

Accounting Information System In Small And Medium Enterprises: A Research On Enterprises In Kayseri

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Extensive Summary

Introduction

Enterprises can renew themselves and adopt to competition with the assistance of information systems. The enterprises primarily need accounting information systems as these systems provide feedback on the costs, which constitute the most important part of their activities. Accounting information system can be defined as the system which plans future activities, controls the outcomes of planning and provides the necessary information for the management in fulfilling their responsibilities in the enterprise (Sürmeli; Erdoğan; Erdooğan et.al. 1996, pp. 28-29). The primary purpose of accounting information system is overseeing the economic transactions in the enterprises. As the enterprises use the information provided by accounting information system while making major decisions, this system becomes integral for the functioning of the enterprise (Mizrahi, 2011, p.311).

Information is an integral asset for success and this information is provided by accounting information system. In Turkey, the small and medium enterprises constitute 99% of all commercial activities and their success is important for the whole economy, thus, accounting information system as the provider of this information, is of significant importance for small and medium enterprises.

This study aims to evaluate the impact of accounting information system on small and medium enterprises (Öz, Yavuz, 2015, p. 237), perception level of management about accounting information system (Dinç, Karakaya, 2014, p. 29) and reform perception of management regarding accounting information system (Akgün, Kılıç, 2013, p. 30). The evaluation is based on data provided by close-ended survey questions and in-depth analysis of these data.

Sample Universe

The sample for the survey research is 310 small and medium enterprises in Kayseri.

Limitations

The time and budget limitations have been the major factors that confined the study with the small and medium enterprises located only in Kayseri. For this reason, this geographical limitation needs to be taken into account while making generalizations based on data.

Methodology

The aim of this study is to analyze the accounting information systems of small and medium enterprises. The data collection method of the study is survey. In this context, a questionnaire form with 46 statements was prepared by using 3 separate scales and applied to participants by face-to-face interviews and online interviews. The scales were formed by using the scales from previous studies (A.İ.Akgün, S. Kılıç; 2013, E. Dinç and A. Karakaya; 2014, Y. Öz and H. Yavuz, 2015). A reliability test (Cronbach Alfa) was conducted on the scales and data analysis showed adequate reliability for the purpose of the study. The hypotheses of the study were developed along the dimensions of reform perceptions of management regarding accounting information system, perception level of accounting management system in enterprises, effectiveness of accounting information system in enterprises and importance of accounting information system in decision making.

The difference between functional variables of the study and demographic variables of the participants was determined by One-Way Anova test. The reliability of the scales was measured by Cronbach's Alpha test. Additionally, statistical meaningfulness of variables was determined by t test for two-variable groups and by f test for groups with more than two variables.

Findings and Conclusion

The analyses show that education level of participants ($p=0,00$) creates a meaningful difference in reform perceptions regarding the effect of accounting information system. Perception level also shows a meaningful difference according to the technological advancement of enterprises ($p=0,04$) and period of functioning ($p=0,02$). The effectiveness and impact of accounting information system on decision-making show a meaningful difference with respect to the legal status of enterprises. Thus, the study shows that demographic qualities of enterprises have an important effect on accounting information systems.

This study aims to evaluate the impact of accounting information system on small and medium enterprises, perception level of management about accounting information system and reform perception of management regarding accounting information system as well as its effect on decision-making process. No changes were made on survey form scales and they were kept in their original structure. The limitations of the study were also emphasized and suggestions were made for future research.