

A Framework Factors Influencing Accounting Information Systems Adoption Success

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Abstract : AIS plays an important role in business management, strategic and can provide assistance in all phases of decision making. Thus, many organisations needs to be seen as well adopting AIS, which is critical to a company in order to organise, manage and operate process in all sections. In order to implement AIS successfully, it is important to understand the underlying factors that influence the AIS adoption. Therefore, this research intends to study this perspective of factors influence and impact on AIS adoption's success. The model has been designed to illustrate factors influences in AIS adoption. It also attempts to identify the critical success factors that organisations should focus on, to ensure the adoption on accounting process. This framework will be developed from case studies by collecting qualitative and quantitative data. Case study and survey methodology were adopted for this research. Case studies in two Thai- organisations were carried out. The results of the two main case studies suggested 9 factors that may have impact on in AIS adoption. Survey instrument was developed based on the findings from case studies. Two large-scale surveys were sent to selected members of Thailand Accountant, and Thailand Computer Society to further develop and test the research framework. The top three critical factors for ensuring AIS adoption were: top management commitment, steering committees, and Technical capability of AIS personnel. That is, it is now clear which factors impact in AIS adoption, and which of those factors are critical success factors for ensuring AIS adoption successes

Keywords : accounting information system, accounting information systems adoption, and inflecting AIS adoption

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