The Effect of the ERP System Implementation on the Role of Accountants in Jordanian Companies

Lina Nasrallah, Mahmoud Nassar & Suhad Abu Reesh
Applied Science Private University
&
University of Jordan
Jordan

Abstract

The aim of this study is to determine the effect of implementing the enterprise resource planning system (ERP) on the role of accountants in Jordanian companies. Five questions were used in the survey to measure the implementation of the ERP in companies. The population as it is mentioned above is all the Jordanian companies and the sample of the study is 38 companies which 23 of them are implementing the ERP system and the others aren't implementing the ERP system. 114 surveys were distributed and 105 surveys came back filled and only 99 were considered. The results showed that, there is significant effect of ERP system implementation on financial report providers, transaction data handlers, communicators among departments, transaction auditors, and computer auditors. Which leads to a disagree with the primary hypothesis in the study which consist on denying the effect of the ERP system implementation on the role of accountants. This study recommends implementing the ERP system because of its positive effect on the role of accountants, by enhancing the communicating, controlling and detecting fraud in financial reports.

Keywords: Enterprise Resource Planning System (ERP), financial report providers, Jordanian companies.

Introduction

Newly established companies believing in the power of technology will be succeeding soon, and the dependency on technology will rise along with the number of transactions. Managers may tend to rely heavily on using technology in decision making, and will not be facing the dilemma that other managers that do not fancy technology which is that they will either have to increase the number of human resources or will need to over utilize the current which in both cases will lead to increase of cost on the company. Tech-Savvy Managers will reach to a conclusion of that the enterprise resource planning system (ERP) will be the most suitable tool to use, and where it is defined as "a single software system allowing the complete integration of information flow from all functional areas in companies by means of a single database and assessable through a unified interface and channel of communication" (Abu-Shanab et al., 2015).

Integrating between the support and business units such as finance, accounting, operations, human resources, and customer service will be a valid substitute of the systems that were developed to serve each department by its own such as the HRMS, AIS, CRM, and the SRM. Which were all believed to be a state of art for each department, but now with the ERP things have changed, and managers are granted peace of mind in regard to their decision making abilities, control, and monitoring (Wang et al., 2008). ERP System is an attractive solution to get rid of all the problems that occur in all businesses, especially for large companies and to gain competitive advantage. The ERP reduces the cost and time needed in operations and keeps track of all the in's and out's which will eventually lead to the elimination of fraud and slack. Despite all what have been mentioned in regards to the advantages of the ERP, the ERP comes with the down side of being extremely expensive and hard to implement (Wang et al., 2008). Furthermore, managers should keep in mind when implementing the ERP that the decision should be studied in a very holistic manner, and objectively decide on whether to proceed or to find another alternative that won't cost the company as much as the ERP will, and in addition to the direct cost of the system, training and resistance should also be accounted for when thinking about the resources whom will utilize the system (Merkureyv & Habil, 2009).

The aim of this study is to carefully define the impact of using such a system (ERP) in companies and identify how it affects the whole entity, reduces costs and change the role of accountants. The role change of accountants will be addressed through examining the change in transaction data handlers, financial reports provider's duties, transaction auditors, computer auditors and how the role of the communicators among departments have changed (Chen et al., 2011). The questions of the research are derived from the search of if and how the implementation of the ERP system has affected the role of accountants in companies, and if companies should invest in this major expenditure to bear the fruits of the change. Certain variables have been taken for the measurement such as: Does the ERP implementation effect providing financial reports? Does the ERP implementation effect handling accounting transaction data? Does the ERP implementation effect communicating among departments? Does the ERP implementation effect on auditing transactions? Does the ERP implementation effect on auditing computers?

Theoretical Framework and Literature Review

Theoretical Framework

Enterprise Resource Planning (ERP) system

The Enterprise resource planning systems is used throughout the entire company and considered the most important system in companies. The ERP has been comprised of a software package that integrates with all the information flowing through the company, from financial data, accounting entries, payroll and indirect expenses of the human resources. Additionally, the ERP's most important for companies would be the ERP will provide a one database and one application across all the companies and gives real time planning, production, and customer response and relationship management (Rashid et al., 2002).

Moreover, it can be argued that ERP is the system that facilitates the information exchange and coordinates all the resources and plans the execution of all the business activities within the whole companies. This system support functions from the client relationship managers to the manufacturing and order fulfillment units to the actual transportation, logistics and distribution other supporting units are also connected through the ERP such as accounting, human resources, quality management and control, sales, marketing, billing, production, inventory management. The ERP will also enable the external monitoring from external auditors and other outside stakeholders while managing connections around (Chen et al., 2011).

The ERP system uses a centralized database and relies on a computer platform and provides the users with a privileged and monitored environment. The solution has changed from applications that were developed based on the requirements of different functions, such as the AIS, CRM, Supply Chain management systems, MIS and these applications were all integrated into one and included the manufacturing and kept in mind all functions to ensure the use of only one screen that serves all and enables the monitoring of management and supports effective and efficient decision making (Chen et al., 2011).

Literature Review

Several researchers studied the ERP system and what are the factors that made the ERP system succeed, in addition to that many researches where about the ERP implementation and its effect on the companies. Marnewick and Labuschagne (2005) have conducted a research to find a conceptual model that shows the complications of the ERP systems for project managers. The methodology of the study has used the 4ps concept from marketing due to that most managers are acquainted with it (People, Process, Performance, and Product). The study divided the ERP system into 4 major parts: Software, Business Operations, Change management, operations alignment and have considered a 5th part which is the methodology, which in its turn integrates all of the above, to make sure that all of them complements each other, and have been implemented properly. The findings of this study concluded that it is a must to find a clear model for all aspects of the ERP system and how they integrate together, and for all business operation's needs. The study has also mentioned in its results that the model of the study that was submitted can be implemented and used on any ERP system there is, as the study is named ("A conceptual model for enterprise resource planning (ERP)"). The study also uncovers that this model can assist in setting the ranges of the project of the ERP system.

Ahmed et al. (2006) examined the effect of the resistance to change and the success of the ERP system in modern management and it effect on the satisfaction of the users of the ERP system. The research methodology contained the use of data from the population of 69 industrial companies, which was gathered through mail.

They find that the resistance to change has a negative effect on the employees as well as the initiative on tackling the effects by the top management has a positive effect on the satisfaction of the users (i.e., employees) thus, the success of the ERP system. Furthermore, Wang et. al. (2007) examine the association between the ERP system, and the business processes in the companies. This study was conducted on a sample of department head of management information systems in Taiwan. The results have indicated that ERP systems increase the knowledge of the users of the system, and who have been set responsible of the operations and production. The results also argued that the ability of absorption and the efficiency of understanding the system work on the effective and efficient knowledge transfer. The result assures that knowledge transfer and the increase of knowledge is positively correlated with higher performance, ability, quality, effectiveness and efficiency.

In the Jordanian context, in study has been carried out by AlLozi (2008) the objective of finding the critical paths that assists in the success of telecommunication networks and the service providers in Jordan, whom is using the ERP systems. In addition to that, challenging factors that may sabotage the adoption of ERP system projects successfully. A survey was conducted how what users may think in telecommunication companies in Jordan in regards to the strategies and goals. In addition to infrastructure, P&L's, technological aspects, change management, and many more factors that were statistically analyzed. The statistical data shows that it is vital and important to have the strategy of the company aligned with the ERP system. The importance of the support and containment of the final users of the ERP system by the top management, and the social context of the company is considered the engine behind the success of any of the projects initiated by the company and in this study the ERP system project.

Rabaa'i (2009) examines the impact of company's culture on ERP systems implementation in the Jordanian companies in the Private and Public sectors which have implemented the ERP system. The study resulted in that there are no significant differences in the use of ERP system in both sectors. The data shows, that the cultural reconciliation and the needs of this technology relatively lacks past historical data in institutions in Jordan, and the business culture showed that the process of the company has reconciled with the ERP system, as the system has been customized for the company.

Chen et al., (2011) examine the impact of ERP system implementation on the role of accountants, to provide job qualifications for their reference. This study used the case study method, as well as a questionnaire for quantitative methodology, and using the qualitative methodology by interviewing high executives and managers to find the effects the ERP system had on the role of accountants. Their findings indicated that the role of accountants is mainly to be transaction data handlers and financial report providers, but supervisors and seniors indicated that accountants even when only left with the duties indicated above should have the knowledge in traditional financial accounting and indeed their role has changed when ERP has been implemented. Enterprise Resource Planning systems are not Accounting information systems, so once it is implemented the accountants will need to be informed and trained of IT, Management, and will need to possess the financial accounting knowledge.

Rezaei (2013) argues that auditors and their clients are using ERP systems nowadays to process their financial and accounting transaction. These systems are changing the work environment and the way business are done and thus the role of auditors. ERP systems established a new audit landscape requiring auditors to adjust audit processes, controls, and tests. The study examines the changes in the audit process after implementing the ERP system. The ERP system reduces substantive tests in auditing companies which improved the audit quality. However, the perceived audit quality decreased after implementing the ERP system.

Research Methodology

The research depends on descriptive analysis and quantitative approaches that will provide the research with enriching and full of detailed information that will allow it to reach the effective results. Questionnaires will be circulated on the employees of the companies in the sample. Regression Analysis will be used to measure the variables and the mentioned hypothesis.

Research Population and Sample

The research population is all Jordanian companies. The sample consists of 38 companies listed in Amman stock exchange at the end of year 2014. Which are as follows:

Table1 Companies Implementing and non-Implementing ERP System

Type of Sector	Companies Implementing the ERP System	Non ERP System Users
Industrial sector	7 companies	8 companies
Treading sector	6 companies	2 companies
Service sector	10 companies	5 companies

In the current study the sample will be divided into two groups: companies whom are implementing the ERP system and companies who aren't implementing the ERP system. Top companies providers of the ERP software were approached, interviews have been conducted with their executives, and they were kind enough to provide us with the companies that have bought the ERP system from them. This sample has been chosen due to factors of not being able to find more users for the ERP system, and that ten of the top IT companies providing the ERP system refused to share certain information and have rejected our request of circulating the questionnaire later on. Later on, these companies were been visited to confirm and to check if the system has been implemented fully at their companies. 23 companies have confirmed that they have implemented the system, and are using it in their businesses. Other companies from the sample whom aren't or haven't implemented the ERP system were selected randomly.

A quantitative research method was used to collect data, as a survey was distributed on 38 companies, 3 surveys for each company in different designations that have either implemented the ERP system or have not. The surveys were answered by the accounting manager and two accountants in the accounting department. The purpose was to find their views on the ERP system and its effects on the role of accountants. From the distributed 114 surveys, 105 surveys came back filled and only 99 was considered (86.8% of the primary sample). (The questionnaire is provided in the appendix of this study).

Demographics of the sample

To fairly describe the sample taken into consideration in this study, the study depended on a set of demographic variables such as: age, gender, academic qualifications, and years of experience in this field. In regards to age demographic, the table 2 shows the distribution of the research sample participants according to age.

Table.2 Demographic characteristics for the study sample

Age	Frequency	Percentage
From 25 to less than 30	44	44.44%
From 30 to less than 35	21	21.21%
From 35 to less than 40	17	17.17%
Over 40 years	17	17.17%
Gender	**Frequency**	**Percentage**
Male	56	56.56%
Female	43	43.43%
Academic Qualification	**Frequency**	**Percentage**
Bachelors	62	62.62%
Masters	33	33.33%
Ph.D.	4	4.04%
Total	99	100%

From table number 2, for the study conducted on the participants that the age bracket of the participants aged from 25 to less than 30 was 44.44% which was the largest group of participants in regards to age because implementing the ERP system needs to acceptance not avoid and resistance and it may also need motivations and a lot of practices. Participants aged from 30 to less than 35 were 21.21%, aged from 35 to less than 40 were 17.17% and participants over 40 held 17.17% as well. In regards to the gender, Males have exceeded females and have made 56.56% of the sample in comparison to their counterpart whom scored 43.43% of the sample due to the male populated work environment in Jordan. From the table above, the bachelor degree holders consists the majority in the sample and consisted of 62.62%, Master's degree holders consist of 33.33% of the sample and only 4.04% hold the Ph.D. degree, many companies that were approached whom are providing the ERP system for other companies, tend to hire Masters and Ph.D. holders due to the high demand for specialized skills.

From the data collected, the following table will show the number of participants whom are working in companies who have implemented the ERP system and who are from companies whom haven't implemented it.

Table.3 Demographic characteristics for the study sample (ERP Implementation)

ERP Implemented	Frequency	Percentage
YES	59	59.59%
NO	40	40.40%
Total	99	100%

In addition to the above, the following demographics were only answered and data collected from participants whom are working in companies whom have implemented the ERP system (59 Participants).

Table.4 Number of years implementing the ERP system

ERP Usage	Frequency	Percentage
Less than 1 year	8	13.6%
From 1 to less than 5 years	39	66.1%
From 5 to less than 10 years	8	13.6%
Above 10 years	4	6.8%
Total	59	100%

The vast majority in the usage of ERP in current companies was from 1 to less than 5 years and consists of 66.1% from the participants implementing the ERP system, 13.6% of participants was the percentage of participants working on ERP for less than 1 year and from 5 years to less than 10 years. Only 6.8% have used the ERP system for more than 10 years.

Table.5The Scope of ERP Implementation

Type of Implementation	Frequency	Percentage
Enterprise as a whole	48	81.4%
One of the departments	11	18.6%
Total	59	100%

The table above shows that only 18.6% of the participants stated that the ERP was only implemented on 1 department or on one function, and most of the participants were from the banking industry, the majority of participants work in companies whom have implemented the ERP on the enterprise as a whole and account for 81.4%, and the majority of these participants worked in manufacturing companies. The last demographic variable that was considered was the years of experience in the current field which is in ERP, and had only requested the companies implementing ERP to answer this question.

Table.6 Years of Experience in theCurrent Field

Years of experience inthis field	Frequency	Percentage
Less than 3 years	28	47.46%
From 3 to 9 years	23	39%
From 10 to 15 years	5	8.47%
Above 15 years	3	5.1%
Total	59	100%

From the companies implementing the ERP system, the study has found that the highest percentage of employees working with these companies have from 3 to less than 10 years of experience and account for 39% of the participants. Employees with less than 3 years come second in line with 30.5%; employees with 10 to less than 15 years of related experience come third with 25.4%, then last but not least, the specialized and with experience for more than 15 years in related experience come with a humble 5.1% of the 59 participants. Each variable in our framework were measured and operationally defined using one or more question in the questionnaire. The sample of the study consisted of (99) employees from different sectors in Jordan whom have implemented the ERP system or have added valuable insight to the study by informing us on whether the companies needs ERP or not. Each respondent was asked to answer the questionnaire with the help of the researcher if any clarification was needed.

ERP system

Means and standard deviation were calculated for ERP system field by calculating the means and standard deviation for all of its four questions that are set to measure it in the survey.

Table.7 Descriptive Statistics for ERP system field

Rank	Question	Mean	Std. Deviation	Question Number
1	The ERP system requires strong and meaningful training programs.	4.12	0.65	3
2	The ERP system provide accurate and instantly information.	4.03	0.89	4
3	The company's process was improved after implementing the ERP system.	3.95	0.65	2
4	Top management's vision and support helped you to achieve the implementation goal.	3.85	0.91	1
5	The ERP system implementation requires a lot of time and money.	3.59	0.95	5
	Total	3.90	0.63	

As it seen from the above table the total mean for this field was (3.90) and with a standard deviation (0.63), also note that the question (3) which is "The ERP system require a strong and meaningful training programs." ranked first with a mean reached to (4.12) and standard deviation reached to (0.65) and the question (5) which is "The ERP system require a strong and meaningful training programs." with mean reached (3.59) and standard deviation reached (0.95) came in the final rank.

Financial Reports Providers

Means and standard deviation were calculated for Financial Reports providers field by calculating the means and standard deviation for all of the four questions that are set to measure the financial reports providers' variable.

Table.8 Descriptive Statistics for Financial reports providers' field

Rank	Question	Mean	Std. Deviation	Question Number
1	Financial Reports auditors are having a hard time when dealing with companies that implement the ERP system.	4.29	0.98	4
2	Financial reporting became harder after the implementation.	4.15	0.85	2
3	Financial reports are becoming more accurate after the implementation.	3.29	1.53	3
4	ERP implementation has standardized the financial reports to comply with the local regulations of the country.	2.24	1.22	1
	Total	3.49	0.67	

As it seen from the above table the total mean for this field was (3.49) and with a standard deviation (0.67), also note that the question (4) which is " Financial Reports auditors are having a hard time when dealing with companies that implement the ERP system" Ranked first with a mean reached to (4.29) and standard deviation reached to (0.98) and the question (1) which is "ERP implementation has standardized the financial reports to comply with the local regulations of the country" with mean reached (2.24) and standard deviation reached (1.22) came in the final rank.

Transaction Data Handlers

Means and standard deviation were calculated for transaction data handlers' field by calculating the means and standard deviation for all of its six questions that are set to measure it in the survey.

Table.9 Descriptive Statistics for transaction data handlers' field

Rank	Question	Mean	Std. Deviation	Question number
1	Allocating overhead cost has become harder after the implementation.	4.51	0.73	6
2	Fraud monitoring has become easier after the implementation.	4.20	0.78	3
3	Transactions data handling has become harder after the implementation.	4.15	0.91	2
4	Posting the transactions and the trial balances and the adjustment has become more efficient and effective.	3.85	1.14	4
5	Tracking costs to the cost objects has become easier.	3.02	1.25	5
6	Data flow has increasingly been more accurate after the implementation of the ERP.	2.58	1.16	1
	Total	3.71	0.54	

As it seen from the above table the total mean for this field was (3.71) and with a standard deviation (0.54), also note that the question (6) which is "Allocating overhead cost has become harder after the implementation. " Ranked first with a mean reached to (4.51) and standard deviation reached to (0.73) and the question (1) which is "Data flow has increasingly been more accurate after the implementation of the ERP." with mean reached (2.58) and standard deviation reached (1.16) came in the final rank.

Communicators among departments

Means and standard deviation were calculated for communicators among departments field by calculating the means and standard deviation for all of its four questions that are set to measure it in the survey.

Table.10 Descriptive Statistics for communicators among departments Field

Rank	Question	Mean	Std. Deviation	Question number
1	Information flows between departments are clearer and have opened doors to more information to be requested.	4.54	0.65	4
3	Communicators are more aware of the tasks on hand and have decreased the work load.	4.47	0.65	3
2	The communicators among departments have increased their efficiency after implementing the ERP.	4.00	1.00	1
4	Communicators have increased the quality of circulated information after the implementation of the ERP.	3.61	1.15	2
	Total	4.16	0.61	

As it seen from the above table the total mean for this field was (4.16) and with a standard deviation (0.61), also note that the question (4) which is "Information flows between departments are clearer and have opened doors to more information to be requested. " Ranked first with a mean reached to (4.54) and standard deviation reached to (0.65) and the question (2) which is "Communicators have increased the quality of circulated information after the implementation of the ERP." with mean reached (3.61) and standard deviation reached (1.15) came in the final rank.

Transaction Auditors

Means and standard deviation were calculated for transaction auditors' field by calculating the means and standard deviation for all of its three questions that are set to measure it in the survey

Table.11 Descriptive Statistics for transaction auditors' field

Rank	Question	Mean	Std. Deviation	Question number
1	Transaction Auditors are increasing in number after the implementation of the ERP to accommodate with the holistic nature of the ERP.	4.41	0.77	3
2	Transaction Auditors duties has become easier after the implementation of the ERP System.	4.10	0.92	1
3	Auditing the policies and procedures of the transaction duties has become easier after the implementation of the ERP.	3.44	1.21	2
	Total	3.98	0.58	

As it seen from the above table the total mean for this field was (3.98) and with a standard deviation (0.58), also note that the question (3) which is "Transaction Auditors are increasing in number after the implementation of the ERP to accommodate with the holistic nature of the ERP. " Ranked first with a mean reached to (4.41) and standard deviation reached to (0.77) and the question (2) which is "Auditing the policies and procedures of the transaction duties has become easier after the implementation of the ERP. "With mean reached (3.44) and standard deviation reached (1.21) came in the final rank.

Computer Auditors

Means and standard deviation were calculated for Computer auditors' field by calculating the means and standard deviation for all of its four questions that are set to measure it in survey.

Table.12 Descriptive Statistics for computer auditors' field

Rank	Question	Mean	Std. Deviation	Question Number
1	Computer Auditors duties has become easier after the implementation of the ERP System.	4.32	0.82	1
2	Technical computer auditing increased the demand for qualified and highly expensive resources to perform the duties.	4.28	0.94	4
3	Computer Auditors are increasing in number after the implementation of the ERP to accommodate with the holistic nature of the ERP.	4.27	0.94	3
4	Auditing the policies and procedures of the transaction duties has become easier after the implementation of the ERP.	3.07	1.13	2
	Total	3.98	0.58	

As it seen from the above table the total mean for this field was (3.98) and with a standard deviation (0.58), also note that the question (1) which is "Computer Auditors duties has become easier after the implementation of the ERP System. " ranked first with a mean reached to (4.32) and standard deviation reached to (0.82) and the question (2) which is "Auditing the policies and procedures of the transaction duties has become easier after the implementation of the ERP." with mean reached (3.07) and standard deviation reached (1.13) came in the final rank.

Study Hypothesis Test

In this section the hypothesis of the study will be tested using the Linear Regression and the results might be with or against the study hypothesis. If the results agree with all the sub-hypothesis then the primary hypotheses will be accomplished.

Primary hypotheses:

H_1: There is no significant effect of ERP system implementation on the role of accountants.

Sub-hypothesis:

H_{1a}: There is no significant effect of ERP system implementation on financial report providers.

H_{1b}: There is no significant effect of ERP system implementation on transaction data handlers.

H_{1c}: There is no significant effect of ERP system implementation on communicators among departments.

H_{1d}: There is no significant effect of ERP system implementation on transaction auditors.

H_{1e}: There is no significant effect of ERP system implementation on computer auditors.

To test this hypothesis, the researcher uses linear regression test to check the direct impact of ERP system implementation on financial report providers, transaction data handlers, communicators among departments, transaction auditors and computer auditors. As shown in the table below:

Table.13 Linear Regression Analysis test results of the impact of ERP system implementation on financial report providers

Dependent Variable	R	R2	F	Unstandardized Coefficients			
				Independent Variable	B	T	Sig
Financial reports providers	.894[a]	.799	227.283	ERP system implementation	.958	15.076	0.00
transaction data handlers	.912[a]	.832	281.831	ERP system implementation	.792	16.788	0.00
communicators among departments	.914[a]	.835	289.390	ERP system implementation	.898	17.011	0.00
transaction auditors	.887[a]	.787	211.008	ERP system implementation	.817	14.526	0.00
computer auditors	.908[a]	.825	267.902	ERP system implementation	.993	16.638	0.00

As it shown from the table above that the effect of the of ERP system implementation on financial report providers, the result shows that there is a significant effect for the Financial reports providers because the significant value was (0.00) less than (0.05), the value of R is the square root of R-Squared and is the correlation between the observed and predicted values of dependent variable was (0.894) and the coefficient of determination R2 (0.799).

Therefore, about 79.9% of the variation in Financial reports providers are explained by ERP system implementation. And the restriction Parameter (F) was (227.283) of the Financial reports providers will be caused from ERP system implementation, also the value of (B) was (0.958), and thus this reject the hypothesis "There is no significant effect of ERP system implementation on financial report providers at level ($\alpha \leq 0.05$)".

As it shown from the table above that the effect of the of ERP system implementation on transaction data handlers, the result shows that there is a significant effect for the transaction data handlers because the significant value was (0.00) less than (0.05), the value of R is the square root of R-Squared and is the correlation between the observed and predicted values of dependent variable was (0.912) and The coefficient of determination R2 (0.832) therefore, about 83.2% of the variation in transaction data handlers is explained by ERP system implementation. And the restriction Parameter (F) was (281.831) of the transaction data handlers will be caused from ERP system implementation, also the value of (B) was (0.792), and thus we will reject the hypothesis "There is no significant effect of ERP system implementation on transaction data handlers at level ($\alpha \leq 0.05$)".

As it shown from the table above that the effect of the of ERP system implementation on communicators among departments, the result shows that there is a significant effect for the communicators among departments because the significant value was (0.00) less than (0.05), the value of R is the square root of R-Squared and is the correlation between the observed and predicted values of dependent variable was (0.914) and The coefficient of determination R2 (0.835) therefore, about 83.5% of the variation in communicators among departments is explained by ERP system implementation. And the restriction Parameter (F) was (289.390) of the communicators among departments will be caused from ERP system implementation, also the value of (B) was (0.898), and thus we will reject the hypothesis "There is no significant effect of ERP system implementation on communicators among departments at level ($\alpha \leq 0.05$)". As it shown from the table above that the effect of the of ERP system implementation on transaction auditors, the result shows that there is a significant effect for the transaction auditors because the significant value was (0.00) less than (0.05). The value of R is the square root of R-Squared and is the correlation between the observed and predicted values of dependent variable was (0.887) and The coefficient of determination R2 (0.787) therefore, about 78.7% of the variation in transaction auditors is explained by ERP system implementation. And the restriction Parameter (F) was (211.008) of the transaction auditors will be caused from ERP system implementation, also the value of (B) was (0.817), and thus we will reject the hypothesis "There is no significant effect of ERP system implementation on transaction auditors ($\alpha \leq 0.05$)". As it shown from the table above that the effect of the of ERP system implementation on computer auditors, the result shows that there is a significant effect for computer auditors because the significant value was (0.00) less than (0.05), the value of R is the square root of R-Squared and is the correlation between the observed and predicted values of dependent variable was (0.908) and The coefficient of determination R2 (0.825) therefore, about 82.5% of the variation in computer auditors is explained by ERP system implementation.

And the restriction Parameter (F) was (267.902) of the computer auditors will be caused from ERP system implementation, also the value of (B) was (0.993), and thus we will reject the hypothesis "There is no significant effect of ERP system implementation on computer auditors ($\alpha \leq 0.05$)".

Non ERP System Users

In addition to the above, the survey also conducted twelve questions about the ERP system for who aren't implementing the EPP system. Means and standard deviation were calculated for each item in the Non ERP Users perspective field and Table (22) shows the results:

Table.14 Descriptive Statistics for Non ERP Users perspective field

Rank	Question	Mean	Std. Deviation	Question Number
1	High cost of implementing the ERP system	4.58	0.75	1
2	Takes up a lot of computer staffs time	3.75	1.19	7
3	A higher priority of other changes/projects	3.73	1.47	11
4	Difficulty in implementing the ERP system	3.68	1.42	6
5	Lack of knowledge about ERP system	3.48	1.15	8
6	Resistance of change	3.4	1.34	5
7	Takes up a lot of managers time	3.35	1.17	4
8	Lack of top management support	3.05	1.2	3
9	Lack of software packages	2.85	1.17	2
10	Lack of commitment and cooperation among departments	2.68	1.54	12
11	The ERP system cost exceeds its benefits	2.33	1.21	10
12	The New system will not provide useful information to our company	2.25	1.26	9
	Total	3.26	0.53	

As it seen from the above table the total mean for this field was (3.26) and with a standard deviation (0.53), we also note that the question (1) which is "High cost of implementing the ERP system" ranked first with a mean reached to (4.58) and standard deviation reached to (0.75) and the question (9) which is "The New system will not provide useful information to our company " with mean reached (2.25) and standard deviation reached (1.26) came in the final rank.

Results

The study has figured out important results that may enrich other literature review that is related to this subject. The researcher hopes that the results would lead to important decision to be made that can affect companies in Jordan. The main results the study revealed are: There is significant effect of ERP system implementation on the role of accountants. This result agrees with the one that has been revealed by Chen, et al. (2011). There is significant effect of ERP system implementation on transaction data handlers'.

Chen, et al. (2011) agrees on the same point. There is significant effect of ERP system implementation on communicators among departments. There is significant effect of ERP system implementation on transaction auditors. There no significant effect of ERP system implementation on computer auditors. The results showed that non ERP users would have High cost of implementing the ERP system, as well it takes up a lot of computer staffs time, higher priority of other changes/projects, they would face difficulty in implementing the ERP system due to lack of lack of knowledge about ERP system etc.

Based on the results and discussion, the researcher recommends with the importance of reconsidering some points that may achieve benefit to Jordanian companies. These recommendations may benefit as well other researchers who are specialized in the field of economics and other related fields. It is important that Jordanian companies that are distinguished with the flexibility to amend its operations to start using ERP system due to the features, characteristics and advantages that such system provided to fit with the best management practices.

It is important that accountants need to enhance communication and analytical ability and to familiarize with working processes in the company. There is a great need that accountant need to change their role from the traditional transaction data handler and financial report provider to the analytical and decision making consultants, who provide their suggestions for the company. Conduct more studies and surveys that address the role of implementing (ERP) system, by including different points of view regarding the factors that affect the success of such system in Jordanian Companies. This study recommends implementing the ERP system because of its positive effect on the role of accountants, by enhancing the communicating, controlling and detecting fraud in financial reports. In Addiction this study recommends to conducting and read researches about the ERP system so that the companies that aren't implementing the ERP system because of the lack of knowledge will implement the ERP system and take advantages of its benefits.

References

Abu-ShanabEmad, Abu-ShehabRasha, and KhairallahMousa (2015); Critical Success Factors for ERP Implementation: The Case of Jordan; International Arab Journal of e-Technology; Vol. 4, No. 1

Ahmad Rabaai (2009); The Impact of Organizational Culture on ERP Systems Implementation: Lessons from Jordan;Pacific Asia Conference on Information Systems (PACIS), PACIS 2009 Proceeding.

Al-Lawzi, I.M (2008); An Empirical Investigation of the Factors Affecting the Success of Enterprise Resource Planning System Implementation in Jordan: the case of cellular network & telecommunication operator; Masters theses, University of Jordan, Amman, Jordan.

Chen Hsueh-Ju, Huang Shaio Yan, Chiu An-An, and Pai Fu-Chuan (2011); The ERP SystemImpactontheRoleofaccountants; Industrial Management and data system; ISSN 0263-5577; 83-101.

Irvin N. Gleim and Dale L. Flesher (2015). "CMA Review Part 1 Financial Reporting, Planning, Performance, and Control.".Gleim Publication, Inc. pp. 162-163.

Marnewick, C. and Labuschagne, L. (2005) "A Conceptual Model for Resources Planning (ERP)" Information Management and Computer Security.Vol 13, No.2, pp. 144-155. RAU Standard Bank Academy for Information Technology.

Merkuryev Yuri, and TambovacevsAndrejs (2009); Analysisof ERP SystemsImplementationin the ConstructionEnterprisesScientific Journal of Riga Technical University Information Technology and Management Science; ISSN 1407-7493.

Mohammad A. Rashid, LiaquatHossain, Jon David Patrick (2002). The Evolution of ERP Systems: A Historical Perspective. Enterprise Resource Planning: Solutions and Management, DOI: 10.4018/978-1-930708-36-5. pp.35-50.

Nader Rezaei (2013). Enterprise Resource Planning (ERP) software implementation Impacts on the Auditing Activities; Journal of Applied Business and Finance Researches; Volume 2, Issue 3: 90-96 (2013).

Wang Eric, Shih Sheng-Pao, Jiang James, and Klein Gary; TheConsistencyamongFacilitatingFactorsand ERP Implementation Success: A HolisticViewof FIT (2008); The Journal of Systems and Software;Volume 81 Issue 9; September, 1609-1621.

Zafar U. Ahmed, ZbibImad, ArokiasamySawaridass,T. Ramayah and Chiun Lo May; Resistanceto Change and ERP Implementation Success: The Moderating Role of ChangeManagement Initiatives (2006); Asian Academy of Management Journal; Vol. 11, No. 2; July;1–17.