ACCOUNTING INFORMATION SYSTEMS IMPLEMENTATION AND
COMPETITIVE ADVANTAGE IN THAI-FOOD MANUFACTURING
FIRMS

PATCHARIN BUNNOON, SUPPAKORN KEAWLAIED
Rajamangala University of Technology SrivijayaRattaphum College, Thailand
E-mail: patcharin.bo@gmail.com

Abstract - This study investigates the relationships among accounting information systems (AIS) implementation, management process (successful planning, controlling efficiency, valuable decision-making and financial report reliability) and competitive advantage in the context of Thai food manufacturing firms in Thailand using a contingency theory framework. The key research question is how accounting information systems implementation has an influence on competitive advantage. The ordinary least squares (OLS) regression analysis and data from 176 accounting directors of Thai food manufacturing firms supported our hypotheses. The overall results indicated the significant positive effect on the relationships among accounting information systems implementation, management process, and competitive advantage. Thus, theoretical and managerial contributions are provided, conclusion and suggestions are also presented for future research.


I. INTRODUCTION

Recently, the business complex has been increased, and it is into the Asian Economic Community (AEC), while positioning management activities need to be informed well in advance of operations to be able to operate under the circumstances. The ultimate information of firms is the efficient solution that the firms apply to sustain their uncertain in the present while positioning of continued maximization of competitive advantage in the future (Bunnoon and Ussahawanichakit, 2012). The information system (IS) is the data process of the firms that must produce management quality or support to decision-making for administrations. Therefore, accounting information system is the field of management accounting that is using accounting information on the way for planning, performance control, decision-making, and financial report (Chenhall, 2003; Luft and Shields, 2003). Accounting information system (AIS) is the core operation system of the firms that collect transaction data from multiple business functions to process, summarize, and report the reliable and accounting information for managements relating to stakeholders. Productive accounting information systems can be conducted the improvement of management information supporting to successful planning, controlling efficiency, valuable decision making, and financial report reliability (Konthong and Ussahawanichakit, 2010; Jermias and Armitage, 2000)

Accounting information system is a valuable management tool which managers have implemented it in the strategic plan in order to increase efficiency of operations. The evidence shows that the target level will affect the operating efficiency in short-term and competitive advantage in long-term (Agbejule and Saarikoski, 2006 and Marginson, 2006). Generally, it helps them provide the feedback accounting information system implementation for managing and controlling operation about their competitive advantage of managing procedures. In this study, accounting information systems are hypothesized to become the main factor of determining competitive advantage. The details of the investigation of these relationships are explicitly presented.

Hence, the objective of this study is to examine the relationships between accounting information system implementation and consequences of Thai-food firms. Accounting information systems is the independent variables. Successful planning, controlling efficiency, valuable decision-making, financial report reliability, and competitive advantage is the dependent variable of the study. The key research questions are: (1) How accounting information system implementation is related to successful planning, controlling efficiency, valuable decision-making, financial report reliability, and competitive advantage; and (2) Whether the aforementioned moderators are determinants of competitive advantage.

This study is outlines as follows. Literature review of accounting information system implementation successful planning, controlling efficiency, valuable decision-making, financial report reliability, and competitive advantage are addressed and examined; and significant research hypotheses developments are presented. Next, the research methods using to test the hypotheses are discussed including sample selection and data collection procedure, variables and methods. The results of the study from 176 firms from Thai-food manufacturing firms are indicated.
and their reasonable discussions with existing literature supports are shown. Lastly, the study concludes the discussing implications for theories and practices, identifying limitations of the study, and providing suggestions and directions for future research.

II. LITERATURE REVIEWS AND HYPOTHESIS DEVELOPMENT

As depicted in Figure 1, the conceptual model is constructed to answer how the accounting information system implementation influences on successful planning, controlling efficiency, valuable decision-making, financial report reliability, and competitive advantage.

Figure 1 Conceptual Model of Accounting Information System Implementation

2.1 Accounting Information System Implementation

Accounting information system implementation is defined as the process of collect, measurement, accumulation and report accounting information for executives in all financial and non-financial, accurate, timely, reliable, and can be flexible according to the issues or problems of the firm. Accounting information system implementation is essential to complex decision-making because of the competitive environment and changes in information (Chenhall and Morris, 1995). Kaplan and Norton (1992) suggested that accounting information can be used for indicators would measure only past performance, which would be no guide to improving future performance. Furthermore, prior research found that once the AIS implementation have been driven by changes in planning, controlling, decision-making and affect to financial report reliability (Roslender and Hart, 2003). In this research, AIS implementation of the firms will lead to successful planning, controlling efficiency, valuable decision-making, and financial report reliability in the short term, but the firms have competitive advantage of the current collection that will affect the success of the firm in the long run (Teece, Pisano and Shuen, 1997).

Therefore, the research relationships are hypothesized as below.

Hypothesis 1: If an organization has a higher degree of AIS implementation, it will gain higher successful planning.
Hypothesis 2: If an organization has a higher degree of AIS implementation, it will gain higher controlling efficiency.
Hypothesis 3: If an organization has a higher degree of AIS implementation, it will gain higher valuable decision-making.
Hypothesis 4: If an organization has a higher degree of AIS implementation, it will gain higher financial report reliability.
Hypothesis 5: If an organization has a higher degree of AIS implementation, it will gain higher competitive advantage.

2.2 Successful Planning refers to the ability of the organization’s plan that has details to covering the objectives, resources and procedures to be performed to an effective and efficient planning. The internal plans should be developed from the annual
business plan and determine the priority of the internal activity that consists of the organization’
goals (Chen and Huang, 2009). Moreover, the successful planning should be set from a dialogue
among the committee, management, and accounting
data to ensure that it covers all sources of business
risk. The risk related to the activity, the adequacy and
effectiveness of the activity’s management and
control system and opportunities for making
significant improvements to the system (Curtis and
Payne, 2008; Vuchnic, 2008). Thus, the research relationship is hypothesized as below.

**Hypothesis 6:** If an organization has a higher degree of successful planning, it will gain higher competitive advantage.

2.3 Controlling Efficiency refers to a process agented by an organization’s structure, work and authority flows, people and management accounting
information. It’s expectedly designed to help the firms accomplish specific goals or objective (Kim,
Mannino and Nieschwietz, 2009; Poston and Grabski,
2001). Controlling efficiency contains the policies and procedures that organization can utilize to
guaranteed their resources, ensure accuracy of process,
and prevent fraud. It helps ensure business risks,
which decrease the likelihood of achieving business
objectives which is diminished. Hence, organizations
obtain the efficiency of business operations such as
firm’s resource direction from controlling activities
(Feng, Li, and McVay, 2009; Altamuro and Beatly,
2010). Therefore, the research relationships are
hypothesized as below.

**Hypothesis 7:** If an organization has a higher degree of controlling efficiency, it will gain higher competitive advantage.

2.4 Valuable Decision-Making refers to a choosing
an action course among alternative. The general
evaluation and the solutions’ selection in a rational
way of the world is moving to the opening and global
markets. The necessity of timely information, reliable,
and accessible easement will be the key to an
efficient decision-making (Ditkaew and
Ussahawanitchakit, 2010). Additionally, decision-
making is a one of elements of accounting
information integration to help information users to
decision-making a highly dynamic process. It is
complex, redolent with feedback and contingencies;
full of search detours, information gathering and
information applies to the decision-making process
through identifying, searching, and collection
information relevant to the decision (Powell and
the value of the information produced by accounting
information systems to have attributes as reliability
which is composed of accuracy, relevance, and
timeliness to help information users to improve
strategic cost management and decision making.
Hence, this study proposes the hypothesis as below.

**Hypothesis 8:** If an organization has a higher
degree of valuable decision-making, it will gain
higher competitive advantage.

2.5 Financial Report Reliability refers to accounting
report which builds, and presents financial reporting
patterns for each sector in the organization.
The elements required specifically for financial
reporting for user needs in management and public
(Bonson, Cortijo and Escobar, 2009; Bunnoon and
Ussahawanitchakit, 2012). Yang, Wang, and Cheng,
2009 provides the financial reporting that has detailed
information for user management, such as planning,
controlling, evaluating, and decision making.
Accounting information usefulness is perceived by
users to elicit value of reporting that has attributions
as relevance, comparison fairness, timeliness, and
currency of reporting. Relevance means what is
timely important and critical to the decision maker.
Therefore, the research relationships is hypothesized
as below.

**Hypothesis 9:** If an organization has a higher
degree of financial report reliability, it will gain
higher competitive advantage.

2.6 Competitive Advantage is defined as the firm’s
ability to outperform competitors in the long run
(Barner, 1991). Competitive advantage is a desired
result in a business system, plans and commits to
achieve organizational desired in some sort of
assumed development, organization endeavors to
reach goals within a finite time by setting deadlines.
In other words, competitive advantage is the rate of
change of manages and process accounting
information used to transform input into output
(Evans, 2005; Ditkaew and Ussahawanitchakit, 2010).
The competitive advantage of the organization will
lead to success in the short term, but the firm success
of the current collection will affect the success of the
organization in the long run (Teece, Pisano, and
Shuen, 1997).

III. RESEARCH METHODS

3.1 Sample Selection and Data Collection
Procedure

Here, Thai-food manufacturing firms in Thailand are
the sample of the study. The sample of this research
chosen from the Federation of Thai Industries
Directory 2013, where there were 483 firms considered
as having appropriated key informants. In this
research, accounting director or accounting manager
of each firm were the key informants.

The questionnaires were directly distributed to 483
firms. The valid mailing is 474 surveys form which
176 responses were returned and usable. The
effective response rate was approximately 37.13%.
According to Aaker, Kumar and Day (2001), the
responses rate for a mail survey, with an appropriate
follow-up procedure. If greater than 20%, it is considered acceptable. Furthermore, to protect possible response bias problems between respondents and non-response, a test comparison of the means of all variables between early and late respondents is conducted corresponding with the test for non-response bias by Armstrong and Overton (1977). The results show no significant difference between early and late respondents demonstrates non-respondents. Hence, non-response bias is not a problem in this study.

3.2 Variables
In the conceptual model, all of variables were measured on five point Likert scale, ranging from 1 (strong disagree) to 5 (strong agree). Additionally, constructs in the conceptual model were developed as new scales and modified from prior research. Therefore, the variable measurements of dependent variable, independent variables, and mediating variable of this research are described as follows: Competitive advantage is used as the dependent variable. It is measured by the sales value that is a key variable. So, this research will focus on the customer (Dechow and Mouritsen, 2005). This construct is developed as a new scale from definition and literature including four-item scale. It was utilized to assess the degree of competitive advantage, increases sales and market-share, reduce costs, increase profitability, and repeat purchases of the customer.

Accounting information systems implementations measured by the process of collect data, measurement, accumulation and report accounting information for executives in all financial and non-financial accounting (Chenhall and Morris, 1995; Roslender and Hart, 2003). This construct is developed as a new scale from definition and literature including five-item scale. It was utilized to assess the degree of process of collect measurements, accumulation, financial report, and non-financial report of the firm.

Successful planning is measured by the organization’s plan that has details to cover the objectives, resources and procedures which is performed to an effective and efficient planning (Chen and Huang, 2009; Curtis and Payne, 2008; Vuchnich, 2006). This construct is developed as a new scale from definition and literature including five-item scale that was utilized to assess the degree of offsetting plan, committee, management, business risk, and goal success.

Controlling efficiency is measured by the process agented by an organization’s structure, work and authority flows, people and management accounting information. It is expectedly assigned to help the firms (Kim et al., 2009; Poston and Grabski, 2001). This construct is developed as a new scale from definition and literature including five-item scale that was utilized to assess the degree of policies, procedures, resources, accuracy process, and prevent fraud. Valuable decision-making is measured by the choosing an action course among alternate to generation the evaluation and solutions’ selection in rational way (Ditkaew and Usahawanichakit, 2010). This construct is developed as a new scale from definition and literature including four-item scale that was utilized to assess the degree of information gathering, identifying, collection, value of information, and costing.

Financial report reliability is measured by the relation accounting report which builds and presents financial reporting patterns for each sector of the firms (Bunnoon and Usahawanichakit, 2012). This construct is developed as a new scale from definition and literature including five-item scale that was utilized to assess the degree of value of reporting, relevance, comparison fairness, timeliness, and currency of reporting.

3.3 Methods
In this study, several constructs in the conceptual model are developed from new scales and multiple scale items that are derived from various literature reviews. For testing the validity, this study used exploratory factor analysis (EFA) to examine the construct validity of instrument by investigating the underlying relationship of a large number of items and determining whether they can be reduced to a smaller set of factors. The factor analysis was conducted separately on each set of the items representing a particular scale due to limited observations. This analysis has a high potential to inflate the component loadings. Hence, a higher rule-of-thumb, a cut-off value of 0.40, was adopted (Nunnally and Bernstein, 1994). All factor loadings are greater than the 0.40 cut-off and are statistically significant. The reliability of the measurements was evaluated by Cronbach alpha coefficients. In the scale reliability, Cronbach alpha coefficients are greater than 0.60 (Cronbach, 1951). The scales of all measures appear to produce internally consistent results. Hence, these measures are deemed appropriate for further analysis because they express an accepted validity and reliability in this study. Table 1 presents the results for both factor loadings and Cronbach alpha for multiple-item scales used in this study.
The ordinary least squares (OLS) regression analysis is used to test and examine the hypothesized relationships between accounting information system implementation and competitive advantage of Thai food manufacturing firms. Then, the aforementioned variables play significant roles in explaining the research relationships. Because all dependent variable and independent variables in this research were neither nominal data nor categorical data, OLS is an appropriate method for examining the hypothesized relationships (Aulakh, Kotabe and Teegen, 2000). With the interest of understanding the relationships in this study, the research model of these relationships is depicted as follows.

\[
\begin{align*}
\text{Equation } 1: SP &= \beta_0 + \beta_1 \text{AIS} + \beta_2 FZ + \beta_3 FA + \varepsilon_1 \\
\text{Equation } 2: CE &= \beta_0 + \beta_1 \text{AIS} + \beta_2 FZ + \beta_3 FA + \varepsilon_2 \\
\text{Equation } 3: VD &= \beta_0 + \beta_1 \text{AIS} + \beta_2 FZ + \beta_3 FA + \varepsilon_3 \\
\text{Equation } 4: FR &= \beta_0 + \beta_1 \text{AIS} + \beta_2 FZ + \beta_3 FA + \varepsilon_4 \\
\text{Equation } 5: CA &= \beta_0 + \beta_1 \text{AIS} + \beta_2 FZ + \beta_3 FA + \varepsilon_5 \\
\text{Equation } 6: CA &= \beta_0 + \beta_1 \text{AIS} + \beta_2 FZ + \beta_3 FA + \varepsilon_6 \\
\text{Equation } 7: CA &= \beta_0 + \beta_1 \text{AIS} + \beta_2 FZ + \beta_3 FA + \varepsilon_7 \\
\text{Equation } 8: CA &= \beta_0 + \beta_1 \text{AIS} + \beta_2 FZ + \beta_3 FA + \varepsilon_8
\end{align*}
\]

IV. RESULTS AND DISCUSSION

Before testing hypotheses, the construct scale is formed by summing and averaging the resultant values for all items in a scale. All scales had multiple indicators with a minimum of five items per scale. Using multi-item scales can be averaged out with an increase in reliability as the measurement error which is reduced. In other words, several items are combined for the purpose of averaging out random errors in this study. Descriptive statistics and correlation matrix for all variables are shown in Table 2. With regard to potential problems relating to multicollinearity, variance inflations (VIFs) are used to test inter-correlations among independent variables. In this research, the VIFs are ranged from 1.030-1.419. It is below the cut-off value of 10 recommended by Neter, Wasserman and Kutner (1985). It means that the independent variables are not correlated with each other. Therefore, there are no substantial multicollinearity problems encountered in this research.

**p<0.01, *p<0.05 Where; AIS= Accounting information system implementation; SP= Successful planning; CE= Controlling efficiency; VD= Valuable decision-making; FR= Financial report reliability; CA= Competitive advantage; FZ= Firm size; FA= Firm age**

Table 3 shows the results of the ordinary least squares (OLS) regression analysis that is used to test and examine the hypothesized relationships between accounting information system implementation and competitive advantage of Thai food manufacturing firms in Thailand. Then, the aforementioned variables play significant roles in explaining the research relationships. Because all dependent variable and independent variables in this research were neither nominal data nor categorical data, OLS is an appropriate method for examining the hypothesized relationships (Aulakh, Kotabe and Teegen, 2000). With the interest of understanding the relationships in this study, the research model of these relationships is depicted as follows.

<table>
<thead>
<tr>
<th>Variables</th>
<th>AIS</th>
<th>SP</th>
<th>CE</th>
<th>VD</th>
<th>FR</th>
<th>CA</th>
<th>FZ</th>
<th>FA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean</td>
<td>4.01</td>
<td>3.92</td>
<td>3.92</td>
<td>3.95</td>
<td>4.19</td>
<td>3.83</td>
<td>1.65</td>
<td>2.55</td>
</tr>
<tr>
<td>SD</td>
<td>0.45</td>
<td>0.48</td>
<td>0.47</td>
<td>0.48</td>
<td>0.53</td>
<td>0.49</td>
<td>1.03</td>
<td>1.12</td>
</tr>
<tr>
<td>AIS</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SP</td>
<td>.454**</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CE</td>
<td>.475**</td>
<td>.504**</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VD</td>
<td>.418**</td>
<td>.453**</td>
<td>.564**</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FR</td>
<td>.250**</td>
<td>.273**</td>
<td>.359**</td>
<td>.433**</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CA</td>
<td>.339**</td>
<td>.257**</td>
<td>.307**</td>
<td>.505**</td>
<td>.410**</td>
<td>1.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FS</td>
<td>.153*</td>
<td>.089</td>
<td>.070</td>
<td>.093</td>
<td>-.080</td>
<td>.122</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>FA</td>
<td>.145</td>
<td>.109</td>
<td>.023</td>
<td>-.037</td>
<td>-.107</td>
<td>-.084</td>
<td>.525**</td>
<td>1.00</td>
</tr>
</tbody>
</table>

Table 1 Results of Measure Validation

Table 2 Descriptive Statistics and Correlation Matrix
The first 5 hypotheses focus on the relationships between the AIS implementation and its consequences (successful planning; controlling efficiency; valuable decision-making; financial report reliability; competitive advantage). The results of hypothesis 1-5 are presented in Table 3.

<table>
<thead>
<tr>
<th>Independent Variables</th>
<th>Dependent Variables</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>SP 1</td>
</tr>
<tr>
<td>AIS</td>
<td>.448***</td>
</tr>
<tr>
<td></td>
<td>(.069)</td>
</tr>
<tr>
<td>FZ</td>
<td>-.004</td>
</tr>
<tr>
<td></td>
<td>(.077)</td>
</tr>
<tr>
<td>FA</td>
<td>.046</td>
</tr>
<tr>
<td></td>
<td>(.071)</td>
</tr>
</tbody>
</table>

Adjusted $R^2$ | .194 | .215 | .179 | .070 | .145

*p<.10, **p<.05, ***p<.01, *Beta coefficients with standard errors in parenthesis.

Table 3 Results of Regression Analysis

The findings indicated the accounting information systems implementation to successful planning (H1: $\beta_1=0.448$, $p<0.01$), controlling efficiency (H2: $\beta_2=0.480$, $p<0.01$), valuable decision-making (H3: $\beta_3=0.424$, $p<0.01$), financial report reliability (H4: $\beta_4=0.276$, $p<0.01$), and competitive advantage (H4: $\beta_5=0.343$, $p<0.01$). These results suggest that the accounting information systems implementation provides activity to management process (successful planning, controlling efficiency, valuable decision-making and financial report reliability) and competitive advantage. Hence, Hypothesis 1 to 5 is supported. It means accounting information systems positively related to successful planning, controlling efficiency, valuable decision-making, financial report reliability, and competitive advantage. These results are corresponding with Wiesenfeld, Reghuram and Garud (1999) that information helps create shared meaning. Because, it provides social context cues, and creates a shared interpretive context among management process in organizational and affect to competitive advantage. Accounting information focuses on the short-term and long-term with the firm.

Table 4 shows the results of OLS regression analysis of the relationships between consequences of management process (successful planning, controlling efficiency, valuable decision-making, and financial report reliability) and the affect to competitive advantage.

<table>
<thead>
<tr>
<th>Independent Variables</th>
<th>Dependent Variables</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CA 6</td>
</tr>
<tr>
<td>AIS</td>
<td>.281***</td>
</tr>
<tr>
<td></td>
<td>(0.079)</td>
</tr>
<tr>
<td>SP</td>
<td>.139*</td>
</tr>
<tr>
<td></td>
<td>(.078)</td>
</tr>
<tr>
<td>CE</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Independent Variables</th>
<th>Dependent Variables</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CA 6</td>
</tr>
<tr>
<td>VD</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>FR</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>FZ</td>
<td>.194**</td>
</tr>
<tr>
<td></td>
<td>(.079)</td>
</tr>
<tr>
<td>FA</td>
<td>-.242***</td>
</tr>
<tr>
<td></td>
<td>(.073)</td>
</tr>
</tbody>
</table>

Adjusted $R^2$ | .156 | .165 | .282 | .251

*p<.10, **p<.05, ***p<.01, *Beta coefficients with standard errors in parenthesis.

Table 4 Results of Regression Analysis

The results in Table 4 indicate that successful planning has a positive effect on competitive advantage (H6: $\beta_1=0.139$, $p<0.10$), controlling efficiency (H7: $\beta_2=0.176$, $p<0.05$), valuable
decision-making (H8: $\beta_{25}=0.415$, $p\leq0.01$), and financial report reliability (H9: $\beta_{26}=0.344$, $p\leq0.01$). Hence, hypothesis 6 to 9 is supported. This findings support that successful planning, controlling efficiency, valuable decision-making and financial report reliability are important to organizational adaptation in order to competitive advantage in the future.

V. CONTRIBUTIONS AND DIRECTIONS FOR FUTURE RESEARCH

5.1 Theoretical Contribution and Directions for Future Research

This research is intended to provide a clearer understanding of the relationships among accounting information systems implementation, management process, and competitive advantage. It provides unique theoretical contribution expanding on previous knowledge and literature of accounting information systems implementation, management process, and competitive advantage. Also, this research has attempted to focus on the aforementioned relationships of Thai-food manufacturing firms in Thailand.

This research has some limitations that should be mentioned. Firstly, it uses the Ordinary Least Squares (OLS) regression analysis to test all hypotheses following the conceptual model. Although OLS is an appropriate method for examining the hypothesized relationships to test factors affecting accounting information systems implementation, the overall testing of conceptual model by using other methods of regression analysis may yield more effective findings. Secondly, this research uses the questionnaires for collecting data from Thai accountants. According to the behavioral research, the evidences may be affected for response biases. Finally, all constructs in the conceptual model are developed from new scales based on the definition of each construct.

According to the results may be impacted from the inappropriate measures by using these scales. Thus, an interpretation of the results should be carefully made. However, the need for further research is apparent. To increase the accounting information systems implementation, management process, and competitive advantage relationships, further research is then need to resort to mediating variables and moderating variable and include them to the aforementioned conceptual model. Likewise, to expand the research contributions and verify the research generalizability, future research is needed to collect data from larger population and/or comparative population of from other type of business to increase the level of reliable results.

5.2 Managerial contribution

Other implications now exist for firms’ owners, executives, and managers. This research helps managers identify and justify of accounting information systems implementation that may be more critical in a rigorously competitive advantage and managerial capability. Managers should effectively manage and business success. However, these managers may put more emphasis on how the establish the concepts of accounting information systems implementation in their organizations. To maximize the benefits of accounting information systems implementation, managers should provide other resources to support its efficiency relating to this concept and create new opportunities in the firm.

CONCLUSION

This research attempts to determine whether accounting information systems implementation has relevant significance. It also looks at whether accounting information systems implementation influences management process and competitive advantage. In this research, accounting information systems implementation has greater significance to management process and has a direct effect on competitive advantage. As growth and sustainability necessitate and increase excellent operation, research analyzing their methodology will contribute significantly toward understanding how firms utilize their accounting information systems implementation to improve accounting data, gain operational advantage, and managerial capability and achieve high performance.

REFERENCES

[10] Chenhall, R.H. 2003. Management control system design within its organizational context: Findings from contingency-


