

## An Empirical Study on The Impact of System Trust Framework Implementation on Organizational Commitment in the Jordanian Government Sector

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**Abstract.** Financial analysts believe that unethical and unprofessional behavior on the part of corporations, and ignorance of the critical role that reliable AIS plays, is what leads to global financial scandals. The government of Jordan can maintain the highest level of reliability to raise the performance of the public sector. Organizations must commit to supporting AIS for success, Even the best information systems will fail without the assistance of relevant parties. Therefore, this study aimed to investigate the System Trust framework's impact on organizational commitment in the Jordanian government sector through a Survey of 260 internal auditors and accountants in 14 public institutions. A quantitative approach was used for data collection and achieving the study goals. Primary data was analyzed using PLS-SEM. The outcomes showed that AIS reliability factors positively influence OC and the integrity factor had the most significant influence on OC (T.value= 6.158). Also, System Trust has played a vital role in affecting business goals, sustainability, and confidence in the Jordanian public sector. The theoretical implications of this research examine how the five principles of the System Trust framework affect OC. The resource-based theory is a prevalent idea to explain the link between internal organizational resources and work performance. Secondly; This paper expands on System Trust framework implementation in developing countries such as Jordan. As a practical implication, this study reveals how the government of Jordan may stay current with the latest information technology and the highest level of reliability to improve the performance of their companies. Therefore, the public sector needs to concentrate on system trust criteria and determine which of these criteria is best for this sector to develop in the future. As a result, the best services will be offered to Jordanians.

**Keywords:** AIS Reliability, System Trust, Organizational Commitment (OC), Jordanian Governmental Sector, PLS-SEM.

## **1. Introduction**

Manipulations, frauds, violations, bribery, and other forms of abuse have a long history in the business world. These crimes are widespread, expensive, complex, and harmful to all parties involved. Many experts believe that unethical and unprofessional actions by corporations along with their lack of knowledge about the critical function of AIS may have contributed to the global financial crisis. There are a few selected examples, such as AT&T (2022), Hyundai Capital America (2022), Steinhoff (2017), Fin Techs (2016), Wire Card (2020), and others, who were market leaders with a strong reputation in the marketplace and reliable annual financial reporting. All of them, however, were victims of either unethical and unprofessional behavior or audit failures (Jarrah et al., 2022; Cole et al., 2021).

As a developing Middle Eastern country, Jordan is marred by weak economic growth and limited sources of income, relying heavily on foreign financial assistance. Recent reports from the World Bank indicate that the global financial crisis over the past 20 years has had a significant negative impact on Jordan's economy, as well as many other developing societies. High rates of poverty, slow economic growth, poor quality of life, structural unemployment, inadequate public services, high levels of public debt, and a substantial budget deficit are indicative of this (Alghizzawi and Masruki, 2020). In developing countries, the global financial crisis affects both the governmental and private sectors. Misuse of public funds can harm a nation's economy or an organization's reputation if not prevented and detected.

The problem with this study is that many financial analysts think that financial scandals around the world are brought on by corporate ignorance of the critical role of reliable AIS as well as unethical and unprofessional behavior, particularly in light of the involvement of well-known companies from the US and Europe. The financial scandals will keep on going to have far-reaching consequences where businesses are reminded to always dedicate themselves to the highest professional standards, ethics, and organizational commitment (OC). System Trust is a model for updating OC through a framework of technological variables (Rashedi & Dargahi, 2019).

Also, the reliable AIS revealed through past studies (Ghaffar et al., 2019; A. Al-Okaily et al., 2020) as a tactical tool for fighting corruption, enhancing business performance, assisting the organization in achieving its overall goals and strategy, supporting the decision-making process. Tambunan et al. (2019) stated that employees who have OC will wait for the regulations and rules in the company which can lower the level of fraud and errors. OC helps employees do their jobs inside the firm by providing psychological support, enabling them to meet goals and reduce errors and violations. Consequently, the financial accounts will be of the finest quality.

In contrast; to test and evaluate the levels of AIS reliability, a sort of assurance service known as System Trust has been established. The main objective of adopting the system trust framework as an assurance service is to assess the system's reliability using a set of relevant standards, that will give other parties more confidence, examine AIS performance, boost the AIS's degree of quality, reduce risk, aid in decision-making, and detect fraud. Availability, security, confidentiality, integrity, and privacy are the five principles of a reliable framework in system trust, according to AICPA and CICA (Shawabkah et al., 2022).

This research aims to close the gap between despite the importance of System Trust, the majority of the research has concentrated on how AIS functions in general. The effectiveness, responsibilities, and implementation of the system's trust have all been ignored. There is also a knowledge gap regarding how reliable AIS is at detecting business commitment to achieve business confidence, goals, and sustainability.

This study is significant because it chose to use the System Trust framework and its effects on OC in the Jordanian public sector as a tactical instrument for preventing fraud and error, achieving goals, and assisting the decision-making process. This has been recommended and confirmed by (Shawabkah

et al., 2022; Al-Matari et al., 2022) who said there was a paucity of studies that dealt with the reliable AIS connected to business performance. Also, there has been a push for greater research to look at topics related to System Trust services in many situations and sectors (Shawabkah et al., 2022; Al-Okaily and Al-Okaily, 2022; Al-Okaily et al., 2020; Al-Dmour, 2018b; Al-Dmour et al., 2019). In addition to those emerging countries, those in the Middle East region in particular faced the absence of AIS investigations that were based in both Europe and the United States. Political, economic, social, and legal restrictions, along with a lack of awareness of the crucial role that reliable AIS can play in the social and economic development of third-world countries, have prevented developing nations like Jordan from issuing or extensively publishing AIS research. Al-Okaily et al., (2022); Shawabkah et al., (2022) note that this field of study is very young. Therefore, it has become imperative to consider how different forms of AIS can enhance human quality and performance. As such, this article is made to fill in the gaps mentioned above.

The purpose of this study was to ascertain whether the five principles that System Trust's framework established affect the OC. that will provide ethical behavior for employees. Additionally, it seeks to determine which of these criteria is best suitable for the public sector in Jordan, a developing nation to finally improve this sector.

It is hoped that academic researchers, professionals, and decision-makers will find the important implications of this research to be very helpful in figuring out the best ways to run and expand their firms. These findings, ideas, and suggestions from the research will be extremely helpful to them. In addition, it would help address important societal issues in Jordan's largest sector of the workforce, which is why the Jordanian government sector was chosen as the main focus of the study. As a result, the best services will be provided to Jordanians. In practice, the researchers hope that the findings will aid public departments by guiding the dangers of unethical behavior and the importance of System Trust in limiting it.

The rest of this study is organized as follows. The next section outlines the literature review and hypothesis development followed by the study model, methodology, results, discussion, and finally conclusion.

## **2. Literature Review and Hypothesis Development**

### **2.1. AIS Reliability and System Trust**

A reliable system performs within a specific time frame and environment without any physical mistakes, flaws, or malfunctions in terms of availability, privacy, integrity, confidentiality, and security. The CICA teams and AICPA utilize this definition. (Al-Dmour et al., 2019). To support and maintain the AIS's reliability, the American Institute of Certified Public Accountants (AICPA) and the Canadian Institute of Chartered Accountants (CICA) have created a new assurance service called System Trust. It is an independent guarantee or insurance service provided by a licensed AICPA, and CICA that evaluates the reliability of AIS (Asmuni, 2020). The objective is to reduce risks and boost confidence among people who utilize and rely on the information system, including the business itself, partners, suppliers, or clients. and push them to use this company's services. This will help the company make wise business decisions, aiding the organization to achieve its goals and exploring the business performance to maintain its market share and competitiveness (Khalaf et al., 2023).

Numerous studies have talked about the important role of reliable AIS. Al-Dmour (2018a) assured that the trusted AIS based on the implementation of the System Trust framework has a positive relationship with business performance and internal control process where the trusted AIS is designed to generate high-quality financial information, that is aligned with organizational goals. Khalaf et al. (2023) explored the impact of the system trust framework on internal control units for reliable AIS Processes in Jordanian Public Sectors. New information technology makes AIS more reliable. (Al-okaily et al., 2017; Syaied, 2019) said; to enable the AIS to perform its fullest functions, and achieve

organizational objectives, AIS has to be reliable to improve organizational performance, reduce the audit risk, support the segregation of duties, control activities, and provide such information to the policy-makers. Mohsin et al. (2022) considered AIS users' access to sufficient, reliable, and timely information to improve the enterprise's decision-making process. Firms invest in information technology solutions to improve efficiency and overall performance. Ghaffar et al. (2019) claimed that AIS can assist businesses, particularly SMEs to manage short-term problems in areas and improve company performance. Asmuni (2020) found that upper management needs to create a much more flexible comprehensive trust AIS, that enables decision-makers with up-to-date, correct, and timely information; This has a significant effect on employees' productivity and OC on AIS.

## **2.2. Organizational Commitment Definition and Importance**

OC is the most significant factor that affects employee performance. According to Mathis and Jackson (2003), OC is the extent to which employees accept and believe in the organization's principles and goals, as well as their intention to stay with the company.

Jones (2018) claimed that; OC is more common among private-sector employees than among public-sector employees and stated that incentives are unsuccessful in achieving these goals (salary, fringe benefits, etc.) Wati et al. (2023) the importance of OC to performance can be explained by the fact that workers with a high level of OC will have a positive view and be more motivated to do their best for the business. Jones (2018) added; high levels of individual OC are linked to greater levels of job satisfaction, high motivation to complete tasks, positive attitudes toward corrections, excellent customer service, and staff longevity in any business. Sunyoto (2020) explained that if the employees have a high degree of OC, the firm will achieve the lowest level of violations, errors, and fraud but the IC system is still necessary. Meliana (2021) showed that Individuals with a strong OC believe in and are willing to accept business goals and values. Employees' commitment may reflect a successful and long-term growth company. Terek et al. (2018) stated; when used ethically, technological systems can only raise human quality and productivity and improve performance, resulting in more dedication and satisfaction.

## **2.3. The Impact of AIS on OC.**

The expansion of information technology in accounting practices has given rise to fresh ethical dilemmas, therefore AIS can have a significant impact on employees' ethical behavior. E.G Anto et al. (2022) said; It is evident that employees who worked under the old traditional systems reported dissatisfaction with their positions, and this dissatisfaction spread to the given company, as evidenced by the decrease in loyalty and increase in staff turnover. Therefore, companies must adopt the new technological system to provide employees with the commitment they need as well as decrease staff effort, and job completion time, improve communication, and high-quality services besides accuracy, therefore users' commitment is influenced by technological advancement.

Meliana (2021) clarified that information technology (IT) has no impact on the reliability of financial reporting. Also, Internal control systems are not a requirement for an organization's financial accounts to be accurate, meanwhile, OC affects the reliability of financial reports. The utilization of IT must be accompanied by enough human resources. Since efficient technology is meaningless without the assistance of skilled humans, Wati et al. (2023) stated OC and employee performance are related. High-performance results from high commitment and low commitment lead to low performance. Simply we can tell if an employee is performing well, they are so committed to the company.

Dwirandra and Astika's (2020) discovered that individuals who used traditional accounting systems have expressed negative views about their careers, and these attitudes extended to the business organization as a whole because it has become less committed to the business staff and more likely to quit. Terek et al. (2018) pointed out that an information technology system can only lead to raising staff productivity and enhance their performance to be more committed and satisfied when integrated

with other resources and utilized ethically.

Finally, according to resource-based theory (RBT), the Performance of employees is closely related to technological preferences. Business resources may be internal or external tangible and intangible. Internal resources are assets under the control of the company, including financial, labor, technology, knowledge, and physical resources. While customers, competitors, and suppliers are examples of external resources that can be managed but are not necessarily owned by the company. According to (Barney 1991), RBT stated information technology must engage with other internal and external resources to effectively drive human capital, particularly over the long term (Al-Matari et al., 2022). These views were supported by Ibrada et al. (2020) who verified that an organization's intangible assets are crucial to business growth. AIS is the most essential resource that is positively associated with OC, the success of AIS implementation is influenced by the application of OC when tested simultaneously. The above discussion and theory supported the claim that AIS and OC are directly related to this research.

### **3. Hypothesis Development**

#### **3.1. AIS Availability**

The term "availability" describes the system being available and functional at the times indicated by service-level agreements or assertions (Greenberg et al., 2012). It allowed the system's primary users to use it at the periods that were authorized. This allows the business organization to carry out its work requirements. Jaskólski (2022) emphasized that timely AIS availability promotes the accuracy of decision-making and performance evaluation of units. Felski et al. (2014) noted more information provided to employees will make them feel more empowered to operate productively and profitably.

Technology availability encourages members to exercise more self-assurance and strengthen their commitment to the company. Egbe (2020) added system availability improves system reliability. Authorized users would be unable to do their tasks effectively if the system failed. Hazaa and Jogdand (2020) said access to the appropriate information is one of the most crucial factors in encouraging people to commit to their jobs. Al-Dmour et al. (2019) highlighted the need for continuous AIS availability to protect companies, reduce risks and hazards, and produce useful, timely, and high-quality information for decision-making. Further, in light of the resource-based view (RBV). Based on the above the following hypothesis has been formulated:

H1: AIS Availability and OC are significantly correlated.

#### **3.2. AIS Processing Integrity**

Refers to the AIS processing being correct, comprehensive, authorized, and timely (Greenberg et al., 2012). If a system completes its intended task without mistakes or unintentional manipulations, processing integrity occurs. Almaliki (2022) said a higher level of business integrity, management weaknesses are less likely to occur. Integrity entails creating a consistent code that all workers must follow. Integrity can aid decision-making while reducing employees' emotional responses and actions. AL-Araji et al. (2023) focused that Integrity and moral values create mutual trust among employees and managers. Integrity offers corrective solutions. Yunis et al. (2021) added integrity as the main principle demanded by audit standards to protect sensitive client information during audit testing this will motivate employees to act stronger. According to Tetteh et al. (2020), integrity, ethical behavior, and their impact on employee commitment continue to be the most important factors in an effective control environment. This has led to the formulation of the following theory:

H4: AIS processing integrity and OC are significantly correlated.



### **3.3. AIS Security**

To stop unauthorized physical or/and logical entrance to the AIS. (Greenberg et al., 2012). The system security high level contributes to lessening the dangers and risks that come from the unethical use of data. According to Kilani (2020), security is a crucial tool for understanding technological dangers and exposing electronic attacks that could harm businesses' interests. Information security enhances business unit honesty and personal attitudes. Cole et al. (2021) described the parameters that affect the level of AIS security.

Including the size of the accounting department, the degree of computer utilization, and the kind of software employed. Those factors impact users' performance. Hazaa and Jogdand (2020) discussed that security protocols are created to stop and spot mistakes and irregularities that arise from unapproved access to the system. Security is more of a management than a technical concern. Al-Hosban (2021) advised maintaining the OC with the highest accounting standards after the global financial scandals, this will ensure AIS security. Given, these arguments, this study hypothesizes that: H2: AIS security and OC are significantly correlated.

### **3.4. AIS Confidentiality**

Refers to the system's capacity to protect information marked as confidential. The unit will establish a set of rules to protect the confidentiality of sensitive and unique information (Greenberg et al., 2012). According to Alshawabkeh et al. (2022) confidentiality, privacy, and security are a result of the new cloud computing technologies. To improve audit quality, and predict business performance. Franca and Doherty (2020) stressed to secure employment protections, top management should label information as “confidential” as possible to reduce the risk of disclosure, and to motivate employees to act stronger. Kanaan et al. (2023) stated that the e-government handles highly sensitive information, such as personal information and national confidential information, and releases it to the public. As a result, security, privacy, and confidentiality become crucial factors in the growth of e-government to build public trust. Al-Hosban (2021) said Information confidentiality and security investment affect firms' performance. The following hypothesis has been formulated based on the above:

H3: AIS confidentiality and OC are strongly correlated.

### **3.5. AIS Privacy**

The obligations and liabilities of individuals and organizations concerning the gathering, use, storage, disclosure, and deletion of personal data (Greenberg et al., 2012). Personal data includes any data that can be used to directly or indirectly identify an individual. Kanaan et al. (2023) stated when a user utilizes online e-government services, their personal information must be protected. Personal information is stored in databases, which has a significant impact on privacy. Alshawabkeh et al. (2022) noted privacy could help decision-makers in making intelligent decisions and optimizing business operations. Yunis et al. (2021) underlined that Auditors are using privacy and security as a tool to promote the quality and performance of their audits. Privacy and security are very crucial to protect clients' data. Khoa & Huynh (2022) pointed out privacy must be included in the management program and plans. This has led to the following theory:

H5: AIS privacy and OC are significantly correlated.

## **4. Research Model**

This study suggests the conceptual framework in Figure 1 based on (Al-Dmour et al., 2018; Shawabkah et al., 2022; Meliana, 2021) studies. The direct arrows from AIS to the OC indicate direct hypothesized relationships. The study found that the System Trust framework is the most effective method for estimating the amount of AIS reliability elements in entities and is a success factor influencing OC upgrades. That supports business objectives and reduces risk. As a result, a conceptual model has been created to boost the commitment of the public sector.

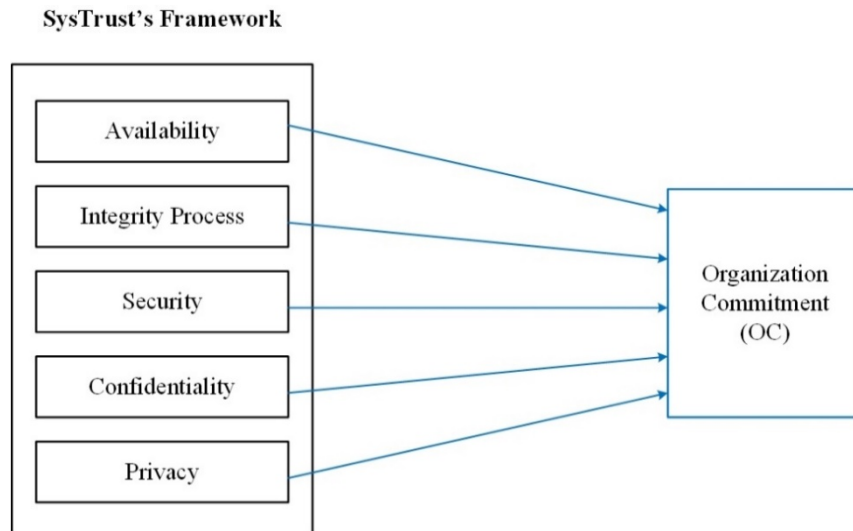


Fig.1:Proposed Conceptual Framework.

## 5. Research Methodology

### 5.1. Methodological approach

The primary goal of this study focuses on exploring the impact of a System Trust framework on an OC. To gather the necessary primary data for the current study's primary goal, a quantitative approach was used and the questionnaire was employed with a Likert-type scale from 1 to 5 points. A systematic procedure that incorporates the gathering and analysis of numerical data is known as a quantitative approach. This is done through surveys, to identify correlations and trends between several variables. Results from quantitative research can frequently be quantified, making them testable and verifiable through empirical analysis. Along with business and economics, the social sciences frequently employ this methodology (Alshemmar, 2023).

### 5.2. Population and sample

A practical sample of (260) people was chosen to represent the study population, which consisted of all internal auditors and accountants in 14 Jordanian government agencies. It can be said that Jordan's government sector is quite significant and employs more than 39–40% of the country's labor force (The World Bank, 2022). Making it the study's main focus. Accountants and internal auditors were selected as study respondents because they are expected to have access to relevant data, be able to evaluate it, and have knowledge and experience creating AIS reports. A stratified random sampling technique is used in this investigation. Because it is not always feasible to cover the entire study population due to a lack of funding or time. The data were gathered within 2 months. Before gathering the necessary data, the targeted respondents received a brief explanation of the study's goal and assurances regarding the confidentiality of their answers. After the application process, the researcher was able to obtain (250) correctly completed questionnaires, and 10 of them were found to be invalid. Which indicates a statistically acceptable response rate (96.%).

### 5.3. Tool of study

The primary research tool was a questionnaire, items were combined based on previous studies, which validated and ensured sufficient reliability for them. Also, seven academic professionals reviewed the questionnaire for validity and clarity. Some changes have been made in response to their suggestions and to ensure it is suitable for the public sector. The questionnaire was divided into two main sections. The first section covered the demographics of the study sample (gender, age, education, current position,

and experience) in Table 2. and the second section contained statements about the study's sub-variables, as shown in the following table.

Table 1: Distribution of statements on variable

| Factor                  | Items # |
|-------------------------|---------|
| Availability            | 5       |
| Integrity               | 7       |
| Security                | 5       |
| Confidentiality         | 6       |
| Privacy                 | 5       |
| Organization commitment | 6       |

Table 2: Demographic Information

| Demographic                   | Number | Percentage (%) |
|-------------------------------|--------|----------------|
| <b>Gender</b>                 |        |                |
| Male                          | 184    | 73.6           |
| Female                        | 66     | 26.4           |
| <b>Age</b>                    |        |                |
| Less than 30                  | 23     | 9.2            |
| 30-39                         | 76     | 30.4           |
| 40-49                         | 99     | 39.6           |
| 50 and above                  | 52     | 20.8           |
| <b>Academic Qualification</b> |        |                |
| Diploma                       | 76     | 30.4           |
| Bachelor Degree               | 121    | 48.4           |
| Master Degree                 | 50     | 20             |
| Ph.D. Degree                  | 3      | 1.2            |
| <b>Work Experience</b>        |        |                |
| Less than 5 years             | 26     | 10.4           |
| 5-10                          | 96     | 38.4           |
| 11-15                         | 84     | 33.6           |
| More than 15 years            | 44     | 17.6           |
| <b>Current Position</b>       |        |                |
| Manager                       | 18     | 7.2            |
| Senior IC ler                 | 88     | 35.2           |
| Accountant                    | 137    | 54.8           |
| Others                        | 7      | 2.8            |

#### 5.4. Statistical processing

To examine and evaluate the obtained raw data, PLS-SEM analysis was performed. The rationale for this; is that the PLS-SEM technique is more flexible and produces clearer results. Also, PLS-SEM may evaluate together both the theoretical structural model and measurement model. Finally, this technology is frequently utilized by IT researchers. The reliability and consistency of the study tool were examined using Cronbach's Alpha test, and Alpha = 0.89, which was higher than 0.70, indicated that the tool was reliable and consistent.

## 6. Data Analysis and Results

Before doing thorough data analysis, this study evaluated the problem through common method biases. Next, to examine research objectives, the PLS-SEM technique is used as a multivariate analysis. To be more precise, PLS-SEM two-stage analytical processes are carried out using Smart-PLS. In this regard, the measurement model is estimated to evaluate the validity and reliability of the constructs, and the structural model is examined to evaluate the proposed hypotheses between the model variables.



### 6.1. Common Method Bias

Additionally, a full collinearity test recommended by Kock (2015) was also carried out to evaluate CMV. The measurement technique used in SEM-related research is usually the cause of the typical method bias problem, as the instrument may impact the responses, which leads to indicators having some common variation. Hence, to determine the full collinearity coefficients, a random variable was created using SPSS and then used as a dependent variable in the regression model with all latent variables of this study as repressors. According to the findings presented in Table 3, all values for full collinearity variance inflation factors (VIFs) are below the benchmark level of 5 Kock (2015). Thus, the model is proven to be free of CMV problems.

Table 3: Full-Collinearity

| Model               | Unstandardized Coefficients |            | Standardized Coefficients | T     | Sig. | Collinearity Statistics |       |
|---------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|                     | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| (Constant)          | .450                        | .169       |                           | 2.667 | .008 |                         |       |
| AIS availability    | .004                        | .024       | .010                      | .149  | .882 | .901                    | 1.110 |
| AIS integrity       | .013                        | .025       | .039                      | .524  | .600 | .731                    | 1.367 |
| AIS security        | -.022                       | .026       | -.057                     | -.828 | .409 | .876                    | 1.142 |
| AIS confidentiality | .001                        | .025       | .003                      | .045  | .964 | .850                    | 1.176 |
| AIS privacy         | .028                        | .024       | .086                      | 1.202 | .231 | .808                    | 1.237 |
| OC                  | -.003                       | .020       | -.015                     | -.157 | .875 | .461                    | 2.169 |

### 6.2. Descriptive Statistics on the Variables

This study incorporates descriptive statistics on observed indicators and demographic analysis to understand and interpret the final results of social science research. The maximum, minimum, mean, and standard deviation values for each indicator were determined using descriptive statistics. Along with the demographic information, all questionnaire responses were assessed using a five-point Likert scale. In particular, responses were gathered for six latent components in this study, covering five AIS dimensions (availability, confidentiality, integrity, privacy, and security). Additionally, one OC construct. For this study, the observed variables' means, standard deviations, and minimum and maximum values were calculated using SPSS software. In Table 4, which follows the general results, the descriptive analysis findings are displayed. The variables (availability, privacy, and security) have a mean that is higher than the average of 3.

Table 4: Descriptive Statistics

| Variables           | Minimum | Maximum | Mean        | Std. Dev |
|---------------------|---------|---------|-------------|----------|
| AIS availability    | 1       | 4.8     | <b>3.02</b> | 0.847    |
| AIS integrity       | 1.13    | 5       | <b>2.99</b> | 0.898    |
| AIS security        | 1.4     | 4.9     | <b>3.02</b> | 0.775    |
| AIS confidentiality | 1       | 5       | <b>2.98</b> | 0.826    |
| AIS privacy         | 1       | 5       | <b>3.06</b> | 0.897    |
| Org commitment      | 1       | 5       | <b>2.93</b> | 1.362    |

### 6.3. Measurement Model

To assess the accuracy and validity, this study first looked at the measurement model. In particular, this study tested internal consistency to prove the reliability of the constructs, whereas convergent and discriminant validities are examined to ensure validity. Reliability tests were run as the first step in this study's data analysis to determine whether the constructs were internally consistent. To establish the validity of the constructs, this study specifically looked at the loadings and internal consistency of the indicators. Table 5 (See appendix 1) provides findings from the measurement model, which show that all observed variables have adequate outer loading levels, ranging from 0.686 to 0.922, indicating that the reliability of the items is satisfactory (Byrne, 2016). One item from the AIS security construct was deleted because of lower loading at this stage. Internal consistency and reliability are the first things

that are assessed. Cronbach's alpha and the Composite Reliability Index were used to test internal consistency. According to Table 5 (See appendix 1), the Cronbach alpha values for the constructs vary from 0.859 to 0.979, which meets the cut-off point of 0.7 (Hair et al., 2014; Saleh, 2020).

The use of Cronbach's Alpha as a tool to assess reliability has been criticized. It is argued that Cronbach Alpha values underestimate actual reliability (Hair et al., 2017). As a result of this flaw, McNeish (2018) proposed the Composite Reliability Index as a substitute reliability test, which is considered a more accurate measure that can assess whether or not the specific indicators are adequate for representing the various structures. For appropriate internal consistency, the composite reliability should be greater than 0.7 (Hair et al., 2014). Table 5 in Appendix 1, demonstrates that the composite reliability for each group of data was greater than the minimum cut-off value of 0.7, with a range of 0.890 to 0.981. These findings prove and support that the required level of construct reliability has been achieved in the measurement model.

Convergent validity describes how closely individual items reflect the constructs concerning items measuring other latent factors (Urbach and Ahlemann, 2010). The Average Variance Extracted (AVE) is calculated to assess convergent validity using the PLS algorithm in Smart PLS software. The AVE value of greater than 0.5 is considered a threshold, accounting for at least 50% of the variance of the assigned indicators (Hair et al., 2017). Results reported in Table 5 display that the AVE values for each construct are greater than the minimum level of 0.5. The least AVE is calculated for AIS confidentiality (0.536), followed by AIS security (0.541), AIS availability (0.547), AIS privacy (0.584), and AIS integrity (0.598). Moreover, ORG commitment has higher AVE values of 0.827, explaining more than 80% of the variance. Hence, the reported findings indicate that the measurement model showed a sufficient level of convergent validity.

Next, this study evaluated the discriminant validity of the model. The extent to which items can differentiate between various constructs or measure several concepts is known as discriminant validity. It is tested by looking at the correlations between the measurements that may coincide (Hong et al., 2018). This study has used the HTMT technique to determine the extent of discriminant validity in the model. The "ratio of between-trait correlations to within-trait correlation" is known as HTMT (Hair et al., 2017; Saleh, Eleyan, & Maigoshi, 2022). If the HTMT value for this technique is higher than 0.85 (Henseler et al., 2015), it indicates that there are problems with discriminant validity. Table 6 from the PLS algorithm results shows that none of the individual constructs breach the HTMT threshold level, proving that the measurement model's construct validity has been achieved.

Based on the findings, the measurement model results show that the HTMT values support the conservative threshold level of 0.85 for discriminant validity. Overall, the measurement model investigation concludes that the model of this study satisfies the reliability and validity standards for all constructs. Consequently, the information can be further used to examine the hypothesized relationships.

Table 5: HTMT Results

|                     | AIS_availability | AIS_confidentiality | AIS_integrity | AIS_privacy | AIS_security | ORG_commitment |
|---------------------|------------------|---------------------|---------------|-------------|--------------|----------------|
| AIS_availability    | 1                |                     |               |             |              |                |
| AIS_confidentiality | 0.151            | 1                   |               |             |              |                |
| AIS_integrity       | 0.19             | 0.107               | 1             |             |              |                |
| AIS_privacy         | 0.161            | 0.161               | 0.128         | 1           |              |                |
| AIS_security        | 0.129            | 0.102               | 0.195         | 0.153       | 1            |                |
| OC                  | 0.227            | 0.229               | 0.417         | 0.235       | 0.249        | 1              |

#### 6.4. Structural Model

After proving the reliability and validity of the measurement model, the analysis was carried out further by evaluating the structural model to examine hypothesized relationships. The structural model is evaluated specifically by looking at collinearity problems, path coefficients, significance level, effect magnitude, and goodness of fit. The results for each path relationship in the model are produced using the bootstrapping approach to test the hypotheses, as given in Table 7. Creating a bootstrap sample and obtaining standard errors for hypothesis testing through repeated random sampling with replacement from the original sample is known as bootstrapping in PLS (Hair et al., 2014). Chin (1998) proposed executing bootstrapping with 1000 resamples when it came to the quantity of resamples. A total of 4 construct-specific relationships are considered for this investigation. T-statistics are produced for all paths using the Smart PLS bootstrapping method to assess the significance level. One-tailed test, 0.05 significance level, and 5,000 subsamples are used in the settings for the bootstrapping. For the one-tailed test, the critical values for a significance level of 1% (p-value 0.01), 5% (p-value 0.05), and 10% (p-value 0.1) are 2.33, 1.645, and 1.28, respectively (Ramayah et al., 2018).

The results in Table 7 indicate that the value of the path coefficients has a standardized value roughly between +1 and -1 (values from 0.133 to 0.318). Results indicate a stronger relationship when estimated paths are close to +1 and weaker when they are near zero (Hair et al., 2017). In particular, the findings show that AIS availability ( $\beta = 0.15$ ,  $t = 2.78$ ,  $p < 0.01$ ), AIS confidentiality ( $\beta = 0.271$ ,  $t = 5.65$ ,  $p < 0.01$ ), AIS integrity ( $\beta = 0.318$ ,  $t = 6.158$ ,  $p < 0.01$ ), AIS privacy ( $\beta = 0.133$ ,  $t = 2.39$ ,  $p < 0.01$ ) and AIS security ( $\beta = 0.158$ ,  $t = 2.99$ ,  $p < 0.01$ ) have a significant and positive relationship with OC at 1% level. These findings indicate the significant direct impact of AIS factors on OC. Additionally, the R-square value of 0.319 shows that the AIS factors cause a 31.9% variation in the OC.

Table 6: Structural Model Results

| Relationship          | BETA  | LL    | UL    | S. E  | T-Value | Sig   | R-Sq  | F-Sq  | VIF   |
|-----------------------|-------|-------|-------|-------|---------|-------|-------|-------|-------|
| Availability -> OC    | 0.15  | 0.063 | 0.242 | 0.054 | 2.789   | 0.003 |       | 0.031 | 1.062 |
| Confidentiality -> OC | 0.271 | 0.2   | 0.354 | 0.048 | 5.655   | 0.000 |       | 0.106 | 1.02  |
| Integrity -> OC       | 0.318 | 0.23  | 0.401 | 0.052 | 6.158   | 0.000 |       | 0.133 | 1.112 |
| Privacy -> OC         | 0.133 | 0.043 | 0.223 | 0.056 | 2.396   | 0.008 |       | 0.024 | 1.098 |
| Security -> OC        | 0.158 | 0.077 | 0.25  | 0.053 | 2.991   | 0.001 | 0.319 | 0.035 | 1.055 |

#### 7. Discussion

This study aims to determine how effectively the Jordanian government sector utilizes the System Trust's framework on the OC. The OC was a dependent variable in the study framework, while independent factors include availability, security, integrity, secrecy, and privacy. The findings confirmed that all AIS reliability factors have a positive and significant impact on OC. In detail,

statistics results show on average, integrity is the most practiced concept (table 7). As well as ensuring the privacy of the system because of its great contribution to improving performance. While privacy risks may make users less confident in e-government services, which reduces their desire to use these services (Kanaan et al., 2023).

The results of this study are in harmony with those of earlier research which concludes that AIS reliability factors (integrity, availability, security, secrecy, and privacy) have a significant impact on OC. e.g. AL-Araji et al. (2023) reported, mutual trust among people is created through integrity and moral values. Integrity is one of the factors that can affect how well an audit is done. Al-Zaqeba et al. (2022) explained that the blockchain is the largest example of information technology in the accounting industry, the adoption of which reduces costs in the long run by preventing human errors, reducing the possibility of manipulation error and fraud through immediate control over information, strengthening its integrity. Tetteh et al. (2020) mentioned integrity and ethical behavior and their impact on staff commitment remain the most crucial element for an efficient control environment. Shawabkeh et al. (2022) investigated AIS component validation and system quality for ensuring financial and non-financial performance among Jordanian enterprises. The study confirmed there is a statistically significant correlation between company performance, security integrity, confidentiality privacy, and availability. The study supports the subject of availability more. Al-Dmour (2018) conducted a study to investigate how the Sys Trust framework (availability, security, integrity processing, confidentiality, and privacy) as an internal control mechanism for guaranteeing the dependability of AIS affected business performance. The results of the study support availability as the most correlated with business performance. The study concludes that all of these five principles of Sys Trust and not isolated are relevant in predicting business performance. ALshawabkeh et al. (2022) revealed that privacy, confidentiality, and security issues are results of the new technologies of cloud computing, and each of these five System Trust criteria, in addition, System quality can be used to predict business performance and the accuracy of financial reporting as an independent variable. Zhen et al. (2019) added data security and privacy are essential for audit organizations to improve audit quality, foster team commitment, and provide users of financial statements with better value. Yunis et al. (2021) claimed that security, privacy, and confidentiality issues are becoming increasingly crucial instruments for auditors to improve the effectiveness and quality of their audits. Perkasa and Fardinal's (2021) Studies came to similar conclusions, confirming our findings that privacy and security of financial data are the most crucial tools for assessing and reporting the commercial firm's performance and profitability. Moreover, the results indicated that confidentiality, availability, and integrity have a positive influence on the control system. Dinari & Tjhin (2023) said security, privacy, and trust affect users' performance.

Also, Alathamneh (2020) investigated the effect of reliable AIS on raising the standards for the planning process at Jordanian commercial banks, the findings showed a positive correlation between all study variables integrity, privacy, confidentiality, security, and readiness, plus the requirements for strategic planning. Therefore, it is fair to say that the IT infrastructures in the Jordanian government sector are currently in acceptable condition.

On the other hand, disagreeing with the present results Syaied (2019) study attempts to determine how Jordanian industrial businesses' stock prices on the Amman stock exchange are affected by the reliability of the AIS (security, confidentiality, privacy, integrity, and availability) the statistical results showed the moral impact was visible in all dimensions, except (process integrity). Al-Okaily et al. (2020) researched how (AIS) success factors namely, the quality of the systems, the information, the services, and the training on the firms benefits. The results indicate that the organizational benefit was not significantly impacted by system quality factors. The above discussion supported the direct five hypotheses in this paper.

The secondary objective of this study was to evaluate how equally diverse types, sizes, and levels of expertise in the government sector embrace the System Trust to assess OC and none of the public

organizations evaluated in this research notably differed in their degree of compliance with the System Trust framework. This can be clarified by pointing out that all of the participants in the analysis are public sector accountants and auditors, therefore regardless of their size or level of experience, they must all adjust to the new technology system that decreases staff efforts, job completion time, improve communication and the quality services. This will improve business commitment. However, there were notable differences, for example, the degree to which the System's Trust criteria were accepted by the government sector varied. This may be partially explained by the fact that different Jordanian public firms, with their different sizes and levels of experience, have used the System Trust framework concepts to varying degrees of success (services vs. industrial).

## **8. Conclusions**

This study aims to find out how well System Trust's framework was utilized in the Jordanian government sector to support OC. As a result, a high-quality reliable AIS model coupled with efficient OC meets the objectives of the organization as a whole, fighting corruption errors and violations and finally supporting the decision-maker process. Reliable AIS features in this study are comprised of five dimensions. All of these dimensions are found as significant predictors of OC. The result is consistent with the results of numerous other studies that were previously mentioned. Two main findings could be made. Firstly, the results pointed to a reasonable degree of System Trust principles adoption. In more depth, the findings showed that integrity was the one that was used the most. This could indicate that integrity has a variety of impacts on the OC. Integrity entails a moral value that all workers must commit to. Integrity is a professional trait that calls the AIS users to be frank and honest, this means that everyone involved must act responsibly and strongly to reveal the existence of any fraud or error to produce good audit quality, which might improve the employee's performance in the public sector. As a result, it was justified that it would be more acceptable to apply the integrity standard when dealing with integrity reports and files that would later be seen by the public. This is more appropriate than applying other AIS principles between government companies (Sagita and Harindahyani, 2020).

Secondly, the service public sector was shown to have a significant advantage when comparing the extent to which other types of sectors had implemented the five system trust frameworks. This shows that the services public sector prioritizes or applies the System Trust criteria more broadly than other sectors. This might be because Jordanian service companies tend to be more motivated and technologically focused than their peers in other sectors. In other words, donors and international institutions have played a significant role in supporting the financial information systems of developing communities through projects that provide a combination of technical support, financial relief, and training. It doesn't matter that some government sectors are larger or have more experience than others when it comes to implementing the System Trust framework according to (Kanaan et al., 2023). The above discussion supported the direct five hypotheses in this paper. These results suggest that further research in a different context to verify it.

This study's practical implications show how the Jordanian government may keep up with the most recent information technology and the highest standard of reliability to achieve corporate objectives and enhance the performance of their businesses, Ghimire et al. (2023) justified that satisfied workers have a more positive outlook and a lower turnover rate, both of which are essential for any company to survive. Secondly, the majority of the prior research was carried out in Western cultures, this paper adds to the literature on the implementation of the System Trust framework in developing countries such as Jordan and greater depth in the public sector, which will help decision-makers and experts by guiding them in choosing the appropriate course of action to solve national problems in civil services, maintain their work in the long term, and achieve the desired goals. Finally, this study has evaluated the effect of the System Trust framework (availability, integrity, confidentiality, security, and privacy) on OC in contrast to previous multiple studies that focus on AIS as a general. The above practical implications



will close the study gap. Theoretical Contributions Recourse-based theory; One of the oldest and most significant ideas in the field of information systems which has been extensively applied to performance research according to (Al-Matari et al., 2022) Resources for a business may be internal or external. Internal resources are assets under the control of the company, including financial, labor, technology, knowledge, and physical resources. Companies can link their internal resources to gain a competitive advantage. AIS is recognized as one of the key internal factors that have a substantial impact on company performance, Particularly over the long term like OC.

Although this work has made a significant contribution to the theory and practice of AIS and OC, it contains many limitations and recommendations for future studies that need to be addressed in follow-up research. Firstly, this study was only conducted in Jordan a developing country, which means that any generalization of the research findings should be made with caution. The author recommends that future research can be oriented to other countries to confirm the findings and add to the body of literature on this subject. secondly, additional variables and combinations can be added here to examine. Moreover, this work followed the quantitative research methodology, future studies on this subject may use a qualitative strategy or a mixed method to learn more about how AIS aspects affect business commitment. Finally, the data was collected from workers in the Jordanian public sector; hence, it is recommended that forthcoming studies repeat the model in various contexts and conditions to gain a greater understanding.

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## Appendix

Table 7: Measurement Model

| Constructs          | Items | Indicator Reliability | Internal Consistency |                            | Convergent Validity |
|---------------------|-------|-----------------------|----------------------|----------------------------|---------------------|
|                     |       | Outer Loadings>0.5    | Cronbach Alpha > 0.7 | Composite Reliability >0.6 | AVE > 0.5           |
| AIS availability    | 1     | 0.699                 | 0.897                | 0.916                      | 0.547               |
|                     | 2     | 0.739                 |                      |                            |                     |
|                     | 3     | 0.727                 |                      |                            |                     |
|                     | 4     | 0.784                 |                      |                            |                     |
|                     | 5     | 0.730                 |                      |                            |                     |
|                     | 6     | 0.716                 |                      |                            |                     |
|                     | 7     | 0.726                 |                      |                            |                     |
|                     | 8     | 0.767                 |                      |                            |                     |
|                     | 9     | 0.765                 |                      |                            |                     |
| AIS confidentiality | 1     | 0.735                 | 0.856                | 0.890                      | 0.536               |
|                     | 2     | 0.739                 |                      |                            |                     |
|                     | 3     | 0.788                 |                      |                            |                     |
|                     | 4     | 0.692                 |                      |                            |                     |
|                     | 5     | 0.732                 |                      |                            |                     |
|                     | 6     | 0.748                 |                      |                            |                     |
|                     | 7     | 0.686                 |                      |                            |                     |
| AIS integrity       | 1     | 0.774                 | 0.904                | 0.922                      | 0.598               |
|                     | 2     | 0.760                 |                      |                            |                     |
|                     | 3     | 0.769                 |                      |                            |                     |
|                     | 4     | 0.754                 |                      |                            |                     |
|                     | 5     | 0.806                 |                      |                            |                     |
|                     | 6     | 0.794                 |                      |                            |                     |
|                     | 7     | 0.791                 |                      |                            |                     |
|                     | 8     | 0.737                 |                      |                            |                     |
| AIS security        | 1     | 0.718                 | 0.895                | 0.914                      | 0.541               |
|                     | 2     | 0.743                 |                      |                            |                     |
|                     | 3     | 0.709                 |                      |                            |                     |
|                     | 4     | 0.688                 |                      |                            |                     |
|                     | 5     | 0.807                 |                      |                            |                     |
|                     | 6     | 0.758                 |                      |                            |                     |
|                     | 7     | 0.767                 |                      |                            |                     |
|                     | 8     | 0.707                 |                      |                            |                     |
|                     | 9     | 0.716                 |                      |                            |                     |
| AIS privacy         | 1     | 0.772                 | 0.859                | 0.894                      | 0.584               |
|                     | 2     | 0.770                 |                      |                            |                     |
|                     | 3     | 0.742                 |                      |                            |                     |
|                     | 4     | 0.772                 |                      |                            |                     |
|                     | 5     | 0.750                 |                      |                            |                     |
|                     | 6     | 0.780                 |                      |                            |                     |
| OC                  | 1     | 0.922                 | 0.979                | 0.981                      | 0.827               |
|                     | 2     | 0.918                 |                      |                            |                     |
|                     | 3     | 0.913                 |                      |                            |                     |
|                     | 4     | 0.907                 |                      |                            |                     |
|                     | 5     | 0.909                 |                      |                            |                     |
|                     | 6     | 0.903                 |                      |                            |                     |
|                     | 7     | 0.914                 |                      |                            |                     |
|                     | 8     | 0.899                 |                      |                            |                     |
|                     | 9     | 0.897                 |                      |                            |                     |
|                     | 10    | 0.909                 |                      |                            |                     |
|                     | 11    | 0.910                 |                      |                            |                     |