

**THE EFFECT OF ACCOUNTING INFORMATION SYSTEM QUALITY IN THE EFFECTIVENESS OF
INTERNAL CONTROL AND RELIABLE DECISION MAKING TO ENHANCE THE PERFORMANCE OF
THAI INDUSTRIAL FIRMS**

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[dx.doi.org/10.18374/JIBE-13-1.5](https://doi.org/10.18374/JIBE-13-1.5)

ABSTRACT

This study investigated the consequences of accounting information system quality on the effectiveness of internal controls and reliable decision making in Thai industrial firms. With this information the firms were then tested against performance. A sample of 2,042 manufacturing industries in Thailand was chosen and data collected through a mailed questionnaire. Only 832 (40.74%) responders contributed to the data basis of this report. Ordinary least squares regression analysis revealed that the accounting information system quality was positively related to the effectiveness of internal control and reliable decision making. In addition, effectiveness of internal control and reliable decision making also had a positive effect on firm performance. This implied that without accounting information system quality a firm had a greater chance of failure. Contributions and suggestions for future research are presented.

Keywords: *Accounting Information System Quality (AISQ), Effectiveness of Internal Control, Reliable Decision Making, Firm Performance*