

Investigation the Impact of Accounting Information Systems (AIS) on Performance Measurement

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Abstract: This research was carried out to improve the performance and efficiency, based on empirical evidence, in measurement of the relationship between using Accounting Information System (AIS) by Hormozgan Regional Water Company. In this study, a survey form knowledgeable people and experts working in the company taken, it was found that how much promotion and implementation of accounting information system has effect on productivity indicators. As the survey results have shown that accounting information systems (AIS) and positively correlated with improved performance, better accounting, finance and banking as well as proven ability, being reliable, timeliness, relevance, understandability information. In summary, it could be told that accounting information system will generate useful information. This research value accounting and increase efficiency and productivity as a result of the use of accounting information systems (AIS) determines in Hormozgan Regional Water Company.

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Key words: Accounting Information Systems (AIS), Hormozgan Regional Water Company, performance measurement, productivity, financial reporting

1. Introduction:

Accounting Information Systems (AIS) as a tool in the field of information systems technology (IT) to help manage and control issues related to economic and financial activities have been added, but great progress in technology was created to allow the creation and use of accounting information to provide the strategic point of view. Since knowledge of the market economy status information for all companies and business units to stay in the competition and increase capital investment in staff training, improved quality and increased investment products and internal processes (AIS) is an important, accounting information systems can be leveraged to achieve a flexible and stronger enterprise culture can be used in their surroundings. Our innovation as a means to improve organizational performance and reduce financial barriers to access capital markets knows it. Companies to invest in technology to advance the objectives, information and communication in different parts of the company (such as manufacturing, design, baseline studies of water, conservation of water resources and improve water quality) requires a detailed accounting information and flexible system which their productivity and results will be obtained. Depending on the core business of Hormozgan Regional Water Board that the study protection of drinking water production and quality from various sources and preserve these resources for optimum use of available water resources in the province always faced with the

problem of water scarcity and droughts the importance of a detailed accounting information and flexible system of social conditions, health, agriculture and the economy of the province to understand. This research has been conducted in Hormozgan Regional Water Company because the company's performance improved in quality improvement, sanitation and water is produced, and this impact on the level of coverage, health, and environment, economy and Agricultural growth will also create jobs and reduce unemployment, GDP growth in the province will reduce crime. With all the challenges in the way described above can be summarized as follows:

1. Unavailability of infrastructure technology;
2. Lack of adequate liquidity to execute and provide infrastructure;
3. Traditional Leaders resistance against changes;
4. Inappropriate climate and impose additional costs;
5. Lack of access to information needed;
6. Obstructionism and lack of proper co-workers;

Paper structure:

The first issue addressed by the library and information gathering prior to the identification of the companies surveyed and to identify challenges and obstacles to develop strategies to solve them, we then

turn to the empirical methodology and the results of the study and get result.

The main advantages of accounting information systems (AIS) are:

1. Cope better with the changing environment
2. Better manage the challenges of economic transactions
3. Increased dynamism of the company smoother flow of data between different levels of employees
4. The possibility of improving the company's internal and external network relationships
5. Increase and improve production quality
6. Faster access to reliable data

Background:

Little evidence in the literature regarding the relationship between accounting and performance measurement systems there can be mentioned the following:

- Nikoumaram, Hashem and Mahmoudi, Mohammad (2011); The impact of accounting information system-based management support. *Journal of Accounting Research. Decision-making and business intelligence management entities Management. Fifth Year / Number Thirteen / Summer 2012*;
- Nikzad Manteghi and Karimi Jahromi, 2011. Accounting information system design using SSADM1 the southern Gulf Power Generation Management Company;
- Elena Urquía Grande, Raquel Pérez Estébanez, Clara Muñoz Colomina;" The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in Spanish SMEs1" ; year 2011; *Journal of Digital Accounting Research Vol. 11, 2011 pp. 25 - 43 ISSN: 1577-8517*

Questions:

The establishment of an accounting information system:

1. Leads to systematic dissemination of information on different levels?
2. Resulting effect on the Company's financial discipline?
3. Makes a positive impact on the macro and strategic decisions?
4. Causing wastage and loss prevention resources for budgetary purposes is unnecessary?
5. Makes changes in management decisions is culture?
6. Thereby affecting the performance index (unit of work)?
7. Whereby it is possible to design a budget with minimal distortion?

8. Causes are identified costs and better control them?

The operational process accounting information systems (AIS):

1. Thereby creating conditions for economic feasibility and technical review?
2. Contribute to better understanding of costs and its impact on firm performance?
3. Thereby impacting quality and efficient use of manpower is better?
4. Transparency in financial operations and management in obtaining increased funding fits their goals?
5. Increase the management capacity to respond faster and more explicitly entitled to organizations, stakeholders and the sub?
6. Caused the company to achieve a set of documented information and is more powerful?
7. Causing effects of regulation, transparency and complaints?

Hypotheses:

1. Establishment of an accounting information system causes the systematic dissemination of information on different levels are.
2. Establishment of an accounting information system is an effect on fiscal discipline in the company.
3. Establishment of an accounting information system causes a positive effect on macro and strategic decisions are.
4. Establishment of an accounting information system causes wastage and loss prevention resources for budgetary purposes is unnecessary.
5. Establishment of an accounting information system causes a change in the culture of management decisions.
6. Establishment of an accounting information system causes effects on the performance index (unit of work) is.
7. Establishment of an accounting information system causes the least distortion is possible to design a budget.
8. Establishment of an accounting information system will lead to better identification and control costs.
9. Operational process accounting information systems (AIS)
10. Operational process accounting information systems (AIS) leads under review the technical and economic feasibility.
11. Operational process accounting information systems (AIS) lead to a better understanding of costs and its impact on firm performance.
12. Operational process accounting information systems (AIS) caused effects on the quality and efficient use of manpower is better.
13. Operational process accounting information

systems (AIS) can increase transparency in financial operations and management in obtaining appropriate funding, are goals.

14. Operational process accounting information systems (AIS) caused the company to achieve a set of documented information and is more powerful.

15. Operational process accounting information systems (AIS) causes the effect of regulation, transparency and complaints are.

Materials and Methods:

In this study, a survey was conducted to know the staff and experts, determined the extent to which the development and implementation of accounting

information system have been performed and to what extent the effect of improving productivity and management decisions. The studies reviewed by several experts knowledgeable about between sample collection and preparation and distribution of the questionnaire were carried out and the results were analyzed by SPSS software.

Company Research: Hormozgan Regional Water Company
 Number of employees: 400
 The population: 100 people
 Sample size: 30 people

Percent response					Questions	
Very high	High	Average	low	Very low	Establishment of an accounting information system	
5	4	3	2	-		
33.3	46.7	20	-	-	Lead to systematic dissemination of information on different levels	1
46.7	43.2	10	-	-	The company is an effect on fiscal discipline.	2
43.4	33.3	23.3	-	-	Make a positive impact on the macro and strategic decisions	3
40	3.	26.7	3.3	-	Budgetary resources to prevent wastage and loss purposes are unnecessary.	4
20	43.2	36.7	-	-	Culture will alter management decisions	5
23.3	56.7	16.7	3.3	-	An effect on the performance measure (unit of work)	6
33.3	40	26.7	-	-	Whereby it is possible to design a budget with minimal distortion.	7
40	50	10	-	-	Identification will lead to better control costs.	8
Percent response					Operational process accounting information systems (AIS)	
Very high	High	Average	low	Very low		
5	4	3	2	1		
20	40	33.3	6.7	-	Create conditions for economic feasibility and technical review.	1
33.3	56.7	6.7	3.3	-	Lead to a better understanding of costs and its impact on firm performance.	2
20	40	23.4	13.2	3.3	An effect on the quality and efficient use of manpower is better.	3
36.7	50	13.2	-	-	Increased transparency in financial operations and management in obtaining appropriate funding and goals.	4
46.6	36.7	16.7	-	-	Increase the ability of management to respond faster and more explicitly entitled to organizations, stakeholders and the domain	5
30	56.7	13.3	-	-	Cause the Company to achieve a set of documented information and is more powerful.	6
23.3	33.3	40	3.3	-	An effect on governance, transparency and complaints	7
23.3	63.3	13.3	-	-	By virtue of being comprehensible, reliability and comparability of data.	8

Conclusion:

According to a sample survey and answer the research question and statistical analysis of the responses (see Appendix A) determined a positive correlation between the establishment and operation of accounting information systems (AIS) and performance measurement in Hormozgan Regional Water Company exists and these hypotheses has not been rejected.

This means that the deployment of the system in Hormozgan Regional Water Company improve the measurement precision and better performance in

minimum time and this led to the identification of shortcomings and obstacles to their performance and ease of removal.

But it must be established prior to the selection of systems integrated study system items such as internal controls and administrative systems, workflow method of accounting documents, laws and regulations governing the administration and implementation of financial above the desired system should be done so as to minimize the cost of deploying and operating system.

Proposed future research:

This research can be used in other organizations, agencies, businesses and midsize companies and other researchers can test the above research and experimentation are discussed in other financial institutions. It is noteworthy that according to the Hormozgan Regional Water Corporation was selected for the study, it is suggested that the Regional Water Board in other companies as well as companies, the Department of Energy, this research should be done. In this study, researchers can investigate and feedback of accounting information systems and the challenges to study in Iran. In other information systems in the Regional Water Authority, such as water resources information system on water resources and conservation of water resources planning and development of water resources to utilizing would be considered. Although these types of data are different but due to the same main purpose of this is possible. Even study in information systems personnel, administration and welfare of the participants utilize and information relating to the personnel systematically and in a timely and completed within the stipulated time to inform staff and other guests.

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