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Does AIS quality lead to reporting quality in the municipalities: case study of the west bank?

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Abstract

This study examines the impact of AIS quality on the quality of accounting information of the municipalities in the West Bank. The quality of the AIS framework is measured in five dimensions (alignment, integration, flexibility, IT infrastructure, security, and protection). This paper employs the descriptive–analytical approach using the data gathered by a questionnaire. The data were gathered through a conceptually designed questionnaire by conducting structured interviews with employees in the finance department of the ten municipalities in the West Bank. The robustness of using the Confirmatory Factor Analysis (CFA) to evaluate model fit and multicollinearity was assessed using the condition number for variables. The results indicate a significant positive impact of AIS alignment on reporting quality for the municipalities on the West Bank. AIS security and protection have a significant positive impact on reporting quality. At the same time, the three factors (AISIN, AISFL, and AISITINF) did not play any role in enhancing reporting quality for the municipalities of the West Bank. This study contributed to developing a realistic model for the quality requirements of AIS that impact the quality of financial reporting in municipalities. Considering the elements of this model enhance the effectiveness of financial reporting, the findings suggest practical pathways for enhancing the ultimate provision of decision-makers with valuable information. It also encourages donors to offer assistance through transparency and efficient disclosure. It creates governance structures that support sustainable practices. To the best of the authors' knowledge, this is the first study to examine AIS Quality Led to Reporting Quality in the Municipalities. This research addresses a crucial gap in the current literature, enriching the understanding of AIS Quality Reporting Quality in the Municipalities' sustainability. It provides critical insights for developing policies and strategies that promote AIS Quality, which leads to Reporting Quality in the Municipalities. Therefore, this model introduced substantial theoretical and practical implications to assist the municipalities in the West Bank in enhancing their reporting practices. The high-quality reporting improves the ability to get grants and provides valuable financial data for different users.

Keywords Accounting information system, Financial reporting quality, Environmental innovation

Introduction

Accounting professionals face the challenge of identifying organizational risks and providing quality assurance for an organization's information. It is crucial to consider institutional systems, electronic business systems, and controls for maintaining those systems. Accounting Information Systems (AIS) is particularly interesting today in business operations, information technology, and strategy [1]. AIS is considered an important basis

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for managing financial affairs, providing quantitative insights into various aspects of operations. More importantly, the primary purpose of accounting information lies in its ability to facilitate economic and administrative decision-making processes. Despite the significant positive effect of the AIS on improving the quality of financial statements for local governments, this effect remains unaffected by the efficiency of human resources or internal control measures. On the other hand, this system provides a complementary role for various institutional cadres [2, 3]. The enhancement of organizational performance primarily hinges on the quality of information on the quality of the AIS [4–7]. As for the significance of accounting information data in the government, it forms the basis for sound decisions, and government operations are directed efficiently [5, 8]. The absence of this quality not only undermines government decision-making processes but also leads to wrong decisions being made, causing losses to decision-makers. For instance, the integration of information technology profoundly influences the quality of accounting information and facilitates the implementation of sound management principles within governmental accounting reporting systems [8]. Many authors show that the quality of an AIS is considered a critical success factor [9–12].

The environment based on computerized systems facilitates the role of AIS in improving and providing credibility in service provision, which minimizes expenses, supports management, enhances competitiveness, reduces errors, and thus makes sound decisions [13–16]. High-quality AIS will support achieving the institutions' strategic goals [14, 17–21]. Also, integrating accounting parameter systems through the coordination of various AIS ensures the flow and consistency of data, which further helps to achieve effectiveness in the overall performance [22, 23] show that the flexibility of the AIS enables the system to adapt to changes and updates in business processes. The success of an organization depends primarily on what the entity possesses in terms of components, resources, and infrastructure that support the workflow. In the modern era, the IT infrastructure is considered the basic base upon which the company builds its various information systems [24]. Therefore, it has become necessary to secure and protect AIS by applying internal control that protects AIS against unauthorized access and data breaches [9]. [25] shows that AIS plays an important role in securing the long-term success of organizations, enhancing internal performance, and reputation with informed decision-making among the managers, and providing comprehensive insight into the financial and non-financial aspects of the operations.

Accounting information is an effective way to reduce uncertainty [26]. Specific characteristics indicate the level of quality that provides reliable, understandable, and comprehensible accounting information. The absence of these characteristics is the main reason for the apparent weakness in decisions [27]. [28] added that financial reports indicate their importance through the quality of the reported information.

The municipalities in the West Bank face a significant challenge regarding the quality of accounting information [29]. The municipality's performance depends on the availability of high-quality accounting information.

The impact of AIS quality on the quality of financial information in municipalities of the West Bank is one topic that closely links to prior literature and the trend in the current era about AIS, more so about its impact on the quality of data for making decisions, so previous many studies have highlighted and illustrated the importance of AIS in organizations for providing accurate, reliable, and timely financial information to the relevant decision-makers. However, the previous literature has focused on the private sector, leaving a massive gap in knowledge regarding the specific context of public sector organizations, like those of the municipalities in the West Bank. The knowledge gap in the literature lies in the scarcity of research addressing the quality of financial information in public sector organizations in the West Bank and the potential impact of AIS quality on this information. This gap is linked with the justifications for the study because it underscores the need to explore whether the principles and findings from the private sector can be applied to public sector entities like municipalities, where financial transparency and accountability are critical.

This paper examines the impact of AIS quality on the quality of accounting information of the municipalities in the West Bank. The quality of the AIS framework is measured in five dimensions (alignment, integration, flexibility, IT infrastructure, security, and protection).

Previous literature and hypotheses development

This section presents many related theoretical and empirical foundations (AIS quality, the quality of accounting information, and the impact of AIS quality on the quality of accounting information).

Accounting information quality

Examining and evaluating the quality of financial reports and ensuring their adherence to approved professional and legal standards are essential to building trust and transparency in the financial market and fostering confidence between users and organizations [7, 30].

[31–35] suggest that information is derived from data processing, giving it significance and value to users. [36] demonstrates that high-quality accounting information should be accessible, accurate, comprehensive,

cost-effective, flexible, relevant, reliable, secure, simple, timely, and verifiable. The quality of accounting information enhances the attractiveness of human and monetary capital, reduces information asymmetry between investors and managers, and minimizes conflicts of interest and agency costs [1, 37–41]. Presenting accounting information in a clear, concise, and accessible manner enhances its usefulness and ease of use for various users [35, 41]. [42] developed an integrated framework for accounting information quality assessment (clear, structured, accessible, helping users easily understand and analyze the data). [1, 43, 44] observe that accounting information should meet standards, ensuring it is timely, accurate, and complete for decision-making.

AIS quality and its impact on reporting quality

An Accounting Information System (AIS) links raw financial data and informed decision-making in modern organizations. Currently, research focuses on examining the impact of AIS on various organizational characteristics, particularly how these systems affect performance. [9] confirmed a strong positive link between the design and security of AIS and the quality of financial statements. [45] shows a strong positive relationship between the use of AIS and improvements in financial performance. [9] demonstrated that automated AIS would significantly affect the quality of financial reports. [46] concludes that AIS quality fortifies the capabilities for cost control, suggesting that its implementation enhances organizational effectiveness and catalyzes overall improvement in organizational efficiency. [47] have indicated that the quality of AIS outputs significantly influences the non-financial performance of Jordanian Islamic banks. [48] demonstrated that AIS quality positively impacts accounting information quality and organizational performance. [49] demonstrated that AIS quality increases the accuracy and effectiveness of financial reports. [50–52] indicate that AIS positively influences profitability and decision-making. [27] shows that AIS impacts the company's value chain. [53] concludes that enhancing organizational culture improves the quality of AIS. This, in turn, leads to improved reporting quality practices. [54] demonstrates that AIS quality leads to better e-commerce activities. [55] concludes that IT and organizational structure positively influence AIS quality. [56] examines the effect of AIS (perceived usefulness, perceived ease of use, and attitude toward use) on financial performance. The paper revealed that all three dimensions are positively related to financial performance. Based on the above discussion, this paper will contribute to modeling the following general hypothesis.

H_a

AIS quality positively impacts reporting quality in the West Bank municipalities.

The quality of the AIS framework of this paper is based on five characteristics. This paper will examine the impact of these characteristics on the quality of reporting in the municipalities of the West Bank. Presented below are more details.

Alignment of AIS

It involves processing and ensuring that the AIS is harmonious with the surrounding systems and environment. Compatibility, in other words, refers to the ability to integrate AIS with external systems and the operating environment of the organization; this compatibility harnesses the system delivered to create and communicate information that is valid and reliable in supporting decision-making [22, 57]. Any organization requires an AIS to provide information that would be relied on and used in decision-making. [39, 58] strongly supported the alignment of AIS with reporting quality. Based on the above discussion, this paper will examine the first sub-hypothesis.

H_{a1}

AIS alignment positively impacts reporting quality in the West Bank municipalities.

Integration of the AIS

Integrating AIS with other systems is vital to improving the efficiency and effectiveness of the organization. Organizations can improve the information flow between different systems, which leads to increased coordination between the departments and improved decision-making [22, 57]. [35] defines the AIS as an integration of various subsystems, both non-physical and physical, that cooperate and are interconnected. Its direct position is to process transaction data connected to financial topics and convert it into helpful financial information. The integration will enhance the performance of an organization. [59] says that integration leads to success. Integration reduces the hassle of accessing multiple systems, thus saving time and resources [1, 20, 21, 40]. Also, the state that integrating the hardware, software, communication networks, and databases will provide quality work and user satisfaction. Integrated Financial Management Information Systems can control the public sector by providing real-time financial information to managers so

that they can enhance their innovation skills [60]. Based on the above discussion, this paper will examine the second sub-hypothesis.

H_{a2}

AIS integration positively impacts reporting quality in the West Bank municipalities.

Flexibility of the AIS

The AIS should be adaptable enough to react to changes in the organizational structure or the general economic climate. This enhances the benefit of the system in the long term, making it able to meet the organization's changing needs and adapt to new circumstances [13, 22, 57]. [61] argues that flexibility, as a dimension of system quality, significantly affects the acceptance and use of information systems. This refers to the ability of the system to change with time in response to changes in user needs and the environment. Systems high in flexibility absorb changes and can adapt to different user needs, enhancing user satisfaction levels and supporting the system's acceptability. [62] shows that the integrated AIS with emerging technologies can develop strategic flexibility and innovation in organizations. Based on the above discussion, this paper will examine the third sub-hypothesis.

H_{a3}

AIS flexibility positively impacts reporting quality in the West Bank municipalities.

IT infrastructure

[63] demonstrated that the AIS should be compatible with devices and storage media to ensure smooth operation and efficient data management. This includes the ability to securely and quickly process data without interruptions. [64] highlights a strong connection between IT and company performance, which can be measured through financial indicators and non-financial dimensions such as operational improvements and customer satisfaction. Therefore, IT can enhance cooperation between different departments and divisions within an organization and effectively catalyze the integration of other resources. [65] asserts that IT is one of the most dynamic technologies, contributing significantly to improving the competitive capabilities of organizations. IT is crucial in advancing progress in designing, processing, and providing various services. Current theoretical and practical research has shown the potential of implementing information systems to enhance organizational performance in efficiency, productivity, competitiveness, and overall development. Relying on the abovementioned arguments, the fourth sub-hypothesis is designed.

H_{a4}

AIS IT infrastructure positively impacts reporting quality in the West Bank municipalities.

Security and protection of AIS

[9] shows that strong security measures play a crucial role in protecting data from tampering and errors, which ultimately enhances the reliability of financial data used by institutions in preparing their financial reports. Adequate security measures contribute to maintaining data integrity, preventing unauthorized access, and reducing the risks associated with data distortion or manipulation. By relying on these measures, organizations can provide accurate and reliable financial reports, thereby increasing the credibility of these reports with investors and other stakeholders. [66] found that poor security measures can harm AIS quality; data breaches and unauthorized access can compromise the integrity of accounting information, leading to inaccurate financial reporting and potential financial losses. [17, 67] find that strong security and protection lead to high-quality reporting. These findings motivate us to formulate the fifth sub-hypothesis.

H_{a5}

AIS Security and Protection positively impacts reporting quality in the West Bank municipalities.

Methodology

This paper employs the descriptive–analytical approach using the data gathered by a questionnaire. The questionnaire consists of seven sections: demographic data, the index of the dependent variable (AIS Reporting Quality, AISRQ), and five axes of independent variables that present AIS quality. The five axes are AIS Alignment (AISAL), AIS Integration (AISIN), AIS Flexibility (AISFL), AIS IT Infrastructure (AISITINF), and AIS Security & Protection (AISSP). The data were gathered through a conceptually designed questionnaire by conducting structured interviews with employees in the finance department of the municipalities in the West Bank. The population comprises ten governorates (Tulkarm, Nablus, Jenin, Ramallah, Bethlehem, Hebron, Jericho, Tubas, Salfit, and Qalqilya). The number of

finance employees in these municipalities is 130 in 2024–2025. Based on the website (Calculator.net), the sample size is 98 respondents, with a significance value of 0.05. The robustness requires applying the Confirmatory Factor Analysis (CFA) to evaluate model fit or to reduce the number of questionnaire items to representative and strong scales for each axis. Table 1 summarizes the number of items for each variable. The items per variable were designed based on the theory and previous literature.

Table 1 also presents the reliability of each axis (internal consistency). We use Cronbach's alpha to evaluate the strength of consistency between the paragraphs. This method depends on the extent of consistency in individuals' responses from one paragraph to another for each dimension. [68] indicated that the value of the Cronbach's alpha coefficient is considered acceptable from a practical perspective if it is (Alpha $\geq$ 0.6). Table 2 presents the descriptive statistics of the study sample.

A robustness test will strengthen the study model; we will use CFA to evaluate the model fit. Presented below are the outcomes of the CFA per axis using AMOS software.

The model fit for the first axis (AISAL) is evaluated by Root-Mean-Square Error of Approximation (RMSEA). The RMSEA below 0.08 is considered a good fit, while values between 0.08 and 0.10 suggest a reasonable fit. Values above 0.10 are often considered less acceptable. The value of RMSEA is 0.093. This outcome motivates us to select the strongest items of the first axis based on the outcomes of the CFA. We reduced the number of items for the first axis of the independent variable to 5 items as presented below. The new value of RMSEA is 0.000. This indicates that the first axis became strong. In the regression model, (X1, X2, X3, X4, and X7) are used for computing the first independent variable (see Figs. 1 and 2).

The RMSEA evaluates the model fit for the second independent variable (AISIN). The value of RMSEA is 0.072. This outcome ensures that the model is fit, but we will select the strongest five items of the second axis because the RMSEA is approximately at the margin. We

Table 2 Descriptive statistics of study sample

Variable	Class	Frequency	(%)
Gender	Male	62	63.3%
	Female	36	36.7%
Age	Less than 30 years	45	45.9%
	30–40 years	27	27.6%
	40–50 years	20	20.4%
	50 + years	6	6.1%
Qualification	Diploma or below	7	7.1%
	Bachelor's Degree	67	68.4%
	Master's Degree	22	22.4%
	PhD	2	2.0%
	Accounting	68	61.2%
	Financial and Banking Sciences	29	29.6%
	Economics	1	1.0%
Experience Years	Less than 5 years	47	48.0%
	5–9 years	12	12.2%
	9–15 years	18	18.4%
	15 + years	21	21.4%

Table 1 Number of items per variable and reliability (internal consistency)

Variable Name	Abbreviation	Variable Type	# of Items	Cronbach Alpha
AIS Alignment	AISAL	Independent	8	0.791
AIS Integration	AISIN	Independent	7	0.762
AIS Flexibility	AISFL	Independent	8	0.857
AIS IT Infrastructure	AISITINF	Independent	7	0.846
AIS Security & Protection	AISSP	Independent	9	0.805
AIS Quality	AISQ	Independent	39	0.938
AIS Reporting Quality	AISRQ	Dependent	14	0.938

Sources of Variable Dimensions

Variable	Variables Measurement Citation (Validity)
AISAL	[22, 39, 57, 58]
AISIN	[1, 22, 35, 40, 57, 59, 60]
AISFL	[22, 57, 61, 62]
AISITINF	[63–65]
AISSP	[9, 17, 66, 67]
AISQ	All the aforementioned references above
AISRQ	[1, 7, 30–33, 35–37, 39–44]

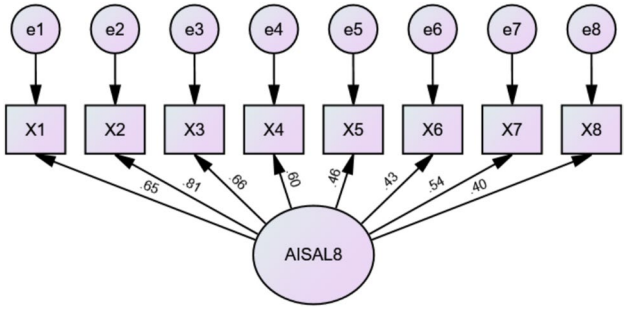

Fig. 1 The CFA of the eight items' axis (the first independent variable: AISAL)

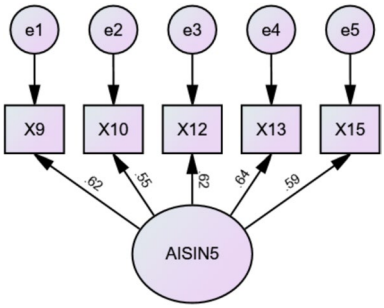

Fig. 4 The CFA of AISIN using the strongest items of the axis

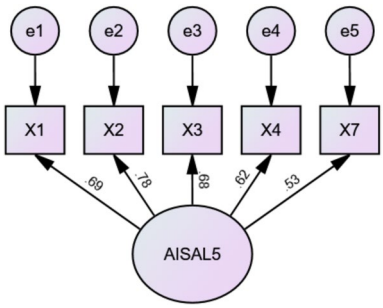

Fig. 2 The CFA of AISAL using the strongest items of the axis

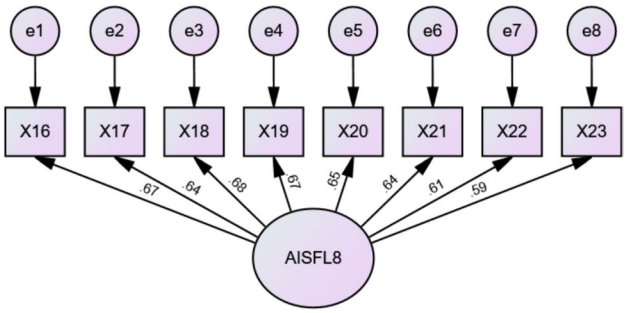

Fig. 5 The CFA of the eight items' axis (the third independent variable: AISFL)

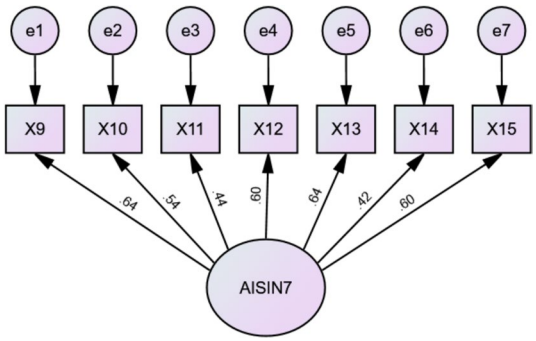

Fig. 3 The CFA of the seven items' axis (the second independent variable: AISIN)

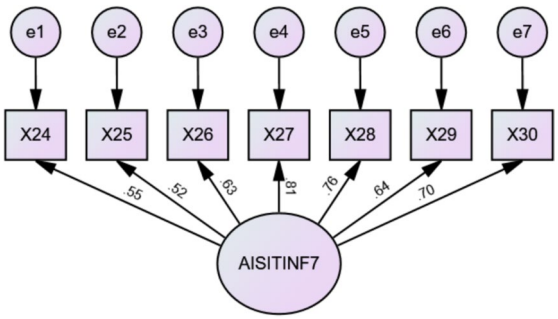

Fig. 6 The CFA of the seven items' axis (the fourth independent variable: AISITINF)

reduced the number of items to 5 items as presented below. The value of RMSEA is 0.000. This indicates that the second 5-item axis became stronger than the first seven items (see Figs. 3 and 4).

The third independent variable (AISFL) consists of its axis, eight items, and the value of RMSEA is 0.029. This is an indicator of model fit. All eight items will be used to calculate the third independent variable, AISFL. Reduction is unnecessary in this situation because the value of RMSEA is substantial (see Fig. 5).

The fourth independent variable is AISITINF. This variable was measured using seven items. The CFA provides the value of RMSEA 0.072. The best five items CFA gives the value of RMSEA of 0.093. The 7-item measurement is the best. The fourth independent variable will be calculated based on seven items (see Figs. 6 and 7).

The fifth independent variable is AISSP. This variable was measured using nine items. The CFA provides the value of RMSEA 0.106. This value indicates that the model is not suitable. For this reason, the strongest five items will be examined—the five items for which CFA gives the value of RMSEA of 0.0.00. The 5-item measurement is the best. The fifth independent variable will be calculated based on five items (see Figs. 8 and 9).

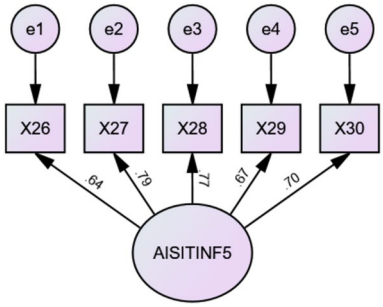

Fig. 7 The CFA of AISITINF using the strongest items of the axis

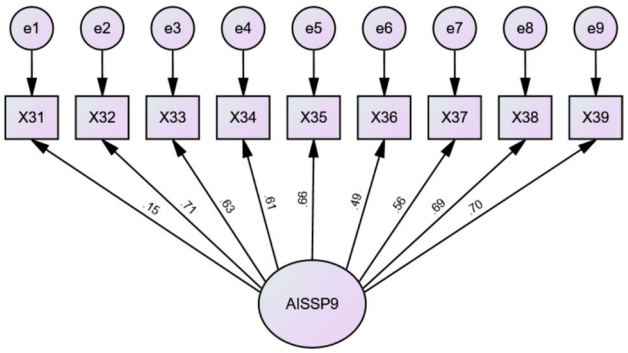

Fig. 8 The CFA of the nine items' axis (the fifth independent variable: AISSP)

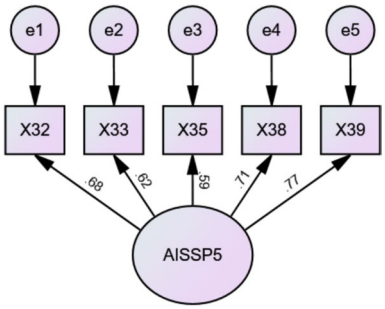

Fig. 9 The CFA of AISSP using the strongest items of the axis

The dependent variable was measured using 14 items. The CFA for the 14 items reveals that the RMSEA value is 0.133, which means that the model is not strong. We will select the best 10 items using the CFA. The reduction stays (Y1, Y2, Y3, Y4, Y5, Y10, Y11, Y12, Y13, and Y14). The RMSEA value for the 10-item score is 0.059 (see Figs. 10 and 11).

Based on the preceding investigation, the validity of the paper tool is supported by building it based on the past literature and referencing it by experts. Besides, the reliability was tested using the CFA to choose the robust items for every axis. The final form of the study tool is presented in Appendix 1, which presents the strongest items per axis. Based on the derived items, we examine the impact of AISQ on the AISRQ. We employed the Structural Equation Modeling (SEM) by AMOS 26. The robustness test is reasonable. We test the normality of the data, which helps us determine whether to select a relevant regression model. Table 2 summarizes the One-Sample Kolmogorov–Smirnov test of normality.

Table 3 shows that the p-value of the K-S test is below 0.05, indicating that the data do not follow a normal distribution. Consequently, the Generalized Linear Model (GLM) was employed as a robustness check. The GLM was used to examine the impact of independent variables on dependent variables, as the data lacked normality and other assumptions. The general form of the regression equation would be:

$$\begin{aligned} \text{AISRQ} = \beta_0 + \beta_1 \text{AISAL} + \beta_2 \text{AISIN} + \beta_3 \text{AISFL} \\ + \beta_4 \text{AISITINF} + \beta_5 \text{AISSP} + \varepsilon \end{aligned} \quad (1)$$

where:

AISQ: Accounting Information System Reporting Quality (Observed, endogenous variables).

AISAL: AIS Alignment (Observed, exogenous variable).

AISIN: AIS Integration (Observed, exogenous variable).

AISFL: AIS Flexibility (Observed, exogenous variable).

AISITINF: AIS IT Infrastructure (Observed, exogenous variable).

AISSP: AIS Security & Protection (Observed, exogenous variable).

β_0: Intercept.

β_1, β_2, β_3, β_4, and β_5: Response Coefficients per Independent Variable.

ϵ: Error term (Unobserved, exogenous variables).

The results

The CFA demonstrated the strongest items per variable. This procedure assists us in formulating valid and reliable measures. Based on the previous discussion, the Ordinary Least Squares is ineffective for testing the relationship due to the lack of the OLS assumptions. Consequently, the Generalized Linear Model (GLM) was used to draw concrete findings. AMOS 26 was used to run the SEM. Figure 12 illustrates the outcomes of the GLM at alpha < = 0.05.

The multicollinearity is assessed using the Condition Number (CN), where CN is close to one, indicating no multicollinearity; CN < 10 means weak multicollinearity. Multicollinearity, CN between 10 and 30 indicates moderate multicollinearity, and CN > 30, severe multicollinearity. The CN for the model presented in Fig. 12 is 18.701. This value indicates moderate multicollinearity. This problem requires restating the model to

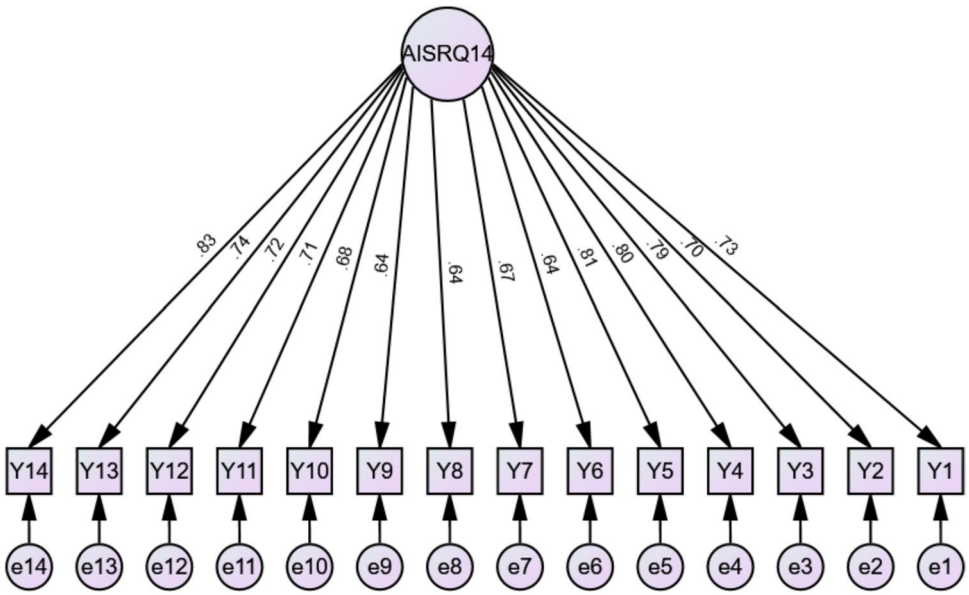

Fig. 10 CFA for dependent variable (AISRQ)

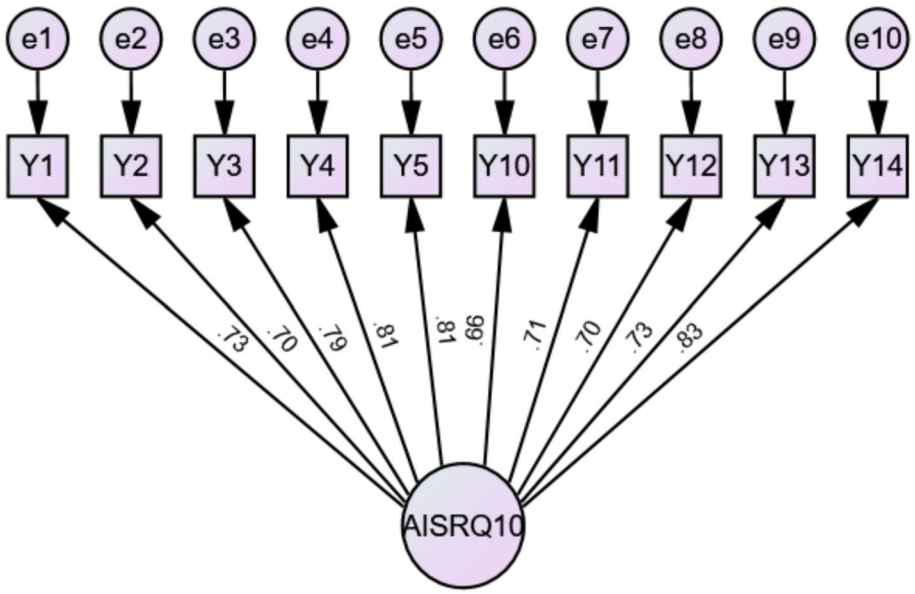

Fig. 11 The CFA of AISRQ using the strongest items of the axis

Table 3 Testing the normality of variables

	AISAL	AISIN	AISFL	AISITINF	AISSP	AISRQ
N	98	98	98	98	98	98
Test Statistic	0.131	0.141	0.128	0.180	0.096	0.149
Sig	0.000	0.000	0.000	0.000	0.026	0.000

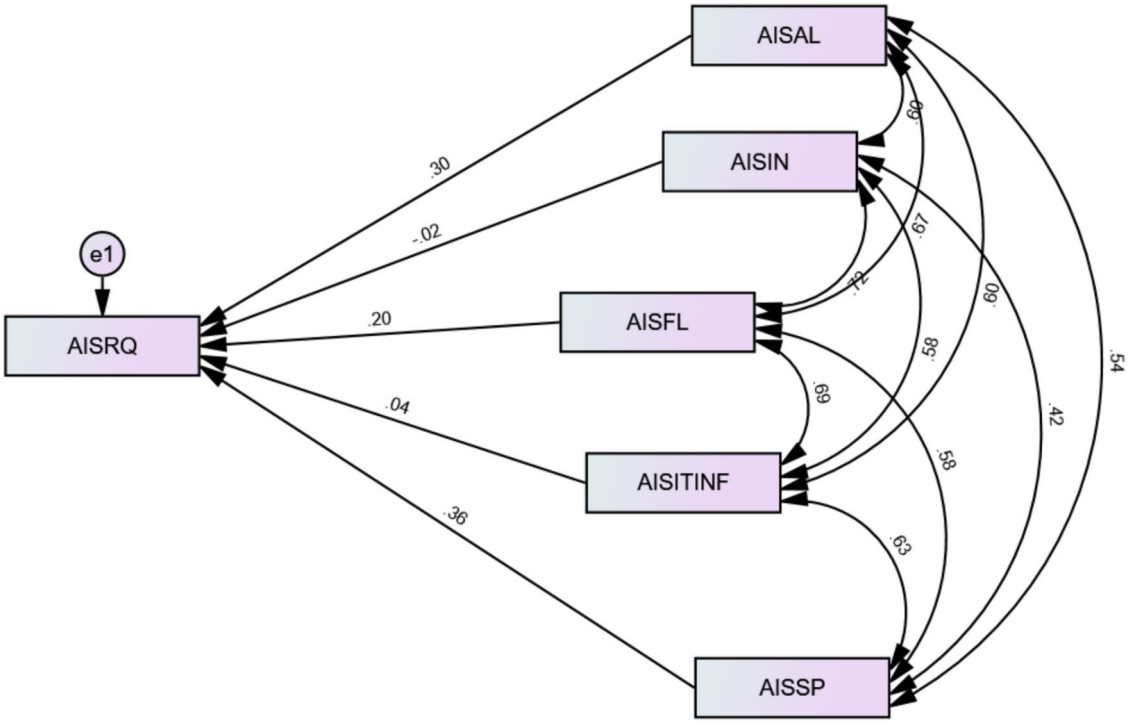

Fig. 12 Structural Equation Modeling (AMOS 26)—the GLM for Eq. (1)

Table 4 demonstrates the regression weights of the GLM for the following model
$AISRQ = \beta_0 + \beta_1 AISAL + \beta_2 AISIN + \beta_3 AISFL + \beta_4 AISITINF + \beta_5 AISSP + \varepsilon$

Dependent		Independent	Standardized Estimate	Unstandardized Estimate	S.E	C.R	*P*
AISRQ	<---	AISAL	0.299	0.327	0.104	3.144	0.002
AISRQ	<---	AISIN	−0.017	−0.018	0.107	−0.174	0.862
AISRQ	<---	AISFL	0.203	0.212	0.122	1.735	0.083
AISRQ	<---	AISITINF	0.045	0.040	0.089	0.443	0.658
AISRQ	<---	AISSP	0.364	0.354	0.087	4.073	0.000

minimize it. Based on the model presented in Fig. 12 and Table 4, the outcomes imply a significant positive impact of AIS alignment on reporting quality for the municipalities on the West Bank, and AIS security and protection have a significant positive impact on the reporting quality. Also, Table 4 demonstrates that AIS integration, AIS flexibility, and AIS IT infrastructure have no impact on reporting quality.

Despite Table 5 showing that the model is fit, doubts arise due to the problem of multicollinearity. For this reason, some independent variables will be deleted to avoid this problem. Figure 12 shows a high correlation between AISIN and AISFL, and between AISFL and AISITINF. Based on these facts, both AISFL and AISITINF variables were deleted. Figure 13 presents the outcomes of the GLM at alpha < = 0.05 for the following equation:

$$AISRQ = \beta_0 + \beta_1 AISAL + \beta_2 AISIN + \beta_3 AISSP + \varepsilon \quad (2)$$

The CN is equal to 9.243 for a model that is presented in Fig. 13 and Table 6. This outcome indicates weak multicollinearity among the three selected independent variables (AISAL, AISIN, and AISSP).

Table 6 proves that both AISAL and AISSP significantly positively impact reporting quality for the West Bank Municipalities. The AISAL response coefficient is 0.362, statistically significant at 0.00, and the AISSP response coefficient is 0.431 at 0.00. Oppositely, AISIN has no impact on reporting quality, where the AISIN

Table 5 Model fit indicators for the model presented in Fig. 12 and Table 4

Test name	Reference	Model Fit Rule	Value	Conclusion
Chi-square divided by degrees of Freedom: CMIN/DF	[70, 71]	≤ 3 = acceptable fit ≤ 5 = reasonable fit	3.976	Reasonable Fit
Goodness of Fit Index: GFI	[72, 73]	1 = perfect fit@ ≥ 0.95 = excellent fit ≥ 0.9 = acceptable fit	1	Perfect Fit
Adjusted Goodness of Fit Index: AGFI	[74]	≥ 0.90 = acceptable fit	0.713	Acceptable Fit
Root Mean Squared Residual: RMR	[75, 76]	≤ 0.05 = acceptable fit' ≤ 0.07 = acceptable fit	0.00	Acceptable Fit

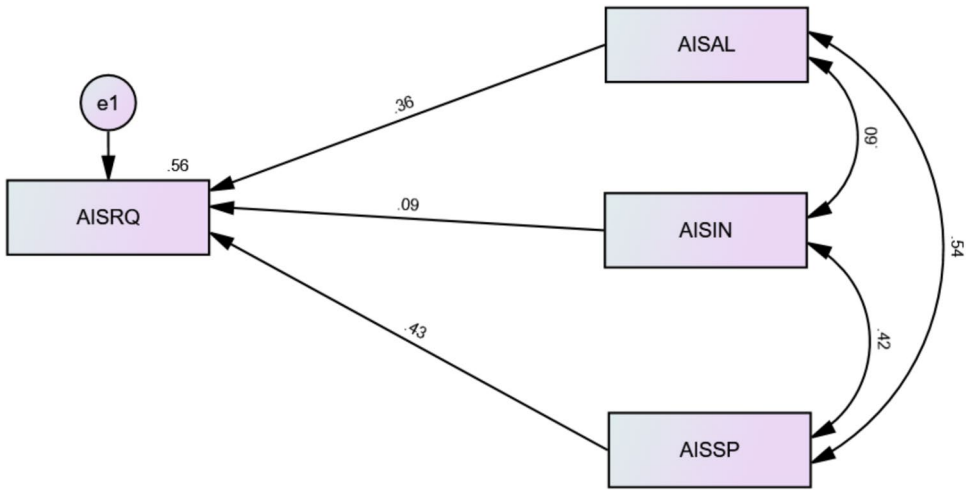

Fig. 13 Structural Equation Modeling (AMOS 26)—the GLM for Eq. (2)

Table 6 demonstrates the regression weights of the GLM for the following model $\text{AISRQ} = \beta_0 + \beta_1 \text{AISAL} + \beta_2 \text{AISIN} + \beta_3 \text{AISSP} + \varepsilon$

Dependent		Independent	Standardized Estimate	Unstandardized Estimate	S.E	C.R	*P*
AISRQ	<--	AISAL	0.362	0.396	0.100	3.962	0.000
AISRQ	<--	AISIN	0.089	0.093	0.089	1.052	0.293
AISRQ	<--	AISSP	0.431	0.420	0.078	5.366	0.000

Response coefficient is 0.089, and statistically significant at 0.293. Based on these findings, we conclude that two concrete drivers are leading the reporting quality (AISAL and AISSP). At the same time, the remaining three factors (AISIN, AISFL, and AISITINF) did not play any role in enhancing reporting quality for the municipalities of the West Bank (Table 7).

Based on the previous findings, Fig. 14 presents the CFA analysis. This analysis evaluates the robustness of the derived model. Table 8 demonstrates the outcome of the GLS. We note that all the response coefficients are statistically significant at 0.05. Consequently, Table 9 indicates that the derived model is fit.

Discussion of results

The findings of this paper demonstrate that a strong positive significant influence of AIS alignment on reporting quality. This result is similar to the previous work, such as [22, 39, 57, 58]. Also, the paper reveals a strong and significant impact of AIS security and pretention on reporting quality. This result is consistent with the outcome of the previous work, as [1, 7, 30–37,

Table 7 Model fit indicators for the model presented in Fig. 13 and Table 6

Test name	Reference	Model fit rule	Value	Conclusion
Chi-square divided by degrees of Freedom: CMIN/DF	[70, 71]	≤ 3 = acceptable fit ≤ 5 = reasonable fit	2.125	Acceptable Fit
Goodness of Fit Index: GFI	[72, 73]	1 = perfect fit ≥ 0.95 = excellent fit ≥ 0.9 = acceptable fit	1	Perfect Fit
Adjusted Goodness of Fit Index: AGFI	[74]	≥ 0.90 = acceptable fit	0.633	Acceptable Fit
Root Mean Squared Residual: RMR	[75, 76]	≤ 0.05 = acceptable fit ≤ 0.07 = acceptable fit	0.00	Acceptable Fit

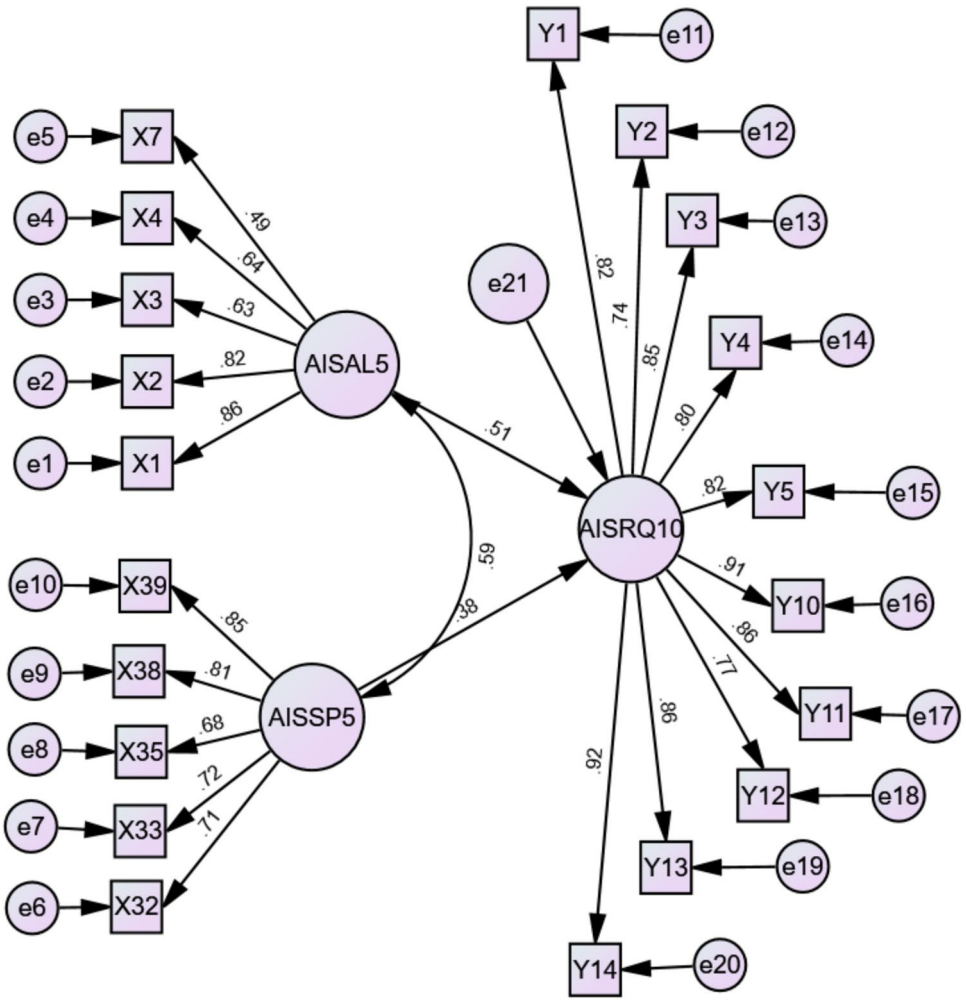

Fig. 14 The CFA for valuing the derived model

39–44]. We conclude an insignificant impact of AIS integration, flexibility, and IT infrastructure on reporting quality, and these outcomes are inconsistent with the previous studies that were implemented in business sectors [22, 40, 62, 64].

The relationship between AIS alignment and reporting quality refers to the conceptual requirements of AIS alignment that have a strong positive impact on reporting quality. These requirements include matching reporting needs, alignment with municipality objectives, and supporting decision-making. Additionally, the strong

Table 8 Generalized Least Squares Estimates of the derived model

Dependent		Independent	Standardized Estimate	Unstandardized Estimate	S.E	C.R	*P*
AISRQ10	<--	AISAL5	0.511	0.451	0.125	3.610	0.000
AISRQ10	<--	AISSP5	0.380	0.336	0.113	2.978	0.003
X1	<--	AISAL5	0.862	1.000			
X2	<--	AISAL5	0.823	0.994	0.153	6.479	0.000
X3	<--	AISAL5	0.628	0.770	0.155	4.967	0.000
X4	<--	AISAL5	0.639	0.954	0.196	4.875	0.000
X7	<--	AISAL5	0.493	0.599	0.154	3.884	0.000
X32	<--	AISSP5	0.711	1.000			
X33	<--	AISSP5	0.721	1.089	0.206	5.295	0.000
X35	<--	AISSP5	0.684	0.923	0.189	4.890	0.000
X38	<--	AISSP5	0.815	1.132	0.195	5.807	0.000
X39	<--	AISSP5	0.847	1.133	0.186	6.085	0.000
Y1	<--	AISRQ10	0.818	1.000			
Y2	<--	AISRQ10	0.738	0.741	0.118	6.257	0.000
Y3	<--	AISRQ10	0.852	1.150	0.169	6.799	0.000
Y4	<--	AISRQ10	0.805	1.154	0.164	7.036	0.000
Y5	<--	AISRQ10	0.822	1.387	0.187	7.413	0.000
Y10	<--	AISRQ10	0.907	1.432	0.207	6.925	0.000
Y11	<--	AISRQ10	0.860	1.255	0.213	5.904	0.000
Y12	<--	AISRQ10	0.766	1.122	0.176	6.364	0.000
Y13	<--	AISRQ10	0.855	1.361	0.224	6.067	0.000
Y14	<--	AISRQ10	0.919	1.517	0.225	6.732	0.000

Table 9 Model fit indicators for the model presented in Fig. 14 and Table 8

Test name	Reference	Model fit rule	Value	Conclusion
Chi-square divided by degrees of Freedom: CMIN/DF	[70, 71]	≤ 3 = acceptable fit ≤ 5 = reasonable fit	1.704	Acceptable Fit
Goodness of Fit Index: GFI	[72, 73]	1 = perfect fit ≥ 0.95 = excellent fit ≥ 0.9 = acceptable fit	0.755	Acceptable Fit
Adjusted Goodness of Fit Index: AGFI	[74]	≥ 0.90 = acceptable fit	0.692	Acceptable Fit
Root Mean Squared Residual: RMR	[75, 76]	≤ 0.05 = acceptable fit ≤ 0.07 = acceptable fit	0.00	Acceptable Fit

connection between AIS security and reporting quality involves safeguarding confidential data, enhancing logical and physical access control, having adequate records and documents, and controlling the flow of useful information to users. While AIS integration, flexibility, and IT infrastructure influence the effectiveness of AIS operations, they do not directly impact reporting quality. Factors such as quickly gathering data, saving time and costs, and sharing data at the managerial level are important, but do not directly affect reporting quality. This paper emphasizes the importance of considering AIS alignment and AIS security, rather than disregarding the quality of AIS integration, flexibility, and IT infrastructure.

We implemented interviews with the financial managers of the ten municipalities in the West Bank to have justification for the absence of the role of integration, flexibility, and IT infrastructure on reporting quality. We conclude the following justifications: The lack of integration's influence on reporting quality in Palestinian municipalities is due to their stand-alone AIS systems [1, 40, 69]. Similarly, the absence of flexibility's impact on reporting quality could be attributed to unchanged user needs, stable accounting procedures, and meeting user

requirements [22, 57, 61]. Several reasons can justify the lack of IT infrastructure's impact on reporting quality: IT is not a significant issue in municipalities, simple AIS systems like Microsoft Excel or local accounting software suffice, and there are no competitive challenges faced by municipalities [64, 65].

Ultimately, the findings motivated municipalities in the West Bank to enhance their AIS alignment and security. They achieved AIS alignment by meeting the following points: aligning AIS with the strategic objectives of the municipality, ensuring that the design of AIS reflects the specific needs of the municipality, designing AIS functions to support organizational objectives, ensuring that AIS effectively supports decision-making processes at various levels of the municipality, and training employees to use AIS in ways that support organizational objectives. Achieving AIS security and protection will be through the following: Having adequate backup and recovery mechanisms for the AIS, the municipality ensures the hardware against various accidents. Selecting accounting software based on specific criteria, maintaining electrical protection devices to prevent data loss or errors in the event of power outages or fluctuations, using accurate and sequential documents to control the quality of data collected about the municipality's activities, and conducting a sudden review of the software during its operation.

Theoretical contributions

This study provides several theoretical contributions to the field of accounting information systems (AIS) and public sector financial reporting. It introduces a comprehensive model of AIS quality, comprising five key dimensions: alignment, integration, flexibility, IT infrastructure, and security. The empirical testing of this model contributes to the existing literature by identifying which of these dimensions have a statistically significant impact on the quality of financial reporting in municipalities. Furthermore, the study fills a critical gap by applying this model in the context of local governments within a developing region, namely, the West Bank. This context-specific analysis broadens the applicability of AIS theories and provides localized insights that enrich the theoretical frameworks guiding AIS implementation and evaluation in public sector environments especially municipalities. The findings reinforce the conceptual linkage between system alignment and data security as central drivers of reporting quality and transparency in governmental institutions.

Policy implications

The findings of this study carry important policy implications for municipal financial governance and decision-making. The significant impact of AIS alignment and security on reporting quality suggests the need for policymakers and municipal leaders to develop and enforce standardized policies that ensure the effective integration of AIS with institutional goals. Policies should aim to enhance system security, allocate resources to digital infrastructure, and promote continuous evaluation and upgrading of AIS components. Additionally, investing in training programs for financial staff and integrating AIS practices into broader public sector governance reforms can lead to improved transparency, accountability, and donor confidence. These reforms will ultimately support sustainable development and improve municipal access to funding based on reliable financial disclosures.

Study's limitations

While the study offers valuable insights, several limitations must be acknowledged. First, the study's limitations include excluding the Gaza Strip, users, and external auditors, which might leave out important perspectives. Moreover, the sample is limited to ten municipalities in the West Bank, so results may not generalize to all Palestinian municipalities or other regions. Second, this study ignores the moderating/mediating variables to explore the potential conditional relationship or indirect effect. Third, the use of self-reported data through structured questionnaires and interviews may introduce potential bias, such as respondent subjectivity or social desirability effects. Third, the study focused on five specific dimensions of AIS quality, potentially overlooking other influential factors such as organizational culture, staff competency, and leadership engagement. Lastly, the cross-sectional design prevents the assessment of causality or changes in AIS effectiveness over time.

Suggestions for future research

Future research could build on this study by expanding the sample to include a broader range of municipalities and other public sector organizations, allowing for more generalizable conclusions. Longitudinal studies are recommended to explore how improvements in AIS quality impact reporting quality over time and under different financial and political conditions. Researchers should also consider exploring additional variables such as municipalities support, digital literacy, or regulatory compliance to gain a more holistic understanding of AIS effectiveness. Comparative studies between municipalities in different regions or between public and private institutions could offer further insights. Moreover, incorporating qualitative methods, such as case studies or in-depth interviews, could reveal contextual factors and implementation challenges not captured through quantitative analysis.

Conclusion

The lack of accounting research investigating the influence of AIS superiority on financial reporting in West Bank municipalities is concerning. The World Bank's 2017 report [29] highlighted deficiencies in Palestinian municipalities' accounting systems, impacting financial statement quality and potential grants. This research gap inspired the development of a conceptual model addressing the impact of AIS quality on reporting.

The AIS Reporting Quality Conceptual Model includes five key independent variables: AIS Alignment, AIS Integration, AIS Flexibility, AIS IT Infrastructure, and AIS Security & Protection. A descriptive–analytical approach was used to survey Finance Department employees in West Bank municipalities to collect data through a well-designed survey. The study population consisted of 130 respondents, with a sample of 98. AMOS 26 was used to run Confirmatory Factor Analysis (CFA) to ensure the reliability of the measuring instrument and perform GLS.

This study contributed to developing a realistic model for the quality requirements of AIS that impact the quality of financial reporting in municipalities. Considering the elements of this model enhances the effectiveness of financial reporting, ultimately providing decision-makers with valuable information. Additionally, it encourages donors to offer assistance through transparency and efficient disclosure. This paper strongly proved that AIS alignment and AIS security in West Bank municipalities have a concrete impact on the quality of reported information. The study successfully identified key dimensions enhancing financial reporting quality in West Bank Municipalities. The paper follows a strong methodology using Structural Equation Modeling (SEM) by AMOS. It generates a concrete theoretical and practical derived model that is valid and reliable for enhancing reporting quality in West Bank municipalities. Also, this study recommends that other researchers enrich this topic by considering moderator/mediator variables as a direction for future research. Also, the municipalities in the West Bank should match the requirements of the World Bank regarding bridging the shortcomings of the AIS and the quality of reported accounting information. These municipalities can achieve this by following the generated model of this study. These two themes will dramatically change the current reporting into acceptable and useful communication media. Based on these concrete findings, we recommend that the Ministry of Local Government in Palestine mandate the derived model in this paper to enhance reporting practices.

Appendix 1: Modified Survey Based on Factor Analysis

The Independent Variables: The Quality of AIS (5-Point Likert Scale)

Symbol	Item	Considered
Alignment of AIS		
X1	AIS is aligned with the strategic objectives of the municipality	✓
X2	The design of AIS reflects the specific needs of the municipality	✓
X3	The functions of AIS are designed to support organizational objectives	✓
X4	The AIS effectively supports decision-making processes at various levels of the municipality	✓
X5	There is coordination between the various departments in the municipality to align the AIS with organizational objectives	✖
X6	The AIS is reviewed and developed on an ongoing basis to ensure they are consistent with changing business needs	✖
X7	Employees are trained to use the AIS in ways that support organizational objectives	✓
X8	Taking into account feedback from users to improve the alignment of the AIS with organizational objectives	✖
Integration of AIS		
X1	The components of AIS interact with each other efficiently	✓
X2	Data from various sources are seamlessly integrated into AIS	✓
X3	AIS allows for real-time access to integrated financial data	✖
X4	AIS supports integration with external systems	✓
X5	Users find it easy to navigate through the integrated interfaces within AIS	✓
X6	The AIS ensures data consistency across different functions and processes	✖
X7	Employees in the finance department are pleased with the level of integration achieved within the AIS	✓

Symbol	Item	Considered
Flexibility of AIS		
X16	AIS is dynamic and responds quickly to changes in the business environment	✔
X17	Users have the flexibility to configure settings within the AIS	✔
X18	Changes or updates to accounting standards can be easily integrated into our information systems	✔
X19	Users have the freedom to choose from a range of options within the AIS	✔
X20	The AIS supports flexible access permissions	✔
X21	Reports can be easily generated within the AIS	✔
X22	Users can adapt the workflow or processes within the AIS to suit changing business needs	✔
X23	The AIS has enough flexibility to meet development requirements	✔
IT Infrastructure of AIS		
X24	The hardware and technology supporting the AIS are of high quality and reliability	✖
X25	The AIS operates on a stable and secure network infrastructure	✖
X26	The software powering the AIS is regularly updated	✔
X27	IT infrastructure enables seamless integration with other systems and applications	✔
X28	Utilizing advanced IT to enhance the performance of the AIS	✔
X29	The technical team has sufficient experience in addressing technical issues related to AIS	✔
X30	The IT infrastructure adequately supports AIS	✔
AIS Security and Protection		
X31	The hardware of the AIS is not easily accessible	✖
X32	We have adequate backup and recovery mechanisms for the AIS	✔
X33	The municipality insures the hardware against various accidents	✔
X34	Security measures such as encryption and access controls are implemented to protect accounting data	✖
X35	Accounting software is selected based on specific criteria	✔
X36	A sudden review of the software is carried out during its operation	
X37	The necessary software is maintained to protect the AIS from viruses	✖
X38	Electrical protection devices are maintained to prevent data loss or errors in the event of power outages or fluctuations	✔
X39	Accurate and sequential documents and forms are used to control the quality of data collected about the municipality's activities and entered into the AIS	✔
The Dependent Variables: The Reporting Quality (5-Point Likert Scale)		
Y1	Reporting accurate accounting information	✔
Y2	Providing reliable accounting information	✔
Y3	Accounting information is credible and objective	✔
Y4	Accounting information is presented clearly and understandably	✔
Y5	Accounting information expresses the real financial position	✔
Y6	Accounting information assists in making rational decisions	✖
Y7	Accounting information provides the information needed at different administrative levels promptly	✖
Y8	Accounting information complies with international regulations and standards for preparing financial reports	✖
Y9	Accounting information is comprehensive and covers all operational aspects	✖
Y10	Accounting information is available for several financial periods, which makes this information comparable	✔

Symbol	Item	Considered
Y11	Accounting information can be relied upon to build future perceptions about the municipality's performance	✔
Y12	Accounting information can be used to predict operational plans realistically	✔
Y13	Accounting information is sufficient and comprehensive	✔
Y14	Accounting information is neutral and unbiased	✔

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Author contributions
Authors' Contributions: Zahran.D contributed to the study by developing the methodology, Doaa'Younis collecting the data, and performing the analysis. Raed.S conducted the literature review and proofreading of the manuscript. Abdulnaser nour contributed to writing the introduction and conclusion sections and submited the orginal manuscript. All authors reviewed and approved the manuscript.

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Availability of data and materials
No datasets were generated or analysed during the current study.

Declarations

Ethics approval and consent to participate
This study was conducted in accordance with ethical research guidelines. Information consent was obtained from all participants before completing the questionnaire and interviews. Participation was voluntary, and respondents were assured of confidentiality and anonymity.

Consent for publication
Participants were informed that the findings of this study may be published in an academic journal. Their consent to publish anonymized responses was obtained before data collection.

Competing interests
The authors declare no competing interests.

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