



The Impact of Accounting Information Systems On organizational Performance of Manufacturing Companies in Erbil

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ABSTRACT

The main objective of the study is to examine the impact of accounting information systems on organizational performance. The study addresses problems linked to the unavailability of a consensus regarding the interaction between strategic management and organizational performance. As a result, a hypothesis was formulated that accounting information systems have a significant positive effect on organizational performance. Meanwhile, it had remained to be tested using a structural equation model whether such a relationship can be moderated by other factors. As a result, questionnaires were distributed to a convenience sample of 96 manufacturing companies in Erbil Kurdistan. The collected data were analysed using a novel structural equation modelling approach with the aid of Smart PLS. The results reaffirmed suggestions made by previous studies denoting that accounting information system enhances organisations' strategic approach to business and organizational performance. The study is significant because it is yet to be applied in the context of manufacturing companies in Kurdistan to explore this matter.

1. Introduction

Accounting Information Systems (AIS) is one of the key innovative developments that has been introduced in the accounting field. AIS is defined as a system of collecting, storing and processing financial and accounting data used by decision-makers



(Gelinias, Dull & Wheeler, 2014). Alternatively, Romney, Steinbart and Cushing (2015). consider AIS as a computer-based method for tracking accounting activity in conjunction with information technology resources. The importance of AIS is widely evident through its adoption in nations around the world and companies in Kurdistan are increasingly adopting AIS on a large scale. One of the key sectors in which AIS is witnessing massive adoption and increased use in Kurdistan is the manufacturing sector. That is, manufacturing companies, especially in Erbil are resorting to using applying AIS for reasons linked to accuracy (Gelinias, Dull & Wheeler, 2014), data security (Romney, Steinbart& Cushing, 2015), speed (Hall, 2015), and cost-effectiveness (Meiryani, Susanto&Warganegara, 2019).

There is high feasibility that AIS dimensions in the form of information input, storage, process and communications (Meiryani, Susanto&Warganegara, 2019), can cause positive changes in organisational performance. Studies reckon that the adoption of AIS enhances both organisational effectiveness and efficiency (Hall, 2015; Romney, Steinbart& Cushing, 2015). Such changes are a result of improvements in decision making through the timely provision of enhanced accurate information (Faccia, Mosteanu, Fahed&Capitanio, 2019) and organisation and utilisation of resources (Gelinias, Dull & Wheeler, 2014). As a result, AIS causes positive changes in organisational performance dimensions namely productivity, revenue inflow maximisation, cost minimisation etc. Hence, it is acceptable to consider at this stage that there is a positive interaction linking AIS with organisational performance.

Despite, the key benefits AIS is presumed to offer, critical issues regarding the use of AIS highlight that these benefits are conditional and subjective to various conditions that are still yet to be documented in academic research. For instance, Faccia, Mosteanu, Fahed and Capitanio (2019) assert that AIS is capable of enhancing organizational performance when augmented with the right and effective strategies targeting its four distinct dimensions (inputting, storage, processing and communication). Studies reckon that AIS is one of the approaches capable of enhancing the effective use of business resources, assets tools and strategies (Anyakoha, 2019; Gaturu et al., 2017; Velani, 2018). However, its role is still yet to be analysed in the context of manufacturing companies. Such is significantly important when such observations are applied in the context of manufacturing companies in

Kurdistan as studies are still yet to be conducted to explore this matter. Additionally, the relationship itself between accounting information systems and organizational performance is subject to unresolved contrasting arguments. For instance, Huy and Phuc (2020) contend that the effective capacity of AIS to enhance organizational performance is a mere theoretical suggestion requiring validation in any country or context in which it is applied. Other studies consider the effects as significant (Amusawi, Almagtome, & Shaker, 2019) while others denote the relationship as either positive (Ibrahim, Ali & Besar, 2020) or negative (Al-Delawi&Ramo, 2020). Given all these circumstantial issues, this study, therefore, seeks to:

- 1) Examine the nature and significance of the interaction between accounting information systems and organizational performance.
- 2) Offer suggestions on how best accounting information systems can be aligned to effectively boost organizational performance.

The study is vital for enhancing understanding of the strategic use of AIS in enhancing organizational performance. Moreover, it also sheds light concerning how manufacturing companies can effectively use AIS to enhance their competitive position and transparency in disclosure of information, and foster solid corporate governance practices.

2. Literature review

The relevance and theoretical underpinnings of AIS and organisational performance

Hall(2015) defines AIS as a structure that organisations utilise to collect, store, manage, process, retrieve, and report their financial data. Such a definition entails that AIS aims to improve methods and activities related to the way financial information is collected, stored, managed, processed, retrieved, and reported. Thus, AIS tracks both information technology resources and accounting activities using traditional accounting methods. While it remains to be established further, studies contend that AIS seeks to manage data related to expenses, revenue, customer information, tax and customer information (Amusawi, Almagtome, & Shaker, 2019; Romney, Steinbart& Cushing, 2015). It is vital to note that these aspects are key indicators of organisational performance. Hence, improvements in the management



of such aspects will lead to significant improvements in organisational performance. The importance of AIS in addressing issues affecting organisational performance is another important aspect of information technology. For instance, a study by Gelinas, Dull and Wheeler(2014) highlights that AIS can be used to manage data about purchase requisitions, sales orders as well as managing trial balance, payroll, inventory and other financial statements. The management of such organisational activities and financial aspects of the business is crucial for improving organisational performance.

There are limited theoretical bases connecting AIS to organisational performance. Besides, the available theories do not provide a direct illustration of how AIS affects organisational performance. For instance, the Technology Acceptance Model (TAM) considers that technology and information systems are adopted based on their perceived ease of use and perceived usefulness of a technological influences its acceptance (Surendran,2012). Though the TAM centres on the acceptance of technology, it does offer ideas regarding how the AIS should perform in terms of the benefits and ease of use. Such are ideas become part of the necessary needed for improving organisational performance. This implies that the AIS should perform better and offer substantial benefits concerning the collection, storage, management, processing, retrieval and reporting of financial information in organisations.

Theoretically, AIS will cause improvements in organisational performance through improvements in aspects like productivity, efficiency and effectiveness. For instance, AIS improves data inputting, storage processing and reporting and these aspects, in turn, enhance operational activities' effectiveness and efficiency (Al-Delawi&Ramo, 2020; Ibrahim, Ali & Besar, 2020). In some studies, the connection between AIS and organisational performance is presumed to emanate from improved decisions making (Amusawi, Almagtome, & Shaker, 2019; Gelinas, Dull & Wheeler, 2014; Romney, Steinbart& Cushing, 2015). Meanwhile, manufacturing companies' perceptions of AIS influence whether they will adopt the AIS and integrate them with their systems. Nevertheless, the quality of information produced using AIS is presumed to be high to such an act that it enables them to make rational decisions (Phuc, 2020). There are also other supporting studies contending that the connection between AIS and organisational is positively connected by the improved use and management of



organisational resources (Hall, 2015; Phuc, 2020). All these ideas tend to support the idea that there are both direct and indirect connections linking AIS' potential capacity to enhance both employees', departmental and overall organisational performance. However, much is needed to explore the exact ways through which information systems like AIS can be used to improve organisational performance. Hence, the purpose of this study is to explore further AIS' influence on organisational performance.

Empirical literature review and hypothesis development

The subject matter of AIS is widely covered in academic studies (Amusawi, Almagtome, & Shaker, 2019; Faccia et al., 2019). As such studies contend that AIS is vital for reasons ranging from accuracy of accounting information (Gelinas, Dull & Wheeler, 2014), enhancing data security (Romney, Steinbart & Cushing, 2015), the speed at which information is processed (Hall, 2015), and is cost-effectiveness (Meiryani, Susanto & Warganegara, 2019). However, it is imperative to establish that the benefits of AIS are not limited to these benefits and more benefits can be tested when AIS is connected to other subject matters. Hence, the study aims to explore voids that AIS has not been linked to.

This calls for similar studies to explore the implications of AIS on organizational aspects. Additionally, much is required to extend examinations of the benefits and implications of AIS on other organizational aspects. Notably, strategic management whose benefits and significance in organizations is highly acknowledged, especially when integrated with AIS (Anyakoha, 2019; Gaturu et al., 2017; Velani, 2018). Strategic management refers to the ongoing planning, monitoring, analysis and assessment of all necessities an organization needs to meet its goals and objectives (Anyakoha, 2019).

The integration of AIS and organisational performance is a rare phenomenon that is still yet to be explored in various economic contents like Kurdistan. Hence, this study argues that the integration of these two precepts is instrumental in providing detailed insights about the use of organizational resources and the organization's approach to business activities. Such is important as strategic management is connected to various

benefits linked to competitive advantage (Maina, 2018), industrial growth (Gaturu, 2018), product development (Zainal et al., 2018), etc.

It is empirically fit at this state to argue that integrating AIS with strategic management of manufacturing companies' operational activities is vital for enhancing their organizational performance. The study's novelty and originality are engraved in this notion. Such follows limited examinations providing details and empirical support regarding the structural connections between these variables.

Studies have long hinted that AIS is essential and that its adoption is critical for enhancing organizational performance (Al-Delawi&Ramo, 2020; Ibrahim, Ali, & Besar, 2020). Supporting evidence shows that AIS is instrumental for improving the accuracy of accounting information (Gelinas, Dull & Wheeler, 2014), enhancing data security (Romney, Steinbart& Cushing, 2015), the speed at which information is processed (Hall, 2015), and is cost-effectiveness (Meiryani, Susanto&Warganegara, 2019). Such benefits are in turn considered as key elements that enhance organizational performance (Rikhardsson, 2017). Therefore, this study seeks to extend 's ideas and apply them in the context of manufacturing companies in Erbil, Kurdistan, where academic coverage is still at the infancy stages. Thus, the following hypothesis will be used for accomplishing such a purpose;

- **H₁**: Accounting information systems has a significant positive effect on organizational performance.

In light of the aforementioned hypotheses, the following conceptual model will be used to test the impact of accounting information systems on performance management moderated by strategic management.

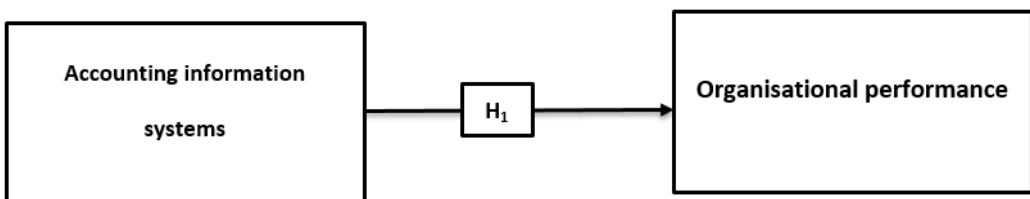


Figure 1: Conceptual framework

3. Research methodology

One of the key concerns or problems regarding the connection between AIS and organisational performance is the application of robust empirical methods capable of analysing the underlying structural connections. Hence, the adopted Structural Equation Modelling (SEM) approach is capable of addressing such issues. SEM is important for examining the variables factor loadings and relationships (Sarstedt, Ringle & Hair, 2017). Hence, SEM uses similar ordinary least squares assumptions regarding the linear association between the variables, normality, serial correlation, multicollinearity and heteroscedasticity that are integrated into model fitness criteria (Ali et al., 2018; Sarstedt, Ringle & Hair, 2017). The subsequent sections provide a detailed examination of the procedures carried out in applying the SEM and arriving at study conclusions.

3.1 Research approach

The study applied a quantitative approach, which by definition involves numerical analysis where data is collected, classified and then computed for specific findings using a set of statistical methods (Brannen, 2017). In particular, the study uses the Structural Equation Modelling approach in analysing the impact of AIS on performance management moderated by strategic management. SEM is vital for analysing structural connections between the model variables (Sarstedt, Ringle & Hair, 2017). Furthermore, Ali et al. (2018) reiterate the importance of using SEM citing that it is vital for establishing both mediating and moderating effects.

3.2 Data analysis procedures

The initial process involved determining the variables' factor loading using factor analysis (Sarstedt, Ringle & Hair, 2017). Then study proceeded to use the selected variables with factor loadings of at least 0.70 in conducting validity and internal consistency tests (Sarstedt, Ringle & Hair, 2017). Eventually, a structural model was estimated and the extent to which the model is capable of answering questions related to the impact of AIS on performance management was moderated by strategic management using model fitness tests. Smart PLS was used to conduct the entire data analysis procedure.

3.3 Data collection

The data was collected using a questionnaire that was developed using related empirical studies about AIS (Khasawneh, 2018) and organizational performance (Khasawneh, 2018). Both variables had an equal number of 15 variable elements that were measured using a 5-point Likert scale (1=strongly disagree, 2=disagree, 3=not sure, 4=agree, 5=strongly agree).

3.4 Population and sampling procedures

One of the key issues affecting the development of scientific research in Kurdistan is the lack of data. As such, there are no current official statistics that have been reported over the past 10 years regarding the number of registered manufacturing companies in Erbil. Additionally, due to limitations posed by Covid 19 and the inability of some manufacturing companies to apply AIS. As a result, the study resorted to focusing on manufacturing companies using AIS that are closely situated to the researcher and were strictly observing Covid 19 healthy and safety protocols. Thus, a convenience sampling approach was deemed as necessary for accomplishing the study purposes and a convenience sample of 120 manufacturing companies in Erbil was selected. Besides, Sharma (2017) supports the decision to use convenience sampling in such cases citing that it provides qualitative information and results quickly.

4. Results

The results were collected from 96 manufacturing companies composed of 63 male employees and 33 female employees. 33 employees were operating in the field of apparel and textiles, 7 oil and chemicals, 18 plastics, computers and gadgets, 10 transportation, 21 food production, 7 metal manufacturing. 21 employees were between 18-25 years, 49 employees were between 26-33 years, 11 employees were between 34-41 years, and 9 employees were between 42-49 years, 6 employees were 50 years and above. 88 of the employees agreed that AIS is of significant importance to manufacturing companies while 8 employees contrasted with this idea.

4.1 Factor analysis

The selected variable elements shown in Table 1 shows that all the selected variables had factor loading above 0.70 (Sarstedt, Ringle& Hair, 2017).Hence, the variables were considered valid in explaining the impact of AIS on performance management moderated by strategic management.

Table 1: Factor analysis results

Variable elements	Factor loadings	Variable elements	Factor loadings
AIS 1	0.798	OP 7	0.709
AIS 2	0.790	OP 10	0.801
AIS 4	0.742	OP 11	0.798
AIS 5	0.713	OP 12	0.781
AIS 8	0.746	OP 14	0.785

Where **AIS**= Accounting information system; **OP** = Organizational performance

The Fornell-Larcker criterion was used in determining the variables’ discriminant validity.The diagonal correlation values provided in Table 2 exceed their respective underneath correlations coefficients values (Sarstedt, Ringle& Hair, 2017). Hence, discriminant validity is established.

Table 2: Discriminant validity

	AIS	OP
AIS	0.765	
OP	0.724	0.766

Where **AIS**= Accounting information system; **OP** = Organizational performance

Cronbach’s alpha values exceeded 0.70 and this implies that the variables AIS (0.822), and OP (0.859) were highly reliable. Additionally, Rho_A (AIS=0.826; OP=0.864) and composite reliability(AIS=0.876 and OP=0.895) were above 0.70 indicating that the constructs were reliable (Sarstedt, Ringle& Hair, 2017). Furthermore, average variance values were above 0.50 and this shows that the variables had the required construct validity levels (see Table 3 and Sarstedt, Ringle& Hair, 2017).

Table 3: Construct reliability and validity

	Cronbach’s alpha	Rho_A	Composite reliability	Average variance
AIS	0.822	0.826	0.876	0.586
OP	0.859	0.864	0.895	0.587

Where **AIS**= Accounting information system; **OP** = Organizational performance

The estimated SEM perfectly fitted as supported by the NFI values that exceeded 0.70, a significant Chi-square value of 0.755, D_G and D_ ULS that were lower than the related confidence interval and an SRMR value exceeding 0.080 (see Sarstedt, Ringle& Hair, 2017). Hence, it is inferred that there are no misspecifications that affect the model and there is an exact fit (see Table 4).

Table 4: Model fit summary

	NFI	Chi-Square	D_G	D_ ULS	SRMR
Saturated model	0.754	214.832*	0.419	1.055	0.083
Estimated model	0.754	214.832*	0.419	1.055	0.083

Where **SRMR**= Standardized Root Mean Square Residual;**d_ ULS**= the squared Euclidean distance) and **d_G**= the geodesic distance.

Path analysis was applied as part of the procedures carried out to ascertain the relationship between AIS and performance management. The results shown in Figure 2 shows that there is a significant positive interaction between AIS and organization performance of 0.331. Thus, we accept hypothesis 1 and contend that AIS is instrumental for improving the accuracy of accounting information, enhancing data security, the speed at which information is processed, the use and organisation of resources, and the quality of decisions made (see Gelinas, Dull & Wheeler, 2014; Hall, 2015; Romney, Steinbart& Cushing, 2015). It is through improvements that organisations will observe positive changes in organisational performance. This aligns with Rikhardsson’s (2017) propositions contending that AIS is cost-effective and results in the adoption of better management practices that help in boosting organizational performance (see Figure 2).

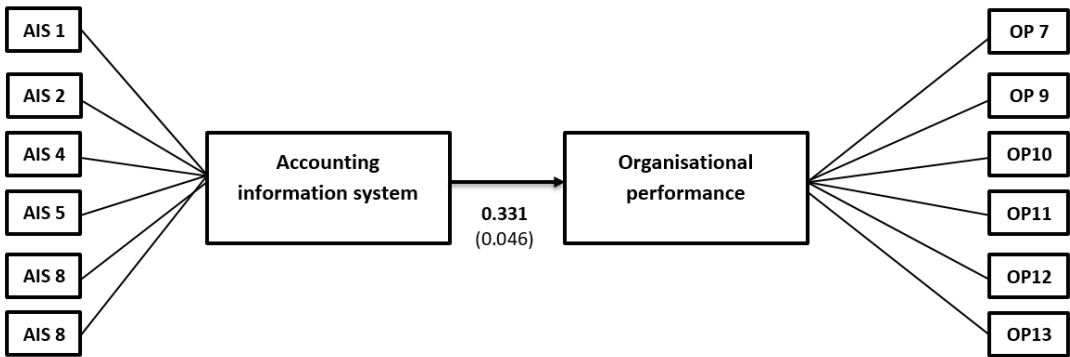


Figure 2: Path analysis

Conclusion

The study was aimed an analysis the impact of accounting information systems on performance management moderated by strategic management. This followed a series of practical and academic observations denoting that the relationship itself between accounting information systems and organizational performance is subject to unresolved contrasting arguments. Other studies consider the effects as significant while others denote the relationship as either positive (Ibrahim, Ali & Besar, 2020) or negative. Additionally, the role of AIS was still yet to be analysed in the context of manufacturing companies. Such is significantly important when such observations are applied in the context of manufacturing companies in Kurdistan as studies are still yet to be conducted to explore this matter.

The information established from the structural equation modelling results denoted that the adoption of AIS increases organizational performance. This aligns with previous related studies and suggests that AIS is instrumental for improving the accuracy of accounting information, enhancing data security, the speed at which information is processed, and is cost-effective. This is also possibly because AIS provides detailed information about the manufacturing companies' strategic use of resources and operational activities. Such information is vital for developing effective and efficient strategic approaches to business activities capable of boosting organisational performance. Besides, cost minimisation and revenue maximisation strategies are linked to the quality of information processed using AIS through sales



accounts, income statements, cash flows statements etc. Moreover, AIS plays a vital role in organising and managing organisational resources leading to improved productivity levels. Additionally, the quality of decisions made using AIS is often higher compared to situations where organisations rely on traditional accounting systems incapable of processing financial information into understandable and insightful details. All these benefits and aspects will work towards improving organisational performance.

However, it is vital to acknowledge that the adoption of AIS can be costly in terms of training and effort spent trying to teach employees how to familiarise themselves with AIS. This aligns with previous suggestions contending that performance can be better enhanced from this level training employees how to use AIS and dealing with challenges undermining the effective use of AIS in organizations.

Insights provided in this study calls for manufacturing managers to enhance the effective use of their strategic approach to business by integrating other strategic management aspects like competitive, industry and market analysis to boost organizational performance. This is because organizational performance is not solely determined by internal factors but is influenced by a combination of both internal and external factors that must be integrated to effectively enhance performance. Moreover, organizations need to apply other non-financial indicators to further assess the implications of their strategic approach and adoption of AIS on both employees' performance and organizational performance. Lastly, the study also recommends that managers introduce training programs to improve employees' knowledge and practical use of AIS and deal with related challenges undermining the effective use of AIS in their organizations.

Due to limitations posed by Covid 19, which in turn restricted the use of a large sample size, future studies are implored to apply stratified random sampling of notable regions with a high concentration of manufacturing companies. Additionally, innovative changes caused by Covid 19 demand the integration of the innovation variable in related future examinations.



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کاربگه ری سستمه زانیاریه ژمپیریاریه کان له سهر کاربگری ئه دا له ژیر چاودیری کاربگری ستراتیجی: کۆمپانیا به ره مهینه ره کانی شاری هه ولیر به نمونه یی

پۆخته

ئهم لیکۆلینه وه تیشک ده خاته سهر کاربگه ری سستمه زانیاریه ژمپیریاریه کان له سهر کاربگری ئه دا له ژیر چاودیری کاربگری ستراتیجی، بۆ ئه وه مه به ستهش تووژهر 96 سامپلی شیای وه رگرتوو له نیو کۆمپانیاکانی شاری هه ولیر، بۆ شیکردنه وه ی داتا کۆکراوه کان تووژینه وه که به هاوکاری پرۆگرامی (SmartPLS) پشتی به ستوو به میتۆدی هاوکیشه ی چوارچیوه یی وه ک نامزای شیکردنه وه ی داتا کان. له دهرئه نجامی ئهم تووژینه وه دا پشتراستی تووژینه وه کانی پيشوو کراوه که تیشکیان خستوه ته سهر رۆلی سستمی زانیاری ژمپیریاری له تۆکمه کردنی ئه وه ریکاری ستراتیجیانه ی دامه زراوه پشتیان پین ده به سیت بۆ باشکردنی کار و ریکخستنی دامه زراوه که، ههروه ها تووژینه وه که جهخت له وه ده کاته وه که کاربگری ستراتیجی گرنگه بۆ تۆکمه کردنی ئه دا ی ریکخستن. له کۆتای ئهم تووژینه وه دا چه ند پینیارنیک خراوه ته روو سه بارهت به و رۆله ی ئه رینه ی کاربگری ستراتیجی ده گیریت له په یوه ندی نیوان سستمی زانیاری ژمپیریاری و ئه دا ی ریکخستنی دامه زراوه کان، ئه مه پاش ئه وه ی ئهم رۆله بهر له م تووژینه وه یه پپووستی به سه لماندن و تافیکردنه وه بوو. به په له ی یه که م گرنگی ئهم تووژینه وه له وه دا یه که پيشتر له سهر کۆمپانیا به ره مهینه ره کانی هه ریمی کوردستان پیاده نه کرابوو تاکو راستیه کان به سه لمپیرین و گومانه کان یه کلا بکرنه وه. بۆ نمونه، له دیدی ئه وه کاربگه ریبه ی له سستمی (AIS) به دی ده کریت بۆ تۆکمه کردنی ئه دا ی ریکخستن ته نها پيشنیاریکه و پپووستی به سه لماندن و

- پشتراستکردنه وهیه، له دیدی دروستکردنی کاریگه‌ری خالیکی گرنگه، به‌لای په‌یوه‌ندیه‌که ئه‌رینه، به‌لام له دیدی نه‌رینه. له سۆنگه‌ی هه‌موو ئه‌م گرفتانه‌ی چوارده‌ور، ئه‌م توێژینه‌وه هه‌ول دهاد:
1. لیکۆلینه‌وه بکات له‌سه‌ر سروشت و گرنگی په‌یوه‌ندی نیوان سستمی زانیاری ژمیریاری و ئه‌دای ریکخستن.
 2. تیشک بخاته‌سه‌ر ئه‌و فاکته‌رانه‌ی له‌ریگه‌یانه‌وه کارگیری ستراتیجی کار ده‌کاته‌سه‌ر په‌یوه‌ندی نیوان سستمی زانیاری ژمیریاری و ئه‌دای ریکخستن.
 3. پیشنیاکردن سه‌باره‌ت به‌چۆنیه‌تی ئاماده‌کردنی باشترین سستمی زانیاری ژمیریاری بۆ تۆکمه‌کردنی ئه‌دای ریکخستن.
- زیندویتی ئه‌م توێژینه‌وه له‌وه‌دا ده‌رده‌که‌وێت که ده‌توانیت پونکردنه‌وه بدات له‌سه‌ر باشترین به‌کاره‌ینانی سستمی (AIS) که بتوانیت به‌کاربه‌یت بۆ تۆکمه‌کردنی ئه‌دای ریکخستن، له‌په‌وه‌یه‌کی تره‌وه به‌که‌لکه بۆ رینیشاندان بۆ کۆمپانیا به‌ره‌مه‌ینه‌ره‌کان تاکو سستمی (AIS) به‌و شیوه به‌کار به‌ین که پینگه‌ی کۆمپانیاکه له‌نیو رکابه‌ره‌کاندا بپاریزیت و له‌هه‌مان کاتدا شه‌فافیه‌ت له‌کاتی ده‌رخسته‌کانی زانیاریه‌کاندا پیاده بکات
- کلیله ووشه: سیستمی زانیاری ژمیریاری، کاریگه‌ری ناوه‌ند، کارگیری ئه‌دا، کارگیری ستراتیجی، میتۆدی هاوکیشه‌ی چوارچۆیه‌ی.

اثر نظم المعلومات المحاسبية على ادارة الاداء في ظل الادارة الاستراتيجية دراسة تطبيقية على شركات التصنيع في اربيل

المخلص:

تسعى هذه الدراسة الى تسليط الضوء على اثر نظم المعلومات المحاسبية على ادارة الاداء في ظل الادارة الاستراتيجية، ولتحديد معالم هذا التأثير، اعتمدت الدراسة على عينة مناسبة من 96 شركة مصنعة قائمة في مدينة اربيل التابعة لأقليم كردستان، استعانت هذه الدراسة بمنهج نمذجة المعادلات الهيكلية كوحدة احصائية لتحليل البيانات التي تم جمعها مستعيناً ببرنامج التحليل (SmartPLS). اكدت النتائج ما تم طرحها في الدراسات السابقة مسلطاً الضوء على الدور الذي يلعبه نظام المعلومات المحاسبية في تعزيز النهج الاستراتيجي المتبع من قبل المنظمة على نطاق الاداء الوظيفي والتنظيمي، واكدت الدراسة ايضاً ضرورة الادارة الاستراتيجية لتعزيز الاداء التنظيمي. وفي ختام الدراسة تم طرح العديد من التوصيات فيما يتعلق بالاثار الايجابية التي تلعبها الادارة الاستراتيجية على العلاقة بين نظم المعلومات المحاسبية والاداء التنظيمي بعد ان كانت تفتقر الى الفاعلية التجريبية. وتظهر اهمية هذه الدراسة في المقام الاول من حيث عدم تطبيقها على ارض الشركات الصناعية في

كوردستان لمعرفة الحقائق ورفع الغموض المطروحة حولها. على سبيل المثال، من وجهة نظر ان الفعالية التي يتميز بها نظام تحديد الهوية الآلي (AIS) لتعزيز الاداء التنظيمي لا يخرج عن كون مقترح نظري بحاجة الى التحقق اينما تم تطبيقه، بينما يرى اخرون بأن الاثار عامل ضروري لابد منه، في حين تعتبر العلاقة عند البعض ايجابية او سلبية. وفي ظل وجود جميع هذه العوائق العرضية، تسعى هذه الدراسة الى تحقيق ما يلي:

- 1- دراسة طبيعة وأهمية العلاقة القائمة بين نظم المعلومات المحاسبية والاداء التنظيمي.
- 2- تسليط الضوء على العوامل التي تؤثر بها الادارة الاستراتيجية على العلاقة بين نظم المعلومات المحاسبية والاداء التنظيمي.
- 3- طرح مقترحات حول كيفية اعداد افضل نظم المعلومات المحاسبية لتعزيز الاداء التنظيمي بصورة فعالة.

وتعتبر هذه الدراسة حيوية من حيث قدرتها على توضيح الاستخدام الاستراتيجي لنظام تحديد الهوية الآلي (AIS) بصورة تحسن الاداء التنظيمي. ومن جهة اخرى تفيد هذه الدراسة في توجيه شركات التصنيع لاستخدام نظام (AIS) بشكل تضمن مركزها التنافسي من جهة وشفافيتها في الكشف على المعلومات من جهة اخرى.

الكلمات الرئيسية: نظم المعلومات المحاسبية ، التأثير الوسيط ، إدارة الأداء ، الإدارة الإستراتيجية ، نمذجة المعادلات الهيكلية.