


# “The impact of digital transformation in the Jordanian government on the efficiency of government accounting: The moderating role of government organizational culture”

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# THE IMPACT OF DIGITAL TRANSFORMATION IN THE JORDANIAN GOVERNMENT ON THE EFFICIENCY OF GOVERNMENT ACCOUNTING: THE MODERATING ROLE OF GOVERNMENT ORGANIZATIONAL CULTURE

## Abstract

This study aims to examine the effect of digital transformation in the Jordanian government on the efficiency of government accounting, with organizational culture as a moderating factor. Two hundred and fifty valid responses were obtained from the auditors of the Jordanian Audit Bureau, internal auditors at the Ministry of Finance, and employees of innovation, transformation, and digital empowerment at the Jordanian Ministry of Digital Economy. The study employed regression analysis using PLS-SEM. The results indicated that perceptions of digital transformation, technological infrastructure, digital transformation benefits, and barriers to digital transformation significantly affected the efficiency of government accounting. Conversely, human resources efficiency was negatively associated with government accounting efficiency. Regarding the moderating variable, it strengthened the relationship between digital transformation benefits and government accounting efficiency ( $O = 0.115$ ,  $T = 4.354$ ,  $p < 0.001$ ) and between technological infrastructure and government accounting efficiency ( $O = 0.047$ ,  $T = 2.724$ ,  $p = 0.006$ ). It also reinforced the positive effect of barriers to digital transformation ( $O = 0.057$ ,  $T = 2.411$ ,  $p = 0.016$ ). In contrast, it weakened the impact of both digital transformation perception ( $O = -0.124$ ,  $T = 3.763$ ,  $p < 0.001$ ) and human resource efficiency ( $O = -0.087$ ,  $T = 4.492$ ,  $p < 0.001$ ) on government accounting efficiency. The findings recommend that the government strengthen its organizational culture to complete the digital transformation process, as it significantly influences the efficiency of government accounting. Furthermore, it should improve the efficiency of government human resources and enhance the perception of digital transformation.

## Keywords

digital transformation, government accounting efficiency, government organizational culture, Jordanian government, PLS-SEM

## JEL Classification

H83, O33, M14

## INTRODUCTION

With the rapid development of information and communication technologies, there has been an accelerated drive toward digital transformation as a tool in the public sector for effective oversight, efficient government work, and transformed accounting practices (in terms of analyzing and processing financial data), as well as enhanced modernization of governmental management systems and administrative capabilities. The rapid technological advances have compelled countries to confront the complex process of digital transformation in order to enhance the effectiveness, transparency, and delivery of services (Al-Khayari et al., 2024) by deploying appropriate technologies that enable



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### Conflict of interest statement:

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fast and convenient access to services and critical data (Kotina et al., 2022). This recent expansion in the use of ICT, together with the widespread adoption of digital technologies across societies, has made it possible to build more effective and efficient governments (Gil-Garcia et al., 2018). Government digital transformation has, therefore, attracted the attention of many experts and researchers (Xiao et al., 2023).

Digitization has become both a standard and a progressive objective for achieving good governance in the public sector. Global financial thought indicates that, despite the introduction of modern digitization, emphasis must remain on the quality of digital transformations, the transparency of decision-making, and the protection of data security (Kotina et al., 2022).

In Jordan, public finance authorities are striving for digital transformation in government accounting because of its importance in managing public resources and improving the efficiency and quality of governmental accounting work by increasing transparency and developing control procedures to strengthen the fight against financial corruption. Jordan has been among the pioneers in adopting e-governance and implementing digital government initiatives to modernize the delivery of public services (Ministry of Digital Economy and Entrepreneurship, 2021).

The prevailing organizational culture in government institutions is one of the most important factors affecting and delaying digital transformation. It often takes the form of complex bureaucracy and individuals' reluctance to change, making digital transformation in the public sector more difficult than in the private sector. Although digital transformation depends on technology and the availability of systems and tools, it also requires an organizational culture that supports and seeks to ensure its success. Accordingly, this study seeks to answer the research question: Can digital transformation affect the efficiency of government accounting, and what role does organizational culture play in influencing this relationship?

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## 1. LITERATURE REVIEW AND HYPOTHESES

In recent years, Jordan has shown extensive interest in digital transformation as a means of administrative and economic development aimed at improving government services and achieving transparency. This transformation involves converting traditional government services into digital platforms to facilitate citizen access and reduce bureaucratic paperwork. Initiatives such as e-government and the unified service portal represent key milestones in this process. Digital transformation relies on several technologies, including artificial intelligence, cloud computing, cybersecurity, and big data. Jordan has already embarked on implementing the Digital Government Project as an essential step toward digital transformation and the enhancement of digital infrastructure. The goal is to ensure the efficient delivery of government services in line with the National Digital Transformation Strategy (2021–2025), which emphasizes modernizing public service systems and improving operational efficiency (Ministry of Digital Economy and Entrepreneurship, 2021).

The primary goal of digital transformation in the public sector is to develop government operations by integrating information technology, computing, communications, and interconnectivity to enhance public value through better service delivery, increased citizen satisfaction, improved government budgeting efficiency, and simplification of bureaucratic procedures traditionally managed through manual systems (Zakiuddin et al., 2024).

Government digital transformation can be defined as a comprehensive state-led initiative that spans all institutions and sectors, converting diverse services into smart electronic formats using advanced technologies (Al-Balushi et al., 2020). Abu Rahma and Rashwan (2020) define it as an investment in mindset and behavioral change to achieve a fundamental shift in operational methods by leveraging advances in computing technologies and digital programs.

Digital transformation improves the quality of public services provided to citizens and ensures greater speed and precision in government operations. Computerized accounting represents one of

the first steps in this digital transformation, marking the shift from traditional manual accounting to technology-based electronic systems (Alabdaly & Edan, 2024).

The theory of digital transformation in government accounting stems from initiatives that convert traditional manual procedures into comprehensive digital processes across all accounting activities in the public sector, in accordance with the concept of digital governance, which emphasizes flexibility, inclusiveness, and the saving of time, effort, and costs (Gil-Garcia et al., 2018). Digital transformation has become an urgent necessity due to technological advancements across all fields (Al-Shahri & Al-Shaalan, 2025).

Digital transformation involves reallocating resources to sustain the continuous modernization of state institutions. It encompasses activities such as redesigning business models, reorganizing institutional resources, and improving organizational practices, all of which contribute to renewing or reshaping the organization's strategic direction (Xiao et al., 2023). The integration of technologies such as artificial intelligence, blockchain, and cloud computing enhances operational efficiency, real-time financial reporting, and decision-making capabilities (Kowalczyk & Napiecek, 2023; Grover et al., 2019).

Digital accounting is considered the first step in the digital transformation of the Jordanian government, as government accounting is one of the most important pillars of public financial management. The concept of government accounting is based on a system of recording, classifying, analyzing, and interpreting financial transactions related to government activities to control operations through effective oversight and promote transparency and integrity in decision-making (Al Hayek, 2018). The notion of efficiency in government accounting refers to the extent to which the accounting system can achieve the state's financial and administrative goals by efficiently and effectively utilizing human and financial resources (Cuadrado-Ballesteros et al., 2022).

Theoretical frameworks relevant to government accounting efficiency can be analyzed from several perspectives. Agency theory posits an information

gap between the government (as the agent) and citizens (as principals), which can be mitigated by improving the efficiency of government accounting to enhance accountability and trust (Tawiah, 2023). Systems theory views the accounting system as a subsystem within the broader public financial management framework, interacting with the general budget, control procedures, and other financial components (Matangabonde & Shumba, 2024). Meanwhile, legitimacy theory emphasizes that the efficiency of government accounting contributes to government legitimacy by disclosing transparent and reliable financial information to justify government actions to society (Goddard & Issa Mzenzi, 2015).

The key indicators of government accounting efficiency include the quality of financial reporting, compliance with international accounting standards, the effectiveness of accounting systems and human resources, and the strength of government auditing and control mechanisms (Tawiah, 2023; Mohammed & Ibrahim, 2024).

The study of government accounting efficiency is particularly important in the Jordanian context, given the country's limited financial resources, persistent unemployment challenges, and budget deficit. The Jordanian government aims to establish a reliable accounting system that promotes transparency, accountability, and optimal service delivery in the management of public funds (Al Hayek, 2024).

Given the importance of digital transformation in government accounting, several academic studies within the Jordanian context have addressed its impact. Al-Kayed (2023) found that digital transformation helps municipalities in Jordan improve their service pathways, open broader opportunities by encouraging investment, and achieve development through partnerships between municipalities and the private sector. Alsharari and Ikem (2023) examined the reciprocal relationship between digital accounting and information technology in the process of public sector transformation, specifically in Jordan Customs. They found a significant correlation between digital accounting systems and IT, as the development of digital government in accounting leads to new accounting practices and organizational approaches that influence the economic and political life of the government as a whole. Finally, Altheebbeh et al.

(2025) showed that the application of artificial intelligence has a positive impact on government decision-making and the efficiency of public budgeting in Jordan.

Other studies on e-government in Jordan have also provided valuable insights. For instance, ALQudah and Muradkhanli (2024) evaluated Jordan's e-government model, known as "e-Jordan 2000," using the United Nations E-Government Development Index (EGDI), which comprises several indicators to compare Jordan's performance between 2008 and 2015. The findings indicated that Jordan ranked below the global average, specifically 117th in the 2022 EGDI, due to several obstacles, such as deficiencies in information and communication infrastructure, and the need to instill a societal mindset that accepts digital change and prioritizes the human factor.

Similarly, Al-Zaza and Al-Khasawneh (2023) found that implementing e-government practices within Jordanian government units moderately reduces corruption and improves the effectiveness and speed of public service delivery. Alryalat et al. (2023) investigated factors influencing the progress of Jordan's e-government development index, including relative advantage, perceived trust, computer self-efficacy, perceived awareness, and resistance to change, and their effects on behavioral intentions. Their results showed that relative advantage, perceived trust, computer self-efficacy, and perceived awareness positively affected behavioral intention, whereas resistance to change negatively affected citizens' behavioral intention to adopt e-government services.

Studies from other contexts also support the positive impact of government digital transformation. For example, Al-Shahri and Al-Shaalan (2025) examined the relationship between digital transformation and the ease of accessing government services in Saudi Arabia, finding a statistically significant relationship between the availability of electronic services and service accessibility. Alabdaly and Edan (2024) concluded that digital transformation enhances the efficiency of accounting records by improving data accuracy and processing ease, saving time and effort, and contributing to the development of human capital in Iraqi governmental units.

Likewise, Kotina et al. (2022) confirmed that active digital transformation in public administration in Ukraine is a key factor in improving government efficiency.

Organizational culture (the moderating variable) refers to the beliefs and values that shape how individuals think and behave when facing various challenges and situations within an organization (Gil-Garcia et al., 2018). Wang and Huang (2022) emphasize that organizational culture influences behavior at both the individual and group levels within an organization. It is one of the deeply rooted characteristics of societies and organizations, consisting of shared standards, values, and beliefs that guide and shape members' behavior, mindset, and reactions (Umar & Hasanah, 2024). The importance of organizational culture lies in its ability to provide a framework that organizes and directs organizational behavior by influencing employees to adopt behavioral patterns aligned with the institution's norms (El Nile & Sobhy, 2024).

Given the growing importance of organizational culture in the era of globalization and digital transformation, the effective management of organizational culture has become increasingly vital to ensure the optimal use of resources and the achievement of institutional goals and expectations (Muttaqin & Mulyasari, 2018). Digital transformation often requires a radical change in organizational culture so that individuals can adapt to new technologies and work methods (El Nile & Sobhy, 2024), as organizational culture is a key element in determining the success of digital transformation within organizations (Hasan et al., 2025). One of the key concepts that emerged in the technological era is digital culture, which describes the ways technology has changed various aspects of human life. Digital culture reflects the new values, habits, and behaviors at both individual and organizational levels that result from digital technologies (Umar & Hasanah, 2024), thereby forming a work environment that interacts with and evolves alongside digital tools and systems (El Nile & Sobhy, 2024).

Several researchers have examined the effect of organizational culture on the digital transformation process in the public sector. Umar and Hasanah (2024) discussed the role of cultural factors in

supporting digital transformation in accounting, such as leadership, the development of digital competencies, and innovation. Burnett and Lisk (2021) indicated that employees with higher levels of training are more capable of adopting technological changes and handling new digital tools to improve performance and enhance efficiency. Vial (2019) explained that there is a positive relationship between digital transformation and culture, which enhances an organization's ability to innovate. Halim (2023) evaluated technical and cultural barriers to the implementation of digital accounting systems, including technological infrastructure and system upgrade challenges, as well as cultural constraints such as employee resistance and a conservative organizational culture. El Nile and Sobhy (2024) revealed a direct positive relationship between the level of organizational culture and the efficiency of implementing digital transformation in governmental bodies. Setyani et al. (2022) found that organizational culture has a significant positive impact on the performance of government agencies. Similarly, Muttaqin and Mulyasari (2018) concluded that regulating organizational culture positively affects the performance of public institutions.

Based on the above discussions, this study proposes the following hypotheses:

- H1: There is a significant effect of digital transformation on the efficiency of government accounting.*
- H2: Government organizational culture has a moderating role in the relationship between digital transformation and the efficiency of government accounting.*

## 2. METHOD

It is expected that organizational culture will play a moderating role in the relationship between digital transformation and the efficiency of government accounting in Jordan. This issue holds particular importance for the Jordanian government, as cultural factors influenced by leadership style and the diversity of governmental units may differ significantly from those in other organizations. Despite the growing body of research on digital

transformation in government accounting, there remains a noticeable gap in understanding its impact on accounting efficiency. Therefore, the main objective of this study is to fill this gap by examining how digital transformation affects the efficiency of government accounting in Jordan, while accounting for the moderating role of organizational culture.

To achieve this objective, a quantitative study was conducted involving auditors from the Jordan Audit Bureau, internal auditors from the Ministry of Finance, and employees working in innovation, transformation, and digital empowerment departments at the Ministry of Digital Economy and Entrepreneurship. This dual perspective is essential for understanding how digital transformation is implemented and the challenges it presents.

The study adopted a descriptive-analytical approach, which focuses on providing an accurate, detailed description of the research subject by collecting, organizing, and analyzing data to meet the study's objectives. The research used a sample-based method that included entities specialized in digital transformation and government accounting oversight (the Audit Bureau, the Ministry of Finance Internal Audit Department, and the Ministry of Digital Economy and Entrepreneurship Digital Transformation and Empowerment Department).

A simple random sampling technique was used to ensure fair and independent data representation. The method of questionnaire data collection depended on the nature of respondents' interaction and the administration process. After reviewing the literature and previous studies relevant to the current topic, and based on the research questions and objectives, a questionnaire was designed to measure the three main variables: digital transformation, government accounting efficiency, and organizational culture. A five-point Likert scale was used to evaluate the items.

Digital transformation was measured through several dimensions, including perception of digital transformation, technological infrastructure, human resource efficiency, benefits of digital transformation, and barriers to digital transformation. In addition, the questionnaire included

sections measuring government accounting efficiency and organizational culture. An introductory letter was attached to the questionnaire explaining its purpose and providing instructions for completion. A total of 345 questionnaires were distributed among the study sample. In total, 265 participants responded, and after content analysis, 15 responses were excluded due to incomplete or missing information. For the statistical analysis, 250 valid questionnaires were used, resulting in a 72% response rate.

Since the study aimed to measure effects and generalize findings to the study population, this response rate exceeded the minimum required for a reliable survey. Data were collected through the questionnaire in Amman, Jordan, between April 2025 and August 2025.

**Table 1.** Demographic characteristics

Demographic Variable	Category	Frequency (n)	Percentage (%)
Gender	Male	150	60.0%
	Female	100	40.0%
Age	Less than 30 years	45	18.0%
	30–39 years	85	34.0%
	40–49 years	70	28.0%
	50 years and above	50	20.0%
Educational Level	Bachelor's degree	140	56.0%
	Master's degree	70	28.0%
	Doctoral degree	40	16.0%
Years of Experience	Less than 5 years	40	16.0%
	5–10 years	75	30.0%
	11–15 years	65	26.0%
	More than 15 years	70	28.0%
Job Position	Audit Bureau Auditors	90	36.0%
	Internal Auditors – Ministry of Finance	80	32.0%
	Employees – Ministry of Digital Economy and Entrepreneurship	80	32.0%

Note: N = 250.

Table 1 shows the demographic features of the research sample. The findings indicate that most respondents were men (60%, compared to 40%). Considering the age groupings, the majority were in the 30–39 age bracket (34%), followed by those aged 40–49 (28%), 50 years and above (20%), with the youngest at under 30 years (18%).

In terms of educational level, the majority of participants held a bachelor's degree (56%), while 28% held a master's degree and 16% held a doctorate. Regarding professional experience, almost a third of the sample had 5–10 years (30%), followed by those with more than 15 years (28%), 11–15 years (26%), and those with less than 5 years (16%). Job-wise, 36 of the respondents were auditors of the Audit Bureau, 32 were internal auditors of the Ministry of Finance, and the remaining 32 were employees of the Ministry of Digital Economy and Entrepreneurship. These distributions capture how diversified the sample is and ensure that the research is representative when analyzing the effectiveness of digital transformation in government accounting.

### 3. RESULTS AND DISCUSSION

#### 3.1. Measurement model assessment

A measurement model assessment was conducted to evaluate the reliability and validity of the constructs using partial least squares structural equation modeling (PLS-SEM). As Table 2 and Figure 1 demonstrate, all constructs exhibited adequate internal consistency, convergent validity, and construct reliability.

The findings show that the Cronbach's alpha ranged from 0.767 to 0.917, which is above the suggested value of 0.70 (Hair et al., 2019; Hair et al., 2014), thereby validating the high internal consistency of all constructs. On the same note, composite reliability scores of all the constructs ranged above 0.80, which portrays high reliability and internal consistency of measurement items.

The validity convergence was assessed using the average variance extracted (AVE), with all constructs exceeding the suggested cutoff of 0.50. AVE values ranged from 0.592 (for human resource competence) to 0.736 (for barriers to digital transformation), indicating that each construct explains more than half of its indicators.

Figure 1 shows that all factors' loadings were above the minimum reasonable level of 0.70, which also supports the reliability and validity of the measurement model. The results prove that the constructs,

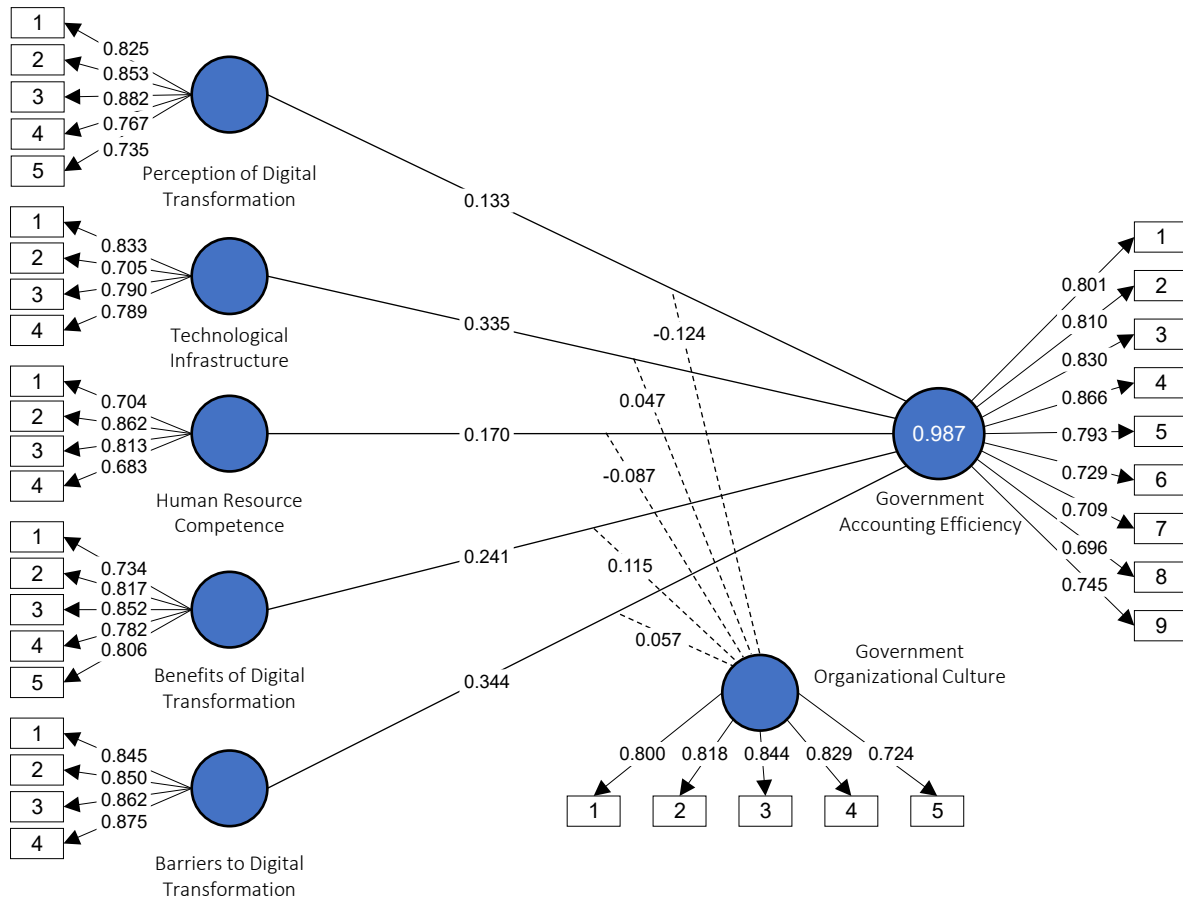


Figure 1. Results of the measurement model

Table 2. Construct reliability and validity

Constructs	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Barriers to Digital Transformation	0.881	0.882	0.918	0.736
Benefits of Digital Transformation	0.858	0.863	0.898	0.639
Government Accounting Efficiency	0.917	0.921	0.932	0.604
Government Organizational Culture	0.863	0.863	0.901	0.647
Human Resource Competence	0.767	0.791	0.852	0.592
Perception of Digital Transformation	0.871	0.878	0.907	0.663
Technological Infrastructure	0.787	0.800	0.862	0.610

including perception of digital transformation, technological infrastructure, human resource competence, benefits and barriers of digital transformation, government accounting efficiency, and government organizational culture, are measured with a good level of accuracy and consistency.

### 3.2. Discriminant validity

To ensure that the constructs of the model are empirically different, the discriminant validity was also analyzed with the help of the heterotrait monotrait (HTMT) ratio of correlations, accord-

ing to the approach described by Henseler et al. (2015). The results are in Table 3.

HTMT values were all below the conservative cut of 0.90, which validates an adequate discriminant validity among the constructs. As a result, the constructs represent different aspects of the research phenomena, namely digital transformation, organizational culture, and government accounting efficiency, without significant conceptual overlap. Their findings also attest that the measurement items are tied to the desired latent constructs as opposed to similar dimensions of other variables.

**Table 3.** Heterotrait-monotrait correlation

Path	BDT	BeDT	GAE	GOC	HRC	PDT	TI	GOC x BaDT	GOC x BeDT	GOC x TI	GOC x PDT
Barriers to Digital Transformation											
Benefits of Digital Transformation	0.769										
Government Accounting Efficiency	0.866	0.778									
Government Organizational Culture	0.844	0.781	0.718								
Human Resource Competence	0.755	0.725	0.764	0.779							
Perception of Digital Transformation	0.791	0.789	0.483	0.876	0.792						
Technological Infrastructure	0.727	0.728	0.780	0.818	0.822	0.890					
Government Organizational Culture x Barriers to Digital Transformation	0.418	0.360	0.360	0.214	0.310	0.359	0.291				
Government Organizational Culture x Benefits of Digital Transformation	0.340	0.282	0.300	0.144	0.224	0.300	0.248	0.749			
Government Organizational Culture x Technological Infrastructure	0.321	0.288	0.293	0.093	0.281	0.312	0.325	0.824	0.836		
Government Organizational Culture x Perception of Digital Transformation	0.385	0.341	0.339	0.183	0.291	0.345	0.302	0.765	0.750	0.885	
Government Organizational Culture x Human Resource Competence	0.288	0.220	0.238	0.062	0.190	0.254	0.239	0.881	0.722	0.882	0.887

In addition, the terms of interaction between the government organizational culture and the different aspects of digital transformation, namely barriers, benefits, technological infrastructure, human-resource competence, and perception, are also on the comfortable side of the acceptable HTMT range. This provides the additional testimony that the measurement model is sufficient and can be subjected to further structural analysis.

The discriminant validity measurement confirms that constructs are sufficiently differentiated and empirically separate, thus supporting the effectiveness of the measurement model and ensuring the validity of the future testing of the structural model.

### 3.3. Fornell–Larcker discriminant validity

In addition to the HTMT test, the Fornell-Larcker test was used to further assess discriminant validity among the constructs of the study. Under this measure, the square root of the variance of the constructs that are being extracted out of the average variance should be greater than the relationships between that construct and any other construct in the model (Fornell & Larcker, 1981).

Table 4 shows clear evidence of discriminant validity. AVE square root is represented by the

diagonal values, and the off-diagonal elements represent the inter-construct correlation. The diagonal values are always high compared to the correlational values between the construct and its indicators, hence establishing that each construct has a greater variance with its indicators than with the other constructs.

As an example, the square root of the AVE of barriers to digital transformation (0.958) is higher than its correlations with all other constructs, including benefits of digital transformation (0.635) and government accounting efficiency (0.764). The same tendency is noted with the remaining constructs, namely, benefits of digital transformation (0.899), government accounting efficiency (0.877), government organizational culture (0.804), human resource competence (0.769), perception of digital transformation (0.814), and technological infrastructure (0.781), which all have a higher discriminant validity.

These findings support the findings of the HTMT analysis and prove that the constructs of this paper are conceptually and empirically different. As a result, the Fornell and Larcker findings are additional evidence of the strength of the measurement model and its applicability in the subsequent structural model analysis.

**Table 4.** Fornell–Larcker correlation

Construct	Barriers to Digital Transformation	Benefits of Digital Transformation	Government Accounting Efficiency	Government Organizational Culture	Human Resource Competence	Perception of Digital Transformation	Technological Infrastructure
Barriers to Digital Transformation	0.958						
Benefits of Digital Transformation	0.635	0.899					
Government Accounting Efficiency	0.764	0.761	0.877				
Government Organizational Culture	0.746	0.743	0.721	0.804			
Human Resource Competence	0.779	0.724	0.702	0.708	0.769		
Perception of Digital Transformation	0.762	0.748	0.772	0.772	0.707	0.814	
Technological Infrastructure	0.768	0.763	0.726	0.690	0.776	0.711	0.781

### 3.4. Structural model assessment

To evaluate the hypothesized relationship between the constructs under investigation, the structural model was tested using partial least squares structural equation modeling (PLS-SEM). The assessment was based on two, namely, the statistical significance of path coefficients (Table 5) and the overall performance and visual representation of the structural model (Figure 3).

#### 3.4.1. Hypotheses testing and path coefficients

As shown in Table 5, each of the hypothesized paths is statistically significant at the  $p < 0.05$  level, thus supporting the hypothesized relationships. Specifically, technological infrastructure ( $O = 0.335$ ,  $T = 15.113$ ,  $p = 0.001$ ) and barriers to digital transformation ( $O = 0.344$ ,  $T = 13.207$ ,  $p = 0.001$ ) have the greatest positive effect on government accounting efficiency, which highlights the paramount importance of digital preparedness and efficient management of challenges on improving government accounting performance.

In addition, the benefits of digital transformation ( $O = 0.241$ ,  $T = 8.844$ ,  $p < 0.001$ ) also have a significantly positive effect, and perception of digital transformation ( $O = 0.133$ ,  $T = 3.782$ ,  $p < 0.001$ ) also has a significant positive effect, which means that perceived benefits and awareness of digital activities positively.

On the other hand, human resource competence also shows a negative correlation with government accounting efficiency ( $O = -0.170$ ,  $T = 7.489$ ,  $p = 0.001$ ), and this means that efficiency may be

hindered by insufficient digital skills, or resistance among employees. Conversely, government organizational culture shows a significant positive influence ( $O = 0.158$ ,  $T = 10.939$ ,  $p = 0.001$ ), indicating that a facilitating culture and culture should be indispensable for digital success.

The government's organizational culture moderating role is also established in a number of relationships. Culture reinforces positive influence of benefits of digital transformation ( $O = 0.115$ ,  $T = 4.354$ ,  $p = .001$ ), technological infrastructure ( $O = 0.047$ ,  $T = 2.724$ ,  $p = .01$ ) and barriers to digital transformation ( $O = 0.057$ ,  $T = 2.411$ ,  $p = .05$ ). Nevertheless, it weakens the effects of perception of digital transformation ( $O = -0.124$ ,  $T = 3.763$ ,  $p = 0.001$ ) and human resource competence ( $O = -0.087$ ,  $T = 4.492$ ,  $p = 0.001$ ) on the accounting efficiency.

### 3.5. Structural model evaluation

Figure 2 shows the graphical representation of the structural model, which depicts the standardized path coefficients,  $R^2$ , and the strength of the relationships between the constructs. This model explains government accounting efficiency with a very high degree of explanatory power ( $R^2 = 0.987$ ). This implies that the synergistic impact of digital-transformation dimensions and organizational culture provides an all-encompassing view of how government accounting efficiency could be improved in the public sector setting.

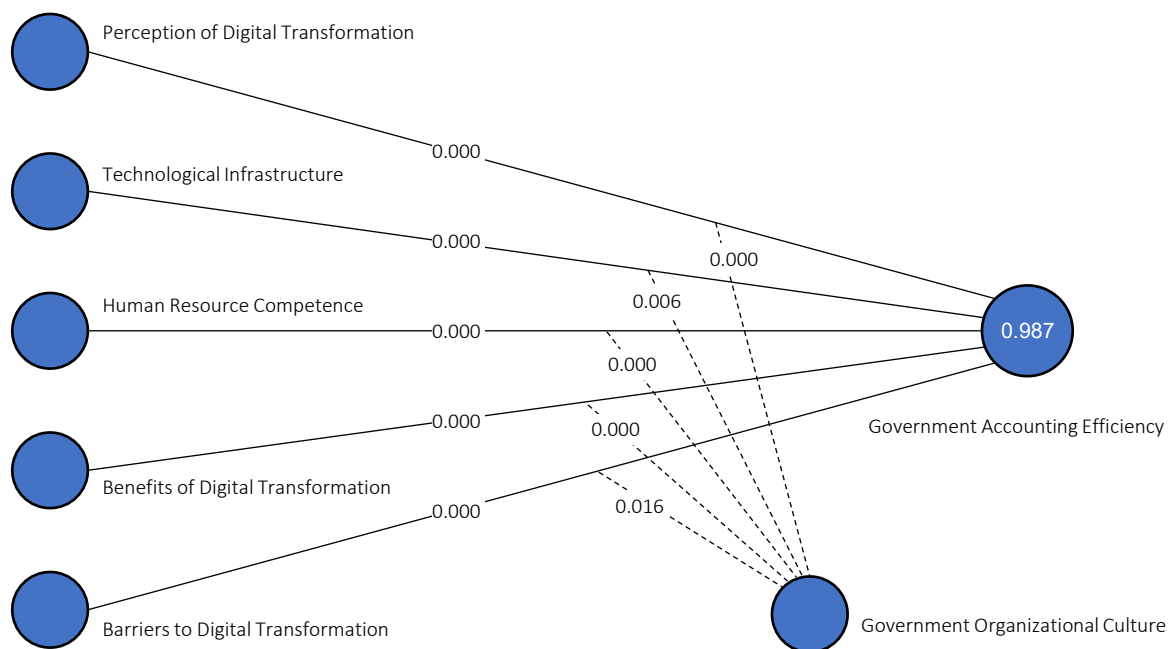
The significance of each construct in the model is also outlined in Figure 2, and it is once again con-

**Table 5.** Structural model results (Path coefficients)

Path	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics	P values	Decision
Barriers to Digital Transformation → Government Accounting Efficiency	0.344	0.344	0.026	13.207	0.000	Strongly Supported
Benefits of Digital Transformation → Government Accounting Efficiency	0.241	0.238	0.027	8.844	0.000	Strongly Supported
Government Organizational Culture → Government Accounting Efficiency	0.158	0.158	0.014	10.939	0.000	Strongly Supported
Human Resource Competence → Government Accounting Efficiency	-0.170	-0.169	0.023	7.489	0.000	Strongly Supported
Perception of Digital Transformation → Government Accounting Efficiency	0.133	0.134	0.035	3.782	0.000	Strongly Supported
Technological Infrastructure → Government Accounting Efficiency	0.335	0.335	0.022	15.113	0.000	Strongly Supported
Government Organizational Culture x Barriers to Digital Transformation → Government Accounting Efficiency	0.057	0.057	0.024	2.411	0.016	Supported
Government Organizational Culture x Benefits of Digital Transformation → Government Accounting Efficiency	0.115	0.113	0.026	4.354	0.000	Strongly Supported
Government Organizational Culture x Technological Infrastructure → Government Accounting Efficiency	0.047	0.046	0.017	2.724	0.006	Strongly Supported
Government Organizational Culture x Perception of Digital Transformation → Government Accounting Efficiency	-0.124	-0.122	0.033	3.763	0.000	Strongly Supported
Government Organizational Culture x Human Resource Competence → Government Accounting Efficiency	-0.087	-0.088	0.019	4.492	0.000	Strongly Supported

firmly that technological infrastructure and barriers to digital transformation are the most powerful predictors. The moderation paths also indicate how government organizational culture would react to the digital-transformation variables, increasing or reducing their impacts on accounting efficiency.

The analysis revealed that technological infrastructure ( $O = 0.335, T = 15.113, p < 0.001$ ) and barriers to digital transformation ( $O = 0.344, T = 13.207, p < 0.001$ ) had the strongest effects on the efficiency of government accounting, followed by the benefits of digital transformation ( $O = 0.241, T = 8.844, p < 0.001$ ). Moreover, a positive and statistically significant



**Figure 2.** Results of the structural model

cant effect was found for both government organizational culture ( $O = 0.158$ ,  $T = 10.939$ ,  $p < 0.001$ ) and digital transformation perception ( $O = 0.133$ ,  $T = 3.782$ ,  $p < 0.001$ ). Conversely, the results showed a significant negative relationship between human resource efficiency and government accounting efficiency ( $O = -0.170$ ,  $T = 7.489$ ,  $p < 0.001$ ), suggesting that current capabilities may not yet align with the requirements of the digital environment. These findings are consistent with previous research (Alsharari & Ikem, 2023; Al-Zaza & Al-Khasawneh, 2023; Jodeh, 2022; Setyani et al., 2022).

When introducing the moderating variable (government organizational culture) into the analysis, organizational culture enhanced several relationships. Specifically, it strengthened the relationship between digital transformation benefits and government accounting efficiency ( $O = 0.115$ ,  $T = 4.354$ ,  $p < 0.001$ ) and between technological infrastructure and government accounting efficiency ( $O = 0.047$ ,  $T = 2.724$ ,  $p = 0.006$ ). Organizational culture also reinforced the positive effect of barriers to digital transformation ( $O = 0.057$ ,  $T = 2.411$ ,  $p = 0.016$ ), indicating that a strong cultural framework within government institutions can turn implementa-

tion challenges into learning opportunities that ultimately enhance efficiency.

In contrast, government organizational culture weakened the effects of both digital transformation perception ( $O = -0.124$ ,  $T = 3.763$ ,  $p < 0.001$ ) and human resource efficiency ( $O = -0.087$ ,  $T = 4.492$ ,  $p < 0.001$ ) on government accounting efficiency. This suggests that while culture can facilitate the integration of technology and organizational systems, it may also mitigate individual perceptions or competencies that are not aligned with institutional norms or digital goals. This study is consistent with Vial (2019), El Nile and Sobhy (2024), and Umar and Hasanah (2024), who revealed a direct positive relationship between the level of organizational culture and the efficiency of implementing digital transformation.

This finding distinguishes the current study from previous ones by highlighting the moderating role of government organizational culture in the relationship between digital transformation and government accounting efficiency. This study contributes new insights by demonstrating that organizational culture can both strengthen and weaken these relationships, depending on the contextual dynamics of government institutions in Jordan.

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## CONCLUSION

This study examined the relationship between digital transformation in the Jordanian government and the efficiency of government accounting, with the moderating role of government organizational culture. The research instrument (questionnaire) was distributed to a sample comprising auditors from the Jordan Audit Bureau, internal auditors from the Ministry of Finance, and employees working in the innovation, transformation, and digital empowerment departments at the Ministry of Digital Economy and Entrepreneurship. The results revealed both direct and indirect relationships, the degree of influence, and the relevant directions of the impact of government organizational culture on the relationship between the independent and dependent variables. Specifically, the findings demonstrated the moderating effect of organizational culture on the relationship between digital transformation and government accounting efficiency in Jordan.

The theoretical contribution of this study lies in highlighting the impact of digital transformation on accounting efficiency and emphasizing the importance of considering government organizational culture when examining this relationship. It also underscores the need to enhance the efficiency of human resources and strengthen awareness of the importance of digital transformation within government institutions. The practical contribution is in providing insights for governments, policymakers, and relevant authorities regarding the influence of digital transformation on accounting efficiency and the critical role of organizational culture in this relationship. The findings can be used to develop strategies and policies that promote a culture of digital transformation in Jordan and to leverage the government's accumulated experience to successfully complete the digital transformation process.

Future studies should consider incorporating additional variables such as governance, leadership, and institutional factors that may influence digital transformation and the efficiency of government accounting.

## AUTHOR CONTRIBUTIONS

Conceptualization: Mohammad Ali Al Hayek.  
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