmental, and non-profit sectors could all benefit from the successful application of strategic management (Lois et al., 2021).

Acknowledgment

The authors are grateful to the Middle East University, Amman, Jordan for the financial support granted to cover the publication fee of this article.

References

Abu afifa, M., & Saleh, I. (2023). Does Audit Quality Effect Companies Performance. *Ekonomski Pregled*, 74(2), 5–24.

AL-Araji, F. A. A., ALI, K., & Sabri, T. M. (2023). Reflection Of the Integrative Relationship Between Six Sigma Technology Standards and Internal Control Elements According to The Coso Framework on Improving Performance Quality. *Quality - Access to Success*, 24(192).

Al-Dmour. (2018a). the Impact of the Reliability of the Accounting Information System Upon the Business Performance Via the Mediating Role of the Quality of Financial Reporting. *The International Journal of Accounting and Business Society*, 26(1), 78–111. https://doi.org/10.21776/ub.ijabs.2018.26.1.5

Al-Dmour. (2018b). The Impact of the SysTrust's Framework as an Internal Control of AIS Process upon Business Performance via the Mediating Role of Financial Quality Reporting: An Integrated Model. PHD Thesis. https://doi.org/10.21776/ub.ijabs.2018.26.1.5

Al-Dmour, A. H., & Al-Dmour, R. H. (2018). Applying Multiple Linear Regression and Neural Network to Predict Business Performance Using the Reliability of Accounting Information System. *International Journal of Corporate Finance and Accounting*, 5(2), 12–26. https://doi.org/10.4018/ijcfa.2018070102

Al-Dmour, Abood, M., & Al-Dmour. (2019). The implementation of SysTrust principles and criteria for assuring reliability of AIS: empirical study. *International Journal of Accounting and Information Management*, 27(3). https://doi.org/10.1108/IJAIM-05-2017-0067

Al-Hosban, A. A. (2021). The Role of the Internal Auditor in Dealing with the Security and Confidentialiy of Computerized Accounting Information Systems. *International Journal of Management*, 12(2), 601–611. https://doi.org/10.34218/IJM.12.2.2021.059

Al-Matari, A. S., Amiruddin, R., Aziz, K. A., & Al-Sharafi, M. A. (2022). The Impact of Dynamic Accounting Information System on Organizational Resilience: The Mediating Role of Business Processes Capabilities. *Sustainability (Switzerland)*, 14(9), 22. https://doi.org/10.3390/su14094967

Al-Okaily, A., Al-Okaily, M., Shiyyab, F., & Masadah, W. (2020). Accounting information system effectiveness from an organizational perspective. *Management Science Letters*, 10(16).

Al-Okaily, A., Rahman, M. S. A., Al-Okaily, M., Ismail, W. N. S. W., & Ali, A. (2020). Measuring success of accounting information system: Applying the delone and mclean model at the organizational level. *Journal of Theoretical and Applied Information Technology*, 98(14), 2697–2706.

Al-Okaily, M., & Al-Okaily, A. (2022). An empirical assessment of enterprise information systems success in a developing country: the Jordanian experience. *The TQM Journal*, 34(6), 1958-1975.

Al-Okaily, M., Alghazzawi, R., Alkhwaldi, A. F., & Al-Okaily, A. (2022). The effect of digital accounting systems on the decision-making quality in the banking industry sector: a mediated-moderated model. *Global Knowledge, Memory and Communication*, 72(8/9), 882-901. https://doi.org/10.1108/GKMC-01-2022-0015.

Al-Okaily, M. M., Shaari, M., & Rahman, A. (2017). The Impact of Implementing Web-Trust Principles on the Quality of Accounting Information Issued by Jordanian Banks. *Journal of Business and Management*, 19(7), 15–24. https://doi.org/10.9790/487X-1907046170

Al-Zaqeba, M. A. A., Jarah, B. A. F., Ineizeh, N. I., Almatarneh, Z., & Jarrah, M. A. AL. (2022). The effect of management accounting and blockchain technology characteristics on supply chains efficiency. *Uncertain Supply Chain Management*, 10(3), 973–982. https://doi.org/10.5267/j.uscm.2022.2.016

Alathamneh, M. S. (2020). The impact of accounting information systems reliability on enhancing the requirements of planning process at Jordanian commercial banks. *Management Science Letters*, 10(5), 1043–1050. https://doi.org/10.5267/j.msl.2019.11.005

Alghizzawi, M. A., & Masruki, R. (2020). Issues on Public Sector Accounting Reform in Jordan. *Journal of Modern Accounting and Auditing*, 16(3), 130–139. https://doi.org/10.17265/1548-6583/2020.03.003

Almaliki, O. J. (2022). The Effect of Integration , Flexibility , Reliability , Relevance & Timeliness on Internal Audit Effectiveness : A Measurement Model. *Al-Kut University College Journal*, 678, 678–689.

Alsharari, N. M., & Youssef, M. A. E.-A. (2017). Management accounting change and the implementation of gfmis: A Jordanian case study. *Asian Review of Accounting*, 25(2), 242–261. https://doi.org/10.1108/ARA-06-2016-0062

Alshawabkeh, A. M., Abdul Kadir, M. R. Bin, Wan Mohd Nori, W. M. N., & Hassan, H. B. (2022). The Moderating Effect of the Cloud Computing on the Relationship between Accounting Information Systems on the Firms' Performance in Jordan. *WSEAS Transactions on Business and Economics*, 19(May), 1154–1168. https://doi.org/10.37394/23207.2022.19.101

Asmuni, I. (2020). Reliability Implementation of Accounting Information Systems in Improving Small and Medium Enterprises Financial Performance. *Test Engineering and Management*, 83(798), 798–811.

Byrne, B. M. (2016). Structural equation modeling with AMOS.asic concepts, applications and programming. Routledge.

Chin, W. W. (1998). The partial least squares approach to structural equation modeling. Modern methods for business research. Lawrence Erlbaum Associates Publishers.

Cole, R., Johan, S., & Schweizer, D. (2021). Corporate failures: Declines, collapses, and scandals. *The Journal of Corporate Finance*, 67.

Dwirandra, A. A. N. B., & Astika, I. B. P. (2020). Impact of Environmental Uncertainty, Trust and Information Technology on User Behavior of Accounting Information Systems. *Journal of Asian Finance, Economics and Business*, 7(12), 1215–1224. https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.1215

Egbe, S. (2020). Influence of Accounting Information Availability to Management on the Performance of Industrial. International *Journal of Economics, Business and Management Research*, 4(08), 79–94.

Felski, A., Academy, P. N., Jaskolski, K., & Academy, P. N. (2014). Analysis of AIS availability. May, 1–6.

Franca, V., & Doherty, M. (2020). Careless whispers: confidentiality and board-level worker representatives. *Employee Relations*, 42(3), 681–697. https://doi.org/10.1108/ER-03-2019-0146

Ghaffar, A. M., Mokhtar, M. Z., Ismail, W. N. S. W., & Othman, M. R. (2019). Determinant of E-Accounting (EA) Adoption Among Malaysian Maritime SMES. *International Journal of Engineering and Technology*, 8(1.8), 102–105.

Greenberg, R., Li, W., Chen, H., Huang, S. Y., & Chiu, A. (2012). The effect of trust in system reliability on the intention to adopt online accounting systems. *International Journal of Accounting & Information Management*, 20(4), 363–376.

Hair., Hollingsworth., Randolph, & Chong. (2017). An updated and expanded assessment of PLS-SEM in information systems research. *Industrial Management & Data Systems*, 117(3).

Hair, J. J., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. (2014). Partial Least Squares Structural Equation Modeling (Pls-Sem) an Emerging Tool in Business Research. *European Business Review*, 26(6).

Harb, A. S. M. (2020). The effect of internal audit on accounting information technology in the public joint stock pharmaceutical industries in Jordan. *Academy of Accounting and Financial Studies Journal*, 24(1), 1–8.

Hariyati, H., Nuswantara, D. A., Hidayat, R. A., & Putikadea, I. (2022). Management accounting information system and intellectual capital: a way to increase SME's business performance. *Jurnal Siasat Bisnis*, 27(1), 61–75. https://doi.org/10.20885/jsb.vol27.iss1.art5

Hazaa, Y. M. H., & Jogdand, D. A. (2020). Availability of General Control Procedures of the Security of Accounting Information System (AIS): Evidence from Yemen. *Journal of Economic Cooperation and Development*, 41(2), 67–90.

Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A New Criterion for Assessing Discriminant Validity in Variance-based Structural Equation Modeling. *Journal of the Academy of Marketing Science*, 43(1).

Hong, C. C., Ramayah, T., & Subramaniam, C. (2018). The relationship between critical success factors, internal control and safety performance in the Malaysian manufacturing sector. *Safety Science*, 104(January), 179–188. https://doi.org/10.1016/j.ssci.2018.01.002

Ibrada, A. S., Winarningsih, S., & Farida, I. (2021). Organizational commitment and regulation implementation as a key factor for the success of accounting information system. *Journal of Public Affairs*, 22(3), e2501. https://doi.org/10.1002/pa.2501

Imran, M., Maqbool, N., & Shafique, H. (2014). Impact of Technological Advancement on Employee Performance in Banking Sector. *International Journal of Human Resource Studies*, 4(1), 57. https://doi.org/10.5296/ijhrs.v4i1.5229

Jarah, B. A. F., Jarrah, M. A. AL, Al-Zaqeba, M. A. A., & Al-Jarrah, M. F. M. (2022). The Role of Internal Audit to Reduce the Effects of Creative Accounting on the Reliability of Financial Statements in the Jordanian Islamic Banks. International *Journal of Financial Studies*, 10(60). http://al-qanatir.com/aq/article/view/350

Jaskólski, K. (2022). Availability of Automatic Identification System (AIS) Based on Spectral Analysis of Mean Time to Repair (MTTR) Determined from Dynamic Data Age. *Remote Sensing*, 14(15). https://doi.org/10.3390/rs14153692

Jones, R. (2018). The Relationship of Employee Engagement and Employee Job Satisfaction to Organizational Commitment This is to certify that the doctoral study by. PHD Thesis ,Walden University.

Kanaan, A., Al-Hawamleh, A., Abulfaraj, A., Al-Kaseasbeh, H. M., & Alorfi, A. H. (2023). The effect of quality, security and privacy factors on trust and intention to use e-government services. *International Journal of Data and Network Science*, 7(1), 185–198. https://doi.org/10.5267/j.ijdns.2022.11.004

Khalaf, A. M., Ismail, W. N. W., Haat, M. H. C., Zakaria, W. Z. W., & Saleh, M. W. A. (2024). An Empirical Study on The Impact of System Trust Framework Implementation on Organizational Commitment in the Jordanian Government Sector. *Journal of Logistics, Informatics and Service Science*, 14(1).

Khalaf, A., Nursyahida, W. I., Haat, M. H. C., Zakaria, W. Z. W., & Aljazzazen, S. (2023). System Trust Framework Effect on Internal Control for Reliable AIS Process in Jordanian Public Sectors. *Access to Success*, 20(4).

Kilani, Y. (2020). Cyber-security effect on organizational internal process: mediating role of technological infrastructure. *Problems and Perspectives in Management*, 18(1).

Kock, N. (2015). Common method bias in PLS-SEM: A full collinearity assessment approach. *International Journal of E-Collaboration*, 11(4), 1–10.

Laksmita, D., & Siswantoro, D. (2019). The Effect of the Accounting Information System (AIS) on Accounting and Financial Task Efficiency at the Depok City Local Government Finance Office. Advances in Economics, Business and Management Research, Volume 89 1st Asia Pacific Business and Economics Conference (APBEC 2018) The, 89(Apbec 2018), 408–413. https://doi.org/10.2991/apbec-18.2019.57

Lois, P., Drogalas, G., Karagiorgos, A., Thrassou, A., & Vrontis, D. (2021). Internal auditing and cyber security: Audit role and procedural contribution. *International Journal of Managerial and Financial Accounting*, 13(1), 25–47.

https://doi.org/10.1504/IJMFA.2021.116207

Mansour, E., Salamat, W., & Masadeh, W. (2017). The Impact of Reliability Elements on Performance Indicators of Jordanian Commercial Banks. *The International Journal of Business and Finance Research*, 11(1), 87–107.

Manurung, D., Suhartadi, A. R., & Saefudin, N. (2015). The Influence of Organizational Commitment on Employee Fraud with Effectiveness of Internal Control and Organizational Justice as a Moderating Variable. *Procedia - Social and Behavioral Sciences*, 211, 1064–1072. https://doi.org/10.1016/j.sbspro.2015.11.142

Mansour, M., Hashim, H. A., & Salleh, Z. (2020). Datasets for corporate governance index of Jordanian non-financial sector firms. *Data in Brief*, 30, 105603. https://doi.org/10.1016/j.dib.2020.105603

Mansour, M., Al Zobi, M., Saleh, M. W. A., Al-Nohood, S., & Marei, A. (2023). The board gender composition and cost of debt: Empirical evidence from Jordan. *Business Strategy & Development*, 7(1), 1–17. https://doi.org/10.1002/bsd2.300

Mansour, M., Al Amosh, H., Alodat, A. Y., Khatib, S. F., & Saleh, M. W. (2022). The relationship between corporate governance quality and firm performance: The moderating role of capital structure. *Sustainability*, 14(17), 10525. https://doi.org/10.3390/su141710525

Marei, A. (2022). The effect of e-procurement on financial performance: Moderating the role of competitive pressure. *Uncertain Supply Chain Management*, 10(3), 855-866. https://doi.org/10.5267/j.uscm.2022.3.009

Mathis, R. L., & Jackson, J. H. (2003). Human Resource Management. Learning, South-Western Cengage.

McNeish, D. (2018). Thanks coefficient alpha, we'll take it from here. *Psychological Methods*, 23(3), 412–433.

Meliana, M. (2021). Utilization of Information Technology and Organizational Commitment to the Reliability of Financial Statements with Internal Control Moderation. Bongaya *Journal for Research in Accounting* …, 4(1), 38–44. https://ojs.stiem-bongaya.ac.id/index.php/BJRA/article/view/262

Mohsin, H. J., Alfartoosi, A., & Ahmed, S. A. (2022). The Effect of the Characteristics of AIS on the Decision- Making Process. *Indian Journal of Economics and Business*, 21(3), 1–12.

Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organizational commitment. *Journal of Vocational Behavior*, 14(2), 224–247. https://doi.org/10.1016/0001-8791(79)90072-1

Perkasa, Y., & Fardinal. (2021). The Influence of Organizational Culture, Internal Control on the Implementation of Good Corporate Governance through the Integration of Accounting Information Systems. *Saudi Journal of Business and Management Studies*, 6(10), 394–404.

Qatawneh, A. M. (2021). Risks of adopting automated AIS applications on the quality of internal auditing. *WSEAS Transactions on Business and Economics*, 18, 763–779. https://doi.org/10.37394/23207.2021.18.73

Qatawneh, A. M., & Bader, A. (2020). Quality of Accounting Information Non-Financial Performance of Jordanian Islamic Banks. *Academy of Accounting and Financial Studies Journal*, 24(6), 2635.

Rashedi, H., & Dargahi, T. (2019). How Influence the Accounting Information Systems Quality of Internal Control On Financial Reporting Quality. *Journal of Modern Developments in Management and Accounting Available*, 2(5), 2–14.

Rubino, M., Vitolla, F., & Garzoni, A. (2017). The impact of an IT governance framework on the internal control environment. *Records Management Journal*, 27(1), 19–41. https://doi.org/10.1108/RMJ-03-2016-0007

Sagita, S., & Harindahyani, S. (2020). Influence of work experience, integrity, objectivity and competence toward audit quality at public accounting firm in Surabaya. *Calyptra*, 8(2), 2016–2027.

Saleh, M.W.A., Zaid, M.A.A., Shurafa, R., Maigoshi, Z.S., Mansour, M., & Zaid, A. (2021), Does board gender enhance Palestinian firm performance? The moderating role of corporate social responsibility. *Corporate Governance*, 21(4), 685-701. https://doi.org/10.1108/CG-08-2020-0325

Saleh, M. W., Eleyan, D., & Maigoshi, Z. S. (2022). Moderating effect of CEO power on institutional ownership and performance. *EuroMed Journal of Business*, ahead-of-print. https://doi.org/10.1108/EMJB-12-2021-0193

Shawabkah, A. M., Abdul Kadir, M. R. Bin, Nori, W. M. N. W. M., & Hassan, H. B. (2022). Validating the Framework of the Accounting Information Systems Components and Firm Performance: A Conceptual Study. *WSEAS Transactions on Business and Economics*, 19(1), 985–999. https://doi.org/10.37394/23207.2022.19.86

Syaeid, T. A. (2019). The Effect of the Reliability of Accounting Information Systems on Electronic Disclosures on the Stock Prices: Applied Study on Industrial Companies Listed on Amman Stock Exchange. *International Journal of Economics and Finance Studies*, 11(8), 14. https://doi.org/10.5539/ijef.v11n8p14

Tambunan, S., Erlina, E., Maksum, A., & Khaira, K. (2019). The Effectiveness of Accounting Information System towards Financial Statement Quality with the Organizational Commitment as the Moderating Variable. *GATR Accounting and Finance Review*, 4(3), 87–95. https://doi.org/10.35609/afr.2019.4.3(4)

Terek, E., Mitić, S., Cvetkoska, V., Vukonjanski, J., & Nikolić, M. (2018). The influence of information technology on job satisfaction and organizational commitment. *Dynamic Relationships Management Journal*, 7(2), 39–49. https://doi.org/10.17708/DRMJ.2018.v07n02a04

Tetteh, L. A., Kwarteng, A., Aveh, F. K., Dadzie, S. A., & Asante-Darko, D. (2020). The Impact of Internal Control Systems on Corporate Performance among Listed Firms in Ghana: The Moderating Role of Information Technology. *Journal of African Business*, 23(1), 104-125.. https://doi.org/10.1080/15228916.2020.1826851

Urbach, N., & Ahlemann, F. (2010). Structural equation modeling in information systems research using Partial Least Squares. *Journal of Information Technology Theory and Application*, 11(2).

Wati, E., Sarita, B., Zaid, S., & Maharani, S. (2023). Workplace Spirituality And Its Influence On Organizational Commitment And Employee Performance Of The Employees Of The Southeast Sulawesi Provincial Government With Emotional Intelligence As The Moderating Variable. *Quality - Access to Success*, 24(192), 122–129. https://doi.org/10.47750/QAS/24.192.14

Yunis, M. M., El-Khali, R., & Ghanem, M. (2021). Towards a Conceptual Framework on the Importance of Privacy and Security Concerns in Audit Data Analytics. Proceedings of the International Conference on Industrial Engineering and Operations Management Sao Paulo, Brazil, 1490–1498.

Zhen, Y., Wenyu, W., Yongfeng, H., & Xing, L. (2019). Privacy-Preserving Public Auditing Scheme for Data Confidentiality and Accountability in Cloud Storage. *Chinese Journal of Electronics*, 28(1).