

Identification of Factors influencing to Efficiency of Accounting Information Systems in SMEs

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Small and Medium Enterprises (SMEs) play very important role in many countries including Sri Lanka, as it mostly contributes for the country's economic growth. Accounting Information Systems consider as a set of capital and human resources within an organization and it is responsible for the preparation of financial information and also obtained the information from the collection and process of transaction data and provides more valuable information for decision makers, therefore it is very important to identify the factors influencing to efficiency of AIS. This study identifies the factors influencing to efficiency of Accounting Information System in Small and Medium Size Enterprises in Gampaha District. For this study, we used five main factors and nineteen sub factors under main factors. The data were collected using a standard questionnaire. Questionnaires were distributed among 80 companies in Gampaha district. Data were analyzed by using SPSS software. According to analysis, it was showed to that proper securities measure as highly influencing factor for the increase efficiency of Accounting Information System existing within SMEs with reference to Gampaha district. Based on the findings, some recommendations are given to increase the efficiency of existing AIS. Results of this study will help SMEs to understand the level of the efficiency of AIS.

Keywords: Accounting Information System (AIS), Small and Medium size Enterprises (SME), Efficiency