



THE INTERACTIVE ROLES OF ORGANIZATIONAL CULTURE AND ACCOUNTANT PROFESSIONALISM IN CLOUD ACCOUNTING ADOPTION: EXPLORATORY STUDY

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Article history:	Abstract:
<p>Received: 28th April 2024 Accepted: 25th May 2024</p>	<p>The research explores the interactive role of organizational culture in the adoption of cloud accounting, taking into account the professional characteristics of accountants (PCAs). To achieve this purpose, the researchers depend on both the descriptive and analytical approaches in collecting and processing the practical aspect of the research. A questionnaire was prepared to gather data which were processed using SPSS. The study found a significant correlation and impact between organizational culture and cloud accounting in Iraqi commercial banks. This indicates that organizational culture plays an important and effective role in the use of cloud accounting. The research recommended deepening awareness of the accountants in using cloud accounting due to its ease of use and can achieve perceived benefits. It also recommended building trust in cloud accounting by search for effective means that contribute to improving the quality of performance.</p>

Keywords: Accountants, cloud accounting, cloud computing, professional characteristics, organizational culture.

Introduction

Cloud accounting is featured by its capability to reconstruct the market for accounting software relied upon by economic units to manage financial issues. In order to apply and adopt cloud accounting, there must be a culture within the economic unit. A culture that is rooted in both the management and employees alike. This can be achieved through the entrenched organizational culture within the economic unit. Cloud accounting systems are no longer viewed as closed mechanical systems but have become systems with social significance and substance, influenced by the individuals working in the economic unit and the environment it operates in.

On the contrary, traditional accounting tools could not prevent the problems that the economic unit may face. As a result, this has required a shift from focusing on improving accounting tools to working through cloud accounting and analyzing the organizational culture and motivations participated in employee performance. Since employee performance can be measured using the PCA depending on several basic indicators that reflect the efficiency and effectiveness of employees in this field. Given the rapid change and development in the job market and the increasing competition, economic units should not wait for the mistake and then correct it, but rather must lead the performance of employees in the right direction from the beginning. These reasons and other reasons motivated the researchers to study use of organizational culture to enhance cloud accounting and its adoption in light of the PCAs.

Research problem

The research problem is formulated in the following research question:

What is the interactive role of organizational culture in adopting cloud accounting under the PCAs?

Research objective

The research mainly tries to identify the interactive role of organizational culture in the adoption of cloud accounting, taking into account the PCAs.

Research significance

Launching from the growing interest of cloud accounting in recent time. This research is pivotal due to its collaboration in elevating the accounting work and transforming the organizational culture. The importance of this research assists

in transferring the independent and unchangeable factor to a dependent factor that can be modified through the use of certain motivators that influence the employees working within specific professional standards.

Research hypothesis

1. There is a significant correlation between organizational culture and cloud accounting in light of the PCAs in commercial banks listed on the Iraq Stock Exchange. This can be subdivided into:
 - i. Organizational values positively correlate with cloud accounting,
 - ii. Organizational beliefs positively correlate with cloud accounting,
 - iii. Organizational expectations positively correlate with cloud accounting,
 - iv. Organizational norms positively correlate with cloud accounting.
2. Organizational culture has a significant impact on the rate of cloud accounting.
 - i. Organizational values have an impact on cloud accounting,
 - ii. Organizational beliefs have an impact on cloud accounting,
 - iii. Organizational expectations have an impact on cloud accounting,
 - iv. Organizational norms have an impact on cloud accounting.

Theoretical framework

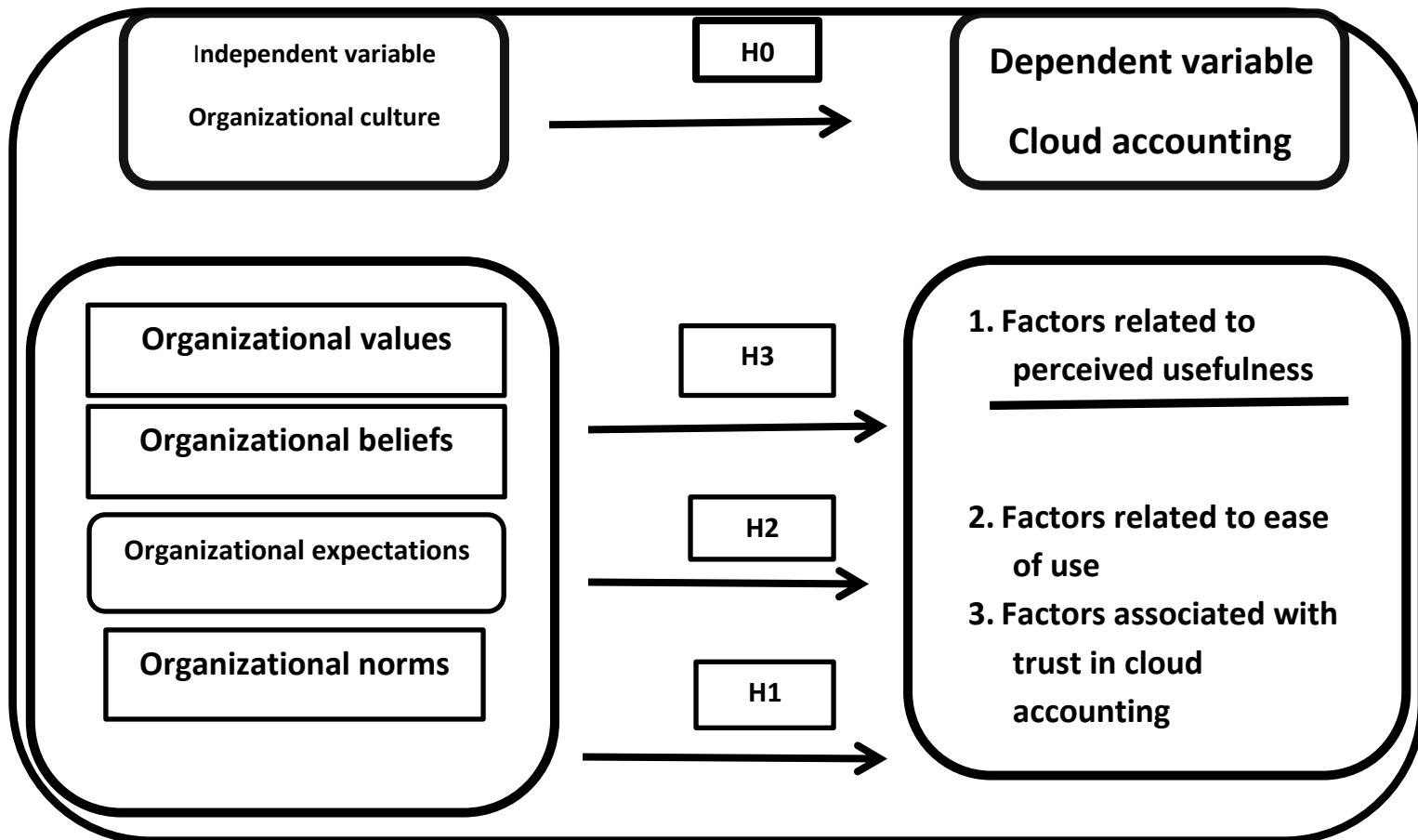


Figure 1. The correlation between organizational culture and cloud accounting

LITERATURE REVIEW

Organizational culture

Organizational culture is a pattern of basic shared assumptions that the group has comperhended to solve its problems of external adaptation and internal integration. It has worked well enough to be considered valid and, therefore, to be taught to new employees as the correct way to perceive, think, and feel regarding those obstcale (Jandab, 2013).

Elements of organizational culture

Organizational culture involves the degree of initiative and risk-taking within the organization and the rules and procedures followed in the work system. Accordingly, Al-Khalifa (2012) stated that organizational culture includes a set of elements:



1. Organizational values are the prevailing values in the work environment; they guide the employees' behavior of within the organization.
2. Organizational beliefs are shared ideas associated with the nature of work and social life in the work environment. They link between the accomplishment of work and organizational tasks.
3. Organizational norms are a group of standards that employees in the organization adhere to, considering them beneficial for the organization and work environment.
4. Organizational expectations represent the unwritten psychological contracts. They include a set of expectations that an employee has from the organization as well as what the organization expects from the employee.

Importance of organizational culture

Numerous studies, including those by Avci et al. (2011) and Auh and Menguc. (2015), have emphasized the importance of understanding organizational culture through the following points:

1. Benefiting job applicants, as it allows applicants to form an impression of whether they would like to work for that organization.
2. Be helpful in training new employees.
3. Aiding leaders in pinpointing the sources of issues within the organization.
4. Recognizing the importance of organizational culture motivates employees to innovate, achieve high-quality products, and engage in creative thinking.
5. Driving employees to be dedicated to serving customers and meeting their needs.
6. Enhancing Competitive Edge: A strong organizational culture supports businesses in facing global competition, adapting to technological changes, and responding to environmental shifts.

Several key aspects evidently determine importance of organizational culture. Most notably, it motivates employees to provide dedicated customer service and achieve high-quality standards. Additionally, it plays a pivotal role in enhancing the ability of economic units to face environmental challenges and changes, as well as fostering internal cooperation and communication.

Indicators for measuring organizational culture

Amira (2015) identified a group of indicators that can be used to identify the prevailing organizational culture in organizations. These indicators are:

- **Motivation** represents work-related incentives, which are crucial as they impact individual behavior. These incentives can modify an employee's performance to align with the goals of the organization.
- **Organizational structure** reveals how authority and responsibilities are distributed across different administrative levels. The organizational structure is an administrative tool used to achieve objectives.
- **Leadership** plays a pivotal role in demonstrating the organization's culture. Leaders establish and transform the culture, and their personalities are an integral part of the organizational culture.
- **Organizational communication** outlines the communication between different administrative levels within the organization through formally agreed-upon systems and traditions. Every organization has a formal communication network.

Cloud accounting

Hamzah et al. (2023) indicated that cloud accounting enhances the transparency of financial project management and enables easier monitoring of financial performance and compliance with tax responsibilities when financial records are well-organized and maintained. These processes assist construct the company's reputation as a reliable entity and maintain positive interactions with customers and business partners. Understanding the benefits and potential of cloud technology is essential for the adoption of cloud accounting.

Cloud accounting is a service that certain providers offered and can be accessed online. It enables the processing of financial data freely at any time and from anywhere. Furthermore, its services have been improved to be more flexible, mobile, and efficient in carrying out accounting tasks. The form of cloud accounting services is web-based and is an innovative alternative for small and medium-sized companies, as the costs of developing accounting software can be saved (Zebua & Widuri, 2023).

The proponents of cloud accounting believe that it can improve the flow of information within the organization by formalizing accounting data and making it more accessible; this enhances the decision-making process (Imeokparia et al. 2023). Additionally, managers activate economic decisions by employing accounting software and computer systems to get accurate, reliable, and timely accounting information (Wali et al., 2022)

Reasons for using cloud accounting

There are many reasons that lead to the use of cloud accounting. Almola (2023) listed the followings:

1. Business agility where companies are allowed to continuously adjust their technological needs with their business without the costs that usually need to be taken into account with the on-site data center.



2. Reducing capital expenditures. Large capital investments can be reduced or completely eliminated in favor of small monthly payments.
3. Reducing costs is a vital issue, and it is what distinguishes cloud accounting from traditional accounting.
4. Real-time information update prevents one of the common problems in traditional accounting systems is the process of updating accounting information.
5. Cloud accounting maintains financial security of all financial information, as all financial records that can be accessed online are stored.
6. Cloud accounting eliminates the possibility of forgetting to do so, and reduces the chance of human errors. The information is copied and backed up automatically, and can be restored as needed.

Challenges facing cloud accounting

Several cloud accounting software often fails to offer users with systems or facilities for backing up data on their own computers. This risks companies of losing vital information that has already been entered into the retired program, or incurring additional payments to continue using the private data. Some countermeasures can be applied to implement cloud accounting, the most important to Ali and Osmanaj (2020) and Alsharari et al. (2020) are:

1. Enhancing the security of cloud accounting applications using physical security, network stability and data security.
2. Improving government regulation and developing public recognition, by strengthening organizational frameworks regarding cloud accounting providers and making them reliable to raise public awareness about cloud accounting and enhance the development of cloud accounting.
3. Providing large storage spaces.
4. The customer's private data must have a high level of security and confidentiality.
5. The comprehensive ability to quickly access the internet must be available.
6. It is not easy to convince officials and decision-makers that the transition to cloud accounting is economically viable

However, researchers believe that the cloud accounting benefits outperform these challenges. As technology evolves and data security awareness increases, many of these issues are being overcome, and the cloud infrastructure is being improved to meet the needs of economic entities.

Key factors influencing adopting cloud accounting

Al-zoubi (2017) listed the following influential factors:

1. **Perceived benefit** is the degree to which an employee believes that using a particular system will enhance their job performance.
2. **Ease of use:** users consider the information system to be easy to use. If the information system is perceived as difficult to use; it is certain that the system will not be utilized.
3. **Trust in the cloud accounting** is a factor that affects users' tendency to rely on online accounting applications.

Professional characteristics of accountants

The study by Al-Mutairi (2018) highlighted the following PCAs:

1. The accountant's goal must achieve **credibility** in their work due to the community's urgent need of the credibility of information systems.
2. The accountant must be **professional** in order to be clearly distinguished from others by clients and employers.
3. **Quality of services** provided by the accountant must be executed according to the highest recognized standards of professional performance.
4. Professional accountant practicing accounting and auditing must be highly **trustworthy**, responsible, and committed to the ethical conduct of their team.
5. The professional accountant must maintain the **confidentiality** of work and not disclose it, even if they leave the job.

The researcher view professional features are essential for accountants to uphold in order to maintain the trust and confidence of their clients, employers, and the wider community.

The role of organizational culture in adopting cloud accounting

Organizational values are one of the pillars of building the organizational culture of financial institutions. Henri (2016) referred to the Competing Values Framework as a model that explains organizational culture. This model includes two dimensions:

1. Control/flexibility dimension refers to preferences regarding structure, stability, and change.
2. Internal/external dimension refers to the focus on developing individuals within the company, as well as developing the company itself.

Most accounting studies focus on control/flexibility because it relates to the essence of management control systems. The control/flexibility dimension represents two competing forces that are considered characteristics of organizational



culture. The control dimension refers to predictability, stability, rigidity, and conformity, while the flexibility dimension refers to spontaneity, change, adaptability, openness, and responsiveness. From these two dimensions, four types of organizational culture emerge: hierarchical, rational, creative, and collective (Henri, 2016).

Quality of accounting activities are affected by centralization of authority, uncertainty avoidance, and individualism versus collectivism. In a culture that supports decentralization in decision-making, managers rely on the personal expertise of subordinates, encouraging individuals to innovate in problem-solving. Therefore, this cultural environment allows those involved in cloud accounting to access to all assets, accounting records, and financial statements. They can easily access to the audit committee to communicate and report results of operations. This leads to achieving organizational independence and objectivity (Eulerich & Westhausen, 2018). Furthermore, a culture that supports the use of laws and procedures when needed and is characterized by flexibility, providing opportunities for creativity and innovation, and supporting them, aids accountants through continuous training and education and providing the necessary capabilities and resources to achieve their goals within the company (Cilk, 2020).

Methods

Research design

The descriptive approach is adopted in this study for the purpose of reviewing the literature to construct the theoretical background. The analytical approach is also used to develop the research hypotheses, test them, and verify their validity.

Instrument

Questionnaire forms was distributed. Table 1 provides a statement of the number of survey questionnaires sent and received, which were subjected to statistical analysis.

Table 1

Number of questionnaires sent and received and subjected to statistical analysis

Sample	Number of lists sent		Number of received lists		Number of analyzed lists	
	Freq	Percet	Freq	Percet	Freq	Percet
Commercial Bank of Iraq	25	31.2	20	33.3	20	33.3
International Islamic Bank	25	31.2	15	25	15	25
Iraqi Islamic Bank for Investment and Development	30	37.5	25	41.6	25	41.6
Toral	80	100%	60	100%	60	100%

Testing the research hypotheses

Table 2

Correlation coefficients and t values between organizational culture and cloud accounting n=50

Dimensions of organizational culture	Dimensions of cloud accounting						Overall indicator of strategic orientation	
	Trust in the cloud accounting		Ease of use		Perceived usefulness			
	R	t	R	t	t	R	t	r
Organizational values	0.129	1.28	**0.697	6.64	3.40	0.385*	3.66	*0.398
Organizational beliefs	0.256	2.59	**0.589	5.68	4.34	0.422*	4.62	**0.482
Organizational expectations	0.200	3.12	**0.566	5.48	3.22	0.323*	4.38	**0.424
Organizational norms	0.395	3.14	**0.627	6.22	5.65	0.622*	4.78	**0.598
Total	**0.224	2.42	**0.622	6.14	4.24	**0.412	4.82	**0.494

The correlation has a significant level (0.01) and (.05)

The tabular (t) value at (0.01) = 2.3 and 1.6 at .05

Table 2 demonstrates correlation which is positive and significant between organizational culture and cloud accounting, with an overall value of 0.494 and a calculated t-value of 4.82. This t-value is higher than the tabular values of 2.3 at a



0.01 significance level and 1.6 at a 0.05 significance level. The correlation coefficients between organizational culture and various aspects of cloud accounting (perceived benefit, ease of use, trust in cloud accounting) were respectively ****0.224**, ****0.622**, and ****0.412**. The calculated t-values for each of these dimensions were higher than their corresponding tabular values. These results reveal the existence of a significant correlation between organizational culture and cloud accounting. Table 2 also indicates a correlation which is positive and significant between organizational values and cloud accounting, with three correlations accounting for 100%. The overall correlation coefficient between organizational values and cloud accounting was ****0.398**, and the calculated t-value was 3.66, which surpasses its tabular value. This confirms the first subhypothesis on the existence of a significant correlation between organizational values and cloud accounting.

Table 2 also indicates a correlation which is significant and positive between organizational culture expectations and cloud accounting. The overall correlation coefficient between organizational culture expectations and cloud accounting was ****0.424**, and the calculated t-value was 4.38. This supports the third sub-hypothesis. Therefore, organizational expectations correlate positively with cloud accounting.

Table 2 shows that organizational norms significantly correlate with cloud accounting, with value of 0.598 and a calculated t-value of 5.78. This confirms the validity of the fourth sub-hypothesis which indicates a correlation between organizational norms and cloud accounting. At the level of dimensions, the results in Table 2 indicate that dimension of organizational norms correlate with strategic orientation ranked the first. The second highest significant correlation was reported between the *ease of use dimension*, with a significant correlation coefficient of 0.627 and a calculated t-value of 6.22.

The second highest correlation within the dimensions is scored between organizational beliefs and cloud accounting. *Ease of use* dimension scored the highest with a 0.589 significant correlation value and a 5.68 calculated t-value. The third highest value is scored between organizational expectations and cloud accounting. It reached a highest correlation with *ease of use* dimension, with a significant value of 0.66 and a 5.48 calculated t-value. The fourth is the found between the dimension of organizational values and cloud accounting, was also with the *ease of use* which reached correlation coefficient of 0.679 and a calculated t-value of 6.64. All the calculated t-value is higher than the tublar value. These results prove validity of the first main hypothesis and the sub-hypotheses.

Testing the impact of organizational culture onf cloud accounting

Table 3

The impact of organizational culture in determining cloud accounting

Dependent variable	Cloud accounting		
	F	R2	B
Organizational culture	52.622	0.648	0.784

Tabulation F at 0.01 is 7. 84 and at 0.05 is 3.98

The results of the impact for organizational culture on cloud accounting, as shown in Table 3 indicate that the calculated F-value reached 52.622, > 7.48 and 3.98 at 0.01 and 0.05 levels, respectively. This demonstrates a significant impact of organizational culture on cloud accounting within Iraqi banks, with a confidence level of 99%. This induces a strong influence of organizational culture on cloud accounting. The R-squared (R²) value was 0.648, suggesting that 64% of the variance in the rate of cloud accounting usage can be attributed to organizational culture, while the remaining 36% belongs to outsider. The B coefficient of 0.784 indicates that organizational culture affects cloud accounting by 78% per unit standard deviation. Thus, the second main hypothesis which is organizational culture has a significant impact on the rate of cloud accounting is confirmed.

To test the impact relationships between the dimensions of organizational culture and cloud accounting, the Table 4 was prepared, which illustrates the following:

Testing the impact of organizational values on cloud accounting: The results in Table 4 below show that organizational values affect cloud accounting dimensions (perceived benefit, ease of use, trust in cloud accounting). This is because all the calculated F-values (28.490, 33.266, and 30.828, respectively) are higher than the tabular F-value. The results also indicate that organizational values generally influence cloud accounting, with a calculated F-value of 32.618, which scores higher than its tabular value. The R-squared (R²) value was 0.462.



This indicates that 46.2% of the explained variance in the impact on cloud accounting can be attributed to organizational values, while the remaining percentage is due to outside variables. The B coefficient value was 0.588 demonstrating that the dimension of organizational values affects cloud accounting by 58.8% per unit standard deviation. The previous results confirm the validity of the first sub-hypothesis of the impact hypothesis, which stated that organizational values impact cloud accounting within Iraqi banks.

Table 4 also indicates that organizational beliefs affect cloud accounting, which is manifested in (perceived benefit, ease of use, and trust in cloud accounting). All the calculated F-values (36.648, 40.366, 34.682) are more than the tabular F-value. The results also indicate that organizational beliefs affect cloud accounting in general, as the calculated F-value (42.618). The and the (R²) is 0.522 suggesting that 52.2% of the benefits realized from cloud accounting are due to organizational beliefs. The value of the B coefficient is 0.689, which confirms that organizational beliefs dimension has an effect on cloud accounting within Iraqi banks, with a percentage of 68.9% of one standard deviation unit.

Table 4 indicates that organizational expectations affect cloud accounting dimensions (perceived benefit, ease of use, trust in cloud accounting). This is because all the calculated F-values (34.642, 36.628, and 35.824, respectively) surpass than the tabular F-value. The results also confirm that organizational expectations generally influence cloud accounting, with a calculated F-value of 38.373, which exceeded its tabular value. The R-squared (R²) value was 0.488, which figures out that 48.8% variance in the impact on cloud accounting is due to organizational expectations, with the remaining percentage attributed to other variables. The B coefficient value was 0.646, revealing that the dimension of organizational expectations affects cloud accounting within Iraqi banks by 64.6% per unit standard deviation. These results confirm the validity of the third sub-hypothesis.

Furthermore, the results in the Table 4 reveal that organizational norms affect cloud accounting dimensions (perceived benefit, ease of use, trust in cloud accounting as all the calculated F-values (42.246, 36.428, and 40.398, respectively) exceeded the tabular F-value. Likewise, the finding accertains that organizational norms generally influence the use of cloud computing by Iraqi banks, with a calculated F-value of 48.430. The R-squared (R²) score mounted 0.564, which demonstrates that 56.4% of the variance in cloud computing usage is due to organizational norms while other factors explain the remaining percentage. The B value was 0.726 shows that the dimension of organizational norms affects cloud computing usage by 72.6% per unit standard deviation.

Table 4
The impact of organizational culture on cloud accounting

Dimensions of organizational culture	Dimensions of cloud accounting									Overall indicator of strategic orientation		
	Trust in the cloud accounting			Ease of use			Perceived usefulness					
	B	R2	F	B	R2	F	B	R2	F	B	R2	F
Organizational values	0.502	0.44	28.490	0.488	0.420	25.481	0.508	0.530	33.226	0.588	0.462	32.618
Organizational beliefs	0.522	0.546	36.648	0.520	0.536	34.682	0.660	0.530	40.366	0.689	0.522	42.618
Organizational expectations	0.518	0.528	34.642	0.514	0.526	32.826	0.520	0.542	36.628	0.646	0.488	38.373
Organizational norms	0.536	0.512	38.614	0.518	0.512	36.428	0.688	0.544	42.246	0.726	0.564	48.430

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. The results demonstrate an increasing of the level of organizational values in Iraqi banks, with employees accepting pressures and risks and taking responsibility for performing tasks and duties for the benefit and development of the banks.
2. Iraqi banks focus on using cloud computing to achieve perceived benefits, developing work policies and procedures, and improving the efficiency of existing operations by relying on cloud technology.
3. The results show that organizational culture has a significant correlation and impact with/ on cloud computing in Iraqi banks; therefore, organizational culture plays an important and effective role in the use of cloud computing.
4. The results also reveal an impact between the dimensions of organizational culture and cloud computing. This impact, resulting from ease of use and trust in cloud accounting, highlights the crucial role of organizational culture, particularly its norms and beliefs, in promoting the importance and trust in cloud accounting through sound work methods and procedures to maintain their status and keep up with surrounding developments.



RECOMMENDATIONS

1. Deepening the attention of senior management in banks to the necessity of providing job security for employees as long as they adhere to the bank's work laws and maintain the bank's reputation and financial standing.
2. Directing the attention of senior management in the ministry to the need to seek solutions and alternatives to enable them to respond to emergencies they face, due to its importance in using cloud accounting.
3. Increasing awareness of using cloud accounting to achieve perceived benefits and instill trust in cloud accounting. This can be achieved by exploring other effective means to improve performance quality, as it has not received the necessary attention.
4. Banks should conduct a comprehensive survey of their employees' needs related to work development, in order to improve the level of their outputs to align with the labor market after conducting surveys and analyses of the surrounding environment.

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