

**A STUDY ON RELATIONSHIP BETWEEN ACCOUNTING
INFORMATION SYSTEM ADOPTION AND
ORGANIZATIONAL CHANGE READINESS COMMITMENT
AND STRATEGY IN LIBYA**

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INFORMATION SYSTEM ADOPTION AND
ORGANIZATIONAL CHANGE READINESS COMMITMENT
AND STRATEGY IN LIBYA**

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International Accounting*

BY

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ABSTRACT

Information has become a key resource of most organisations, economies, and societies. Indeed, an organisation's basis for competition has changed from tangible products to intangible information. It is therefore, this study attempts to elicit the relationship between accounting information system and organizational change among 25 companies in the country of Libya. The descriptive research design used a quantitative instrument to accomplish the objectives of the study, employing an adopted questionnaire as an instrument. However, the analysis of the results indicated that most of the respondents agreed on that commitment to change have the positive impact on AIS. In addition, a positive correlation existed between the respondents' gender and their education level. The results further revealed a negative correlation between the respondents' working experience and their attitudes or commitment. A major conclusion of the study was that, Internet Technology adoption among Libyan users still as main focus to predict the success of the business and activities in the organizations in the dynamic environment.



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CHAPTER ONE

INTRODUCTION

1.0 background of the study

Accounting is at the centre of a renaissance in line with technological changes, globalisation, and growing risk management concerns. Today's organisations are operating and competing in an information age. Information has become a key resource of most organisations, economies, and societies. Indeed, an organisation's basis for competition has changed from tangible products to intangible information. More and more organisations believe that quality information is critical to their success (Wang et al., 1998). Managers understand that good business results come from dynamic processes, procedures and practices, which is well designed and implemented properly and managed. The past two decades have witnessed considerable change in managerial accounting practice. From its traditional emphasis on financially oriented decision analysis and budgetary control, managerial accounting has evolved to encompass a more strategic approach that emphasizes the identification, measurement, and management of the key financial and operational drivers of shareholder value (International Federation of Accountants, 1998; Institute of Management Accountants, 1999).

A critical research issue in the fields of accounting and management decision-making concerns the fit of the accounting information system (AIS) with the organizational requirements for change. Shields (1997) and Scapens (1999) argue that changes in the environment cause changes within organizations, which in turn

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