

Impact of Accounting Information Systems on Organizational Performance of Manufacturing Sector

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Abstract

Accounting information system (IAS) is a system which provides the vital information for planning, organizing, directing, leading and control on the activities of the organization. It is mainly used to gather, store, direct, process, recover and report its financial data as information is an important resource for an organization.

The main objective of this study is to identify the impact of Accounting Information Systems on Organizational Performance of Manufacturing Companies in Sri Lanka. Sub objectives are designed to identify the impact of speed of accounting information systems on organizational performance, the impact of work simplification of accounting information systems on organizational performance and the impact of quality information of accounting information systems on organizational performance.

All listed manufacturing companies at Colombo Stock Exchange (CSE) are considered as the sample of this study. A self-administered questionnaire is used to collect data. Further data is analyzed using SPSS software in order to obtain quantitative measure of descriptive statics, correlation, and regression use to multiple linear regression analysis.

Findings of this study is useful for all users and decision makers of Accounting Information Systems in Manufacturing Companies in Sri Lanka and other organizations.

Key words: *Accounting Information System, Organizational Performance, Manufacturing Sector*