

عنوان مقاله:

The Impact of Business-IT Coordination Culture on the Performance of Accounting Information Systems Considering the Dynamics of the Environment

محل انتشار:

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خلاصه مقاله:

An accounting information system (AIS) is a critical technology-driven asset for all organizations, whose produced and disseminated information is of paramount importance in making effective strategic decisions and reaching current organizational benefits. The quality of accounting information in these decisions depends on the performance capabilities of these systems. Previous studies have detected a number of direct organizational benefits gained through effective information technology (IT) governance. Such benefits encompass improvements in the performance of enterprise information systems, including accounting information systems. The present study aimed to examine the capacity of aligned IT-business culture as a communication mechanism in IT governance to improve the performance of the AISs in organizations. The data were collected using a questionnaire distributed among accounting experts selected from the companies listed in Tehran Stock Exchange. Partial least squares method was used to analyze the collected data. The results indicate that IT management capabilities manage to improve the AIS performance under effective guidance and control of the IT governance in spite of the environmental dynamism.

کلمات کلیدی:

Accounting Information System, Environmental dynamism, Information technology governance

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