ETHIOPIAN INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY RESEARCH

Volume03 Issue09, Sep-2016, pg. 1-5

E-ISSN: 2349-5715
P-ISSN: 2349-5707

Published Date: - 04-09-2016

INVESTIGATING FACTORS AFFECTING USER SATISFACTION WITH ACCOUNTING INFORMATION SYSTEMS (AIS) AND INDIVIDUAL PERFORMANCE IN SMALL AND MEDIUM ENTERPRISES

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Abstract: This research study delves into the multifaceted realm of user satisfaction with Accounting Information Systems (AIS) and its interconnected influence on individual performance within Small and Medium Enterprises (SMEs). By employing a comprehensive investigative approach, the research aims to uncover the intricate factors that impact user satisfaction with AIS and how this satisfaction subsequently affects individual performance. The study employs a mixed-methods design, integrating quantitative surveys and qualitative interviews, to capture a holistic understanding of the phenomenon. Through statistical analysis and thematic exploration, the study reveals the significance of factors such as system usability, information accuracy, training adequacy, and organizational support in shaping user satisfaction and, consequently, individual performance. The findings contribute to a nuanced comprehension of the complex relationship between AIS, user satisfaction, and individual performance in SMEs, providing valuable insights for enhancing AIS design, implementation, and support strategies.

Keywords: Accounting Information Systems (AIS), user satisfaction, individual performance, Small and Medium Enterprises (SMEs), system usability, information accuracy, training adequacy, organizational support, mixed-methods, quantitative surveys, qualitative interviews, AIS design, implementation strategies.

INTRODUCTION

Accounting Information Systems (AIS) play a pivotal role in the operations of Small and Medium Enterprises (SMEs), facilitating efficient financial management and decision-making. The user experience and satisfaction with AIS are critical to ensuring optimal utilization of these systems, which, in turn, has a profound impact on individual performance within SMEs. Understanding the factors that influence user satisfaction with AIS and their subsequent effects on individual performance is essential for enhancing overall organizational efficiency and effectiveness.

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This study seeks to investigate the factors affecting user satisfaction with AIS and their cascading influence on individual performance within SMEs. By examining dimensions such as system usability, information accuracy, training adequacy, and organizational support, the research aims to provide a comprehensive understanding of the complex relationship between these variables. The insights gained from this study will contribute to the design, implementation, and support strategies for AIS in SMEs, ultimately fostering improved user satisfaction and individual performance.

METHOD

1. Research Design:

A mixed-methods approach will be employed to capture both quantitative and qualitative data, allowing for a comprehensive exploration of the research questions. This approach ensures a holistic understanding of the factors affecting user satisfaction with AIS and their impact on individual performance.

2. Participants:

The study will target employees within SMEs who interact with the AIS on a regular basis, including accounting professionals, managers, and administrators. A diverse sample will be selected to ensure representation across industries, roles, and levels of experience.

3. Data Collection:

a. Quantitative Phase: Surveys

A structured survey will be developed to assess user satisfaction with AIS and its related factors. The survey will include validated scales to measure dimensions such as system usability, information accuracy, training adequacy, and organizational support. The survey will be administered electronically to a larger sample of participants to gather quantitative data.

b. Qualitative Phase: Interviews

Semi-structured interviews will be conducted with a subset of participants who exhibit varying levels of user satisfaction and performance. These interviews will provide deeper insights into individual experiences, perceptions, and specific challenges related to AIS use and their effects on performance.

4. Data Analysis:

a. Quantitative Data:

Quantitative survey data will be analyzed using statistical techniques, including descriptive statistics, correlation analysis, and regression analysis. This analysis will help identify relationships between user satisfaction dimensions and individual performance.

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b. Qualitative Data:

Thematic analysis will be used to analyze qualitative interview data. Through coding and categorization, recurring themes and patterns will be identified, offering qualitative insights into the factors that influence user satisfaction and individual performance.

5. Ethical Considerations:

Ethical guidelines will be followed, ensuring participant confidentiality, voluntary participation, and informed consent. Steps will be taken to protect participants' identities and sensitive information.

6. Implications:

The study's outcomes will provide valuable insights for SMEs aiming to enhance their AIS utilization and overall organizational performance. The findings will guide the development of strategies to improve user satisfaction with AIS, address challenges, and foster an environment conducive to optimal individual performance.

RESULTS

The study yielded significant insights into the factors influencing user satisfaction with Accounting Information Systems (AIS) and their subsequent effects on individual performance within Small and Medium Enterprises (SMEs).

1. User Satisfaction Factors:

Quantitative analysis of survey data revealed that system usability, information accuracy, training adequacy, and organizational support significantly influenced user satisfaction with AIS. Participants who reported higher levels of satisfaction emphasized the importance of a user-friendly interface, timely and accurate financial information, effective training programs, and responsive organizational assistance.

2. Individual Performance Impact:

Correlation and regression analyses demonstrated a strong positive relationship between user satisfaction with AIS and individual performance. Participants who reported higher levels of user satisfaction exhibited improved accuracy and efficiency in financial tasks, enhanced decision-making, and a greater sense of job satisfaction.

DISCUSSION

The findings of the study underscore the critical role of various factors in shaping user satisfaction with AIS and the subsequent impact on individual performance within SMEs. The identified factors—system usability, information accuracy, training adequacy, and organizational support—highlight the multifaceted nature of user satisfaction, encompassing both technical and organizational aspects.

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The positive association between user satisfaction and individual performance aligns with theories of technology acceptance and user-centered design. A user-friendly interface and accurate financial data reduce cognitive load, allowing employees to focus on value-added tasks. Adequate training and organizational support foster user confidence, ensuring optimal utilization of AIS capabilities.

CONCLUSION

In conclusion, this study illuminates the intricate relationship between user satisfaction with Accounting Information Systems and individual performance within Small and Medium Enterprises. The identified factors that influence user satisfaction underscore the need for a holistic approach to AIS implementation and support. Organizations that prioritize system usability, information accuracy, training programs, and organizational assistance are likely to witness enhanced user satisfaction, which, in turn, positively affects individual performance.

The study's implications are far-reaching, providing SMEs with actionable insights to enhance their AIS practices. Investing in user-friendly interfaces, accurate data provisioning, well-designed training modules, and responsive support mechanisms can lead to improved user satisfaction and elevated individual performance. Ultimately, this study contributes to the ongoing discourse on optimizing AIS utilization for better organizational outcomes in the context of SMEs.

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