

Identifying the Impact of Integrated Accounting System Efficiency on the Organizational Performance in Sri Lanka

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Abstract

The main purpose of this study is to identify the impact of Integrated Accounting System efficiency on the organizational performance with reference to Ceylon Electricity Board. hypotheses were developed to achieve the major objectives of the study; this study examined the applicability of two theoretical perspectives of efficiency of the integrated accounting system as system quality and information quality. Those are the independent variables of the study. The survey conducted by using collected data from primary and secondary sources. Primary data was gathered from the 65 employees of Ceylon Electricity Board by using a well-structured questioner, Secondary data was collected from articles, books, internet browsing, documents and annual reports. Data analyzed using the mean values, percentages and standard deviation and presented the data by frequency tables and percentage tables. And correlation analysis and regression analysis were used to test hypotheses. According to the regression results, system quality and information quality have a significant impact on performance of the organization. The findings imply that organizational performance tend to be influenced by quality of the information. Therefore, this variable can contribute to predict the organizational performance. However, the results from the data analysis showed a negative relationship between system quality and organizational performance. The reason of this mismatch might be that employees' perspective and their attitudes towards the integrated accounting system. This study recommends Ceylon Electricity Board to improve the quality of information in order to improve the performance. Higher performance could be achieved by making accurate on time internal decisions with the support of quality information.

Key words: *Integrated Accounting System efficiency, information quality, system quality*