Interactive Effect between Organization’s Strategy Building and Accounting Information System Design: A Case Study of Social Security Corporation (Jordan)

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Abstract

This study investigates the interactive relationship between organization’s strategy building and accounting information system design, and how organization’s strategy influence the design of an accounting information system, that provides appropriate data and information, and how accounting information system affects the building of the organization’s strategy, that achieves organizational goals and vision. Questionnaires distributed to the members of the Social Security Corporation in Jordan and the number of valid questionnaires for analysis (72) questionnaires, (One Sample T Test (and (simple regression (used to test the questions of the study. The most prominent results of the study was: The correlation coefficient in simple regression analysis (R = 0.485), Indicated positive medium relationship between organization’s strategy building and accounting information system design, and the values of the regression coefficient for the simple regression models indicated that there is interactive effect between organization’s strategy building and accounting information system design, with assumption of any other factors constant.

Keywords: Organization’s strategy, Accounting information system, Social security corporation.