

## **Determinants of Successful Accounting Information System Outsourcing for the Egyptian Small and Medium Enterprises: An Empirical Study**

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**Abstract :** Purpose: The purpose behind this study is to determine the impact of some factors on achieving successful accounting information systems (AIS) outsourcing in Egypt, taking into account two factors: the selection of an effective accounting service provider and the quality relationships between the client firm and the accounting service provider. The researcher measured outsourcing success through the perceived benefits, including (strategic, technological, and economic benefits). Design/Methodology/Approach: A survey was carried out by means of questionnaires answered by 152 small and medium Egyptian firms outsourcing their accounting activities. The researcher targeted the personnel in the client firms who were in direct contact with the accounting outsourcer. The hypotheses were tested through multiple regression analysis using SPSS 24 and AMOS 22. Findings: Building a quality relationship with the provider is found to have more impact than the effective selection of the AIS provider on the success of the AIS outsourcing process. Originality/Value: The researcher found that some proxies of each success determinant can be more influential than others based on type of benefits perceived from AIS outsourcing (strategic, technological, and economic).

**Keywords :** accounting information system, AIS, outsourcing, successful outsourcing, AIS service provider selection, relationship with the accounting service provider

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