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Survey Relative Improvement of Accounting Information Systems

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Abstract

Having accountinginformation systems with sufficient and effective capabilities in commercial and noncommercial units for increasing speed of useful and related data gathering is inevitable. In this study about development obstacles for accounting information system developments of production firms of Khuzestan state, some ways for relatively improvement is presented.Generally, research results show that improvement of accounting information systems requires reforms and changes in cultural, technical, educational areas, which complete each other. In the other hand, An accounting information system can be useful when it be used forever based on time condition in way of reform and improvement.

1. Introduction

According to the phrase "today's world is the word of informiton' ownership, the information is a wealth and it has benefits like any valuable stuff. Also Having useful information needs cost and for gainig and maintaining this wealth, it is required to provide its tools and a proper system should be codified in this regards, since in growing this world, someone succeeds who has most reliable and relevant information (as a valueable wealth) on proper time and can use a related information for any type of decision. In changing and advanced world, specially in complicated world of accounting , which is continuingly changing , fast access to correct information is one essential parameters in making effective financial decisions in any economical unite and information system has a major and increasing role in organizational life. Computer and computionalequipement also are considered as powerful and suitable tool for executing such mentions. More increasing advance and development on computer science in recent years have exestnsly effects on economical activities of societies in such way that continuing of action and performance' more companies and institutes is impossible without computer today. This days, computers are widely used in financial and accountings due to their high capabilities and extra abilities. Recent advance in field of technology, information, electronic bussiness, exchange' information electronic, internet communication networks, and more recent inventions, has increased abilities of such equipments. Financial managers'companies can perform analysis and financial calculations for making financial decision by application of microcomputers with high accuracy as soon as possible. This system provides information to its users via a set of financial situations that needs to be comprehensible andtransparent, though four of the

five parts are flooded with information as ciphers that could generate difficultieswhile interpreting them by the users lacking in economic knowledge. The solution to this issue is provided by IFACvia explanatory notes and accountant policies. It is an issue of economic culture, of profound knowledge in applyingIFRS, of professional reasoning of the accountant expert in the art of turning ciphers into coherent, simple, relevantexplanations, so after the reading of such situations every user may take the best economic decisions. Therefore, it isnecessary that the accountant management apply the most appropriate control and reporting managerial techniquesof the financial situation, involving activities of analysis, planning, implementation and control of programsintended for providing the financial information to the decisional system, in compliance with the IFRS standards. [2]

2. Theoretical Researches

2.1. Accounting as AnInformation System

Introduction of accounting as an information system maybe is the newest definition of accounting which is presented.

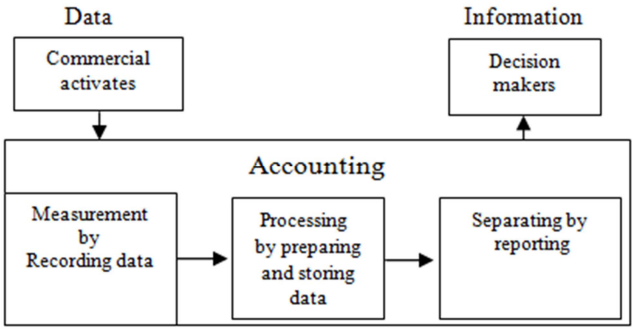

Chart 1. *Relationship between accounting, commercial activities, and decision makers*

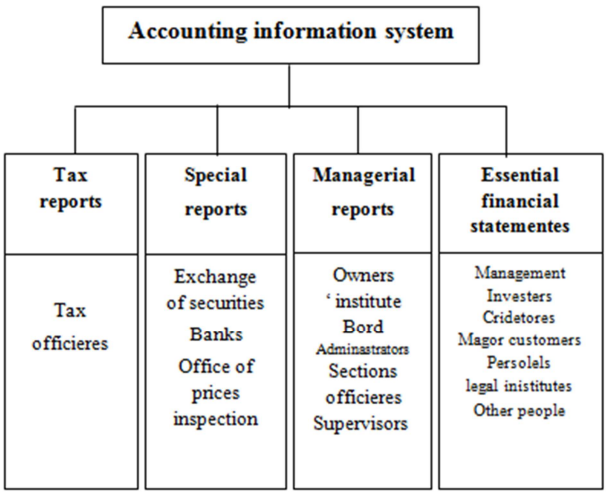

Chart 2. *Users of Accounting Information Syestems*

At the first time in 1966, American Accountant Association in formal staement under title " a statement of basic accounting theory"1 which in accounting is defined as an information system. In this view, accounting is a part of public system in an active economic foundation. Chart 1 shows the relationship between accounting, commercial activities and decision makers [1]. According to the chart, the main duty of accounting information system is supply of information which users apply it in their making decision.

The most important group of users'financial information that AIS based on generally accepted accounting principles, standards, and legal requirements, should provide financial information and reports for them could be shown as chart 2 [3]. A good accounting system, is semi batch type which include internal controls for preventing effects of environment on AIS. The task of internal controls in process converting of financial data to financial information in accounting system, is prevention of effect of environmental factors on accounting system and detection of them if they occurs. Accounting system data consists of series of economic events which are occurred in bussines transactions form. In this system, related and reliable information is provided on time and it is presented in a way which is be understandable and comparable for users.

2.2. Systematic Method, New Developmentsand Systematic Strategies in Accounting

Frequently, developing countries try to find an independent solution for problems in each part. These attempts had limited success. Thus, should be viewed accounting bases in developing countries (or any other countries) as a system.Because its parts have interactive relation such a way that behavior of a part affects on behavior of other parts. These interactive relations cause some problems. Problems in a particular part are not only result of its internal, but also it is result of problems in other parts. Also, we should remember that separated solutions for each part could be compensating by problems and performentsof other parts which it is requered to present an organized and mesured solution in this regards.

General view about changes in methods, techniques and new subjects which entered in area' accounting, makes clear that speed factor among various effective factores on accounting profession performance is considered as the most determined factor due to compact competence in minmum time. As a supplied production in market be far from expectations and needs of consumer, that capital will be soon removed from economic effective circulation and of course this event in present time, does not occur in a long period, but this capital may be in serious hazard in such market. On the other hand, demand and presentation will be occours via electronic networks in not more far future and modern technology creates new areas in economic and monetery markets and information will be exchanged by amazing fast speed [4]. For example, Electronic Commerce is not only

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doing commercial and works in internet environment. This method also affects on commercial works folow and their nature. In this environment, at one moment customers face to various and different selections and if it is needed, they receive uninterrupted and various answers. Involved companies in these markets can provide related and accurate information as soon as possible ,just if they have predictor and comprehensive information system, so as they have effective and efficient performance along organization aims and increase a value of organization every day. Achievement to such system requires that organizations and commercial companies consider principles of design and supply of comprehensive structure for entering to new profession and commercial areas and consider accounting as one system which each part has kind of relation with other ones and in design and execution of various parts, interactive effect of these parst on each other should be properly identified.

Today'world is wireless world which all are emerged in an integrated system and integrating view is a key to success. There is a fragment in this field in Iran.In a way that accountants, marketers, and expert professions work for themselves and what is worse that more proprieties are governmental, there is no clear aim for owener and foundation and abcense of such aim cause fracture and unapplying modern techniques. Therefore, since there is no motivation for maximizing profit and wealth in management level and since organization managers has no experience for management and maximizing wealth, maybe they are not interested in it, main activities and operations in organization donot perform by scientific and systematic methods along with modern advances, thus it seems that accounting information systems in Iranian organizations and, and subordinately, manufacturing companies in Khuzestan are not properly designed and they are not developed in required fields, therefore it is required that some strategies be provided for improving the availlable status and the present study is attempted along this aim.

2.3. Transfer / Convert of System

This concept consists of creating changes on old accounting information system and converting of it to new accounting information system by change factors such as hardware, software, etc. Transfer /convert methods can be explained as [5]:

2.4. Organizational Culture and It's Constituitive Elements

Organizational culture is one of the newest words in management literature which recently pay more attention by management experts and scientists. Ouchi, Peters, Waterman in their best seller books emphasize on importance of organizational culture as a success requirement for organizations.

Reserchers in field of organizational culture believe that ratio of culture to organization is same as ratio of character to individual and they believe that for creating maturity in people of a society, their character field should be studied. Therefore, for creating organizational maturity which causes maturity in society, organization culture should be studied.

Conceptlly, culture is refered to human's understand from environment which he/she lives in it, and it indicates views and behaviours. Adgar Schein, whom is widely considered as organization culture's father, believes that organization culture is complicated and deep subject. Schein in his article in 1978 says: however culture is a deep event and it's understood is difficult, but trying to understand is valuable, since secrets and logics in organizations are suddenly be clear when we understood culture". Majority of organization' managers in developing countries understand effect of culture compeletlly and they know that they should pay attention to it but they have no a wide agreement on clear definition of it. For showing this subject, introduction of some special indicators are required. Here, Schien's view can be an effective help. He defines organization culture in this way: model form basic assumptions (done, discovered or created inventions by group) which learns from it, how interact to its problems which are external adaptability and internal correlation. There is sufficient work about validity of the model and therefore for new members, it is taught as a right way of undrestanding, thinking and sensing in related with above subjects. What is frequently ignored are the culture norms which exist in an organization or any other collection [6].

Dill and Kennedy are other researchers who pay attention more a knowledge in organization culture. A more interesting part in Dill and Kennedy's work is description of five constitutive element in organization culture which are: work environment,organization value, organization hero, organization traditions, organization culture network [7].

2.5. Communication Between Information Technology, Organization Culture and Organization Strategy with AIS

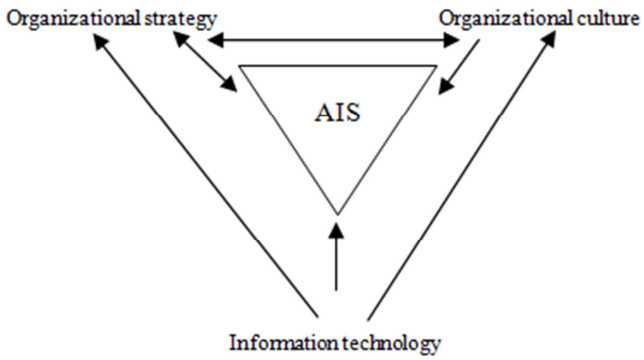

Chart 3. *Relationship between organizational strategy, organizational culture and Information technology*

Creation of information systems inside of a company needs a strategy, programming, and accurate design. Also this subject requires a special design and plan. Since one of the most important tasks in accounting, is help to a long time strategic programming, financial managers should always

know that how to converge information technology with organization strategy, on the other hand, technology management in developing countries is affected by other areas such as non organization – culture aspects which are essential in international commerce subjects. By this understanding, there is no doubt that, effect of cultural subjects and especially organizational culture, in technology management is not venial [6]. Chart 3 shows that organizational strategy, and specially organizational culture are two basic elements which affects on design of an accounting information system and information technology has also important role in it [7].

2.6. Accountants' Role in Applying of AIS

Introduction of equipments and tools which cause easy and proper execution of accounting information system operations is an irrefragable need for accountants. Many accountants, when people speak about computer, think that they are talking in another foreign language. Accountants, who do not know information technology terms, may face with some problems in an undrestand of information system. However it is not required to become experts in this area, but they need to learn about computers and know its constituents and learn how to work with it, process and save economic events and financial data by using it. Main reasons learning computer for accountants are[7]:

1- Frequently, accountants are considered as users of system, therefore it is expected that accounting students, before entering to work environment, gain high skills on computer or sometimes it is necesary to be beside programmers in organizations to remove their profitional needs by computers and programs which should be programmed.

2- Information technology is a strong symbol of new advances and complexities which are occurred during industries and special fields, such as accounting. Companies which use and learn information technology benefits in new advances are closer to customers and will gain more competence power.

3- Accountants are considered as assessors, supervisors of accounting information systems. Independent and internal auditres assesses strong and weak points in accounting information system by assessment and determination of some criteria such as internal controls, which is not possible without identifying of hardware and software concepts.

4-Management and control of computer information sources, is done by accountants.They may survey and control design and system' purchase, users (work) operations and use' way of computer sources.

5- Gaining skill and computer science increases accountants' knowledge level.

2.7. Effect of Teaching Activities on User's Performance

Daily development of science and technology cause formation of different organization structures to the past ones and any organization for coordinating with these fast and increasing advances, has changed inter-organizational connection channels according to these changes. In these conditions, successful organization is one which guides itself according to daily knowledge and advanced technology. Fast changes and technologies have high effects on all organizations especially a huge industrial organizations and ignoring it cause organization' fail. Organizations consist of important factors such as, capital, human source, technology, operational tool (machinery, etc) and management which according to most theorists, human source is the most important factor of all. Because an efficiency of organization depends on right and proper doing of tasks by this part. Since about 70 percent of sources and capitals are human sources, therefor supply of this capital requires doing organized and continuously teaching activities in all organizational levels. Training skilled persons which is refered as human source, is a inevitable necessity which organizations need for surviving and advancing in today world with full changes and advances[8].

3. Experimental Reserchs

Since in developed and industrial countries, in field of design and development of accounting information systems, there are no variables, environmentaland internal problems which exist innot developing countries such as Iran, direction of researches in those countries is in another way and mojor of researchers are trying to find structures and present theoretical and practical models about changes which organizations should do so they can gain a comprehensive information system according to methodology of decision making.Here, some cases are mentioned:

1-" An Integrated Model of Information Systems Adoption in Small Businesses ", is title of a research which is done by JAMES Y.L. THONG in 1999. Based on theories from the technological innovation literature, a questionnaire survey was conducted in 166 small businesses. Data analysis shows that small businesses with certain CEO characteristics (innovativeness and level of IS knowledge), innovation characteristics (relative advantage, compatibility, and complexity of IS), and organizational characteristics (business size and level of employees' IS knowledge) are more likely to adopt IS. While CEO and innovation characteristics are important determinants of the decision to adopt, they do not affect the extent of IS adoption. The extent of IS adoption is mainly determined by organizational characteristics. Finally, the environmental characteristic of competition has no direct effect on small business adoption ofIS[9].

2- "concepts of accounting information value" is title of article that belongs toTheodor G.Mak's which emphasizes on necesarility of information value'identify and explained this necesarility makes proper accounting information system as a need, and plays a vital role in controlling, programming and making decision of management. He also studied importance of personnel's training in relation to accounting information

systems and way of information flow in organization and assessment of acquired information and feedback of systems' model[10].

3- Study obstacles related to computerial accounting development in Iran" is subject of a research which is done by Naser Aria in 1993. He explained major problems in developing computerial accounting information systems in Iran as follow besides study general way of creating and executing of computerialsystems[11]:

1- Accountants' and mangers' insufficient undrestand about Possibilities of computer.

2- Lack of experts for creating and executing of computerial systems.

3- Lack of standard accounting methods.

4- Inadequacy or improper available accounting software.

5- Lack of interest for managers for providing computer systems and lack of complete support

6-"necesarility review on place of accounting information systems in training program and accounting profession" is another research which is done by Mohammad Arab MazarYazdi. In this research, besides current status of accounting information systems in training programe of accounting field in Iranian universities is compared with developed countries such as America, place of these systems in organizations is studied and criticized and reasons for abcense of proer information systems in organizations are studied too. According to researcher's view, the most important reasons which hinder application of proper accounting information system in organizations are as follow[12]:

1-lack of manger's knowledge to accounting information systems capabilities role

2- Affect of Tax in information system of Iran

5-"Identifying obstacles of undevelopment in computerial accounting information systems in manufacturing companies in province of Khuzestan" is title of a thesis which is done by Seyed Mohsen Tabatabie in 1380, and in this research, besides introduction of some factorsof undevelopment and available problems related to accounting information system, need to reform, improvement and development of such systems is incidentally mentioned. He emphasized on following item as obstacles of mentioned system in his research[13]:

1- Lack of managers' knowledge to ability of computerial systems.

2- Lack in manger's usage of information in making decision.

3- be Low level of accountants' skills in applying computer and using its possibilities.

4- Undevelopment of profession standards related to accounting information systems.

6- "Accounting information system is a need forward changing" is title of a research which is done by Dr.FarzanehHeydarpur. She has presented a subjectabout design's and installation's necesarility of accounting information system according to requirements of that organization. Author also, emphasized on a need for application of up to date technology and adds that technology, is a fast answer for increasing quality, operational performance and customers' satisfaction[14].

7-"Effect of information technology on accounting information system", is a subject of article which is done by Mehdi Arabi. Itexplains that information technology advances affects on accounting information system by reduction of human errors, reduction in costs, increasing efficiency and quality and also it creates some new applications and fields (such as international accounting, electronic commerce, just in time production, etc) in accounting profession[15].

4. Research Hypothesises

4.1. Main Hypothesis

1-Management's an active participation in characterizing of strong organization culture is one of relative improvement strategies of systems in manufacturing companies in province of Khuzestan.

2-Providing hardware and software synchorized with accounting information system is one of relative improvement strategies of systems in manufacturing companies in province of Khuzestan.

3-Applying of relatively skilled accountants in field of computer is one of relative improvement strategies of systems in manufacturing companies in province of Khuzestan.

4- Providing training courses for users of systems for effective usage of system is one of relative improvement strategies of systems in manufacturing companies in province of Khuzestan.

4.2. Sub Hypothesis

1-There is a relationship between subjects' educational field and their perception of a relative improvement in accounting informationi system.

2-There is a relationship between subjects' educational level and their perception of relative improvement in accounting informationi system.

3-There is a relationship between: the experience of working subjects and their perception of relative improvement in accounting informationi system.

5. Methodology

5.1. Population, Sample and Sampling

Statistic population in this research is all financial managers and financial experts in manufacturing companies of Province of khozestan. According to received list from Khuzestan province industries general office, total number of population was about 570 companies, which 80 companies were selected randomly for this research.

5.2. Research Statistic Methodes

In this research, description and induction statistic methodes were used. At first, according to aims of research, and for getting knowledge about studied population, analyzing of sample was done.

In description method, it is tried to help for clearity of research by drawing of tables and descriptive statistic such as central and distributive indexs for descripting of questions in research. Since sample number was more than 30(n>30), so sample distribution is approximately normal. Also, since σ_x is not clear and since volume of sample is enough large, at first amount of σ_x was calculated by S_x.

In hypothesis test, Z statistic method and q square was used. So statistic assumption test is comparison between averages through one sided test by using a dependent samples and also probablitiy calculation for statistic assumption reject by help of p-values (level of reject in hypothesis in zero for research is considered as P<0.05) were done. According to normality assumption of distribution in test statistic and statistic assumptions of H0 and H1 in meaning level is ∂=0/05. It should be noted that average of population should be μ = 3. According to research hypothesises and questions of questionnaire, test stistic test and test assumptions of H0 and H1in meaning level of ∂ = 0/05, isdesigned as follow:

H0: μ≤ 3 assumption contradict

H1:μ≥ 3 assumption accept

6. Results

6.1. Main Hypothesises Test

Generally, this research with four main hypothesis is performed which all of these hypothesis in 95 percent level were verified and accepted.

6.1.1. Main Hypothesis Test

The results in Table 2 show that average score of tests in independent variable is more than expected average(score 3.26 vs 3) and this shows "active participation in management range for characterizing of strong organization culture" in relatively improvement for accounting information system in manufacturing companies in Province of khozestan" is 95% of assurancelevel.

Table 1. *Results Hypothesis No.1*

Effect of characterizing of strong organization culture by active participation, management	number of respondents	Mean	standard deviation	Score' Minimum	Score' Maximum
	80	3.26	0.45	2.2	4.2

6.1.2. Main Hypothesis Test

Accourding to the results in Table 3, average score of tests in dependent variable is more than expected average in this hypothesis (score 3.45 vs 3.0). Results from second hypothesis show that 95 of assurancy is for hardware and software suitable for accounting information system is one way for improvement of computer systems in manufacturing companies in Province of khozestan.

Table 2. *Results Hypothesis No.2*

Effect of hardware and software suitable	number of respondents	Mean	standard deviation	Score' Minimum	Score' Maximum
	80	3.45	0.485	2.6	4.7

6.1.3. Main Hypothesises Test

As we see in the Table 4,average score in applying of "relatively skilled accountants in field of computer" is more than expected average score(4.09 vs average 3) and this shows that this variable is in 95 percent assurancelevel for improvement in computer system of manufacturing companies in state ofKhuzestan.

Table 3. *Results Hypothesis No.3*

Effect of applying of "relatively skilled accountants in field of computer"	number of respondents	Mean	standard deviation	Score' Minimum	Score' Maximum
	80	4.09	0.353	2.24	4.31

6.1.4. Main Hypothesises Test

The Table 5showsthat average score for tests in relation with independent variableis more than expected average score.(3.76 vs average 3) and this confirms the assumption and shows variable as a strategy for improvement of accounting information system in manufacturing companies in Province of khozestan in 95 percent of assurance level.

Table 4. *Results Hypothesis No.4*

Effect of train courses related to system for personnel	number of respondents	Mean	standard deviation	Score' Minimum	Score' Maximum
	80	3.76	0.621	2.05	5

Table 5. *Summarizes the results ofmain hypothesises testing*

Research main hypothesises	Test statistic	Critical value	P-Value CalculatedBy MINITAB Software	Result
The first main hypothesis: Management's an active participation in characterizing of strong organization culture is one of relative improvement strategies of systems in manufacturing companies in province of Khuzestan.	5/24	1/645	p<0/05	Accepted
The secondmain hypothesis: Providing hardware and software synchorized with accounting information system is one of relative improvement strategies of systems in manufacturing companies in province of Khuzestan	8/49	1/645	p<0/05	Accepted
The third main hypothesis: Applying of relatively skilled accountants in field of computer is one of relative improvement strategies of systems in manufacturing companies in province of Khuzestan.	6/079	1/645	p<0/05	Accepted
The forth main hypothesis: Providing training courses for users of systems for effective usage of system is one of relative improvement strategies of systems in manufacturing companies in province of Khuzestan.	10/97	1/645	p<0/05	Accepted

6.2. Sub Hypothesises Test

6.2.1. Sub Hypothesis Test

In this hypothesiseducational feild asa regulator variable and researcher wants to know if regulator variable has any effect on first independent and dependent variable or not. It is clear from Table 6 that there is a meaningful error level which is obtained from khi 2 test is equal to 54% and is more than α=5% or critical amount of 5/99 is greater than Khi 2(1/332), as a result, null hypothesis is verified. It means that educational field could not meaninglyaffect on test results.

Table 6. *Results SUB Hypothesis No.1*

Variable	Meaningful level ofContractal	Meaningful level	Degreefreedom	Critical value	Chi-square	Result
Educational feild	5 %	54 %	2	5/99	1/332	Rejected

6.2.2. Sub Hypothesis Test

It is concluded form Table 7 that meaningful error level is obtained from Khi-2, (21%) is more than α(5%) or on the other word, critical value(5.99)is greater than Khi 2 (3.109), so null hypothesis is verified. It means, education level could not meaninglyaffect on test results.

Table 7. *Results SUB Hypothesis No.2*

Variable	Meaningful level ofContractal	Meaningful level	Degreefreedom	Critical value	Chi-square	Result
Educational level	5 %	21 %	2	5/99	3/109	Rejected

6.2.3. Sub Hypothesis Test

In this hypothesis, working exprience is as a regulator variable and researcher wants to know if regulator variable has any effect on independent and dependent variable or not. It is clear from Table 8 that meaningful error level which is obtained from Khi -2 test is equal to 74% and is more than α=5% or critical amount of 12/59 is greater than Khi-2(11/496), as a result, null hypothesis is verified. It means that the mount of working experinse could not meaningly affect test results.

Table 8. *Results SUB Hypothesis No.3*

Variable	Meaningful level ofContractal	Meaningful level	Degreefreedom	Critical value	Chi-square	Result
Working exprience	5 %	74 %	6	12/59	11/495	Rejected

Table 9. *Summarizes the results of sub-hypothesis testing*

Research theories	Chi-square	Critical value	Result
The first sub-hypothesis: There is a relationship between subjects' educational field and their perception of a relative improvement in accounting informationi system.	1/332	5/99	Rejected
The second sub-hypothesis: There is a relationship between subjects' educational level and their perception of relative improvement in accounting informationi system.	3/109	5/99	Rejected
The third sub-hypothesis: There is a relationship between: the experience of working subjects and their perception of relative improvement in accounting informationi system.	11/495	12/59	Rejected

7. Conclusion

There are many problems and obstacles such as, lack of interest for application of computer equipments, or lack of attention to hardware and software features, or non optimized investment for those equipements, or lack of managers' or accountants'attention about capabilities of accounting information system of manufacturing companies in Province

of khozestan, cause that these systems to be inefficient for playing their sensitive and important role. According to this, having efficient and effective accounting system in commercial and non commercial units for providing useful and related information is considered as a undeniable essentiality. In this study some solutions are presented for problems in development of accounting information systems in manufacturing companies in Province of khozestan.

Results show that, first, It is possible to provide field for characterizing of organization culture in systematic environment by management'cooperation in different parts such as financial part. In this way, we will see myths, values, traditions, and dynamic environment and cultural network inside of systematic environment. Second, application of coordinate software and hardware, not only increases speed in central process unit and users' performance, but also it covers more needs of information in organization. Third, by application of relatively skilled accountants in field of computer, both accounting operationsis done by more professional view, andsystematic errors will be removed. Fourth, providing training courses cause internal systematic positive interaction and increases users' skill. Generally, accounting information system requires improvement and reform in cultural, technical, expert and educational fields, which these dimensions always complete each other and. on the other hand, an accounting information system is effective and efficient when it reforms continuingly according to the requirments of the time.

Like all empirical studies, the present research also has its own limitations due tothe methodology employed. Use of questionnaire to collect data always has also its ownlimitations, since responses could be biased because of the common method used for thecollection of all data. Although extensive care has been taking when designing thequestionnaire and the pilot study refined the questions, still the criticism of the surveymethod can never be completely ignored and should be taken into account.From generalization of the results point of view, measuring research questionsbased on the opinion of the respondents would limit our generalization of the findings.Despite the above limitations, this research has provided useful results in paving theway for future research in this area. Since in Iran, only recently increasing demand forAIS, as an effective tool in managing the Iranian organizations, has prevailed, thisresearch could provide a supportive evidence for the implementation of AIS.

Avenues for future research could be:

1. Survey of collection of other effective elementes on AIS' improvement like organizational strategy, accounting softwares,
2. The effects of user participation on the design of AIS,
3. Study of the extent to which factors such as inflation, human resource accounting etc. would be taken into account when designing which maybe improvemen AIS kind of.

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