عنوان مقاله:

The Effect of Information Technology on the Quality of Accounting Information

نویسندگان:

Mohammad Hadi Khorashadi Zadeh - *Department of Information Technology Management, Electronic Branch, Islamic Azad University, Tehran, Iran*

Amin Karkon - *Department of Accounting, Science and Research Branch of the South Khorasan, Islamic Azad University, Birjand, Iran*

Hamid Golnari - *Department of Accounting, Science and Research Branch of the South Khorasan, Islamic Azad University, Birjand, Iran*

خلاصه مقاله:

This study aimed to investigate the impact of information technology on the quality of accounting information was made in 4102. A survey of 244 executives of listed companies in Tehran Stock Exchange, using the Cochran formula simple random sampling method, 42 managers of these companies as the sample size was considered. Methods of data collection based on questionnaire information technology some of the questions of the impact of information technology was standardized questionnaires and the questions were designed according to existing components. After the distribution and collection of questionnaires, data analysis and hypothesis testing using structural equation modeling Smart PLS4 and software measurement model and the structure was conducted in two parts. In the first part of the questionnaire technical characteristics including reliability, validity, convergent and divergent validity for PLS has been checked and in the second part, application no significant coefficients were used to examine the research hypotheses. The results showed that IT and its dimensions (timeliness, relevance, accuracy, adequacy, and the actual transfer rate) affect the quality of accounting information of listed companies in Tehran Stock Exchange influence.

کلمات کلیدی:

information technology, information quality, accounting, transfer speed

لینک ثابت مقاله در پایگاه سیویلیکا:

https://civilica.com/doc/425509