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## The Role of Computerized Accounting Information in Product Pricing and Cost Measurement in Jordanian Industrial Corporations

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### Abstract

The study aims to identify the role of accounting information systems applied in measuring costs and pricing of industrial products, and learn about the impact of the role of the successful pricing strategies employed in Jordanian Industrial Corporations.

This study shows the impact of accounting systems in Jordanian industrial companies over pricing mechanisms and strategies of industrial products and measuring production costs which, in addition to identifying the most important benefits information from use of these systems, and to take the right decisions in industrial product pricing to win highly competitive industrial companies and enable them to ascend and achieve higher profitability. this study defined that The accounting system helps determine the cost of inventory by linking the procurement system with the accounting system to give the average cost in addition to the purchase price at the beginning of the year and the end of the purchase price of this helps to compare the increase in purchase prices, Pricing of industrial products in industrial companies through accounting information systems preclude an extra cost, and Many industrial companies on accounting information systems in pricing their products heavily industrial.

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This study arrive to the following recommendations : The Jordanian industrial companies that have accounting information system is to contribute to the process of communication between the different departments and with the public, facilitating the planning process for cost elements , The Jordanian industrial companies that have accounting information system is to provide information capable of correcting past events , and The Jordanian industrial companies that have accounting information system is to provide information about the size of standard expenses and compare them with the actual resulting censored.

**Keywords:** Accounting Information system, product pricing, product measurement, Jordanian Industrial Corporations.

## **1. Introduction**

With the progress of science and the emergence of computer it is necessary to adapt all the sciences with the recent development in computer science and information technology. And accountability as other sciences, was a pioneer in the adoption of this development, it has become rare now use a manual system of accounting in economic enterprises it is known that the use of computer in accounting overcame many obstacles and difficulties were faced by the manual system, it has to make a recording and processing operations are very fast and accurately may be endless analog , And it helped enterprises obtain outputs of the system at any time, and to also dispense with traditional accounting methods, such as: the periodic inventory method, it has been difficult for many institutions that deal with numerous goods and low-value inventory method used for the cost of using that method, but now with a computer use continuous inventory method is accessible and inexpensive . And computer has become the nerve center for all the various systems, and became aware of the software from the basic science that is indispensable, and specialists developing software accounting systems, but it is difficult to find a single program that can fulfill all the needs and wishes of all its different economic institutions.

Therefore, this study was to examine the feasibility of using accounting information systems in determining the costs of industrial products and thus the possibility of pricing to achieve the competitive advantage of industrial companies which is reflected on the survivor in the market and achieving market share the importance of study

### **1.1 Significance of the study**

The management of change in contemporary accounting thought aimed at upgrading the role of accounting information for management decision-making system through the active role of the accountant in the recruitment of all potential industrial company to reach the optimal price for the product in terms of cost price optimization, price optimization, which is reflected in increased retention of new customers or existing customers, so that the accounting information system in industrial company is one of the important rules in determining the cost and price of product and the final

Consumer . The world today is notable for the use and application of accounting information systems in industrial companies, led to the changes affecting many of the strategies of the Organization, including pricing strategies and cost measurement.

This study shows the impact of accounting systems in Jordanian industrial companies over pricing mechanisms and strategies of industrial products and measuring production costs which, in addition to identifying the most important benefits information from use of these systems, and to take the right decisions in industrial product pricing to win highly competitive industrial companies and enable them to ascend and achieve higher profitability.

### ***1.2 The objectives of the study***

The study aims to identify the role of accounting information systems applied in measuring costs and pricing of industrial products, and learn about the impact of the role of the successful pricing strategies employed in Jordanian industrial corporations.

The objectives of the study can be summarized as follows:

- 1- Determine the degree of adoption of Jordanian industrial companies in pricing their products on accounting information systems.
- 2- Determine the degree of adoption of Jordanian industrial companies in measuring the cost of their products to accounting information systems.
- 3- Highlight the information that can benefit from the use of accounting information systems in Jordanian industrial companies.
- 4- Describe the impact of the application of accounting information systems in providing highly competitive companies in the field of industrial product pricing

### ***1.3 The problem of the study***

The problem can be formulated through the following questions answered

- 1- Does the accounting system applied in the Jordanian industrial companies help in determining the prices of products offered to customers
- 2- Does the accounting system applied in the Jordanian industrial companies help determine the cost of the products offered to customers?

### ***1.4 The study hypotheses***

After reviewing the study, problem and determine the objectives to be achieved, highlighting the nature of the role of accounting information systems applied in the pricing and cost measurement products in Jordanian industrial corporations had been drafted following hypotheses :

- 1- The accounting system applied in the Jordanian industrial companies Does not help in determining the prices of products offered to customers
- 2- The accounting system applied in the Jordanian industrial companies Does not help determine the cost of the products offered to customers?

### ***1.5 Methodology of the study***

The researcher adopted a descriptive analytical study ends, this section deals with the methodology adopted by the study in detail through the following aspects:

#### ***1.5.1 First : Data collection methods***

In this study rely on two sources of data collection

**1-Secondary sources:** By reference to Arabic and foreign books, journals, articles, periodicals, as well as the studies, and field research, which was in Jordanian society, and specialized scientific conferences and various sites on the Internet for theoretical study

**2-Primary sources:** Have been collected through the questionnaire prepared by the previous studies and research, to choose the premises, CFO, addressed to the heads of (cost accounting and management accounting and control, internal audit, accountants in the workplace)

#### ***1.5.2 Second : Society and the study sample :***

A study in Jordanian industrial corporations and 75 co by Oman Stock Exchange website for 2014, as the study sample were in Jordanian industrial corporations listed on the first market of the stock exchange of Amman, and 37 companies at the date of preparation of this study for 48% of the original community and are high in scientific research , 258 have been distributed the identification was retrieved 229 identification of questionnaires distributed is 89% of the sample, and 42.3 % of the study's original community, has been using all questionnaires recovered in statistical analysis

#### ***1.5.3 Third : Study tool***

Based on the questionnaire prepared by the researcher, the questionnaire included three sections with the first section to group related General information about responder (qualification, specialization, and years of experience. And the second section in the questionnaire, which included questions on the two groups to test hypotheses of major study as follows:

The first group to test the first hypothesis, which States (no statistically significant relationship showing the adoption of industrial companies in pricing their products on accounting information systems) and included thirteen question from (1-10)

Second Group : reserved for hypothesis testing the second (no statistically significant relationship showing the adoption of industrial companies in measuring the cost of their products to accounting information systems) and included ten questions from (14-23)

### ***1.6 The faith study tool***

After the survey questions survey and distribution areas of study in order to reach their goals, was presented to a group of academics and experts to make suggestions and comments on how it fits for the measurement of the objectives of the study in terms of clearly formulated language, and expression contained therein, has been taking comments and suggestions and modify certain paragraphs, to become the final study tool.

### ***1.7 The reliability study tool***

To ensure the stability of the value of extracted study tool stability measurement tool using (Cronbach alpha) and reliability Alpha coefficient (0.82), is acceptable to a large extent on questions of questionnaire to achieve the objectives of the study and testing of hypotheses

### ***1.9 Statistical methods used***

To achieve the objectives of the study and verification of the assumptions are based on descriptive statistical methods as follows

Measures of central tendency: arithmetic.

Measures of dispersion: standard deviation.

Coefficient Alpha reliability Cronbach of the stability detection tool.

Testing one sample t-test to accept or reject hypotheses-

### ***1.10 Identification procedures***

**-Accounting information systems :** a framework for coordination of resources (human and mechanical) for converting input (data) to the output (the information) to achieve the objectives of the project [ 7 ].

-Cost measurement: a determine the ultimate value of the project in order to obtain a product or service in the accounting information system, and different measurement basis depending on the purpose of the measurement, whether for planning or control or decision-making, or calendar [15].

### **1.11 Previous studies**

In [1] the authors aimed to identify the role of computerized accounting information systems in reducing the costs of medical services provided at King Abdullah University Hospital. The study sample consisted of 36 employees including the administrative & financial director, the head of the accounting department, information systems personnel, and accountants. The study adopted the theoretical and field approaches of the descriptive analytical methodology. The study findings showed that there is a significant role for computerized accounting information systems in the reduction medical services costs at the hospital. It illustrated a positive correlation between each component of accounting information systems (human resources, hardware and equipment, software, databases, and procedures) and the reduction of medical services costs at the hospital. The study recommendations included retaining the highest levels of computerized accounting information systems through keeping up with the latest developments in the fields of software, hardware and databases, conducting regular maintenance which helps raise the level of services provided to patients at King Abdullah University Hospital, developing work procedures along with the progress of computerized accounting information systems, and conducting more research on the role of computerized accounting information systems in reducing the costs of medical services at other hospitals which were not included in previous studies such as the University of Jordan Hospital and private hospitals.

In another study [13]; the analysis of accounting information as an aid to management decision making is studied. A survey research design was adopted in which fifty workers, of a typical manufacturing company, were used and data were collected using questionnaire. Four research hypotheses were raised and tested; while the demographic information of the respondents were analysed using simple percentage, the hypotheses were tested using t-test statistic at a significant level of 5%. The testing of the hypotheses revealed that:

- Accounting information has effects on management decision;
- There is a significant relationship between the perception of employees and accounting information;
- There is a significant relationship between time factor and accounting information;
- Accounting information has effects on the company's performance

Based on the findings it was recommended that companies should employ professional accountant in order to provide valuable information and keep accurate record of their accounts

The author in [14] aimed to identify the reality of cost accounting systems in Palestine-Gaza Strip-the researcher with a descriptive research based on a questionnaire as a tool to obtain data and information and distributed the questionnaire to industrial companies in the Gaza Strip, one of the study's results octen a major role shift costs to assist the Department in making various types of decisions, the majority of companies are using computerized systems and pricing products is the basis for the presence of systems costs, one of the most important results that are of interest to developing Costing systems as changes in the economic environment and the development of human resources in industrial enterprises.

The author in [12] aimed to identify the importance of accounting information system, in the pricing of banking services. The study found that the Kuwaiti commercial banks based on the pricing of banking services on accounting information systems applications greatly, demonstrating their awareness of the vital role the success strategies of the almassa for the pricing of banking services

#### ***1.11.1 The current study differed from previous studies***

- 1- This study focuses on the role of accounting information systems in determining the costs and prices and do not focus on a specific cost system to determine price
- 2- This study focuses on computerized information systems in product costing and pricing
- 3- This study is based on linking cost systems with accounting information systems to determine the price of products that enable industrial company from competition or achieving competitive advantage

The theoretical framework of the study

It is known that the accounting system consisting of a series of steps and actions, beginning with inputs to different processors to the output, since it is true separation between the property owners and management have been limiting his steps and procedures of the different accounting policies to ensure impartial results (outputs) and sincerity of expression.

Despite the great technological development and computing systems in various professional fields still retain outdated accounting system sequence of steps and procedures, but this sequence was accompanied by a new control procedures in line with: The absence of documentation in the documentary using computer , reliance on artificial intelligence in analyzing and processing operations , and possibility of penetration of others privacy system.

#### ***1.11.2 Accounting information systems [10]***

During its historic accounting has evolved from mere bookkeeping tool depends on the craft (based on some principles and accounting standards) to an integrated information system combines many specialized branches of accounting (financial accounting, management accounting and cost accounting

...) and is based on extensive theoretical and practical background, and mutual relations with many science and knowledge fields, primarily economics, management, statistics and accounting as an information system is being run on the collection and delivery of information on economic activities established to a wide range of people who are connected to their decisions in those Activities and accounting information system has been known as one of the elements of the Organization, which is running the data for operations established to produce financial information to users of such information, whether inside or outside the enterprise for the purposes of measuring performance and service management in decision-making .

#### ***1.11.3 Factors that increase the capacity of the computerized accounting system to reduce costs [9]***

- 1- Continuous update of accounting information system in accordance with the requirements of the business environment
- 2-Adoption of various modern techniques of technologies, software and equipment
- 3-Taking into account renewal or development of accounting information system
- 4-Promoting the work of accounting information systems in the enterprise to conduct applied research in light of the problems faced by employees in the course of their work

#### ***1.11.4 The role of accounting information systems in product pricing***

Decision is the pricing of goods and services provided by established one of the most important and most difficult decisions faced by the Department, the resolution of the difficulty stems from being affected by many external factors governing control often, either the importance of the pricing decision, due to the direct impact on the demand for products established and future revenues which have sometimes influenced the future of the facility and, for this reason, the Department should take over the pricing of the services and goods provided by the care and time.

#### ***1.11.5 Key factors affecting pricing decision [11]***

- 1-Costs: costs are often one of the most important factors affecting pricing decision, when the price of the good or service that the price will cover all costs for the production of the good or service in addition to achieving an adequate return to the facility
- 2-Competitors: not only the provision of goods and services to one enterprise but there are many businesses that compete in the market, and therefore the resolution of pricing products or services cannot be established separately from the prices of competitors, the Treaty may have a clear impact on the market.



3-Demand by customers: are many goods and services to the elasticity of demand, which means that high prices mean lower demand for these goods, in contrast, put low prices mean higher demand, and in this case the budget management in a price that guarantees them access to sufficient demand for their goods and services at the same time generate an adequate return

#### ***1.11.6 Costs and long-term pricing decisions [6]***

As mentioned above, costs are an important factor in the pricing of goods and services offered by the facility, and when you use costs in pricing a commodity sold by established a continuous and regular basis the pricing mechanism will differ from what has been mentioned for deals in two basic

1-The costs that are not appropriate for decisions pricing special offers such as fixed costs, the appropriate long-term pricing decisions, due to the possibility of changing this and control costs in the long term

2- The decision in the case of special offers, pricing is based on generally accepted the offer when revenues exceed costs, changing, in the case of long-term pricing decisions, the return must be achieved must be commensurate with the investments and risks borne

#### ***1.11.7 The development of cost accounting systems in line with the modern manufacturing environment [8]***

Cost accounting systems do not fit current with changes in modern manufacturing environment, and that these systems need to improve, develop and activate its role in service management and provide the appropriate information, and should work on systems development costs through the following points

1-The objectives of cost measurement should review the objectives of the cost accounting systems and priorities, with the need to adopt a new strategic targets suited to modern industrial environment variables these are

- The goal of reducing cost of the most important strategic objectives of the system costs, which effectively contributes to strengthening the competitiveness of the company, paying more attention to the measurement and analysis of the costs of quality and disclosure

- You must direct attention to customer service through the provision of goods required by the specifications and features that satisfy the client and their wishes, and price that suits him

- Must be one of the main objectives of the cost accounting is to provide appropriate and accurate information for strategic management decisions and project performance measurement and evaluation

2-Scope of measurement: focus systems cost accounting standard measurement process costs to the production phase only and ignore those systems all costs prior to this stage, such as the costs of research and development and product planning and design, although the relative importance of such costs to total costs of product life cycle

3-Procedures and methods of measuring costs requires the development of the cost accounting systems used to develop and improve procedures and methods currently used, as well as with many entrances and modern methods that have proved effective in practice and achieved positive results in terms of the comprehensiveness and accuracy of the information, and from this portal and activity-based cost accounting that is used in the distribution of the additional costs, which reflect positively on the property and contribute effectively to reduce costs and increase the effectiveness of the control

4- Accuracy of information costs: cost is the primary source of information for the management of the company and from the many decisions are taken and the strategy, so that inaccurate information means deciding, hence the need to focus on the accuracy of the information and attention to the development and improvement of the working methods and procedures of the costs as well as expanding the use of computer software

#### **1.11.8 The development and establishment of an accounting information system for pricing [2]**

1-Determine the objectives to be achieved and problems that hinder and spa treatment and provide data to solve those problems, alternatives, and the feasibility study

2-Design of accounting system and its components and its relationship to other systems and determine the course of documentary

3- apply the system and select the documentation of system and data system

4- Select the system to be applied and appropriate to the product produced by the industrial company

5- Operating income and operating modes of the system and analysis of its costs and the impact of those cost-competitive price

6- Review and follow-up of the implementation process

#### **1.11.9 The role of accounting information systems computerized in cost measurement [8]**

Technological development has imposed on Jordanian companies as in all world companies shift from manual to accounting system computerized systems for the many advantages the first rapid access to information and the latest precision but infinitely in measuring financial events. Due to the expansion of business and financial operations, given the large size of companies and the emergence of multinational companies had to provide a reliable system for measuring costs spent on various products

as well as the costs of moving the work of the organization .Therefore, the significant expansion in installations and reflected the complexity of the operations and the expansion of markets covered by the established one, it lost management control in process discharges which reflected negatively on preserving available resources owing to the lack of effective control of all of this has led to the need to find an accounting system can account for all complex business and distributed more than a geographical place so as to ensure equitable cost-measurement and control of available resources .

#### **1.11.10 The objectives of cost measurement in accounting system [5]**

1- Measuring the cost for pricing: begin selecting the appropriate sale price for a new product to estimate the cost of manufacturing this product, you need to estimate cost data for the manufacturing of this product, and even sales can determine pricing policy to ensure it meets revenue to cover the costs of production, with a margin of profit, the profit can be measured through an income from the same period expenses

2- Control process includes the development of standards for the performance of the various departments within the company and then compare the actual results of this sections with specific performance criteria in advance to identify deviations and then analyzed to determine their causes and report them to management for decision-making appropriate corrective and help cost accounting of these activities through the preparation of budgets, and compare actual to standard costs and performance reports.

3- Assessment of alternative decisions.

Includes administrative planning for long term strategic decisions impact spans several years and requires the implementation of these strategies range from tactical decisions to choose from a set of available alternatives, for example, the Administration should take decisions concerning the choice between manufacturing a certain part of the components produced internally or purchased from outside, or the decision to continue or stop a production line or repair the machine and cost accountant Assistant in the appropriate choice between these alternatives , By providing appropriate information which explains the differences in income and future costs

4-Measuring the cost for planning purposes: when measuring the cost for planning purposes, the accountant is concerned primarily with the study of the behavior of the cost elements in how it relates to the different activity levels, that all cost elements are lines in long period or when examining the cost in the short time we distinguish generally the variable cost, fixed cost, changing that change with the same respect and the same direction, including the direct materials, direct wages and fixed which do not change the run up, despite the change in level of activity by trade, insurance, depreciation, this Division is useful in planning Short term and cost behavior can be used as a basis for profit and to examine the relationship between cost, size and profit, where the size is determined not to have any profit

5- To reduce the cost of strategic goals of the industrial company which facilitates the process of pricing for products

#### **1.11.11 The importance of cost-accounting information system in the process of pricing [4]**

1- Rationalize management decisions and plans: to make decisions on the future of the Foundation touches all systems, so the provision and preparation of necessary data and information that are accurate and timely decision-making and the development of policies, plans and budgets, is a vital requirement for the various levels of administration

2- Determine the unit cost of producing or service: the main target of the cost-accounting system so that the organization determine the results for a specific time period and thus determine the financial position at the end of the period

3- Cost control: cost control means the efficient use of materials, labour, machinery and other production factors. And supply management data for various activities. And cost control may be achieved by comparing the actual costs of the current period costs or multiple prior periods as a result of this comparison failed for several reasons, it is based on the comparison between actual cost and standard cost in the circumstances

4- Help decide the pricing of products and services: the organization determines the prices of their products and services so as to ensure its surplus after covering and recover costs incurred for the production. As consumer pay low prices to get as much of the products and services. Note here that there is no conflict between the views of producer and consumer, and shows the role of cost accountant in providing data that assist the Department in determining prices based on rational scientific

5- Measurement of analytical results: see costs & cost price we can measure and returns the products or groups of products and sales, or services individually, select the sale price on the basis of the cost price and the proceeds on the basis of the profit achieved by the institution

#### **1.11.12 Measuring performance costs on computerized systems [3]**

1- Selection and management of electronic equipment required for the operation of the data

2- Provide the necessary software to run the system, whether software or specially designed for system

3- Formulate procedures for the operation of the computer system

4-Automation system needs to develop a set of controls on the system to ensure that no disruption or manipulation of data, as well as protection systems and make backup copies of the data for fear of loss or damage

### **2. Display and Analysis of Data:**

**The study tool, sincerity and stability:** through access to literatures that dealt with the subject of roll of information system in measuring the costs the two researchers have developed a questionnaire for roll of information system in measuring the costs and consists of two parts; The first part dealt with personal information such as academic qualification, practical experience and work field in order to identify the general features of the study sample, and through the discussion of those properties, it was shown that the study sample are qualified scientifically and practically, which means there is validity and reliability in understanding the paragraphs of the questionnaire. The second part consists of [23] paragraphs, each paragraph was given five weights by Likert scale, and these paragraphs were divided into two parts which are the variables of the study; so that each variable has been expressed by questions through which the two researchers were able to deny or prove hypotheses - was explained later. Rationale honesty for this questionnaire was assured through displaying them on some arbitrators and has been modified based on views of arbitrators which serve the opinion and aspirations of researchers to be consistent with the study variables.

Cronbach Alpha has been extracted to identify the degree of internal consistency for the answers of the study sample, which was worth 77% which is higher than the standard percentage 60%, and this means the possibility of relying on the findings and recommendations of the study, meaning that if another sample participated in answering the paragraphs of the questionnaire, the possibility of getting the same results will be 77%.

**2.1 Demographic variables**

**Table no.1: Members of the study sample by educational qualification:**

<b>variable</b>	<b>frequency</b>	<b>percentage</b>
Diploma and less	18	8%
bachelor	185	81%
Post graduates	26	11%
total	229	100%

Table 1 shows that the study sample the vast majority of BSC and this may be a positive indicator of the sincerity of the tool and it is sincerely and consistently giving the results of the study also notes that graduate them second class for this is also a positive sign that the questionnaires were filled out by scientifically qualified persons

**Table no. 2Members of the study sample according to specialist**

<b>variable</b>	<b>frequency</b>	<b>percentage</b>
Banking and Financial Sciences	62	<b>27.30%</b>
accounting	124	<b>54.50%</b>
Administrative Sciences	43	<b>18.20%</b>
other	0	<b>0</b>
total	229	<b>100.00%</b>

Notes from table 2 that the study sample of accounting major and this a positive sign with accounting major of 53% and other specialties have varying proportions, which means that the vast majority of the members of the study sample of accounting major

**Table no3, Members of the study sample according to experience years**

<b>variable</b>	<b>frequency</b>	<b>percentage</b>
Less than 5 years	90	<b>39.39%</b>
5-10 years	104	<b>45.45%</b>
10-15 years	21	<b>9.09%</b>
15 years and more	14	<b>6.06%</b>
total	229	<b>100.00%</b>

Note from table 3 that most sample members who experience class of 10-15 years and this may be a positive sign for a theme so that accounting information systems are constantly changing and that means that experience a positive indication for the study and the degree of persistence and sincerity, he notes that the class experience less than 5-year ranking

## **2.2 Discuss the hypotheses of the study with statistical results**

**2.2.1 The first hypothesis:** there is no impact of accounting information systems in product pricing in Jordanian industrial corporations

Extracted arithmetic means and standard deviations for the paragraphs that measure the impact of accounting information systems in product pricing in Jordanian industrial corporations. Table 4 shows that Schedule No. (4) Arithmetic averages and standard deviations for the paragraphs that measure the impact of accounting information systems in product pricing in Jordanian industrial corporations

**Table no4**

<b>No.</b>	<b>paragraph</b>	<b>mean</b>	<b>Standard deviation</b>	<b>order</b>
<b>1</b>	Many industrial companies on accounting information systems in pricing their products heavily industrial	<b>3.58</b>	<b>1.32</b>	<b>11</b>
<b>2</b>	Pricing of industrial products in industrial companies through accounting information systems preclude an extra cost	<b>3.58</b>	<b>1.32</b>	<b>10</b>
<b>3</b>	The company relies on accounting information systems in industrial product pricing	<b>3.67</b>	<b>1.34</b>	<b>8</b>
<b>4</b>	The accounting information systems to provide enough information that is used in the process of industrial product pricing	<b>3.76</b>	<b>1.3</b>	<b>7</b>
<b>5</b>	Accounting information systems contribute to give companies more flexibility in pricing their products industrial	<b>3.52</b>	<b>1.35</b>	<b>12</b>
<b>6</b>	The process of pricing in accounting information systems is considered more fair	<b>3.52</b>	<b>1.35</b>	<b>13</b>
<b>7</b>	The accounting information systems enable companies to keep up with rapid change in price as a result of the intense competition between companies	<b>3.64</b>	<b>1.27</b>	<b>9</b>
<b>8</b>	The use of accounting information systems in industrial product pricing leads to increased competitiveness of the company	<b>4.67</b>	<b>0.540</b>	<b>2</b>
<b>9</b>	The industrial product pricing accurately can the company maintain an appropriate profit dividend reflected competitive	<b>4.76</b>	<b>0.614</b>	<b>1</b>
<b>10</b>	Accounting information systems to achieve the objectives set out in the corporate plan, especially in industrial product pricing	<b>4.64</b>	<b>0.549</b>	<b>3</b>
<b>11</b>	The application of accounting information systems in the pricing of industrial products achieve the greatest return and higher profitability on short and long term	<b>4.42</b>	<b>,902</b>	<b>5</b>
<b>12</b>	The accounting information systems to achieve success in choosing the appropriate	<b>4.45</b>	<b>,833</b>	<b>4</b>

	strategy for industrial product pricing			
<b>13</b>	Pricing of industrial products requires application of accounting information systems more efficiently and effectively	<b>4.39</b>	<b>,827</b>	<b>6</b>

Show table (4) that the highest average arithmetic total (4.76) and standard deviation (0.614) paragraph (9) of the questionnaire, which provides that "industrial product pricing accurately can the company maintain an appropriate profit dividend which is reflected on the competitiveness of the company." This gives us the perception that adoption of the Jordanian industrial companies on accounting information systems regarding product pricing can be companies from setting the right price for the products, and this, in turn, can the company maintain an appropriate profit return, which is reflected on the competitiveness of the company. Then came after that section 8 of the questionnaire and the standard deviation of the arithmetic average (4.67), (w), which provides that "the use of accounting information systems in industrial product pricing leads to increased competitiveness of the company" so that accounting information systems lead to a measure of the total costs of companies can determine the lowest price you can sell products without reaching break-even point (the point where costs are equal with income). So the company can enter the market at the price of having penetrative any price guarantee costs and achieve a low or reasonable margin of profit in order to gain a larger market share, and that ensure its survival in the competition. And paragraph (6) provides that "the process of pricing in accounting information systems is more than just" less than average arithmetic (3.52) and standard deviation (1.35) while the last top investigator Center Center Virtual Pentagon likert scale which means that the last paragraph of the arithmetic was acceptable in the study sample . The total number of arithmetic means of measuring the impact of accounting information systems in measuring costs in Jordanian industrial corporations (4 067) is the average arithmetic is high, indicating a high-impact of accounting information systems in product pricing in Jordanian industrial corporations . To detect the presence of statistical significance of the impact of accounting information systems in product pricing in Jordanian industrial corporations were test application (One-sample-T-test)

**Table 5 .**

variable	Mean	Standard deviation	Level freedom	T value	statistical significance
Product pricing	4.067	0.5755	258	10.65	00

Appears in table 5 the value of (t) (10.65) and moral (sig = 0.000), and is the value of a statistically significant level (0 = a), this indicates that the accounting information systems to effect in measuring costs in Jordanian industrial corporations, and therefore rejects the hypothesis of zero first, and accept the alternative hypothesis to read: the impact of accounting information systems in product pricing in Jordanian industrial corporations



**2.2.2 The second premise:** there is no impact of accounting information systems in measuring costs in Jordanian industrial corporations.

To verify the second hypothesis, extracted arithmetic means and standard deviations for the paragraphs that measure the impact of accounting information systems in measuring costs in Jordanian industrial corporations. Table 6 shows that

**Table No. (6)** mathematic averages and standard deviations for the paragraphs that measure the impact of accounting information systems in measuring costs in Jordanian industrial corporations

<b>No.</b>	<b>paragraph</b>	<b>mean</b>	<b>Standard deviation</b>	<b>order</b>
<b>1</b>	Accounting information system contributes to measuring the cost of salaries and wages	<b>3.58</b> □	<b>1.502</b>	7
<b>2</b>	Contribute to the accounting information system in calculating the cost of materials	<b>2.55</b>	<b>1.370</b>	8
<b>3</b>	Contribute to the accounting information system in the process of preparing raw material input to the bond warehouse	<b>3.70</b> □	<b>1.325</b>	6
<b>4</b>	Contribute to the accounting information system in the process of preparing raw material output of bond warehouses	<b>3.82</b>	<b>.882</b>	<b>1</b>
<b>5</b>	Contribute to the accounting information system in calculating the average cost of raw materials, the exit of the warehouse	<b>3.55</b>	<b>1.380</b>	<b>9</b>
<b>6</b>	Contribute to the accounting information system in calculating the cost of storage of materials.	<b>3.73</b> □	<b>1.275</b>	<b>4</b>
<b>7</b>	Contribute to the accounting information system in calculating the total cost for decision-making	<b>3.76</b>	<b>1.257</b>	3
<b>8</b>	Accounting information system contributes to calculate point reordering	<b>3.76</b>	<b>1.001</b>	2
<b>9</b>	Accounting information system contributes to the computation of costs concerns through accomplishment reports	<b>3.70</b> □	<b>1.417</b>	5
<b>10</b>	The system will calculate the cost of each individual production	<b>3.52</b>	<b>1.334</b>	10

Show table (6) that my account had the highest average (3.82) and standard deviation (.882) to paragraph (4) which States "the accounting information system in the process of preparing raw material output of bond warehouses. Then came the second paragraph (8) with the average arithmetic (3.76) and standard deviation (1 001) which States "the accounting information system to calculate the reorder point material."

In the latest rankings to the second hypothesis, which has been replaced by paragraph (10), arithmetic average (3.52) and standard deviation (1 334) which States "the system to calculate the cost of each individual production.

The total number of arithmetic means of measuring the impact of accounting information systems in measuring costs in Jordanian industrial corporations (3 563) is the average arithmetic a bit low, suggesting that information systems do not contribute significantly to the cost measurement in Jordanian industrial corporations

To detect the presence of the statistical significance of the impact of accounting information systems in cost in Jordanian industrial corporations are applying the test One-sample-T-test.

**Table No. (7)** test (One-sample-T-test) to detect the impact of accounting information systems in measuring costs in Jordanian industrial corporations

variable	Mean	Standard deviation	Level freedom	T value	statistical significance
Rationalization of costs	3.563	0.9311	258	3.5663	00

Show table (6), the value of (t) (3.55) and moral (sig = 0.001), and a value less than the value of Alpha, significance level (0.05 = a), this indicates that the accounting information systems to effect in measuring costs in Jordanian industrial corporations, and therefore reject the hypothesis of zero II There is no trace of accounting information systems in cost in Jordanian industrial corporations , And accept the alternative hypothesis, which States:

There is the impact of accounting information systems in cost in Jordanian industrial corporations

### **3. Results and Recommendations**

#### **3.1 Results**

Following are the results of the study show that aimed to identify the impact of accounting information systems in measuring costs and product pricing in Jordanian industrial corporations

- 1-The effect of positive accounting information systems in measuring costs in Jordan, where the proportion of the effect (71.26%), and ratio good, indicating agreement sample study on the necessity and importance of measuring costs, under the accounting information system
- 2- The effect of positive accounting information systems in measuring costs in Jordan, where the proportion of the effect (71.26%), and ratio good, indicating agreement sample study on the necessity and importance of measuring costs, under the accounting information system
- 3- That 74.6% of Jordanian industrial companies rely on accounting information systems in calculating the cost of storage of materials
- 4- Effect of accounting information systems in the process of pricing products with total impact (81.34%), and ratio good, indicating the sample in agreement that the use of accounting information systems in product pricing
- 5- To 95.2 from sample agree that pricing precision industrial products company can maintain an appropriate profit dividend reflected competitive
- 6- That 92.8% of Jordanian industrial companies agree that accounting information systems to achieve the objectives set out in the corporate plan, especially in industrial product pricing
- 7- The accounting system helps determine the cost of inventory by linking the procurement system with the accounting system to give the average cost in addition to the purchase price at the beginning of the year and the end of the purchase price of this helps to compare the increase in purchase prices
- 8- The accounting information systems have helped companies keep up with the rapid change in price as a result of the intense competition between companies
- 9- Pricing of industrial products in industrial companies through accounting information systems preclude an extra cost
- 10- Many industrial companies on accounting information systems in pricing their products heavily industrial

### **3.2 Recommendations**

- 1- The Jordanian industrial companies that have accounting information system is to contribute to the process of communication between the different departments and with the public, facilitating the planning process for cost elements
- 2- The Jordanian industrial companies that have accounting information system is to contribute to determining the size of the company and the services it can offer to customers

- 3- The Jordanian industrial companies that have accounting information system is to provide information capable of correcting past events (feedback)
- 4- The Jordanian industrial companies that have accounting information system is to provide information about the size of standard expenses and compare them with the actual resulting censored
- 5- The Jordanian industrial companies that have accounting information system is to help identify and assess alternatives to solve the problem of cost elements in the company
- 6- The Jordanian industrial companies that rely on accounting information systems in industrial products pricing significantly, because the company can keep pace with rapid change in price as a result of the intense competition between companies

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