

# The Role of Cloud-Based Accounting in Improving the Cost-Reduction Methods in Jordanian Industrial Companies: An Empirical Analysis

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**Abstract:** This research aims to investigate how cloud-based accounting enhances cost-reduction methods in Jordanian-listed industrial companies. A total of 77 questionnaires, gathered from relevant managers in those companies, were investigated using "the Statistical Package for Social Sciences (SPSS)". The results showed that cloud-based accounting significantly improves cost-reduction methods in these companies. These findings are important for decision-makers and regulators, offering insights that could inform new regulations aimed at enhancing the adoption of cloud-based accounting in Jordan's industrial sector. This, in turn, could help industrial companies to be more competitive by refining cost-reduction methods. Considering the wide-ranging influence of cloud technology on contemporary business, it is crucial to comprehend how these innovations can improve the precision and advantages of cost-reduction methods and promote the development of innovative thinking in accounting. Additionally, it is crucial to explore the factors that drive the implementation of cloud technologies in creative accounting practices. Notably, this study is the first to examine the role of cloud-based accounting in improving cost-reduction methods within Jordan's industrial sector.

**Keywords—** Cloud-Based Accounting; Cost-Reduction Methods; Jordan; Industrial Companies.

## 1. INTRODUCTION

Recently, the business environment has witnessed significant advancements and developments in the field of information and communication technology, impacting all aspects of life (Al-Okaily et al., 2023a). The information and communication technology system are a crucial element in any competitive environment (Alqudah et al., 2024). Therefore, industrial companies must continuously evolve and improve, encompassing changes in ideas, methodologies, as well as physical and technological transformations (Saad et al., 2022). As a result, many industrial companies have rapidly adopted information systems to keep pace with digital transformation (Bataneh et al., 2024; Appelbaum & Nehmer, 2020). Among these systems is cloud accounting technology, which relies more on cloud storage rather than just on software tied to the device's storage capacity. This technology is characterized by ease of use, efficiency, and scalability, positively affecting accounting business systems (Lutfi et al., 2022a; Alqudah et al., 2022).

The information technology industry is constantly evolving due to continuous technological advancements and the emergence of numerous innovations that enable companies to conduct their operations (Alqudah, 2023a; Khayer et al., 2020). One such innovation is cloud computing (Saad et al., 2022). Cloud computing represents a fundamental advancement in the world of technology, referring to the reliance on transferring processing units and information storage spaces (Al-Okaily et al., 2022a; Lutfi et al., 2024). It encompasses services delivered through devices and software

connected via a continuously connected virtual cloud, interfacing with various devices such as computers and smartphones (Karima, 2021). Consequently, the term "cloud-based accounting" emerged to leverage technological advancements in the field of accounting (Altin & Yilmaz, 2022; Lahham, 2022).

Amidst intensified competition in the business environment and both local and global pressures among companies, it has become essential for firms to embrace innovations and diversify their production processes (Al-Kofahi et al., 2024a). This approach aims to expand market share, achieve growth and sustainability, and reduce costs. Given technological advancements and information automation, there has been a significant impact on accounting concepts, methodologies, and the approaches adopted to develop accounting creativity (Al-Okaily et al., 2022a).

Furthermore, accounting plays a crucial role in helping companies perform their tasks from the start of their operations through various stages of their lifecycle until their conclusion. In the context of the information revolution, accounting has undergone significant changes and can no longer be separated from information technology (Al-Okaily et al., 2022a). As a result of these developments, accounting has evolved considerably, giving rise to what is known as cloud-based accounting.

Cloud-based accounting is a technology that depends on transferring the processing and storage space of the computer to the cloud and accessing it via the Internet, thus transforming information technology programs from products to services (Khanaom, 2017; Lois et al., 2020; Moudud-Ul-Huq et al.,

2020). That is, it is a system that simplifies dealing with financial data and accounting information by including them in a group of technical servers linked to each other and then providing various cloud accounting services to the users (e.g., internal auditors) (Al-Okaily et al., 2023a; Alqudah et al., 2023a). So, the cloud can be provided within the company in particular, or through centres that rent cloud services (Khayer et al., 2020). This cloud allows employees to access the company's financial data and accounting information at any time and from any place, which in turn, could enhance the efficiency of the internal audit functions (Lutfi et al., 2022b). Despite the potential advantages, embracing cloud-based accounting brings forth fresh risks and hurdles, as highlighted by various researchers (Tabrizchi & Rafsanjani, 2020; Alqudah et al., 2022a). These risks need to be thoroughly assessed, and appropriate measures and safeguards should be established to mitigate the associated challenges (Alghadi et al., 2023; Tabrizchi & Rafsanjani, 2020).

Additionally, Jordanian industrial companies face challenges in comprehending the actual influence of cloud-based accounting on developing cost-reduction methods (Egbide et al., 2019; Al-Kofahi et al., 2024b). Therefore, in the context of the current study, industrial companies also benefit from cloud accounting in different ways. For example, cloud-based accounting systems provide real-time access to financial data, allowing for more accurate and timely decision-making (Saad et al., 2022). This can help companies identify cost-saving opportunities more quickly. These systems also can automate many routine accounting tasks, reducing the time and labour required for these processes (Altin & Yilmaz, 2022). This efficiency can lead to substantial cost savings (Alqudah et al., 2023a). Also, by using cloud-based accounting, companies can reduce their IT infrastructure costs (Shivajee, Singh & Rastogi, 2019). There is no need to invest heavily in servers, storage, and maintenance, as these are managed by the cloud service provider (Omah, 2023; Fadjaranie, Rachmadani & Tarmidi, 2024). Cloud-based systems allow for easier collaboration among different departments and even with external stakeholders such as auditors and consultants. This improved collaboration can lead to more effective cost-management strategies (Al-Okaily et al., 2022a). Hence, cloud-based accounting can significantly influence cost-reduction methods in Jordanian industrial companies by improving efficiency, providing real-time data, reducing IT costs, enhancing collaboration, ensuring security and compliance, and enabling innovation (Lahham, 2022).

However, the significance of the present study arises from the originality of the topic of cloud accounting and cost-reduction methods in Jordanian industrial companies. The idea of the present study was reached due to the benefits delivered by adopting cloud accounting in different areas, which promotes access to financial/non-financial data or information from anywhere and at any time, and helps it to readily keep pace with developments and updates in international standards (Zakarneh et al., 2022; Alqudah, 2023b). Thus, this study addresses this empirical concern by recommending a

framework that addresses cloud accounting and cost-reduction methods in Jordanian industrial companies. This perspective is based on the following main objective: to examine the influence of cloud-based accounting adoption on cost-reduction methods in Jordanian industrial companies.

## 2. THE INFLUENCE OF CLOUD-BASED ACCOUNTING ON THE COST-REDUCTION METHODS IN JORDANIAN INDUSTRIAL COMPANIES

The Jordanian industrial sector is a cornerstone of the nation's economy, playing a crucial role in GDP, employment, and export revenues. The industrial sector contributes approximately 24% to Jordan's GDP and provides jobs for about 20% of the labour force (Mohammad, 2020; Al Qudah et al., 2014). Industrial products constitute a significant portion of Jordan's exports, contributing to foreign exchange earnings. This sector includes several sub-sectors, such as 1) Manufacturing: Which includes food processing, textiles and garments, chemicals, pharmaceuticals, and electronics. Notable companies in this sector are Hikma Pharmaceuticals, the Jordanian Pharmaceutical Manufacturing Company, and Classic Fashion Apparel Industry. 2) Mining and Quarrying: This sub-sector involves the extraction of phosphate, potash, and other minerals. Notable companies include the Arab Potash Company and the Jordan Phosphate Mines Company. Jordan is one of the world's leading producers of phosphate (Alqudah, Amran & Hassan, 2019b). 3) Construction Materials: This includes the production of cement, steel, and other building materials. Notable companies are Jordan Cement Factories and National Steel Industry Co. 4) Energy and Utilities: This sub-sector includes traditional and renewable energy production, with a focus on diversifying energy sources and increasing the use of renewable energy. 5) Food and Beverages: This includes the production of processed foods, dairy products, and beverages. Notable companies are Al-Nabil Company for Food Products and Al-Juneidi Dairy Co (Mohammad, 2020; Zaitoun & Alqudah, 2020).

However, this sector faces several challenges, such as high energy costs affecting the competitiveness of industries, reliance on imported raw materials leading to higher production costs, bureaucratic hurdles, and regulatory inefficiencies (Lutfi & Alqudah, 2023; Bataineh et al., 2024). Additionally, political and economic instability in neighbouring countries affects trade routes and markets. Nevertheless, Jordanian industrial sector is a vital component of the national economy, with significant contributions to GDP, employment, and exports (Al-Qudah, Al-Okaily & Alqudah, 2022). Despite facing challenges such as high energy costs and dependence on imported raw materials, the sector has strong potential for growth, supported by strategic government initiatives, a skilled workforce, and a favourable geographic location. With continued investment in infrastructure, technology, and renewable energy, the industrial sector is poised to play an even more significant role in Jordan's economic future (Zaqeeba et al., 2023).

In the context of the present study, cloud-based accounting has profoundly impacted the Jordanian industrial sector, offered a multitude of benefits and fundamentally transformed business operations. Wherein, Industrial companies can significantly reduce expenditures on hardware, software, and IT maintenance by adopting cloud-based accounting systems. These systems facilitate remote work and decision-making by providing real-time access to financial data from any location (Al Qudah et al., 2023). Cloud-based systems offer automatic backups and disaster recovery options, ensuring data safety and quick restoration in case of an incident. Industrial companies can access the latest financial data, enabling timely and informed decision-making (Altin & Yilmaz, 2022). Cloud-based accounting systems can seamlessly integrate with other business systems, such as inventory management, sales, and customer relationship management, providing a comprehensive view of the business. Also, multiple users can simultaneously access and work on the financial system, improving collaboration between different departments and stakeholders. Additionally, external accountants and auditors can be granted access to the system, simplifying audits and financial reviews. These systems can automatically update to comply with the latest financial regulations and standards, thereby reducing the risk of non-compliance (Al-Okaily et al., 2022a).

Cloud-based accounting streamlines financial operations, reducing manual processes and minimizing errors, leading to more efficient business operations. Companies that adopt cloud-based solutions can maintain a competitive edge by leveraging the latest technology to optimize financial management and strategic planning (Lutfi & Alqudah, 2023). Immediate access to financial data allows industrial companies to make well-informed decisions promptly, enabling them to respond efficiently to market fluctuations and operational challenges. The scalability and flexibility of cloud-based systems support business growth, allowing companies to expand their operations without facing significant financial or logistical constraints (Saad et al., 2022).

Despite the robust security measures implemented by cloud providers, concerns about data privacy and control persist. Companies must ensure that their data is protected and compliant with local regulations. Reliable internet connectivity is crucial for cloud-based systems, and industrial companies in regions with unstable internet access may face challenges in adopting these solutions. Transitioning to a cloud-based system necessitates training for employees and a shift in business processes, requiring investment in training and change management to ensure a smooth transition. The reliability of the cloud service provider is also crucial; companies must select reputable vendors with a proven track record of providing secure and reliable services (Lahham, 2022).

As the benefits of cloud-based accounting become more evident, it is anticipated that more industrial companies in Jordan will adopt these systems, driving further growth and

innovation within the sector. Cloud-based accounting can integrate with other advanced technologies, such as AI and machine learning, providing deeper insights and automating more complex financial processes (Alrfai et al., 2023; Alghadi et al., 2023). Continued improvements in cloud-based systems will assist companies in staying compliant with evolving regulations, reducing the risk of penalties and enhancing overall governance.

Cloud-based accounting is transforming the Jordanian industrial sector by providing cost efficiencies, improved accessibility, enhanced data security, and real-time financial insights (Egbide et al., 2019). While challenges such as data privacy concerns and the need for reliable internet connectivity remain, the benefits significantly outweigh the drawbacks (Altin & Yilmaz, 2022). As more companies adopt cloud-based solutions, the sector is poised for increased efficiency, better decision-making, and sustained growth.

Cost reduction in Jordanian industrial companies yields numerous benefits, including improved competitiveness, enhanced profitability, and increased resilience to economic fluctuations (AlQudah, 2015; Omah, 2023). By implementing cost-saving measures, such as streamlining processes, optimizing resource allocation, and adopting efficient technologies like cloud-based accounting systems, these companies can lower their production costs, leading to higher profit margins and improved financial performance (Mohammad, 2020; Li, Wang & Zhao, 2022). Besides, reduced costs enable companies to offer competitive pricing, which can attract more customers and expand market share (Omah, 2023). Moreover, cost reduction measures enhance operational efficiency, allowing companies to allocate resources more effectively and invest in innovation and growth initiatives (Al-Okaily et al., 2022b). Eventually, the benefits of cost reduction in Jordanian industrial companies extend beyond immediate financial gains, fostering long-term sustainability and prosperity in the industrial sector.

Further, Jordanian industrial companies implement various cost-reduction methods, primarily through the adoption of cloud-based accounting systems. These systems lower IT infrastructure costs by eliminating the need for expensive hardware and software and reduce maintenance expenses by shifting the responsibility to service providers (Egbide et al., 2019; Asif & Singh, 2017). Automation streamlines financial processes, minimizing labour and error-related costs, while real-time data access and remote work capabilities decrease the need for physical office space (Shivajee, Singh & Rastogi, 2019). Additionally, cloud-based solutions offer scalability with a pay-as-you-go model, enhance collaboration through simultaneous multi-user access, and integrate with other business systems for comprehensive insights, optimizing resource allocation and reducing waste. Automatic backups and compliance feature further safeguard data and ensure regulatory adherence, mitigating potential fines and legal costs.

Therefore, Cloud-based accounting has revolutionized cost-reduction methods in Jordanian industrial companies by offering streamlined processes and enhanced efficiency. Through the adoption of cloud-based accounting systems, these companies can significantly reduce IT infrastructure costs, as they eliminate the need for expensive hardware and software installations (Saad et al., 2022). Moreover, cloud-based solutions enable the automation of financial processes, leading to minimized labour costs and reduced errors. Real-time data access facilitates quicker decision-making and remote work capabilities, reducing the need for physical office space and related overhead expenses (Egbide et al., 2019). Additionally, the scalability of cloud-based systems allows for flexible resource allocation, aligning costs with business demands (Al-Okaily et al., 2022c). Overall, cloud-based accounting empowers Jordanian industrial companies to optimize their operations and achieve substantial cost savings. Based on the aforementioned points, this study proposes that the utilization of cloud-based systems in Jordanian industrial companies will enhance cost-reduction methods. Consequently, this leads to the following hypotheses: The use of cloud-based systems has a positive impact on cost-reduction methods in Jordanian industrial companies.

### 3. RESEARCH METHODOLOGY

The main goal of this study is to evaluate the effect of using cloud-based accounting on cost-reduction strategies in Jordanian industrial companies. The primary tool for data collection was a questionnaire (AlQudah et al., 2022; Lutfi et al., 2023a), designed to extract insights from the sample of study and gather data reflecting the participants' perspectives within the specified context (Alqudah et al., 2022). The study encompassed all 54 listed Jordanian industrial companies (based on the data available on the Amman Stock Exchange for the year 2023) due to their limited number, making them the entire study population. Respondents included managers such as financial, production, and IT managers, chosen for their expertise in addressing the questionnaire variables. A total of 162 questionnaires were distributed (3 per company), yielding 77 valid responses and resulting in a response rate of 47.5%, considered acceptable for statistical analysis (Sekaran, 2011; Alqudah et al., 2022b; Lutfi et al., 2022a; Alqudah, Amran & Hassan, 2019a).

#### 3.1 RELIABILITY TEST

In this study, the researcher performed a reliability evaluation using the Cronbach Alpha Test to verify the credibility of the research instrument. This assessment confirms the reliability of the research tool when the Cronbach Alpha value exceeds 0.07, as recommended by Sekaran and Bougie (2016). The main purpose of this test is to evaluate the consistency of the research tool, thus strengthening the reliability of both the instrument and its' outcomes. As a result, the reliability analysis conducted in this study affirmed that the research instrument is adequately dependable, with Cronbach Alpha values for all variables studied surpassing 0.07.

#### 3.2 Measures

The questionnaire items utilized in this study were derived from previously validated and tested surveys. These measurements were employed to assess both the dependent and independent variables included in the questionnaire. The dependent variable evaluates the cost-reduction methods employed within Jordanian-listed industrial companies, while the independent variables measure the degree to which various cloud-based accounting practices are utilized within these companies. The measurements for each variable analyzed in the study are outlined in Table 1.

**Table 1:** The measurements of study's constructs

Constructs	Measurements
<b>Cost-Reduction Methods</b>	This construct was assessed using ten items, which were adapted from Akeem (2017); Lahham (2022). These items encompass: 1- Using cloud-based accounting in Jordanian industrial companies can facilitate the introduction of automation and technology solutions to reduce labour costs.
	2- Using cloud-based accounting in Jordanian industrial companies can aid in the implementation of lean manufacturing techniques.
	3- Using cloud-based accounting in Jordanian industrial companies can assist in the optimization of supply chain processes.
	4- Using cloud-based accounting in Jordanian industrial companies can contribute to the reduction of waste and inefficiencies in production.
	5- Using cloud-based accounting in Jordanian industrial companies can facilitate the negotiation of favorable supplier contracts for cost savings.
	6- Using cloud-based accounting in Jordanian industrial companies can support the implementation of energy-saving measures to reduce utility expenses.
	7- Using cloud-based accounting in Jordanian industrial companies can enable the adoption of cost-effective inventory management practices.
	8- Using cloud-based accounting in Jordanian industrial companies can aid in the utilization of outsourcing for non-core activities to lower operational costs.
	9- Using cloud-based accounting in Jordanian industrial companies can

	assist in the implementation of cost-control measures in overhead expenses.
	10- Using cloud-based accounting in Jordanian industrial companies can aid in the streamlining of administrative processes to improve efficiency and reduce costs.
<b>Cloud-Based Accounting</b>	This construct was assessed using twelve items adapted from Hasaballah (2019). These items comprise:
	1- The Infrastructure as a Service model facilitates the company's prompt access to data
	2- The Infrastructure as a Service model enables the company to achieve the characteristic of rapid information delivery.
	3- The Infrastructure as a Service model aids the company in obtaining accounting information in a relatively short timeframe.
	4- The platform-as-a-service model helps the company provide disclosure of the reasons for the change in accounting methods and policies when this occurs.
	5- The platform-as-a-service model helps the company choose priority applications according to budgets with ease and convenience.
	6- The platform-as-a-service model helps the company scale applications with ease.
	7- The platform-as-a-service model helps the company display financial data with other companies.
	8- The software-as-a-service model makes it easy to access the software from anywhere, at any time, and from any device, which helps with business continuity and validity.
	9- The SaaS model helps cloud-based accounting provide the flexibility to move from one package to another as per the actual need
	10- The SaaS model helps provide reliable information to predict financial events related to economic activity.
11- The SaaS model helps with software maintenance and training.	

**4. DATA ANALYSIS AND RESULTS**

This study utilized the Statistical Package for Social Sciences (SPSS 25) for data analysis. The data analysis involved the use of descriptive statistics, as well as the performance of simple linear regression tests within the SPSS

software. Regarding the gathering of participants' demographic profiles, four specific questions were used to elicit information about their age, educational background, years of professional experience, and job title.

**Table 2: Profiles of Respondents**

	Category	Frequen cy	Percentage (%)
Age	21-30	2	2.6
	31-40	12	15.6
	41-50	38	49.4
	51-60	16	20.8
	<60	9	11.6
	Total	77	100
Educatio n Level	Bachelor	52	67.5
	Master	21	27.2
	PhD	4	5.3
	Total	77	100
Experien ce	2-4	0	0
	5-7	13	16.9
	8-10	46	59.7
	<10	18	23.4
	Total	77	100
Job Title	Financial manager	18	23.3
	IT audit manager	20	26
	Production manager	39	50.7
	Total	77	100

Table 2 reveals that a substantial portion of respondents, approximately 49%, were in the 41-50 age group. Additionally, the majority held a bachelor's degree (67%), while 21% had a master's degree. A significant 64% of the respondents had at least 8 years of professional experience. In terms of job roles, 51% were production managers, 26% were IT managers, and 23% were financial managers. These demographic details underscore the respondents' considerable expertise and experience, making them well-qualified to provide reliable data for this study.

Regarding descriptive statistics, the mean values of the variables exceeded the midpoint on the one-to-five scale. The five-point scale was divided into three categories: low, medium, and high. Scores below 2.33 were considered low, scores above 3.67 were high, and scores between 2.33 and 3.67 were moderate, according to the criteria established by Hair, Hult, Ringle, and Sarstedt (2016).

The findings indicated that the average values for the study's variables ranged from 3.41 (cloud-based accounting) to 4.27 (cost-reduction methods), demonstrating notably positive mean levels. Specifically, the results indicate that, according to the financial, production, and IT managers in Jordanian-listed industrial companies, there is a significantly high level of cloud-based accounting adoption and a considerable

improvement in cost-reduction methods among these companies.

Table 3 presents the simple regression coefficients for the relationship between cloud-based accounting (independent variable) and cost-reduction methods (dependent variable) in the Simple Linear regression test.

**Table 3:** The Simple Linear Regression Analysis

The findings presented in Table 3 reveal a significant and beneficial relationship between the utilization of cloud-based accounting and cost-reduction strategies. This conclusion is substantiated by a p-value of 0.000, which falls below the critical threshold of 0.05, along with a T-value of 5.251. Essentially, the incorporation of cloud-based accounting in Jordanian-listed industrial companies corresponds to an enhancement in cost-reduction practices. Additionally, the outcomes suggest that the R-squared value ( $R^2$ ) is 0.198, indicating that cloud-based accounting accounts for 19.8% of the observed variation in cost-reduction methods, while the remaining 80.2% can be attributed to other influential factors. Consequently, these results validate the initial hypothesis, indicating a positive influence of using cloud-based accounting on enhancing cost-reduction methods in Jordanian-listed industrial companies.

**5. CONCLUSION**

This study explored the influence of cloud-based accounting on cost-reduction methods within Jordanian-listed industrial companies, contributing to the existing literature by examining the impact of adopting cloud-based accounting on these methods. The findings of this research provide theoretical and empirical backing for the association between employing cloud-based accounting and enhancing cost-reduction strategies in Jordanian-listed industrial firms.

The results of this study reveal a significantly positive correlation between the utilization of cloud-based accounting and cost-reduction methods, as evidenced by a p-value of 0.000. These findings align with the limited existing literature on this topic (e.g., Akeem, 2017; Lahham, 2022). Based on these outcomes, industrial companies are encouraged to promote the adoption of cloud-based accounting to enhance cost-reduction methods. This is because cloud-based accounting systems reduce IT infrastructure costs by eliminating the need for expensive hardware and software and lower maintenance expenses by outsourcing responsibilities to service providers. Additionally, they minimize labor and error-related costs, while offering real-time data access and remote work capabilities, thereby reducing the reliance on physical office space.

**5.1 Implications**

The present study offers both practical and theoretical insights. From a theoretical perspective, there exists a noticeable gap in research concerning the implementation of cloud-based accounting, particularly within industrial listed companies. This study powerfully advocates for the adoption

of cloud-based accounting to enhance cost-reduction methods in the industrial sector. Moreover, existing research on cost-reduction methods has predominantly focused on factors influencing these methods within companies, rather than exploring the potential impact of cloud-based accounting, which could significantly improve cost-reduction methods within industrial settings.

The practical implications of integrating cloud-based

Constructs	t-value	Sig.	Result of Hypothesis
Cloud-based accounting	5.251	0.000	Accepted

Dependent variable: cost-reduction methods  
 $R^2 = 0.198$

accounting and enhancing cost-reduction methods within Jordanian-listed industrial companies are manifold. Cloud-based accounting reduces the need for extensive on-site infrastructure and maintenance expenses, thus offering significant cost-saving benefits. This advantage allows Jordanian-listed industrial companies to allocate financial resources more efficiently, directing them towards other critical operational areas. Additionally, real-time access to financial data provided by cloud-based accounting enhances cost-reduction methods among Jordanian-listed industrial companies. With data stored in the cloud, these companies ensure business continuity and minimize disruptions in case of unexpected incidents such as natural disasters.

**5.2 Limitations and Future Research**

Undoubtedly, like any research endeavor, this study has its limitations. Firstly, its primary focus was on assessing the overall impact of combined elements of cloud-based accounting on cost-reduction methods in Jordanian-listed industrial companies. Future research endeavors could examine these individual elements as distinct factors, contrasting their separate effects to provide deeper insights. Secondly, the study relied solely on data sourced from Jordan, suggesting the need for future studies to broaden their scope by collecting information from various countries. Such an approach could yield a comprehensive understanding of how cultural disparities might influence the research context. Thirdly, the topic of cloud-based accounting adoption in Jordan remains relatively new. Subsequent research could delve more deeply into the factors influencing the adoption of specific components of cloud accounting. Lastly, this study focused exclusively on Jordanian-listed industrial companies. Future research initiatives could expand their scope to encompass other sectors and domains, offering a more comprehensive view of the subject matter.

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