

**ANTECEDENTS AND CONSEQUENCES OF INFORMATION QUALITY: AN EMPIRICAL STUDY OF
PRINTING AND PACKAGING FIRMS IN THAILAND**

Phathairat Pongpratead, Mahasarakham Business School Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School Mahasarakham University, Thailand

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ABSTRACT

The economic situation is highly competitive nowadays, including the quick changing, and development in many dimensions. The owner of a firm needs to adjust to support this kind of changing and competition to obtain the firm's success and sustainability. For this study, we aim to test the effect of information quality (accuracy, relevance, timeline, and completeness) on decision-making effectiveness and firm success in the case study of 800 printing and packaging industries in Thailand using OLS regression. We have suggested four variables (best accounting practice, internal audit system quality, information reporting efficiency, and information management effectiveness) that would effect on information quality. The results show that the relevance and timeline of information quality is higher, the decision-making effectiveness, and the firm success is better. While, the decision making effectiveness is also the positive related with the firm success. In addition, information reporting efficiency has a positive relationship with the accuracy and relevance. For the mediating variables, the accounting employee knowledge is positive moderated with the best accounting practice - timeline information relationship, internal audit system quality - accuracy information quality, and internal audit system quality - relevance information quality. It is clear that the information management effectiveness has not any relation with all information quality. Likewise, the accounting employee knowledge will not moderate both of information reporting efficiency and information management effectiveness with information quality.

Keywords: *information quality, Accuracy, Relevance, Timelines, Completeness, firm success, Decision Making Effectiveness, Best Accounting Practice, Internal Audit System Quality, Information Reporting Efficiency, Information Management Effectiveness, Accounting Employee Knowledge*