

Accounting Information System Efficiency and Organizational Characteristics Affects Executives’ Decisions in the Area of Lat Krabang Industrial Estate Bangkok

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Abstract: *This research aims to study Efficiency of accounting information systems and organizational characteristics that affects the decision-making of executives in the Lat Krabang Industrial Estate area Bangkok Using a questionnaire as a tool to collect data. with a sample group of executives Commander level assistant manager Manager/Department and the highest executives of the organization who work in establishments located in the Lat Krabang Industrial Estate area Bangkok, number of 402 people. Statistics used in data analysis are Finding percentages, averages, standard deviations T-test statistics, one-way analysis of variance and multiple regression analysis statistics.*

The results showed that the efficiency analysis researcher has an opinion on the efficiency of the official information system, all good audit accounts and organizational reports. Completeness of official accounting information. It is of great importance that the completeness of information, completeness of accounting information, research methods for considering the highest and various aspects. From those involved, good

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1. Introduction

The current situation Business competition and various digital technologies has come to play a role with the economic system and social image There is continuous improvement and development from the past to the present. which technology is a tool which is the key to supporting work to be more efficient Therefore, in today's work Therefore technology cannot be avoided. Recognizing the importance of perspective in everyday life as if being labeled as (Rogers, 2016)

The factors besides or in addition to the main factors What is important is living a life that consists of various conveniences in the modern era. Forward to the future It is very important that is required for communication, including the use of the internet to search for various information, which these technologies cause changes. social quickly Therefore, in the current work Therefore, it is inevitable that information technology will play a role. in analysis, reporting Inspection and control of the company's financial status or as an important helper in various aspects of organizational management such as production, marketing, human resource management and strategic planning and other related areas. (Khunsongkram,& Mahamud, 2019)

From the importance of information technology mentioned above, it is the reason why organizations For small and medium sized enterprises Recognize the importance of the use of information technology systems. and various information system technologies are introduced (Angkhasittisiri, & Mahamud, 2016)

The work even more and continuously, this is the accounting information system factor. Helps provide reasonable assurance about the reliability of financial reports to meet standards. is financial reporting within the country and between countries, therefore, it can be considered Information technology influences operational efficiency. It is used for many purposes depending on the user, including investors, employees, creditors, business partners, governments, and the public. The management team is responsible for preparing Including the impact on accuracy and timeliness. Balance between benefits and costs and balance of qualitative characteristics It depends on the discretion in deciding. (Mahamud,2017)

From the reasons mentioned above. The researcher is therefore interested in conducting research. Efficiency of accounting information systems and characteristics of business organizations that affect management decisions. The objective is to study the efficiency of the information system. Organizational features Management decisions and the relationship between the efficiency of accounting information systems Organizational characteristics and management decisions Results obtained from research can be used as guidelines for application. Accounting information system for businesses in the Lat Krabang Industrial Estate export zone It is a proposal to improve business accounting practices. and encourage businesses in the area to recognize the importance of application efficiency.

Accounting information system for good accounting practice in the future, research objectives To study opinions about the efficiency of accounting information systems. of businesses in the Lat Krabang Industrial Estate area Bangkok To study opinions about organizational characteristics of businesses in the Lat Krabang Industrial Estate area. Bangkok

2. Hypothesis

Hypothesis 1: Efficiency of the accounting information system Affecting the decisions of executives in the Lat Krabang Industrial Estate area Bangkok

Hypothesis 2: Organizational characteristics Affecting the decisions of executives in the Lat Krabang Industrial Estate area Bangkok

Hypothesis 3: Accounting information system efficiency and organizational characteristics. that affect the decisions of executives in the Lat Krabang Industrial Estate area Bangkok

3. Literature Review

The purpose of this research is to study the efficiency of accounting information systems. and organizational characteristics Affects executives' decisions. In the area of Lat Krabang Industrial Estate Bangkok (KLIANGKET, & CHIRAPIWAT, 2019). to be used as a guideline for application Use accounting information systems of various businesses Gain theories and concepts about information system efficiency, concepts and theories. about organizational management Concepts and theories regarding the efficiency of executive decision-making concepts and theories Concerning the effectiveness of management and accounting

Concepts and theories regarding Information System Efficiency

Information System (IS) is the basic system for various operations. In the form of collecting (input), processing (processing), disseminating (output) and having data storage (storage). (Marr,& Gray, 2012) The elements of the information system are hardware, software, humans, processes, data, networks. (Englander, & Wong,2021) The information system consists of Data refers to facts in the form of letters,

numbers, special symbols, pictures, animations, and sounds that can be continuously recorded and have meaning in them, such as student names, ages, genders, population, rainfall, etc. There will be a lot of information. and will be processed for use in many different matters (Myers, & Avison, 2002)

Concepts and theories regarding the efficiency of executive Decision-making

Management Skills Executives, regardless of level or in any organization, they perform 4 management duties, namely planning (planning), organizing (organizing), leading (influencing) and controlling (controlling). with management being successful Must have good management skills. There are at least three important basic skills that executives should have: technical skills, human skills, and conceptual skills. (Drucker,2018)

Research Methodology

This research is a study. On the efficiency of accounting information systems and organizational characteristics Affecting the decisions of executives in the Lat Krabang Industrial Estate area Bangkok The researcher conducted quantitative research. By collecting information The results from the questionnaire were then processed by the statistical package (SPSS) to analyze and draw conclusions.

4. Research Results

Presentation of research results on Efficiency of accounting information systems and organizational characteristics Affects the decisions of administrators in the area. at Lat Krabang Industrial Estate Bangkok this time uses the form of a quantitative research study. (Quantitative Study) In the form of survey research (Survey Research), one-shot case study using questionnaires (Questionnaire). It is a tool for collecting data from a group of supervisor level employees in factories in the Lat Krabang Industrial Estate area. Bangkok, 402 samples. The obtained data was then used to check the completeness and accuracy of the questionnaire. Then the questionnaire was coded (Coding) according to statistical research methods. and carry out computer processing Using a statistical package Then take the results from Collect data to analyze the results of the study, with the following details:

Results of analysis of the efficiency of the accounting information system Affecting the decisions of executives in the Lat Krabang Industrial Estate area Bangkok Using the multiple regression analysis method.

Variable	Efficiency of accounting information systems		Beta	T	p-value	Collinearity Statistics	
	B	S.E.				Tolerance	VIF
(Constant)	2.687	0.206		13.065			
(A)	0.073	0.031	0.121	2.373	0.018	0.891	1.122
(B)	0.097	0.033	0.146	2.939	0.003	0.951	1.051
(C)	0.054	0.033	0.080	1.636	0.103	0.972	1.029
(D)	0.071	0.003	0.106	2.142	0.033	0.946	1.057
R = 0.273 SE = 0.17927 R ² = 0.074 Adjusted R ² = 0.065							

The analysis results found that The variable that can predict the success of the efficiency of the accounting information system is completeness. Completeness of accounting information)B) Accuracy of accounting information)A) and timeliness)D) which such variables can predict the success of the

efficiency of the accounting information system. Affecting the decisions of executives in the Lat Krabang Industrial Estate area Bangkok)Y) got 0.06 percent (Adjusted R² = 0.065) with details as follows.

Completeness Completeness of accounting information)B) is a factor that affects the efficiency of the accounting information system, with a value of B = 0.097 and a p-value = 0.003, which is less than 0.05. Therefore, it can be concluded that the completeness and completeness of accounting information has a positive influence on the efficiency of the accounting information system. Effectiveness of accounting information systems Accuracy of accounting information)A) is a factor that affects There is efficiency of the accounting information system with B = 0.073 and p-value = 0.018, which is less than 0.05. Therefore, it can be concluded that Accuracy of accounting information It has a positive influence on the efficiency of the accounting information system. Timeliness)D) is a factor that affects the efficiency of the accounting information system with a value of B = 0.071 and p-value = 0.033, which is less than 0.05. Therefore, it can be concluded that timeliness It has a positive influence on the efficiency of the accounting information system.

5. Summary of Research Results and Suggestions

Research on Efficiency of accounting information systems and organizational characteristics Affecting the decisions of executives in the Lat Krabang Industrial Estate area

Bangkok Research Objectives This research has the following research objectives:

To study opinions about the efficiency of accounting information systems, including the accuracy of accounting information. Completeness Completeness of accounting information Accounting knowledge and understanding and timeliness Affecting the decisions of executives in the Lat Krabang Industrial Estate area Bangkok To study opinions about organizational characteristics, including the aspect of creating an organization. and organizational culture Affects executives' decisions In the area of Lat Krabang Industrial Estate Bangkok

Summary of Research Findings

Results of data analysis of research questionnaire on efficiency of accounting information systems. and organizational characteristics Affecting the decisions of executives in the Lat Krabang Industrial Estate area Bangkok The following are the benefits received in this study. The researcher has studied the efficiency of the accounting information system. and organizational characteristics that affects executives' decisions In the area of Lat Krabang Industrial Estate Bangkok From the study it was found that Factors affecting management decisions are as follows: Use the results of the study as a guideline for decision making. In choosing to use an accounting information system Suitable for use by the organization as a guideline for accountants to increase work efficiency, reduce costs, and energy to be quick. and help reduce errors in work to be used as a guideline for development work process enhance knowledge Professional accounting ability in performing work is used as a guideline for determining the professional potential of accountants regarding the quality of accounting information that executives should receive.

Suggestions for Next Study

From the study of the efficiency of the accounting information system. and organizational characteristics Affecting the decisions of executives in the Lat Krabang Industrial Estate area Bangkok There is a suggestion for the next study, which is to study the problems and obstacles of using accounting information systems that affect operations. Only industry groups so that it can be improved and corrected and develop the business towards greater success. The next research should change the sample group. and the research results can be used to benefit meets the needs of that business Other effects or efficacy should be studied. that affect the success of accounting operations, such as internal control risk management, etc.

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