

THE IMPACT OF ACCOUNTING INFORMATION SYSTEM ON ORGANISATIONAL PERFORMANCE IN CHINA

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Abstract

The business environment has been constantly evolving in recent times, owing to faster technological changes in manufacturing systems, the advancement of information systems (IS), growing market competition, growing consumer expectations and unprincipled manipulative actions taken by companies. The composite and impulsive business dynamics have confronted the important role of the Accounting Information System (AIS) as an important role in this scenario. AIS is a technological framework that incorporates the elements of information technology (IT) or information management (IS) to help direct organizations' monetary and economic functions. This research analysed the impact of Accounting Information System on Organizational Performance in China. The research used primary data and various tests have been used such as descriptive analysis, normality test, linearity test, Pearson correlations analysis, and multiple regression analysis to analyze data collected from 200 respondents. The researcher concluded that Accounting Information System majorly impacts the achievement of corporate success.

Keywords: *Accounting Information System, Organisational performance, Accounting Knowledge*

1.0 Introduction

In modern years, in most industries, information technology has been critical in its application in that it is now virtually difficult to obtain a strategic edge and to succeed in the market without IT acceptance. In this regard, Harash (2015) claimed that the AIS, particularly when it comes to financial reporting, is the most commonly used information system. In several works in various models, the information management effects and the use of AIS on the success of organizations have been examined and it is, therefore, a must to incorporate all variables in one business performance model to analyze the causal relationship between the two.

Three AIS terms are elaborated separately for a clearer interpretation of the AIS. The first is "accounting," which is a business language that tracks all financial or monetary transactions (Wilkinson 1993). Secondly, data, which is then stored form of all financial transaction data used by decision-makers, is information. Finally, according to Thomas and Kleiner (1995) and Bhatt (2001), the structure is an interconnected organization that focuses on a series of priorities. There is a claim in accounting literature that AIS contributes to an organization's competitive success (Langfield-Smith 1997). The role of AIS in strategic management

decisions was studied by a study undertaken by Bouwens and Abernethy (2000) and the characteristics of AIS were also investigated for various strategic objectives. The effect of AIS on the efficiency of the company has also been noted by considering the different designs of AIS on the various strategies. Therefore, this research analyses the impact of Accounting Information System on performance especially focusing on China.

1.1 Problem Statement

There is a claim in accounting literature that AIS contributes to an organization's competitive success (Langfield-Smith 1997). The role of AIS in strategic management decisions was studied by a study undertaken by Bouwens and Abernethy (2000) and the characteristics of AIS were also investigated for various strategic objectives. The effect of AIS on the efficiency of the company has also been noted by considering the different designs of AIS on the various strategies.

Several scholars, such as Jarvenpaa and Ives (1991), Hussein et al. (2005), Lerwongsatien and Wongpinunwatana (2003), Thong and Yap (1995) studied the effect on AIS in developing countries around two decades earlier of top management support and accounting manager information. Ang et al. (2001) performed a report on SMEs but contrasted the role of awareness of the alignment and non-alignment of AIS by accounting managers. In the background of developed countries, where SMEs have recently started implementing technologies, there is a lack of studies researching the effect of accounting managers' expertise and top management support on AIS implementation.

The effect of top management support and accounting managers' expertise on the AIS in a developed world, along with the further impact of the AIS on the OP and PM of SMEs, should also be evaluated. Based on the aforementioned discussion, it is noted that the expertise of top management support and accounting managers is linked to AIS, and AIS contributes to OP and from the PM. This research aims to explain the relationship in a developed world between top management help, the expertise of accounting managers, AIS, OP, and PM. Therefore, this study will analyse the impact of AIS on China's organisational performances.

2.0 Literature Review

Agency Theory

Over the last 20 years' agency theory has become one of the most popular accounting theoretical paradigms. The key benefit of agency theory that made it interesting for accounting scientists is that it helps us to specifically integrate conflicts of interest and incentives into our models. This is relevant because much of the accounting and audit motivation is linked to the management of compensation issues (Kaplan and Norton, 1993).

It is normally believed to be risk-neutral and to be a risk- and effort-unfriendly agent. The director and agent are expected to be self-interest oriented, which can contribute to contradictory goals. These contradictory priorities are balanced by arbitration arrangements (David, Julie Smith et al, 1999). The rules for exchanging the outcomes between the principal and the agent are called agreements, whether written or not. Agency theory thus offers a way to examine systematically and explicitly the economic elements of reward offset contracts, based on the amounts of effort or effort replacement.

In conclusion, agency theory answers two questions in this research: how do the information, accounting and compensation processes impact (reduce or exacerbate) incentive problems? And how does the presence of motivation issues impact computer systems design and structure? Agency theory offers a structure for solving these problems and for a thorough analysis of the relationship between accounting, motivation and behavioural information systems.

The AIS processes non-financial and financial transactions that specifically influence the processing of financial transactions. Wilkison et al. (2000) suggest that AIS not only processes financial reports and accounting information but also translates non-financial data into accounting data. Non-financial and financial data were gradually turned into accounting knowledge for decision-making. The central units and integrated elements of AIS are the selection, sorting, storage and dissemination of information to facilitate the control and decision-making process within an organisation (Laudon & Laudon 2005).

AIS is the combination of intertwined physical and non-physical elements. To address financial challenges, these elements work together to process financial transaction data (Susanto 2007). According to Laudon and Laudon (2005), to facilitate decision-making and job activities at various functional levels in an organisation, different types of IS are needed. To deliver usable decision-making information, much of the IS is required to combine the different functional layers of information and business processes. The integration of systems is also important. Organizations are currently using web and automated evidence in their AIS to make informed decisions (Huang, Lee & Wang 1999). Conway (2009) notes that PM is efficiently done optimally in an operation that guarantees the objectives. The PM concentrates on the OP. The AIS affects the PM and affects the whole company by influencing separate divisions (Conway 2009).

H₁: There is a significant relationship between accounting knowledge and organisational performance.

Management is engaged in multiple efforts to collect accurate knowledge so that the PM can develop. The accuracy of knowledge provides the company with a strategic advantage. AIS provides an opportunity to access quality knowledge that acts as a competitive value (Xu 2010). Organizations are also investing in AIS to improve the timely flow of quality knowledge for better management decisions. Essex and Magal (1998) argue that for management, quality information obtained through AIS is important. Therefore, to back up their management decisions, companies also use AIS. In decision-making, financial analysis of accounting details is typically used and sometimes the analysis is performed using AIS.

Using enterprise technologies, AIS can process a vast volume of knowledge for organization managers and owners. Management efficiency is measured by the goals and milestones reached. Management typically evaluates success by using the estimates and budgets to compare them with the actual performance and then define the unexpected consequences that need follow-up. The managers are mainly responsible for assessing the financial risk of the processes and are also responsible for the development, execution and evaluation of the internal control systems. Internal controls usually deal with AIS, where the primary role of internal control is to transfer the organization's financial records. Managers should also use internal monitoring to assess and track the efficiency of accounting processes for firm results. PM is important for the company's average valuation to rise. The most common source of data in an enterprise is AIS. The AIS is designed to provide all management levels with sufficiently

reliable and timely information to assist them in making a decision and growing the PM, which eventually leads to high OP.

H2: There is a significant relationship between managing support and organization performance.

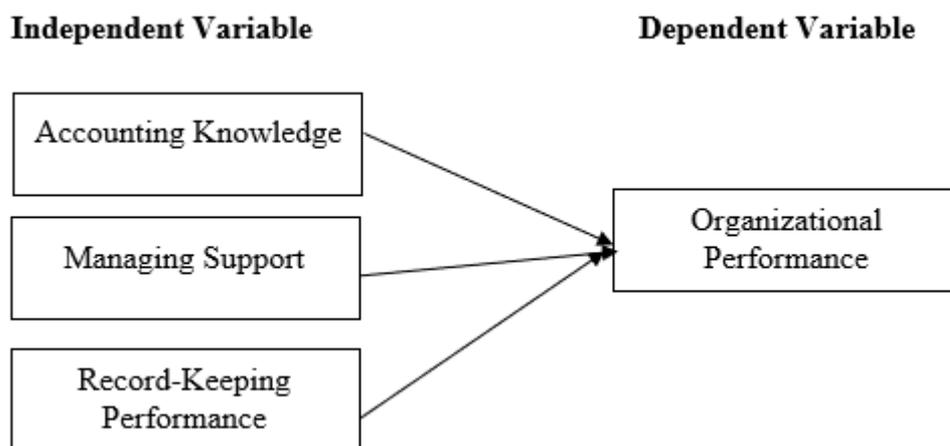
Chenhall (2003) stated that multiple AIS architectures have different strategic organizational directions, increasing overall organizational efficiency (OP). Increased resource distribution in AIS makes the corporate culture more streamlined and solid, helping the enterprise meet shifting market environmental circumstances (Al-Najjar, 2017). In reality, AIS is a framework that uses an organization's financial records, integrating numerous accounting systems and tools with various methods with the aid of IT to track publishable internal and external data, financial reporting and pattern analysis to forecast an organization's results.

H3: There is a significant relationship between record-keeping performance and organisational performance.

3.0 Methodology

This research is based on quantitative analysis and based on a survey method covering 200 questionnaires distributed to the employees of the organisations in China. Random sampling was adopted for the study as the population is very high. The research work is mainly based on primary data collected from the sample respondents by administering a questionnaire developed for the purpose. the sample respondents. The instrument was administered through mail to 350 respondents out of which, 200 responses were obtained. Hypothesis was tested based on the regression model and recommendations are given based on the outcome of the result.

Figure 1: Conceptual Framework



4.0 Analysis and Result

This part deals with the analysis and interpretation of the factors influencing the Budgetary Control in SMEs in Malaysia. Data was collected through a structured questionnaire from the respondents for this research study. The data collected from the respondents were coded and systematically analyzed and presented under various headings in the following pages. Appropriate statistical tools were applied based on the problem being studied and the results were presented. The tools and techniques used for the analysis are percentage, mean score and regression model.

4.1 Reliability Test

Reliability and validity of the test are two technical characteristics of the test that show the test's accuracy and usefulness. The two most significant qualities of a test are these. When determining the suitability of the test for your use, you can evaluate these functions. A condensed description of these two abstract concepts is given in this chapter. These examples will allow you to appreciate the facts recorded in test guides and feedback regarding reliability and validity and use that information to determine the suitability of a test for your use.

Table 1: Reliability of each variable

Cronbach's Alpha	Reliability
> 0.9	Very high reliability
Between 0.7 to 0.9	High reliability
Between 0.5 to 0.7	Reliability is quite high
< 0.5	Low reliability

The sample size used to determine the reliability test is 156 samples. The valid sample according to this analysis is 155 which is 99.4%.

Table 2: Overall Reliability

Cronbach's Alpha	N of Items
.895	18

The Cronbach's Alpha value according to this sample base on each variable is 0.895. According to the validity, the table identified that each question created according to the variable has very high reliability

4.2 Multiple Regression Analysis

The table describes the model summary which explains how long the independent variable is affected by the dependent variable. According to the regression analysis identified that the R-square of this analysis is 0.247 which show that the overall relationship of the three variable is only 24.7%. The balance of 75.3% has other factors has affected the dependent variable.

Table 3: Multiple Linear Regression Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.497 ^a	.247	.232	.617

a. Predictors: (Constant), RKP, MS, AK

The ANOVA table explains whether the model is fit to explain the overall effect of the independent variable and independent variable. The P-Value of the model is 0.000 which is less than 5%. This shows that the model is fit to explain the effect of each variable on the dependent variable.

Table 4: ANOVA Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19.019	3	6.340	16.634	.000 ^b
	Residual	57.930	152	.381		
	Total	76.949	155			

a. Dependent Variable: OP
b. Predictors: (Constant), RKP, MS, AK

The coefficient table elaborates the relationship and significant effect between the dependent variable and independent variable. The P-value used in this research to indicate the significance is 5%. According to the rule of decision, criteria indicated that if P-Value is less than 5% that particular variable has a significant effect. According to the regression analysis identified that accounting knowledge (AK) and Recordkeeping performance (RKP) has a significant and positive effect on organizational performance. However, managing support has a positive and insignificant effect on organizational performance.

Table 5: Analysis of Coefficient

Model	Coefficients				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.333	.328		4.061	.000
AK	.400	.084	.405	4.734	.000
MS	.024	.071	.028	.346	.730
RKP	.166	.078	.159	2.126	.035

a. Dependent Variable: OP

Accounting Knowledge

The coefficient value of accounting knowledge toward organizational performance is 0.4. This indicates that 40% of accounting knowledge as the first independent variable is affected organizational performance. However, the balance of 60% is affected by another factor that is not included in this study. Furthermore, the P-value of this variable is 0.000 and the significant value is 4.734. Therefore the relationship between the independent variable and dependent variable is positive and significant because the P-value is less than 5% and the coefficient value is positive.

Managing Support

The coefficient value of managing support toward organizational performance is 0.024. This indicates that 2.4% of managing support as the second independent variable is affected by organisational performance. However, the balance of 97.6% is affected by another factor that is not included in this study. Furthermore, the P-value of this variable is 0.730 and the significant value is 0.346. Therefore the relationship between the independent variable and dependent variable is positive and insignificant because the P-value is more than 5% and the coefficient value is positive.

Record Keeping Performance

The coefficient value of Recordkeeping performance toward organizational performance is 0.166. This indicates that 16.6% of Recordkeeping performance as the first independent variable is affected organizational performance. However, the balance of 83.4% is affected by another factor that is not included in this study. Furthermore, the P-value of this variable is 0.035 and the significant value is 2.126. Therefore the relationship between the independent variable and dependent variable is positive and significant because the P-value is less than 5% and the coefficient value is positive.

5.0 Conclusion

In contemporary organizations, knowledge has a major authority and there is a higher obligation from the corporate point of view to make use of it. While the study in this specific field has not yet been completed, the majority of them believe that knowledge as part of the technical imperative should not be unnoticed. Indeed, for many organizations, the AIS has been an inevitable organ. While there are some drawbacks, the advantages of using AIS are massive. Executives should find ways to interact with this gift of science and technology and make the most of it to gain strategic advantages through the efficient utilization of capital to achieve a higher standard of the operating environment, quick and effective exchange of knowledge, and, most prominently, to preserve the future organizational requirements. This paper is an attempt to construct another overall framework for the powers that manipulate the success of the company. AIS's highlighted positions may have a major impact on the achievement of corporate success. However, it can also be noted that only the appropriate details can be provided by the AIS; it is the managers or executives who should determine whether or not to use this information effectively.

5.1 Implications

The research was limited to the effect of AIS activities on market efficiency only for Chinese SMEs. This has narrowed the scope of such studies to one specific community and industry. Further studies with large parameters with several cultural or comparative assessments will produce diverse and border results, taking more variables considering many industries.

Therefore, the report has a research gap that could be satisfied by carrying out further work on this essential management field.

5.2 Recommendation

This research is expected to lead to further realization in the future literature of AIS applications and firm results. To achieve more success, it narrates the integration of AIS applications into organizational functions. There is still inadequate research in place on the role of AIS in results. The void is supposed to be filled to some degree by this report. On the other hand, because of its value in raising the efficiency of the company, these findings will drop some directed results for the owners/managers that motivate them to amplify focus on the AIS applications.

As the need for outsourcing accounting functions to contractors could be decreased or removed, this analysis will help to reduce the cost of operations. In cases where accounting expertise is minimal, only eligible vendors with proven experience and a clear understanding of the special features of accounting functions should be associated with SMEs. SMEs can also take advantage of their partnerships with accounting companies to establish and execute AIS efficiently. Finally, to identify resources and organize their efforts to support their information needs, SMEs should maintain important notes and benefit from their use of AIS.

The lack of expertise has been established in several studies carried out in developed countries, and top management support could reduce organizational efficiency, particularly in the small and medium-sized private sector. Furthermore, government funding plays an important part in enhancing the efficiency of these organizations, supporting organizations, and motivating them to use AIS. Government assistance has also played a major role in speeding up IT adoption among small and medium-sized enterprises, especially in developed economies. The use of accounting data and the use of IT for corporate decisions is also lagging behind those of developing countries.

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