

ACCOUNTING INFORMATION SYSTEM COMPETENCIES IN FIRMS: A CONCEPTUAL MODEL

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ABSTRACT

Business organizations can no longer rely on human and material resources. Now they require information as evidenced by the current global information revolution. Particularly, accounting information has an increasingly important role in the process of managing an enterprise's activity in preserving valuable resources. In the last ten years the world has intensely implemented accounting information systems in large industrial and small trade enterprises. Recently, implementation also started in general, state institutions and import-export enterprises. However, in general the area of research in accounting information systems still has the perspective that is focused on the what and how factors of effectiveness. Little attention has been given to the consequences of accounting information systems. This paper proposes that accounting information system competencies relate to business innovation, and business innovation functions on decision making accuracy, internal control effectiveness, and cost management improvement. As a result of these competencies, the firm enhances its competitive advantage in the marketplace. Contribution and implications are also presented.

Keywords: *Accounting Information System Competencies (AISC), Decision Making Accuracy, Internal Control Effectiveness, Cost Management Improvement, Competitive Advantage*