

**Impact of Effective Internal Control System and Information Technology on
Quality of Accounting Information Systems: The Case of Vietnam**

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This study was conducted to examine the impacts of effective internal control system and information technology on the quality of accounting information systems. Survey data is collected from 192 accountants, managers, employees who operate and manage the information systems in HCM city (Vietnam) in 2014. This study applies Cronbach's Alpha coefficients, EFA methods to assess reliability and value of scale, and linear regression analysis method to test the hypotheses. The results from this study show that the quality of accounting information systems is influenced by the effectiveness of the internal control system as well as the application level of IT in accounting. These results can help managers enhance the quality of accounting information systems.

Keywords: Effective internal control system, Quality of accounting information systems, Information technology

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