

The Relationship between Organisational Culture and Enterprise Resource Planning and its Reflection on the Accounting Information System

Khadija Jomaa Muter^a, Alaa Mohammed Obaid^b, Jenan Abd AL-Abbas Al Dulamy^c, ^{a,b}Department of Accounting . College of Administration and Economic. AL-Mustansiriyah University. Baghdad-Iraq, ^cAccounting Department. Babylon Technical Institute AL-Furat AL-Awsat Technical University. Kufa-Iraq, Email: ^akhadija_j_m79@uomustansiriyah.edu.iq, ^balaamhamed@uomustansiriyah.edu.iq, ^cjenan_ab@yahoo.com

The economic units face many challenges in the contemporary environment. This is represented by the technological development and information revolution that are accompanied by the rapid development of computer systems, competition increase, market changes, customer's requirements, and the need for accurate information. Thus, it becomes necessary to enter the world of information technology strongly and to use solutions of information technology because it plays an important role in the business environment. As a result of these challenges, the economic units have re-examined the structure of their technological processes to maintain their competitive advantage and to work better in a changing business environment. For the information systems to be considered as a corner stone of the economic unit's operations structure, it is necessary to pay attention to the design of information technology-based information systems, including the enterprise resource planning (ERP) system. This is a system of managing the economic unit business that combines all different components of the various software programs in order to operate, improve, and integrate all business processes within the economic unit. The ERP system is considered as one of the most prevalent information technology (IT) solutions in economic units, where the ERP system has been implemented worldwide to enhance business performance. Therefore, the culture of the organisation has a

role in developing and bringing the information technology needed by the economic units in their work. This includes the ERP system, which can affect the accounting information system, where it achieves greater economy, effectiveness, and efficiency by reducing repetition and slowness in the performance of businesses.

Keywords: *Organisation's culture, enterprise resource planning (ERP), accounting information system (AIS), information technology (IT).*

Introduction

In the second half of the last century, the world witnessed great technological and scientific progress. The information revolution had an effective impact on changing many of the prevailing values and practices. As these developments led to a great change in the work's means and methods of production, the markets expanded and became global. Therefore, the competition increased deeply, and there was free movement for capitals. Moreover, the global economy has depended on knowledge, technological development, and communication technology, which have caused major changes in the policies of the economic units, as well as in their methods and organisational structures, especially as these economic units are part of the society that affects and influences it. The emergence of information technology has created new areas for organisations to find opportunities for using this technology in business strategies. It is also well known that the dynamic nature of organisations is to adopt information technology as a strategy looking for excellence. Therefore, by the advent of the third millennium, these organisations needed to move from traditional systems to new ones because a lot of challenges had appeared and were opportunities for information systems. The most important of which, is the emergence of information technology (IT) systems. Moreover, IT is also considered as one of the most important factors affecting the volume of information usefulness. Enterprise Resource Planning (ERP) is considered as one of the important systems of the business organisation. The recent changes which have occurred in the business sector, such as the liberalisation from pressures, the entry of information technology, and competition increase, have promoted units to search for new ways to help in continuing and keeping pace with the development and success in business. Therefore, companies started to implement the system of planning the enterprise's resources because of its distinctive characteristics that will help these companies in competition and to remain in the market. Thus, the system of planning the enterprise's resources is characterised with the development of accounting information systems, significantly where the integrated information systems also have the ability to influence the performance of corporate business.

The accounting information systems, especially in our time, are considered as one of the fundamental pillars that play an essential role in the success of economic activity. It provides all relevant parties or all related parties who have an interest in economic activity, whether they are individuals or groups inside or outside the organisation, with appropriate information for planning, controlling, and evaluating the performance and decision-making.

Therefore, in this paper, we will try to explain the impact of the organisation's culture on the ERP system and how this impact will affect the accounting information systems, which are considered to be one of the most important sources in the economic information unit.

Research Methodology

Research Problem

In recent years, the world has witnessed an increasing interest in the knowledge and information technology which have had a profound impact on the performance of business institutions. The problem of research is the importance of organisational culture in the performance, development, and success of organisations, as well as the extent to which there is a relationship between improving the culture of the organisation and the ERP system, and whether it can affect the accounting information system (AIS).

Research Objective

The aim of this research is to explain the organisation's organisational culture, its objectives, dimensions and characteristics. Furthermore, to also explain the concept of the ERP or project resource planning, and the concept of the AIS, as well as the objectives of this system, and the relationship of the organisation's culture with the ERP system in the research sample and its impact on the accounting information systems.

Community and Research Sample

The General Company for manufacturing dry batteries was selected as a sample for the research. The questionnaire was carefully distributed to a sample of 50 employees of the company. The concept of the subject was explained to answer the questionnaire accurately. All forms were retrieved and there were no invalid forms.

Table 1: Illustrates the characteristics of the research sample

<i>Sex</i>	<i>Repetition</i>	<i>Percentage</i>
<i>Male</i>	<i>30</i>	<i>60%</i>
<i>Female</i>	<i>20</i>	<i>40%</i>
<i>Total</i>	<i>50</i>	<i>100%</i>

<i>Age</i>	<i>Repetition</i>	<i>Percentage</i>
<i>30–21</i>	<i>15</i>	<i>30%</i>
<i>40–31</i>	<i>17</i>	<i>34%</i>
<i>50–41</i>	<i>18</i>	<i>36%</i>
<i>Total</i>	<i>50</i>	<i>100%</i>
<i>Educational attainment</i>	<i>Repetition</i>	<i>Percentage</i>
<i>Prep</i>	<i>5</i>	<i>10%</i>
<i>diploma</i>	<i>15</i>	<i>30%</i>
<i>BA</i>	<i>26</i>	<i>52%</i>
<i>Master</i>	<i>4</i>	<i>8%</i>
<i>Ph.D.</i>	<i>0</i>	<i>0%</i>
<i>Total</i>	<i>50</i>	<i>100%</i>
<i>Skill in the use of modern information and communications technology-related work (computer and Internet)</i>	<i>Repetition</i>	<i>Percentage</i>
<i>Very good</i>	<i>20</i>	<i>40%</i>
<i>Good</i>	<i>10</i>	<i>20%</i>
<i>Average</i>	<i>10</i>	<i>20%</i>
<i>Weak</i>	<i>10</i>	<i>20%</i>
<i>Total</i>	<i>50</i>	<i>100%</i>

Methods of Data Collection and Information

The preparation of the research, including the theoretical framework, relied on a set of Arabic and foreign references such as books and journals, as well as research published on the Internet. As for the field side, the researchers relied on the following methods to provide the necessary data:

- A. *Personal interviews*: the researchers sought to interview the relevant responsible officials and employees of the concerned company. They held intensive meetings with those officials and employees to take advantage of some things that were not clear, as well as to meet with these officials for the purpose of knowing aspects related to the subject. On the other hand, the researcher interviewed the majority of research personnel to clarify the importance of the subject to them and for the company, in order to ensure accuracy in answers.
- B. *Questionnaire Form*: the questionnaire is one of the important means of obtaining data and information. It has been used as a tool to obtain data and information in the field to determine the knowledge economy and its reflection on the financial reporting practices. The questionnaire has been prepared in such a way, which results in obtaining data and information objectively and accurately.

The five-point Likert scale was used in the questionnaire to measure the opinion of the sample individuals on the subjects and questions, which were 58 questions distributed on the desired variables. Table 2 presents the questions related to the subjects.

Table 2: Questionnaires distributed by the subjects

Subjects	Questions
Organisational culture elements	1–24
The impact of organisational culture on the planning of project resources	25–44
The impact of the project resource planning system on the accounting information system	45–58

The sample employees were required to answer these terms according to the five-point Likert scale. The weights of the responses were determined as follows: (1) a point that was not strongly agreed; (2) points disagreed; (3) points of neutrality; (4) agreed points; and (5) strongly agreed. For showing the truthfulness, consistency and validity of the questionnaire, the researchers relied on the apparent truthfulness. The content is believed to be the basis for finding the truthfulness of the measure. The apparent truthfulness is the test by which the phenomenon can be measured and for which the measure is made. The agreement of arbitrators is a kind of apparent truthfulness. The preferred means to ascertain the apparent truthfulness of the measure's instrument is for a number of competent experts to indicate the validity of the paragraphs to measure the quality for which the measure was used.

Organisational Culture

Concept of Organisational Culture

The concept of culture is one of the concepts which has a great importance in the life of organisations. Culture is an acquired behaviour that includes all familiar methods, ideas, and values practiced by people who are also keen on them as members of society, but culture by nature does not manifest itself as a phenomenon until its effects are realised (Bayoumi, 1983).

Culture is defined as "the environment that is created by man for himself, in which there are material and non-material products that are transmitted from generation to generation. Thus, culture includes the visible and internal patterns of acquired behavior by symbols and it consists in a particular community of science, beliefs, values, laws, customs, etc." (Badaw, 1984).

The Webster Dictionary explained that culture is "the refinement of mind, emotions and etiquette, it includes also concepts, customs, skills, arts and tools of a particular people in a specific period, i.e. any certain civilization" (Bayoumi, 1983). The Encyclopedia of British

Knowledge looked at culture "as that complex of arts, laws, traditions, and all the abilities and skills acquired by man as a member of society" (Al-Shukriji, 2001).

Given the evolution of business environments, the scholars of management and organisations realised that there is a great influence on the culture in the organisation. This has occurred because of the requirements of change, the emergence of modern organisations, and an increase of organisational problems. Thus, the concept of organisational culture has emerged in the literature of management and organisational behaviour and has become prevalent in the field of organisations and administrative institutions. An organisation acquires from its organisational culture the characteristics and features that distinguish it from other organisations, but the weakness of this organisational culture reflects negatively on the organisation's activity. Organisational culture provides a clear way to understand the method and way of doing things. The concept of organisational culture refers to what is stated in some management literature to "the set of characteristics, values, ethics, material and technical aspects that describe an organization and distinguish it from other organizations" (Higan, 2003). Organisational culture is considered as one of the distinctive characteristics of the organisation and not of individuals. The culture of the organisation is explained as an in-depth structure, which derives its origins from the values, beliefs, and assumptions held by individuals within the organisation. Organisational culture has been defined as a model of shared values that show how to control attitudes and behavior, and it establishes what is important to individuals of the organization. Therefore, the common values are considered as the fundamentals for the organisation to do its functions, for it maintains the organisation as a cohesive unit and gives it the identity that distinguishes it from other organisations. It is also known as "sharing the basic assumptions learned by the organization during its deal with the environment and solve of problems for external adaptation and internal integration" (Norback & Kerkerblom, 2003)..

The Elements of Organisational Culture

The organisational culture consists of a set of elements, as follows (Chang & Lin, 2007):

- ***Cooperativeness***: it focusses on the flexible internal trends where the emphasis is primarily on information sharing, trust, empowerment, and teamwork. The organisation, which emphasises on cooperation, wants to have a friendly society and everyone trusts the other as a large family.
- ***Innovativeness***: it refers to the environment's support for the innovation's purpose in solving problems, presenting new ideas, and supporting constant development and improvement. It also includes values related to openness to opportunities, risk-taking, willingness to experiment, and working in the least number of systems.

- **Consistency:** it emphasises internal and regulatory trends, where the focus is on laws, regulations, and efficiency. It also indicates the interrelationship between the members of the organisation and the extent of these relations, with the need to recognise the importance of these relations in achieving solidarity among individuals.
- **Effectiveness:** it focusses on competition in achieving goals and productivity, as well as achieving all that is beneficial to the organisation. For the organisation that emphasises on effectiveness, its interest will be focussed on the results.

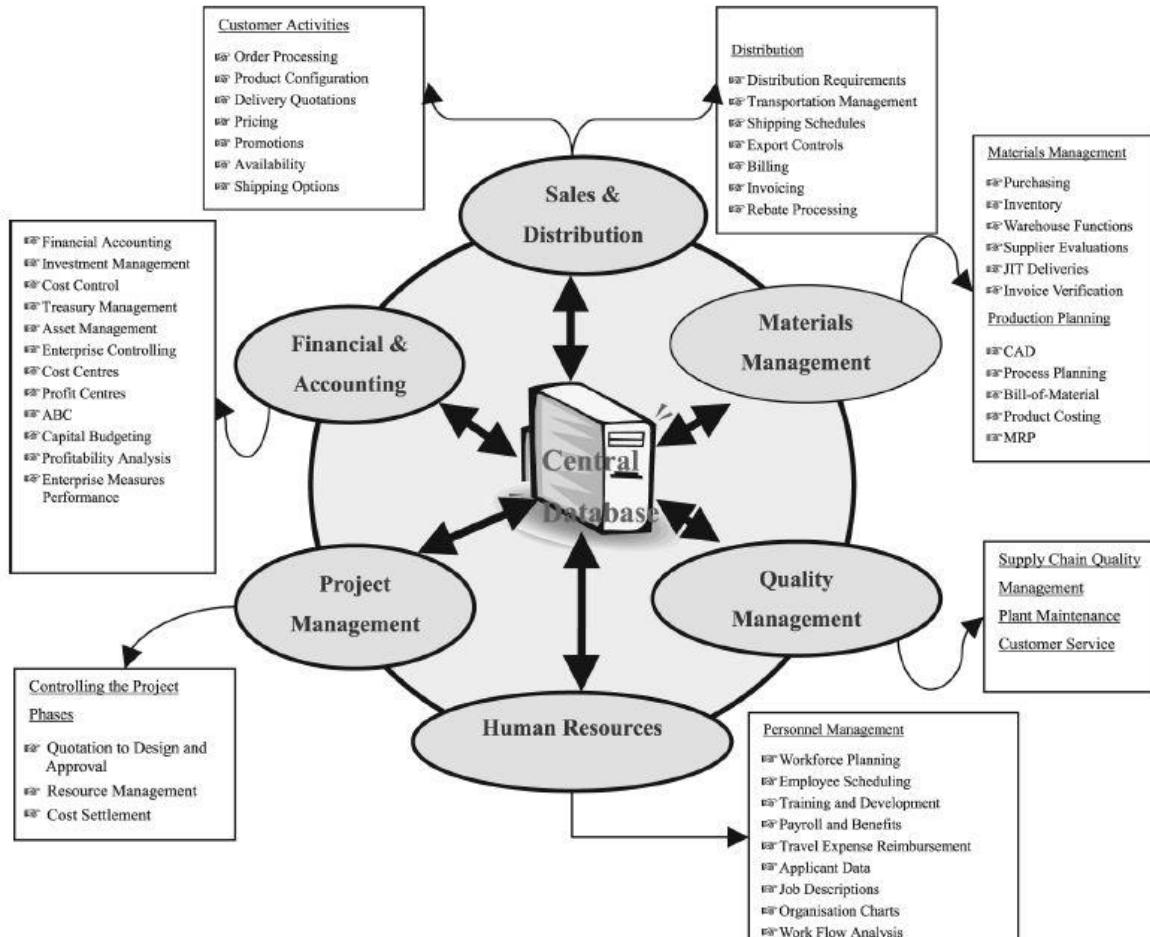
Enterprise Resource Planning

The enterprise resource planning (ERP) is a software package that helps the economic unit to manage its resources efficiently and effectively (Norback & Kerkerblom, 2003). Today, most of the information systems in enterprises come in the form of ERP systems. The first group of companies implemented integrated applications of ERP systems during the 1990s, as was evident from the high sales of ERP systems at the time. The terms ‘resources’ and ‘planning’ are somewhat incorrect, and this means that they describe in part only the purpose of ERP systems, since these applications do more than just plan or manage resources. The reason behind the term ‘enterprise resource planning’, is that these systems were partially developed during the 1990s through the requirements of materials and packages of planning manufacturing resources. Therefore, the terms ‘resources’ and ‘planning’ are an abbreviation for ERP which means the enterprise (Valacich & Schneider, 2018). Figure 1 shows the typical ERP system that includes a number of units and functions allowing for the exchange of information through the central database, where this rule can be accessed by all. These units include sales and distribution, finance and accounting, project management, human resources, management of quality, and management of material, whereas each of these units comprises a number of functions.

The ERP is an information system model that enables the economic unit to automate and integrate key business processes. The ERP breaks down traditional technical barriers by facilitating data exchange, information flows, and the introduction of common business practices among all users. The implementation of the ERP system can be used in a significant project that can span several years. Due to the complexity and size of the ERP systems for units, few units are willing or able to allocate the necessary financial and material resources, and bear the risk of developing the ERP system in the economic units.

This system manages the flow of information within the economic unit. Moreover, it allows managers to make information-based decisions that truly reflect the current state of business. This system also works on automatizing transactions and economic processes and thus, it results in reducing costs (Davenport, 2004).

Figure 1. Model of the ERP system



Source: (Shehab et al., 2004)

The adoption use of the ERP system reflects a long-term strategy. It also includes a proper implementation of the enterprises' resources and redesign of processes within the economic unit. By transforming business practices, companies must integrate complementary training programs, operating procedures, and information technologies to provide appropriate infrastructure. The resulting structure is expected to improve the overall efficiency and effectiveness of the company (Wier et al., 2007).

Accounting Information Systems and Their Role in Economic Units

The accounting information system includes processes, procedures, and systems that collect accounting data from business processes; recording accounting data in appropriate records; processing detailed accounting data through the classification, summarisation, and standardisation; as well as it provides a summary report on accounting information to internal



and external users. For several years, accounting information systems were paper-based journals and ledgers that were manually recorded by employees. Today, almost every organisation uses computer systems to keep records in its accounting information system (Turner et al., 2017).

When accounting information systems (AIS) are integrated into the field of information systems and technology, they are designed to help in managing and controlling issues related to the financial economic field of companies. From a strategic point of view, the remarkable progress in technology has opened the possibility of generating and using accounting information (Grande, 2011).

Since the AIS performs its functions within the unit, it should be designed to reflect the culture of that unit, and the culture of the organisation affects the AIS design. It is important to recognise that the AIS design can also affect the organisation's culture by controlling the flow of information within it. For example, the accounting information system, which makes access to information easy and widely available, presses for further decentralisation.

The accounting information system of the economic unit plays an important role in helping it to adopt and maintain a certain strategic position. The process of achieving synergy between activities requires the collection of data for each activity. It is also important that the system combines, and links financial and non-financial data related to the company's activities.

Information technology is considered as one of the issues that has begun to reflect the importance of using information processed technologically to serve multiple aspects of society. The evolution in the use of information technology has led to an increased interest in the preparation of integrated accounting software for data processing, which has led to the emergence of a new term in accounting thought called the electronic operating system. Companies, in turn, are required to develop their services and information systems, which calls for increased attention to information technology and its tools (Romney & Steinbar, 2018).

It should be noted that despite the companies' use of the computer, the accounting information system has remained the same, and this means that the accounting policies and procedures applied to the accounting system have remained as they are. However, they have increased somewhat in line with the requirements of the use of artificial intelligence in the computer. Not only that, it has enabled new systems to be found in the economic units, including the unit's resources planning systems (ERP), which was previously discussed.

The Accounting Information System (AIS) and its Relationship to Enterprise Resource Planning (ERP) Systems

The ERP system can provide a comprehensive view of the unit's work by sharing a common and integrated database. Under the ERP system, the AIS has become richer, and the amount of information has become more important. Furthermore, the relevant data can be updated. Thus, the AIS provides all historical and expected accounting information that covers the financial accounting, management control, and financial analysis. At this stage, we wonder about the capacity of the information system to improve business performance (Daoud & Triki, 2013).

In comparison with traditional accounting information systems, the ERP system has unusual characteristics, where it has a significant impact on the accounting system. We can show the effect in the following points (Liu, 2012):

First, the ERP causes changes in the financial management of the accounting system. The various departments in the ERP system have a role in enhancing the efficiency of information and timing of communication, greatly improving the efficiency of operations, and improving the organisational setup or preparation of the financial sector.

Second, the ERP system has changed the organisational structure following the implementation of the ERP management system. For example, the accounting divisions distribute accounting work in different organisations according to data types from various departments.

Finally, the ERP systems have changed the relationship between accounting information, accounting processes, and business processes. The ERP system can achieve the linkage between data and updates in a timely manner, so the financial information of enterprises has changed from static information to vital information, in a timely manner.

The Impact of the Organisation's Culture and Resources Planning System, and Its Reflection on the Accounting Information Systems in the Research Sample

Brief History on the General Company for Manufacturing Dry Batteries

The General Company for the battery industry was established in 1975, after the incorporation of the General Company for manufacturing liquid batteries and the General Company for manufacturing dry batteries.

The company currently has the following plants: Lead Foundry for producing pure lead and alloys in Khan Dhari; Babylon factory for producing liquid batteries in al-Waziriya; and al-Noor factory for producing dry batteries at Abu Ghraib.

The Reality of Accounting Information Systems and the Project Resource Planning System in the General Company for Manufacturing Dry Batteries

The company's information systems consist of a set of subsystems, such as the marketing system, accounting information system, human resources system, management information system, and warehouse information system. These systems interact with each other to provide the company with the required information through communication between the users of information in the company.

Analysis of Search Results

This section presents a description of the research variables — which include the culture of the organisation, the ERP, and the accounting information system — and analyses them according to the data of the research sample of 50 individuals through their answers to the questionnaires. Several statistical methods were used to show the importance of the research and the estimation of dispersion in the answers, including arithmetic mean and standard deviation. Table 3 shows the influence of the ERP on the company's accounting information systems and the research sample, where the arithmetic mean is 4.22, and a standard deviation of 0.75, came first in terms of relative importance with a percentage weight of 84.34 per cent.

Table 3: Relative importance of subjects

Subjects	Arithmetic mean	Standard deviation	Relative importance
Elements of Organisational Culture	3.61	1.07	72.22%
Cooperation	3.01	1.02	60.27%
Innovativeness	3.24	1.09	64.80%
Consistency	4.31	0.67	86.20%
Effectiveness	3.88	0.93	77.60%
The impact of organisational culture on the planning of project resources	3.55	1.10	71.00%
Management support	3.93	0.86	78.69%
The compatibility between the ERP system and the operations of the company	3.34	1.21	66.87%
Technology support	3.34	1.10	66.86%
The impact of the project resource planning system on the accounting information system	4.22	0.75	84.34%
Total	3.74	1.05	

We also note from Table 3 that the total arithmetic mean of the research subjects was 3.74, i.e. the highest standard mean of three. The general standard deviation of 1.05, shows that the culture of the organisation affects the implementation of the ERP system on the accounting information system.

To illustrate the level of the items of the research discussion, we analysed and interpreted the responses of the sample individuals, and Table 4 shows the results of the frequencies, percentages, arithmetic means, standard deviations, and order, for all the subjects of the questionnaire.

The following are the most important analytical indicators of the data of Table 4:

1. The arithmetic mean of the organisation's culture subject showed 3.61, and a standard deviation of 1.07, which is higher than the standard mean of 3, and ranked second in terms of relative importance with a percentage weight of 72.22 per cent. This subject consists of four elements, as it is appeared in Table 3, where the coherence or consistency element ranked first with a percentage weight of 86.20 per cent, and an arithmetic with mean of 4.31, and a standard deviation of 0.67. The arithmetic mean of this element is the highest among all elements, and this indicates that it focusses on internal instructions, and control to manage the company, in addition to its focus on laws, regulations, and efficiency. It also refers to the interrelationships between the members of the organisation, with the necessity of realising the importance of these relations in achieving solidarity among individuals. Effectiveness came second in terms of importance, followed by innovation, and finally, the cooperation.
2. The arithmetic mean for the subject of the organisation's culture on the project resources planning was 3.55, and with a standard deviation of 1.10, which is higher than the test criterion of 3, and ranked third in terms of order for relative importance with a percentage weight of 71 per cent. It consists of three components, as shown in Table 3. The element of supporting the management ranked first in this subject with a percentage weight of 78.69 per cent, which means that the administration seeks to possess information technology and advanced systems to facilitate work procedures and development. The element of compatibility between the ERP and company's operations came second and with a slight difference from the technology support element.
3. The arithmetic mean of the subject of the impact of the ERP system on the accounting information system, came first between the two subjects with a percentage weight of 84.34 per cent, and with an arithmetic mean of 4.22, and a standard deviation of 0.75. We can see in Table 4 that all arithmetic means were more than the standard mean of 3. In addition, the consensus of the research sample agreed strongly where the ratios

were ranging from 80–100 per cent for some questions, which means that there is a strong relationship between the ERP system and the accounting information system in the company's research sample.

4. The highest answers in most questions of the subjects were distributed between strongly agreed and agreed.
5. Some questions of the subjects obtained a high response in the estimates of neutral, disagree, and strongly disagree, which were the questions 3, 4, 5, 7, 8, 9,11, 35, 37, 38, 40.
6. All the paragraphs of the subjects had higher arithmetic means than the proposed mean on the area of the test balance. All the points showed percentage weights above the average, except for the questions mentioned in paragraph 4, and its arithmetic mean was below the average. This indicates the fluctuation in the ratio of agreement to the sample of the study on the paragraphs of the questionnaire between the high and below the average.
7. Despite the fluctuation of some answers, however, we conclude that there is a strong impact on the culture of the organisation on the implementation of the ERP system, which is reflected positively on the accounting information systems through the advantages and benefits that can raise the level of the General Company for manufacturing dry batteries, which is the research sample.

Table 4: Statistical measures of questionnaire subjects

Element	Questions	Strongly agree	Percentage	Agree	Percentage	Neutrality	Percentage	disagree	Percentage	Not strongly agreed	Percentage	Arithmetic mean	Standard deviation	Ranking	
First subject: Elements of Organisational Culture															
Cooperation	1	Managers are keen to delegate more authority to their subordinates.	0	0%	9	18 %	14	28 %	27	54 %	0	0 %	2.64	0.78	4
	2	Participation in decision-making allows for greater creativity and innovation.	15	30%	23	46 %	12	24 %	0	0 %	0	0 %	4.06	0.74	1
	3	There is high trust among employees.	0	0%	10	20 %	18	36 %	10	20 %	12	24 %	2.52	1.07	6
	4	Management encourages employees to participate actively in all activities of the company.	0	0%	9	18 %	12	24 %	27	54 %	2	4 %	2.56	0.84	5
	5	Employees trust their managers, so they can participate in the decision-making process.	3	6%	0	0 %	39	78 %	8	16 %	0	0 %	2.96	0.64	3
	6	The company is interested in developing	4	8%	21	42 %	18	36 %	2	4 %	5	10 %	3.34	1.04	2

Element	Questions	Strongly agree	Percentage	Agree	Percentage	Neutrality	Percentage	disagree	Percentage	Not strongly agreed	Percentage	Arithmetic mean	Standard deviation	Ranking
	human resources, employee morale and teamwork.													
	The overall indicator of the element	22	44%	72	24 %	113	38 %	74	25 %	19	6 %	3.01	1.02	
Innovativeness	7 Managers are encouraged to innovate and take risks.	0	0%	0	0 %	22	44 %	16	32 %	12	24 %	2.20	0.81	6
	8 Managers have a vision and a deep understanding of creating new business opportunities for the company.	0	0%	12	24 %	17	34 %	17	34 %	4	8 %	2.74	0.92	2
	9 The challenges that the workers faced allowed them to learn and develop.	17	34%	23	46 %	10	20 %	0	0 %	0	0 %	4.14	0.73	1
	10 The company pays great attention to employees and encourages innovators.	12	24%	29	58 %	9	18 %	0	0 %	0	0 %	4.06	0.65	2
	11 It leads managers who are actively working for growth and innovation.	0	0%	5	10 %	9	18 %	36	72 %	0	0 %	2.38	0.67	5
	12 There is a desire for the company to take risks, and this increases its energy and ambition.	5	10%	36	72 %	9	18 %	0	0 %	0	0 %	3.92	0.53	3
	The overall indicator of the element	34	11%	105	35 %	76	25 %	69	23 %	16	5 %	3.24	1.09	
Consistency	13 Managers set clear goals and ask employees to achieve these goals accurately.	20	40%	30	60 %	0	0 %	0	0 %	0	0 %	4.40	0.49	3
	14 The company has formal and accurate systems that oblige employees to follow them.	43	86%	7	14 %	0	0 %	0	0 %	0	0 %	4.86	0.35	1
	15 The company's management emphasises the stability and conservation culture.	0	0%	34	68 %	11	22 %	5	10 %	0	0 %	3.58	0.67	6
	16 The company pays attention to achieve the goals efficiently.	18	36%	25	50 %	7	14 %	0	0 %	0	0 %	4.22	0.68	5
	17 Your company is stable and provides job security for employees.	21	42%	29	58 %	0	0 %	0	0 %	0	0 %	4.42	0.50	2
	18 The work in your company is conducted on a regular basis and each employee has clear tasks.	21	42%	27	54 %	2	4 %	0	0 %	0	0 %	4.37	0.57	4
	The overall indicator of the element	123	41%	152	51 %	20	7 %	5	2 %	0	0 %	4.31	0.67	
ns	19 Managers emphasise on efficient work and	21	42%	24	48 %	5	10 %	0	0 %	0	0 %	4.32	0.65	3

Element	Questions	Strongly agree	Percentage	Agree	Percentage	Neutrality	Percentage	disagree	Percentage	Not strongly agreed	Percentage	Arithmetic mean	Standard deviation	Ranking
	effective completion of tasks.													
	20 Managers are interested in achieving good performance at work and achieving the goal, regardless of personal feelings.	25	50%	20	40%	5	10%	0	0%	0	0%	4.40	0.67	2
	21 The critical factor for the company's success is its ability to exploit available resources and achieves best performance.	21	42%	29	58%	0	0%	0	0%	0	0%	4.42	0.50	1
	22 Employees and departments compete with their counterparts to achieve better efficiency.	6	12%	18	36%	17	34%	9	18%	0	0%	3.42	0.93	5
	23 The company strives to maintain its competitive advantage.	0	0%	36	72%	14	28%	0	0%	0	0%	3.72	0.45	4
	24 The company pays attention to the employees in order to increase their efficiency and follow up their achievements.	5	10%	10	20%	21	42%	8	16%	6	12%	3.00	1.12	6
	The overall indicator of the element	78	26%	137	46%	62	21%	17	6%	6	2%	3.88	0.93	
	The whole indicator of the subject	257	31%	466	39%	271	23%	165	14%	41	3%	3.61	1.07	
The second subject: The impact of the organisation's culture on the planning of project resources														
Management support	25 The main objective of management is to possess high quality and reliable technology.	15	30%	15	30%	20	40%	0	0%	0	0%	3.90	0.84	4
	26 Management is interested in introducing modern techniques and methods of work.	13	26%	17	34%	16	32%	4	8%	0	0%	3.78	0.93	7
	27 The administration emphasises the creation of new entrances to work, even if it costs a high risk	14	28%	16	32%	18	36%	2	4%	0	0%	3.84	0.89	6
	28 The innovation in this company is considered as a key to the development of normal services and distinction for approved markets and important subjects to serve its customers.	16	32%	32	64%	2	4%	0	0%	0	0%	4.28	0.54	2
	29 Management can be described as flexible and	0	0%	24	48%	9	18%	17	34%	0	0%	3.14	0.90	5

Element	Questions	Strongly agree	Percentage	Agree	Percentage	Neutrality	Percentage	disagree	Percentage	Not strongly agreed	Percentage	Arithmetic mean	Standard deviation	Ranking	
	30	Management wants to effectively implement the company's ERP system.	17	34%	26	52%	7	14%	0	0%	0	0%	4.20	0.67	3
	31	I believe that the management is able to shift from its current system to the company's ERP system.	20	40%	30	60%	0	0%	0	0%	0	0%	4.40	0.49	1
	The overall indicator of the element	95	27%	160	46%	72	21%	23	7%	0	0%	3.93	0.86		
Compatibility between the ERP system and the operations of the company	32	The company has the equipment and machines to implement the ERP system.	19	38%	31	62%	0	0%	0	0%	0	0%	4.38	0.49	2
	33	The company seeks to provide the necessary financing to purchase the company's ERP and all its operational activities.	0	0%	27	54%	19	38%	4	8%	0	0%	3.46	0.65	3
	34	The company has an efficient infrastructure capable of operating the company's ERP system.	24	48%	26	52%	0	0%	0	0%	0	0%	4.48	0.50	1
	35	The company has databases available to all key users to increase the level of information exchange between different departments of the company.	0	0%	0	0%	0	0%	34	68%	16	32%	1.68	0.47	6
	36	The company designs the company's ERP system in a way that is easy to use by employees and it has value and meaning.	0	0%	22	44%	13	26%	15	30%	0	0%	3.14	0.86	4
	37	The company is interested in expanding the participation of employees in the management decision-making process within the company's resource planning environment.	4	8%	17	34%	9	18%	11	22%	9	18%	2.92	1.28	5
	The overall indicator of the element	47	16%	123	41%	41	14%	64	21%	25	8%	3.34	1.21		
Technology support	38	Staff share information and technological knowledge and are open to new ideas.	0	0%	14	28%	10	20%	26	52%	0	0%	2.76	0.87	6
	39	The company works to involve you as an employee in the process of electronic planning	0	0%	24	48%	19	38%	5	10%	2	4%	3.30	0.81	5

Element	Questions	Strongly agree	Percentage	Agree	Percentage	Neutrality	Percentage	disagree	Percentage	Not strongly agreed	Percentage	Arithmetic mean	Standard deviation	Ranking
	permanently and continuously through a clear electronic mechanism.													
	40 All employees are trained on methods that reduce stress from electronic work such as meditation, relaxation, effective time management, lifestyle management, etc.	0	0%	0	0%	13	26%	19	38%	18	36%	1.90	0.79	7
	41 Common norms among employees seek to adapt to technological developments in the workplace.	7	14%	43	86%	0	0%	0	0%	0	0%	4.14	0.35	1
	42 The management works on promoting best e-practices among employees and serves as a model for them.	12	24%	18	36%	12	24%	8	16%	0	0%	3.68	1.02	4
	43 Management is committed to provide employees with the necessary information to develop their use of ERP applications.	13	26%	24	48%	7	14%	6	12%	0	0%	3.88	0.94	2
	44 As an employee, you have the necessary skills and abilities to complete tasks in a company's ERP environment without the need for clarification or inquiry from senior management.	10	20%	24	48%	9	18%	7	14%	0	0%	3.74	0.94	3
	The overall indicator of the element	42	12%	147	42%	70	20%	71	20%	20	6%	3.34	1.10	
	The whole indicator of the subject	184	18%	430	43%	183	18%	158	16%	45	5%	3.55	1.10	
The third subject: The impact of the project resource planning system on the accounting information system														
	45 The ERP system significantly affects the process of recording, categorising and summarising accounting information.	16	32%	34	68%	0	0%	0	0%	0	0%	4.32	0.47	5
	46 The ERP system helps to monitor the process of recording economic transactions, and then from records to the workers who are on the assembly line, and then to the warehouse's workers who receive the orders.	0	0%	50	100%	0	0%	0	0%	0	0%	4.00	0.00	11

Element	Questions	Strongly agree	Percentage	Agree	Percentage	Neutrality	Percentage	disagree	Percentage	Not strongly agreed	Percentage	Arithmetic mean	Standard deviation	Ranking
47	In an ERP system, financial reporting is no longer required by a group of accountants. Procedures are then encrypted into the economic unit system to generate financial reports automatically and make them available to decision makers.	21	42%	29	58 %	0	0 %	0	0 %	0	0 %	4.42	0.50	4
48	With the ERP system, the process of setting up restrictions and closing records at the end of the period became more automated with companies.	18	36%	16	32 %	16	32 %	0	0 %	0	0 %	4.04	0.83	9
49	In the ERP system, the function of the financial accountant has changed from the process of introducing daily restrictions in the system to monitoring the restrictions that are being prepared by the system.	39	78%	11	22 %	0	0 %	0	0 %	0	0 %	4.78	0.42	3
50	The ERP system leads to increased sales, thus it improves the profit margin and reduces the number of errors in invoices and this leads to improved revenue.	0	0%	22	44 %	21	42 %	7	14 %	0	0 %	3.30	0.71	14
51	The ERP system enables the economic unit to provide adequate evidence to calculate costs accurately.	41	82%	9	18 %	0	0 %	0	0 %	0	0 %	4.82	0.39	2
52	The ERP system sets appropriate selling prices, as well as reduces administrative costs, and makes simultaneous changes in the structure of the system in order to improve it.	0	0%	25	50 %	25	50 %	0	0 %	0	0 %	3.50	0.51	12
53	The ERP system integrates information between different departments and distribution offices and puts them in a unified base, so it reduces the sales period in the term, as well as reduces the	24	48%	16	32 %	10	20 %	0	0 %	0	0 %	4.28	0.78	8

Element	Questions	Strongly agree	Percentage	Agree	Percentage	Neutrality	Percentage	disagree	Percentage	Not strongly agreed	Percentage	Arithmetic mean	Standard deviation	Ranking
	collection period.													
54	The ERP system helps to reduce the period of retention in inventory because the integration of information leads to good management of inventory, as well as expedited payment to suppliers, and this leads to increased flexibility of cash flow resulting from a delayed payment process.	22	44%	21	42%	7	14%	0	0%	0	0%	4.30	0.71	6
55	The ERP systems improve performance and marketing, distribution and sales activities.	50	100%	0	0%	0	0%	0	0%	0	0%	5.00	0.00	1
56	The ERP system helps the management in the decision-making process according to information created in accordance with a unified vision and thus affects the administrative accounting in the performance of that function.	21	42%	25	50%	4	8%	0	0%	0	0%	4.34	0.63	7
57	The ERP system will reduce control costs by automating processes and reducing additional control activities.	3	6%	34	68%	7	14%	6	12%	0	0%	3.68	0.77	13
58	The ERP system provides accurate and up-to-date information as soon as it is requested and then the accurate information will help to improve the performance of cost-cutting activities and maximise profits.	19	38%	25	50%	6	12%	0	0%	0	0%	4.26	0.66	9
	The whole indicator of the subject	274	39%	317	45%	96	14%	13	2%	0	0%	4.22	0.75	

Testing Hypotheses

The correlation between the variables of the research will be studied in an attempt to determine the existing relationship between the variables. It also seeks to identify which

variables have the strongest correlation and which have less correlation. This will be done by counting the correlation coefficient between the variables, for the value of the correlation coefficient ranking between +1 and -1, and the positive value refers to the positive relation among the variables, and the negative value refers to the inverse relationship. The closer the linear coefficient of the one is indicating to the relationship strength, and Table 5 shows the correlation coefficient of the research elements.

Table 5: Correlation coefficient of the elements of the research subject

Element	Cooperation	Innovativeness	Consistency	Effectiveness	Management support	Compatibility between the ERP system and the operations of the company	Technology support	The impact of the project resource planning system on the accounting information system
Cooperation	1.00							
Innovativeness	0.78	1.00						
Consistency	0.16	0.65	1.00					
Effectiveness	0.45	0.85	0.94	1.00				
Management support	0.45	0.84	0.95	1.00	1.00			
Compatibility between the ERP system and the operations of the company	0.49	0.93	0.79	0.91	0.89	1.00		
Technology support	0.63	0.98	0.72	0.89	0.88	0.98	1.00	
The impact of the project resource planning system on the accounting information system	0.22	0.66	0.99	0.95	0.96	0.78	0.72	1.00

From analysing the relationship between the elements of the research subjects by using the correlation coefficient, most of the elements of the research are connected to each other by a strong positive correlation because the value of the coefficient from 0.7 to less than +1. The only exception is the element of cooperation within the first subject of the elements of the organisational culture, and its relationship to the rest of the elements was a medium correlation, and a weak correlation because the coefficient value ranges from 0.4 to less than 0.7, and from zero to less than 0.4.

As for the total correlation coefficient of the research variables, the ERP system and the accounting information system are presented in Table 6 through the three subjects of the questionnaire, where a strong correlation between the elements of culture and the project resource planning is observed of 0.98, and this leads to accept the first hypothesis, that the organisation culture has a strong impact on implementing the project resource planning system.

Table 6: Correlation coefficient of the search variables

Subjects	Elements of organisational culture	The impact of the organisation's culture on the planning of project resources	The impact of the project resource planning system on the accounting information system
Elements of organisational culture	1.00		
The impact of the organisation's culture on the planning of project resources	0.98	1.00	
The impact of the project resource planning system on the accounting information system	0.92	0.86	1.00

From the above, it can be concluded that the culture of the organisation has affected the implementation of the ERP system, where the element of supporting the management ranked first in terms of relative importance in the second subject by 78.69 per cent. This indicates that the management seeks to acquire new technologies in the work and brings modern applications that facilitate and develop the internal processes of the company. This has also reflected positively on the accounting information systems, which is considered one of the most important systems in the company because it provides a large number of users with accounting information. Thus, the importance of the ERP system is reflected, including its

impact on the economic units and the way to perform its work through reducing errors and the slowness of work. Moreover, it achieves savings in operational costs by reducing errors and activities that do not add value to the establishment. It also achieves savings in the timeframes to complete operations; it increases the level of orders or applications, and then it improves cash flow, optimised storage, and efficient management of productive activities. Finally, it facilitates the process of decision-making and then it is necessary to use the features which the ERP system enjoys on enhancing integration with the applications of the accounting information system.

Conclusions

1. The organisational culture is one of the elements of the identity of the organisation. It is the way of thinking and the method of performing operations. New members acquire the organisational culture to achieve belonging and ensure the survival of the organisation, which distinguishes the organisation from another organisation.
2. The ERP system manages the flow of information within the economic unit, which allows managers to make decisions on the basis of information, which really reflects the current situation of business. This system works fully with transactions and economic processes, and thus led to reduced costs.
3. The organisation's culture affects the design of the accounting information system, and the design of the accounting information system also affects the culture of the organisation by controlling the flow of information within it.
4. The company's special accounting information system plays an important role in helping it to adopt and maintain a certain strategic position.
5. There is a strong impact of the culture of the organisation on the implementation of the ERP system, which is reflected positively on the accounting information systems through the advantages and benefits that can raise the level of the sample research.

Recommendations

1. Work on improving the culture of the organisation by involving workers in the development of this culture because human capital is the basis in adopting any strategy and in developing the work.
2. Conducting studies and research in order to develop the organisation and benefit from knowledge that can help in developing the culture of the organisation.
3. Utilising information technology that can play a major role in selecting the appropriate strategy that achieves competitive advantage.
4. Using the ERP system in the company research sample for it will provide an integrated database of the company.



5. Working on the design of an accounting information system that is compatible with the culture of the organisation and the environment of the ERP system.

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