

## عنوان مقاله:

Identifying and Ranking the Factors Affecting the Effective Development of Accounting Information Systems in State-owned Institutions and Enterprises of Sistan and Baluchestan

## محل انتشار:

سومین کنفرانس بین المللی پژوهشهای نوین در مدیریت، اقتصاد و حسابداری (سال: 1394)

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## خلاصه مقاله:

In the information age, accounting information systems have a special place. This study aims to identify and rank the factors affecting the effective development of accounting information systems in state-owned institutions and enterprises in Sistan and Baluchistan Province. For this purpose, a sample including 36 state-owned institutions, organizations and enterprises were randomly selected. The required data were collected by distributing 63 questionnaires among the people who used accounting information systems. To review the factors affecting the effectiveness of accounting information systems, five major elements (managers, users, system, organizational structures and legal requirements) were investigated in the form of five main hypotheses and fourteen secondary hypotheses (computer and accounting knowledge and skills of managers and users, the users' job satisfaction, the users' experience of working with systems, the managers' commitment and obligation, security, support, cost price, flexibility, comprehensiveness and integration of systems and legal requirements). To evaluate the effectiveness indicators, four main factors of providing intra-organizational and extra-organizational information needs, the dimensions of the internal controls structure, compliance with legal requirements and qualitative characteristics of the accounting information were examined in the form of 33 questions. The job satisfaction related data was collected from the standard JDI questionnaire and other data were collected from self-made questionnaires. The results suggest that, from among the subsidiary independent variables affecting the effectiveness of systems, the managers' commitment and obligation, comprehensiveness, flexibility, support, integration of system and the users' experience of working with systems, the users' job satisfaction, system's cost price and finally system security have had the .greatest impact on the accounting information systems, respectively

## کلمات کلیدی:

effectiveness, accounting information systems, raking, state-owned organizations

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