

## عنوان مقاله:

Identification and Categorization of Effective Factors and Indices in Measuring the Maturity of Accounting Information System

## محل انتشار:

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## خلاصه مقاله:

Management accounting highlights the use of accounting information for decision making and optimal control and management of executives in organizations. Accounting information is provided comprehensively by the accounting information system (AIS). To develop the AIS, the maturity of the system should be determined. In this regard, the first step is to identify and categorize maturity factors and indices. This research study aimed to identify and categorize the factors and indices effective in measuring the AIS maturity in the large manufacturing industries located at Markazi province. The research method was descriptive and library method and field studies were also used to collect data. The statistical population encompassed two groups: AIS experts whose scientific comments were applied in the selection of indices, and the employees in experienced AIS who determined the impact of the factors. Using Factor Analysis, the factors and indices used to measure the AIS maturity were categorized and ۳۶ effective indices in nine factors were selected. Then their impact was calculated using structural equations. Finally, the factors with effective indices were categorized and the findings and recommendations were provided to the major industries of Markazi province, as special beneficiaries, and other industries.

## کلمات کلیدی:

Maturity of accounting information system, Accounting Information System, Maturity indices of accounting information system

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