

The Role of Government Financial Management Information System in Raising the Effectiveness of the Government Budgeting

Mohammad Barakat Ebrahim Al Murtada

Lecturer

Department of Accounting
Ajloun National University

Dr. Mohammad Nasser Mousa Hamdan

Assistant professor

Accounting department
University of Al al-Bayt University

Abstract

The study aimed to measure the Role of the (GFMS) to raise the effectiveness of the budgets government preparation. The study population from the financial sections of the system applied in the ministries and government departments in Jordan. The researchers prepare and develop a questionnaire to collect data from the study population were distributed (160) questionnaire was retrieval (148) to identify valid for statistical analysis, used statistical analysis packages (SPSS) to analyze the study data. The study found no significant role for (GFMS) to raise the effectiveness of the government budget at all stages (Preparation, Approval, Implementation, Monitoring Implementation) in the Jordanian government institutions.

Keywords: Government Financial Information, Budget Systems, and Government Departments.

Introduction

The financial information systems based on accumulate and analyze data and financial information in order to get good administrative and financial decisions in the field of business. The financial information systems main goal to meet the challenges which the organizations are located and using the minimum of financial resources, which contain small amounts of money and profitability. Where the protection of the results through a system that includes accounting reports and operational special capital budget, financial reports and forecasting cash flow. In addition to the analytical reports, the terms of the financial statements are evaluated through ratios and evaluated the trend analysis, easier to predict the financial planning process if they used beside the decision support process (Tran, 2013).

Governmental institutions are trying to improve their financial performance; it's making efforts to develop the work of government financial management mechanisms in Jordan to provide consolidated financial statements that contribute to support the operations of government financial decisions management base, and would contribute to strengthen financial and economic stability in Jordan and a reference to a government of national work programs. It is implemented by the Ministry of Finance on the draft application of government financial management information system (GFMS) (General Financial Management Information System)¹based on finding an accounting system, financial and administrative governmental computerized and integrated linking all financial and accounting operations of the ministries and government departments and financial centers with the Ministry of Finance. In view of what is represented to begin expansion to take off published application of this system on the rest of the government ministries are not covered stage entrepreneurial of the application.

¹ [http://www.moe.gov.jo/Files/\(12-7-2010\)\(8-18-26%20AM\).pdf](http://www.moe.gov.jo/Files/(12-7-2010)(8-18-26%20AM).pdf)

It is of great importance in enhancing the efficiency of government financial management, thereby acting to participate in the design and development phase in terms of planning, budget preparation, project management and the development of any perceptions of business future may be required to change the course of the budget process and meets the planning requirements of the budget, management, and implementation, thereby acting (GFMIS) to raise the level of accuracy in the budget estimates and raise the efficiency and effectiveness of the preparation of government budgets (GB) operations and to facilitate the implementation process (<http://www.frp2.org/Arabic>). Therefore, this study was to look at the role of (GFMIS) to raise the effectiveness of the government budget in stages (Preparation, Approval, Implementation, Monitoring Implementation) in the Jordanian government institutions.

The Problem of the Study

Most previous studies indicate that applied (GFMIS) in the government effective by 73% to achieve the quality of financial reports (Dahman, 2012), still in need of further development to enhance their capacity to provide all the requirements of decision makers of the necessary reports and Statistics. In addition, the weakness of the supervisory role of Financial Reporting, where it is unable to meet those legislative requirements and oversight for the tasks with regulatory mandate, it does not include the methods of financial analysis helps to make comparisons between the past, the criteria and indicators to help detect deviations (Sheriff & Dauda, 2014). Therefore, there is a difficulty in coordination between accounting information systems applied in the administrations working in the financial ministries and departments financial subsidiary government units in the other side of the exchange of information and financial reports. (Dahman, 2012) (Farhood, 2013).

As well as weakness and delayed the preparation of the general budget in the government units research sample was due to lack of specialists and owners of experience and competence in the area of budget preparation, in addition to the preparation of the budget is on the basis of arbitrary and personal judgments and not on scientific grounds. (Gabriel, 2014) (Karadag, 2015). (Abushamsieh et al., 2013) and (Zapata, 2014) confirm that (GFMIS) is one of the most important underlying factors that are applied to solve the financial crisis, debt and achieve profitability. In addition, increase the decision-making; improve the accounting, administrative performance and the reduction of debt and the process of achieving profitability in comparison with those that rely on domestic sources. There is no doubt that the government of preparing the budget is based on estimates may be subject to points of particular weakness when setup and use and be no difficulty in predicting in some cases, poor understanding of management of the budget, the lack of consolidated financial database to support the operations of government financial decisions management, the difficulty of audits and audit on the availability of budget preparation stages and non-consolidated financial database to support the operations of the government's financial management decisions, and the difficulty of audits and audit phases of preparing the budget provides. Here, the problem of the study indicates the role of (GFMIS Management System) to raise the effectiveness of the government budget in the preparation stages. Based on the above, we can identify the problem of the study through the next major question that forms the basis of the problem of this study:

Is there a role for (GFMIS) to raise the effectiveness of the government budget?

Branching off from the main question of the following sub-questions:

1) Is there a role for (GFMIS) to raise the effectiveness of the preparation of the budget? 2) Is there a role for (GFMIS) to raise the effectiveness of the adoption of the budget 3) is there a role for (GFMIS) to raise the effectiveness of the implementation of the budget 4) is there a role for (GFMIS) to raise the effectiveness of monitoring the implementation of the budget?

The Importance of the Study

It is the importance of government financial management information system strategy has become dependent on them ministries when making decisions, and the general budget responsible for the spending and revenue collection in the Ministry of Finance and the Department of Budget directly setting. To improve the planning process provides the control environment through the development and implementation of the state budget. There is no doubt that securing an integrated structure where the information is available accurately and allows the transmission of information between ministries and government departments faster raise the level of efficiency and effectiveness of the financial procedures performed during the various stages of preparation and implementation of the state budget law.

Objectives of the Study

This study aims to identify the following:

1. Measuring the (GFMIS) role in the government budget preparation stage.
2. Measuring the (GFMIS) role to adopt the Jordanian government budget stage.
3. Measuring the (GFMIS) role in the implementation phase of the Jordanian government budget.
4. Measuring the (GFMIS) role to monitor the implementation phase of the Jordanian government budget.

Study Hypotheses

To answer the questions of the study has been formulated the following hypotheses:

The Main Premise: There is no role for (GFMIS) to raise the effectiveness of the government budget. Branching including the following assumptions:

Sub-First Hypothesis: There is no role for (GFMIS) to raise the effectiveness of budget preparation stage.

Sub-Second Hypothesis: There is no role for (GFMIS) to raise the effectiveness of the adoption of the budget phase.

Sub-Third Hypothesis: There is no role for (GFMIS) to raise the effectiveness of the implementation phase of the budget.

Sub-Fourth Hypothesis: There is no role for (GFMIS) to raise the effectiveness of the control of the implementation phase of the budget.

Study Terms

(GFMIS) General Financial Management Information System: computerize all budget preparation procedures, budget execution, and financial reporting. Where the integrated system that will work across all spending points to ensure transparency, accountability in the allocation, use, and control of public resources and precious limited to Jordan. The system also, will be linking all government institutions to support the decision-making process based on good prior knowledge (<http://www.frp2.org/arabic/>). **The Government Budget:** the government's plan for the upcoming financial year to achieve the desired national objectives within the framework of a financial medium term. The organization of the general budget No.(58 of 2008 Act)

Theoretical Framework

First, the government budget, and its concept:

It is preparing planning budgets and oversight in light of government accounting, since the preparation of the state budget estimate required uses and then estimate and measure necessary to meet these uses and coverage resources starts if possible for the state where they can, including ownership of the sovereign powers that control the financial resources (Salah Al-Din, 2008). It is considered as censorship tool define the budget as approved annual plan legally, and include a range of services on a number of activities or projects that are supposed be completed within a specified period based on the range of estimates calculated numerically and financially for the various revenue programs And expenses related to it (Hayat, 2009). It is the group estimates of revenues and public expenditures for fiscal year come through the development of a financial plan pursued by government units in order to achieve the purposes for which the activity for which the public (Al-Meligi, 2002).

In light of modern thought, the budget was defined as the financial plan of the government for the coming fiscal year, including an estimate of the revenues of the state, public spending, and policies that reflect the state of economic, political, social and options (Sabih et al., 2008). In addition (Longatte, 2002) define it is a document decide the expenses and revenues through a civil financial year. (Isa, 2011) indicate that the public budget is not considered just an estimate of expenditure and revenue for the state during the next period, but his economic goals and social and political. The budget in (Al-Hajj, 2009) opinion it is a proposed financial system for the program of government action rational that you want to implement it in the next fiscal year, estimating revenues and expenditures, also known as "quantitative expression of cash inflows and outflows, which describes the operational plan of the organization in order to achieve the Organization's financial objectives" (Atkinson, et. al., 2004).

The Functions of the State Budget

The general budget for state includes a range of political, social, and economic dimensions, which requires them to achieve a range of functions as the general budget is as a planning tool for the state because it reflects the state's plan to provide services to citizens through the expenses and revenues.

In addition, it is as a tool for financial and legal control over units of government activities because it represents what the government activity should select expenses figures and revenues per unit. It is the tool coordination between the ministries and government departments, as they presented government programs completely and at the sector level to achieve economic and social development to reflect the wishes of the community in this development, and the way to deliver information to government units because they make each ministry or government unit known goals needed to be achieved during the budget period and what are the provisions allowed for discharge and resources due attainment, and is working to clarify the roles and responsibilities clear distinction between governmental activities and business activities, and publicly-offs, where dealing with the basic practices relating to openly budget preparation, implementation, monitoring, and working on providing themes for the year which confirms the importance of disseminating information comprehensive public finances this function and contain information available in budget documents or public financial reporting, and finally the element of subjectivity where we mean by public financial data quality and subject to independent examination and dealing with internal control and preventive guarantees to increase the emphasis (Al-Ramahi, 2009).

The Importance of the General Budget

(Manual on Fiscal Transparency 2007)² points the annual budget is almost the only main tool for fiscal policy, the budget and the available information in the documents is an essential factor to achieve transparency preparation process. The annual budget in which the government provides spending proposals of the government and the use of the general budget and proposals for the collection of revenue, its contribution to the achievement of its objectives, which represent the information that legislative power need, and the information must cover all financial activities and how to view them in the preparation of the budget and its implementation's. And show the social significance by influencing social variables to achieve justice and income distribution where operate upon cutting taxes for owners of low-income and increased expenditure on services that raise their standard of living in return impose taxes on upper-income layer and reduce costs on them (Drawsi, 2006). The implementation of the budget was in line with what was estimated and allocated to the various clauses, and detect any deviations and processed in a timely manner.

Basic Rules and Principles of the General Budget

This rule means the need to provide all public expenditures and revenues estimated in a single document, the document submitted to the Parliament as the competent authority of the adoption of the state budget, but that there is a strong set of considerations that necessitate an exception to this rule for certain core advantages (Al-Ramahi, 2009). It is determined by the type of each arbitrage by the nature of the purpose for which the separation of the budgets for the general budget (Badawi et al., 2009). This rule is characterized by several advantages of the process of making it easy to determine the true financial position of the state, and enable researchers to conduct analytical studies to the terms of the budget is easy.

1. **Budget Annual Base:** This rule requires that the work of the general budget for a year, until the parliamentary oversight of the workings of government checks. So that, the people's representatives access to the plan, which the government will be pursued in the following year before the implementation of that plan (Abdul Hamid; and Abdul Muttalib, 2005).

2. **General Rule (holistic) Budget:** means that the general budget include expenditure and income of all no matter how different types and numerous sources (Hammad, 2008), and must the budget include all public revenue sources by name and amount Whatever the source, and at the same time, we must show name and the amount of all aspects of spending, nor can anyone be levied-year-old money or spend without prior permission from the legislature. (Al-Hajj, 2009)

3. **Rule of Non-Allocation:** (the principle of common) means the failure to allocate any resource constrained in the budget for specific aspects of the spending, but are assembled public resources by public and use the other side for the fiscal year specified, operating this rule to achieve the universality of the base budget. (Meligi, 2002).

² International Monetary Fund, **Manual on Fiscal Transparency (2007)**, <https://www.imf.org/external/np/pp/2007/eng/051507m.pdf>.

4. **Base balance:** means the thought that the financial deal with the principle in the context of economic balance, in terms of equal revenue with public expenditure, it is an instrument of national economic balance as they ensure that the cash balance of good money management and oversight. (Imports and Dabbas, 2009).

Secondly: Government Financial Management Information System (GFIMS) in Jordan

The definition of financial information systems as information systems that are affected by the financial and track events and summarize the information that supports good management reports and politicized decisions in addition to the fiduciary responsibilities and the preparation of financial statements for reviewing (Aldlahmh, 2007). Therefore, it is financial information systems design based on the seriousness of relations between the hardware and the software and personal actions as well as private data controls. In general, financial information systems (FMIS) due to the completion of financial operations (Tran, 2013). The (FMIS) as being responsible for the implementation, updating and development of production of financial systems and support that are used in the financial management department, which it is about the offices responsible for financial control, procurement and distribution of financial reports to the synagogues and the provision of financial services and technical support to users (Mendes, 2015). The success of the organization depends on how much of the systems provided accurate and correct and clear information about their performance, which has become a key requirement in decision-making and planning are helping to achieve the desired goals (Al-Muasher and Al Khesba, 2006). The financial information systems to accumulate and analyze data and financial information in order to get a good administrative and financial decision in the field of business. (Vaassenm, 2009 & Schelleman).

The government sector is one of the important sectors in the country, they play a major role in the economic, and social development is working to develop the work of financial management mechanisms to provide consolidated financial statements that contribute to support the operations of government financial decisions management base. This created information, communications and applications of advanced and renewable technologies are constantly over the past few years reality new administrative totally different from what it was actually a few years ago. The highlights of the most important aspects of the new administrative reality the impact of these technologies in the emergence of a lot of the concepts of intellectual systems which relied upon the administrative practice and varying remarkable success in the previous era of knowledge, information and communications era, and as a result intellectual shift quality has been achieved, making the contemporary management practices are almost unbroken link to what it was thought administrative performance years ago (Al Shibli and Al Nsour, 2009). Financial Management Information System is at present responsible for providing financial and quantitative information to all departments in government ministries is an integral part of the administrative organization meant to provide data and information. All the systems designed to provide appropriate information to make good decisions and achieve goals part. (Jumaa et al., 2007).

After the end of the privatization program, the government withdrew from direct involvement in economic activities; but it is still the largest employer in the country; which led to increase the share of current expenditure of public spending and thus limit the ability of the Council of Ministers to commit new money for new initiatives critical to maintain economic growth and attract investment; which requires the public financial management to strengthen the development of policies based on the budget of the most important strategic goals for their reports (financial management reports. Most governments in the developing world followed in the preparation and implementation of accounting budget operations manual way or they use some of the old software and that do not keep pace with modern accounting developments; causing a range of negative effects on public expenditure management process; as these roads are no longer commensurate with modern requirements in the preparation of budgets (the narrator, 2009). The government's financial system used in the units and government institutions have the demands of providing information crisis and appropriate for the purposes of management control and operations for future planning and use of government financial system outputs for evaluation and economic analysis, and this system should provides for comparing the actual results and budget information, and information to assess the efficiency and effectiveness governmental organizations (Abushamsieh et al, 2013). The financial system Government, a set of interrelated activities designed to collect data and produce information for decision-making (Hurt, 2008).

(Jone and Rama, 2006) mention that the state of the financial system which is a branch of management information, which produces government accounting and financial information systems designed to help government institutions to create their own financial information in a timely manner.

As (Hall, 2011) a point out the government's financial information system is a subsystem meaningful transaction to financial and non-financial information, which specializes in government institutions in general processing. So as to achieve transparency and reliability information issued by the government in order to provide better public service (Benito et al., 2007). Achieving transparency in public accounts of the most important elements that contribute to the establishment of political democracy; the citizens have the right to know how to behave in public funds and how the income received by the government from taxes imposed on merchants and citizens or non-tax revenues received by the state distribution (2009 Nasution). Therefore, many countries are seeking to revitalize public administration by improving financial management and reporting more productive and effective to make, requiring the governments of these countries and put my financial structures able to organize and serve multiple financial functions: (Abushamsieh et al, 2013). (Al Baldawi, 2000).

The Objectives of the Government Financial Management Information System (GFMIS)

The aim of the existence of the accounting information system is to produce accurate reports in record time, and is suitable for helping decision-makers to issue their decisions efficiently (Jumaa et al., 2003, p 3) and the application (GFMIS) found to achieve some of its goals, such as providing the time and effort. To ensure accuracy, transparency and integrity, strengthen monitoring and censorship, government financial accountability, and timeliness of issuing periodic reports, the implementation of the state budget within the limits of appropriations available and the determinants of saving money, regulate banking operations, programming, and achieve financial sustainability through cash management more efficiently and effectively. There is an electronic link between all ministries and government departments Ministry of Finance, and work to facilitate the preservation and retrieval of information and financial accounting data, and provide information Statistical minute so as to help the decision-maker in the policies and future plans and take appropriate operational decisions fee (Website Jordanian Ministry of Finance). It also reflected the benefits of the application (GFMIS) the speed of access to the cash position of the government information. An increase in the ability to gain access to economic performance information. Works to increase the functions of central control in the Ministry of Finance to monitor the expenditure and income in the ministries and government department's capability, in addition to the speed and accessibility of information to decision makers, and those who are responsible for financial and operational performance. It also works to increase the capacity of internal control of the ministries and departments to prevent cases of potential fraud and effective. Finally, improved financial planning over the medium term. (Al-Khateeb, 2009).

The Study Methodology

This is a study of descriptive studies aimed at identifying the role of (GFMIS) to raise the effectiveness of the government's budget, where the researchers using the descriptive method to describe the general information of the respondents through the conversion of data quantity to a measurable quantity were conducted this study in the actual environment in which it is applied. Where (GFMIS) was conducted this without imposing any restrictions or controls may control the outcome, nor did it make any kind of variables the study and directions of research control. Therefore, this study considers a field study that the information obtained was directly respondents in the ministries and institutions that have been classified system, namely, the analytical study has been relying which is fully field-registered community study through appointed, using a questionnaire has been prepared and developed specifically to serve the purpose and direction of the study. In line with the assumptions that have been adopted by the researchers, and to carry out statistical analysis and reach the goals set in the context of this study, the adoption level significance ($\alpha \leq 0.05$), which offset the confidence level (0.95) for the interpretation of test results.

The Study Population and its Sample

The study population consisted of all employees in the financial sections of the ministries that apply (GFMIS) in Jordan. The researchers conducted several visits to these ministries and the distribution of the study tool on the workers, and based on this number of distributed questionnaires (160) questionnaire, recovered them (148), this number has reached the study sample (148), the researchers selected based on the random method of the study population, table (1) shows the distribution of respondents depending on personal variables.

Table 1: Distribution of Respondents Depending on Demographic Factors

Working	level	redundancy	Percentage
Qualification	Diploma or less	27	%18.2
	B.C.	109	%73.6
	Postgraduate	12	%8.1
	Total	148	%100
Current Position	Director of the Department	5	%3.4
	Deputy Director of the Department	11	%7.4
	Head of the Department	14	%9.5
	Accounting	118	%79.7
	Total	148	%100
The total number of years of experience	5 – 1	17	%11.5
	10 – 5	47	%31.8
	15 – 10	25	%16.9
	15 years & more	59	%39.9
	Total	148	%100
Scientific specialization	Accounting	79	%53.4
	Business Administration	23	%15.5
	Banking and Financial Sciences	46	%31.1
	Other	-	-
	Total	148	%100

The Table (1) shows the Following:

The highest percentage of the distribution of the sample depending on the qualification of the variable (73.6%) of scientific qualification (BA), while at the lowest percentage (8.1%) for scientific qualification (postgraduate), and this shows that the majority of public sector employees of bachelor's degree holders. The highest percentage of the distribution of the sample depending on the variable Current Position (79.7%) career indefinitely (employees). While at the lowest percentage (3.4%) career indefinitely (Department Director), this indicates the presence of a majority of employees in the financial departments working under the Job Title (Accountant). The highest percentage of the distribution of the sample according to a variable number of years of total experience (39.9%) for a period of experience (10+ years). While at the lowest percentage (11.5%) for a period of experience (1-5), and the reason for the majority of employees in the departments of owners experience (10+ years) as a result of motivation has experienced at least some other functions. The highest percentage of the distribution of the sample depending on the variable scientific specialization (53.4%) of specialization (Accounting). While at the lowest percentage (15.5%) of specialization (Business Administration). The reason for this is that the majority of financial circles need to be accountants.

Collection of Data Sources

For the purpose of achieving the objectives of the study were researchers rely on two sources of information are the secondary sources and primary sources, as follows:

- **Secondary Sources:** the sources of available data and information collected for other purposes and office sources and review of the literature of the previous studies. These data provided a framework and the scientific foundations to enrich the theoretical aspect of this study, and is this data in the literature and books related to the themes of financial information management system and budgets governmental organizations. Scientific articles and reports that are looking at the subject of the current study. The information available on the various websites and internet.
- **Primary Sources:** Namely, that the data relied upon by the two researchers prepare and develop a questionnaire to serve the subject of the current study, so that covered all aspects upon which the assumptions have been addressed in the theoretical framework, where the questionnaire was distributed to respondents by researchers personally.

The Scale

To analyze the data and test hypotheses have been relying on the Likert scale Quintet in answering the questions, according to the degree shown in Table (2) the following: in order to interpret the arithmetic mean of the estimates of the answers of respondents on each paragraph of the resolution and on each of its fields:

Table 2: Likert scale Quintet

Degree	1	2	3	4	5
Agree Level	Not agree at all	Not agree	Middle degree	Agree	Very agree

With regard to the limits adopted by this study, when commenting on the arithmetic mean of the variables contained in the study model to determine the degree of approval, which the researchers have identified three levels are (high, medium, low) based on the following equation: Length = (upper limit of the Bdel- Minimum Alternative) / number of levels $((5-1) / 3 = 4/3 = 1.33)$ and thus the levels are as follows (sekaran, 2002): Low approval from 1- less than 2.33. Medium consent of the 2.34-less than 3.67. A high degree of approval from 3.68-5. Table (3) shows the measure in determining the appropriate level of the central arithmetic and so takes advantage of it when you comment on the arithmetic mean.

Table 3: Determine the level of convenience for the center of the arithmetic scale

Mean	Evolution Degree
1. 2.33	Low
2.33- 3.67	Medium
3.68- 5	High

The study tool (questionnaire): After reviewing, the previous studies have been prepared to develop the questionnaire. Alternatively, reports published by the Ministry of Finance.

Part I: was devoted to get to know the general information of the members of the study sample included (educational qualification, current position, number of years of total experience, scientific specialization).

Part II: devoted to statements own independent variable dimensions and whose areas of knowledge management.

Method of Data Analysis

In order to achieve the purposes of the study and verification of hypotheses have the researchers using the methods of statistical data that has been collected through field study analysis, and it entered into the computer within the program (Statistical Package for Social Sciences (SPSS: Statistical Package for Social Sciences version 22). Where the use of researcher's statistical description methods responders properties using frequencies and percentages also used a set of inferential statistics to test the hypotheses of the study methods and specifically has researchers used the following statistical methods:

1. **Cronbach's Alpha equation**, and the path of Pearson correlation coefficient: To check the reliability of study tool and consistently applied.
2. **Cronbach's Alpha coefficient** to estimate the stability of the internal consistency of the instrument.
3. **The normal distribution of the test data study**, using the test (One-Sample Kolmogorov-Smirnov Test).
4. **Frequencies and percentages:** to learn about the distribution of respondents, depending on demographic factors.
5. Averages, standard deviations: to get to know the level of Answers study sample passages for study tool.
- 6- **One Sample T-test:** to test the hypotheses of the study.

The Study Tool Tests

To ensure validity and reliability the researchers measured what should be measured and reach a high level of internal honesty in the study, and to identify the ability of the questionnaire to measure these variables of the study and to test their suitability as a tool to collect data and information, they have the researchers to be subjected to several tests, including:

1. **Virtual Test of Honesty:** The display resolution of a number of professors of the Jordanian public and private universities between experienced and competent subject of the study, and after a brief them on her words pointed to some of the suggestions and valuable recommendations about its expression, where he held the amendment.

According to their views so that the tool has emerged in its final form, and thereafter has been tried on a small sample of a reconnaissance outside the original sample members, in order to ensure the clarity of the language and the smoother the process of answering the questionnaires the respondents, the debugger correlation coefficient (0.85%).

2. The Stability of the Tool: To test the reliability has been used search Cronbach's coefficient alpha for internal consistency, and the value of Cronbach amounted thousand (0.84%), which is the proportions are good for the purposes of dissemination of the results of the current study, as the percentage accepted for the dissemination of the results of such studies are (0.60%) (Sekran, 2002), and table (4) shows the stability of the variables the study transactions.

Table 4: reliability coefficients (Cronbach's alpha) for all the paragraphs of the areas of study and the tool as a whole

Range	(Cronbach's alpha) coefficient
The role of financial information system to increase the effectiveness of budget preparation	0.84
Role of financial information system to raise the effectiveness of the adoption of the budget	0.82
The role of financial information system to raise the effectiveness of the implementation of the budget	0.83
Role of Financial Information System to raise the effectiveness of monitoring the implementation of the budget	0.88
Tool as a whole	0.84

Seen from Table (4) that the stability of the values of (Cronbach's alpha) coefficients for the fields of study ranged from (0.82-0.88), also reached (Cronbach's alpha) coefficient of the instrument as a whole (0.84) which is high values for the purposes of the application.

Normal Distribution:

In order to identify the normal distribution of the data sample test was applied (Kolmogorov-Smirnov Z) to all areas of study, Table (5) shows that, and extracts the normal distribution curve for each variable of the study variables:

Table 5: The results of application of the test (Kolmogorov-Smirnov Z) to all areas of study

Range	Kolmogorov-Smirnov Z	Statistical Significance
The role of the financial information system to increase the effectiveness of budget preparation	0.42	0.77
The role of the financial information system to raise the effectiveness of the adoption of the budget	0.94	0.46
The role of the financial information system to raise the effectiveness of the implementation of the budget	0.46	0.71
The role of the financial information system to increase the effectiveness of monitoring the implementation of the budget	0.34	0.72
Tool as A whole	0.95	0.48

Seen from Table (5) that the value of the test (Kolmogorov-Smirnov Z) for the fields of study ranged from (0.34-0.94) It is acceptable values and confirm that the distribution was normal.

Results

This section includes a study that aims to identify the role of (GFMS) data analysis to raise the effectiveness of budget preparation, and will be done by testing hypotheses of the study, the following results show:

- **Results for the Main Premise:** There is no role for government financial information system management to raise the effectiveness of the preparation of government budgets.

To validate this hypothesis was extracted arithmetic means and standard deviations for Answers study sample for the field of "raising the effectiveness of the general budget, and Table 6 shows that.

Table 6: Arithmetic means and standard deviations for the answers respondents from the field dimensions raise the effectiveness of the dimensions (GB) in descending order

Rank	No.	Rage	SMA	Standard Deviation	A score
1	1	Role (GFMIS) to raise the effectiveness of budget preparation	3.47	0.60	Medium
2	4	Role (GFMIS) to raise the effectiveness of monitoring the implementation of the budget	3.43	0.78	Medium
3	2	Role (GFMIS) to raise the effectiveness of the adoption of the budget	3.34	0.62	Medium
4	3	Role (GFMIS) to raise the effectiveness of the implementation of the budget	3.24	0.68	Medium
Area as a whole			3.37	0.60	Medium

Seen from Table (6) that the arithmetic mean of the answers respondents for raising the effectiveness of the general budget of the dimensions ranged between (3.24-3.47), came in the first place the field "Role (GFMIS) to raise the effectiveness of budgeting" a mean (3.47) and the degree of medium assess, in second place came the field of "(GFMIS) to raise the effectiveness of monitoring the implementation of the budget" with a mean (3.43) and the degree of assessing medium, and in the third position area "Role (GFMIS) to raise the effectiveness of the adoption of the budget" with a mean (3.34) and the degree of medium assess, came in fourth and last place the field of "the role of the financial information system to raise the effectiveness of the implementation of the budget" with a mean (3.24) and the degree of assessing medium, and the arithmetic average of raising the effectiveness of the general budget (3.37) degree assess medium. As has been the application of the test (One Sample T-test) (*) on the instrument as a whole, Table 7 illustrates this.

Table 7: The results of a test application (One Sample T-test) on the field of "raising the effectiveness (GB)" as a whole

Hypothesis	arithmetic average	standard deviation	A score	T	statistically significant	result
No role (GFMIS) to raise the effectiveness of the preparation (GB)	3.37	0.60	Medium	7.44	0.00	rejects the premise as zero

Shown in Table (7) that the value of (T) of the instrument as a whole amounted to (7.44), a statistically significant value at the significance level ($\alpha \leq 0.05$) standard and the mark of the gradation Quintet (3); the arithmetic average (3.37) which is higher than the mark value standard, this indicates an important role GFMIS)) to raise the effectiveness of the preparation of the general budget, and therefore accept the hypothesis as proven. And attributed this result to the application GFMIS)) to facilitate the general budget preparation processes by saving time, effort, and cost through the stages of preparation, and the preparation of the budget projects a standard and uniform ways by all ministries and government departments concerned using the system, linking planning with the preparation of the budget to achieve the goals operations.

- **Results for the first sub-hypothesis:** There is no role for the government financial information management system to raise the effectiveness of budget preparation stage. To validate this hypothesis was extracted arithmetic means and standard deviations for Answers study sample for the field "role GFMIS)) to raise the effectiveness of budgeting."

• (One Sample T-test) Test is used to test hypotheses related to a mean of one population variability is unknown.

Table 8: Arithmetic means and standard deviations for the answers respondents for vertebrae field "role (GFMS) to raise the effectiveness of budgeting" in descending order

Rank	No.	Paragraph	arithmetic average	standard deviation	A score
1	1	shorten the time, effort, and cost through the stages of budget preparation using (GFMS)	4.23	0.69	high
2	2	(GFMS) keen to determine the general policies and plans	3.86	0.81	high
3	3	Budget preparation standardized and uniform ways by all government departments using (GFMS)	3.51	0.89	Medium
4	7	Identify key objectives and future plan is to be followed explicitly	3.48	0.75	Medium
5	8	(GFMS) keen compatibility and consistency with international best practices with regard to the budget	3.41	0.85	Medium
6	4	linking (GFMS) planning processes with the budget preparation process to achieve the goals set	3.40	0.97	Medium
7	5	(GFMS) provide financial statements for the preparation of accurate financial plans	3.22	0.97	Medium
8	9	(GFMS) works on the preparation of the budget tables electronically	3.09	0.88	Medium
9	6	(GFMS) works to determine the financial ceilings allowing optimal use of cash available	3.05	0.88	Medium
Area as a whole			3.47	0.60	Medium

Shown in Table (8) that the arithmetic mean of the answers respondents for vertebrae field "role (GFMS) to raise the effectiveness of budgeting" ranged between (3.05-4.23), ranked first in paragraph (1), "save time, effort, and cost through stages of preparing budgets "with a mean (4.23) and the degree of assessing high, while came in ranked last paragraph (6)" determine the financial ceilings allowing optimal use of cash available, "a mean (3.05) and moderately assessment, reached the arithmetic average of the field as a whole (3.47) assess the degree of medium. As has been the application of the test (One Sample T-test) on the field "Role (GFMS) to raise the effectiveness of budgeting," table (4-9) illustrates this.

Table 9: The results of a test application (One Sample T-test) on the field "Role (GFMS) to raise the effectiveness of budgeting" as a whole

Hypothesis	arithmetic average	standard deviation	A score	T	statistically significant	result
No Role (GFMS) to raise the effectiveness of budget preparation stage	3.37	0.60	Medium	9.58	0.00	rejects the premise as zero

Shown in Table No. (9) that the value of (T) to the area of the role of the system of government financial information management to raise the effectiveness of budget preparation stage was (9.58), a statistically significant value at the significance level ($\alpha < 0.05$) standard and the mark of the gradation Quintet (3); as the arithmetic average (3.47) which is higher than the standard value of the mark, this indicates the important role graciously (GFMS) to raise the effectiveness of budget preparation stage, and thus accept the hypothesis as proven. This result is attributable to the application of (GFMS) contributes to raising the effectiveness of budget preparation stage through the introduction of many of the processes on the system as a result of what has been provided accurate information about taking possession of operations and pure it was possible to predict the cash inflows and outflows flows which would determine the times of the can occurrence of the cash deficit or savings in cash, which contributes in guiding the tools available in a timely manner to provide funding or investment surpluses when they occur during the year, instead of loading the Treasury benefits for large periods as a result of the unavailability of required for cash flow information and agreed this result with.

- **Results for the second sub-hypothesis** there is a role for government financial information system management to raise the effectiveness of the budget approval stage. To validate this hypothesis was extracted arithmetic means and standard deviations for Answers study sample for the field "role (GFMS)) to raise the effectiveness of approving the budget" tables stage (10) shows that.

Table 10: Arithmetic means and standard deviations for the answers respondents for vertebrae field "role (GFMS) to raise the effectiveness of approving the budget" in descending order stage

Rank	No.	Paragraph	arithmetic average	standard deviation	A score
1	5	(GFMS) Helps to reduce the deviation of the actual and projected budget items ratios.	3.70	0.75	high
2	2	(GFMS) Keen to evaluate the sources of the money.	3.65	0.77	Medium
3	6	(GFMS) Achieve institutional goals efficiently and effectively.	3.64	0.70	Medium
4	4	(GFMS) in the reduction of financial transfers, operations contribute.	3.63	0.82	Medium
5	3	(GFMS) prediction the extent of the impact of economic indicators on the budget.	3.43	0.74	Medium
6	9	(GFMS) execution project operations headquarters for adoption only.	3.31	0.92	Medium
7	8	(GFMS) comply in conjunction with other management systems.	3.24	1.03	Medium
8	7	(GFMS) Contributes in raising the efficiency of administration expenses and allocated within the ministry or government department.	3.15	1.16	Medium
9	10	(GFMS) provides the implementation of the executive and legislative budget to the concerned authorities to take the decision.	2.97	1.07	Medium
10	1	(GFMS) provides historical statements of income and expenditure in an integrated manner.	2.64	1.16	Medium
Area as a whole			3.34	0.62	Medium

The table shows the number (10) that the arithmetic mean of the answers respondents for vertebrae field "role (GFMS) to raise the effectiveness of the budget approval stage," ranging from (2.64-3.70), ranked first paragraph No. (5) "to help reduce rates actual deviation and the expected terms of the budget "with a mean (3.70) and the degree of assessing high, while came in ranked last paragraph (1)" provides (GFMS) historical statements of income and expenditure in an integrated manner "with a mean (3.64) and moderately assessment, reached the arithmetic average of the field as a whole (3.34) degree assess medium. As has been the application of the test (One Sample T-test) on the field "role (GFMS) to raise the effectiveness of budgeting," table (11) shows that.

Table (11) the results of a test application (One Sample T-test) on the field "role (GFMS) to raise the effectiveness of the budget approval stage" as a whole

Hypothesis	arithmetic average	standard deviation	A score	T	statistically significant	result
No role (GFMS) to raise the effectiveness of the budget approval stage	3.34	0.62	Medium	6.64	0.00	rejects the premise as zero

Seen from Table 11 that the value of (T) to the area of the (GFMS) role to raise the effectiveness of the budget approval stage amounted to (6.64), a statistically significant value at the significance level ($\alpha \leq 0.05$) standard and the mark of the gradation Quintet (3); the average arithmetic (3:34) which is higher than the standard value of the mark, this indicates the presence of an active (GFMS) role to raise the effectiveness of the budget approval stage, and thus accept the hypothesis as proven.

This result is attributable to the members of the Committee on Budgets depth discussion of each balance of these budgets are in need of information and data to conduct numerous discussions and deliberations on the budget and that the application (GFMIS) in government institutions contribute to the provision of information, which is reflected on the adoption of the budget is also reflected in the level of preparation and implementation government fiscal policy, and researchers attribute this result to the adoption of the budget and approval is essential in order to abide by and comply with an available everyone making their assessments based on budget preparation are interested in applying (GFMIS) at this stage.

- **Results for the third sub-hypothesis:** There is no role for government financial information system management to raise the effectiveness of the implementation phase of the budget. To validate this hypothesis was extracted arithmetic means and standard deviations for Answers study sample for the field "role GFMIS)) to raise the effectiveness of the implementation phase of the budget" scales (12) shows that.

Table 12: Arithmetic means and standard deviations for the answers respondents for vertebrae field "role GFMIS) to raise the effectiveness of the implementation phase of the budget" in descending order

Rank	No.	Paragraph	arithmetic average	standard deviation	A score
1	7	(GFMIS) provides appropriate channels of communication to facilitate data and easily accessible flow.	3.41	0.84	Medium
2	6	(GFMIS) Keen on the ability to identify by predicting and guessing financial needs	3.37	0.88	Medium
3	4	Cash management is linked with the financial requirements on (GFMIS).	3.32	0.92	Medium
3	9	(GFMIS) helps to reduce the deviation in the budget ratios during implementation and processing.	3.32	0.85	Medium
5	5	(GFMIS) Lies from drawing up plans and precautions crisis to deal with disasters.	3.31	0.76	Medium
7	8	(GFMIS) helps administration in the implementation of the budget within the limits of the available appropriations.	3.22	0.83	Medium
7	10	(GFMIS) Keen on the data and update and handled confidentially accuracy.	3.22	0.84	Medium
9	3	(GFMIS) Provides and a clear mechanism for specific applications implementation of the budget.	3.20	0.79	Medium
10	2	(GFMIS) contributes directly contribute in giving a comprehensive vision on the financial situation.	3.03	0.91	Medium
11	1	(GFMIS) provides a accurate information to make appropriate decisions.	3.02	1.15	Medium
Area as a whole			3.24	0.68	Medium

Seen from Table 12 that the arithmetic mean of the answers respondents for vertebrae field "role GFMIS)) to raise the effectiveness of the implementation phase of the budget," ranging from (3.24-3.41) degree average for all paragraphs, ranked first in paragraph (7) " (GFMIS) provides appropriate communication channels to facilitate the flow of data and easily accessible, "with a mean (3.41), and while came in ranked last paragraph (1)" (GFMIS) provides accurate information to make appropriate decisions, "a mean (3.24) and moderately assessment The arithmetic average of the field as a whole (3.24) degree assess medium. As has been the application of the test (One Sample T-test) on the field "(GFMIS) role to raise the effectiveness of the implementation phase of the budget," table (13) shows that.

Table 13: The results of a test application (One Sample T-test) on the field " (GFMIS) role to raise the effectiveness of the implementation phase of the budget" as a whole

Hypothesis	arithmetic average	standard deviation	A score	T	statistically significant	result
No role GFMIS)) to raise the effectiveness of the implementation phase of the budget	3.24	0.68	Medium	4.30	0.00	rejects the premise as zero

Shown in Table No. (13) that the value of (T) to the area of the role GFMIS)) to raise the effectiveness of the implementation phase of the budget amounted to (4.30), a statistically significant value at the significance level ($\alpha \leq 0.05$) standard and the mark of the gradation Quintet (3); the average arithmetic (3:24) which is higher than the standard value of the mark, this indicates the presence of an active (GFMIS) role to raise the effectiveness of the implementation phase of the budget, and therefore accept the hypothesis as proven. This result is due to the process of implementation of the budget is fully dependent on the adoption of the budget by the senior management, where work is under way to implement the plans contained in this budget, and control over the organization's performance to ensure compliance with the plans, which requires reliance on software that are designed based on a survey for business processes in the best practices to ensure the integrity of the information, procedures, and this is what is (GFMIS) provided, enabling ministries and institutions of the use and management of resources, information technology, material and human effectively and efficiently by providing an integrated solution for all needs related to information processing and thus raise the effectiveness of the implementation phase of the budget.

- Results for the fourth sub-hypothesis there is a role for government financial information system management to raise the effectiveness of the monitoring of budget execution phase. To validate this hypothesis was extracted arithmetic means and standard deviations for Answers study sample for the field "role GFMIS)) to raise the effectiveness of the monitoring phase of implementation of the budget" tables (14.15) describes it.

Table 14: Arithmetic means and standard deviations for the answers respondents for vertebrae field "role GFMIS) to raise the effectiveness of the monitoring of budget execution phase" in descending order

Rank	No.	Paragraph	arithmetic average	standard deviation	A score
1	7	(GFMIS) provides database for safe storage of inventory and financial information are referenced easily and conveniently at any time.	3.68	1.10	Medium
2	3	(GFMIS) provides Many examination automatically points, workflow sequence.	3.54	0.85	Medium
3	9	(GFMIS) contribute in expenses adjust by linking purchase orders budget.	3.52	1.03	Medium
3	6	(GFMIS) Keen on the timeliness of preparing and issuing financial reports.	3.51	0.97	Medium
5	10	(GFMIS) Committed regardless of the value of the budget allocated to all documents.	3.48	1.01	Medium
6	8	(GFMIS) provide advanced modern infrastructure such as servers and computer networks and computers.	3.45	1.11	Medium
7	5	(GFMIS) provides accurate and comprehensive reports.	3.44	1.00	Medium
8	2	(GFMIS) provides a huge range of information and periodic special session on various financial activities.	3.42	1.02	Medium
9	4	(GFMIS) may restrict all the financial data produced by preparing operations inventory (GB).	3.39	1.04	Medium
10	1	(GFMIS) prepares legislative work rules and requirements in force.	3.20	0.95	Medium
11	11	GFMIS provides an appropriate control through large analytical and mathematical abilities owned.	3.11	1.04	Medium
Area as a whole			3.43	0.78	Medium

The table shows the number (14) that the arithmetic mean of the answers respondents for vertebrae field "role GFMS)) to raise the effectiveness of the monitoring of budget execution phase," ranging from (3.11-3.68), ranked first in paragraph (7) " (GFMS) provides safe inventory data and storage of financial information rule to refer to it easily and conveniently at any time "with a mean (3.68) degree evaluating high, while came in ranked last paragraph No. (11)" (GFMS) provides appropriate control through analytical and mathematical large abilities that possessed "a mean (3.11) and moderately assessment, arithmetic average of the field as a whole (3.43) degree assess medium.

Table 15: The results of a test application (One Sample T-test) on the field "role GFMS) to raise the effectiveness of the monitoring of budget execution phase," as a whole

Hypothesis	arithmetic average	standard deviation	A score	T	statistically significant	result
No (GFMS) role to raise the effectiveness of the control of the implementation phase of the budget	3.43	0.78	Medium	6.73	0.00	rejects the premise as zero

The table shows number (15) that the value of (T) to the area of the role GFMS)) to raise the effectiveness of the monitoring of budget execution phase was (6.73), a statistically significant value at the significance level ($\alpha \leq 0.05$) standard and the mark of the gradation Quintet (3); reaching the arithmetic average (3.43) which is higher than the standard value of the mark, this indicates the presence of (GFMS) role to raise the effectiveness of the monitoring phase of implementation of the budget, and therefore accept the hypothesis as proven. This result is attributed to monitor the implementation of the budget of the most important stages of preparation going forward in government institutions, which requires institutions employ technological progress of the preparation of budgets, it belongs to the organization to varying uncertainty for the prediction of resources and future uses of the Foundation Phase, the more complicated technical aspects which belong to the institution degrees of uncertainty has increased and therefore the more difficult planning, said the degree of effectiveness of the system.

Results and Recommendations

First: The results of the study:

Based on this study to analyze the data and test hypotheses, the study has found an effective role for (GFMS) to raise the effectiveness of the government's budget and this role is in the stages of preparation of the budget and is as follows:

1. An effective role for (GFMS) to raise the effectiveness of budget preparation phase: attribute this result to the application GFMS)) contributes to raising the effectiveness of budget preparation stage through the introduction of many of the processes on the system as a result of what has been provided accurate information about taking possession of operations and pure it was possible to predict the cash inflows and outflows flows which would determine the times that can occur where a cash shortage or savings in cash, which contributes in guiding the tools available in a timely manner to provide funding or investment surpluses when they occur during the year, rather than the Treasury benefits for large periods of load as a result of the unavailability of the required information on the movement of cash.
2. An effective role of the system of financial information in raising the effectiveness of the budget approval stage: This result is attributable to the members of the Committee on Budgets depth discussion of each balance of these budgets are in need of information and data to conduct numerous discussions and deliberations on the budget and that the application GFMS)) in government institutions facilitate access to information, which is reflected on the adoption of the budget is also reflected in the level of preparation and implementation of government fiscal policy, also attributes the researchers this result that the budget adoption and approval is necessary in order to comply with an available and comply with all their assessments, making those in charge of preparing the budget are interested in applying (GFMS) At this stage.

3. And an effective role for the system of financial information in raising the effectiveness of the implementation phase of the budget: This result is attributed to the process of implementation of the budget is fully dependent on the adoption of the budget by the senior management, where work is under way to implement the plans contained in this budget, and control over the organization's performance to ensure compliance the plans, which requires reliance on software enabling ministries and institutions of the use and management of information resources, material and human effectively and efficiently by providing an integrated solution for all needs related to information processing and thus raise the effectiveness of the implementation phase of the budget.

4. The existence of the role of the system of government financial information management to raise the effectiveness of the monitoring of budget execution phase: This result is attributed to monitor the implementation of the budget of the most important stages of preparation going forward in government institutions, which requires institutions employ technological progress of the preparation of budgets, they belong to the organization in varying stage uncertainty for the prediction of resources and future uses of the institution, the more complicated technical aspects of the institution to which they belong increased degrees of uncertainty and therefore more difficult planning, said the degree of effectiveness of the system.

Second: Recommendations

Based on the above study recommends the following: the need for attention to the development and improvement (GFMIS) to ensure the quality and transparency of government, given the financial services as it provides the system safe, integrated and accurate information environment for the operations of the various financial management. The study also recommends that attention b (GFMIS) to improve the efficiency of public expenditure management and revenue which requires reducing the budget deficit and maintaining the sustainability of financial stability. Finally, the study recommends conducting similar studies to identify the impact of the application of this system to improve the efficiency of government institutions.

Conclusion

After making statistical analysis shows a significant role for (GFMIS) to raise the effectiveness of the government budget: She attributes this result to the government financial management development in the ministries through the availability GFMIS)) to unify the procedures for accounting operations and systematization of work and add cash planning to operations, which contributed to increase the effectiveness of monetary planning and thus contribute to the management of public funds in the best, and supports government units to perform their work according to financial plans prepared in advance. Also it attributes the researchers this finding that the application GFMIS)) to facilitate the phases of the government budget processes by saving time and effort and cost, and the preparation of the budget projects a standard and uniform ways by all ministries and government departments concerned using the system, linking planning with the stages of the budget process to achieve goals.

References

- Abdul Hamid, Abdul Muttalib. (2005). "**Economics of Public Finance**", Alexandria: University House.
- Abushamsieh. K, Hernández, A & Rodríguez. D. (2013). **The transparency of government financial information systems in Arab countries**: evidence from Palestine, journal of accounting- business and management, Vol. 20, p. 99-112
- Al Haj, Tariq. (2009). "**Public Finance**", Amman: Dar Al Safa.
- Al Rawi, Abdul Latif, and Al-Afandi, Arslan. (2012). "**The Impact of Investment in Information Technology and the Effectiveness of Accounting Information System in the Light of the Knowledge Economy**, Management and Economics Magazine, Issue 93.
- Aldlahmh, Suleiman. (2007). "**Basics of Accounting Information Systems and Technology**" Oman: Warraq Foundation.
- Al-Khatib, Muhammad. (2009). **Financial Performance and its Impact on the Shares of Companies Returns**, Dar Al-Hamed Publishing, Amman, Jordan.
- Atkinson, Anthony, Kaplan, Robert, and Young, Mark. (2004). **Management Accounting**. (4 Edition). Prentice Hall, New York.
- Badawi, Muhammad Abbas & Nasr, Abdul Wahab. (2009). "**Government and National Accounting between Theory and Practice**," Alexandria: Modern University Office.

- Baldawi, Nizar Filaih & Salloum, Hasan Abdul Karim. (2000). "**Overheads between Planning and Implementation**", Journal of the Faculty of Management and Economics, Mustansiriyah University, No. 29, of Baghdad.
- Benito, B., Brusca, I., and Montesinos, V. (2007), —**The harmonization of government financial information systems: The role of the IPSAS**||, International Review of Administrative Sciences, 73(2), 293-317.
- Dahman, Osama. (2012). "**The Effectiveness of Computerized Accounting Information**
- Drawsi, Massoud, and Al Thami, Tawaher. (2006). "**Fiscal Policy and its Role in Achieving Economic Balance**, Master published, Algiers University.
- Farhood, on the morning of Barzan al. (2013). "**The Role of the Pillars of Governance in the Efficiency of the Public Budget Preparation**, Dhi Qar University Scientific Journal 0.2 (8). 96-123.
- Financial Management Reports**, 2014, the Ministry of Finance of Jordan.
- Fiscal Transparency guide - **International Monetary Fund**-, 2007: www.imf.org
- Gabriel, Gabriel. (2014). "**The Impact of the Application of the Government's Financial Management Information on the Excellence in Government Financial Performance System in Jordan**, Master Thesis published, Zarqaa University, Jordan.
- Gomaa, Ahmed Helmy, et al. (2007): "**Accounting Information Systems**": a practical entrance of a contemporary, Oman: Curriculum Publishing and Distribution House.
- Hall, James A. (2011): The accounting information systems**, South Western: Cengage Learning.
- Hammad, Akram Ibrahim. (2008). "**Government Accounting and its Applications**," Al-Aqsa University, Second Edition, Gaza.
- Hayat bin Ismail. (2009). "**The Development of the State Budget Revenues**, Mohamed KHIDER University, Algeria. <http://www.frp2.org/arabic/>, July 23, 2015, 4:15 pm
- Hurt, Robert L. (2008): **Accounting Information Systems: Basic Concepts & Current Issues**, New York: McGraw-Hill Companies.
- Integrated Financial Management Information Systems: A Practical Guide**, Jean Longatte, Pasaal Vanhove, Christophe Viprey, (2002): "**Economies Générale**". 3 édition, Paris: DUNOD
- Issa, Khleifi (2011): "**The State Budget in the Islamic Alavtsad Structure**", Amman: Dar valuables for publication and distribution.
- Jones, Fredrick L., and Rama, Dasaratha V. (2006): **Accounting information systems: a business process approach**, Australia: Thomson south-western.
- Karadag, H. (2015). **Financial management challenges in small and medium sized enterprises, university of liberty system, Turkey**.
- Meligi, Mr. Ibrahim. (2002). "**Accounting in Government Units**", Alexandria: Dar radiation.
- Al Wardat, Khalaf; and Dabbas Sohail. (2009). "**Government Accounting and the Preparation of Programs and Budget Performance**, Jordan: Al-Warraaq for Publishing and Distribution.
- Mendes, P. (2015), **relationship between management information system and corporate performance**, Spanish accounting review, Vol. 18, p. 32-43
- Muasher, Ziad Yousef & Alkhisba, Muhammad Ali (2006) "**The Impact of Organizational and Technical Factors in the Management Information Systems Applications - A Case Study in the Jordanian banking sector**, the magazine of Jordan in Business Administration, Oman, Jordan, Issue 4, Volume 4.
- Nasution, A. (2009), —**Safeguarding the sub-national budgets of local governments**, The Audit Forum, 6(3), 3-21.
- Ramahi, Nawaf Mohammed Abbas. (2009). "**Government Accountability**", Amman: Dar description.
- Al-Shibli, Haitham Hammoud, eagles, Marwan Mohammad. (2009). "**Contemporary management organizations**", Amman: Dar serenity for publication and distribution,
- Romney, Marshall and Steinbart, Paul John. (2009).**Accounting information systems** (11th ed.). New Jersey: Person Prentice Hall.
- Sabih, Majid, et al. (2008): "**The Palestinian Economy**," Al Quds Open University, Amman.
- Salah Al-Din, Mubayed, (2008). "**Leasing and Hire-Purchase the License in Accordance with the Islamic Accounting**" Standard No. 8, compared with International Accounting Standard No. 17: An Empirical Study in Islamic banks, Master Thesis unpublished.

- Sheriff Ghali Ibrahim & Saleh Dauda.(2014) " **Globalisation and the Emergence of Government Integrated Financial Management Information System (GIFMIS): THE NIGERIA'S EXPERIENCE**". Department of Political Science and International Relations, University of Abuja, Abuja-Nigeria.
- Systems to achieve the Quality of Financial Reporting"** Unpublished MA Thesis, the Islamic University of Gaza.
- Tran, T. (2013). The five dimensions reflective cycle framework designing financial information management system courses, **Electronic Journal of Information System**, p. 242- 255
- Uma Sekaran, (2002), Rsearch Methods for Business: A Skill-Building Approach, 3rd Edition, John Willy & Sons Inc., New York, USA, 2002, P180.
- Vaassen Eddy, Meuwissen, and Schelleman. (2009): **Accounting Information Systems and Internal Control**. Wiley and sOns, Uk
- Zapata, M. (2014). Financial management in the family and non-family in the industry in Mexico, **journal of accounting and taxation**, Vol.2, p. 49-57