Effect of Information Quality on Accounting Firms Performance in Libya

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The Effect of Information Quality on the Accounting Firms Performance in Libya

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ABSTRACT

The relationship between information and decision-making is a complex. More recently, researchers have suggested a relationship between the quality of information and the quality of decision-making, which is important to enhance the firm performance. Thus this study has investigated the impact of information quality on accounting firm performance in Libya. To investigate the relationship of information quality and accounting firm performance researcher has collected 120 samples from different accounting firms in Tripoli in Libya. It has found that there are positive relationship between information quality and accounting firm performance in Libya.

Keywords: Accounting Information Quality, Information Quality, Accounting Firms Performance.

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CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Quality in an organization is defined by Reeves and Bednar (2008) in terms of quality as excellence, quality as value, quality as conformity to specifications, and quality as meeting customer expectations. Information systems (IS) quality can be understood using Reeves and Bednar's framework of quality (Swanson, 2008). Excellence in IS quality involves using state-of-the-art technology, following industry ''best practice" software standards, and delivering ''error-free" performance. The value of IS can be realized by improving profit margins for the firm, providing easy-to-use and useful applications, and designing easily maintainable software. IS quality as conformance denotes designing systems that conform to the end users' information requirements and adhere to industry standards. Meeting customer expectations of IS quality is accomplished by offering appealing, user-friendly interfaces, entertaining user requests for changes, and satisfying the stakeholders of the IS. The above quality definitions broadly characterize IS quality measures, system quality, information quality, and service quality. For example, system quality represents the quality of information processing itself, which is characterized by employment of state-of-the-art technology, a system offering key functions and features (denoted as IS excellence), and software that is user friendly, easy to learn, and easily maintainable (denoted as IS value). Information quality, a concept that is related to the quality of information system outputs, can be described in terms of outputs that are useful for business users, relevant for decision making, and easy-to-understand (representing IS quality as value) as well as outputs that meet users' information specifications (representing IS quality as conformance to

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