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RESEARCH ARTICLE

Accounting Information Systems Effectiveness: Evidence from the Local Government Sector

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ARTICLE INFO	ABSTRACT
	The purpose of the research is to investigate the success of accounting information systems (AIS) in the context of local authorities, in the light of the information systems success (ISS) model. The research adopted the positivist paradigm, deductive quantitative approach, and analytical descriptive nature. The Palestinian local authorities (PLAs) represent the research population. The sample focused on the accounting and finance department, and the analysis unit on AIS users. In data analysis, Smart-PLS software techniques have been adopted. The study's originality and novelty stem mainly from its strong and coherent theoretical foundations, and its tight and high-quality framework. The originality of the empirical contribution and the novelty of this study present new empirical evidence, as it is the first of its kind to investigate the AIS success in the context of the PLAs. Taking the initiative towards developing special measures that focus on the AIS success and take into account the nature of those systems. Supports the theory and model of ISS, as well as the current study model for the AIS success. It expanded the application of ISS theory and model to include the local government context and the AIS. The results revealed the significant impact of AIS quality, especially system quality and information quality, on both usage and user satisfaction. While the service quality role in these effects has not been proven. Usage and user satisfaction are strong indicators of ISS driven by information systems quality.

1. INTRODUCTION

This age has been dubbed the "information revolution". Information is the lifeblood of growth and development, as our contemporary world is characterized by a high degree of scientific development and technological excellence, whose effects are reflected in various fields of life, work and production sectors. Advances in technology have affected organizations with regard to the increasing and urgent need for a robust information system to keep pace with highly complex areas of work. Thus, it has become imperative that data and information be readily available to decision-makers. There is no knowledge and no rational decisions without information (Ekman et al., 2021; Shamim et al., 2019; Dwivedi, 2021; Cahyono & Suryani, 2020). Accounting is the first business language through which financial information is communicated to its users. In light of recent financial and economic developments, AIS is the backbone of most business organizations that pay close attention to it, as it is an essential channel through which information passes and is transmitted. It is the main and important part that counts and collects financial and accounting data from sources inside and outside the organization. Then it operates this data and turns it into useful financial and accounting

information for users of this information outside and inside the organization (Al-Saqa, 2016; Islam & Sharif, 2017; Dalloul, 2018; Pohan, 2021).

Information systems (IS) success, effectiveness, and evaluation or assessment are usually the terms used in literature to measure the value of information systems. Effectiveness/success is utilised as an IS evaluation measure since information systems is object-oriented. IS can be called effective when it supports the organization to achieve its general goals and make its performance better than it was before adopting those information systems. The evaluation of information systems is a process that is carried out continuously, periodically or during specific periods of time. The assessment also has a variety of purposes, including, for example, justifying investment, ensuring good performance of systems, rationalizing the decision regarding the adoption, modification or replacement of systems, ensuring the realization of benefits for administrative levels, and so on (Malik & Goyal, 2001; Abdul Hamid et al., 2022; Stair & Reynolds, 2020; Ariani & Dalle, 2019). The success of IS is viewed as a value judgment that an individual makes from the point of view of the benefit achieved. It is the state of performing the desired goal and the intended or expected effect. Measurement is based on the technical level using technical characteristics that focus on performance features. The success of the IS represents the desired state of the IS mainly at the level of impact on the user using dimensions such as usage and user satisfaction. The quality of the IS has a significant impact on the success of the system, which can be described as the level at which the IS fulfils the required purpose (DeLone & Mclean, 2003; 1992; 2016; Seddon et al., 1999; Bailey & Pearson, 1983; Luíso, 2018; Azizimehr, Nia, & Vakilifar, 2022; Puspitawati & Anggadini, 2019). In the context of IS, DeLone and McLean's theory is an outstanding contribution to the literature on measuring the success of IS due to its first attempt to regulate success measures. Moreover, it has provided a framework within which theories can be used to evaluate the success of IS. The D&M model (1992) and its modifications (2003) is one of the most popular models and the basis for measuring system success and effectiveness. The model has gained wide acceptance among the IS community and uses a set of dimensions that accurately describe the success of IS in organizations. Explains the relationship between IS quality and IS success. Divide the measures used into groups and explain the causal relationships between the different groups. It takes into account the attitudes of all beneficiaries of the system and the possibility of using the model in both empirical and theoretical studies (Puasa, 2017; Romi, 2013; DeLone & Mclean, 2016; Roldán & Leal, 2003; Al-Ja'afreh, 2011; Zahdeh, 2018; Al-Kofahi et al, 2020; Hariyati & Tjahjadi, 2018).

In this regard, integrated accounting systems play an important role in financial management and accounting, AIS works critically to reduce uncertainties. In order to develop the accounting information system, it is necessary to intensify efforts and pay attention to studying it, because the current world relies on information as a main source for decision-making, and relies on it as a cornerstone in all fields (Chabani & Chabani, 2014; Ghorab, 2017). The Palestinian Ministry of Local Government stressed the importance of financial spending and investment in the field of information technology. In addition to adopting technical cadres capable of dealing with technology, and establishing an administrative unit responsible for IS and their development in local authorities. In light of the need of these entities for financial and accounting systems and the application of accounting standards regulating their work (Ministry of Local Government, 2019; State Audit & Administrative Control Bureau (SAACB), 2018). Palestinian SAACB confirmed that the availability of information and financial data necessary for use in planning, supervision, direction and management of financial affairs effectively would remain dependent on the adoption by local authorities of AIS that are characterized by a high level of reliability, security, integration and access control. In addition to comprehensive financial databases (Ghoneim, 2004; State Audit & Administrative Control Bureau, 2016; Municipal Development and Lending Fund, 2011; Ministry of Local Government, 2012). In context, Salim (2007) and Al-Buhaisi (2013) pointed out the consequences of the failure of the AIS to provide the necessary information for decision-making in a timely manner and with appropriate

details, as this will affect its validity and make it lose the ability to properly present the results and the financial situation of the local authorities. The level of reliance on financial data in decision-making decreases Thus, the quality of AIS plays an important role in achieving the desired success of AIS, whether at levels of use or user satisfaction and adoption within the organization (Dalloul et al., 2022a; Dalloul et al., 2023).

Therefore, this research aimed to analyse the of accounting information systems' success in the Palestinian local authorities in the light of DeLone & McLean's model for ISS. Whereas, the research investigated the effects of the quality of accounting information systems in its dimensions are system quality, information quality, and service quality on use and user satisfaction. This objective is driven by a theoretical and contextual gap in the literature. Whereas defining the theory and models adopted in the study of variables and measures related to IS, it was not sufficient (e.g. Bushra, 2017; Alsaqqa & Soufi, 2021; Hanna et al., 2018). Studies focused on the effectiveness of management information systems (MIS) in general, or without relying on specific and clear model variables to study the effectiveness or success of IS. In addition, some did not identify the IS under study clearly (e.g. Abdul Razzaq, 2011; Fatiha, 2022; Abu Omar, 2009). Previous studies were conducted in sectors and environments different from the current study, such as banks, tourism and industrial companies. In addition, previous studies were conducted in other countries (e.g. Abu Omar, 2009; Adwan, 2019; Qaddoriy & Mahameed, 2020). Previous studies focused on managers, directors, chiefs, and workers from various departments and offices in their research population without clearly defining the departments they targeted in the environment to which the study was applied (e.g. Almashaqba, 2017; Alsoudani & Altaany, 2014; Fatiha, 2022).

Accordingly, this study demonstrates its novel contribution to the literature and the scientific community by developing a framework that depicts and explains the success of AIS. The originality and novelty of the study stem mainly from the strong underpinning theories and the coherent models based on them. Contribute to the development of knowledge and theory in the field of successful AIS. It has expanded the application of the D&M theory and model to new contexts such as local government and AIS. Taking the lead in creating a trend towards adopting measures that focus on the success of AIS and taking into account the nature of those systems. The originality of the empirical contribution and novelty of this study by providing new empirical evidence, where it is the first of its kind to investigate the success of accounting information systems in the context of the Palestinian local authorities. The results of this study will draw attention to the effects and importance of the quality of accounting information systems in the success of information systems, whether at the level of use or user satisfaction within organizations. It contributes to enhancing the awareness of the Palestinian local authorities of the importance of adopting high-quality AIS, which enhances their success and the subsequent improvement of their adoption in decision-making and the performance of job tasks. Moreover, confirming the originality and novelty of the study is the scarcity and absence of studies related to AIS in the Palestinian local authorities. Since many studies and reports have made recommendations in this concern (e.g., Dalloul et al, 2022b; 2023a; 2023b; Alsaqqa & Soufi, 2021; Fatiha, 2022; Adwan, 2019; Ministry of Local Government, 2019).

Thus, the study problem can be realized through the following question: *What is the impact of the accounting information systems quality (system quality, information quality, service quality) on the system use and user satisfaction in the Palestinian local authorities?*

2. LITERATURE REVIEW

2.1 Theoretical background and framework

The information system is considered successful if it achieves the expected benefit from its adoption in the organization. The success of information systems is seen as a value judgement issued by the individual from the point of view of the beneficiaries, as success is a state of achieving the desired

objective (Azizimehr et al., 2022; Abdul Hamid et al., 2022; Al-Kofahi et al., 2020; DeLone & Mclean, 2016; Stair & Reynolds, 2020). DeLone and McLean (1992) developed their model and theory that made it possible to measure the ISS, as this included the dimensions of system quality, information quality, use, user satisfaction, individual influence, and organisational influence. DeLone and McLean (2002) conducted a literature review in order to revise and reformulate the previous success model. Consequently, in 2003, they reached a new model for measuring the ISS, which was more clear and accurate, as the dimensions of service quality and intention of use were added, as well as net benefits, in addition to clarifying the paths between the dimensions (DeLone & McLean, 2003). Later, they introduced a modified version of that model that included more paths between dimensions and replaced the term net benefits with net effects (DeLone & McLean, 2016). Figure 1 explains the theoretical underpinnings of the model and its development.

Shannon & Weaver (1949)	Technical Level		Semantic Level			Effectiveness/Impact Level		
Mason (1978)	Production		Product		Receipt	Effect on Recipient		Effect on System
DeLone & Mclean (1992)	System Quality		Information Quality		Use	User Satisfaction	Individual Impact	Organizational Impact
DeLone & Mclean (2003)	System Quality	Information Quality	Service Quality	Use / Intention to Use		User Satisfaction		Net Benefits
DeLone & Mclean (2003) modified	System Quality	Information Quality	Service Quality	Use / Intention to Use		User Satisfaction		Net Impacts

Figure 1: The model evolution and underpinning theories

Thus, the model and theory of information systems success include the following levels and dimensions:

1. The level of IS quality: It is related to the IS itself, whether it is the technology on which it was based in its creation or the characteristics of the outputs and services it provides. It includes the dimensions of system quality (SQ), information quality (IQ), and service quality (SVQ).
2. The level of impact on the user: related to the experience of users and beneficiaries with the IS. They are the ones who feel the quality of the systems and evaluate their performance. It includes the dimensions of usage and user satisfaction.
3. The level of general final effects: related to the final advantages of the IS and the achievement of the desired objectives of adopting it in the organization, whether at the individual, organizational, beneficiary, or any other groups, categories, and levels.

In the context, the study developed its own model and view, as it showed that the quality dimensions of the accounting information systems' success (Q-AISS) create a motivational state of use and satisfaction among users and beneficiaries of the IS, since this system meets their information necessities and facilitates their job. Figure 2 demonstrates the study model and illustrates the relationships between the variables in order to develop the hypotheses.
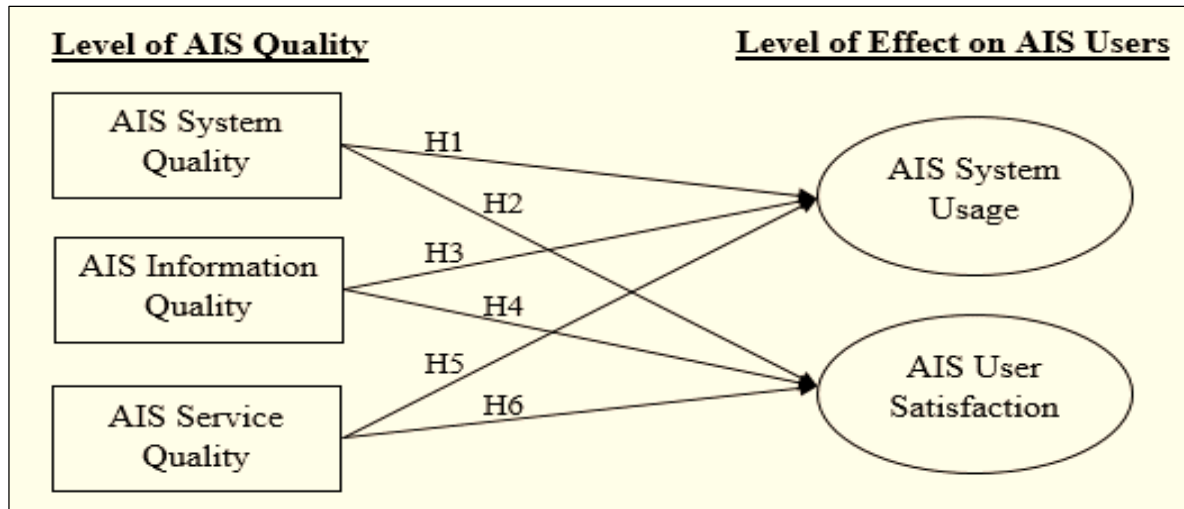
Figure 2: AIS research model

2.2 Hypotheses development

2.2.1 Accounting information systems quality (SQ, IQ, SVQ) and system use (SU)

Putra & Setiawan (2020) conducted a study in the context of university information systems, which indicated the importance of system quality, information quality, and service quality for their role in enhancing the use of the system by users. The quality factors, which are the quality of the system and the quality of the information, are closely related to the success of the business intelligence system measured using the information (Montero, 2019). The e-portfolio operations manager should focus on ensuring system maintenance activities and providing prompt and accurate services to improve e-portfolio performance. Whereas, system quality and service quality are among the e-portfolio quality constructs affecting system usability and performance (Lee et al., 2019). Shagari (2018) emphasized that the use of accounting information technology in banks is greatly affected by the quality of the system and the information. In the same context, Jaafreh (2017) expressed that these factors for the quality of IS, in addition to service quality, have a significant positive impact on usage. Aldholay et al., (2018) showed that the use of an online learning system depends on achieving the overall quality factors related to the system, information, and service. In the light of evaluating the use of IS and information technology in organizations, Benaoun (2016) illustrated the critical impact of system quality and information quality on usage. Also, these quality factors affected the use of mobile banking (Tam & Oliveira, 2016). In the context of the higher education information management system, the role of these two factors of quality in information system use was also confirmed (Fadhel, 2015). Azwar & Amriani (2015) reported the effects of both system quality and information quality on e-procurement system usage in a government context. Recently, Lina & Nani (2020) conducted a study on success in FinTech adoption, and the quality of information and services had a critical impact on the intent to use FinTech. Sorongan & Hidayati (2020b) also stressed the role of information quality in the use of e-government. The higher the quality of the information, the higher the level of project management software usage (Bani Ali et al, 2019). Table 1 summarizes the literature review results of the relationship between information systems quality dimensions and system use.

Table 1: Literature review results of the relationship between SQ, IQ, SVQ and SU

Independent Variable (AIS Quality)	Dependent Variable (SU)	Studies	Result	Overall
System Quality	System Use	Putra & Setiawan (2020)	S	Supported (positive)
		Montero (2019)	S	
		Lee et al. (2019)	S	
		Aldholay et al (2018)	S	
		Shagari (2018)	S	
		Alabaddi et al. (2020)	S	
		Jaafreh (2017)	S	
		Benaoun (2016)	S	
		Tam & Oliveira (2016)	S	
		Fadhel (2015)	S	
		Azwar & Amriani (2015)	S	
		Romi (2013)	S	
		AL-Ja'afreh (2011)	S	
		Sharkey et al. (2010)	S	
		Petter & McLean (2009)	S	
		Petter et al. (2008)	S	
		Iivari (2005)	S	
		Lina & Nani (2020)	NS	
		Sorongan & Hidayati (2020b)	NS	
Information Quality	System Use	Lina & Nani (2020)	S	Supported (positive)
		Sorongan & Hidayati (2020b)	S	
		Putra & Setiawan (2020)	S	
		Bani Ali et al. (2019)	S	
		Montero (2019)	S	
		Aldholay et al. (2018)	S	
		Shagari, (2018)	S	
		Jaafreh (2017)	S	
		Benaoun (2016)	S	
		Tam & Oliveira (2016)	S	
		Susanto (2017)	S	
		Mkonya et al. (2015)	S	
		Azwar & Amriani (2015)	S	

		Fadhel (2015)	S	
		Romi (2013)	S	
		AL-Ja'afreh (2011)	S	
		Sharkey et al. (2010)	S	
		Petter & McLean (2009)	S	
		Lee, Kim & Park (2019)	NS	
		Petter et al. (2008)	NS	
		Iivari (2005)	NS	
Service Quality	System Use	Lina & Nani (2020)	S	Supported (positive)
		Putra & Setiawan (2020)	S	
		Lee, Kim & Park (2019)	S	
		Aldholay et al. (2018)	S	
		Jaafreh (2017)	S	
		Choga (2015)	S	
		Romi (2013)	S	
		AL-Ja'afreh (2011)	S	
		Shagari (2018)	NS	
		Tam & Oliveira (2016)	NS	
		Fadhel (2015)	NS	
		Petter et al. (2008)	NS	
		Petter & McLean (2009)	NS	
Legend: S = statistically significant, NS = not statistically significant				

Thus, the following hypotheses were reached:

H1: *System quality has a significant impact on the use of AIS in the PALs.*

H2: *Information quality has a significant impact on the use of AIS in the PALs.*

H3: *Service quality has a significant impact on the use of AIS in the PALs.*

2.2.2 Accounting information systems quality (SQ, IQ, SVQ) and user satisfaction (US)

User satisfaction with information systems is a critical factor in determining their success. Sorongan & Hidayati (2020a) emphasized that system quality and service quality significantly affect user satisfaction with e-government. Sorongan & Hidayati (2020b) added that information quality has the same effect as well. Therefore, the higher the quality of the system and information, this is reflected positively in the user's satisfaction with the online public grievance redressal system (Pramod & Bae, 2019). Ahmad & Balal (2019) It is critical to achieving quality MIS being the driver for user satisfaction. As the quality of information and service have a role in satisfaction with Internet banking (Rahi & Abd.Ghani, 2019). In this regard, Ratnasari (2018) emphasized that user satisfaction with the performance of the university e-portal system is affected by content, accuracy, format, ease of use, timing, information quality, system quality, and service quality. In the context of online learning, it

was found that the quality dimensions of IS are important in achieving user satisfaction (Aldholay et al., 2018). Information quality, system quality, and service quality are reasons for achieving user-perceived satisfaction with the AIS (Nugroho & Prasetyo, 2018). In the context of government AIS, Adriantini, Asmony & Santoso (2017) stressed that the quality of systems has a significant impact on user satisfaction. This indicates that anything good or bad in the existing system will directly affect user satisfaction. Jaafreh (2017) expressed that the quality dimensions of banking IS have a role in enhancing user satisfaction. Where there is a good effect of system quality and information quality on user satisfaction with the information system used in the organization (Benaoun, 2016). Al-Mamary, Shamsuddin & Abdul Hamid (2015) emphasised that enhancing the technological capacity of the telecommunications sector requires the adoption of high-quality systems through which user satisfaction is performed, whether at the level of quality of the system, information or service. Satisfaction with the government e-procurement system is dependent on the factors of information quality and system quality (Azwar & Amriani, 2015). Users' satisfaction with the continued use of the e-learning system is mainly related to its quality (Dreheeb, Basir & Fabil, 2016). Higher education MIS's system quality and information quality affect user satisfaction (Fadhel, 2015). Table 2 summarizes the literature review results of the relationship between information systems quality dimensions and user satisfaction.

Table 2: Literature review results of the relationship between SQ, IQ, SVQ and US

Independent Variable (AIS Quality)	Dependent Variable (US)	Studies	Result	Overall
System Quality	User Satisfaction	Sorongan & Hidayati (2020a)	S	Supported (positive)
		Sorongan & Hidayati (2020b)	S	
		Pramod & Bae (2019)	S	
		Aldholay et al (2018)	S	
		Rahi & Abd.Ghani (2019)	S	
		Ahmad & Balal (2019)	S	
		Ratnasari (2018)	S	
		Nugroho & Prasetyo (2018)	S	
		Adriantini et al. (2017)	S	
		Al-Mamary et al. (2016)	S	
		Dreheeb et al. (2016)	S	
		Napitupulu (2015)	S	
		Al-Mamary et al. (2015)	S	
		Wu & Wang (2006)	S	
		Jaafreh (2017)	S	
		Benaoun (2016)	S	
		Tam & Oliveira (2016)	S	
		Fadhel (2015)	S	
		Azwar & Amriani (2015)	S	

		Romi (2013)	S	
		AL-Ja'afreh (2011)	S	
		Sharkey et al. (2010)	S	
		Petter & McLean (2009)	S	
		Petter et al. (2008)	S	
		Iivari (2005)	S	
		Putra & Setiawan (2020)	NS	
Information Quality	User Satisfaction	Sorongan & Hidayati (2020b)	S	Supported (positive)
		Putra & Setiawan (2020)	S	
		Pramod & Bae (2019)	S	
		Ahmad & Balal (2019)	S	
		Aldholay et al. (2018)	S	
		Nugroho & Prasetyo (2018)	S	
		Ratnasari (2018)	S	
		Jaafreh (2017)	S	
		Benaoun (2016)	S	
		Susanto (2017)	S	
		Napitupulu (2015)	S	
		Azwar & Amriani (2015)	S	
		Fadhel (2015)	S	
		Al-Mamary et al. (2015)	S	
		Romi (2013)	S	
		AL-Ja'afreh (2011)	S	
		Sharkey et al. (2010)	S	
		Petter & McLean (2009)	S	
		Wu & Wang, 2006	S	
		Petter et al. (2008)	S	
		Iivari (2005)	S	
		Sorongan & Hidayati (2020a)	NS	
		Rahi & Abd.Ghani (2019)	NS	
		Adriantini et al. (2017)	NS	
		Al-Mamary et al. (2016)	NS	
Service Quality	User Satisfaction	Putra & Setiawan (2020)	S	Supported (positive)
		Sorongan & Hidayati (2020a)	S	
		Rahi & Abd.Ghani (2019)	S	

		Aldholay et al. (2018)	S	
		Nugroho & Prasetyo (2018)	S	
		Ratnasari (2018)	S	
		Tam & Oliveira (2016)	S	
		Jaafreh (2017)	S	
		Choga (2015)	S	
		Romi (2013)	S	
		AL-Ja'afreh (2011)	S	
		Petter et al. (2008)	S	
		Al-Mamary et al. (2015)	S	
		Fadhel (2015)	NS	
		Petter & McLean (2009)	NS	
		Al-Mamary et al. (2016)	NS	
Legend: S = statistically significant, NS = not statistically significant				

Thus, the following hypotheses were reached:

H4: *System quality has a significant impact on user satisfaction with AIS in the PALs.*

H5: *Information quality has a significant impact on user satisfaction with AIS in the PALs.*

H6: *Service quality has a significant impact on user satisfaction with AIS in the PALs.*

3. RESEARCH METHOD AND METHODOLOGY

The research follows the principles of the positivist philosophy or quantitative deductive approach. It can be classified as descriptive-analytical in nature. In addition, employed the questionnaire survey as a research strategy. Besides, adopted the five-point Likert scale in its questionnaire design (see Appendix 1). The research population is the Palestinian LAs in the southern governorates. There are 25 municipalities registered with the Palestinian Ministry of Local Government (PMLG). The sampling frame and unit of analysis are the accounting and finance department employees of the PLAs. The number of employees is 132, according to estimates by the PMLG. Determining the sample size was based on the table of Krejcie and Morgan (1970), where the appropriate size was 97 employees (see Appendix 2). The data analysis was based on partial least squares structural equation modelling (PLS-SEM) utilising Smart PLS software techniques. Regarding the measurements of the variables, Table 3 presents those measures, which were determined in the light of previous literature and taking into account the nature of accounting information systems.

Table 3: Variables measurement

Dimension/ Variables	Indicators/Items
System Quality	Reliability, Easiness, Availability, Flexibility, Response Time, Integration
Information Quality	Timeliness, Relevance, Completeness, Understandability, Verifiability, Format, Comparability, Predictability, Accuracy

Service Quality	Empathy, Responsiveness, Tangibles, Assurance, Reliability
System Use	Reports Requested, Expectations and Amount of Use, Duration of Use, Importance/Appropriateness of Use, Attitude Toward Use, Frequency of Use
User Satisfaction	Training, Needs, Participation, Performance and Overall Satisfaction

4. FINDINGS AND ANALYSIS

The Palestinian local authorities' accounting and finance department employees completed 121 of 132 questionnaires, a 91.8% response rate. After eliminating six questionnaires, 115 were valid, an 87.12% valid response rate. Regarding the demographic characteristics of the respondents. Qualification: 78.3% of bachelor's degrees, 15.7% of master's degrees, 4.3% of diploma degrees, and 1.7% of PhD degrees. Specialization: 62.6% accounting, 20% management, 10% finance, 4.3% economics, and 2.6% financial and banking. Experience: 15 years and over, 35.7%; 10 years and less than 15 years, 23.5%; less than 5 years, 20.9%; 5 years and less than 10 years, 20.0%. CM training courses: none (34.8%), 1–3 courses (32.2%), more than five courses (22.6%), and 4–5 courses (10.4%). AIS training courses: 1–3 courses (47.0%), none (32.2%), 4–5 courses (10.4%), and more than five courses (10.4%). Table 4 displays variable descriptive statistics.

Table 4: Constructs descriptive analysis

Constructs	Mean	Standard Deviation	Relative Mean
System Quality (SQ)	3.72	0.622	74.32%
Information Quality (IQ)	3.67	0.539	73.43%
Service Quality (SVQ)	3.63	0.460	72.62%
System Use (SU)	3.79	0.587	75.88%
User Satisfaction (US)	3.69	0.473	73.80%
AIS Success (overall)	3.70	0.412	74.01%

4.1 Measurement model assessment

To ensure the reliability and validity of the construct measurements, the PLS-SEM technique is employed to assess the outer model. Where the values of factor loading (FL) ≥ 0.5, Cronbach's alpha (CA) ≥ 0.6, composite reliability (CR) coefficient ≥ 0.6, and average variance extracted (AVE) > 0.5 are obtained. In addition to the discriminatory and convergent validity (Hair et al., 2017; Abdi et al., 2016; George & Mallery, 2020; Sekaran & Bougie, 2016; Weiber & Mühlhaus, 2014; Pallant, 2016; Hair et al., 2014). Table 5 presents the measurement model's reliability and validity results. Figure 3 displays the study's measurement model.

Table 5: **Constructs reliability and validity**

Construct	Items	FL ≥ 0.5	CA ≥ 0.6	CR ≥ 0.6	AVE > 0.5
System Quality (SQ)	SQ1	0.898	0.938	0.953	0.803
	SQ2	0.786			
	SQ3	0.935			
	SQ5	0.913			
	SQ6	0.938			
Information Quality (IQ)	IQ1	0.874	0.910	0.930	0.690
	IQ4	0.801			
	IQ5	0.934			
	IQ6	0.696			
	IQ8	0.812			
	IQ9	0.848			
Service Quality (SVQ)	SVQ1	0.781	0.760	0.847	0.580
	SVQ2	0.769			
	SVQ3	0.733			
	SVQ4	0.762			
System Use (SU)	SU1	0.911	0.860	0.915	0.782
	SU3	0.846			
	SU4	0.895			
User Satisfaction (US)	US1	0.932	0.790	0.904	0.824
	US2	0.883			

Discriminant Validity: Fornell-Larcker Criterion

Construct	IQ	SQ	SU	SVQ	US
IQ	**0.831**				
SQ	0.670	**0.896**			

| SU | 0.742 | 0.604 | **0.884** | | |
SVQ	0.557	0.619	0.479	**0.762**	
US	0.613	0.792	0.738	0.475	**0.908**
Discriminant Validity: Cross Loading					
Latent variable	IQ	SQ	SU	SVQ	US
IQ1	**0.874**	0.538	0.654	0.547	0.428
IQ4	**0.801**	0.744	0.643	0.426	0.727
IQ5	**0.934**	0.644	0.732	0.631	0.570
IQ6	**0.696**	0.458	0.419	0.349	0.330
IQ8	**0.812**	0.249	0.508	0.298	0.268
IQ9	**0.848**	0.555	0.649	0.445	0.568
SQ1	0.527	**0.898**	0.481	0.551	0.678
SQ2	0.312	**0.786**	0.247	0.445	0.569
SQ3	0.675	**0.935**	0.596	0.620	0.758
SQ5	0.708	**0.913**	0.529	0.523	0.644
SQ6	0.686	**0.938**	0.726	0.604	0.840
SU1	0.617	0.478	**0.911**	0.241	0.600
SU3	0.721	0.496	**0.846**	0.416	0.715
SU4	0.618	0.624	**0.895**	0.597	0.630
SVQ1	0.542	0.452	0.342	**0.781**	0.323
SVQ2	0.448	0.564	0.283	**0.769**	0.400
SVQ3	0.354	0.470	0.451	**0.733**	0.393
SVQ4	0.368	0.394	0.358	**0.762**	0.319
US1	0.592	0.809	0.735	0.522	**0.932**
US2	0.515	0.607	0.590	0.318	**0.883**
Legend: SQ=System Quality, IQ=Information Quality, SVQ =Service Quality, SU=System Use, US=User Satisfaction					
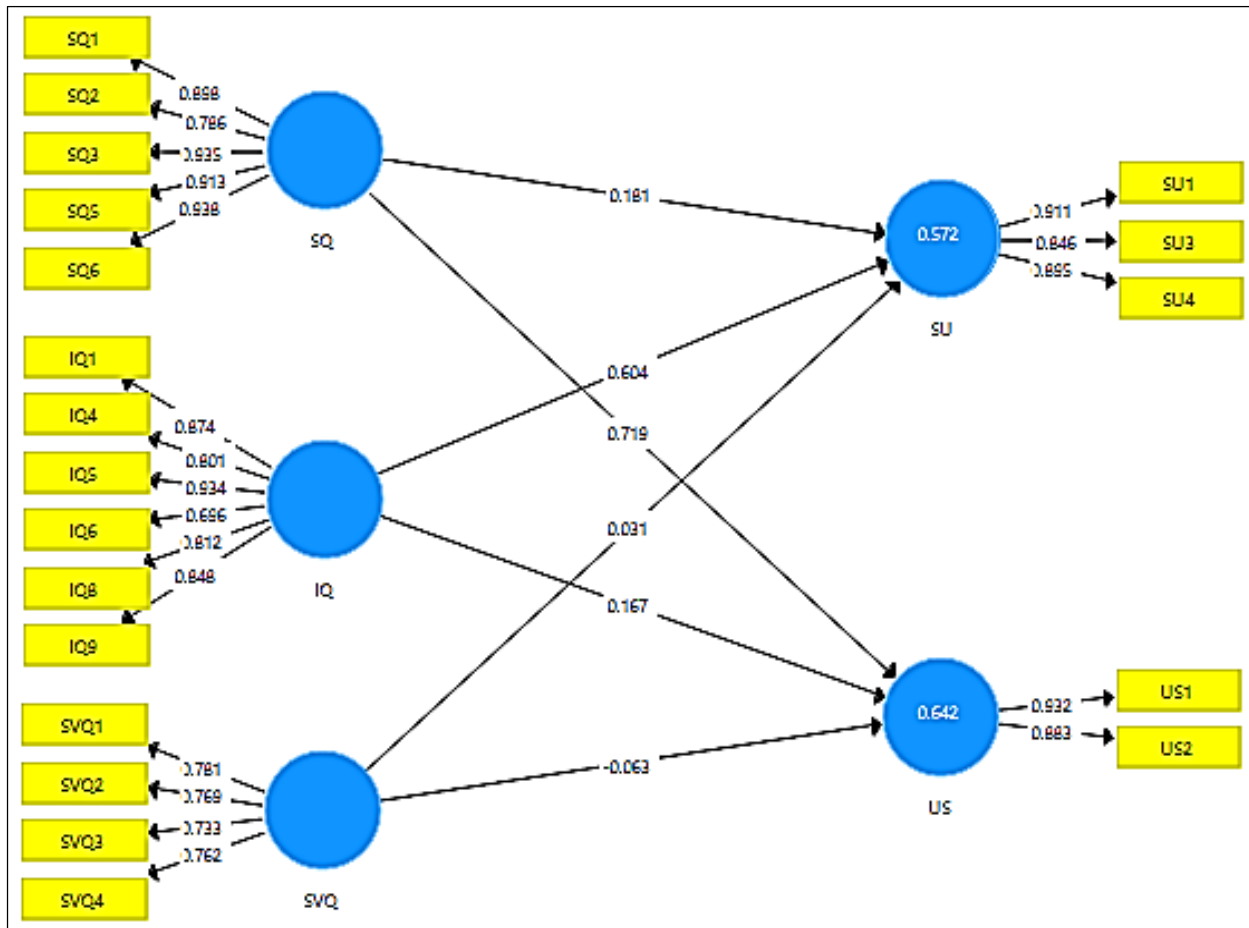
Figure 3: PLS-SEM measurement model

4.2 Structural model assessment

PLS-SEM was used to evaluate the structural model's independent and dependent relationships. The PLS-SEM method observes variable path parameters. 5000 bootstrapping samples are being operated. Table 6 shows the PLS-SEM algorithms' statistical estimations of structural model path parameters and the significance of the relationships between variables. Figure 4 presents the study's structural model.

Table 6: Hypotheses testing results

Hypo.	Path	Beta	Std. Error	t-statistics	p-value	Decision
H[1]	SQ -> SU	0.181	0.065	2.789	0.004	Accepted
H[2]	IQ -> SU	0.604	0.062	9.800	0.000	Accepted
H[3]	SVQ -> SU	0.031	0.074	0.412	0.680	Rejected
H[4]	SQ -> US	0.719	0.061	11.824	0.000	Accepted
H[5]	IQ -> US	0.167	0.063	2.650	0.005	Accepted

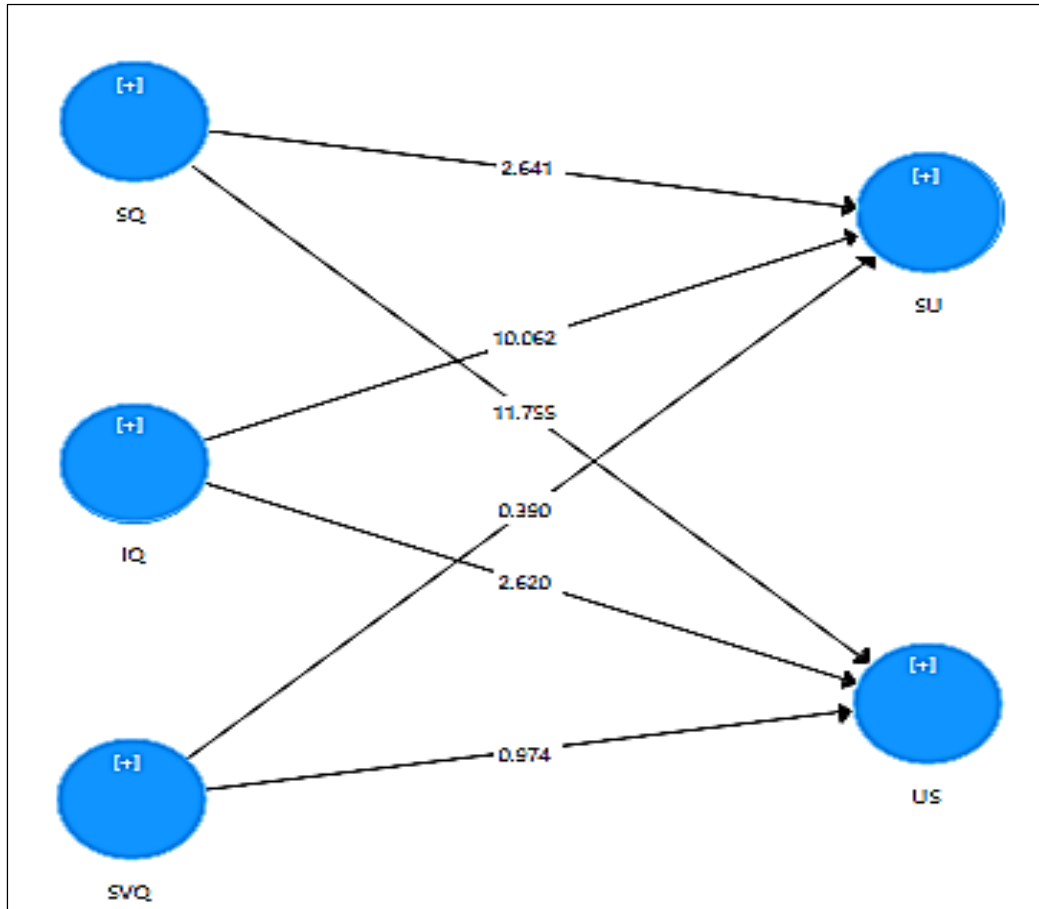| H[6]	SVQ -> US	-0.063	0.065	0.966	0.335	Rejected
Legend: Significant at 0.05 (2-tailed), SQ=System Quality, IQ=Information Quality, SVQ =Service Quality, SU=System Use, US=User Satisfaction.						

Figure 4: PLS-SEM structural model

5. DISCUSSION

The research investigated the accounting information systems' success in the light of the DeLone and McLean model of information systems success, with empirical evidence in the context of the Palestinian local authorities. Where the hypotheses were examined, data analysed, and results reached, and the following is the discussion. First hypothesis: System quality has a significant impact on the use of AIS in the PALs. This hypothesis is accepted, indicating that as system quality improves, this will translate into more employment and use of information systems in the organization. These results are consistent, for example, with Putra & Setiawan (2020), Montero (2019), Alabaddi et al. (2020). Second hypothesis: Information quality has a significant impact on the use of AIS in the PALs. This hypothesis is accepted, indicating that as the information quality enhances, this will translate into more reliability and use of information systems and decision support in the organization. These results are consistent, for example, with Lina & Nani (2020), Putra & Setiawan (2020), Bani Ali et al. (2019). Third hypothesis: Service quality has a significant impact on the use of AIS in the PALs. This hypothesis is rejected, indicating that the service quality did not play a role in influencing the

information system usage in the organization. These results are consistent, for example, with Shagari (2018), Tam & Oliveira (2016), Fadhel (2015). Fourth hypothesis: System quality has a significant impact on user satisfaction with AIS in the PALs. This hypothesis is accepted, revealing that as the system quality increases, this will translate into a growth in users' satisfaction with information systems, as it contributes to their performance of functional tasks. These results are consistent, for example, with Sorongan and Hidayati (2020b), Pramod and Bae (2019), Rahi & Abd.Ghani (2019). Fifth hypothesis: Information quality has a significant impact on user satisfaction with AIS in the PALs. This hypothesis is accepted, demonstrating that the higher the information quality, the greater the satisfaction of users with information systems, as it meets their needs and requirements. These results are consistent, for example, with Putra & Setiawan (2020), Pramod and Bae (2019), Ahmad and Balal (2019). Sixth hypothesis: Service quality has a significant impact on user satisfaction with AIS in the PALs. This hypothesis is rejected, implying that the service quality did not perform a role in influencing user satisfaction in the organization. These results are consistent, for example, with Fadhel (2015), Petter and McLean (2009), and Al-Mamary et al. (2016).

6. CONCLUSION

This research addressed the literature gap by presenting new empirical evidence about the accounting information systems success and testing this in the light of DeLone and McLean's model of information systems success, in the context of local authorities. The research adopted the positivism paradigm and the quantitative-deductive approach, with a descriptive-analytical nature. A survey questionnaire was used to collect data. The Palestinian local authorities represented the study population. The sample represented the accounting and finance department, and the analysis unit is the employees who use accounting information systems. Thus, 132 questionnaires were distributed, and 115 of them were retrieved for statistical analysis, with a response rate of 87%.

The study included a descriptive and quantitative analysis. Thus, the significant effects of the quality of accounting information systems, especially system quality and information quality, on both usage and user satisfaction in the Palestinian local authorities, were revealed. While this effect was not approved for the service quality. Usage and user satisfaction are strong indicators of information systems success driven by the quality of information systems. This result shows that it is important for the Palestinian local authorities to have high-quality accounting information systems, especially in terms of system quality and information quality, for the role of this in achieving the success of these systems, whether in terms of use or user satisfaction. It is also necessary to draw the attention of those authorities for further investigation into the underlying reasons for reaching this result with regard to the quality of service, as this indicates weaknesses in it that it is necessary to work to address. On the other hand, the inability of users to understand this aspect and realize it adequately. This is within the framework of the trend towards achieving the complete success of accounting information systems, as the more the quality of information systems is enhanced, the greater the use and user satisfaction.

The originality and novelty of this study mainly stems from its strong and coherent theoretical foundation, and its tight and high-quality framework. In addition to the originality of the experimental contribution and the novelty of this study by exploring the correlations and effects in the light of a model that explains the accounting information systems quality, use and user satisfaction. These relationships and effects have not been studied before in the context of local government and by relying on the information systems success model. Thus, this study provides new empirical evidence and is the first of its kind to investigate the success of accounting information systems in the context of Palestinian local authorities.

This study contributed to the development of scientific knowledge and theoretical aspects in the field of AIS success. Among its original and novelty contributions is taking the lead in the direction of developing special measures that focus on the success of accounting information systems and take

into account the nature of those systems. In addition to allowing the ability to measure it empirically through specific, focused measures. The outcomes of this study support the theory and model of DeLone and McLean's of information systems success, as well as the current study model of accounting information systems success. In emphasizing the importance of adopting high-quality accounting information systems as a critical factor and a strong motive for the success of the information systems in order to achieve use and user satisfaction. The consequences of this study drew attention not only to the results of the relationships but instead went further to expand the scope of testing DeLone and McLean's model and theory to include the investigation of the success of accounting information systems, and in the context of local governance as well.

7. RECOMMENDATIONS, LIMITATIONS AND FUTURE RESEARCH

Accounting information systems are an inevitable necessity for any organization that wishes to continue and progress, as well as the quality of those systems that it adopts is no less important and necessary. The success of accounting information systems, whether in terms of use or user satisfaction, is dependent and driven by the quality of accounting information systems, whether in terms of system quality, information quality or service quality. Therefore, this study recommends the necessity of maintaining and adopting high-quality information systems by local authorities. It is necessary to conduct more studies on the success of accounting information systems, to support the trend towards developing special measures that take into account the characteristics and specifications of those systems. It is critical that the current study model be examined in different research studies to provide further support for the model in different contexts.

Regarding the limits and directions of future studies, this study is the first to investigate the association between the accounting information systems quality, use and user satisfaction in the Palestinian local authorities. This requires expanding the field of investigation and further studies, to include another population and sample, different administrative levels, work sectors, contexts and different countries. Since this study is primarily quantitative, future studies can focus on conducting research in a qualitative manner

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Appendix 1. The questionnaire

Agreement Degree

Section A: The following statement measures the success of Accounting Information Systems (AIS).	Very high	High	Medium	Low	Very low
System Quality					
1. The AIS is easy to learn, understand, and use.	5	4	3	2	1
2. The AIS is flexible enough for maintenance and development.	5	4	3	2	1
3. The AIS is integrated with its components and the other systems.	5	4	3	2	1
4. The AIS reacts and responds quickly (without delay).	5	4	3	2	1
5. The AIS is operating properly and reliably (no crash or failure).	5	4	3	2	1
6. The AIS is available and easy to access whenever needed.	5	4	3	2	1
7. The AIS has security, access control, and permissions.	5	4	3	2	1
Information Quality					
8. The information provided by AIS is appropriate and meets the needs.	5	4	3	2	1
9. The information provided by AIS is accurate and neutral (no errors, correct).	5	4	3	2	1
10. The information provided by AIS is complete and comprehensive.	5	4	3	2	1
11. The information provided by AIS is timely and up-to-date.	5	4	3	2	1
12. The information provided by AIS is understandable.	5	4	3	2	1
13. The information provided by AIS is clearly organized and well-formatted.	5	4	3	2	1
14. The information provided by AIS is consistent and comparable.	5	4	3	2	1
15. The information provided by AIS is verifiable.	5	4	3	2	1
16. The information provided by AIS is predictive and confirmatory.	5	4	3	2	1
Service Quality					
17. The IS staff is willing to help users and give prompt service.	5	4	3	2	1
18. The IS staff gives users suitable personal attention and considers their best interests.	5	4	3	2	1
19. The IS staff is dependable and provides services at the promised time.	5	4	3	2	1
20. The IS staff have user confidence and sufficient knowledge of their jobs.	5	4	3	2	1
21. The IS staff provides updating of the hardware and software of the AIS.	5	4	3	2	1
System Use					
22. The AIS is used frequently and extensively.	5	4	3	2	1
23. The number of reports requested from the AIS is sufficient to perform the job well.	5	4	3	2	1
24. The AIS is used for long periods of time.	5	4	3	2	1
25. The use of AIS is greater than originally expected.	5	4	3	2	1
26. The trend towards using the AIS will increase.	5	4	3	2	1
27. The use of the AIS is of major importance in performing the financial and accounting functional tasks.	5	4	3	2	1
User Satisfaction					
28. The current performance of AIS and the quality of its electronic services are very satisfactory.	5	4	3	2	1
29. There is a conviction that the design of AIS takes into account the desires and needs of its users.	5	4	3	2	1
30. The users of AIS receive adequate training to develop their skills.	5	4	3	2	1
31. The users of AIS are involved in its development and their opinions are taken into account.	5	4	3	2	1

Appendix 2: The population and determining sample size

N	S	N	S	N	S
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	1000000	384

Note.—*N* is population size.   *S* is sample size.

Source: Krejcie & Morgan, 1970