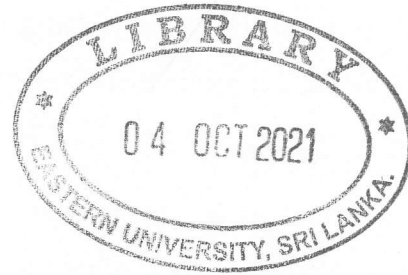


**IMPACT OF QUALITY OF ACCOUNTING INFORMATION
SYSTEMS ON ORGANIZATIONAL EFFECTIVENESS OF
AUTOMOBILE COMPANIES IN SRI LANKA**



BY

GAMAATHIGE DON MALITHA RANGANATH

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ABSTRACT

Accounting Information System (AIS) is adopted as one of strategies to improve decision making process in the turbulent business environment. However, to enhance organizational effectiveness (OE), which dimensions of quality of AIS should be highly prioritized is still scepticism. Therefore, the study has four objectives, firstly, to identify the levels of factors, determining the quality of AIS of Automobile Companies in Sri Lanka. Secondly, to identify the level of OE of automobile companies in Sri Lanka. Thirdly, to examine the relationship between AIS and OE and finally, to examine the impact of quality of AIS on OE of Automobile Companies in Sri Lanka. The Conceptual model has been developed by using three independent variables (system quality, information quality and service quality) and organizational effectiveness is a dependent variable. Accordingly, primary data has been collected by distributing questionnaires to 120 AIS users who were working in head office and branches as a sample from 30 automobile companies in Sri Lanka by using convenient sampling method. The collected data has been analysed by using descriptive statistics, correlation analysis, and regression analysis.

The results of the study reveal that overall quality of AIS as well as OE are high level in Automobile Companies in Sri Lanka. Further, the quality of AIS has significant positive impacts on OE of automobile companies in Sri Lanka. The system quality as well as service quality of AIS are highly impacted on OE than information quality of AIS. Accordingly, it can be recommended that to improve the OE, organizations should give a significant attention to improve the system quality and service quality of AIS. Findings of the study are beneficial to managers and financial executives not only to automobile companies but also it is useful to other sectors to plan for designing excellent AIS to achieve the OE.

Keywords: Accounting Information System, System Quality, Information Quality, Service Quality, Organizational Effectiveness

TABLE OF CONTENTS

ACKNOWLEDGEMENT	i
ABSTRACT	ii
LIST OF TABLES	viii
LIST OF FIGURES	x
ABBREVIATIONS	xi
CHAPTER ONE	1
INTRODUCTION	1
1.1 Background of the Study.....	1
1.2 Problem Statement.....	3
1.3 Research Questions.....	5
1.4 Objectives of the Study.....	6
1.5 Significance of the Study.....	6
1.6 Scope of the Study.....	7
1.7 Summary.....	7
CHAPTER TWO	9
LITERATURE REVIEW	9
2.1 Introduction.....	9
2.2 Accounting Information Systems (AIS).....	9
2.2.1 Positive impact of quality of Accounting Information Systems.....	12
2.2.2 Negative impact of Accounting Information Systems.....	16
2.3 Automobile Industry.....	20
2.3.1. Automobile sector in Sri Lanka.....	20
2.3.2 Accounting information system in automobile industry.....	20
2.4. Theoretical Background.....	21
2.4.1 Contingency Theory.....	21
2.4.2 Resource based view theory.....	22

2.4.3 Agency Theory	23
2.5. DeLone and McLean IS success model	23
2.6. System Quality	25
2.7 Information Quality.....	26
2.8 Service Quality	28
2.9 Organizational Effectiveness.....	29
2.10 Relationship between the variables	31
2.10.1 System quality and organizational effectiveness.....	31
2.10.2 Information quality and organizational effectiveness	31
2.10.3 Service quality and organizational effectiveness.....	32
2.11 Summary	33
CHAPTER THREE	34
CONCEPTULIZATION AND OPERATIONALIZATION	34
3.1 Introduction.....	34
3.2 Conceptualization.....	34
3.3 Definition of Variables.....	35
3.3.1 System Quality of AIS.....	35
3.3.2 Information Quality of AIS	37
3.3.3 Service Quality of AIS	38
3.3.4 Organizational Effectiveness.....	40
3.4 Operationalization	41
3.4 Hypotheses for the research	44
3.4.1 Hypotheses for the Relationship between Quality Variables of AIS and Organizational Effectiveness.....	44
3.4.2 Hypotheses for the Impact of Quality Variables of AIS on Organizational Effectiveness.....	45
3.5 Summary	45

CHAPTER FOUR.....	46
METHODOLOGY	46
4.1 Introduction	46
4.2 Research design.....	46
4.2.1 Study design	47
4.2.2 Sampling plan	47
4.2.3 Method of Data Collection	50
4.3 Structure of the questionnaire	51
4.4 Method of measurements	52
4.4.1 Method of measuring the Business and personal Information.....	52
4.4.2 Method of measuring the system quality, information quality and service quality	53
4.4.3 Method of measuring the Organizational Effectiveness.....	54
4.5 Data presentation.....	55
4.5.1 Data presentation for business and personal information.....	55
4.5.2 Data presentation for system quality, information quality and service quality of AIS, and organizational effectiveness.....	55
4.6 Data analysis and evaluation.....	55
4.6.1 Statistical tool.....	56
4.6.2 Reliability Analysis	56
4.6.3 Univariate analysis and evaluation	57
4.6.4 Bivariate Analysis and Evaluation	58
4.6.5 Simple and multiple liner regression analysis and evaluation.....	59
4.7 Summary	60
CHAPTER FIVE	61
DATA PRESENTATION AND ANALYSIS.....	61
5.1 Introduction	61
5.2 Analysis of Reliability.....	61

5.2.1 Reliability Analysis for the instruments	62
5.3 Data Presentation for Personal Information	63
5.3.1 Sample distribution based on gender	64
5.3.2 Sample distribution based on age	64
5.3.3 Sample Distribution Based on Level of Education	65
5.4 Data Presentation of Research Information	67
5.4.1 Univariate Analysis	67
5.4.2 Bivariate Analysis.....	72
5.4.3 Simple Regression Analysis	74
5.4.4 Multiple Regression Analysis.....	79
5.5 Hypothesis Testing.....	81
5.5.1 Testing Hypothesis for the relationship between qualities of AISs and organizational effectiveness	82
5.5.2 Testing hypothesis for the impact of qualities of AIS on organizational effectiveness	85
5.6 Chapter Summary.....	89
CHAPTER SIX	90
DISCUSSION	90
6.1 Introduction	90
6.2 Research Information: Discussion of Findings	90
6.2.1 Discussion on Levels of Independent Variables.....	90
6.2.2 Discussion on Level of Dependent Variable	91
6.2.3 Discussion on Relationship between Variables.....	92
6.2.4 Discussion on Impact among Variables	94
6.3 Summary	97
CHAPTER SEVEN.....	99
CONCLUSION AND RECOMMENDATION	99
7.1 Introduction	99

7.2 Conclusion.....	99
7.2.1 To identify the level of factors, determining the quality of Accounting Information Systems of Automobile Companies in Sri Lanka.....	100
7.2.2 To identify the levels of organizational effectiveness of automobile companies in Sri Lanka	101
7.2.3 To examine the relationship between Accounting Information Systems (AISs) and Organizational Effectiveness (OE)	101
7.2.4 To examine the impact of Accounting Information Systems (AISs) on Organizational Effectiveness (OE)	103
7.3 Contributions of the Study	104
7.4 Recommendations	105
7.4.1. Recommendations for officers in Automobile Companies	105
7.4.2. Recommendations for Automobile Companies	106
7.5 Limitations of the study.....	106
7.6 Future Research Directions	107
REFERENCES	109
Appendix- 01.....	117
Appendix-02: Output for Data Analysis	122