

Improving Strategic Performance in Jordanian Service Companies: The Influence of Cloud Accounting Implementation and the Moderating Role of Digital Skills

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Abstract

This research aimed to explore how digital skills impact the relationship between implementing cloud accounting and strategic performance in Jordanian service companies. A total of 113 questionnaires were collected from top-level managers in these companies and analysed using "Partial Least Square Structural Equation Modeling (PLS-SEM)" through measurement and structural models. The findings indicate that implementing cloud accounting significantly impacts the strategic performance of Jordanian service companies. Moreover, the study highlights that employees' digital skills play a moderating role in enhancing this impact. The results also suggest that cloud accounting minimizes the reliance on considerable infrastructure and reduces maintenance costs. Hence, cost-saving enables the service companies in Jordan to manage their resources more effectively, while focusing on other core strategic priorities. Notably, this study is the first attempt to examine the role of cloud accounting in enhancing strategic performance while considering the influence of employees' digital skills within Jordanian service companies.

Keywords

Strategic performance, cloud accounting, moderating role, digital Skills, Jordanian service companies.