The Reliability of Accounting Information Systems and their Impact on Upgrading Banking Performance Indicators

Comparative Study of Jordanian and Palestinian Banks Listed at Amman and Nablus Stock Exchanges

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ABSTRACT

This study aims to measure the reliability of electronic accounting information system at both Jordanian and Palestinian banks, through out testing the availability of system trust principles (Sys Trust) set by American Institute of Certified Public "AICPA" and Canadian Institute of Chartered Accountants "CICA".

The five set principles is to ensure the trustability and reliability of electronic accounting system were tested on Palestinian and Jordanian banks financial, operational and stocks performance indicators.

This study tested the variances of including the (SysTrust) between Jordanian and Palestinian banks accounting information system, and by using appropriate data collection and data analysis tools findings are as following:

- Computerized accounting systems of Jordanian and Palestinian banks give a statistical indication of the (SysTrust) principles but at different levels. Moreover, the study found that there is statistical indication that accounting information systems make (SysTrust) principles available in financial and operational performance of the banks. But the study didn’t find any difference of statistical significance between Jordanian and Palestinian banks concerning the availability of credibility principle (SysTrust) in their (AIS).

Accordingly, the study recommends the following: internal auditor should supervise the credibility of computerized systems, and that regulating and supervisory authorities of banks in Jordan and Palestine adopt the credibility as a controlling factor in the banking industry in both countries.

Keywords: Control, Reliability, Accounting Information Systems, Performance Indicators, Banks.