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## Article

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## FINANCIAL ECONOMICS | RESEARCH ARTICLE

# The role of organizational culture in supporting better accounting information systems outcomes

Adel M. Qatawneh<sup>1\*</sup>

**Abstract:** The current study aimed at exploring the role of organizational culture in supporting better AIS outcomes from perspective of financial and accounting managers within SMEs in Jordan during the fiscal year 2021–2022. Independent variables of study (organizational culture) included (Involvement, Adaptability, Mission, Consistency), while dependent variable was AIS outcomes within the organization. Quantitative approach was adopted and (318) questionnaire was distributed on financial and accounting managers from different SMEs in the Jordanian capital Amman, during the fiscal year 2021/2022. SPSS was employed so as to reach numerical results that can lead to explaining the phenomenon under study, and it was indicated that the main hypothesis was accepted “Organizational culture has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman”. Among the sub-variables it was seen that involvement to be the most influential variable with an  $R = 0.772$  followed directly by consistency scoring an  $R = .608$ , other variables were also seen to influential with lower degrees. Study Recommended carrying out a research that explores the influence of AIS outcomes and characteristics on organizational culture, in addition to the need from organizations to employ highly skilled and competent professionals and accountants to generate financial information and have appropriate academic qualifications. Further recommendations were presented later in the study

**Subjects:** Communication Technology; Middle East Studies; Cultural Studies

**Keywords:** Organizational culture; adaptability; mission; consistency; accounting information system; outcomes

## 1. Introduction

The goal of the organization is not only production, and not improving the behavioral patterns of working individuals, but rather a mixture between the two fields by modifying the behavioral patterns of individuals so that they are able to be convinced of the organizational goals, and adopt the strategies adopted by the organization in order to achieve the goal (Gorshunov et al., 2020). Here appears the role of organizational culture, which is supposed to be able to develop this sense among working individuals, a sense of belonging and desire to achieve organizational goals, and a sense of conviction and certainty that organizational goals within their organization must be achieved in order to ensure the success of the organization and its access to performance outstanding (Murphy et al., 2019).

Ogbeibu et al. (2020) indicates that the organizational culture greatly affects the financial and non-financial performance of organizations, as through the organizational culture, the organization can lead individuals in a way that guarantees the highest level of performance associated with

the full conviction that this organization is their organization and that they must provide the best performance in order to ensure its success, and this applies to many organizational activities, including financial, accounting, commercial, customer relations and many others .

Many previous studies indicated that organizational culture has the ability to influence many factors within the organization which in its turn may lead to the success or failure of the organization. Among these studies Al-Omouh, K. (2020) who found an impact of organizational culture on human resource practices affecting working individuals, and Vanesa et al. (2019) who confirmed the existence of an impact of organizational culture on work environment and motivation for better performance, as well as Rofifah et al. (2021) who They saw that there is a significant impact of organizational culture on the general performance of working individuals by increasing the level of organizational citizenship and organizational symmetry in order to perform better to achieve outstanding organizational performance. On the other hand, Zam et al. (2021) have identified the significant impact of organizational culture on the quality of service in the organization, both for internal and external customers, and Abuzarqa (2019) talked about organizational culture as one of the organization's methods in enhancing risk management strategies coupled with better and higher performance values; while Qatawneh and Kasasbeh (2022) noted to the influence of AIS application in increasing SMEs social responsibility especially during the attack of COVID 19 pandemic. Also, it was seen that by Halasah and Al-Qatawneh (2022) that organizational culture and its characteristics had the ability to impact employee burnout through deviating the performance of employees from being overwhelming into being a part of their identification with their organization.

Based on above argument, and launching from hypotheses development next, this current study aimed at exploring the role of organizational culture in supporting better AIS outcomes from perspective of financial and accounting managers within SMEs in Jordan during the fiscal year 2021–2022.

The motivation for undertaking current research study stemmed from the fact that organizational culture is important for financial efficiency because it determines the values and attitudes of the people who work for the organization. By promoting a culture of fiscal responsibility, ethics, and commitment to excellence, an organization can realize significant financial gains. A strong organizational culture can help employees focus on their work and minimize wasteful spending, while making sure that everyone understands the financial objectives of the business. Furthermore, a positive organizational culture can also help attract and retain the highest-quality employees, which can lead to greater efficiency and improved financial performance.

## **2. Literature review**

### **2.1. Organizational culture**

Individuals, groups and the human element are the main component of organizations, and without the human element, the organization will not exist, but we cannot call it an organization. According to Caliskan and Zhu (2020) organizations gather within their entity different individuals in terms of environment, cultural background, thought, belief and logic, and the administration—in order for this organization to be successful—should work to unite the ranks of these individuals in order to be fully aware, study and convinced of the objectives of their organization (Lubis & Hanum, 2020, December). It is these goals that bring them together in order to ensure the success of the organization (Lubis & Hanum, 2020, December).

This is what is called the organizational culture, which Spicer (2020) and Nelson et al. (2020) referred to as a common set of beliefs, values and different perceptions of individuals, which meet under one name, which is the organizational goal or the goal of the organizational strategy. As for Tan (2019), he viewed the organizational culture as the common values and beliefs among individuals working within the organization, which together constitute the concept of their behaviors and reactions towards many organizational activities and convictions.

Kwarteng and Aveh (2018) believe that the organizational culture is one of the important foundations for the development of the outputs of AIS by relying on the development of the concepts of organizational culture among managers, leaders and employees. HA (2020) pointed out about this idea that there are a number of factors in the organizational culture that will affect the outputs and results of AIS, including the following:

### **2.2. Mission**

The mission is one of the most important controls that establish the initial structure of integrated organizational outputs, as the presence of a clear mission and a clear goal makes the organization able to deal with changing events, and also contributes to unifying the ranks of the individuals working in it for the general interest of the organization, and thus ensuring good performance, and the best results (Isensee, et al., 2020).

### **2.3. Involvement**

The mission is one of the most important controls that establish the initial structure of integrated organizational outputs, as the presence of a clear mission and a clear goal makes the organization able to deal with changing events, and also contributes to unifying the ranks of the individuals working in it for the general interest of the organization, and thus ensuring good performance, and the best results (Cohen, 2020; Syakur et al., 2020).

### **2.4. Adaptability**

Adaptation and harmony are among the most important controls in the organizational culture, which prepares the organization to receive various events and different changes with a high morale and with a belief that it is able to overcome all that is bad. In addition, adaptation provides the organization with the ability to accept internal and external change in order to maintain a high level of performance, as well as increase operational performance (Alofan et al., 2020; MacQueen, 2020).

### **2.5. Consistency**

The consistency, specifically the internal consistency between the factors and elements of the organizational culture confirms the existence of a common set of rules, objectives and controls that control the work and ensure access to outstanding performance, and from here, a kind of social bonds is created between the working individuals that achieve effectiveness in Work, and ensure stability in the organization with good implementation of the work required (Khan et al., 2020; Paais & Pattiruhu, 2020).

### **2.6. Accounting information systems outcomes characteristics**

AIS is one of the most important and absolute tools in the hands of managers, leaders, and financial and accounting decision-makers, as the goal of AIS in all its forms is to develop financial and accounting outputs, and focus on high-level financial performance in order to reach a higher competitiveness and ability to keep pace with Developments in the different business environment (Barth et al., 2022; Fitriati et al., 2020; Huy et al., 2020). Also, AIS is one of the information systems that provides the required support for many different administrative functions such as planning, adopting strategies, organizing and controlling, and many others (Arif et al., 2020; Qatawneh & Bader, 2020).

Turner et al. (2022), Gao (2022), and Qatawneh (2021) indicated that the correct and efficient use of AIS would support the organization in optimizing the use of its resources, and it supports rational decision support systems, especially if the outputs of AIS enjoy a high level of quality, accuracy and reliability.

Based on literature review above, researcher was able to find a gap that supported current study's allegation and arguing that organizational culture plays an important role in supporting better accounting information systems outcomes. It helps to create a working environment that is

conducive to successful implementation and use of accounting information systems. It fosters an environment of trust and open communication, encourages collaboration and knowledge sharing, and provides employees with the tools they need to make well-informed decisions. An effective organizational culture also helps to motivate and reward employees for their contributions to the organizations and encourages them to strive for excellence when using the accounting information systems.

### 3. Hypotheses development

Study by Zgliczyńska et al. (2019) aimed to show the impact of organizational culture and its dimensions (Involvement, Adaptability, Mission and Consistency) on AIS and the operational performance of small and medium organizations in Ho Chi Minh City. The quantitative approach was adopted and a questionnaire was distributed to a sample of (353) respondents working in small and medium organizations, and the primary data were analyzed using Cronbach's alpha scale, exploratory factor analysis (EFA), confirmation factor analysis (CFA) and structural equation modeling (SEM). The study came to the conclusion that organizational culture greatly affects the accounting information systems in organizations in addition to their operational performance, and that organizational culture variables, specifically mission, had the most impact on the outputs of AIS in general.

The study of Kwarteng and Aveh (2018) aimed to determine the impact of organizational culture on accounting information systems and the financial performance of a group of organizations in Ghana. The quantitative approach was adopted by distributing a questionnaire to a sample of senior executives of various organizations from various industrial sectors in Ghana. Structural Equation Modeling (SEM) was also relied on to analyze the raw data. The study concluded that there is a positive relationship between organizational culture and the outputs of the accounting information system, which would positively affect the financial performance of organizations.

Nurliyani et al. (2020) study aimed at the role of organizational culture in improving the quality of accounting information generated by AIS in the Indonesian city of Medan. Through the questionnaire based on the quantitative approach, data were collected from (38) individual managers of the financial and accounting departments, and the results showed that organizational culture has a significant impact on the quality of AIS through the role of organizational culture in maximizing the importance of accounting data and the role of managers' awareness and employees are critical of the accuracy and reliability of this data.

The study of Binh et al. (2022) indicated that organizational culture has a significant impact on administrative functions, including the quality of accounting information. The quantitative approach was adopted by distributing a questionnaire to a sample of (649) individuals that included the chief executive officer, chief financial officer, managers and accounting staff in non-financial institutions in Vietnam. The results of the study came to the conclusion that organizational culture is one of the most important factors in enhancing the quality of AIS and its outputs, and interest in developing and strengthening organizational culture would contribute to improving system quality and the quality of information for accounting information systems that are more adequate for decision-making.

Generally speaking, organizational culture can support accounting information systems by fostering an environment where data is handled securely, honestly, and transparently. This means that organizations must create policies that protect audit and finance information, set expectations for ethical accounting practices, and ensure that all employees are held accountable for compliance and integrity. Additionally, organizational culture can reinforce the importance of ethical coding practices, of providing support to the accounting staff, and of staying up to date with changing regulations and accounting standards. Lastly, culture must prioritize organizational goal alignment when it comes to investments in new systems and technology that can improve accounting processes.

#### 4. Model and hypotheses

As it was reached through literature review and previous studies; researcher formulated the relationship between variables as according to following Figure 1:

From Figure 1 above, the following set of hypotheses was derived:

#### 5. Main hypothesis

**H:** Organizational culture has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman

#### 6. Sub-hypotheses

**H1:** Involvement has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman

**H2:** Adaptability has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman

**H3:** Mission has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman

**H4:** Consistency has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman

#### 7. Methods

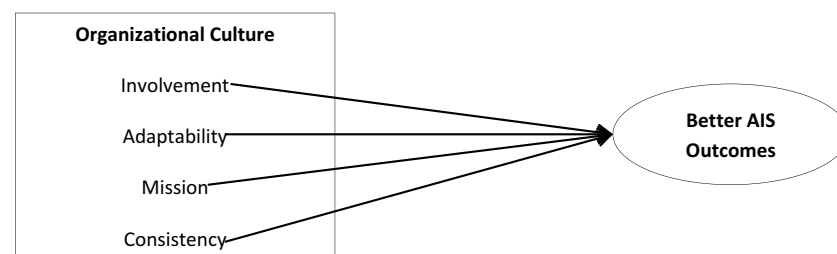
##### 7.1. Methodology

The quantitative approach was adopted in accessing the primary data in the current study, as the researcher believed that relying on numerical primary data and processing it statistically is the most appropriate way to reach an explanation about the phenomenon under study. Quantitative approaches are a type of deductive reasoning. Deductive reasoning is a form of logical argument where conclusions are drawn through premises that are either self-evident or previously accepted, so quantitative approaches use a logical process of arriving at a conclusion based on data and facts.

##### 7.2. Study tool

A questionnaire was built to represent the study tool, and the questionnaire consisted of two parts, the first dealt with the demographic information of the sample members, and the second part dealt with paragraphs that referred to the study variables that included the independent variables of organizational culture (Involvement, Adaptability, Mission, Consistency) and the dependent variables (better AIS outcomes). In order to comply with the standards of social distancing that accompanied COVID 19, the questionnaire was uploaded to the Google Forms platform for a period of 5 weeks, and the link was distributed to the sample members via e-mail.

**Figure 1. Study Model**  
(Kwarteng & Aveh, 2018).





After a period of 4 consecutive weeks, an excel file that contained the responses of the sample members to the questionnaire was withdrawn. The questionnaire was built on the five-point Likert scale (1) Strongly disagree; (2) Disagree; (3) Neither agree nor disagree; (4) Agree; (5) Strongly agree and the following Table 1 shows the distribution of the questionnaire items on the variables:

### 7.3. Population and sampling technique

The study population was represented by the financial managers and managers of the accounting departments in the Jordanian SMEs, and the human resources departments

**Table 1. Questionnaire statements distribution on study variables**

Variable	No. of Statements
Organizational Culture	6
Involvement	5
Adaptability	5
Mission	5
Consistency	4
AIS Outcomes	6

were contacted in order to determine the possibility of application and to identify the sample that can be reached, and after communication, the researcher was able to identify an appropriate sample of (400) financial managers and managers Accounting in a group of Jordanian SMEs. After the application process, the researcher was able to collect (318) analyzable questionnaires, which indicated a response rate of 79.5% as being statistically acceptable.

### 7.4. Screening and analysis

In order to handle and analyze the primary data collected from the questionnaire, SPSS was used and the reliability and consistency of the study tool was determined by Cronbach's Alpha (0.922) which was greater than 0.70 and was seen positive from a statistical point of view. Other statistical tests that were used included:

- Frequency and percentages
- Mean and standard deviation
- Multiple regression
- Linear regression

## 8. Analysis and discussion

### 8.1. Demographic results

Table 1 and 2 presented statistical results of analysis regarding demographics of study sample; it was seen that majority of sample was male forming 61.9% of total sample who were within age range of 31–36 years old forming 56.9% of the sample. Also, it was found through analysis that majority of sample held BA degree forming 74.5% and had an experience in the field with 5–8 years forming 45.9% of the total sample.

### 8.2. Questionnaire Analysis

Table 3 presented mean and standard deviation of individuals' responses to questionnaire statements; as it was through the analysis, all statements of questionnaire scored higher than mean of scale which indicated a positive attitude from individuals towards statements of questionnaire as all of them scored higher than mean of scale 3.00. The highest statements scored a mean of **3.89/ 5.00** and was articulated "The organization has general rules on how to deal with AIS" compared



**Table 2. Demographics**

		<b>f</b>	<b>%</b>
<b>Gender</b>			
	Male	197	61.9
	Female	121	38.1
<b>Age</b>			
	25–30	41	12.9
	31–36	181	56.9
	37–42	44	13.8
	+43	52	16.4
<b>Education</b>			
	BA	237	74.5
	MA	80	25.2
	PhD	1	.3
<b>Experience</b>			
	Less than 4 years	96	30.2
	5–8	146	45.9
	9–12	52	16.4
	+13	24	7.5
	<b>Total</b>	<b>318</b>	<b>100.0</b>

to the lowest statement which scored a mean of **3.04/5.00** articulated “Teamwork is appreciated and task completion is well-received” but still positive given that it was higher than mean of scale.

Regarding variables of study, it was found out also through the Table 3 that the highest mean was scored by variable of consistency scoring a mean of **3.69/5.00** compared to the lowest variable scoring a mean of **3.08/4.00** which was adaptability but still positive given that it scored higher than mean of scale.

### 8.3. Hypotheses Testing

Testing the main hypothesis was done depending on multiple regression, it was seen through analysis that  $r = 0.817$  indicated a **strong and positive relationship** between the independent variables (organizational culture) and the dependent variables (better AIS outcomes). In addition to this, it was discovered that the independent variables are responsible for explaining **66.7%** of the variance in the dependent variable. Also, it was discovered that the F value was significant at the 0.05 level, which indicated that *Organizational culture has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman*.

Testing sub-hypotheses was done depending on linear regression, and it was seen—as in Table 4—that **H1**: with an  $r = 0.772$  and a **strong and positive relationship** between the independent and the dependent variables. Organizational culture was responsible for explaining **59.5%** of the variance in the dependent variable. F value was significant at the 0.05 level, and the hypothesis was accepted that *“Involvement has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman”*. Also, it was seen that **H2**:  $R = 0.495$  which indicated a **medium relationship** between the independent and the dependent variables. However, organizational culture was responsible for explaining **24.5%** of the variance in the dependent variable; with an F value significant at the 0.05 level, the hypothesis was accepted and *“Adaptability has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman”*. Regarding other hypotheses testing, Table 5 indicated that **H3**: 3<sup>rd</sup> hypothesis scored an  $R = 0.457$  which was a **medium relationship** between the independent and the dependent

**Table 3. Mean and Standard deviation of Statements**

<b>Statement</b>	<b>Mean</b>	<b>Std. Deviation</b>
There is an ongoing skills training and sessions for AIS mastering of usage	3.478	1.214
The organization makes sure to have qualified employees working on the systems	3.208	1.192
The organization motivates and supports employees to participate and be involved in various workshops and seminars	3.384	1.119
Teamwork is appreciated and task completion is well-received	3.047	1.170
Employees are empowered and can make decision according to their responsibilities	3.223	1.073
<b>Involvement</b>	<b>3.268</b>	<b>.967</b>
The organization has the ability to adapt to any sudden change	3.072	1.136
The organization responds quickly to development in accounting society	3.060	1.086
The organization has the ability to understand market changes on the spot	3.116	.961
Continuous updates takes place for all AIS infrastructure in the organizations	3.135	1.070
The organization connects with external expertise for better management of AIS outcomes	3.041	1.039
<b>Adaptability</b>	<b>3.085</b>	<b>.880</b>
The organization gives importance to AIS direction and operations	3.352	1.027
Leaders are always supportive when it comes to operating systems	3.314	1.002
The organization has a long term plan to develop accounting activities	3.409	1.195
The organization secures all its information and data stored on AIS	3.365	1.137
All departments are aware of organizational mission and vision	3.708	.985
<b>Mission</b>	<b>3.430</b>	<b>.814</b>
All department of the organization cooperate to achieve a common goals	3.610	.953
The organization have high appreciation for all employees	3.679	.897
All data from organizational AIS are reliable and precise	3.607	1.074
The organization has general rules on how to deal with AIS	3.890	.921
<b>Consistency</b>	<b>3.697</b>	<b>.834</b>
All data within organizational AIS are reliable and well-built	3.459	.971
All data within AIS are accurate and up-to-dated	3.629	1.014
AIS is used in order to save costs and reach better financial performance	3.783	1.027
With well-built AIS infrastructure, better ROA can be noticed	3.553	1.107
With well-built AIS infrastructure, better ROE can be noticed	3.506	1.220
With well-built AIS infrastructure, profit after tax increased	3.230	1.205
<b>AIS</b>	<b>3.527</b>	<b>.764</b>

variables. Organizational culture was responsible for explaining **20.9%** of the variance in the dependent variable, and F value was significant at the 0.05 level, the hypothesis was accepted and it appeared that *“Mission has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman”*; on the other hand, **H4**:  $r = 0.608$  indicated a **medium relationship** between the independent and the dependent variables, and organizational culture was responsible for explaining **37%** of the variance in the dependent variable. With F value significant at the 0.05 level, the hypothesis was accepted, and *“Consistency has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman as shown in Table 4.”*

#### 8.4. Discussion

Current study aimed at focusing on role of organizational culture on fostering better AIS outcomes

Many results were reached through the analysis, which proved that organizational culture has a significant impact on the outputs of AIS, which was represented in the impact of all organizational culture variables (Involvement, Adaptability, Mission, Consistency) on the outputs of AIS, with reference to the nature of culture and the motives of employees in order to adopt organizational goals and striving to achieve it. Through the analysis, it was concluded that employee involvement and the extent of attention to this aspect in the organizational culture significantly contributed to the improvement of AIS outcomes, with an effect rate of 59.5% and a strong relationship to the dependent variable of (better AIS outcomes). The level of the organization's conviction that the employees' involvement in the work, decisions and data that are entered into the systems confirms their deep belief in the organization's goal, and gives them a broader scope to find out about these goals and the mechanism for achieving them, and then provide the best performance capable of supporting them in all respects and this is what previously agreed with Zgliczyńska et al. (2019).

In the second place, with an effect degree of 37%, it was found that the consistency variable was influential on the output of AIS and at a medium relationship level, since consistency had a significant impact in unifying the ideas and ideologies of working individuals and strengthening the interdependence between them and the management, which led to a higher level of appropriate and reliable outputs as according to Kwarteng and Aveh (2018).

The study proved through the analysis of the primary data and in agreement with Nurliyani et al. (2020) and that the organizational culture has a clear impact on supporting better outcomes for AIS through many axes, including ensuring clarity of the identity of the organization and developing the level of loyalty to it, and that the organizational culture achieves organizational stability, which in turn represents the foundation. The first is to accomplish the required tasks within high performance quotations. In addition, the study proved that the organizational culture has a direct impact on the outcomes of AIS by increasing the level of awareness of various financial events and risks that make individuals make more effort in accurate AIS entries in order to achieve accurate outcomes and ensure the lowest levels of error down to Outputs with sufficiency and ability to support financial decision-making going along with what came up with Binh et al. (2022) and HA (2020).

It is natural that there are many organizational factors that affect organizational performance in general and financial and accounting performance in particular, and one of these effects is the impact of organizational culture on the outputs of AIS, referring to the surrounding working ideologies, beliefs and environment of individuals who are the first and main driver of AIS. Although AIS is electronic programmed programs, it needs the human element for the purposes of operating it and entering data into its systems. Therefore, there is a significant impact of organizational culture on the outputs of AIS by looking at the efficiency and effectiveness of the inputs. Accounting and finance carried out by working individuals and the degree of focus of the organization on the factors of accuracy and continuous updating, which in turn affect the output of AIS.

Through the study and what was pointed out by Jarah and Almatarneh (2021), one of the parts of organizational culture, which is the degree of organization's belief in the importance of training, development and qualification, has an effective impact on the outputs of AIS, as when the organization is convinced that hiring and attracting high financial and accounting competencies will lead to positive feedback, it is natural that the outputs of AIS be affected by this thought based on the principle that the organization is certain that development and training would increase the level of performance of employees and thus affect the tasks assigned to them. In addition, the study found that the correct and appropriate understanding of the concept of organizational culture improves the quality of work and leads to pushing employees towards the right path.

Table 4. Main Hypothesis Testing Coefficients									
Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.	R	R Square
		B	Std. Error	Beta					
1	(Constant)	1.018	.130			7.845	.817 <sup>a</sup>		.667
	Involvement	.543	.037	.688		14.829	.000		
	Adaptability	-.062	.048	-.071		-1.280	.201		
	Mission	-.042	.049	-.044		-.844	.399		
	Consistency	.288	.035	.315		8.172	.000		
H: Organizational culture has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman									

**Table 5. Sub-hypotheses testing Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	R	R Square
	B	Std. Error	Beta					
1	(Constant)	.096			15.934	.772 <sup>a</sup>	.595	
	Involvement	.028	.772		21.558	.000		
<b>H1: Involvement has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman</b>								
<b>Coefficients</b>								
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	R	R Square
	B	Std. Error	Beta					
1	(Constant)	.136			16.187	.000	.495 <sup>a</sup>	.245
	Adaptability	.042	.495		10.139	.000		
<b>H2: Adaptability has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman</b>								
<b>Coefficients</b>								
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	R	R square
	B	Std. Error	Beta					
1	(Constant)	.165			12.439	.000	.457 <sup>a</sup>	.209
	Mission	.047	.457		9.125	.000		
<b>H3: Mission has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman</b>								
<b>Coefficients</b>								
Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	R	R Square
	B	Std. Error	Beta					
1	(Constant)	.155			9.489	.000	.608 <sup>a</sup>	.370
	Consistency	.041	.608		13.627	.000		
<b>H4: Consistency has a statistically positive influence on reaching better AIS outcomes within SMEs in Amman</b>								

## 9. Conclusion and recommendations

Referring to the previous literature, and analyzing and discussing the results of the study, it can be said that organizational culture has a significant impact on organizational performance in general, and there are no exceptions to this effect, as organizational culture is able to provide a clear intellectual approach to working individuals that makes them able to understand the foundations of organizational processes, in addition to being the fabric that unites employees with different ideas, environments and cultural backgrounds in order to reach a state of unification in organizational thought and organizational standards that guide and direct decision-makers towards the best ways and methods for rational decision-making.

Moreover, the impact of organizational culture appears significantly in the financial field, as the unification of the foundations and mechanism for accomplishing tasks, specifically financial and accounting among individuals, creates a kind of unity in results, reduces errors, and ensures a high level of positive results. Ensuring standardization of performance and elevation of its level coupled with stability, standards and successful foundations.

Based on discussion of results, conclusion and analysis, current study recommended:

- Increasing the consistency of organizational culture through focusing more on harmony and chemistry between employees
- Connect between organizational culture aspects and risks management strategies in order to increase awareness inside the organization of the importance of risk thinking
- Carrying out a research that explores the influence of AIS outcomes and characteristics on organizational culture
- The need from organizations to employ highly skilled and competent professionals and accountants to generate financial information and have appropriate academic qualifications.

Current study was limited to the available information within SMEs due to the conservative nature of the financial department. In addition to that, it was limited to operating SMEs in the Jordanian capital.

As a future research in terms of the underpinning problem statement of current study, researcher recommended carrying out the following researches:

1. The Effects of Organizational Culture on Enterprise Accounting Information Systems: A Case Study.
2. Exploring the Association between Organizational Culture and Accounting Information System Implementation: An Empirical Study.
3. Examining the Link between Organizational Culture and Adoption of Automated Accounting Information Systems.
4. Investigating the Relationship between Organizational Culture and Accounting Information System Outcomes: A Longitudinal Study.
5. Understanding the Impact of Organizational Culture on Accounting Information Systems Implementation: An Exploratory Study.
6. Impact of Organizational Culture on User Acceptance of Automated Accounting Information Systems.
7. Assessing the Influence of Organizational Culture on Accounting Information System Efficiency.
8. Exploring the Influence of Organizational Culture on the Quality of Accounting Information Systems.

## 9. Investigating the Interplay between Organizational Culture and Accounting Information System Change Management Processes.

## 10. Analyzing the Role of Organizational Culture in Accounting Information System Users' Trust.

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### Correction

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