

**AN INVESTIGATION OF FACTORS THAT INFLUENCE THE MANAGEMENT OF ACCOUNTING
INFORMATION SYSTEMS ADOPTION IN MANUFACTURING FIRMS**

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ABSTRACT

Case study and survey methodology were adopted for this research. Case studies in two Thai- organisations were carried out. Each case was examined as a whole to obtain an understanding of the opinions and perspectives of the respondents from each individual organization as to what are considered to be the important factors in the case. Then, cross-case analysis was used to analyze the similarities and differences of the two cases, which also include the variations between large organisations. Furthermore, the variations between two different stakeholder groups were also examined. The results of the two main case studies suggested 9 factors that may have impact on in AIS adoption. Survey instrument was developed based on the findings from case studies. Two large-scale surveys were sent to selected members of Thailand CPA, and Thailand computer society to further develop and test the research framework. The major findings from the survey are: 1. there was only one factor, 'user training and education', that was found to be different between different stakeholder groups. 2. Only one factors were found to be significantly different between different type organizations is 'technical capability of IS personnel'. 3. The top three critical factors for ensuring AIS adoption were: top management commitment, steering committees, and technical capability of AIS personnel. That is, it is now clear which factors impact in AIS adoption, and which of those factors are critical success factors for ensuring AIS adoption successes. The research framework of this research shows the relationship between stakeholder groups, important factors and AIS adoption outcomes by highlighting stakeholder groups' influence on identifying the important factors, as well as the evaluation of the importance and performance of the factors.

Keywords: *Accounting Information Systems, Accounting Information Systems Adoption, Factors influencing AIS adoption.*