

RELATIONSHIP BETWEEN INFORMATION TECHNOLOGY BENEFITS, ATTITUDES
AND EFFECTIVENESS ON EMPLOYER NEEDS ON ACCOUNTING INFORMATION
SYSTEM PROGRAMS (AIS): A CASE FROM HATYAI SONKHLA PROVINCE,
THAILAND

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I

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II

ABSTRACT

This study was conducted to explore the relationship of employer needs accounting information system programs (AIS) and company behavior among the company in Hatyai Songkhla Province, Thailand. Company's behavior and employer needs AIS programs were treated as independent and dependent variables respectively. Company's behavior measured with respect to IT benefits, Attitudes and AIS effectiveness. Employer needs AIS programs were measured with the perception of the quality of information by users. A total of 203 respondents from the population of 24 companies participated in this study. Data was collected through the distribution of questionnaire, which was designed to measure the companies behavior with a statement on a five liker scale point, ranging from one (strongly disagree) to five (Strongly agree). Three hypotheses were tested for this study. Data was analyzed using the SPSS software to obtain the frequencies, means, medium, standard, deviation and correlations between variables. The results show that three independent have positive relationship with employer needs AIS Programs.

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CHAPTER ONE

INTRODUCTION

1.0 An Overview

The purpose of this study is to examine the employer needs from accounting information systems programs, case from Hatyai, Songkhla province, Thailand. Accounting Information Systems are generally divided into two known as Business Software and Accounting Software. Accounting Software are program was developed for use specifically in accounting are responsible for recording and reporting processes related to transactions that occur from the moment of a general account journal. Go through the list of ledger books and summary of the transactions in the form of financial statements. Current accounting software is frequently part of the ERP Package which programs are very popular; examples of these programs are SAP R / 3, Oracle and Crystal Formula. Business Software are general business applications (Business Software) is a program used to information management in the organization. It is the extra flexibility in the presentation with data for management decisions such as MS Word, Excel, PowerPoint and Access etc.

Accounting Information Systems (AIS) is a system that contains four subsystems, i.e. expenditure cycle, revenue cycle, production (or conversion) cycle, and financial cycle (Wilkinson, 2000)

1. *Expenditure cycle module* is the system that collects and processes the accounting information involving purchase requisition, purchase order, receiving, and voucher payment system. Information from this cycle helps to control the cost of goods sold, delivery cost, and operational expenditures.

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