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IMPACT OF INFORMATION TECHNOLOGY USAGE ON ACCOUNTING FUNCTION DEVELOPMENT: A STRUCTURAL EQUATION MODELING APPROACH WITH TRAINING AND DEVELOPMENT AS A MEDIATING VARIABLE

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ABSTRACT
With an emphasis on the role of training and development as an intermediary factor, this study investigates the substantial impact of information technology use and its relationship to the growth of accounting functions. Understanding how training and development affect accountants' ability and skill to absorb and use these technologies is crucial because the study's problem was to consider the digital transformation and use of financial technology as one of the biggest challenges facing the accounting profession in the modern era. Due to a lack of training and development opportunities for accountants to stay up to date with these new technologies, many firms are unable to reap the anticipated benefits of information technology. The purpose of this study is to better understand how training and development programs impact the growth of accounting abilities and enhance the effectiveness and technological proficiency of accountants. Factor analysis was utilized in SPSS statistical analysis, and a thorough evaluation of scholarly references and other studies in this area helped to accomplish the research goals. The study discovered that the development of accounting jobs is strongly impacted by the use of information technology, and that training individuals in accounting departments has a beneficial effect on their ability to contribute to the progress of accounting employment.

Keywords: Information Technology Usage, Accounting Function Development, Training and Development, Structural Equation Modeling, Digital Accounting

PREAMBLE

The rapid developments in the use of technology in the business environment have made it imperative for accountants to adapt to these changes and develop their skills to keep them up-to-date and fully aware of the latest technological developments (Apostolou,2017). The training and development process is an important tool to improve accountants skills and increase their efficiency in using technology to help them perform their jobs in an optimal way. The use of financial technology provides advanced technical tools and solutions aimed at improving and facilitating accounting processes and helping in making optimal financial decisions. The technological revolution has led to the growth of knowledge and methods of enterprise performance through extensive investment in information systems and the pursuit of the advantages necessary for the success of the work of organizations, accountants face various challenges in adapting to the use of new financial technology and dealing with it efficiently and effectively (Al- Baltaji, 2016). The most important of these challenges is the need for continuous training and development of accountants to ensure their assimilation and effective use of new technological technologies. Although financial technology offers many benefits.The lack of available training and development can hinder the ability to realize the benefits of this technological development. (Abu Hashish, 2018)

PROBLEM STATEMENT

The accounting industry has witnessed an accelerated increase in the use of Information Technology, and with the development of this technology, the question arises about the effective impact of this use on the development of accounting functions specifically. This study focuses on the role of training and development as an intermediate factor in enhancing the growing impact of Information Technology on the development of accounting functions. Therefore, this study poses the following question: How does the use of Information Technology affect the development of accounting functions, and what is the role of training and development in enhancing this impact?

AIM(s) and OBJECTIVE(s)

The study is to investigate and evaluate how the use of information technology affects the evolution of accounting functions, with a particular emphasis on the function of training and development as a mediator in this process through the following:

- Examining how the use of information technology affects the growth of accounting functions in businesses.
- Understanding the role that training and development play in promoting the adoption of financial technology and enhancing the performance of accounting functions.
- Examining technological tools and techniques that can be used to improve the development of accounting functions

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QUESTIONS GUIDING THE STUDY

- How does the use of information technology impact the growth of accounting functions in businesses?
- What part do training and development play in encouraging the adoption of financial technology and enhancing accounting function performance?
- What technology tools and methods can be employed to encourage the growth of accounting functions?

HYPOTHESES

- There is a positive impact of the use of Information Technology on the development of accounting functions in enterprises
- There is a statistically significant relationship to the role of training and development in facilitating the adoption of financial technology and improving employee performance
- There is a positive impact of using technological tools and techniques to promote the development of accounting jobs

RATIONALE AND SIGNIFICANCE OF THE STUDY

One of the most significant studies in the field of accounting and finance today in a number of ways is the examination of how the use of information technology affects the evolution of accounting functions, with an emphasis on the function of training and development as an intermediary factor:

- Improving efficiency: By decreasing errors, improving data accuracy, and expediting the preparation processes and financial reports, financial technology, training, and ongoing development all help to improve the efficiency of accounting processes within firms.
- Enhancing Decisions: Financial technology, training, and development can help improve the quality of accounting information available to make strategic and correct financial decisions, which will help the business reach its objective.

OPERATIONALIZATION OF KEY CONSTRUCTS

Information technology: (al-hawasi and Al-Barzanji, 2014) defined it as all the technologies used in collecting, storing, processing and transmitting the results of the analysis and classification of information and directing the benefit from it by the beneficiaries in the easiest way while ensuring the completion with accuracy, speed and appropriate time. (Sherif and Odeh, 2016) define information technology as the set of technologies represented by the physical entity, software components and human resources, and the procedures used in the framework of organizing the work of these parts together in order to manage data and information efficiently. Based on the foregoing, it can be said that information technology is all the technologies used by contemporary organizations to collect information that they use in the implementation of their various activities with the maximum degree of efficiency and effectiveness in a way that leads to their excellence and success.

- Training: training is that activity adopted by the institution in order to develop and develop the skills and abilities of its members, which pushes them to change their behavior and attitudes, and then perform their work effectively and efficiently, and thus reach the goal of doing. By providing the necessary skills and knowledge for workers to adapt to new technologies (abuhashish, 2015)
- The role of training and development: Smith, J & Johnson (2019) pointed out that this is the role that training and development can play in facilitating and accelerating the impact of Information Technology on job development by providing the necessary skills and knowledge for workers in their field to adapt to new technologies.
- Development: it is the continuous process that a person receives through the support and support inherent to his growth and capabilities on a continuous basis, and this is done through learning processes that are in any case necessary for the success of a person in investing his resources in a manner commensurate with the temporal and spatial conditions.(Al-Anzi, 2011).

THEORETICAL FOUNDATIONS AND EMPIRICAL EVIDENCE ON INFORMATION TECHNOLOGY

The theoretical foundation of this study is anchored in established management and accounting theories that explain how information technology (IT) usage influences organizational processes and functional development. Drawing primarily from the Resource-Based View (RBV), Technology Acceptance Model (TAM), and Human Capital Theory, the framework conceptualizes IT as a strategic organizational resource that enhances the efficiency, accuracy, and strategic orientation of accounting functions when effectively integrated with human capabilities. The RBV posits that IT infrastructure and digital capabilities can generate sustainable competitive advantage only when they are valuable, rare, inimitable, and supported by complementary organizational resources. In the context of accounting functions, IT systems such as enterprise resource planning (ERP), cloud-based accounting software, data analytics tools, and automation platforms enhance transactional efficiency, real-time reporting, and decision-support capabilities. However, their effectiveness depends significantly on employees' skills and competencies, thereby justifying the inclusion of training and development as a mediating variable in the proposed structural model.

The Technology Acceptance Model further strengthens the theoretical framework by explaining individual-level adoption of IT systems through perceived usefulness and perceived ease of use. Prior studies indicate that accounting professionals

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are more likely to utilize advanced IT applications when they perceive them as enhancing job performance and reducing procedural complexity. Training and development initiatives directly influence these perceptions by improving users' technical proficiency, confidence, and adaptability to digital tools. Empirical research in accounting and management literature has consistently shown that structured training programs facilitate smoother IT adoption, reduce resistance to change, and improve system utilization, thereby indirectly contributing to the development of accounting functions. Thus, training acts as a crucial mechanism through which IT usage translates into functional transformation.

Human Capital Theory provides further justification for the mediating role of training and development by emphasizing investment in employee skills as a driver of organizational performance. Prior empirical studies suggest that organizations that align IT investments with continuous learning initiatives experience superior outcomes in accounting quality, internal control effectiveness, and strategic financial management. Training enhances accountants' ability to interpret digital outputs, apply analytical reasoning, and shift from routine bookkeeping roles to value-added advisory functions. Consequently, IT usage alone may not significantly transform accounting functions unless supported by targeted training and professional development programs.

Previous empirical studies using quantitative methodologies, including regression analysis and Structural Equation Modeling (SEM), have examined the relationship between IT adoption and accounting performance, reporting positive effects on efficiency, accuracy, transparency, and timeliness of financial information. However, recent literature highlights that these effects are often indirect and contingent upon organizational learning mechanisms. Studies employing SEM have particularly emphasized the mediating influence of variables such as user competence, organizational support, and training intensity in strengthening the IT–performance linkage. Building on this body of knowledge, the present study integrates training and development as a mediating construct within a structural equation framework to provide a more comprehensive explanation of how IT usage contributes to accounting function development. By synthesizing insights from established theories and prior empirical findings, the proposed theoretical framework offers a robust basis for hypothesizing causal relationships among IT usage, training and development, and accounting function development in contemporary organizations. (Layla, 2011).

DEFINITION OF INFORMATION TECHNOLOGY

Information Technology (IT) refers to the systematic application of computer-based systems, digital tools, and communication technologies to collect, process, store, transmit, and analyze information for organizational and managerial purposes. In the context of modern organizations, IT encompasses a wide spectrum of hardware, software, databases, networks, cloud platforms, enterprise systems, and analytical tools that collectively support decision-making, operational efficiency, and strategic control. Within accounting and financial management, Information Technology extends beyond basic data processing to include integrated accounting information systems (AIS), enterprise resource planning (ERP) platforms, artificial intelligence–enabled applications, cloud accounting solutions, and data analytics tools that facilitate real-time reporting, accuracy, transparency, and compliance. Thus, IT is not merely a supportive infrastructure but a core enabler of organizational transformation and functional development.

From a managerial and accounting perspective, Information Technology can be defined as an organizational resource that enhances the capability of accounting functions to perform recording, classification, summarization, and interpretation of financial data in a timely and reliable manner. IT enables automation of routine accounting tasks such as journal entries, ledger maintenance, payroll processing, inventory management, and tax computations, thereby reducing human error and operational costs. More importantly, advanced IT systems facilitate higher-level accounting functions including financial forecasting, budgeting, performance measurement, internal control, risk assessment, and strategic decision support. Consequently, IT usage contributes to the evolution of accounting from a traditional record-keeping function to a strategic partner in organizational governance and management.

In the contemporary digital environment, Information Technology is also understood as a socio-technical system that integrates technological infrastructure with human competencies and organizational processes. The effectiveness of IT usage in accounting does not depend solely on the availability of advanced technologies, but on the ability of accounting professionals to understand, adapt, and utilize these technologies efficiently. This highlights the interdependence between IT systems and human capital, where training and development play a critical role in translating technological potential into functional performance. In this regard, IT usage can be conceptualized as the degree to which accounting personnel actively employ technological tools to improve task efficiency, data quality, analytical capability, and compliance with regulatory standards.Within a Structural Equation Modeling (SEM) framework, Information Technology is typically treated as a latent construct measured through observable indicators such as system quality, information quality, user accessibility, system integration, ease of use, and technological reliability. These dimensions collectively reflect the intensity and effectiveness of IT usage within accounting functions. By modeling IT as an exogenous variable, researchers can empirically examine its direct and indirect effects on accounting function development, while simultaneously accounting for the mediating influence of training and development. Therefore, in the context of this study, Information Technology is defined as a multidimensional organizational capability that, when effectively utilized and supported by continuous training and skill development, significantly contributes to the modernization, efficiency, and strategic advancement of accounting functions. (Allami, 2009).

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INFORMATION TECHNOLOGY: EVOLUTION AND CONTEMPORARY DEVELOPMENTS

The evolution of Information Technology (IT) has been one of the most transformative forces shaping modern organizations, profoundly influencing managerial practices, operational efficiency, and functional development across industries. From its early beginnings in the form of basic data processing systems and standalone accounting machines, IT has progressed through successive phases of automation, integration, and digital intelligence. In the initial stages, information systems were primarily designed to support clerical and record-keeping activities, focusing on transaction processing, ledger maintenance, and financial reporting accuracy. However, with the advent of personal computers, enterprise resource planning (ERP) systems, and database management technologies, IT began to play a more strategic role by enabling real-time data access, process integration, and cross-functional coordination, particularly within accounting functions.

The rapid advancement of networking technologies, cloud computing, and web-based platforms further accelerated the evolution of IT by facilitating seamless information flow within and beyond organizational boundaries. Accounting systems evolved from isolated financial modules into integrated digital platforms capable of supporting budgeting, cost management, compliance, auditing, and strategic decision-making. Technologies such as ERP, accounting information systems (AIS), and business intelligence tools transformed accounting from a routine, transaction-oriented function into a value-adding managerial activity. This transformation enhanced the accuracy, timeliness, and relevance of accounting information, enabling organizations to respond effectively to dynamic business environments and regulatory requirements.

In recent years, the emergence of advanced digital technologies—including artificial intelligence, big data analytics, robotic process automation (RPA), and blockchain—has further redefined the scope and capabilities of accounting functions. These technologies have automated repetitive accounting tasks, reduced human error, and improved transparency and control mechanisms. Consequently, the role of accounting professionals has shifted toward analytical, advisory, and strategic responsibilities. This shift underscores the importance of human capital readiness, as the effective utilization of sophisticated IT systems depends not only on technological infrastructure but also on the skills, knowledge, and adaptability of accounting personnel.Training and development have thus become critical enablers in the evolutionary process of information technology adoption. As organizations invest in complex IT systems, continuous training ensures that employees can effectively operate, interpret, and leverage these technologies for organizational benefit. Well-designed training programs bridge the gap between technological potential and actual performance outcomes by enhancing user competence, confidence, and acceptance of IT tools. From a structural equation modeling (SEM) perspective, training and development function as a mediating variable that explains how IT usage translates into the development of accounting functions. IT usage alone may not yield optimal outcomes unless employees are adequately trained to integrate technology into accounting processes.Overall, the evolution of information technology reflects a transition from operational support systems to strategic enablers of organizational performance. In the context of accounting function development, this evolution highlights the interdependent relationship between technological advancement and human resource capabilities. Understanding this dynamic is essential for empirically examining the impact of IT usage on accounting functions, as well as for validating the mediating role of training and development through a robust SEM-based analytical framework. (Al-Hamza, 2008).

CORE ATTRIBUTES OF INFORMATION TECHNOLOGY SYSTEMS

Information Technology (IT) in contemporary organizations is characterized by its capacity to enhance efficiency, accuracy, integration, and strategic decision-making across functional domains, particularly within accounting systems. One of the core characteristics of IT is automation, which enables the systematic processing of large volumes of financial data with minimal human intervention, thereby reducing errors and improving timeliness in accounting operations. Another significant characteristic is system integration, wherein enterprise-wide applications such as Enterprise Resource Planning (ERP), cloud-based accounting software, and database management systems facilitate seamless data flow across departments, enhancing consistency and transparency in financial reporting. Scalability and flexibility further define modern IT, allowing accounting systems to adapt to organizational growth, regulatory changes, and evolving business models. Additionally, real-time data processing and accessibility empower accountants and managers with timely financial information, supporting informed decision-making and strategic planning. IT is also characterized by standardization and compliance facilitation, as embedded controls, audit trails, and regulatory reporting features help organizations adhere to accounting standards and statutory requirements. From a managerial perspective, IT supports analytical capabilities through advanced tools such as data analytics, artificial intelligence, and business intelligence applications, enabling a shift in accounting functions from routine bookkeeping to value-added advisory roles. However, the effective utilization of these characteristics depends significantly on the availability of skilled human resources. Training and development emerge as a critical complementary characteristic, ensuring that accounting professionals possess the technical competence and adaptive skills required to leverage IT systems effectively. Thus, the characteristics of information technology extend beyond technological attributes to include human and organizational readiness, forming a foundational construct in understanding its impact on the development of accounting functions within a structural equation modeling framework.

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FIELDS OF INFORMATION TECHNOLOGY

The fields of information technology include several subdisciplines, among which:

Database management: related to the design and management of database systems to store and retrieve data effectively.

- Networks and Communications: focuses on the design and management of networks that allow communication and exchange of information between different devices.
- Information Security: concerned with protecting information from unauthorized access and manipulation (atrophy, 2021).
- Data analysis: techniques involve extracting valuable information from big data and analyzing it to support decision-making.
- Software development: related to the writing, design and maintenance of software that manages various tasks (al-Qaisi, 2004).

INFORMATION TECHNOLOGY AS A DRIVER OF ORGANIZATIONAL TRANSFORMATION

Information technology has led to significant improvements in various sectors such as education, health and the economy. In education, distance learning technologies, e-books and digital contents have provided opportunities for continuous learning(Brynjolfsson, E., & McAfee, 2014). In the health sector, electronic health record systems and health tracking applications have contributed to improving the quality of health care. In the economy, e-commerce and data analytics have enabled companies to reach new markets and increase their operational efficiency (Al-jadaya, 2008).

PROS OF USING INFORMATION TECHNOLOGY

The use of ICT in business organizations has led to the achievement of many advantages, including the following

- Increase sales and profits: ICT works to increase sales by helping the organization to satisfy the needs and desires of consumers, and it entails improving profitability, especially in light of cost reduction, which is also achieved using technology.
- Obtaining competitive advantages: many organizations use ICT to improve their position in the competitive environment and obtain competitive advantages through the design of innovative programs and applications that allow organizations to compete more effectively.
- Cost reduction: cost reduction is one of the most important benefits that business organizations derive from the use of Information Technology in several areas, the most important of which is the automated performance of work and clerical tasks, as well as the use of computers in production and inventory control.(Laudon, J. P. 2020)
- Quality improvement: one of the most important uses of technology is to improve the quality of output and Computer-Aided Design (al- Kasasbeh, 2011).

TRAINING AND DEVELOPMENT

In the modern business world, accountants are a vital element for ensuring transparency and financial efficiency within organizations. Accountants are facing increasing challenges as a result of constant changes in financial legislation and modern technologies. So, the constant training and development of these professionals becomes extremely important for maintaining high levels of performance and compliance with international standards (Karamah, 2011).

DEFINITION OF TRAINING AND DEVELOPMENT

Training and development constitute a systematic and continuous process through which employees' knowledge, skills, abilities, and professional attitudes are enhanced to meet both present and future organizational requirements. In the context of modern organizations, particularly within accounting and financial functions, training refers to structured, short-term learning interventions designed to improve employees' technical competencies, procedural knowledge, and task-specific capabilities related to information technology usage, such as enterprise resource planning (ERP) systems, accounting information systems (AIS), data analytics tools, and digital compliance platforms. Development, on the other hand, adopts a broader and long-term orientation, focusing on the holistic growth of employees by cultivating analytical thinking, problem-solving abilities, adaptability, and strategic understanding required to navigate continuous technological change. Together, training and development serve as a see key human capital investment that enables organizations to translate technological resources into enhanced functional performance and organizational value.

Within the accounting domain, training and development play a critical role in aligning human competencies with the evolving digital architecture of accounting functions. As information technology increasingly automates routine accounting tasks such as bookkeeping, reconciliation, and reporting, the role of accountants has expanded toward interpretation, decision support, and strategic advisory functions. Effective training programs equip accounting professionals with the necessary digital literacy, system navigation skills, and data interpretation capabilities, while development initiatives foster deeper understanding of integrated business processes, regulatory technologies, and advanced analytical tools. This dual focus ensures that employees not only learn how to use new technologies but also understand their implications for organizational control, transparency, and governance.

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From a theoretical perspective, training and development can be conceptualized as an enabling mechanism that bridges the gap between information technology usage and accounting function development. Drawing from Human Capital Theory and the Resource-Based View (RBV) of the firm, training and development enhance the productive value of technological assets by embedding them within skilled and adaptable human resources. In quantitative research frameworks, particularly those employing Structural Equation Modeling (SEM), training and development are operationalized as a mediating variable that explains how and why information technology usage leads to improved accounting outcomes. Rather than exerting a direct influence alone, IT systems yield significant benefits only when users possess the requisite competencies and learning orientation fostered through continuous training and professional development initiatives.

Furthermore, in contemporary organizational settings, training and development extend beyond formal classroom instruction to include on-the-job learning, digital learning platforms, professional certifications, and continuous upskilling programs. Such multidimensional learning approaches are particularly relevant in the accounting function, where rapid technological advancements, evolving regulatory standards, and increasing reliance on real-time financial data necessitate ongoing capability enhancement. As a mediating construct in this study, training and development capture the extent to which organizations invest in structured learning mechanisms that enable employees to effectively adopt, utilize, and innovate with information technology. Consequently, training and development emerge as a critical driver of accounting function development, ensuring that technological investments translate into improved efficiency, accuracy, decision-making quality, and strategic relevance within organizations. (Armstrong, 2014).

THE IMPORTANCE OF TRAINING AND DEVELOPMENT FOR ACCOUNTANTS

The importance of training and development for accountants is manifested in the following points:

- Keeping abreast of legislative changes: training allows accountants to stay abreast of constant changes in financial laws and regulations.
- Enhancing professional competence: training contributes to improving the skills of accountants, increasing their productivity and efficiency in performing their tasks.
- Development of technological skills: with technological progress, the training of accountants in the use of modern financial software and financial information management systems is essential.
- Improving organizational performance: continuous development improves the quality of financial reporting and achieves greater accuracy and transparency,which enhances the confidence of investors and stakeholders (Becker, 1964).

AREAS OF TRAINING AND DEVELOPMENT OF ACCOUNTANTS

The areas of training and development of accountants can be divided into several main axes, including:

- Technical training: includes training on international accounting standards and international auditing standards, as well as training on the use of accounting software (IFAC. 2020).
- Soft skills training: includes training in communication skills, time management, and teamwork, which are necessary to enhance individual and group performance.
- Financial analysis and reporting training: focuses on developing financial data analysis skills and preparing accurate and detailed financial reports.
- Compliance and ethics training: aims to familiarize accountants with the importance of compliance with financial laws and regulations, in addition to promoting ethical behavior in accounting practices (Noe, R. A. 2017).

TRAINING AND DEVELOPMENT STRATEGIES

To implement effective training and development programs, organizations must adopt various strategies that include:

- Internal and external training: training courses can be provided in- house by internal experts or by using specialized external training institutions.
- E-training and distance education: this type of training provides greater flexibility for accountants to access training materials at any time and from anywhere.
- Workshops and conferences: these events provide the opportunity to interact directly with experts and exchange experiences and knowledge with colleagues from the same field.
- Orientation and mentoring programs: based on the orientation of new or less experienced employees by more experienced employees to share practical knowledge.

THE IMPACT OF TRAINING AND DEVELOPMENT ON INSTITUTIONAL PERFORMANCE

Training and development play a pivotal role in enhancing institutional performance, particularly in organizations undergoing rapid technological transformation. In the context of increasing information technology (IT) usage in accounting functions, training and development act as a critical mediating mechanism through which technological investments translate into improved institutional outcomes. Institutions that systematically invest in skill enhancement enable their accounting professionals to effectively utilize advanced IT tools such as enterprise resource planning (ERP) systems, cloud-based accounting platforms, data analytics, and automation software. This capability development leads

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to greater accuracy, timeliness, and reliability of financial information, thereby strengthening decision-making processes and overall organizational efficiency. From a performance perspective, well-designed training and development programs contribute to improved employee competence, adaptability, and confidence, which in turn reduce operational errors and enhance compliance with regulatory and reporting standards. Moreover, training fosters a culture of continuous learning and innovation, enabling institutions to align accounting practices with evolving technological and managerial requirements. Within a Structural Equation Modeling (SEM) framework, training and development function as a mediating variable that explains how IT usage indirectly influences institutional performance by strengthening accounting function development. The effectiveness of IT systems alone is insufficient without the human capability to deploy and interpret them strategically. Consequently, institutions that integrate technological adoption with targeted training initiatives are more likely to achieve superior performance outcomes, including improved financial control, transparency, accountability, and strategic responsiveness. Thus, training and development not only enhance individual employee performance but also serve as a strategic institutional lever that maximizes the performance benefits derived from information technology–enabled accounting systems.

Effective training and development programs significantly improve the performance of accountants, which positively affects the overall performance of the enterprise. The impact of such programs can be summarized in the following points:

- Increased productivity: accountants acquire new skills that increase their efficiency and productivity.
- Improve the quality of work: training helps to reduce errors and increase the accuracy of accounting operations.
- Fostering innovation: the training provides opportunities for accountants to acquire new knowledge that contributes to the improvement of financial processes and the creation of new solutions to problems.
- Employee retention: investing in the training and development of employees is an important factor in increasing their job satisfaction and reducing labor turnover rates.(Phillips, J. J., & Stone, R. D. 2002)

RESEARCH METHODOLOGY

The descriptive analytical approach was used for its suitability to measure the objectives of the study through a data collection tool.

COMMUNITY AND SAMPLE STUDY

The study community consists of employees in the financial departments at Al-Balqa University, and their number is (570) employees. This study was applied to a sample selected by a simple random method from the study community consisting of (96) male and female employees of the University. Questionnaires were randomly distributed to them, and (91) questionnaires were analyzable.

STUDY TOOL

After reviewing the theoretical literature and previous studies on the subject of the study, the study tool was built in the form of a questionnaire to reveal the impact of the use of Information Technology on the development of accounting functions in Jordanian universities and the role of training and development in this, the study tool consisted of(33) paragraphs distributed over three main sections according to the main variables of the study.

BELIEVE THE CONTENT FOR THE STUDY TOOL

The apparent truthfulness of the tool was verified by presenting it to specialists and experts to make sure that the phrases measure the variables that were set for measurement, as well as the study tool was applied to a survey sample of (50) employees of the University from outside the target study sample in order to identify the extent of the truthfulness of the internal consistency of the tool and the extent of the contribution of its constituent paragraphs, between paragraphs and the field to which they belong, and the values of the paragraph correlation coefficient to the overall degree of the tool.

STABILITY OF THE STUDY INSTRUMENT

To ensure the stability of the study tool, the internal consistency coefficient of the paragraphs was calculated using the cronbach–Alpha equation (Cronbach-Alpha), as it measures the extent of consistency in the answers of the individuals of the study sample on the paragraphs in the questionnaire, where the study tool was applied to a group outside the study sample consisting of (50) male and female employees of Jordanian universities

variable	Number of question	Cronbach's Alpha
Information Technology	12	0.943
development of accounting functions	10	0.938
training and development	11	0.928
General indicator of the questionnaire	33	0.936

It is clear from the results in the table that the reliability score has values higher than 0.6, which means that it is an acceptable value according to (Sekaran, 2000).

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DATA ANALYSIS

Factor analysis was used, it is considered a technique that uses a large set of variables and summarizes them in a way that contributes to reducing them to a smaller number of variables that express the main field (Hair et al., 2006). The goal of factorial analysis is: to understand the structure of a set of variables, the structure of the resolution for measuring variables and reducing the data to a less manageable level (Field, 2006,). Then the distribution of the measured variables over the set of domains and then the factorial analysis was applied to explain the effect of each of the variables in these domains, followed by the process of abbreviating the data and variables (Hair et al., 1995).

STUDY RESULTS

Demographic characteristics of the study sample

percentage	Repetition	Property
gender		
61.53	56	male
38.47	35	female
Years of Experience		
30.76	28	10-5
45.05	41	15-11
24.17	22	More than 15
age		
27.47	25	35-25
42.85	39	45-36
29.67	27	More than 45
100.0	91	total

It is clear from the results that the percentage of males in the study sample was 61.0%, while the percentage of females was 39.0%. the questionnaire was distributed among a sample, the largest percentage of which were employees whose years of experience were between 11-15 years old and 36-45 years old by 45.05%, and most of these categories were aged between 25-45 years old by 42.85%.

DEGREE OF RELIABILITY

USE OF INFORMATION TECHNOLOGY

The degree of reliability of the cronbach's alpha value has reached 0.824, which is very good for this type of study, and this means that the statements of this variable can be relied on in the measurement process.

DEVELOPMENT OF ACCOUNTING FUNCTIONS

The results showed that the kronbach alpha value was 0.801, which is very good, and this indicates the reliability of the statements of this variable.

METADATA OF VARIABLES

First: the use of Information Technology

The five-point Likert scale was used to measure the attitudes of the respondents towards the contribution of the use of information technology to the development of accounting jobs, and the results showed that the attitudes of the respondents were good, as the arithmetic mean ranged between 3.342 and 3.412, which is a good level for the use of technology to develop accounting jobs. Therefore, the first hypothesis is proved and accepted, as it has been proven that there is a positive impact of the use of Information Technology on the development of accounting functions in organizations.

DEVELOPMENT OF ACCOUNTING FUNCTIONS

The results of the accounting career development variable indicate a good or excellent assessment of this variable, as the average account ranged between 3.005 and 3.669, which means positive trends towards the development of accounting careers, and therefore the second hypothesis is proved and it is confirmed that there is a statistically significant relationship to the role of training and development in facilitating the adoption of financial technology and improving employee performance

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TRAINING AND DEVELOPMENT

It is clear from the results that the evaluation of the training and development variable for employees came between good and excellent for all paragraphs of this field, where the average account ranged between 3.705 and 3.969. This confirms that there is a positive impact of using technological tools and techniques to promote the development of accounting functions.

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