

Efficiency of Accounting Information System Used for Enterprise Resources Planning of Small and Medium Enterprises in Bangkok

Chalida Linjee¹,
Kanokmani Homkaew²,
and Supaporn Boon-Iam³

Bangkokthonburi University, Bangkok, Thailand

¹noi_14@windowsilve.com

Received: 5/8/2020

Accepted: 22/8/2020

Abstract - The purpose of this research was to: 1) Study the efficiency of accounting information systems used for resources planning of small and medium enterprises in Bangkok and 2) Study the factors that affecting the efficiency of accounting information systems used for resources planning of small and medium enterprises in Bangkok. The sample used in the study were 401 from 420 SMEs business executives in Bangkok. This research was a quantitative research. The instrument used was a questionnaire with descriptive statistics consisting of frequency, percentage, mean, standard deviation. And statistics in data analysis, including multiple regression analysis. The results show that the efficiency of accounting information systems used for resources planning of small and medium enterprises in Bangkok were at high levels. And factors affecting the efficiency of accounting information systems used for resources planning of small and medium enterprises in Bangkok, including the factors of executive support, factors of accounting information systems quality, and user involvement though the characteristics of users and organizational structure factors were not influence the efficiency of used accounting information systems for resource planning.

Keywords - Efficiency; Accounting Information System; Enterprise Resources Planning

I. INTRODUCTION

Small and medium enterprises are important to the economy of Thailand. Used funds that are lower than large enterprises to generate income and help support labor from agriculture when the planting season is over. As well as being a place to be able to support new workers, preventing the migration of workers to find work in Bangkok and its surrounding provinces, which helps distribute the clustering of enterprise factories in Bangkok. And the perimeter into the region to be a tool to solve poverty. SMEs are flexible, able to quickly adapt to changing situations in order to meet customer needs.

In a highly competitive environment and a rapidly changing economy, society and technology. Affecting in a clear impact on competition. SMEs in Thailand used to have an advantage in resources and low labor costs. But at present, natural resources are starting to decrease. Increased labor costs caused the SMEs enterprises in Thailand to begin to decline. Because the contestants have lower labor costs with more natural resources. New competitors continuously occur. Therefore, SMEs in Thailand need to develop and increase capacity. In order to survive in the fierce competitive environment. Currently, enhancing the competitiveness of SMEs with the decision of the management to be effective quickly. Therefore, information systems play a very important role in organizational development.

To make the business successful, capable use the information to solve problems in a timely manner.

Resources planning is the planning of enterprises resources by computer system that is used to manage both internal and external resources, which includes tangible assets, funds, raw materials and human resources. Enterprises resource planning manage the flow of information between various segments within the entire organization's scope. And also manage communication with stakeholders. Out-side stakeholder organizations, enterprise resource planning works on a centralized database of the organization and enables the use of shared base processing throughout the organization. Or to summarize the enterprises resource planning system, would be integrate all business operations of the organization into a uniform and even throughout the organization. Therefore, become a tool used in data management to solve problems that occur within the organization and also support resources planning management more efficiently.

From the reasons mentioned above, the researcher is interested in studying the effectiveness of accounting information systems for resource planning. Of small and medium-sized businesses in Bangkok to study what factors have an effect on the effectiveness of accounting information systems for resource planning. Of small and medium-sized businesses in Bangkok.

II. OBJECTIVES

1) To study the effectiveness of accounting information systems for resources planning of small and medium-enterprises in Bangkok.

2) To study factors affecting the efficiency of accounting information systems for resources planning of small and medium-enterprises in Bangkok.

III. LITERATURE REVIEW

Accounting information system: means a

system used to store and process accounting and financial information, which is used for decision makers. Generally, accounting information systems are systems on computers used to monitor accounting activities, linked to information technology resources. Financial reports can be used internally for executives. And external for stakeholders such as investors etc. (VZMART, 2020).

Performance Measurements of Accounting Information Systems (Duangphakdee, 2017).

1) The user feature is knowledge and understanding. Have expertise in using accounting information systems for resource planning.

2) Participation in the use of accounting information systems Defined procedures, Validation, Controlling the use of accounting information systems for resources planning.

3) The organizational structure determines the direction of decisions in using accounting information systems for resources planning.

4) Management emphasizes understanding the benefits and provide support.

5) Corporate resource planning as defined Accurate and reliable information.

IV. RESEARCH METHODOLOGY

This research was quantitative research. Questionnaire was a tool for data collection. The population were 558,647 small and medium-enterprises executives in Bangkok (Office of Small and Medium Enterprises Promotion, 2020). There were sampled by 400 samples. The researcher submitted 420 questionnaires. Collected and complete 401 cases. The researcher analyzed the data using statistical software packages. The data analysis was using descriptive statistics, consisting of frequency, percentage, mean, standard deviation. And statistics in data analysis, including multiple regression analysis.

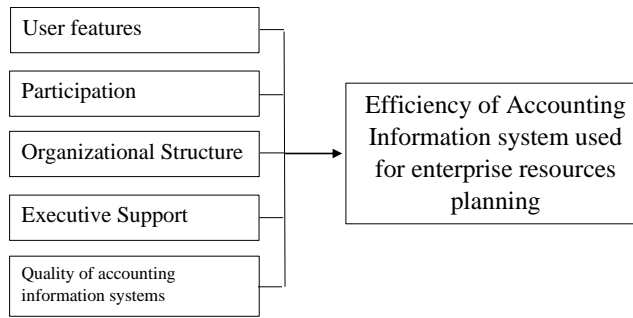


Figure 1. Research Conceptual Framework

V. DISCUSSION

Most of the small and medium enterprises executives in Bangkok were female, 81.75%, aged between 30-40 years old 53.18%, bachelor degree education 87.30%, currently accounting manager 49.20%, 38.7% of the work experience over 10 years, and 57.5% of the experience in the accounting information system used with 1-5 years.

Comments about the efficiency of accounting information system implementation. For resources planning of small and medium-enterprises in Bangkok, found that; the overall all were mean of 4.11. When considering in each aspect, found that the most cost-effective aspect was mean of 4.18, followed by the quality of work had mean of 4.11 and finally, the mean of 4.05, this was consistent with the decision of accounting data management executives and satisfaction of users from the report of the accounting information system, affect the operations of companies listed on the Stock Exchange of Thailand, both monetary and non-monetary, because accounting information systems, in addition to helping operations were effective for the organization. Accounting methods that was appropriate for a business size can also help produce positive results in the business. The larger the business size. The larger of the benefit.

Factors affecting the efficiency of using accounting information systems for resources planning of small and medium-enterprises in Bangkok significantly (sig <0.05) namely; The factor of executive support was 0.446, the quality of accounting information system was 0.368, and the user participation was 0.341,

the user characteristic factor was 0.135 and Organizational structure factors were equal to 0.011, Did not influence the efficiency of using accounting information systems for resources planning. Consistent with the research of Duanphakdee (2017) found that the factors of support from top executives and the quality factors of accounting information systems influencing the effectiveness of the used of accounting information systems for resources planning. And in accordance with the research of Prommajak (2014) found that opinions on the factors that affect the efficiency of using the system accounting information for resources planning was the most, the quality factor of the information system, followed by the management support. Executive support could be considered an important factor in the development of knowledge to enable the used of accounting information systems for resources planning more effectiveness.

VI. SUGGESTIONS

A. Suggestions for Using Research Results

From the research on the efficiency of the use of accounting information systems for resources planning of small and medium enterprises in Bangkok. Respondents gave importance to the management's support. And the quality of accounting information systems. Therefore, many small and medium enterprises executives should focus on accounting information systems and regarding the quality of accounting information systems.

B. Suggestions for Conducting Future Research

This research, researchers studied the samples of small and medium enterprises. Further research may change the sample group

into industrial estates.

REFERENCES

(Arranged in the order of citation in the same fashion as the case of Footnotes.)

- [1] VZMART. (2020). Accounting Information System. Retrieved from <<http://blog.vzmart.com/-accounting-information-system/>>. Accessed 10 May 2020.
- [2] Duanphakdee, A. (2017). Factor Influencing Efficiency of Accounting Information System used for Enterprise Resources Planning: A Case Study o Rrubber Wood Company in Thailand. (Master's thesis). Prince of Songkla University.
- [3] Prommajak, N. (2014). Factors Affecting Efficiency of Using Accounting Information Systems for Enterprise Resource Planning of Companies in Northern Region Industrial Estate, Lamphun Province. (Master's thesis). Chiang Mai University.
- [4] Office of Small and Medium Enterprise Promotion. (2020). Number of small and medium businesses. Retrieved from <https://www.tcg.or.th/news_inside.php?news_id=37>. Accessed 10 May 2020.
- [5] Yodrach, W. (2015). Effectiveness of an Accounting Information System Affecting the Performance of Listed Companies in the Stock Exchange Thailand. *Research Methodology & Cognitive Science*, 12(2), October 2014-March 2015. Retrieved from <[file:///C:/Users/User/AppData/Local/Packages/Microsoft.MicrosoftEdge_8wekyb3d8bbwe/TempState/Downloads/46874-Article%20Text-107977-1-10-20160120%20\(1\).pdf](file:///C:/Users/User/AppData/Local/Packages/Microsoft.MicrosoftEdge_8wekyb3d8bbwe/TempState/Downloads/46874-Article%20Text-107977-1-10-20160120%20(1).pdf)>.