

**EFFECTS OF IT ROLES OF ACCOUNTING EXECUTIVES ON ACCOUNTING INFORMATION SYSTEM  
CONTROL PERFORMANCE**

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**ABSTRACT**

This study aims at the investigation on the influences of IT roles of accounting executives on accounting information system (AIS) control performance. The influences of AIS control performance on firm performance, both financial and no financial performance, are also examined. Accounting executive of automobile business is determined as key informant and mailed-questionnaire is used as data collection instrument. For the analysis, 89 returned mails are complete and usable. The results of statistical analysis indicate that IT role of accounting executives positively impacts AIS control performance and also positively impacts firm performance. In addition, AIS control performance positively affects firm performance.

Keywords: *Information Technology Role, Accounting Information System, General Control, Application Control*