

ACCOUNTING INFORMATION SYSTEM COMPETENCY AND GOAL ACHIEVEMENT: INFORMATION TECHNOLOGY AND COMMUNICATION BUSINESSES IN THAILAND

Thanapon Wimonard, Mahasarakham Business School, Mahasarakham University, Thailand
Prapruckbaramee Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

[dx.doi.org/10.18374/RBR-14-2.4](https://doi.org/10.18374/RBR-14-2.4)

ABSTRACT

The study investigates the relationship between accounting information system competency and financial reporting quality, information reliability, and information usefulness. The effect of financial reporting quality on decision making effectiveness and goal achievement is also examined. Moreover, this study investigates the effect of the information technology capability of AIS competency. Theories used to develop a conceptual framework are Resourced-Based View, and Organizational Information Processing Theory. Data were collected from 277 information technology and communication businesses in Thailand by questionnaire mail survey and the key informant is an accounting executive of each firm. The ordinary least square regression is the statistical used to test the hypotheses. The results indicate that AIS competency positively influences financial reporting quality and decision making effectiveness have positive influence on goal achievement. In addition, the results demonstrate that information technology capability positively affect AIS competency, and information usefulness and information reliability. The implications, suggestions, and limitations for further research are also provided.

Keywords: *Accounting Information System Competency, Resource-Based View, Organizational Information Processing Theory, Financial Reporting Quality, Goal Achievement*