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Analyzing the Effectiveness of Accounting Information Systems: Empirical Evidence from Municipalities

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ABSTRACT

The purpose of this research is to investigate the success of accounting information systems (AIS) in the context of local authorities in light of the information system success (ISS) model. The research adopted the positivist paradigm, a deductive quantitative approach, with an analytical descriptive nature. The Palestinian local authorities (PLAs) represent the research population. The sample concentrated on the accounting and finance departments, and the analysis unit focused on AIS users. In data analysis, Smart-PLS software techniques have been adopted. The results revealed the significant impact of AIS quality, especially system quality and information quality, on both usage and user satisfaction. The role of service quality in these effects has not been proven. Usage and user satisfaction are strong indicators of IS driven by information system quality. 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 into account the initiative towards developing special measures that focus on AIS success and the nature of those systems, the findings support the theory and model of ISS, as well as the current-study model for AIS success. The proposed model expands the application of the ISS theory and model to include the local government context and the AIS.

Keywords: Accounting information system success, Local authorities, System quality, Information quality, Service quality, System use, User satisfaction.

JEL Classification: M41, M15, L86, D80, H70, O14, O33

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تحليل فعالية نظم المعلومات المحاسبية: أدلة تجريبية من البلديات

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ملخص

الغرض من هذا البحث هو دراسة مدى نجاح نظم المعلومات المحاسبة في سياق الهيئات المحلية في ضوء نموذج نجاح نظم المعلومات. اعتمد البحث النموذج الوضعي، والمنهج الكمي الاستنباطي، والطبيعة الوصفية التحليلية. تمثل الهيئات المحلية الفلسطينية مجتمع البحث، وقد ركزت العينة على أقسام المحاسبة والمالية، ووحدة التحليل على مستخدمي نظم المعلومات المحاسبية. في تحليل البيانات، تم اعتماد تقنيات برنامج Smart-PLS. وكشفت النتائج عن التأثير الكبير لجودة نظم المعلومات المحاسبية، خاصة جودة النظام وجودة المعلومات، على كل من الاستخدام ورضا المستخدم. ولم يتم إثبات دور جودة الخدمة في هذه التأثيرات. ويعد الاستخدام ورضا المستخدم من المؤشرات القوية لنجاح نظم المعلومات المدفوعة بالجودة. وتنبع أصالة الدراسة وحداثتها بشكل رئيسي من أساسها النظري القوي والمتماسك وإطارها المحكم وعالي الجودة. وتقدم أصالة المساهمة التجريبية وحداثة هذه الدراسة أدلة تجريبية جديدة؛ لأنها الأولى من نوعها التي تبحث في نجاح نظم المعلومات المحاسبية في سياق الهيئات المحلية الفلسطينية. والأخذ بزمام المبادرة نحو تطوير مقاييس خاصة تركز على نجاح نظم المعلومات المحاسبية مع أخذ طبيعة تلك الأنظمة بعين الاعتبار. وتدعم نتائج هذه الدراسة نظرية ونموذج نجاح نظم المعلومات، وكذلك نموذج الدراسة الحالية لنجاح نظم المعلومات المحاسبية. وقد قامت بتوسيع تطبيق نظرية ونموذج نجاح نظم المعلومات ليشمل سياق الحكومة المحلية.

الكلمات الدالة: نجاح نظم المعلومات المحاسبية، الهيئات المحلية، جودة النظام، جودة المعلومات، جودة الخدمة، استخدام النظام، رضا المستخدم.

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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, the effects of which 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 decision 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, accounting information systems (AIS) are the backbone of most business organizations that pay close attention to these systems, as they represent an essential channel through which information passes and is transmitted. (AIS) are the main and important part that counts and collects financial and accounting data from sources inside and outside the organization. Then, they operate this data and turn 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 system (IS) success, effectiveness, and evaluation or assessment are usually the terms used in literature to measure the value of information systems. Effectiveness/success is used as an IS evaluation measure, since information systems are object-oriented. An 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 this information system. 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 decisions regarding the adoption, modification or replacement of systems, ensuring the realization of benefits for the different administrative levels, … and so on (Malik & Goyal, 2001; Abdul Hamid et al., 2022; Al-Hyasat, 2022; Stair & Reynolds, 2020; Ariani & Dalle, 2019).

The success of an IS is viewed as a value judgement that an individual makes from the point of view of the benefit achieved. It is the state of performing the desired goals with the intended or expected effects. 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; Al-Hashem, Al-Laham & Almasri, 2022; Azizimehr, Nia & Vakilifar, 2022; Puspitawati & Anggadini, 2019; Almahamid & Al-Kasasbeh, 2018).

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) are among the most popular models and form 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. The model explains the relationship between IS quality and IS success. It divides the measures used into groups and explains 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; Benaoun, 2016; Al-Kofahi et al., 2020; Hariyati & Tjahjadi, 2018).

In this regard, integrated accounting systems play an important role in financial management and accounting. AIS work critically to reduce uncertainties. In order to develop an accounting information system, it is necessary to intensify efforts and pay more 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 in regulating their work (Ministry of Local Government, 2019; State Audit & Administrative Control Bureau (SAACB), 2018).

The Palestinian SAACB confirmed that the availability of information and financial data necessary for effective planning, supervision, direction, and management of financial affairs 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 the same context, Salim (2007) and Al-Buhaisi (2013) pointed out the consequences of the failure of AIS to provide the necessary information for decision-making in a timely manner and with appropriate details, as this will affect their validity and make them 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, AIS quality plays an important role in achieving the desired success of AIS, whether at the levels of use or user satisfaction and adoption within the organization (Dalloul et al., 2022a).

In the context of the Palestinian government's efforts to shift towards e-government in line with technological developments, the Ministry of Local Government has a strategic framework guiding and regulating the municipal transition process within the 2019–2023 vision. The strategic framework for transforming into electronic municipalities (Ministry of Local Government, 2019) emphasized the importance of investing in information technology based on technological planning that determines the needs and work mechanisms for technological construction in Palestinian municipalities. In this regard, many issues have emerged that require further investigation, including the existence of many computerized systems that are not interconnected and integrated, especially the systems of financial and public service centres. There is a lack of governance among the local authorities for information technology. Consequently, this reduces the ability of Palestinian local authorities to identify and update their needs in terms of information technology on a regular basis. Thus, the framework included many proposed activities, such as assessing the current reality of information systems in the Palestinian local authorities, identifying information systems' needs, and conducting periodic assessments of information systems and their effectiveness, including accounting and financial information systems.

Therefore, this research aimed to analyze the accounting information systems' success in the Palestinian local authorities (PLAs) in light of DeLone & McLean's model for IS. The research investigated the effects of the quality of AIS represented by the

dimensions of 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. Defining the theory and models adopted in the study of variables and measures related to IS 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 IS effectiveness or success. 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 that of 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 populations without clearly defining the departments which 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 AIS success. The originality and novelty of the study stem mainly from the strong underpinning theories and the coherent models based on them. It contributes to the development of knowledge and theory in the field of AIS success. It has expanded the application of the D&M theory and model to new contexts, such as local government and AIS. It takes the lead in creating a trend towards adopting measures that focus on the success and takes into account the nature of those systems. The originality of the empirical contribution and novelty of this study stem from providing new empirical evidence, making this study the first of its kind to investigate the AIS success in the context of the PLAs.

The results of this study will draw attention to the effects and importance of AIS quality in the success of information systems, whether at the level of use or user satisfaction within organizations. It contributes to enhancing the awareness of PLAs 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 PLAs. Since many studies and reports have made recommendations in this regard (e.g. Dalloul et al., 2022b; 2023a; 2023b; Alsaqqa & Soufi, 2021; Fatiha, 2022; Adwan, 2019; Ministry of Local Government, 2019), the problem of the study can be realized through the following question: *What is the impact of the accounting information system quality (system quality, information quality, and service quality) on the system use and user satisfaction in 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 IS success as this included the dimensions of system quality, information quality, use, user satisfaction, individual influence, and organizational influence. DeLone and McLean (2002) conducted a literature review in order to revise and reformulate the previous success models. Consequently, in 2003, they reached a new model for measuring the IS, which was clearer and more 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.

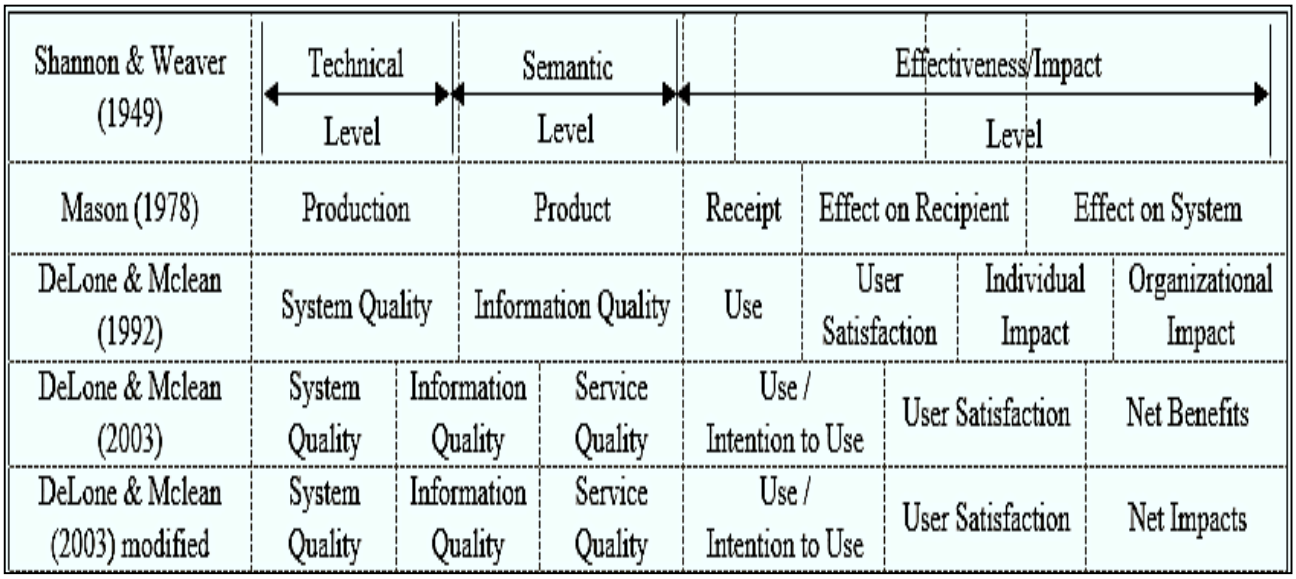

Figure (1)

The model evolution and underpinning theories

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

- The level of IS quality 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 that it provides. It includes the dimensions of system quality (SQ), information quality (IQ), and service quality (SVQ).
- The level of impact on the user is 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. This level includes the dimensions of usage and user satisfaction.
- The level of general final effects is 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 group, category, or level.

In this context, the study developed its own model and view, showing that the quality dimensions of the accounting information systems success (Q-AIS) 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.

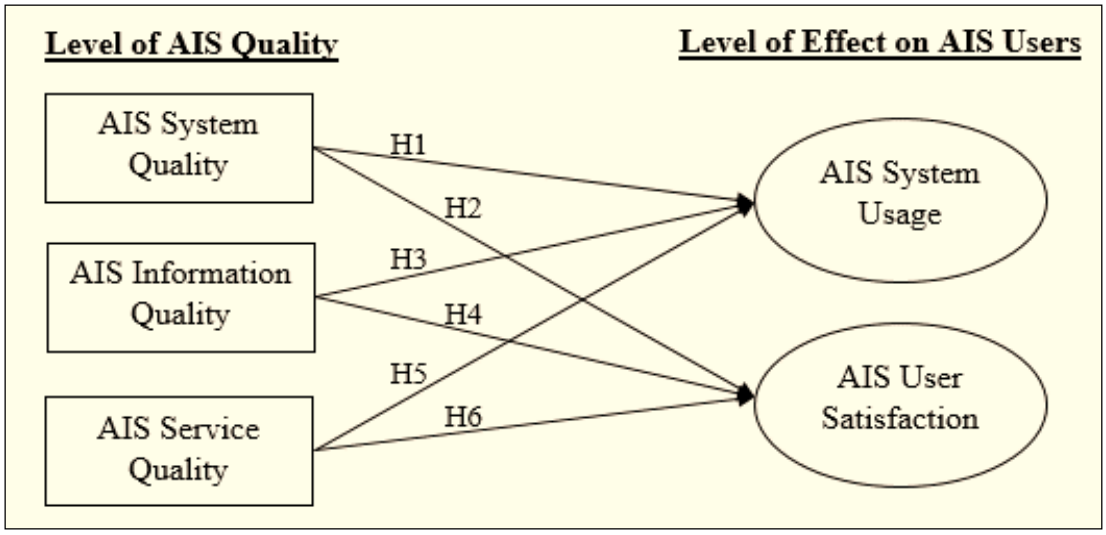

Figure (2)
AIS research model

The Delone and McLean information system success model is a theoretical framework that was initially proposed in 1992 and has been widely used to assess the success of information systems. The model identifies dimensions of success, which can be applied to evaluate the effectiveness of accounting information systems as well. The dimensions and their relevance to AIS are summarized as follows:

- System Quality: This dimension refers to the technical aspects of the information system, including its reliability, flexibility, and functionality. In the context of AIS, system quality involves assessing the reliability of financial data, the efficiency of processing transactions, the security of financial information, and the adaptability of the system to changing accounting standards.
- Information Quality: Information quality pertains to the accuracy, completeness, and relevance of the information generated by the system. For AIS, information quality is crucial. It involves the accuracy of financial reports, the completeness of transaction records, and the relevance of financial information for decision-making.
- Service Quality: Service quality assesses the support and services provided by the information system, including user training, help desk support, and system documentation. AIS service quality involves user training on accounting processes, support for resolving issues related to financial data, and the availability of comprehensive documentation to aid users in understanding and using the system.
- System Use: System use measures the extent to which users utilize the information system to perform their tasks effectively. In AIS, system use relates to how well accounting professionals and other users engage with the system to record and process financial transactions, generate reports, and perform financial analysis.
- User Satisfaction: User satisfaction gauges the users' overall contentment with the information system. User satisfaction in AIS is influenced by factors, such as the ease of use, the relevance of financial reports, and the system's ability to meet the specific needs of accounting professionals and decision-makers.

Applying the Delone and McLean model to accounting information systems helps organizations evaluate the holistic impact of these systems, ensuring that they not only meet technical requirements, but also contribute to the success and effectiveness of financial processes and decision-making.

The digital technology transformation revolution has had a profound impact on AIS in both developed and developing countries. In the context of developing countries, such as Palestine, the effects of this transformation have been particularly significant. Some key ways in which digital technologies have influenced AIS in developing countries are summarized as follows (Meraghni, Bekkouche & Demdoum, 2021; Nassani et al., 2023; Alsharari & Ikem, 2023; Manh Tuan, Hung & Thi Hang, 2021; Gonçalves, da Silva & Ferreira, 2022; Dalloul, Ibrahim & Urus, 2023d; Astuti & Augustine, 2022; Alabaddi et al., 2020):

- Improved Efficiency and Accuracy: The adoption of digital accounting software has greatly improved the efficiency and accuracy of accounting processes in developing countries. Manual bookkeeping and paper-based systems are being replaced by computerized systems, reducing the likelihood of errors and making it easier to track financial transactions.
- Cost Reduction: Digital technologies have helped reduce the overall cost of maintaining AIS. Automation of tasks, like data entry, report generation, and reconciliation, has minimized the need for a large workforce, ultimately saving money for businesses and organizations.
- Access to Global Markets: Digital technologies have made it easier for businesses in developing countries to access global markets. Cloud-based accounting solutions enable remote collaboration, and e-commerce platforms facilitate international trade. AIS play a crucial role in tracking these global financial transactions.
- Real-Time Reporting: The ability to access financial data in real time has become increasingly important. Digital AIS allow for the instantaneous recording and reporting of financial transactions, which is vital for making timely business decisions.
- Enhanced Security: The digitalization of accounting data has led to increased security measures to protect sensitive financial information. While developing countries may face challenges related to cybersecurity, the adoption of encryption and secure cloud-based solutions can mitigate these risks.
- Financial Inclusion: In many developing countries, digital financial services and mobile banking have expanded financial inclusion. AIS can integrate with these services, making it easier for individuals and small businesses to manage their finances and access credit.
- Compliance and Transparency: Digital AIS can help businesses and governments in developing countries meet regulatory and tax compliance requirements. This, in turn, can enhance transparency, reduce tax evasion, and attract foreign investment.
- Data Analytics: Digital AIS provide a wealth of data that can be harnessed for decision-making through data analytics and business intelligence tools. This can be especially valuable in developing countries, where insights from data can drive economic growth and development.
- Training and Education: The adoption of digital technologies has created a demand for a workforce skilled in using accounting software and AIS. This has led to an increased focus on training and education in the field of accounting and finance.
- Challenges: While there are many benefits, there are challenges as well. Developing countries may struggle with the initial cost of implementing digital AIS, as well as with issues related to internet connectivity and infrastructure. Additionally, there may be a need for cultural and organizational shifts to fully embrace digital technology in accounting.

The digital technology transformation revolution has had a significant impact on accounting information systems in developing countries. It has improved efficiency, reduced costs, expanded access to global markets, and increased transparency. However, challenges related to infrastructure, security, and cultural adaptation still exist and need to be addressed for developing countries to fully harness the benefits of digital AIS.

2.2 Hypothesis Development

2.2.1 Accounting Information System Quality (SQ, IQ, SVQ) and System Use (SU)

Putra and 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. 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 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 systems, the role of these two factors of quality in information system use was also confirmed (Fadhel, 2015). Azwar and Amriani (2015) reported the effects of both system quality and information quality on e-procurement system usage in a government context. Recently, Lina and Nani (2020) conducted a study on the success in FinTech adoption, and the quality of information and services had a critical impact on the intent to use FinTech. Sorongan and 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 system 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:

H[1]: *System quality has a significant impact on the use of AIS in PALs.*

H[2]: *Information quality has a significant impact on the use of AIS in PALs.*

H[3]: *Service quality has a significant impact on the use of AIS in the PALs.*

2.2.2 Accounting Information System Quality (SQ, IQ, SVQ) and User Satisfaction (US)

User satisfaction with information systems is a critical factor in determining their success. Sorongan and Hidayati (2020a) emphasized that system quality and service quality significantly affect user satisfaction with e-government. Sorongan and 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 users' satisfaction with the online public grievance redressal system (Pramod & Bae, 2019). According to Ahmad and Balal (2019), it is critical to achieve system quality being the driver for user satisfaction. The quality of information and service has 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 of IS is important in achieving user satisfaction (Aldholay et al., 2018). Information quality, system quality, and service quality are reasons for achieving user-perceived satisfaction with AIS (Nugroho & Prasetyo, 2018). In the context of government AIS, Adriantini, Asmony and 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. There is a good effect of system quality and information quality on user satisfaction with the information systems used in the organization (Benaoun, 2016). Al-Mamary, Shamsuddin and Abdul Hamid (2015) emphasized that enhancing the technological capacity of the telecommunication sector requires the adoption of high-quality systems through which user satisfaction is achieved, 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 system quality and information quality affect user satisfaction (Fadhel, 2015). Table 2 summarizes the literature review results of the relationship between information system 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:

H[4]: *System quality has a significant impact on user satisfaction with AIS in PALs.*

H[5]: *Information quality has a significant impact on user satisfaction with AIS in PALs.*

H[6]: *Service quality has a significant impact on user satisfaction with AIS in PALs.*

3. Research 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, it employed the questionnaire survey as a research strategy. Besides, it adopted the five-point Likert scale in its questionnaire design. 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. However, the sample size was increased to 132 to mitigate the possibility of sampling error and address the non-response rate. Hence, all the employees within the population frame (132 employees) were selected as respondents to the questionnaire survey.

This study used the questionnaire to systematically collect the basic data that serves the objectives of the study and answers its questions. The data collection procedures included a cover letter that facilitated the tasks of data collection. It clarified the purpose of the research and urged assistance and cooperation to complete the research activities. It stipulated the estimated time to complete the questionnaire, and stressed that the responses were for academic purposes and will be kept strictly confidential to encourage participation. The letter also emphasized the importance of the survey, its role in improving the performance of the participants' jobs, and the need to provide a correct and objective response. It also thanked the respondents for their time and effort in participating in the survey. The questionnaire for this study was prepared in a booklet form to suit self-administration.

The participants were given sufficient time to complete the questionnaire. The researchers followed up with personal phone calls and messages during the data collection process to encourage the respondents and remind them to respond and submit the questionnaire forms. Thus, the data collection period took about a month and a half, and a total of 115 questionnaire forms were duly completed and returned out of the total 132 questionnaire forms distributed, representing a response rate of 87 percent. The number of responses was sufficient for the analysis to effectively achieve the research objectives.

The data analysis was based on partial least squares structural equation modelling (PLS-SEM) utilizing Smart PLS software techniques. Regarding the measurement of the variables, Table 3 presents those measures, which were determined in light of previous literature and taking into account the nature of accounting information systems.

Table 3

Variables' measurement

Dimension/ Variable	**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, Overall Satisfaction

4. Findings and Analysis

The Palestinian local authorities' accounting and finance department employees completed 121 of 132 questionnaire forms, with a 91.8% response rate. After eliminating six questionnaire forms, 115 were valid, with an 87.12% valid response rate. Regarding the demographic characteristics of the respondents. Qualification: 78.3% with bachelor degrees, 15.7% with master degrees, 4.3% with diploma degrees, and 1.7% with PhD degrees. Specialization: 62.6% accounting, 20% management, 10% finance, 4.3% economics, and 2.6% finance 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 the descriptive statistics of the constructs.

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) $\geq$ 0.5, Cronbach's alpha (CA) $\geq$ 0.6, composite reliability (CR) $\geq$ 0.6, and average variance extracted (AVE) > 0.5 are obtained. Furthermore, discriminatory validity and convergent validity are assured (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.					

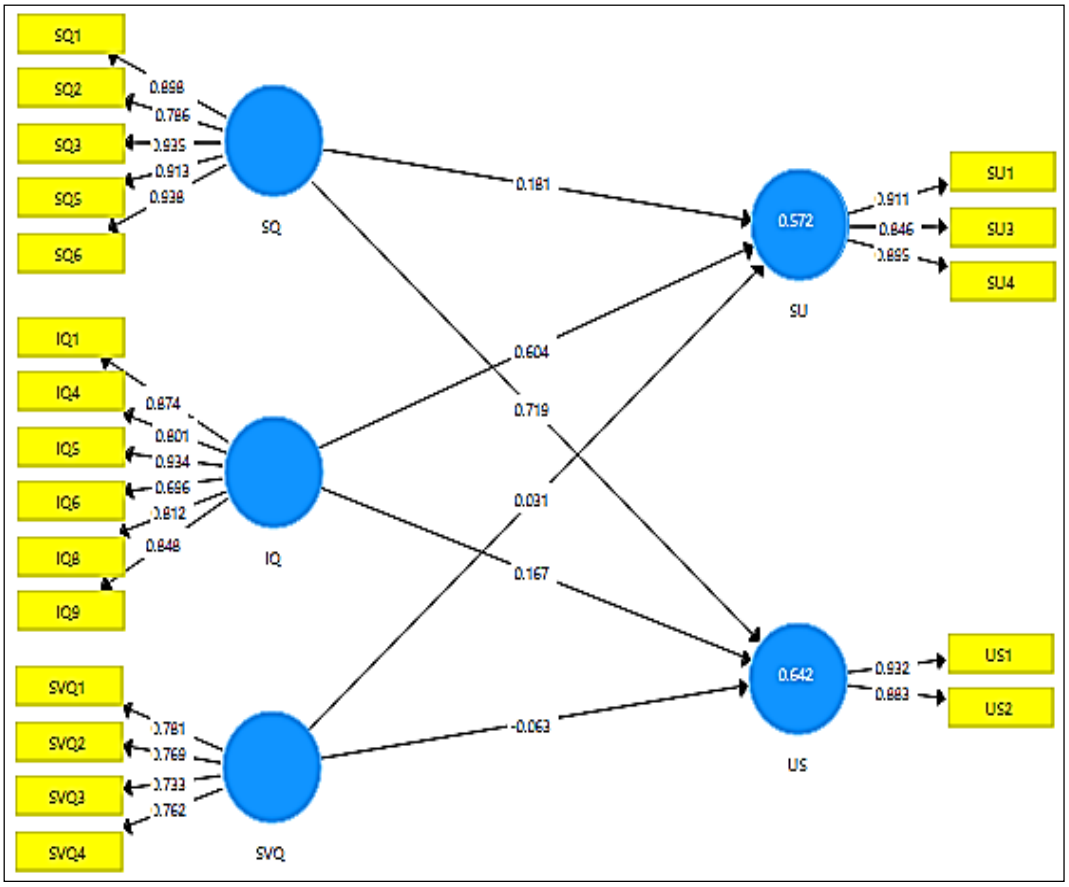

Figure (3)
PLS-SEM measurement model

4.2 Structural Model Assessment

The structural model was examined by looking at the direct relationship between the independent variables and the dependent variable. PLS-SEM model analysis was used to present the comprehensive model results and test the direct relationship. In particular, the magnitude of path parameters for the variables was observed using the PLS-SEM algorithm. Meanwhile, the bootstrapping technique, using Smart PLS 3.0, was used to test the relationships between the independent and dependent variables, with 5000 bootstrapping samples (Hair et al., 2017; Henseler, Ringle & Sinkovics, 2009). Table 6 shows the PLS-SEM algorithm's statistical estimations of the structural model path parameters and the significance of the relationships between variables. Figure 4 presents the study's structural model.

Table 6
Hypothesis testing results

Hypo.	Path	Beta	Std. Error	t-statistic	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.						

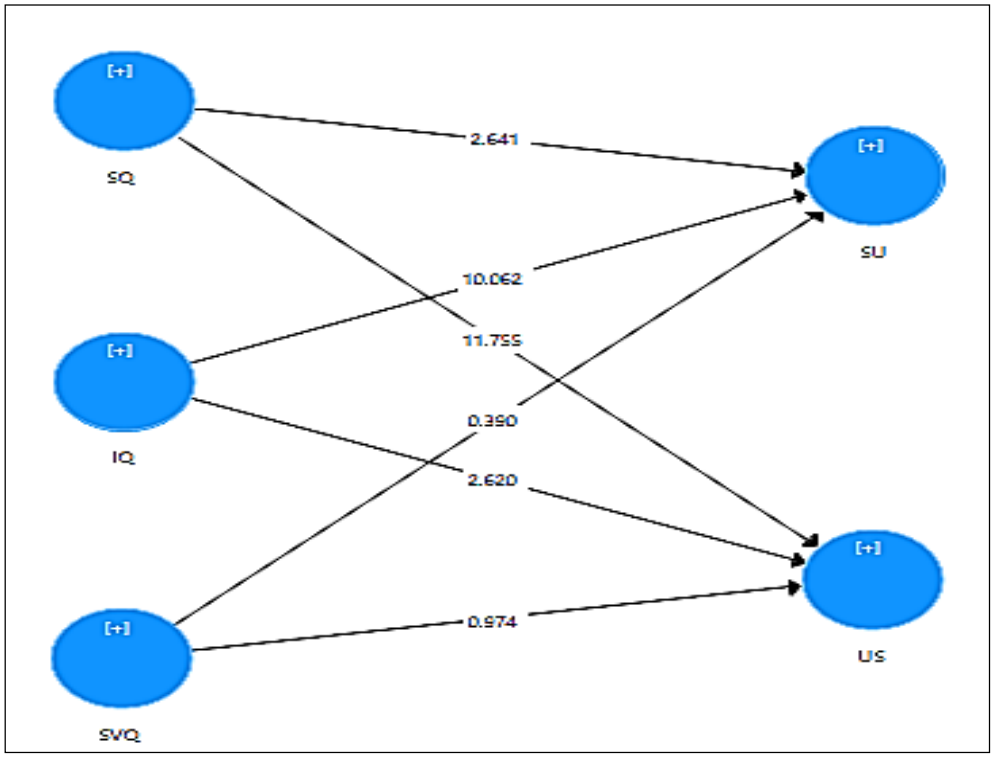

Figure (4)
PLS-SEM structural model

5. Discussion

This research investigated the accounting information systems' success in light of the DeLone and McLean model of IS, with empirical evidence in the context of the Palestinian local authorities. The hypotheses were examined, data analysed, and results reached. First hypothesis: System quality has a significant impact on the use of AIS in PLAs. Table 6 shows that its beta coefficient is 0.181 (t-statistic = 2.789, p-value = 0.004). Thus, 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 and Setiawan (2020), Montero (2019), and Alabaddi et al. (2020). Second hypothesis: Information quality has a significant impact on the use of AIS in

PALs. Table 6 shows that its beta coefficient is 0.604 (t-statistic = 9.800, p-value = 0.000). Thus, 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 and Nani (2020), Putra and Setiawan (2020), Bani Ali et al. (2019). Third hypothesis: Service quality has a significant impact on the use of AIS in PLAs. Table 6 show that its beta coefficient is 0.031 (t-statistics = 0.412, p-value = 0.680). Thus, this hypothesis is rejected, indicating that 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 and Oliveira (2016), and Fadhel (2015). Fourth hypothesis: System quality has a significant impact on user satisfaction with AIS in PLAs. Table 6 shows that its beta coefficient is 0.719 (t-statistic = 11.824, p-value = 0.000). Thus, 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), and Rahi and Abd.Ghani (2019). Fifth hypothesis: Information quality has a significant impact on user satisfaction with AIS in PALs. Table 6 show that its beta coefficient is 0.167 (t-statistic = 2.650, p-value = 0.005). Thus, 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 and Setiawan (2020), Pramod and Bae (2019), and Ahmad and Balal (2019). Sixth hypothesis: Service quality has a significant impact on user satisfaction with AIS in PLAs. Table 6 shows that its beta coefficient is -0.063 (t-statistic = 0.966, p-value = 0.335). Thus, this hypothesis is rejected, implying that service quality did not perform a role in influencing the satisfaction of AIS users in the organization. These results are consistent, for example, with Fadhel (2015), Petter and McLean (2009), and Al-Mamary et al. (2016).

System quality dimensions (ease of learning, understanding and use, flexibility, integrity, response time, reliability, and availability) can drive system use and user satisfaction. Information quality dimensions (relevance, accuracy, completeness, timeliness, understandability, format, comparability, verifiability, and predictability) can drive system use and user satisfaction. System quality and information quality are solid motivations for system use and user satisfaction, thus enhancing the effectiveness of accounting information systems. Thus, it can be said that the use of AIS and user satisfaction with them, along with the quality dimensions of the system and information, would lead to the adoption of effective systems. Regarding service quality, the outcome indicates that system users cannot touch or feel the quality of the services provided by the information system department/IT support staff, as they may have limited experience in dealing with or contacting the service employees. This inability creates an insufficient understanding of evaluating the quality of the services. Likewise, the results indicated that system users do not feel sufficiently satisfied with the quality of services provided by the information system department/IT support staff. This may result from insufficient training of users about accounting information systems and lack of knowledge of how to use and benefit from the services of the information system department, or vague instructions in this regard. Weak participation of users in the development of accounting information systems also plays a role. The information system support staff do not adequately provide the update and development of the accounting information systems' hardware and software. These and other weaknesses in the quality of services, such as delays in providing services, user dissatisfaction with the benefit of services, and insufficient attention from the IT service department, would make the users

feel uncomfortable when dealing with the employees of the department. Furthermore, this would make the users refrain from dealing with the employees of the IT service department. Service quality can be achieved by enhancing its characteristics (responsiveness, empathy, reliability, assurance, and tangibles) and fixing its weaknesses, as mentioned previously. PLAs also need to work on increasing user satisfaction by enhancing participation, training, meeting the needs, design, and good performance of the information systems.

6. Conclusion

This research addressed the literature gap by presenting new empirical evidence about the accounting information system success and testing this in light of DeLone and McLean's model of IS, in the context of Palestinian 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. PLAs represented the study population. The sample represented the accounting and finance departments, and the analysis unit is the employees who use accounting information systems. Thus, 132 questionnaire forms were distributed, and 115 of them were retrieved for statistical analysis, with a response rate of 87%.

The study included descriptive and quantitative analyses. Thus, the significant effects of the quality of AIS, especially system quality and information quality, on both usage and user satisfaction in PLAs, were revealed. While the effect was not approved for service quality. usage and user satisfaction are strong indicators of information system success driven by the quality of information systems. This result shows that it is important for PLAs to have high-quality accounting information systems, especially in terms of system quality and information quality, for the role of these in achieving the success of accounting information 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 services, as this result indicates weaknesses in it, so that it is necessary to work to address the weaknesses in service quality. On the other hand, there exists an 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 AIS, 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 stem from its strong and coherent theoretical foundation, and its tight and high-quality framework, in addition to the originality of the experimental contribution of this study by exploring the correlations and effects in light of a model that explains the AIS quality, use and user satisfaction. These relationships and effects have not been studied before in the context of local government or by relying on the IS model. Thus, this study provides new empirical evidence and is the first of its kind to investigate the success of AIS in the context of PLAs.

This study contributed to the development of scientific knowledge and theoretical aspects in the field of AIS success. Among its original and novel contributions is taking the lead in the direction of developing special measures that focus on the AIS success and taking into account the nature of those systems, in addition to allowing the ability to measure AIS success empirically through specific, focused measures. The outcomes of this study support the theory and model of DeLone and McLean of IS, as well as the current study's model of AIS success. The results emphasize the importance of adopting high-quality accounting information systems as a critical factor and a strong motive for the success of accounting information systems in order to achieve efficient 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 AIS success in the context of local governance.

7. Research Implications

Regarding research implications, in the system quality analysis, there is a need for periodic development and maintenance of accounting information systems, making them more flexible in accepting updates and technological developments to reduce crashes, increase response speed, and enhance security. These functions could be facilitated by employing the assistance of organizations, specialists, and experts in the field of information systems and technology, as well as through the support departments of technology and information systems in the local authorities. PLAs must consider making the AIS easier to learn, understand, and use by strengthening the interfaces of the systems with instructions and directives that facilitate the users' or the beneficiaries' interaction with these systems. They should also provide training and workshops for the users about these systems and teach them the best ways to deal with them and with the updates that have been made on them.

There is also a need for improving the quality of information for accounting information systems, especially in terms of accuracy and freedom from errors, completeness and comprehensiveness, information consistency and comparability, the modernity of information, and its availability in a timely manner. PLAs should reconsider and take care of the methods of entering data into the systems, monitor the processing operations of the data and ensure that they are carried out correctly. It is possible to improve the data entry processes by developing system interfaces, making them more flexible, and facilitating the correct entry of data by the users. It is also necessary to support these interfaces with indicative notes and alert the users in the event of entering inappropriate data in the input field, for example. The system should show a warning in the event of the users entering incomplete or partial data, while providing instructions to the users on how to properly handle this issue. This function would improve data processing operations and system outputs.

In this regard, it is necessary to adopt advanced databases with high capacity and high protection and advanced programming methods, languages, and codes that will speed up data processing and reduce system failure times. Data should be entered into the system periodically and regularly, thus ensuring the up-to-dateness of the system's output. It is necessary to support the system with the features and tools of financial analysis, financial risk assessment, and financial planning to critically shift the accounting information systems from systems displaying information to advanced and smarter systems that interact with the users. Unifying the accounting information systems used in local authorities and linking them with each other would improve the integrity and comprehensiveness of the information and increase its consistency, comparability, and predictive value. Therefore, PLAs must pay attention to developing, maintaining, and continuously updating their accounting information systems.

As for the quality of services, there is a need to improve the services and support provided by information system staff to the users of accounting information systems by showing more care and appropriate personal attention. The staff should also look at increasing the benefits of using the system through a proper understanding of the problems that the users face and responding to their inquiries and concerns. The IS employees should value the time of the AIS users by providing the required services, answering their inquiries, and solving their problems correctly and as quickly as possible. The AIS should be equipped with the necessary hardware and software for rapid support services while providing instructions to the users that facilitate communication and the use of the services provided.

The IS staff should also provide easy and

understandable instructions that direct the users toward the proper way of dealing with any problems that they may face while using the systems, such as automatic response to inquiries and recurring problems. They should also strengthen the accounting information systems with easily identifiable applications or icons for feedback and evaluation, through which the user experience with the services provided is evaluated. The local authorities should provide adequate training courses and workshops for the IS support services staff to raise the level of quality of services provided and increase their knowledge of the accounting information systems. They should also provide training and workshops for IS users related to the nature and areas of services and support provided by IS employees. Furthermore, they should establish or develop departments or teams to support information technology affairs in their organizations and carry out the tasks of updating and developing technical devices and software equipment related to information systems in general and accounting information systems in particular.

Regarding the aspect of using the system, there is a need to improve the level of users' adoption of accounting information systems because of their vital role in performing their work. Improving the quality of accounting information systems in general, whether in terms of system quality, information quality, or service quality and taking into account previous relevant recommendations would increase the use of these systems and enhance their integration into the decision-making process and financial management in local authorities. LAs should provide adequate and appropriate training for the users with regard to the effective use of accounting information systems. They should also conduct periodic surveys to evaluate the user experience with the accounting information systems.

As for the user satisfaction dimension, there is a need to enhance the participation of users in expressing their opinions about the development and updating of accounting information systems, as they are considered the most important dealers with those systems. Their awareness and sufficient knowledge of AIS are required to update, improve, or modify the systems. This information could be obtained through periodic surveys and interviews and equipping the AIS with feedback and evaluation channels. LAs must pay more attention to developing the functional skills of the users by providing sufficient and appropriate workshops and training, especially with regard to accounting information systems and the management of financial and accounting affairs. Periodic financial allocations should be created to support training and develop the skills of employees who would be more capable of actively participating in the development and modernization of their AIS to suit their growing information needs. LAs must also improves the quality of accounting information systems and develop them periodically in line with changes in the work environment and technological developments to raise users' satisfaction with the systems.

8. Recommendations, Limitations and Future Research

Accounting information systems are an inevitable necessity for any organization that wishes to continue and progress, and the quality of those systems is not less important or less necessary. The AIS success, whether in terms of use or user satisfaction, is dependent on and driven by the AIS quality, 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 AIS success, 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.

This study is subject to several limitations.

Objective limit: This research was limited to measuring the relationship and impact between the quality dimensions of accounting information systems and the use of the systems and user satisfaction with those systems in Palestinian LAs. This topic is one of the issues around which the research problem related to the Palestinian local authorities is centred. Human limit: The research was applied to the employees working in the Finance and Accounting Departments of the Palestinian LAs. They are the employees who use accounting information systems. Spatial limit: The Palestinian LAs are located in the southern governorates (the Gaza Strip), which are part of the Occupied Palestinian Territories (OPTs), and the northern governorates (the West Bank). It would be very difficult to carry out the research on all the Occupied Palestinian Territories' LAs, because of the spatial separation between the West Bank and the Gaza Strip due to the Israeli occupation and the siege imposed on the Gaza Strip. Time limit: This research was carried out during the period between 2020 and 2021; during which the empirical study was applied and the primary data was collected.

Regarding the limits and directions of future studies, this study is the first to investigate the association between AIS quality, use and user satisfaction in PLAs. This requires expanding the field of investigation, and further studies are needed to include other populations and samples, 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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Conflict of Interests

The authors declare that they have no competing interests.

Author Contributions

All authors contributed equally to the conception and design of the study.

Data Availability

Data included in the article is referenced in the article.

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