

The Impact of the Resource Planning System on the Quality of Financial Statements

A Prospective study of the opinions of a sample of Academic staff off accounting and software departments in public and private universities in the Kurdistan Region of Iraq

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تأثير نظام تخطيط الموارد على جودة القوائم المالية

دراسة استطلاعية لأراء عينة من أعضاء هيئة التدريس في

اقسام المحاسبة والبرمجيات في الجامعات الحكومية والاهلية في اقليم كردستان العراق

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Abstract: -

Through his study of a group of previous studies, the researcher believes that the resource planning system is an integrated system that helps all departments related to the company in meeting its scientific and practical needs, and that using the resource planning system requires a specific, dedicated environment. It is not reasonable to use this system in all types of economic units. This is due to cost constraints. For example, an economic unit that has a small number of employees does not need to use a resource planning system, and if it is used, it does not need to be used extensively, as the requirements of this economic unit can be met with less expensive software applications. Likewise, there are certain activities that do not need to use the system at a specific time, but it does not need to be used at a later time. An example of this is the software systems for the pharmacy and the stores, where the needs of the user and the investor can be met with an accounting program if there is a small group of these stores, pharmacies, and employees, but if their number increases, Its geographical locations varied. In this case, this system must be used to manage financial affairs, transportation, transfer of medical materials, warehouse management, and human resources management. The researcher believes that it is necessary to take into account the following considerations when using the resource planning program: -

Key Words: Resource planning system, electronic accounting information, Quality of Financial Statements

Introduction: -

The study of electronic accounting information systems has become an important matter in various companies, as the world in general is moving towards the use and application of electronic systems in various companies, which has necessitated the need for both the private and public sectors to develop their accounting systems towards the use of information technology in the sector. In private, the use and development of electronic systems has become a routine thing, but at the public sector level, the trend towards electronic government was necessary to benefit from the advantages of electronic systems in speed, accuracy, and providing appropriate information for government financial management, as electronic systems in government accounting contribute to saving time in completing transactions, in addition to Achieving accuracy in completing transactions and providing appropriate information in preparing the general budget, implementing it and monitoring its implementation, in addition to contributing to the formulation of general policies for the state. To achieve the desired benefit from electronic systems, the basic components that contribute to achieving the purpose of the electronic accounting information system must be available. One of these systems is the resource planning system, and the company's resource planning system is a term used to describe the processes and software systems that provide the necessary

tools to operate, conduct and facilitate business in the areas of financial management, warehouses, suppliers, relationships with customers, transportation, shipping, manufacturing, human resources, and business operations. Expanded supply chain and preparing financial statements and financial reports. The system's outputs are characterized by high accuracy, quality, reliability, ease and expansion, which helps the decision maker to obtain the necessary reports in a timely and easy manner and can be relied upon due to their quality.

1-Research Methodology and previous studies

A- Research Methodology

1-1 Research methodology

This research deals with the research methodology, which reflects the scientific method for determining the research problem and ways to address it in a way that ensures the objective selection of research hypotheses and the achievement of its objectives. In light of that, this research deals with identifying the research problem, its objectives, its importance, and its hypothesis, as follows:

1-2 Research problem

Many companies do not use the resource planning system, as the resource planning system helps companies in good planning and organization, as well as the interconnection of company departments and the preparation of their reports. Therefore, the research problem can be posed through the following question:

1. Is there a statistically significant role of ERP under the contacting on the Quality of financial statements?
2. Is there a statistically significant role of ERP under the on the Quality of financial statements?
3. Is there a statistically significant role of ERP under the contacting on the Quality of financial statements?
4. Is there a statistically significant role of ERP under the contacting on the Quality of financial statements?
5. Is there a statistically significant role of ERP under the contacting on the Quality of financial statements?
6. Is there a statistically significant role of ERP under the contacting on the Quality of financial statements?
7. Is there a statistically significant role of ERP under the contacting on the Quality of financial statements?

1-3 The importance of research

The scientific importance of this research lies in the fact that it represents an important addition to the accounting library in the universities of the region, and it also opens the way for researchers to study the role of the resource planning system on the quality of financial statements.

1-4: Research objectives

The research aims to achieve a number of objectives, including:

1. Highlight the resource planning system.
2. Give an understanding of the quality of financial statements.
3. Explain the role of the resource planning system on the quality of financial statements.

1-5: Research hypothesis

Depending on the main research question, the research hypothesis can be formulated as follows:

1. There is a statistically significant relationship between ERP under the contacting and Quality of the financial statements.
2. There is a statistically significant Impact of ERP under the contacting on quality of the financial statements.
3. There is a statistically significant relationship between ERP under the contacting and Quality of the financial statements.
4. There is a statistically significant Impact of ERP under the contacting on quality of the financial statements.
5. There is a statistically significant relationship between ERP under the contacting and Quality of the financial statements.
6. There is a statistically significant Impact of ERP under the contacting on quality of the financial statements.
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9. There is a statistically significant relationship between ERP under the contacting and Quality of the financial statements.
10. There is a statistically significant Impact of ERP under the contacting on quality of the financial statements.
11. There is a statistically significant relationship between ERP under the contacting and Quality of the financial statements.
12. There is a statistically significant Impact of ERP under the contacting on quality of the financial statements.

13. There is a statistically significant relationship between ERP under the contacting and Quality of the financial statements.
14. There is a statistically significant Impact of ERP under the contacting on quality of the financial statements.

1-6: Research Methodology

The research relied on the deductive approach, through the resource planning system's statement on the quality of the financial statements.

1-7: Sources of collecting research data

For the purpose of conducting research and enriching theoretical research, we relied on a group of books, research, dissertations, periodicals, and information published on the Internet.

B-Previous studies

1- A study (Yamin 2018) entitled “**The impact of implementing an enterprise resource planning system on the financial performance of banks: a case study of the Arab Bank and the Jordan Islamic Bank.**” This study sought to identify the impact of adopting the economic unit resource planning system on the financial performance of the Arab Bank and the Islamic Bank in Jordan, by relying on financial ratios for the period from 2005 to 2015. The results of the statistical analysis were that there was no effect of applying the corporate resource allocation system on financial performance in both the Arab Bank and the Islamic Bank, but there was an effect of applying the system on the return on investment only. The study reached recommendations, including the necessity of supporting such systems in Jordanian banks and in All its departments operate effectively, and ensure continuous training on the use of this system.

2- A study (Ehlal and Al-Shaar, 2018) entitled “**The Impact of Corporate Resource Planning Systems on Supply Chain Performance: An Applied Study on Jordanian Pharmaceutical Manufacturing Companies.**” The study attempted to demonstrate the level of application of corporate resource planning systems and its impact on supply chain performance (response, cooperation, and cost). economic, consumer satisfaction, and the relationship with suppliers) in the Jordanian pharmaceutical industry sector. The study used a sample of users of resource planning systems in those companies, the final number of which reached 180 users. To reach the results, the study was based on the descriptive statistical approach, and the study reached through This approach led to a set of results and conclusions, including: that the level of application of enterprise resource planning systems and the level of supply chain performance was a good degree of application, and with regard to the statistical impact, the study concluded that there was a statistically significant impact of the application of enterprise resource planning systems on chain performance. Supply in Jordanian pharmaceutical companies. The study concluded with a set of recommendations, the most important of which is consolidating and moving towards the idea of applying this system to include all other departments that do not apply it.

3- A study (Asteeh, 2017) entitled “**Factors affecting the success of the organization resource planning system, a field study in car sales companies in Jordan.**”

The study sought to identify the factors that lead to the success of the organization resource planning system, which are (compatibility of the system with the organization’s work, effectiveness of system implementation service providers, senior management support, effectiveness of company management, effectiveness of operations management, effectiveness of the main user, and effectiveness of the end user. and the efficiency of the Information Technology Department. Explaining its impact on the success measures represented by (the success of the system implementation company, the success of operating the system) and (the success of the organization’s work and the impact on the organization’s performance). To achieve the goal of the study, the study prepared a questionnaire. The study population consisted of all beneficiaries and users of the unit resource planning system in car sales companies in the city of Amman with experience and actual participants in implementing the system. The number of participants was (250) people. The study had a number of results, the most important of which were: compatibility of the unit’s resource planning system with the company’s business. The study had a set of recommendations, including the need to choose an organization resource planning system that is consistent with the business processes of car sales companies.

4- Study (OJUA, Olusegun Michael, 2016) entitled

"The Quality of Accounting Information System And Accounting Software among Nigerian Firms: A Survey of Selected Service Firms"Quality of Accounting Information System (A.I.S) and accounting software among Nigerian firms: A survey of selected service firms. The study aimed to measure the relationship between the use of software services and the quality of the accounting information system in Nigerian service institutions. The sample consisted of 150 chartered accountants for those economic units. Through the results of the

descriptive analysis, the study showed that there is a significant improvement in the quality of accounting information systems and supporting the decision-making process. Decisions: Through this result, the study recommended the need to develop the skills of accountants through training on these accounting applications and the use of accounting applications, and the administration should also encourage the use of software applications in general.

5- A study (Ali Sait, 2016) entitled "**The enterprise resource planning system and its impact on accounting information systems and supporting decision-making.**" This study aimed to investigate the impact of implementing the inbound planning system on accounting information systems and their role in supporting decisions for a number of Saudi companies, and through Using the descriptive analytical method, the study concluded that there is an impact of the application of the resource planning system on decision-making support systems. The study recommended the necessity of strengthening the idea of using the resource planning system, given that the resource planning system contributes effectively to improving the level of the accounting system.

6- Study (Daoud, 2013) entitled "**Accounting Information Systems in an ERP Environment and Tunisian Firm Performance**" "Accounting information systems in the enterprise resource planning environment and the performance of Tunisian companies" The goal of the study is to measure the extent of the impact of integrating the accounting information system into the context of the enterprise resource planning system. The study adopted the descriptive analytical approach. The study had recommendations, including that management's commitment to adopting the enterprise resource planning system has a significant impact on the quality of information. The study found that the company's performance according to the system Inbound planning improves significantly. The study made recommendations, the most important of which is the need to employ an expert in inbound planning systems. Management must also realize the importance of promoting the idea of employing modern software to support accounting information systems in their companies.

7- A study (Ramazani, 2012) entitled "**The ERP Acceptance in Accounting Applications.**" The aim of the study is the extent of acceptance of the enterprise resource planning system in accounting applications. The study explained the reasons for companies in Iran accepting the application of the system. The questionnaire was distributed to 45 managers and experts. Malin worked in industrial companies in Iran, and one of the most important results of the study is that the application of the enterprise resource planning system led to an improvement and increase in flexibility in standardizing information and reducing time.

8- A study (Al-Faguri, 2012) entitled "**The impact of the effectiveness of organizational resource planning systems in achieving excellence in institutional performance, an applied study in the Greater Amman Municipality.**" The study aimed to reveal the effectiveness of organization resource planning systems in achieving excellence in institutional performance in the Greater Amman Municipality through studying the dimensions of effectiveness. These systems (information quality, system quality, user satisfaction), and this study came as a result of the Greater Amman Municipality's application and implementation of the resource planning system, which included most sectors with the aim of planning and optimal exploitation of the Municipality's resources, which cost the Greater Amman Municipality and its budget approximately 14 million Jordanian dinars. To achieve the goal of the study, the researcher designed a questionnaire to collect primary information, consisting of 30 items, and distributed it to members of the study sample, who are employees of the Finance Department in the Greater Amman Municipality who use the ERP system, and they number 100 users. The study reached a number of results, including the existence of a relationship between the effectiveness of the applied system according to the dimensions (Information quality, system quality, user satisfaction) are combined in achieving excellence in institutional performance. The study recommended the need to improve the capabilities of system users by holding specialized training courses on an ongoing basis.

9- A study (Kalbouneh et al. - 2011) entitled "**The impact of using accounting information systems on financial performance. A field study on Jordanian industrial public shareholding companies.**" The financial performance in companies was compared before and after using the system and using a set of financial ratios. One of the most important results of the study is that there are no differences in the averages of previous financial measures before and after using the system. The study also recommended the necessity of using the resource planning system and conducting further studies on it.

10- Study (Etzady, 2011) entitled "**The Impact of ERP Investments on Organizational Performance**"

The study aimed to determine the impact of implementing the enterprise resource planning system on institutional performance by measuring the impact of implementing the system on the financial performance of companies over a financial period of four years and comparing them with similar companies in size and field of

work but that do not apply the same system. The study was applied to 158 An international company in America. One of the most important results of the study is that there are no significant differences in financial performance between companies that used the system and companies that did not use it. The study recommended the necessity of using the enterprise resource planning system and conducting further studies on it.

2- The theoretical aspect

2-1: The concept and importance of the Resource planning system

The system consists of a group of elements that are linked to each other in order to accomplish a specific task or several functions. Whatever the type of system, there are usually procedures that are implemented sequentially. These steps and procedures are also monitored by the person who maintains the system in order to ensure that there are no deviations. For established procedures (Date, C, J, 2000).

The information system is considered the main source for providing management and decision makers with information so that appropriate decisions can be made. An information system is: "many components and elements that are interconnected with each other in an organized manner in order to extract useful information, and to deliver this information to users in the optimal manner and at the appropriate time, in order to help them make their opinions and decisions (Abdul Razzaq, 2003). From this definition It can be said that the system consists of three main components:

- Input: It is the data that is entered into the system for the purpose of processing it.
- Processing: It is all the mathematical operations that are performed on the inputs for the purpose of converting them to the output stage
- Outputs: which are information (Kieso, Wygandt, 2011:98).

Accounting information systems consist of three main parts: inputs, processing, and outputs. Like any other system, it is governed by several strict policies and procedures, it is not permissible to overcome for any reason and there are many studies that dealt with the concept of accounting information systems, it was known (RAPINA, 2015,25) that the accounting of accounting teachers is the process of preparing accounting teachers in a documentary way, to be a source Decisions: The importance of accounting information systems increases with the increase in our need for accounting information systems and with the increase in the benefits derived from the uses of software technology from the application of this system. The importance of accounting information systems comes from the information outputs that play a role in increasing management's ability to develop plans and policies, manage all events for the economic unit, and save time and effort as two important factors for reducing complexity. In addition, the system's ability to be easily modified and expanded is considered an important feature of the quality of computer science systems, With the beginning of the technology revolution, accounting information systems have received a lot of expansion and attention, especially in terms of their positive aspect of avoiding making wrong decisions, as well as their positive role in implementing operations related to companies. Therefore, companies have recently been moving towards developing their information systems as one of the features. Competitiveness (Al-Dalahma, 11:2009) The world is currently witnessing a huge number of programs for accounting applications, and this has resulted in a huge number of program programmers in terms of quantity and quality. This has led to a multiplicity of types of applied programs and varying quality, and this huge number has led to It is difficult to choose between this large number of alternatives, but the specialist in this software finds that the only determinant for choosing the quality of ready-made programs is the cost of the program. Therefore, when choosing one of the ready-made programs in software accounting applications, the user must take into account the protection available for the program and its ability to expand or modify and maintenance services, as well as the most important point is to take into account the concept of cost and benefit, as many companies may tend to use huge accounting programs with huge amounts of money, while they can use other programs at a lower cost. In pre-programmed programs in accounting applications, many things must be taken into account. These things make them characterized by characteristics, including the simplicity of using the ready-made program in operating and dealing with all parties, customer service at the time specified for the input cycle, the number of inputs required for each work, and the ease and simplicity of modifying, developing, or expanding the program in terms of Consistency and interconnection with company reports, business services, interaction and integration with other software and services provided by software producers. One of these software applications is the Enterprise Resource Plan system, which is a term used to describe software processes and systems that provide the necessary tools to operate and conduct business in the areas of financial management, transportation, shipping, manufacturing, human resources, and extended supply chain operations. To expand the concept of defining a system, it Users and readers often focus on the software

aspects of the concept, but in fact, the processes defined by the company are the foundations of the ERP concept itself. The beginning of the emergence of the concept of resource planning systems dates back to the middle of the twentieth century, when programs designed for operations related to inventory and manufacturing in factories were used at that time. By the end of the twentieth century, these systems developed to include many other functions, such as accounting, sales and marketing operations management, human resources management, and contract management. The concept moved to incorporate into its content many organizational plans, such as accounts management and supply chain management, until it became compatible and extended to all Sectors (Lawati, 2013) The researcher believes that the concept of an enterprise resource planning system is a group of subsystems based on unifying multiple business activities, such as production, contracts, planning, control, and inventory with the accounting function, with the aim of improving the flow of its procedures. The resource planning system has many benefits for companies, as it is based on the idea of great clarity and that adopting the application of resource planning systems has great importance for its market power and brings the companies' operations together and makes them inseparable with the aim of raising their efficiency and effectiveness, and increasing simplification (24: 2016, Shanna) The company's resource planning systems help improve employee response, and this is done by integrating all processes into one application that helps the company. Through the main database in the system, specialized companies such as (SAP, Oracle, Microsoft) try to create and develop their products. The next stage of enterprise resource planning systems will be products integrated with each other. Beyond that, what is new in the history of enterprise resource planning systems will be the move by providers of these systems to cloud computing, in response to several major reasons facing enterprise resource planning solutions.

2-2: The Application of ERP System Requirements

The application of the requirements of this system changes the organization's work in a way that achieves continuous superiority over competitors in the labor market, as the opinions of writers and researchers differed regarding these requirements. On this Which (Seo, 2013, 20) (Yaghubi, el. at, 2014, 2) (Nandho kumar, 2009, 71)

A. Contact: The goal of the ERP system is to integrate the various work functions in the organization, through cooperation and communication between departments, which is the core of the process of implementing the ERP system, where communication is central between the main functions directly related to the success of the organization. In addition, the organization can adopt an "open information policy" that protects communication failures within the organization. This policy is considered successful according to the following conditions (Seo, 2013, 20):

- i. Messaging success: which occurs when there is harmony and compatibility between the information system and the goals Planned.
- ii. Process success: It occurs when the information is ready according to the time and cost of the project.
- iii. Interaction success: occurs when the information system interacts with users in a positive manner.
- iv. Expected success: occurs when the information system meets users' expectations.

B. Change Management: Implementing an ERP system includes changing programs, systems, and devices to improve levels of efficiency and performance, such as (process re-engineering on the one hand. Its application may cause changes that lead to opposition from some employees on the other hand. Therefore, after the ERP system is one of the systems that Balances tendencies between employees, technology, and responsible managers on the implementation of this system.

C. Training: Training on how to implement the ERP system is of great importance in successfully implementing this system, and this is documented in the information systems literature. Training is needed when users are unable to use the system efficiently. Training is also needed when there are general and specific complaints from most users of the system that they did not receive sufficient training, or they did not understand the work of the system, or it cannot be used due to lack of Integration of capabilities.

D. Reduce Modulations: There are two approaches to implementing the ERP system in the organization: the first is re-engineering processes and the second is modifying the ERP system. Therefore, the organization must be restructured by changing organizational processes in line with the functions of this system. On the other hand, if the organization does not want to change its organizational structure, some of the functions of this system can be modified. However, many studies indicate that the modification of this system should be minimal so that these modifications do not jeopardize the benefits of this system.

E. Application Plan: This relates to developing a clear business plan or vision after implementing the ERP system strategy in order to know the direction that leads the organization or the direction in which it is heading. Therefore, there are three competing trends related to the necessary objectives of the organization: scope, time, and cost. There must be an action plan that specifies the goals that can be achieved as a result.

F. Support and commitment of senior management Support and commitment of senior management the commitment and support of senior management leads to a general organizational commitment for the organization that achieves the successful application of the ERP system. Successful applications require strong leadership and commitment, the involvement of senior management, and the contribution of the executive levels in analyzing and rethinking the current work process. Implementing this system requires the organization to have an executive management and a planning committee that undertakes to understand and implement it Critical, in addition to that, the work team is important because it is responsible for preparing the organization's plan Primary, and benefit from them in applying the methods of this system, which contributes to reducing the related costs This system is complete.

G. Action Team: The ERP system implementation team must consist of senior workers Those selected for their skills, past achievements, reputation, and flexibility. These employees must enjoy the integrity that is attached to them on a consistent basis in managing the responsibility related to decision-making with advisors.

2-3: - The Concept of Financial Statement Quality

The financial statements are considered the basic part of financial reports, and the four financial statements (income statement, statement of financial position, statement of cash flows, and statement of changes in ownership rights) represent the illustrative means for communicating accounting information to stakeholders, although the financial statements may contain information from sources outside the records. Accounting is presented on the basis of the elements of the financial statements (assets, liabilities, equity, revenues, expenses, gains, losses, comprehensive income). The financial statements are considered the primary source of financial information, and the company's management is responsible for preparing them and providing them with the necessary information. Here the importance of the auditor's responsibility appears. Accounts help detect deception and fraud in the financial statements. Therefore, the auditor is considered legally responsible towards the company or the client to judge the validity of the financial statements and that they are free from distortion and fraud. The importance of the financial statements comes through the following: (Khalil, 2005: 26)

- 1) Decision making: Financial statements help management and various parties dealing with the company in making appropriate decisions.
- 2) Performance evaluation: The financial statements contribute and help in evaluating the management's performance and judging its efficiency and use of the resources placed at its disposal.
- 3) A communication tool: Financial statements in this area help a major role in the company in conveying a clear message to users of the financial statements who are inside and outside the company's activity.

The researcher believes that the quality of the financial statements is linked to the extent to which the financial statements enjoy credibility and the benefit they achieve for users, and that they are free from distortion and misleading, and that they are prepared in light of a set of multiple standards, which are applied regularly, especially in a way that reflects the truth of the company's accounts and the relative importance of the recorded events.

3-1 Analyzing the Regression

Analyzing the Regression between the independent variables of ERP and dependent variables of Improving Quality financial Statement by dimensions (Contact, Change Management CHM, Training, (Reduce Modulation) RM, (Application plan) AP, (Support and Commitment) SCSM and (Action Team) AT, in This part of the study is identifying the nature of the regression model between ERP and QFS by dimensions of (Contact, CHM, Training, RM, AP, SCSM and AT) and indicating these impacts between independent and dependent variables Table No. (1)Item-Total Statistics table

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
QFS	27.8611	9.218	.752	.612	.897

Contact	27.8397	9.484	.654	.464	.905
CHM	27.8532	9.365	.677	.481	.903
Tring	27.8476	9.265	.709	.523	.900
RM	27.8333	9.301	.749	.571	.897
AP	27.8317	9.284	.737	.582	.898
SCSM	27.7889	9.585	.713	.533	.900
AT	27.8056	9.215	.712	.552	.900

Prepared by Researcher depend on primary data.

It can be seen from Table (1) that alpha Cronbach was used to get the result of the reliability of the questionnaire that was filled by the participations. On the other hand, Alpha Cronbach coefficient was used to ensure the stability of the scale used and to determine the accuracy of the answers of the members of the research sample. Depending on the results of the analysis from Table (1), it is clear that the value of the Alpha Cronbach coefficient at the total level of the variable's study was equal to (0.900), As a result, if the reliability coefficient is (0.60) or more according to this equation, it is considered sufficient for research that depends on the questionnaire as a tool for it. Table No. (2) Correlations table

Correlations

		Contact	CHM	Tring	RM	AP	SCSM	AT	QFS
Contact	Pearson Correlation	1	.503**	.495**	.526**	.594**	.512**	.550**	.479**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000
	N	210	210	210	210	210	210	210	210
CHM	Pearson Correlation	.503**	1	.594**	.596**	.546**	.485**	.515**	.527**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000
	N	210	210	210	210	210	210	210	210
Tring	Pearson Correlation	.495**	.594**	1	.617**	.556**	.550**	.523**	.598**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000
	N	210	210	210	210	210	210	210	210
RM	Pearson Correlation	.526**	.596**	.617**	1	.588**	.569**	.620**	.607**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000
	N	210	210	210	210	210	210	210	210
AP	Pearson Correlation	.594**	.546**	.556**	.588**	1	.630**	.518**	.645**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000
	N	210	210	210	210	210	210	210	210
SCSM	Pearson Correlation	.512**	.485**	.550**	.569**	.630**	1	.570**	.638**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000
	N	210	210	210	210	210	210	210	210
AT	Pearson Correlation	.550**	.515**	.523**	.620**	.518**	.570**	1	.653**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000
	N	210	210	210	210	210	210	210	210
QFS	Pearson Correlation	.479**	.527**	.598**	.607**	.645**	.638**	.653**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	210	210	210	210	210	210	210	210

** Correlation is significant at the 0.01 level (2-tailed).

Prepared by Researcher depend on primary data. A hypothesis 1: Based on the data from Table (2), it is noticed that the value of the correlation coefficient between applying the ERP on QFS by Contact equal to (0.479) at a significant level (0.05). Its value reached (0.000), and through comparing the significant value, its value is

less than (0.05), which means that there is a significant positive statistical correlation between ERP with applying on QFS by contact. This indicates the acceptance of the first hypothesis because of a positive correlation between applying the ERP with on QFS by contact. Then the first hypothesis is accepted Table No. (3) Regression Results between ERP and QFS by Contact

Model	Coefficients				Model Summary		ANOVA Table	
	Unstandardized Coefficients		T Test	Sig	R ²	Adj.(R ²)	F Test	Sig.
	B	Std. Error						
Constant	2.059	.245	8.392	.000	.229	.225	61.831	.000b
Contact	.484	.062	7.863	.000				

Prepared by Researcher depend on primary data.

The data from Table (3) indicates that the regression predicts the dependent variable significantly well. This indicates the statistical significance of the regression that was run. Here, the (p-value) was (0.000), which is less than 0.05, and indicates that the regression model statistically and significantly predicts the outcome variable (it is a good fit for the data). This means that the method is possible to be used to analyze this data, and this indicates the acceptance of the hypothesis one. R2 value indicates how much of the total variation in the dependent variable (QFS By contact) can be explained by the independent variable (ERP). In addition, R Square for this study is (0.229). In this case, 22.9% can be explained, which is short. In other words, this indicates that (22.9%) of the variance of (QFS by contact) was explored in ERP, and this illustrates that only (22.9%) of factors affect (QFS by contact) in (ERP) and the other variables (77.1%) are due to random error. Therefore, all the data from Table (3) indicate the acceptance of the hypothesis two which stated that “ERP” has a positive effect on QFS by contact”.

B. hypothesis ٢: Based on the data from Table (2), it is noticed that the value of the correlation coefficient between applying the ERP on QFS by change management equal to (0.527) at a significant level (0.05). Its value reached (0.000), and through comparing the significant value, its value is less than (0.05), which means that there is a significant positive statistical correlation between ERP with applying on QFS by change management. This indicates the acceptance of the Second hypothesis because of a positive correlation between applying the ERP with on QFS by change management. Then the second hypothesis is accepted Table No. (4) Regression Results between ERP and QFS by change management

Model	Coefficients				Model Summary		ANOVA Table	
	Unstandardized Coefficients		T Test	Sig	R ²	Adj.(R ²)	F Test	Sig.
	B	Std. Error						
Constant	1.812	.242	7.482	.000	.277	.274	61.831	.000b
CHM	.543	.061	8.938	.000				

Prepared by Researcher depend on primary data. The data from Table (4) indicates that the regression predicts the dependent variable significantly well. This indicates the statistical significance of the regression that was run. Here, the (p-value) was (0.000), which is less than 0.05, and indicates that the regression model statistically and significantly predicts the outcome variable (it is a good fit for the data). This means that the method is possible to be used to analyze this data, and this indicates the acceptance of the hypothesis two. R2 value indicates how much of the total variation in the dependent variable (QFS By change management) can be explained by the independent variable (ERP). In addition, R Square for this study is (0.227). In this case, 22.7% can be explained, which is short. In other words, this indicates that (22.7%) of the variance of (QFS by change management) was explored in ERP, and this illustrates that only (22.7%) of factors affect (QFS by change management) in (ERP) and the other variables (77.3%) are due to random error. Therefore, all the data from Table (4) indicate the acceptance of the hypothesis two which stated that “ERP” has a positive effect on QFS by change management”.

C. hypothesis 3: Based on the data from Table (2), it is noticed that the value of the correlation coefficient between applying the ERP on QFS by Training equal to (0.598) at a significant level (0.05). Its value reached (0.000), and through comparing the significant value, its value is less than (0.05), which means that there is a significant positive statistical correlation between ERP with applying on QFS by Training. This indicates the acceptance of the third hypothesis because of a positive correlation between applying the ERP with on QFS by Training. Then the third hypothesis is accepted. Table No. (5) Regression Results between ERP and QFS by Training

Model	Coefficients				Model Summary		ANOVA Table	
	Unstandardized Coefficients		T Test	Sig	R ²	Adj.(R ²)	F Test	Sig.
	B	Std. Error						
Constant	1.530	.228	6.700	.000	.357	.354	115.565	.000b
training	.616	.057	10.750	.000				

Prepared by Researcher depend on primary data.

The data from Table (5) indicates that the regression predicts the dependent variable significantly well. This indicates the statistical significance of the regression that was run. Here, the (p-value) was (0.000), which is less than 0.05, and indicates that the regression model statistically and significantly predicts the outcome variable (it is a good fit for the data). This means that the method is possible to be used to analyze this data, and this indicates the acceptance of the hypothesis three. R2 value indicates how much of the total variation in the dependent variable (QFS By training) can be explained by the independent variable (ERP). In addition, R Square for this study is (0.357). In this case, 35.7% can be explained, which is medium. In other words, this indicates that (35.7%) of the variance of (QFS by training) was explored in ERP, and this illustrates that only (35.7%) of factors affect (QFS by Training) in (ERP) and the other variables (64.3%) are due to random error. Therefore, all the data from Table (5) indicate the acceptance of the hypothesis third which stated that “ERP” has a positive effect on QFS by training. D. Hypothesis 4: Based on the data from Table (2), it is noticed that the value of the correlation coefficient between applying the ERP on QFS by Reduce modulation -RM equal to (0.607) at a significant level (0.05). Its value reached (0.000), and through comparing the significant value, its value is less than (0.05), which means that there is a significant positive statistical correlation between ERP with applying on QFS by Reduce modulation -RM. This indicates the acceptance of the fourth hypothesis because of a positive correlation between applying the ERP on QFS by Reduce modulation -RM. Then the fourth hypothesis is accepted. Table No. (6) Regression Results between ERP and QFS by Reduce modulation

Model	Coefficients				Model Summary		ANOVA Table	
	Unstandardized Coefficients		T Test	Sig	R ²	Adj.(R ²)	F Test	Sig.
	B	Std. Error						
Constant	1.643	.214	7.691	.000	.369	.366	121.583	.000b
RM	.591	.054	11.026	.000				

Prepared by Researcher depend on primary data. The data from Table (6) indicates that the regression predicts the dependent variable significantly well. This indicates the statistical significance of the regression that was run. Here, the (p-value) was (0.000), which is less than 0.05, and indicates that the regression model statistically and significantly predicts the outcome variable (it is a good fit for the data). This means that the method is possible to be used to analyze this data, and this indicates the acceptance of the hypothesis four. R2 value indicates how much of the total variation in the dependent variable (QFS By Reduce modulation) can be explained by the independent variable (ERP). In addition, R Square for this study is (0.369). In this case, 36.9% can be explained, which is medium. In other words, this indicates that (36.9%) of the variance of (QFS by Reduce modulation) was explored in ERP, and this illustrates that only (36.9%) of factors affect (QFS by Reduce modulation) in (ERP) and the other variables (63.1%) are due to random error. Therefore, all the data from Table (6) indicate the acceptance of the hypothesis fourth which stated that “ERP” has a positive effect on QFS by Reduce modulation. E. Hypothesis 5: Based on the data from Table (2), it is noticed that the value of the correlation coefficient between applying the ERP on QFS by Application plan equal to (0.645) at a significant level (0.05). Its value reached (0.000), and through comparing the significant value, its value is less than (0.05), which means that there is a significant positive statistical correlation between ERP with applying on QFS by Application plan. This indicates the acceptance of the fifth hypothesis because of a positive correlation between applying the ERP on QFS by Application plan, Then the fifth hypothesis is accepted. Table No. (7) Regression Results between ERP and QFS by Application plan

Model	Coefficients				Model Summary		ANOVA Table	
	Unstandardized Coefficients		T Test	Sig	R ²	Adj.(R ²)	F Test	Sig.
	B	Std. Error						

Constant	1.451	.210	6.919	.000	.416	.413	148.019	.000b
AP	.640	.053	12.166	.000				

Prepared by Researcher depend on primary data. The data from Table (7) indicates that the regression predicts the dependent variable significantly well. This indicates the statistical significance of the regression that was run. Here, the (p-value) was (0.000), which is less than 0.05, and indicates that the regression model statistically and significantly predicts the outcome variable (it is a good fit for the data). This means that the method is possible to be used to analyze this data, and this indicates the acceptance of the hypothesis five. R2 value indicates how much of the total variation in the dependent variable (QFS by Application plan) can be explained by the independent variable (ERP). In addition, R Square for this study is (0.416). In this case, 41.6% can be explained, which is high. In other words, this indicates that (41.6%) of the variance of (QFS by Application plan) was explored in ERP, and this illustrates that only (41.6%) of factors affect (QFS by Application plan) in (ERP) and the other variables (58.4%) are due to random error. Therefore, all the data from Table (7) indicate the acceptance of the hypothesis fifth which stated that “ERP” has a positive effect on QFS by Application plan. F. Hypothesis 6: Based on the data from Table (2), it is noticed that the value of the correlation coefficient between applying the ERP on QFS by Support and commitment equal to (0.638) at a significant level (0.05). Its value reached (0.000), and through comparing the significant value, its value is less than (0.05), which means that there is a significant positive statistical correlation between ERP with applying on QFS by Support and commitment This indicates the acceptance of the Sixth hypothesis because of a positive correlation between applying the ERP with on QFS by Support and commitment Then the sixth hypothesis is accepted. Table No. (8) Regression Results between ERP and QFS by Support and commitment

Model	Coefficients				Model Summary		ANOVA Table	
	Unstandardized Coefficients		T Test	Sig	R ²	Adj.(R ²)	F Test	Sig.
	B	Std. Error						
Constant	1.451	.210	6.919	.000	.416	.413	142.942	.000b
SCSM	.640	.053	12.166	.000				

Prepared by Researcher depend on primary data. The data from Table (8) indicates that the regression predicts the dependent variable significantly well. This indicates the statistical significance of the regression that was run. Here, the (p-value) was (0.000), which is less than 0.05, and indicates that the regression model statistically and significantly predicts the outcome variable (it is a good fit for the data). This means that the method is possible to be used to analyze this data, and this indicates the acceptance of the hypothesis six. R2 value indicates how much of the total variation in the dependent variable (QFS By Support and commitment) can be explained by the independent variable (ERP). In addition, R Square for this study is (0.416). In this case, 41.6% can be explained, which is high. In other words, this indicates that (41.6%) of the variance of (QFS by Support and commitment) was explored in ERP, and this illustrates that only (41.6%) of factors affect (QFS by Support and commitment) in (ERP) and the other variables (58.4%) are due to random error. Therefore, all the data from Table (8) indicate the acceptance of the hypothesis sixth which stated that “ERP” has a positive effect on QFS by Support and commitment G. Hypothesis 7: Based on the data from Table (2), it is noticed that the value of the correlation coefficient between applying the ERP on QFS by Action Team equal to (0.638) at a significant level (0.05). Its value reached (0.000), and through comparing the significant value, its value is less than (0.05), which means that there is a significant positive statistical correlation between ERP with applying on QFS by Action Team This indicates the acceptance of the seventh hypothesis because of a positive correlation between applying the ERP with on QFS by Action Team Then the seventh hypothesis is accepted. Table No. (9) Regression Results between ERP and QFS by Action Team

Model	Coefficients				Model Summary		ANOVA Table	
	Unstandardized Coefficients		T Test	Sig	R ²	Adj.(R ²)	F Test	Sig.
	B	Std. Error						
Constant	1.306	.219	5.965	.000	.427	.424	154.734	.000b
AT	.683	.055	12.439	.000				

Prepared by Researcher depend on primary data The data from Table (9) indicates that the regression predicts the dependent variable significantly well. This indicates the statistical significance of the regression that was

run. Here, the (p-value) was (0.000), which is less than 0.05, and indicates that the regression model statistically and significantly predicts the outcome variable (it is a good fit for the data). This means that the method is possible to be used to analyze this data, and this indicates the acceptance of the hypothesis seven. R2 value indicates how much of the total variation in the dependent variable (QFS By Action Team) can be explained by the independent variable (ERP). In addition, R Square for this study is (0.427). In this case, 42.7% can be explained, which is high. In other words, this indicates that (42.7%) of the variance of (QFS by Action Team) was explored in ERP, and this illustrates that only (41.6%) of factors affect (QFS by Action Team) in (ERP) and the other variables (57.3%) are due to random error. Therefore, all the data from Table (9) indicate the acceptance of the hypothesis seventh which stated that “ERP” has a positive effect on QFS by Action Team

3-2: Conclusions and Recommendations

This section aims to review the most important results of the study that the researcher reached through the process of analyzing data and testing hypotheses.

3-2-1: Conclusions

In light of the theoretical and practical study, a number of results were reached, the most important of which are:

- 1) There is a positive, significant relationship between the resource planning system and the quality of the financial statements.
- 2) There is a positive and significant impact of the resource planning system on the quality of the financial statements.
- 3) The results of the study's regression analysis show a significant and positive impact of ERP on the QFS through all dominations (Contact, CHM, Training, RM, AP, SCSM and AT)
- 4) Management's lack of interest in implementing the resource planning system.
- 5) Management's lack of interest in developing the resource planning system in companies that implement the resource planning system through the lack of annual training plans.

3-2-2: Recommendations

A number of recommendations were reached, the most important of which are:

- i. It is necessary to take into account companies that are characterized by the diversity of their activities, such as oil and food activities, clothing trade, and the provision of other types of security services, and are not limited to a specific activity. In this case, a resource allocation system is needed that meets all these activities and all these aspects, starting with a resource allocation system. It links human resources, a resource allocation system links the production cycle, a resource allocation system links the financing cycle, a resource allocation system links the revenue cycle, and a resource allocation system links the expenditure cycle. In addition, the system has the potential to link all these resource allocation systems together.
- ii. The need to take into consideration the number of employees working in the company: As the number of employees plays a role in the company's need for a resource allocation system, the more employees there are, the more the company needs a resource allocation system.
- iii. The necessity of having the company's electronic infrastructure, as well as qualified employees, to use the system in the correct way and benefit from it
- iv. Taking into consideration the company's ability and the cost-benefit principle: The resource allocation system requires significant funding because it has a high-quality software structure that is not susceptible to security penetration. When requesting to prepare the system, the company must take into consideration the cost principle.

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