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Research paper

The Moderating Effect of Organizational Culture on The Relationship between Accounting Information Systems and The Financial Performance of Small and Medium Sized Projects in Emerging Markets

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Abstract

The study aims to investigate how organizational culture affects the relationship between accounting information systems (AIS) and the overall performance of Jordanian small and medium-sized projects. A poll was conducted with senior executives from several small and medium-sized Projects in various industries. Structural Equation Modeling (SEM) analysis was applied to test the direct and moderating effects. According to the study, the relationship between small and medium-sized projects' performance and accounting information systems is influenced by organizational culture, as the moderating role is statistically significant. The findings show that the organizational culture's consistency, adaptation, and mission are important and shape the impact of the AIS, which has a major effect on the performance of Jordanian small and medium-sized projects. The study concludes that ethical cultures have an impact on and a moderating effect on the impact of AIS, which ultimately affects the performance of small and medium-sized projects. Jordan is a developing nation with underdeveloped institutions and systems. There is a lack of studies on the impact of AIS and organizational culture on the success of small and medium-sized Projects because these entities are still in the early stages of development. This is because businesses and organizational structures are relatively new. Regarding how national culture affects organizational culture, institutions, and the usage and caliber of accounting data, Jordan's culture is very different from that of developed countries and even from that of other Arab states. Thus, the study adds to the body of existing work in both a theoretical and contextual sense by examining the moderating impacts of organizational culture, AIS, and small and medium-sized projects' performance from the perspective of rising nations. The sole method of evaluating performance was through collective perceptions of managers and owners, which limited the study.

Keywords: *Accounting Information System (AIS); Financial Performance; Organizational Culture; Small and Medium-Sized Projects.*

1. Introduction

An important factor in the survival and expansion of an enterprise is its organizational culture. (Al-Hakimi, Al-Swidi, Gelaidan, & Mohammed, 2022). In addition to the financial information seen in the annual financial statements, effective management must consider how organizational culture influences both quantitative and qualitative organizational characteristics. (Gorondutse & Hilman, 2019). Over the years, many researchers have examined organizational culture, especially in developed countries, as well as in the context of large firms. (Gürlek & Tuna, 2018).

Consequently, some definitions have been offered to clarify what "organizational culture" means. These definitions appear to have certain things in common despite their discrepancies. (Isensee, Teuteberg, Griese, & Topi, 2020). First, they typically consider factors generally accepted by the enterprise staff. Second, all definitions acknowledge that organizational culture is made up of many levels. The underlying presumptions and other foundational elements are organizational values that have persisted since the company's beginning. These two factors establish socially acceptable behavior norms and are resistant to alteration. Keeping in mind everything mentioned above, we can characterize organizational culture as the culmination of all the customs, beliefs, myths, and feelings that members of an organization learn to accept as normal (Kalaichelvi et al., 2017).

A study (Pettigrew, 1979) used the term "organizational culture" in the Administrative Science Quarterly magazine for the first time in academic writing. The economic superiority of Japanese companies over American companies was attributed to organizational culture, which inspired employees to adhere to a shared set of fundamental principles, beliefs, and presumptions. The idea that organizational

cultures boost an organization's financial success is one of the critical theories explaining the interest in organizational culture (Xie et al., 2023).

Influential companies have specific characteristics of an excellence-oriented culture. Researchers have contradictory findings about the relationship between productivity and organizational culture; some claim to have a positive relationship, some claim to have no link, and some have revealed a negligible connection between long-term performance and organizational culture. (Hsiung et al., 2020; Amaro, Alves, & Sousa, 2021; Powell, Mettert, & Lewis, 2021). Hence, the empirical evidence on the connection between performance and organizational culture has been vague or contradictory until now.

Furthermore, despite a large amount of research highlighting the instrumental value of culture, there remains no detailed theory explaining how organizational culture can affect performance, nor is there a substantial body of empirical data to reinforce the hypothesis. Little empirical research on the connection between financial performance, financial information systems, and organizational culture within a single framework is related to the above subject. Therefore, this viewpoint serves as one of the primary sources of motivation for the current investigation.

Recent studies highlight that the digitalization of accounting processes and integration with AI and FinTech tools are increasingly vital for improving SMEs' operational efficiency and financial reporting quality. However, the benefits of such digital transformation depend heavily on firms' digital maturity, cultural readiness, and managerial competencies. Empirical evidence suggests that while many SMEs adopt advanced automation and AI-based accounting solutions, the absence of foundational digital practices or supportive organizational cultures can limit their effectiveness (Sampaio, 2025; Osman, 2025).

These days, businesses understand how important it is to combine information related to their operations into sizable, seamless data warehouses (Nambiar & Mundra, 2022). This integration can help external parties and internal management with planning, decision-making, and control in accounting, audit, marketing, or any other functional business area. (Otoo et al., 2023). Information systems give managers and other business professionals displays and reports. Humans, devices, software, information, and network resources are all used by information systems to perform tasks such as the conversion of data resources into information used for business decision-making, including input, processing, output, storage, and control (Anna, Eka, & Zaky, 2020). An assembly (integration) of physical and nonphysical subsystems that transform data or transactions relating to financial affairs into financial information is known as an accounting information system (Ahmad & Al-Shbiel, 2019). According to an earlier study, accounting information systems are affected by company culture, affecting financial performance. (Masanja, 2019).

Considering that the creation and application of financial information systems are significantly influenced by business culture, the main research question addressed in this study is: How does organizational culture affect the relationship between the financial performance of small and medium-sized projects and AIS? Establishing and implementing an accounting information system requires a comprehensive understanding of the meanings, customs, and power structures that characterize firms, as this will ultimately impact financial performance. (Khushi et al., 2020; Hla & Teru, 2015).

Jordan's AIS has been noted to be of poor quality, resulting from fraud and the closure of small and medium-sized Projects. The tendency of private companies and the municipal government to implement financial plans inefficiently, both in terms of time and money, is another factor. (Zainal et al., 2022). Many registered small and medium-sized Projects also neglected to submit their financial statements. The recent failure of multiple small and medium-sized Projects in Jordan and the harm they have caused to different stakeholders have reignited the discussion about AIS. (Abaddi & AL-Shboul, 2024). Therefore, the study is well-timed to fill the empirical vacuum on the financial performance of small and medium-sized Projects in Jordan with organizational culture and AIS.

2. Literature Review

An assortment of fundamental presumptions, attitudes, and beliefs regarding workers, management, clients, shareholders, suppliers, and other parties is ingrained in an organization's culture. (Topić Stipić et al., 2022). Denison's model comprises four fundamental dimensions and twelve subdimensions linked to organizations' performance. (Qalati et al., 2022). Some of these subdimensions are return on investment, return on assets, market share, growth in sales and revenue, innovation, quality of goods and services, and employee happiness. (Alshehadeh et al., 2024) . However, since the financial data was not audited and is unreliable in this study, owners' and managers' perceptions are used to gauge financial performance.

The main components of the engagement characteristic are collaboration, employee dedication, a sense of ownership, and participation in decisions that impact them. (Zhang, Sun, Yang, & Wang, 2020). Teamwork is used, employees are empowered, and effective organizations constantly develop employees' potential. (Ullah et al., 2021; Salem et al., 2023). High degrees of participation and engagement foster a sense of accountability and ownership. (Kucharska & Bedford, 2019). This ownership leads to a higher commitment to the organization and an increased ability to function autonomously. Increasing the number of members of the organization's input also improves the decisions and the ways they are carried out. The "clan" is the organizational form that arises from applying these principles. (Alnaim, Albaqawy, Bay, & Mesloub, 2023).

The existence of organizational structures that, over time, foster actual efficiency and alignment is referred to as consistency (Child, 1972). It is the emphasis on a shared set of management concepts, agreement on what constitutes appropriate and inappropriate behaviors, cooperation, and integration across the board in the organization (Aboramadan, Albashiti, Alharazin, & Dahleez, 2020). Consistency and good integration are critical components of an effective organization (Serna, Carmen, Martínez, & Domenech, 2018). Effective organizations combine consistency with involvement to create a continuous cycle where "involvement is used to generate potential ideas and solutions, which are then refined into a more precise set of principles" (Sreenivasan & Suresh, 2024). Many authors have addressed this topic and have also stressed the importance of shared values and beliefs for the efficacy of organizations (Alkhuzaie et al., 2024). They contend that since participants in an organization operate under shared ideals and convictions that serve as the foundation for communication, shared meaning has a positive effect (Chang, Chen, Luan, & Chen, 2019).

An organization's ability to adapt internally in reaction to external circumstances is known as adaptability (Al-Swidi, Gelaidan, & Saleh, 2021). It is crucial to ensure that a company can cause change, comprehend the wants of its customers and satisfy them, and continue learning to avoid being unable to fulfil the demands of the external market (Krajcsák, 2019). This is especially true for internally orientated and integrated enterprises (Bilal & Sulaiman, 2021). Therefore, an organization's efficiency will likely be impacted by the capacity to recognize and react to the external environment. One of their most significant traits is the obsession with clients and rivals that characterizes prosperous Japanese companies (Qalati et al., 2022). The capacity to assist internal clients comes in second (Ullah et al., 2021). Insularity toward other divisions, departments, or districts within the same organization shows a deficiency in flexibility and directly affects efficient performance (Zuhaib et al., 2022). Ultimately, the ability to reorganize and re-institutionalize a set of behaviours and procedures that enable

the business to adapt is necessary for responding to both internal and external consumers (Serna, Carmen, Martínez, & Domenech, 2018; Riphah et al., 2022). An organization cannot function effectively if it cannot put an adaptive reaction into practice (Kaya & Karatepe, 2020). Moreover, effective performance results from the identification process, which supports both short- and long-term commitment (Zhou, Mavondo, & Saunders, 2019).

2.1. AIS and performance of small and medium-sized projects

The foundation of the financial control culture is that efficiency can only be attained through well-managed and administered organizations, where robust management information systems support cost planning and control systems. (Chernihiv Polytechnic National University et al., 2023) The AIS used in this study is the financial control culture. Within this culture, a centralized accounting system based on the annual budgeting process reflects an accounting viewpoint on operations. (Jameel et al., 2024)

These businesses have a hierarchical management structure that prioritizes departmental performance and is dominated by vertical communication patterns. (Al-Hakimi, Al-Swidi, Gelaidan, & Mohammed, 2022). The creation, negotiation, and execution of the budget are done once a year and then reviewed against the monthly management accounts. (Anggraeni & Winarningsih, 2021). The organization's main objective is to achieve the budgeted outcome. The strategy assumes that top management sets top-down goals and controls the business. After that, performance is closely monitored by comparing it to the budget. One could characterize this as a "command and control" mentality.

The short-term interest of owners is prioritized as the organization's main objective due to the concentration on financial performance (Zhou et al., 2024). Senior management reviews performance every month, and adjustments to the year-end projection are made if needed (Al-Hattami et al., 2022). Department managers frequently have a strong desire to enhance their departments' performance without considering how their actions will affect other departments or how they will fit into the organization's larger strategic goals. It is presumed that an effective organization will result from the efficient operation of each department (Anwar & Shah, 2020). Based on the above discussion, the following hypothesis is proposed.

H_1: AIS has a significant impact on the performance of small and medium-sized projects.

2.2. Moderating role of organizational culture

The AIS is impacted by the design of three components: IT development, organizational culture, and company strategy. (Bartolacci, Caputo, & Soverchia, 2020). A viewpoint on organizational culture and how workers are perceived to establish expectations, values, and beliefs (Lam, Nguyen, Le, & Tran, 2021). The primary methods for explaining organizational culture include training, events that take place within the organization, and observing others. (Srisathan, Ketkaew, & Naruetharadhol, 2020).

Financial information systems are largely created and used because of organizational culture, as evidenced by the connection between organizational culture and AIS success (Hadid & Al-Sayed, 2021). Identifying and comprehending meaning, power, and traditions within the organization is critical to the design and execution of information systems. (Moradi & Nia, 2020; Asad & Ahmed, 2024). To successfully implement information technology in the financial services industry, organizational cultural values related to performance, quality, adaptability, and customer orientation had to be strengthened (Asatiani, Apte, Penttinen, Rönkkö, & Saarinen, 2019). The managers are responsible for providing an environment and culture that complements the information systems' features. According to the narrative that accounting is a social construct, financial reporting practices are inextricably linked to their cultural setting. Culture has a significant impact on how institutions and social structures are made.

Organizations adopt cognitive, normative, and regulative rules through their culture(Palthe, 2014). Thus, a company's culture affects its financial reporting procedures and accounting information system. Therefore, the following hypothesis is proposed for possible testing.

H_2: Organizational culture moderates the nexus between AIS and the performance of small and medium-sized projects.

3. Theoretical Framework

The current study addressed how organizational culture affects the link between AIS systems utilizing Denison's organizational culture framework, which was developed using quantitative organizational culture investigations and the performance of SMEs. Organizational culture can also positively impact the creation of information systems, making them more successful. (Cram, Wang, & Yuan, 2023). The creation of an enterprise information system inevitably involves organizational culture. (Gofwan, 2022).

When creating information systems for an enterprise, designers are powerless to alter the customs ingrained in the organization's culture. (HA, 2020; Alawaqleh, 2021). The AIS is a component of the organization's overall information system. (Fatima, Ishtiaq, & Javed, 2021). An AIS, a specialized subsystem of the information system, gathers, processes, and reports data on the financial aspects of corporate events. (Lutfi, Al-Okaily, Alsyouf, Alsaad, & Taamneh, 2020). It is frequently integrated with and indistinguishable from the information system as a whole. When integrated with information and technology (IT) systems, accounting information systems are a valuable tool for managing and controlling a business's financial and economic aspects. (Jardioui, Patrizia Garengo, & Alami, 2020).

However, tremendous advancements in technology have made it possible to generate and use accounting data strategically.(Abdullah & Almaqtari, 2024). All businesses need accounting information systems, and it is possible that both profit- and non-profit-oriented organizations need to maintain them. (Al-Okaily, 2024). An accounting information system comprises all the connected parts that work together to gather raw or unprocessed data and convert it into financial data so that decision-makers are informed. (Sunarta & Astuti, 2023).

To help understand, each of the three terms that comprise the term "accounting information system" will be defined separately. According to the study, accounting may be categorized into the following three areas: information systems, sources of financial data, and the "language of business." Second, information is useful data processing that serves as the basis for decisions, actions, and abiding by the law. In conclusion, a system is a unified entity with a structure and goals at its core. (Yoshikuni, Dwivedi, Dultra-de-Lima, Parisi, & Oyadomari, 2023). The ten components that comprise the study of accounting information systems are technology, databases, reporting, control, business operations, event processing, management decision-making, system architecture and operation, communications, accounting, and auditing standards (Ahmad & Al-Shbiel, 2019).

One of the key concepts in management research is firm financial performance (Alshehhi, Nobanee, & Khare, 2018). There are several ways to define "firm performance." Together, these three components function nicely. Profitability assesses a business's past ability to generate profits. Growth indicates a company's historical capacity to grow (Khan, Johl, & Akhtar, 2021). Nevertheless, little is known about Small and medium-sized Projects in underdeveloped nations because most are not registered. Performance is typically measured

using financial metrics; however, since SME owners need to maintain official accounting records, it can be challenging to obtain the correct information.
Therefore, the following framework has been created based on the above discussion, using the moderating role of organizational culture to illustrate how AIS can improve the performance of small and medium-sized projects in Jordan.

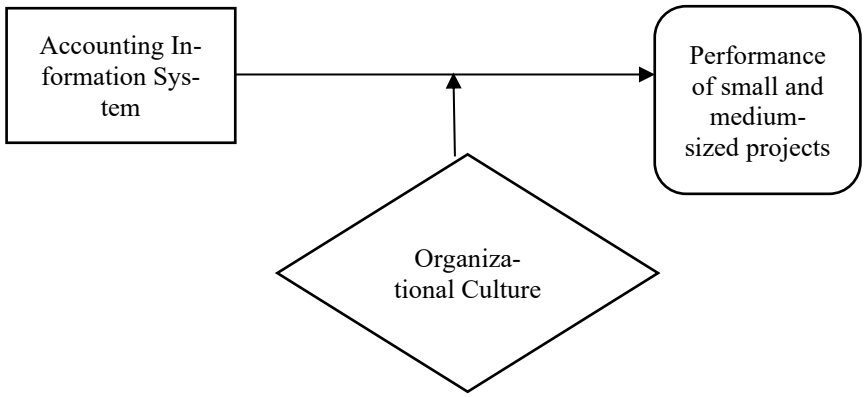

Fig. 1: Research Methodology.

The model illustrates the hypothesized relationships among Accounting Information Systems, Organizational Culture, and Financial Performance of SMEs.

4. Methodology

The paper aimed to identify the impacts of using the above-described theoretical model as a basis; a set of twelve questionnaire items focused on the four components of organizational culture was developed. The following criteria were used to evaluate accounting information systems: economy, usefulness, timeliness, reliability, and adaptability. A probability sample of enterprises was selected following the identification of the Jordanian project's population. Enterprises that are expanding quickly, manufacturing sector small and medium-sized projects, and the services sector were the focus of the sample. Owners and managers were the most common respondents of the surveys in each mall and medium-sized project.
Research assistants not participating in the study individually delivered survey instruments, follow-up communication, a post-survey, and a follow-up postal card at intervals of approximately one week after names, addresses, and locales were initially confirmed. Phone calls were made to the small and medium-sized projects whose surveys remained unanswered after these four manual delivery mailings. All data collection from 680 emailed surveys was finished by December 2023. 56.5% of those had completed surveys, of which 384 had been received and assessed. The survey was based on earlier research. The items for AIS were adopted from Sori (2009). The items for organizational culture were adopted from Fey and Denison (2003), whereas the performance of small and medium-sized Projects was measured by following the items from Asif, Asad, Kashif, and Haq (2021). All the items were measured using a Likert Scale of 5, following previous researchers in primary research (Zahid et al., 2022). The collected data were analyzed using SPSS, and afterwards, for testing the framework, SMART PLS was used as it is considered good for theory-building(Sarker et al., 2024).
Financial performance was assessed through perceptual measures provided by SME managers and owners, capturing profitability, growth, and efficiency relative to competitors. While this approach aligns with prior SME research in emerging economies, it is acknowledged that subjective assessments may differ from audited financial metrics. Objective data, such as ROI or revenue growth, were unavailable due to limited disclosure among SMEs in Jordan

4.1. Scale

Data on the organizational culture and accounting information system were gathered using Likert scale questions. The following answers were applied: Strong disagreement is indicated by a number one, disagreement by two, neither disagreement nor agreement by three, agreement by four, and high agreement by five. Annexure 1 contains the measuring tools utilized for the construction.

5. Analysis and Findings

The data analysis procedure involved two primary steps: First, the measurement model was analyzed to verify its dependability, discriminant, and convergent validity, as well as any modifications necessary to improve the model's fitness. The second stage analyzes the structural model to ascertain the links between the constructs and the moderating effect.

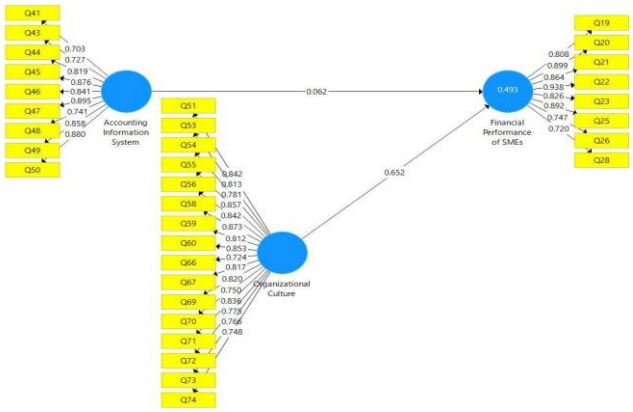

Fig. 2: Measurement Model: The Measurement Model Shows the Relationships Between Latent Constructs and Their Observed Indicators. AIS, Organizational Culture, and Financial Performance Are Represented as Latent Variables Measured Through Multiple Observed Items.

5.1. Outer loadings

Measurement of the outer loadings of all variables has been used to start the analysis for those items with item loading values greater than 7. In contrast, only the items with loading values higher than 0.7 were considered, as reliably mentioned in Zikmund, Carr, and Griffin (2013). Therefore, all the item loading indications have values ranging between 0.703 and 0.938, as mentioned in Table 1.

Table 1: Outer Loadings

	Accounting Information System	Financial Performance of SMEs	Organizational Culture
FPSMEs1		0.808	
FPSMEs2		0.899	
FPSMEs3		0.864	
FPSMEs4		0.938	
FPSMEs5		0.826	
FPSMEs6		0.892	
FPSMEs7		0.747	
FPSMEs8		0.720	
AIS1	0.703		
AIS2	0.727		
AIS3	0.819		
AIS4	0.876		
AIS5	0.841		
AIS6	0.895		
AIS7	0.741		
AIS8	0.858		
AIS9	0.880		
OC1			0.842
OC2			0.813
OC3			0.781
OC4			0.857
OC5			0.842
OC6			0.873
OC7			0.812
OC8			0.853
OC9			0.724
OC10			0.817
OC11			0.820
OC12			0.750
OC13			0.836
OC14			0.775
OC15			0.766
OC16			0.748

Given that every item's loading value is more than 0.7, Table 1's outer loading results verify that every item in the model should be retained. Similarly, we have excluded item loading values of less than 0.7 from further examination, which accounted for less than 10% of all items in the model.

5.2. Reliability and validity

The study used an analysis of Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE) after assessing outer loadings to look at the accuracy of the AIS, the financial performance of small and medium-sized projects, and the organizational culture. Similarly, we have used composite reliability to analyze indication reliability and internal consistency. Internal consistency is the first metric used to evaluate the degree of consistency between related test items. Hair, Ringle, and Sarstedt (2013) suggested that the variable should be investigated using measurements of the expected items to obtain comparable results.

The range of combination dependability is 0 to 1, while the variable values should not be less than 0.60 (Mendenhall, Reinmuth, & Beaver, 1993). However, those variable rates of 0.70 or greater are very significant (Hair, Black, Babin, Anderson, & Tatham, 2010). An average internal consistency level can be understood in composite reliability ratings between 0.6 and 0.7. Moreover, we looked at the convergent validity in this study using the average internal consistency. Convergent validity is tested using measurements of the same variables with

a theoretical link, as Mendenhall, Reinmuth, and Beaver (1993) show. In the same way, we evaluated the AVE using a 0.50 threshold value. (Mendenhall, Reinmuth, & Beaver, 1993; Hair, Black, Babin, Anderson, & Tatham, 2010).
Consequently, every calculated AVE value exceeded 0.5, signifying a significant AVE. The results of Average Variance Extracted (AVE), Composite Reliability, and Cronbach's Alpha for each variable are in Table 2.

Table 2: Construct Reliability and Validity

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Accounting Information System	0.937	0.948	0.670
Financial Performance of SMEs	0.939	0.950	0.705
Organizational Culture	0.964	0.968	0.673

Table 2 indicates that the calculated values of Cronbach's Alpha for accounting information systems, financial performance of SMEs, and organizational culture were 0.937, 0.939, and 0.964, respectively, which exceeded the 0.70 threshold level. Likewise, composite reliability values for AIS, financial performance of SMEs, and organizational culture were 0.948, 0.950, and 0.968. Lastly, the average variance extracted for accounting information systems, financial performance of SMEs, and organizational culture values were 0.670, 0.705, and 0.673, over the cutoff of 0.50 threshold level.

5.3. Discriminant validity

The research used the Fornell-Larcker criterion to assess the discriminant validity of all variables, including AIS, SMEs' financial performance, and organizational culture. Similarly, the study also confirmed discriminant validity in which one variable varies from another. According to Hair, Black, Babin, Anderson, and Tatham (2010), the most common method for evaluating discriminant validity is the Fornell-Larcker Criterion. Therefore, the calculated values for all variables are mentioned in Table 3.

Table 3: Discriminant Validity by Fornell-Larcker Criterion

	Accounting Information System	Financial Performance of SMEs	Organizational Culture
Accounting Information System	0.818		
Financial Performance of SMEs	0.576	0.84	
Organizational Culture	0.788	0.701	0.808

Discriminant validity was analyzed after confirming the structural model's conclusions about each construct's validity and dependability.

5.4. Discriminant validity by heterotrait-monotrait ratio (HTMT)

A key idea in structural equation modeling is discriminant validity, which illustrates how much one variable in the model differs from another. One criterion that can be utilized to compute the average correlations of the indicators through variables is the discriminant validity using the Heterotrait-Monotrait Ratio. However, discriminant validity between two variables has been established if the HTMT variable values are less than 0.90. (Ab Hamid, Sami, & Sidek, 2017). Therefore, the discriminant validity by HTMT criteria for all variables, including AIS, financial performance of SMEs, and organizational culture, is mentioned in Table 4.

Table 4: Discriminant Validity by Heterotrait- Monotrait Ratio (HTMT)

	Accounting Information System	Financial Performance of SMEs	Organizational Culture
Accounting Information System			
Financial Performance of SMEs	0.611		
Organizational Culture	0.824	0.732	

Table 4 presents the HTMT criteria's discriminant validity findings, which indicate that all variable values are reliable and valid.

5.5. Direct effects

The study looked at the systematic examination of a structural model to give a thorough picture of the direct effects of outcomes. As a result, Table 5 displays the determined values of the route coefficient direct impacts that demonstrate a substantial association.

Table 5: Direct Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Accounting Information System-> Financial Performance of SMEs	0.576	0.580	0.130	4.431	0.000

The above analysis of direct effects examines the significant relationship between AIS and the financial performance of SMEs.

5.6. Moderating effects

The study discovered that organizational culture moderates the nexus between SMEs' financial performance and their AIS. Thus, Table 6 lists the moderating effect findings for each variable.

Table 6: Moderating Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Organizational Culture-> Financial Performance of SMEs	0.481	0.501	0.177	2.712	0.003
AIS*Organizational Culture -> Financial Performance of SMEs	0.405	0.089	0.163	2.485	0.000

According to the analysis above, organizational culture strongly moderates the link between accounting information systems and SMEs' financial performance (β=0.405, t=2.485, p=0.000). Simultaneously, a direct correlation exists between SMEs' financial performance and organizational culture (β=0.481, t=2.712, p=0.003).

5.7. Effect size

To further ensure the effect of the moderating variable, i.e., the organizational culture effect size, has also been calculated. If the computed value of (F) equals or exceeds 0.15, there is a moderate impact; a value over 0.35 indicates a substantial effect size. To calculate the effect size, divide the difference between the r2 values with and without the moderator by one minus the moderator that is part of the model. A moderate effect size, or 0.25, is the computed value.

5.8. Predictive relevance

After confirming the direct and moderating effects, the following essential tool is to test the predictive relevance of the model, which is evaluated by constructing cross-validated redundancy. The endogenous latent variable Q2 has been determined using the Stone-Geisser test. This is calculated using a blindfolding approach. The findings of constructing cross-validated redundancy are shown in Table 7.

Table 7: Construct Cross-Validated Redundancy

	SSO	SSE	Q^2(=1-SSE/SSO)
Financial Performance of SMEs	792.000	538.398	0.320

Henseler and Fassott (2009) showed that when measured values of Q2 are more than zero, the predictive relevance of the model is guaranteed to be considerable; conversely, when measured values of Q2 are less than zero, the predictive relevance of the model is indicated to be poor. As shown, the above analysis of construct cross-validated redundancy exhibits that Q2 values are greater than zero, which is the financial performance of small and medium-sized Projects (0.320), demonstrating the model's significant predictive relevance.

The moderating effect of organizational culture on the AIS–AIS-AIS-performance relationship can be understood through the behavioral and structural mechanisms that shape how information is processed and utilized within firms. In highly adaptive cultures, employees are encouraged to embrace innovation and continuous learning, which enhances the utilization of AIS outputs for timely and informed decision-making. Similarly, cultures characterized by strong involvement foster participatory decision environments that enable the effective dissemination and use of accounting information across departments. Conversely, consistency—emphasizing shared values and coordinated systems—ensures that AIS-generated information aligns with strategic goals and operational standards. Together, these dimensions create a cultural environment that supports data-driven decision-making, thereby amplifying the positive impact of AIS on financial performance. In contrast, rigid or fragmented cultural environments may constrain these mechanisms, limiting the value derived from AIS investments. While the present study focuses on Jordanian SMEs, the theoretical and practical implications extend to other emerging markets that share similar institutional and developmental characteristics. In many developing economies—such as Egypt, Morocco, Indonesia, and Vietnam—SMEs face comparable challenges related to digital transformation, limited financial transparency, and evolving regulatory environments.

The study provides valuable evidence from Jordan, a developing nation characterized by unique cultural and institutional contexts, thereby extending the relevance of AIS and organizational culture research beyond developed economies. The integration of Denison's cultural dimensions within the AIS–AIS-AIS-performance framework offers a robust theoretical lens through which organizational behavior and accounting practices can be jointly interpreted.

Although this study focuses on SMEs in Jordan, many of the structural and institutional features, such as limited access to capital, evolving regulatory systems, and gradual digital transformation, are common across emerging markets in the Middle East, North Africa, and Southeast Asia. Consequently, the mechanisms identified here regarding the moderating role of organizational culture on AIS effectiveness are likely to hold in comparable settings where digital adoption and managerial practices are shaped by similar socio-economic dynamics. Nevertheless, variations in regulatory maturity, technological infrastructure, and cultural norms may influence the magnitude of these effects.

The moderating role of organizational culture can be better understood through examples illustrating how specific cultural dimensions interact with AIS implementation in practice. For instance, in firms with a strong adaptability culture, managers are more willing to experiment with AIS-generated insights to adjust pricing strategies, optimize inventory, or respond swiftly to market changes—thereby enhancing financial agility. In organizations emphasizing involvement, employees across departments actively engage with AIS data, promoting transparency and improving coordination between accounting, sales, and operations teams. Conversely, a consistency-oriented culture, which emphasizes shared values and structured processes, ensures that AIS information is used uniformly across units, improving accuracy and compliance with internal controls. However, when culture lacks adaptability or is overly rigid, employees may resist system updates or neglect AIS outputs, thereby reducing its strategic value. These examples illustrate how cultural characteristics translate into behavioral mechanisms that either strengthen or weaken the link between AIS and financial performance.

Practical and Policy Implications:

The findings suggest several actionable strategies for SME managers and policymakers to strengthen the alignment between organizational culture and AIS effectiveness. First, SMEs should implement periodic cultural audits to assess values, communication patterns, and adaptability levels, ensuring that the prevailing culture supports data-driven decision-making and ethical financial practices. Second, training programs focusing on digital literacy, ethical awareness, and cross-functional collaboration can help build adaptive and consistent cultural attributes that enhance AIS utilization. Third, leadership development initiatives should emphasize cultural change management, promoting openness to innovation and accountability in financial operations. From a policy standpoint, governmental and regulatory bodies could incentivize SMEs to adopt structured AIS frameworks through subsidies or technical assistance while encouraging adherence to transparent

reporting standards. These initiatives would not only strengthen SME performance but also contribute to a more transparent and digitally resilient business environment in Jordan and other emerging markets.

To ensure that organizational culture effectively supports the use of Accounting Information Systems (AIS), SME managers should adopt structured, culture-oriented strategies. First, conduct AIS audits to assess how well existing systems meet organizational needs and identify cultural or behavioral barriers to effective data use. Second, implement cultural training programs that focus on building adaptability, collaboration, and accountability, ensuring employees understand the value of AIS in achieving performance goals. Third, develop a culture–technology alignment plan, which links AIS objectives to core cultural values and strategic priorities, promoting shared ownership of digital initiatives. Fourth, establish mentorship and peer-learning systems where employees can exchange experiences and best practices in AIS utilization. Finally, monitor and evaluate cultural progress through regular surveys and feedback mechanisms, enabling continuous improvement in how cultural values reinforce technological adoption. Together, these strategies create a sustainable alignment between culture and technology, enhancing AIS-driven decision-making and overall SME performance.

Limitations: The study relies on managers' and owners' subjective evaluations of financial performance rather than audited or objective financial indicators. Although perceptual measures are widely used in SME research, future studies are encouraged to triangulate findings using both subjective and objective financial metrics (e.g., ROI, revenue growth, or profit margins) to enhance the credibility and generalizability of results.

6. Conclusions, Significance, and Recommendations

This study's main objective is to examine how, in the context of Jordan, organizational culture affects the connection between the financial performance of Small and medium-sized Projects and their accounting information system. This study investigated the nexus between AIS and financial performance and the organizational culture's moderating effect. We confirmed that financial performance and AIS are related. The study also provided evidence of organizational culture and financial success. If the enterprise's success must be ensured, the findings recommend integrating organizational culture aspects into firm procedures.

The study concluded that, regardless of how attitudes, values, and norms are institutionalized to influence people's behaviors and socially construct accounting information, the AIS is a socially dynamic process. To maintain financial performance, Jordan's socially constructed reality is portrayed as made up of social values, interpersonal relationships, and organizations. This ethical culture has also impacted its AIS, ultimately impacting financial performance.

An AIS is a collection of interconnected tasks, documents, and technological tools a business uses to gather, process, and report data to internal and external decision-makers. One factor to consider when making these decisions is maximizing returns for the company's owners—typically expressed in profit. Given this definition, which is widely accepted by Jordanian small and medium-sized Projects, it is unsurprising that the study's findings about the nexus between SMEs' performance and their AIS were supported.

The results further demonstrated that the nexus between the AIS and the financial performance of Jordanian small and medium-sized Projects is moderated by organizational culture. Businesses in Jordan should be aware that organizational culture significantly impacts the nature and architecture of AIS, which serves as the primary data source for crucial decisions affecting an organization's long-term survival and viability. It is essential for managers of businesses in developing nations, such as Jordan, to understand that local and domestic dynamics play a significant role in the differences in organizational culture and the use of accounting information compared to developed nations. However, they may be equally applicable in assessing the performance of Small and medium-sized Projects and the prosperity of enterprises.

The financial performance of a small and medium-sized project is one of its most essential characteristics. Any business, regardless of size, privately held, operated locally, or overseas, must prioritize financial performance. The study concludes that organizational culture significantly impacts an organization's long-term survival and prosperity and that Jordanian owners and leaders should be cognizant of this. Members of the organization have acquired these shared norms, values, and basic assumptions, among other artifacts, through their experiences solving problems.

The paper contributes to the corpus of literature by showing how established concepts have influenced the behaviors of organizational members, conventions, and values, which have led the business to adopt an ethical culture. The company's financial reporting practices have been influenced by its ethical culture, ultimately resulting in success. Furthermore, the caliber of AIS is impacted by organizational culture. Accounting for organizational characteristics, particularly organizational culture, can help further improve the quality of accounting information systems.

Jordan's particular relevance to the existing body of literature is rooted in the fact that it is a developing nation with underdeveloped institutions and processes. Since businesses and organizational structures are just now starting to grow, there is a lack of research on organizational culture, AIS, and how this affects company success. In this region of the world, all of these are novel phenomena. By using the concepts of organizational culture, AIS, and corporate performance from the perspective of a growing economy, the study thereby adds to the body of existing work. The national culture of Jordan differs greatly from that of developed nations in terms of how it influences organizational culture, institutions, and the use and quality of accounting data. Therefore, ensuring the study's components are generally applicable and that the AIS moderates the nexus between organizational culture and performance to some extent is encouraging.

This study contributes to theoretical understanding by proposing a refined model of the AIS–culture–performance nexus. The model posits that AIS effectiveness in SMEs is not only a function of technological capability but also of cultural alignment, whereby adaptability fosters innovation in data use, involvement enhances participatory decision-making, and consistency ensures standardized information flows. Together, these mechanisms explain how organizational culture moderates the AIS–AIS-AIS-AIS-AIS-performance relationship in dynamic business environments. This integrative model extends existing frameworks by situating culture as both a moderator and an enabler of digital transformation in SMEs within emerging economies.

However, the study's scope is constrained by the fact that earnings are not the only metric used to assess company performance. Factors impacting financial performance include market share, revenue growth, and return on investment, as many of these feasible metrics could be incorporated into future research to evaluate organizational success thoroughly. Future research should account for organizational structure and leadership style to validate the links. Future research projects should investigate the effects of various industry sectors on the hypothesized correlation, employing the intermediary role of AIS.

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Appendix 1

Organizational Culture
1) A well-defined strategy provides meaning, purpose, and direction.
2) Leadership has a history of fostering consensus regarding challenging yet attainable objectives that are quantified and understood.
3) A far-reaching perspective instills enthusiasm and incentivizes action, avoiding being swayed by immediate considerations.
4) To maintain its competitiveness and fulfill ongoing business requirements, the company consistently invests in the skill development of its personnel.
5) Collaborating toward shared objectives that all staff members feel responsible for is valued.
6) The organization depends on group collaboration to complete tasks.
7) Humans possess the power, drive, and aptitude to oversee their work.
8) This fosters a feeling of accountability and ownership for the company.
9) The organization's various departments and units can collaborate effectively to accomplish shared objectives.
10) The ability to complete tasks is not hampered by organizational boundaries.
11) The organization can agree on crucial matters.
12) This covers the fundamental degree of agreement and the capacity to resolve disagreements when they arise.
13) The organization's members share values that create a strong sense of identity and clear expectations.
14) The organization can bring about adaptable change.
15) The organization can read the market, respond swiftly to changes in the present, and foresee those that may arise in the future.
16) The organization knows its customers, responds to them, and anticipates their needs going forward.

Accounting information system
1) The data storage maintains the financial reporting process's integrity.
2) sufficient detail in the data storage to fairly and accurately represent the company's assets.
3) Time and money could be saved for shareholders by implementing data collection.
4) Managers' ability to make predictions about the results of past, present, and future events is one way that data processing can influence a decision.
5) The financial reports' quality improved because of the data processing, which also made the business transactions easier to complete.
6) Financial statement generation is accelerated by the automated data collecting procedure, which also eliminates human errors in data processing.

Financial Performance of SMEs
1) Our company's income (net profit) has grown.
2) The quantity of goods sold increased.
3) Business and internal costs are simply settled.
4) Our company's output has gone up.
5) The output need of the customer is satisfied (better service).
6) Our company's investment has grown.
7) Our company just purchased new machinery.
8) The value of the business as a whole has dropped.
9) We have hired a new full-time employee.