

The Relationships between Knowledge Information System Quality on Decision of Small and Medium Enterprises in Bangkok

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Abstract - Research “Relationship between knowledge information system quality toward the decision of small and medium business entrepreneurs in Bangkok”. Study the relationship between knowledge and quality of Accounting information system for decision making of small and medium business entrepreneurs in Bangkok. Use questionnaires to collect data. Received 402 responses from a total of 555,433 people. Data analysis by Multiple Regression Analysis.

The results of the research found that knowledge and quality of accounting information had a positive relationship, with executive decisions and the knowledge of the executives were positively correlated with the quality of accounting information. Therefore, the executives developed knowledge and quality of accounting information systems would help the capable of effective decisions and more efficient.

Keywords - Accounting Information

I. INTRODUCTION

At present, the economy and society were highly competitive. Which the executive of the organization must adjust-changed the strategy according to the situation to keep up with current events. Which requires accounting information to be a decision tool. So the information must be accurate, reliable, complete and up to date, suitable the needs of entrepreneurs. In order to supported the work effectively and

could be the competitive advantage.

Small and Medium Business in Thailand in 2018, the business base of SMEs has expanded rapidly. Highly competitive, While entrepreneurs need to improve product quality and service to keep pace with rapid changes. Small and Medium Enterprise Development Bank of Thailand (SME Bank) had set the guidelines for management Operator qualifications. We found that government agencies support small and medium-sized businesses were to expand and prepared to enter the digital 4.0 era.

SMEs entrepreneurs or executives need to have knowledge in accounting information systems. That was important to the administration, which most entrepreneurs and executives did not see the importance. Investment in accounting information systems with high value. Causing data to be created for delayed decisions. There was an error in the decision. And could not get a competitive advantage.

From the reasons mentioned above. Therefore was an incentive for the researcher to selected the study relationship between knowledge, quality Accounting information system for decision making of small and medium business entrepreneurs in Bangkok. It was hoped that this research would be benefit SMEs entrepreneurs in awareness the importance of accounting information systems, developing knowledge and skills in accounting information systems. Use accounting information for decision making. Enabling businesses to operate in the 4.0 era and capable of effective

decisions and more efficient.

II. OBJECTIVES

To study the relationship between knowledge and quality of Accounting information system for decision making of small and medium business entrepreneurs in Bangkok.

III. LITERATURE REVIEW

A. Accounting Information

Accounting information is the collection, recording, storage and processing of data market analysis product status report. Seller performance efficient and payment period, to support the management’s decision Affection of the business (Watchanapong Yodraj: 2015). Therefore, the current business places great importance on accounting information systems. Because the data is reliable, modern, verifiable and easy to use. The executives use the information to make decisions quickly, accurately and efficiently. Resulting in a competitive advantage of the business (Pompanya Panyakosa: 2010).

B. Decision

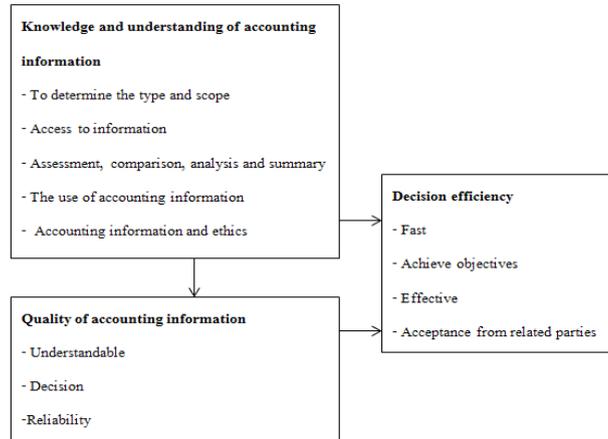
Decision making is an important process for the organization. Executives must choose to practice, to achieve the objectives laid down. Based on used information to decide (Donnelly, Gibson, and Ivancevich: 1987).

The decision-making process consists to defining problems, Solution design, Choosing a solution and actual implementation.

IV. RESEARCH METHODOLOGY

This research is a quantitative research. Collecting data by using questionnaires as a tool for data collection. The population used is small and medium business executives in Bangkok. A total of 555,433 cases (OSM, 2018: online). The researchers randomly sampled Taro Yamane (Taro Yamane) by a group of 400 people at a 95% confidence level and returned a complete questionnaire and 402 cases. The researcher analyzed the data by using statistical software. The statistics used in this data analysis were frequency, mean,

percentage, standard deviation. Test hypothesis for correlation, using Multiple Regression Analysis.



V. DISCUSSION

Answerer is a small and medium business executive in Bangkok. The respondents were male, 56.47%, aged between 31-40 years old, 48.26%, educational level at the bachelor's degree level, 63.68%, working experience between 11-15 years, 32.59% and having position as head of department. 47.51% of the research results found that:

1) Knowledge and understanding of accounting information has a positive relationship with the decision of small and medium business executives in Bangkok Executives can connect new knowledge with existing knowledge. Have the ability to use information and evaluating information and sources of accounting information and social ethics. There is a positive correlation with decision making with statistically significant level at 0.05, consistent with Zenita, Sari, Anugerah, & Said (2015). The study of the use of accounting information to help in strategic management Defining strategies for competitive advantage which allows administrators to make effective decisions and effectiveness. In accordance with Ismail, Noor Azizi, and King, Malcolm (2010), the research on the alignment of Accounting and Information Systems in SMEs in Thailand, therefore, the management of Thailand 4.0 was a rapidly changing era. Need knowledge understanding of accounting information. For use in making quick and

accurate decisions.

2) Accounting information knowledge had a positive relationship with the quality of accounting information with statistical significance at the level of 0.05. Business with quality accounting information. High confidence making executive decisions and more effective, which makes the trend known. Future market forecast analyze competitive advantage. Resulting in accuracy in decision making in accordance with Doll, W.J, & Torkzaded, G. (1988). The study of the Measurement of End-user Computing Satisfaction MIS Quarterly. Of accounting information Significantly at the level of 0.05, information quality. It is a very important element for the administration to be modern. With easy to understand patterns Meets the needs of users respectful and must have a good security system as well.

3) The quality of accounting information is positively correlated with the decision of small and medium business executives. Found that the quality of accounting information Decision making and understanding. There was a positive correlation with decision making at statistically significant level of 0.05 in the age of rapid change. Business should be flexible in management. Strategic management to ensure business stability and sustainability in accordance with the research of Mujarin Kaewyong (2007). Accounting knowledge Accounting information system Data quality of companies listed on the Stock Exchange of Thailand found that information related to decision making is accounting information. Which is information that is readily available for decision making Helping executives predict precisely Make effective decisions Fast and timely Achieve the goals set by the business.

VI. SUGGESTIONS

From the results of this research and the next research study. There are suggestions as follows:

1) Research should be conducted next time. Should diversify the sample to be diverse.

2) Should study factors that affect the quality of accounting information and executive decisions.

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