

Study and Evaluation of Government Electronic Accounting Information Systems - a Field Study in the Hashemite Kingdom of Jordan

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Abstract

The Study Objectives This paper aims to evaluate the government e-accounting system information, through study and evaluate the availability of the basic components of electronic accounting information system, to assess the availability of quality characteristics of government accounting information systems, and the ability of system to meet the needs of the users of accounting information whether financial management for making policies and budgets, or management of government unit, to provide the necessary data to third parties that grant loans and assistance to government units.

The Study Methodology To achieve the objectives of the study, the researcher has used the descriptive analytical approach reviewing related studies and literature of accounting information systems and preparing and distributing a questionnaire to financial government units which demonstrate the importance of government accounting information systems. 3 questionnaires are distributed to cover categories of the system users, governmental units managers and IT officials in order to evaluate the system properties and its components and provide data necessary.

The Study Findings: The government e-accounting information systems have basic components contribute to achieving its goals at medium rate. The government units have electronic devices and accounting programs. The government e-accounting information systems in Jordan have the quality characteristics of electronic accounting information systems at medium rate. The government e-accounting information system in Jordan meet the needs of data users and financial management at medium rate.

The study Value: This paper is intended to the government sector, which lacks specialized studies in electronic accounting systems.

Keywords: accounting information system, e-accounting in government sector.

JEL Classification: M41.M48

1-Introduction

The study of e-accounting information systems is essential for various business units, especially in the public sector. As e-systems are used and applied in different economic units worldwide, the government sector, therefore, is required to develop accounting systems in order to use IT and e-government to take advantage of electronic systems that characterized in speed, accuracy, and provision of appropriate information for the government financial management. Government e-accounting systems are time-saving and accurate in completing transactions. In addition that it provides appropriate information, implementation and monitoring of preparation of

the general budget, and it assists also in making the general state policies. To benefit electronic systems, the basic components that could achieve the purpose of government electronic accounting information systems must be provided. So this study is intended to examine and evaluate government e-accounting information systems. The Ministry of Finance and government bodies use a number of computer systems applications such as income treatment and debt management systems that have been programmed in different software (Ingro, Oracal, foxpro) through the study of the basic components in accounting information systems that enable information systems achieve the objectives needed and study the government accounting information properties treated in government e-accounting information systems as well. In addition to having unique qualities for accounting data.

2-The Study Problem:

This study seeks to address the following issues:

2-1 Do government e-accounting information systems have the basic components that can achieve its objectives in the Hashemite Kingdom of Jordan?

2-2 Do government e-accounting information systems have qualities associated with electronic accounting information systems in the Hashemite Kingdom of Jordan?

2-3 Do government e-accounting information systems meet needs of financial management in the Hashemite Kingdom of Jordan?

3- Study Significance:

The significance of the study is represented in the following points:

3-1 The subject is relatively new to the best knowledge of the researcher, it has not been addressed before in the Hashemite Kingdom of Jordan as previous studies have focused on the private sector rather than government sector.

3-2 This study shows the availability of the qualities in government e-accounting information systems in the Hashemite Kingdom of Jordan.

3-3 The study shows the availability of the basic components of accounting information systems in the government electronic accounting information system of accounting in the Hashemite Kingdom of Jordan

3-4The study shows the ability of government e-accounting information systems to meet the requirements of the financial management in the Hashemite Kingdom of Jordan.

4-The Study Objectives:

The study aims to:

4-1 Identify the reality of government e-accounting information systems in the Hashemite Kingdom of Jordan in terms of the availability of the basic components of electronic information systems.

4-2 Define the availability of qualities of accounting information in the government e-accounting information systems in the Hashemite Kingdom of Jordan.

4-3 Define the ability of government e-accounting information systems to meet the needs of the financial management and information to prepare the general budget, to monitor its implementation, and to make development plans.

5- The Study Hypotheses:

The study seeks to test the following hypotheses:

5-1:Hypothesis (1): Government e-accounting information systems have basic components to achieve its objectives in the Hashemite Kingdom of Jordan.

5-2:Hypothesis (2): The government e-accounting information systems in the Hashemite Kingdom of Jordan, has the properties of the quality of accounting information systems.

5-3:Hypothesis (3): Government e-accounting information systems meet in the Hashemite Kingdom of Jordan the needs of financial management.

6- The Theoretical Frame and Previous Studies:

6-1 Previous Studies

6-1-1- (Ahmed, 2006) Study: The study aims to define and analyze the role of accounting information systems, in producing accounting information with efficiency and effectiveness, to meet the administrative needs necessary to rationalize administrative decisions in shareholding companies in Gaza Strip. The study has found results and recommendations that related to accounting information systems in shareholding companies in Palestinian. the most important finding is there are some aspects of the decline in the development of evidence of the accounts, to identify methods and evidences of processes treatment. The lack of staff skills development needed in accounting. It requires the need for management attention to provide the necessary essentials in order to run the accounting system efficiently and effectively. The low effectiveness of the use of accounting information systems in planning processes and the translation of the company objectives and policies, as well as the lack of control criteria and indicators necessary to determine the problem, to take the necessary decisions effectively. Subsequently, it is required to provide information for planning, control and decision-making. The decrease in analysis necessary for the elements of the surrounding environment which affects the quality of decisions taken. This requires the need to focus on factors surrounding the company, in the preparation and development of accounting information, so as to ensure efficiency and effectiveness of these systems.

6-1-2 - (Sharif, 2006) Study: The study aims to identify the risks that e-accounting information systems face in banks operating in Gaza Strip, and to identify the most important reasons that lead to those risks, and procedures that prevent the occurrence of those risks. The study has found these results that include: IT staff in banks operating in the Gaza Strip is a small number, as the branches depend on one employee whose task is to operate computer systems, while personnel specialists have their place in the head offices that often located in West Bank. Good management can reduce or limit the occurrence of risk that the accounting information systems face at banks. The application of the security of information systems will reduce the possibility of a risk of accounting information systems.

The study has recommended that the procedures should be applied to ensure sustainability and the readiness of information systems to work in a crisis situation, through the use of secured equipment so that it can detect risks before they occur, and reduce their occurrence. The need for security controls and control of information available in all forms, whether paper or Telecommunications and the development of a network of banks and internet connection.

6-1-3 – Al-Qadi Study (2001) The Paper aims to indicate the approaches and introductions to e-accounting information systems and it suggests the appropriate approach for development of accounting information systems in

business projects. The researcher has used analytical method concluding the need to set specific targets for development of systems in order to use the appropriate approach in development process according to the circumstances of each organization unit and the importance of taking into account the behavior aspects during development.

6-1-4 (Shehadeh, 2003) Study: The study aims to demonstrate the efficiency of accounting information systems in Syrian commercial banks through identifying the factors that affect the efficiency. The researcher has adopted the descriptive approach to conclude that information systems in Syrian banks has average degree in efficiency, and the most important factors that affect the efficiency of information systems in banks are decision models used in banks. The organizational factors are the most important ones that affect the efficiency of the accounting systems in banks.

Comment on Previous Studies:

- The current paper has studied and evaluated accounting information system in the government sector while the previous studies dealt with the study and evaluation of information system in the private sector especially, banks and shareholding companies. There is a difference between the government accounting system and the private sector accounting system.
- The current paper has studied the basic components of government e-accounting information system and qualities of electronic systems, While the previous study dealt with one aspect and consequently this is a comprehensive study with respect to the government sector.
- This paper studies an important sector i.e. the government sector and its need for accounting information system that provides financial information help the government management to set government financial policies, and make decisions on expenditures and the budget finance.
- This study focuses on e-government system in the Hashemite Kingdom of Jordan and its ability to meet the needs of the financial management through a staff survey conducted in different government departments.

6-2 Theoretical Framework:

The accounting information system is a component of administrative management in business organizations, which handles the collection, tabulation, data processing, financial information communicating and the amount needed to make decisions to users. In the government sector, the government accounting information systems represent essential part in organization hierarchy, as it is used in government operations processing through the collection, tabulation and processing of government data and communicating to users for the purpose of achieving the government accounting purposes. Government e-accounting information system uses information and communication technology through software prepared by specialists because the government accounting systems differ from state to another. This system provides accounting information on time to assist in preparing, monitoring and implementing the state budget. It also help in making decisions related to financing lending, making state financial policies, that means accounting information systems serve the government administration in planning control and decision-making. We discuss in this part of the study the following areas:

- The basic components of the government e-accounting information system.

- Quality of government e-accounting information systems.
- Provision of capacities and capabilities to meet the needs of users of information and privacy

we will discuss the following topics:

6-2-1 - the components of government e-accounting information systems.

Government e-accounting information systems depend on a range of components that contribute achieving objectives (Jamus, 1991):

1 - Equipment and devices: To achieve the system objectives, the best advanced devices must be effectively used that contribute to the success of these systems.

2 - Software: Information systems cannot achieve the objectives of the system. There should be programs that contribute to providing appropriate information of the software which is a series of instructions that enable the computer system of interpretation, translation and processing written in certain language.

3 - Regulations and circulations: Any e-accounting system is derived from a manual system is a system derived from the scientific method, and certain instructions. In the government system, government accounting system based on instructions issued by the government financial management whereby electronic systems are designed in line with legislation and regulations of financial that approved by government transactions on the specified documents, such as disbursement and payment vouchers, which are main documents under the government system. Disbursement document is whereby the government expenditures(current and capital) are made that specified in the State general budget. Payment document is a specific model under which all amounts paid under the financial instructions and regulations related to the collection of revenue.

4 - Users and IT department management : To achieve success in government accounting information systems in government entities, IT management must run programs and maintenance programs, follow-up breakdowns and emerge authorities in addition to develop and modernize systems in line with modern developments and users needs, and the need to train staff and users in electronic systems.

5 - Controls: The government databases include financial and non-financial information, such data faces penetration and misuse as modification or deletion that may lead to damage to society and loss of citizens rights. Therefore, control regulations must be issued to minimize the risk of intrusion and abuse of the electronic systems by enacting appropriate controls to prevent and to ensure the safety of electronic systems.

6-2-2 – The quality characteristics of government e-accounting information systems:

The concept of quality is a group of qualities that make it consistent, and conform to the specified specifications, standards and designs. The purpose of the government e-accounting information systems is to take part in improving and strengthening the business in business organizations, and the quality of government accounting information systems influenced by the needs of users of government accounting information. The characteristics of government accounting information are a set of qualitative characteristics that make government information useful to information users. Consequently, the quality of government e-accounting information systems represent some of the properties and specifications used in the comparison between the systems, namely, (Siam, 2004, pp. 45):

- 1 – Accuracy: it means processing data without errors and providing accurate information without contradictions.
- 2 - Speed: It is represented in the phase of entry, processing, retrieval and preparation of the report, particularly the government accounting information systems may be exposed to pressure due to use of more than one sector therefore speed in data processing, and retrieval of report are required, and speed in the transmission of information and data across networks .

3 - The system efficiency: The efficiency of the government accounting information system represents in the system ability to provide services and information in a short time, to reduce the cost of services to government and citizens, and to increase productivity of government entities in number of transactions during official business.

4 - The system effectiveness: It represents that the current system meets the user goals and requirements specified, affects all levels of management reports required, and reduce the routine procedures used in the government unit.

5 - Flexibility: The accounting information systems must be flexible and able to keep pace with modern developments in information technology. It does not need training for long periods of time, it is so easy to deal with as it is able to meet all new needs for administration.

6 - Reliability: This factor represents the system output in terms of accuracy, trueness and reliability.

7 - Appropriateness: It represents that the accounting information systems provide the desired information and restores secondary data. Subsequently it is appropriate to the unit needs.

8 - Information security and data in government e-accounting formation systems: In terms of confidentiality in access to information, to define the powers, to provide adequate protection for databases, and to retrieve data and information if lost.

9 - self-censorship in government e-accounting information systems: It represents that documents reports, and statements cannot be modified after printing, , the document cannot be printed more than once. Documents cannot be deleted after printing, and data cannot be repeated.

6-2-3 – Provision of capacities and capabilities to meet the needs of users of information and privacy

That the primary objective in government e-accounting information systems is the production and delivery of information to the parties concerned, both internal parties as government units managers and external parties such as the control bodies the Audit Bureau of the Ministry of Finance and other government agencies, external bodies that prevent loans and assistance to government units. Therefore these systems should be designed which fit the needs and requirements of the activities of the government units users. So that these systems outputs represent the best of this information, and to achieve this goal in the output system it must be taken into account that these systems must be simple and easily understood by users, with periodic and regular reports, that contain appropriate information relevant to the subject, and directly address the beneficiary category .

The government e-accounting information systems personnel must keep up with developments in information technology and communications as IT world is a rapidly changing non-stationary industry. Moreover, there is increasingly trend today to use wireless networks in data exchange and transmission of information, henceforth the government units should keep pace with these developments.

7 - Methodology of the Study:

7-1- Sources and methods of data collection:

This study is a descriptive and analytical study where the researcher in collecting data depends on:

A - primary sources: through the use of books, periodicals and magazines related to government accounting systems and information systems.

B - Secondary sources: questionnaire has been prepared based on the theoretical framework to test hypotheses of the study and distributed to the population of the study

The study population and the sample:

The number of government units: ministries and independent units is 48 units. 21 government units were chosen as these units use clearly government e-accounting information systems in terms of its financial activities and needs. Chart 1 shows government units- the study sample population as 3 questionnaires were distributed for each government unit management, system users and one employee in IT department, where (63) questionnaires were distributed, 60 questionnaires were recovered and 48 questionnaires were suitable for statistical analysis.

7-2 Study Tool Stability:

To make sure the study tool stability, internal consistency coefficient, Cronbach's alpha has been calculated ranging (0.87-0.92) Table (1) shows these transactions, these rates are considered suitable and appropriate for the purposes of this study.

7-3, analysis of data for respondents answers:

This section includes analyses of the demographic characteristics of the study sample, as

The table 2 shows the demographic characteristics of the study sample, we note the following

- **Education:** The table shows that the largest percentage of respondents holding the first university- bachelor degree at a percentage 74% of the sample, with an overall percentage of respondents who hold a university degree as a minimum 96% of the sample which indicates that the study sample has appropriate level of academic qualification to answer the questions efficiently and effectively.

- **Specialization:** The table shows that the majority of respondents specialize in accounting, at a percentage 40% of respondents which means they are fully aware of the questionnaire questions. The highest percentage is 65% represent two classes specialize in accounting and computer which indicates that the study sample has the abilities to efficiently and effectively answer questions regarding electronic systems, and 57% of respondents specialized in Accounting and management Science that related to government accounting. This demonstrates that the respondents are able to answer the questionnaire about the quality characteristics of electronic accounting systems.

- **Career Level:** The table shows the distribution of the study sample according to the respondents at percentage 44% of staff in the government units which indicates that the respondents can efficiently answer the questionnaire topics regarding the characteristics of information systems. This category use and interact with the systems most and can assess information systems speed, accuracy, flexibility, efficiency and effectiveness.

7-4 Data analysis and hypothesis testing

For data analysis and hypothesis testing, the following measures are adopted as standards to accept the frequency:

Very large (4.05-5) at rate (81% - 100%).

Significantly (3.05-4) at rate of (61% - 80%).

Moderately (2.05-3) at rate (41% - 60%).

Slightly (1.05-2) at rate (21% - 40%).

Very few (5-1) at rate (5% - 20%).

Accordingly, the hypothesis is accepted when the arithmetic mean is 3 and more i.e. greater than 60% of Likert scale. If the arithmetic mean less than 3, percentage is unacceptable and weak.

7-4-1 The first hypothesis: government e-accounting information systems have in Jordan basic components that contribute to achieving the goals.

To check the validity of this hypothesis, averages and standard deviations for the performance of the study sample were calculated on the paragraphs relating to the first hypothesis,

the Table (3) Arithmetic means and standard deviations of the paragraphs that make up the first hypothesis, concerning the basic components of the government e-accounting information system in government units. Averages ranging between (2.81-2.41), which indicates that the availability of the basic components of the information system, but at medium rate.

The arithmetic mean of the paragraphs that make up the first hypothesis is compared with the standard mark (3) - the standard of hypothesis acceptance - using "T" test as shown in Table (4). The table indicates that there is statistically significant differences ($\alpha = 0.05$) between the arithmetic mean and standard mark (3) as T value is -3.810 at statistically significant difference 0.000, indicating acceptance of the hypothesis which states that government e-accounting information systems in Hashemite Kingdom of Jordan have the basic components that contribute to achieving goals.

7-4-2 The second hypothesis: The government e-accounting information systems in Jordan have the qualities of electronic accounting information systems.

To check the validity of this hypothesis, averages and standard deviations for the performance of the study sample are calculated on the paragraphs relating to the second hypothesis, and the Table (5) shows Arithmetic means and standard deviations of the paragraphs that make up the second hypothesis, regarding the availability of information systems quality characteristics in government e-accounting information systems in Jordan. The table above shows the following

- The government e-accounting information system accuracy is available at a medium rate as the study sample answers arithmetic mean ranges (2.98-2.77)
- The government e-accounting information system speed is available at a medium rate as the study sample answers arithmetic mean ranges (2.94-2.88)
- The government e-accounting information system efficiency is available as the study sample answers arithmetic mean ranges (3-2.73)
- The efficiency, flexibility, reliability, and self-control in the government e-accounting information system is available as the study sample answers arithmetic mean ranges (2.94-2.88)

The arithmetic mean of the paragraphs that make up the second hypothesis with the standard mark (3) - the hypothesis acceptance mark - using "T" test as shown in Table (6) indicates that the existence of statistically significant differences ($\alpha = 0.05$) between the arithmetic mean and standard mark (3) as "T" value is -2.129 with statistically significant difference 0.000, indicating acceptance of the hypothesis which states that the government e-accounting information systems in Hashemite Kingdom of Jordan has the quality characteristics of accounting information systems.

7-4-3 The third hypothesis: The government e-accounting information system in Jordan meet financial management needs

To check the validity of this hypothesis, averages and standard deviations are calculated for the performance of a sample study on the paragraphs relating to the third hypothesis, and the Table (7) shows arithmetic means and standard deviations of the paragraphs that make up the third hypothesis, concerning the ability of electronic accounting information system to meet the needs of different bodies for appropriate information, averages ranges (2.05 -2.50), which indicates that the government accounting information system meets the needs of different parties, and financial management, but at medium rate.

The arithmetic means of the paragraphs that make up the third hypothesis with the standard mark (3) -The standard of hypothesis standard - using "T" test as shown in Table No. (8)The table indicates that the existence of statistically significant differences ($\alpha = 0.05$) between the arithmetic mean and standard mark (3) as "T" value is -3.449 statistically significant difference 0.000, indicating acceptance of the hypothesis which states that the government

e-accounting information system in Hashemite Kingdom of Jordan to meet the management needs of information

8 - Results and Recommendations

8-1-Results:

The study Findings:

- The government e-accounting information systems in the Hashemite Kingdom of Jordan has basic components contribute to achieving its goals at medium rate as government units have electronic devices and accounting programs, according to each government unit activities. There are IT departments in governmental units that take electronic systems operations.
- The government e-accounting information systems in Jordan has the quality characteristics of accounting information systems, at medium rate, as the government accounting system has accuracy, speed, efficiency, effectiveness, flexibility and data processing reliability.
- The government e-accounting information system in Jordan meet needs of data users and financial management and at medium rate as it government e-accounting information system seeks to provide information to different bodies of the government management, control agencies and associates to government units.

8-2Recommendations

The study recommendations are as follows:

- Develop and up-to-date the system for all administrative units, and the same programs shall be used in the government units.
- Design and develop government accounting system through the accounting staff in the units to be more appropriate as the government relies on to buy ready-made systems which may not meet the management needs.
- Build capacities and skills of accounting system personnel through training courses, in order to deal with changes and latest developments in IT. The system should provide clear and easy manual on the government e-accounting information system usage.
- Prepare programs to develop staff at regular basis on the applications and uses of computerized information system so as to build confidence in the importance of computerized information system, in order to achieve efficiency in the work,
- Develop the system to ensure the provision of appropriate information for decision-making, and timely communicate to all management decision makers and for different users.
- Update the computerized program's services, in order to keep up with the tremendous advances in the world.

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Appendix (1)

The Study Sample

1 - Ministry of Finance, 2. Ministry of Planning, 3. Ministry of Education, 4. Ministry of Health, 5. Ministry of Higher Education, 6. Balance Sheet Department, 7. Department of Buildings, 8. Customs Dept, 9. Radio and Television Corporation, 10. Department of Civil Status, 11. Income and Sales Tax Department, 12. Ministry of Social Development, 13. Ministry of Tourism, 14. General Supplies Department. 15. Ministry of Communications and Information, 16. Ministry of Agriculture, 17. Ministry of Foreign Affairs, 18. Department of Energy. 19. Ministry of Works, 20. Ministry of Industry, 21. Department of Lands and Survey.

Table (1)

Coefficient of internal consistency Cronbach alpha

Scope	Internal consistency
Main components of government e-accounting information systems	0.87
government e-accounting information systems have quality features	0.89
government e-accounting information systems meet users needs	0.86
Tool as a whole	.93

Table (2)
 Frequencies and percentages according to the study variables

	Categories	Frequency	Percentage
Education	Diploma	2	4
	Bachelor	35	74
	Master	8	16
	PhD	3	6
	Total	48	100%
Specializations	Accounting	19	40
	IT	12	25
	Administrative Science	8	17
	Others	9	18
	Total	48	100%
Career Level	Financial manager	13	27
	Computer dept director	8	17
	Dept chairman	6	22
	Employee	21	44
	Total	48	100

Table (3)
 Arithmetic means and standard deviations for the performance of the study sample on the paragraphs relating to the first hypothesis in descending order according to averages

Paragraphs	Arithmetic Mean	Standard Deviations	Rate
Jordanian government units have efficient electronic devices	.849	2.54	Medium
Jordanian government units have developed electronic devices	.959	2.63	Medium
Jordanian government units have computer programs suitable for government unit activities	.891	2.81	Medium
Electronic systems used in government units operated in accordance with financial instructions and regulations	.898	2.46	Medium
Electronic systems programmed to operate in accordance with government financial regulations	.898	2.46	Medium
Jordanian government units have IT section that operates computer programs in government unit	.815	2.38	Medium
Jordanian government units have IT section that maintains computer hard and soft wares	1.011	2.50	Medium
Jordanian government units have IT section that develops electronic systems in government units	1.011	2.50	Medium
Government e-accounting information system has controls to secure the system	.942	2.42	Medium

Government e-accounting information system has controls to secure information	.942	2.42	Medium
Total	.890	2.51	Medium

Table (4)

Arithmetic Means, standard deviations and "T" test of the paragraphs that make up the first hypothesis compared to the standard (3)

The basic components of government e-accounting information systems	Number	Arithmetic Mean	Standard Deviation	T test	Degrees of Freedom	Statistical function
	48	2.51	.890	-3.810	47	.000

Table (5) Arithmetic means and standard deviations for the performance of the study sample on the paragraphs relating to the second hypothesis

paragraphs	mean	s	rate
Government e-accounting information system has speed function in data input	2.79	.922	medium
Government e-accounting information system has speed function in data processing	2.77	.881	Medium
Government e-accounting information system has speed function in data output	2.98	.978	Medium
Government e-accounting information system speed contribute to meeting government financial management needs	2.85	.945	Medium
Government e-accounting information system has accuracy in data setting up	2.88	.981	Medium
Government e-accounting information system is characterized by providing accurate and clear information	2.88	.981	medium
Government e-accounting information system accuracy contribute to meeting government financial management needs	2.88	.981	Medium
Government e-accounting information system accuracy contribute to improving government units performance	2.94	.954	Medium
Government e-accounting information system contribute to providing information efficiently	2.81	.915	Medium
Government e-accounting information system assist in minimize routine procedures	2.77	.881	Medium
Government e-accounting information system assist in increasing the efficiency of government units performance	2.92	.964	Medium
Government e-accounting information system assist in achieving government units needs and goals	2.96	.849	Medium
Government e-accounting information system display data according to government unit needs	3.00	.923	Medium
Government e-accounting information system efficiency contribute to improving government units performance	2.73	.844	Medium
Government e-accounting information system effectiveness contribute to improving government units	2.75	.863	Medium
Government e-accounting information system has ability to meet financial management needs	2.58	1.007	Medium

Government e-accounting information system provides all government financial management needs	2.88	.890	Medium
Government e-accounting information system does not need expert due to its easiness	2.71	1.031	Medium
Government e-accounting information system processed data is accurate and secure	2.38	1.044	Medium
Government e-accounting information system processed data is reliable	2.13	.981	Medium
Government e-accounting information system has secured safe access system	2.17	1.038	Medium
Government e-accounting information system has users authorities determination procedures	2.33	.975	Medium
Government e-accounting information system has database security procedures	2.54	.967	Medium
Total	2.72	.905	medium

Table (6)

Arithmetic means, standard deviations and "T" test of the paragraphs that make up the second hypothesis compared to the standard (3)

The quality characteristics of government e-accounting information systems	Number	Arithmetic Mean	Standard Deviation	T test	Degrees of Freedom	Statistical function
	48	2.72	.905	-2.129	47	.038

Table (7)

Arithmetic means and standard deviations for the performance of the study sample on the paragraphs relating to the third hypothesis.

paragraphs	Arithmetic mean	Standard deviation	Rate
Outputs of government e-accounting information system are easy and understandable	.871	2.08	medium
Government- accounting information system provides financial reports at regular basis	.971	2.69	Medium
Government e-accounting information system date is accurate and objective	1.011	2.50	Medium
Government e-accounting information system provides data necessary to financial management	1.026	2.40	Medium
Government e-accounting information system provides information to parties interested in government control	1.011	2.50	Medium
Government e-accounting information system provides information to parties interested in providing aids and government grants	1.026	2.40	medium
Government e-accounting information system based on state revenue statement and resources	1.007	2.58	Medium
Government e-accounting information system outputs based on state expenses statement and fields	1.026	2.40	Medium
Government e-accounting information system outputs based on information of state cash position	1.011	2.50	Medium
Government e-accounting information system outputs assist in preparing state balance sheet	.971	2.69	Medium
Government e-accounting information system outputs assist in following up the balance sheet	1.300	2.60	Medium

implementation			
Government e-accounting information system data covers all government units activities	1.263	2.65	Medium
Government e-accounting information system outputs are simple and understandable	1.008	2.50	Medium
total	.871	2.08	Medium

Table (8)

Arithmetic means, standard deviations and "T" test of the paragraphs that make up the third hypothesis compared to the standard (3)

government e-accounting information systems meet the financial management needs	Number	Arithmetic Mean	Standard Deviation	T test	Degrees of Freedom	Statistical function
	48	2.50	1.008	-3.449	47	.001

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