THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS IN THE DECISION MAKING PROCESS OF LARGE SCALE ENTERPRISES AT SABARAGAMUWA PROVINCE

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By

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ABSTRACT

The objectives of this study is to determine the level, relationship and impact between the effectiveness of accounting information system and decision making process of large scale enterprises at Sabaragamuwa province. Conceptual model is developed based on reviewing literature. The study variables consist of both dependent variable and independent variable, with Effectiveness of Accounting Information Systems independent variable and Decision Making Process being the dependent variable. Researcher has included dimensions of the Effectiveness of Accounting Information System as Reliability, Relevance, Understandability, Timeliness and Accuracy.

Stratified random sampling technique is used in this research based 76 of sample large scale enterprises categorized by the each sectors. A questionnaire is designed using Five Point Likert Scales and distributed managers of large scale enterprises at Sabaragamuwa province.

Data collected has been analyzed using univariate, bivariate and regression analyses. Based on the results of univariate analysis, it concludes that the Effectiveness of Accounting Information System and Decision Making Process are high level in large scale enterprises at Sabaragamuwa Province. According to the results of bivariate analysis, there is a significant positive relationship between EAIS and DMP. According to the results of regression analysis, there is significant impact EAIS and DMP in large scale enterprises at Sabaragamuwa Province.

As a result of this research a researcher recommend that effectiveness of accounting information system is the most valuable for taking decision. So all dimensions of effectiveness of accounting information systems must be maintain for a successful decision making process.

Keywords: Effectiveness of Accounting Information System, Reliability, Relevance, Understandability, Timeliness, Accuracy, Decision Making Process

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