

A Mini Research Report

On

**ACCOUNTING INFORMATION SYSTEM (AIS) AND
STRATEGIC DECISIONS: A CASE OF MANUFACTURING
FIRMS IN BUTWAL INDUSTRIAL ESTATE**

BY

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SUBMITTED

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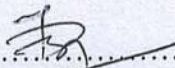
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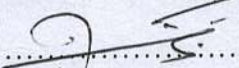
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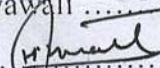
Certification of Authorship

We hereby corroborate that we have researched and submitted the final draft of Mini Research Project Report entitled " Accounting Information System (AIS) and Strategic Decisions: A Case of Manufacturing Firms in Butwal Industrial Estate" The work of Mini Research Report has not been submitted previously nor has been proposed and presented as part of requirements for any other academic purposes. The assistance and cooperation that we have received during this research work has been acknowledged. In addition, we declare that all information sources and literature used are cited in the reference section of the Mini Research Report.

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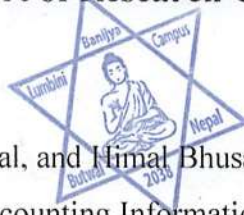
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Report of Research Committee



Asst. Prof. Tulshi Prasad Bhusal, and Himat Bhusal have effectively defended the Mini Research proposal entitled "Accounting Information System and Strategic Decisions: A Case of Manufacturing Industries in Butwal Industrial Estate". The research committee has officially approved the title for the Mini Research Report to proceed further. It is advised to adhere to the prescribed format and guidelines for the mini-research and submit the Mini Research Report for evaluation and viva voce examination.

Name of Head of Research Department

Prof. Dr. Na Krishna Bhattarai

Signature.

Mini Research Project Proposal Defended Date:

..... 2076/08/30

Mini Research Project Report Submitted Date:

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Approval Sheet



We have assessed the Mini Research Project titled "Accounting Information System and Strategic Decision: A Case of Manufacturing Industries in Butwal Industrial Estate" presented by Asst. Prof. Tulshi Prasad Bhusal, Asst. Prof. Bidur Gyawali, and Mr. Himal Bhusal. We confirm that the Mini Research Report meets the required standards and is deemed acceptable.

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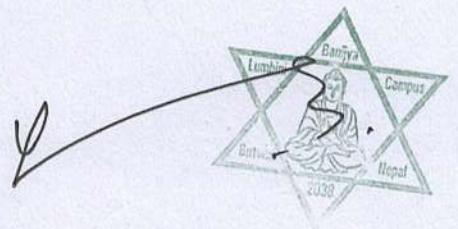
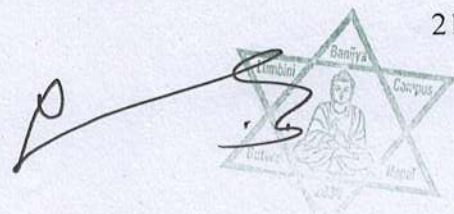
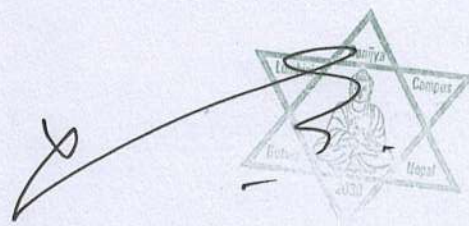


Table of Contents

	Page No
<i>Title Page</i>	<i>i</i>
<i>Certifications of Authorship</i>	<i>ii</i>
<i>Report of research committee</i>	<i>iii</i>
<i>Approval Sheet</i>	<i>iv</i>
<i>Acknowledgements</i>	<i>v</i>
<i>Table of Contents</i>	<i>vi</i>
<i>List of Tables</i>	<i>vii</i>
<i>List of Figures</i>	<i>viii</i>
<i>Abbreviations</i>	<i>ix</i>
<i>Abstract</i>	<i>x</i>
Chapter I : Introduction	[1-5]
1.1 Background of the Study	1
1.2 Statement of the Problem	3
1.3 Objectives of the Study	4
1.4 Hypothesis	4
1.5 Rationale of the Study	5
1.6 Limitation of the Study	5
Chapter II : Literature Review	[1-15]
2.1 Theoretical Review	6
2.3 Empirical Review	10
Chapter III : Research Methodology	[16-18]
3.1 Research Design	16
3.2 Population and Sample	16
3.3 Sampling Design	17
3.4 Nature and sources of data, and the instrument of data collection	17
3.5 Method of Analysis	18
3.6. Research Framework	18
Chapter IV: Results, Discussion, Conclusion and Recommendations	[19-34]
4.1 Demographic Profile	19
4.2 Reliability of Constructs	21

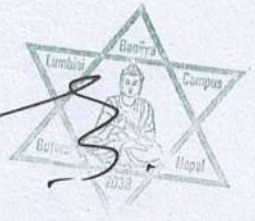


4.3 Descriptive Statistics	22
4.4 Inferential Statistics	28
4.5 Major Findings	31
4.6 Discussion	32
4.7 Conclusion	33
4.8 Recommendation	33
References	
Appendices	



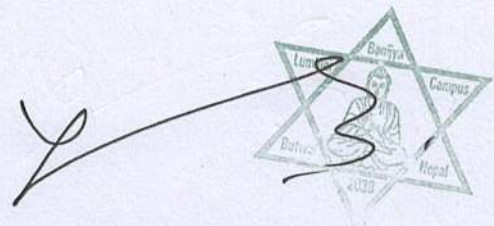
List of Tables

Table	Title	Page No.
3.1	Total number of respondent and sample size	16
4.1	Gender of respondents	19
4.2	Age of respondents	20
4.3	Qualification	20
4.4	Marital Status	21
4.5	Reliability of Constructs	22
4.6	Descriptive Statistics of relevency	23
4.7	Descriptive Statistics of accuracy	24
4.8	Descriptive Statistics of efficiency	25
4.9	Descriptive Statistics of decision making	26
4.10	Correlation Analysis	27
4.11	Hypotheses Test	28
4.12	Model Summary	29
4.13	ANOVA	29
4.14	Coefficients	30
4.15	Hypothesis test result	31



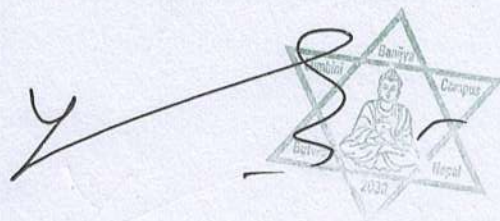
List of Figures

Table	Title	Page No.
3.1	Research Framework	18



Abbreviation

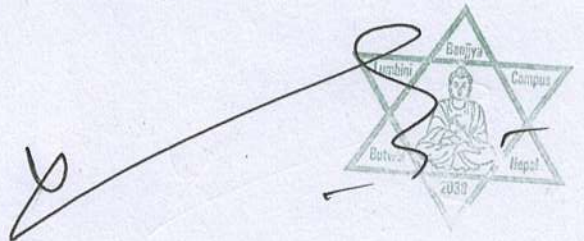
AIS	Accounting Information System
ERP	Enterprise Resource Planning
IS	Information System
IT	Information Technology
Ltd.	Limited
M.Phil.	Master of Philosophy
MBS	Master's in Business Studies
PA	Performance Appraisal
Regd.	Registration
SLC	School Leaving
SMEs	Small and Medium Enterprises
TU	Tribhuvan University



Abstract

The study aims to investigate the effect of characteristics of Accounting Information System (AIS) on the strategic decision making process of manufacturing firms in Butwal Industrial Estate. The sample was collected from all 28 plastic manufacturing company inside Butwal Industrial Estate. The manager and accountant of all 28 company were considered as the sample using census method. The study followed descriptive and causal-comparative research design. Three major characteristics of accounting information system relevancy, accuracy and efficiency are considered as the dependent variable and strategic decision making process was considered as the dependent variable. From the study it is concluded that characteristics of AIS positively and significantly affect strategic decision making process. It is further concluded that relevancy has the greatest impact on decision making process followed by accuracy and efficiency. Therefore the firms should have their focus on the relevancy construct to improve the quality of the decision and strategy.

Keywords: *Accounting Information System, Accuracy, Relevancy, Efficiency, Strategic Decision Making,*



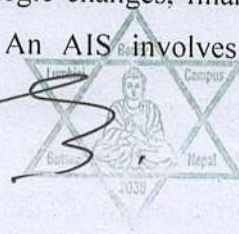
Chapter I

Introduction

1.1 Background of the study

The objective of accounting information systems (AIS) is to provide timely, high-quality information whenever it is required to decision maker. The effectiveness of the accounting information system is influenced by its accessibility to the general public, while its functionality depends on its availability (Romney et al., 2012). In recent years, the business environment has been rapidly evolving due to accelerated technological advancements in manufacturing systems, the development of AIS, increased market competition, rising customer expectations, and unethical business practices. In this context, the accounting information system (AIS) has played a pivotal role in shaping economic and business decisions, largely because of its connection to management effectiveness, despite the complex and unpredictable nature of business dynamics. An AIS is a technological tool that aids in managing an organization's financial and economic activities through the use of Informational technology (IT). However, significant advancements in IT have allowed businesses to leverage this tool as a strategic option. Accounting information systems support various corporate strategy directions, thereby enhancing the overall decision-making process. By allocating more resources to AIS, organizational culture becomes stronger and more efficient, enabling the business to adapt to changing environmental conditions (Bodnar & Hopwood, 2013).

An Accounting Information System (AIS) is essentially a system that tracks financial reports, publicly accessible data from internal and external sources, and conducts trend analysis to forecast performance. AIS integrates various accounting methods and tools with different approaches and IT support. To remain relevant, accounting data must be quickly adapted to the needs of decision-makers, especially the demands of external investors. These investors often do not assess the performance of the organization in which they have invested or plan to invest. Publicly available financial reports are central to the AIS for stakeholders, and these reports are typically provided by accounting departments. The primary purpose of any reliable financial report is to offer essential accounting information regarding the company's cash flow, strategic changes, financial condition, and performance results (Horngren et al., 2009). An AIS involves the

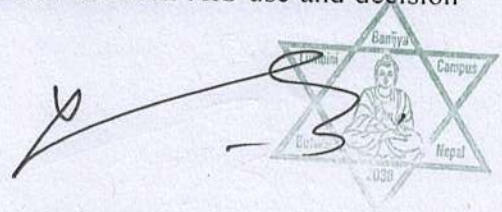


application of appropriate techniques and concepts to process both historical and projected economic data of an entity, thereby assisting management in setting realistic goals and making decisions to achieve those (Bodnar & Hopwood, 2013).

Making decisions is an essential everyday task and a key aspect of management. Control makes important decisions for the company based on these interconnected tasks. The optimal course of action is chosen as part of the decision-making process. Based on the data, the management argues that several options are effective (Hanifi & Taleei, 2015). They frequently rely on the financial and economic data that the accounting management collects. In today's chaotic world, an information system is an essential tool for decision-making. Businesses spend money on IT systems to increase productivity, effectiveness, and overall performance.

Furthermore, in today's company environment, the accounting information system (AIS) is the primary tool used in management decision-making. These days, businesses want to have an effective AIS when conducting business (Adenike, 2017). An essential foundation for boosting any nation's economic competitiveness is the accounting information system. It is often acknowledged that accounting information systems significantly increase a company's productivity; however, this benefit can only be realized if the systems are properly implemented and understood. It is still critical to fully understand how the accounting Record Keeping Performance System affects banking industry productivity (Wers, 2016).

An accounting information system is thought to be a valuable tool for any company looking to succeed. Employee decision-making improves productivity and efficiency inside any firm and increases yield. An analysis of the variables influencing decision-making reveals that decision-making increases output and that contented workers produce more. The human element is always thought to be one of the elements influencing an organization's ability to survive. Employers frequently adopt different procedures to achieve this depending on the type of organization. Despite these differences, goal-setting, performance evaluation/review, and reward are typically a part of the accounting information system process. Furthermore, during the process, agility of work is frequently supplied (Bhatti, 2010). Given the connection between AIS use and decision-



making in commercial banking, AIS is primarily seen as a tool to support managerial decision-making (Siyanbola, 2012).

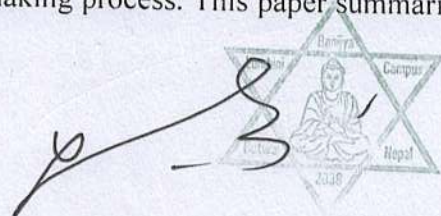
1.2 Statement of Problem

Making deliberate decisions involves selecting one course of action from among multiple options. Managers can obtain the required information from AIS. All companies depend on management decisions, which are essential to their success or failure in reaching set goals and objectives. It's interesting to note that accounting management generally uses both financial and non-financial data to make decisions that meet the organization's goals and objectives. Performance and the effectiveness of the accounting information system can be achieved and sustained if businesses respond proactively to environmental changes, particularly advancements in the accounting information system.

AIS improves corporate record keeping oversight, boosts competitiveness, and improves detection of dynamic business settings. Different organizational levels' managers make a variety of judgments and take various activities to successfully and efficiently realize the organization's aims and objectives. The managers and strategists of today must establish strategic goals and objectives, create strategic plans, carry them out and oversee them, and make a number of strategic decisions in an extremely volatile and fiercely competitive organizational context.

Branch (2000) contends, however, that an accounting information system based on financial indicators is adequate to ascertain the value for shareholders. A manufacturing company's position in the market has a direct impact on its performance. Net turnover and net profit margin are the two primary components of profitability. According to Zimmerman (2011), both have the potential to affect a company's profitability once. A bigger profit margin indicates that the company has significant market power if a high turnover rate translates into better utilization of its assets and hence higher efficiency. Two more significant aspects affecting the financial performance of manufacturing organizations are risk and growth.

The decision-making process is a widely used term, but it lacks a clear, universally accepted definition. While the concept is influenced by various factors unique to each organization, the absence of a standardized definition makes it difficult for professionals to agree on what exactly constitutes the decision-making process. This paper summarizes



the existing evidence on the financial, social, psychological, and operational aspects of decision-making to develop a comprehensive definition and propose interventions to improve it (Mutya, 2018). The specific research questions are as follows:

- Is there any the relationship between relevancy, accuracy and efficiency of AIS and decision making process?
- Do relevancy, accuracy and efficiency of AIS affect decision making process?

1.3 Objectives of the Study

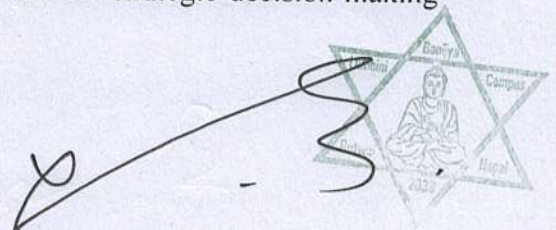
The general objective of this study was to investigate the effect of the characteristics of AIS on the decision-making process of manufacturing companies. This study aims at fulfilling the following objectives:

- To examine the relationship between relevancy, accuracy and efficiency and strategic decision making process.
- To analyze the effect of relevancy, accuracy and efficiency on strategic decision making process.

1.4 Research Hypothesis

Hypothesis is the statement of assumption or guess of final outcome. It has to be tested once the analysis of data is completed. The study has assumed the below mentioned alternative hypotheses and listed as under:

- H₁: There is significant relationship between relevancy of AI and strategic decision making process.
- H₂: There is significant relationship between accuracy of AI and strategic decision making process.
- H₃: There is significant relationship between efficiency of AI and strategic decision making process.
- H₄: There is significant effect of relevancy of AIS on strategic decision making process.
- H₅: There is significant effect of accuracy of AIS on strategic decision making process.
- H₆: There is significant effect of efficiency of AIS on strategic decision making process.



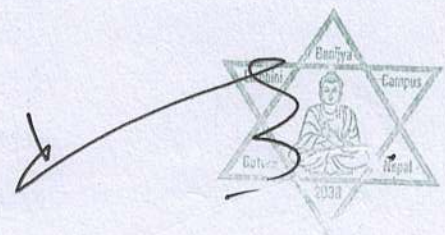
1.5. Rationale of the Study

The results of this study will close the current knowledge gap regarding the use of accounting information system and its effect on strategic decision making process. It will support regulators in establishing suitable guidelines and policies, regarding the effective use of AIS and improve the characteristics of the same. Developing suitable policies to make the information system more effective and efficient will support the strategic decision in the organization. Furthermore, it will be advantageous for the manufacturing industries in Butwal Industrial Estate to improve the quality of their decision by optimizing the use of Accounting Information System. The reader will gain a greater insight and knowledge about the effect of quality of Accounting Information System on strategic decision making process. Since the study will serve as a basis for future research, researchers and academicians interested in studying accounting, and particularly management accounting, will also find value in it.

1.6 Limitations of the Study

Some major limitations are listed as below:

- Data have been collected from Butwal Industrial Estate. This study is fully based on the data. Reliability of the finding depends upon the trustworthiness of the sources of data.
- The study is limited to only Plastic factories.
- Statistical tools like percentage, mean, SD, correlation and regression has been used.
- Data have been collected only white color employees.



Chapter II

Literature Review

Examining prior research studies and pertinent resources is known as a review of literature. It is an in-depth examination of the topic matter and an advancement of current understanding. Researchers use previous dissertations as a guide when doing a literature review, but they also need to consider replication. The conceptual framework is also provided in this chapter.

2.1 Theoretical Review

Information Behavior Theory

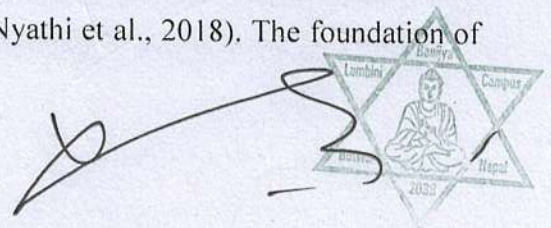
Information Behavior Theory developed by Wilson (1981) explores how individuals seek, use, and interact with information. It is a multidisciplinary field that examines the psychological, social, and contextual factors influencing people's information-related behaviors. This includes how people recognize their information needs, search for information, evaluate sources, and apply the information they find.

Wilson introduced the Information-Seeking Behavior Model in 1981, which was a pioneering framework for understanding the process individuals go through when searching for information (Allam et al., 2018). He emphasized that information behavior is not a linear process but is influenced by a range of factors, including the individual's personal context, the nature of the information need, and the barriers they might encounter in accessing information.

Wilson expanded his work by developing the Information Behavior Model, which provided a more comprehensive view of the information-seeking process. This model considered the wider context, including social and organizational factors that affect how people interact with information (Wilson 1966). Wilson's models have been widely cited and have influenced a broad range of studies in the field of information science.

Bureaucracy Theory

Bureaucracy Theory encourages rationality to take precedence over charm or nepotism when making managerial decisions. Formal authority systems are the focus of this theory, which was developed by sociologist Max Weber (Nyathi et al., 2018). The foundation of

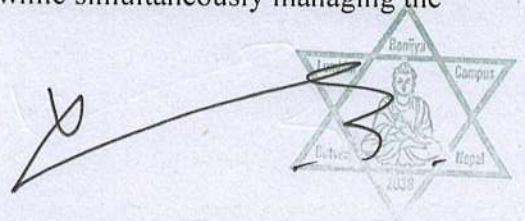


bureaucracy theory is the authority of organizational hierarchies and their unity. The background of decision-making, which serves as the foundation for the research investigation, is also provided in this chapter. Outlined are the research questions and the problem statement. Furthermore, the study's goals and hypothesis are stated and defined precisely. A brief overview of decision-making and organizational agility is also given in this chapter. "Employees' capacity to gather and disseminate information about changes in their environment and respond quickly and expeditiously" is defined as "agility in the workplace."

The ability to strategically and competitively position a business in the marketplace is an advantage of organizational agility. The emergence of disruptive technologies, rising political unpredictability and volatility, shifting competitive conditions, a customer-focused culture, and easier access to pertinent business ecosystem data are the main underlying themes that indicate the need for organizational agility (Botla and Kondur, 2018). This could be because of information silos, risk-averse cultures, sluggish decision-making, and competing departmental goals and priorities.

Seo and La Paz (2008) determined the factors that work against an organization's ability to be agile in the design and application of information systems (IS). It is challenging to distinguish between information that is relevant and helpful and information that is irrelevant and worthless due to the massive amount of data that is gathered from several sources. Important data is lost in the process that companies need to respond positively to external challenges and trends (Seo & La Paz, 2008). Organizational resources are not always fully utilized for agile work because of other unanticipated obligations, according to Broman (2017). The majority of firms, in their quest for an agile workforce, frequently fall short in integrating perception and reality, leading to confusion, gaps, and overlaps between the known and the unknown.

Information inaccuracy is one of the most frequent obstacles to agility (Seo & La Paz, 2008). To accurately assess market trends, one must comprehend the information coming from the people who are receiving the product or service. An additional disadvantage is the deluge of information that impedes decision makers' ability to act quickly and effectively. This suggests that organizations should engage in ambidextrous design with a team dedicated to exploring and seizing opportunities while simultaneously managing the



inherent conflicts that arise from disparate organizational architectures. Furthermore, De Smet (2018) concurred that agile firms with interdisciplinary teams can aid in quickly adapting to the shifting needs of the market.

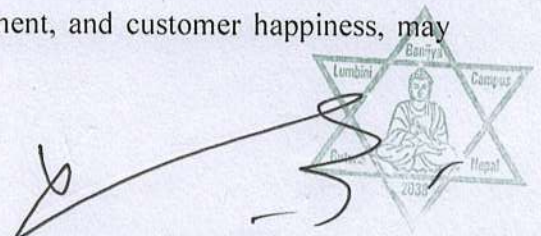
Organizational Effectiveness Theories

The concept of organizational effectiveness is relatively elusive, despite being used frequently to assess an organization's performance and redefine its objectives and methods of accomplishing them. The idea is typically understood via the prism of management theories, which is where the phenomenon's complexity originates (Xu, 2009). An organization's capacity to make decisions allows it to maximize outcomes and accomplish its objectives.

The ability of an organization to achieve goals in a state of constant change is known as decision making process in today's workforce. An organization's effectiveness is derived from a variety of factors, including staff performance, the efficiency of financial transactions and business operations overall, the quality of the source materials, the suitability of the logistics plan implemented, etc. Making decisions involves comparing an organization's actual outputs, or results, to its intended outputs, or aims and objectives (Kiker et al. 2005).

The process of making decisions is mostly dependent on management practices, followed by employees' appropriate and active participation in achieving the organizations' strategic goals. Strategic goals are fulfilled through adhering to defined plans and processes as well as by producing and gaining new information across all facets of the organization's operations. Some businesses will focus on their interactions with consumers in an effort to better understand their requirements and preferences and hence boost customer satisfaction and retention.

Some businesses will concentrate on their goods, always creating new concepts and bringing them to market swiftly. The third category of businesses prioritizes internal operations and best practices sharing among various units, cost containment, and efficiency enhancement (Shannak, 2009). In any case, a variety of obvious results, including higher sales, increased productivity, efficiency, return on investment, and improved quality, demonstrate decision making process. Nonetheless, certain unseen problems, such staff knowledge and skills, management, and customer happiness, may



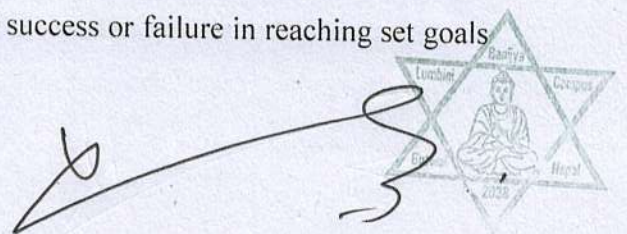
arise from the development, collection, and dissemination of knowledge within the company.

Given the complex and multifaceted interactions between a multitude of factors, performance is a measure of competitiveness that is obtained through a level of productivity and effectiveness that guarantees its strong presence on the market (Dragomir & Pânzaru, 2014). When making decisions, an organization considers its intended outputs (also known as goals and objectives) in comparison to its actual outputs or results. Decision making process is a specialty area for specialists in a wide range of disciplines, including operations, finance, strategy planning, law, and organizational development (Wikipedia). According to Jenatabadi (2015), performance is therefore the assessment of the constituents that aims to determine the capability and ability of a corporation in reaching the constituents' aspiration levels through efficiency, effectiveness, or social referent criteria. If businesses are proactive in responding to environmental changes, especially the revolution in record-keeping performance technology, then performance can be attained and maintained. According to this study, AIS improves corporate record keeping oversight, boosts competitiveness, and improves detection of dynamic business settings.

Management Decision Theory

An organization's capacity to make decisions allows it to maximize outcomes and accomplish its objectives. Decision making process in today's workforce is the capacity of an organization to accomplish objectives in an ever-changing environment. Analyzing a company's performance in relation to its aims and objectives is part of the decision-making process. To put it another way, decision-making involves weighing expected and actual outcomes. Three primary outcomes are the subject of the analysis: market performance, financial performance, and shareholder value performance. Decision-making is a specialty of several professional kinds, including strategic planners. The phrase and "organizational effectiveness" are synonymous. But "organizational effectiveness" refers to more than just.

Making deliberate decisions involves selecting one course of action from among multiple options. Managers can obtain the required data from AIS. All companies depend on management decisions, which are essential to their success or failure in reaching set goals



and objectives. It's interesting to note that accounting management generally uses both financial and non-financial data to make decisions that meet the organization's goals and objectives. The accountant management uses market shares, profitability, growth in sales, and return on capital utilized as financial statistics. It also evaluates non-financial data, such as manufacturing quality, customer loyalty, rival product performance, and consumer satisfaction levels.

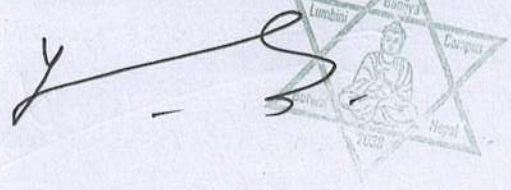
Making decisions is an essential everyday task and a key aspect of management. Control makes important decisions for the company based on these interconnected tasks. The optimal course of action is chosen as part of the decision-making process. Based on the data, the management argues that several options are effective (Hanifi & Taleei, 2015). They frequently rely on the financial and economic data that the accounting management collects. An information system is a crucial instrument in today's decision-making process. Businesses spend money on IT systems to increase productivity, effectiveness, and overall performance. Furthermore, in today's company environment, the accounting information system (AIS) is the primary tool used in management decision-making. These days, businesses want to have effective AIS in their operations.

2.2 Empirical Review

Hall (2012) states that on the examination the primary goal of AIS is to provide information to external parties, such as management and operational staff. Accounting data is received from the quality assurance system. Qualified accounting information generation is the main duty of the AIS. Furthermore, an accounting information system was defined as an assembly of distinct and functional resources intended to transform acquired data into accurate information that is sent to various decision-makers.

Jarvenpaa and Ives (1991) observed that AK has specific expertise in IS and IT along with background in accounting and information technology. As a result, they also stressed that the managers' familiarity with IT is demonstrated by their expertise, degree of awareness of IT, familiarity with IS, recognition of its potential, and capacity to apply IS to strategy formulation.

Borthwick and Clark (1990) stated that the main factor ensuring accounting's continued existence as a profession is the need for information. Accounting statistics have to react quickly to the needs of decision makers, more especially, to the demands of outside

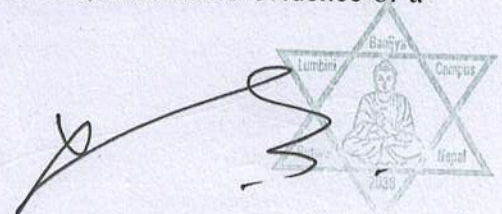


investors in order to remain relevant. Often, these investors do not assess the performance of the planned organization in which they have invested or want to invest. The primary source of information for interested parties is published financial reports, which are usually prepared by the accounting departments. Any appropriate financial report's primary goal is to provide important details on the company's financial situation, cash flow, direction changes, and performance results.

Grande et al. (2011) found that the company's external connections (such as its relationships with suppliers and customers), new trade opportunities and hazards, and an abundant supply of financial data at different hierarchical levels have all significantly changed the nature of the industry. As a result, it is now essential to adapt traditional dealing activities or processes to the evolving nature of operations. The American Institute of Certified Public Accountants (AICPA) states that accounting is the primary piece of information presented in an algorithmic style and is a part of information systems that apply the universal notions of information in the area of effective economic operations.

Wongsim and Gao (2011) states that the importance of information quality (IQ) in the adoption of AIS was examined by in order to better understand IQ concerns and AIS acceptance. Gao's study included 44 participants from ten Thai manufacturing companies. The study's conclusions showed that: IQ factors support every step of the decision-making process. The study provided empirical support for the hypothesis that the adoption of AIS has an impact on the decision-making processes of the businesses under investigation. In order to increase the efficiency of AIS, it is therefore recommended that the IQ component be given careful consideration while adopting AIS.

Soudani (2012) pointed out in his research that, on the functions of AIS for efficient organizational performance, AIS should not be thought of as a single information system for processing organizational data, but rather as a collection of interconnected parts that work together to accomplish information gathering, storing, and distribution for efficient planning, control, and decision-making. Seventy-four (74) companies chosen from the Dubai Financial Market (DFM) were the subject of a Soudani study. The study revealed that while AIS is helpful for general decision making process, there is no evidence of a connection between AIS and performance management.



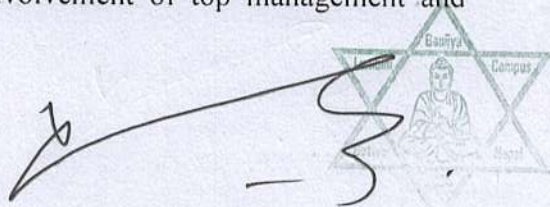
Siyanbola and Trimisiu (2012) states that on the analysis of AIS as a system for making decisions. A survey research approach was used to examine the impact of AIS on management decision-making processes. Data were collected from a sample of fifty (50) personnel at a manufacturing company. The study found a substantial association between AIS and time as a factor, a significant relationship between AIS and time, and an influence of AIS on a company's performance. It used a 5% significant level t-test statistical method. Thus, it was recommended that businesses hire qualified accountants and provide for useful data and reliable accounting record keeping.

Edison et al. (2012) looked at the variables influencing SMEs' adoption of AIS. Using stratified random sampling and survey approach and descriptive analysis to accurately describe the problem model, a sample size of 72 SMEs was selected. Questionnaires and interviews were used as data gathering devices. According to Edison's research, budgetary restrictions, a complex AIS, a negative cost-benefit analysis, and a lack of government backing are the main reasons why SMEs do not implement AISs.

Alzoubi (2012) states that the efficacy of the AIS utilized as Enterprise Resource Planning (ERP) systems and its acceptance among businesses. The association between AIS and internal control as well as the caliber of accounting outputs (information) was also investigated. Data for this study was obtained from a sample of financial managers and accountants employed by these kinds of businesses.

Hamdan (2012) looked into how AIS affected the development life cycle in relation to the essential success elements. Reliability, tangibility, empathy, and responsiveness are the measuring measures used in the balanced scorecard evaluation of AIS efficacy, which shows that AIS is mostly useful for decision-making. It is also mentioned that satisfaction and utilization measures should be used as the dimensions for assessing AIS applicability for decision making process.

Daoud and Triki (2013) investigated the impact of AIS on business performance. The study also looked at the direct effects of top management engagement and outside expertise on AIS, evaluated the interaction effect of accounting staff competency on AIS, and tested its influence on improving business performance. The study's findings showed that the performance of the company is influenced by a number of accounting approaches used after ERP deployment, as well as by the involvement of top management and



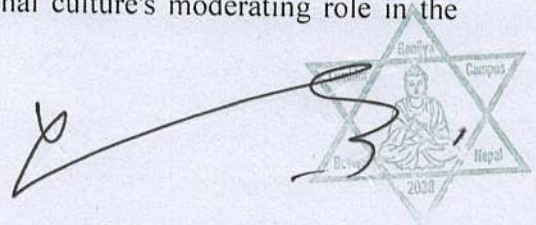
outside expertise with AIS. Additionally, there is a strong correlation between accounting staff proficiency and improved firm success.

Ali et al. (2016) states that there is a significant impact of Accounting Information System (AIS) success elements on decision making process. This study examined four different types of AIS success factors—service quality, information quality, data quality, and system quality as performance determinants. The results showed that the key AIS success elements for boosting operational performance are system quality, information quality, and service quality. This study suggests that adopting and putting into practice the AIS success characteristics will help banking sector businesses perform better. Additionally, businesses who do not properly utilize AIS are not helped by it when it comes to decision-making.

Nyathi et al. (2018) states that comprehensive and effective record keeping performance (RKP) makes it possible for businesses to expand accurate and appropriate financial reports that show the growth and current status of the firm. A sound record keeping system's proper financial reports allow for the comparison of one period's (month, quarter, or year) performance with another. An accurate record of the business's financial performance can be used as a tool to assess performance over a specific time period and in a given area. Accounting records provide a starting point for an exact and absolute income tax calculation, a basis for future planning that resonates, and a starting point for discussions with partners, potential investors, and loan providers.

Ali (2018) studied the AIS's information quality and how it affected the conventional and Islamic banks in Jordan's operational performance and decision-making processes. The results unequivocally demonstrated that high-quality information is essential for business expansion since it influences decision-making in a favorable way. Because AIS helps firms achieve greater performance, both conventional and Islamic banks in Jordan ought to have it. More managerial skill development is required to completely utilize the AIS and achieve more decision-making. In other words, the managements of these conventional and Islamic banks ought to place a higher priority on the full implementation of AIS.

Ali et al. (2016) investigated the influence of Accounting Information System (AIS) on decision making process, as well as the organizational culture's moderating role in the

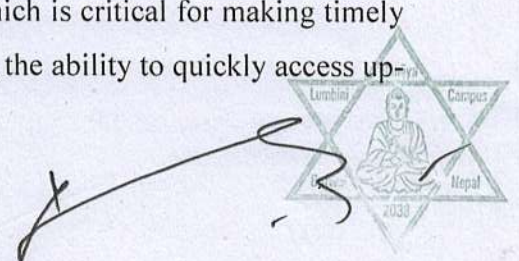


association between AIS success characteristics and decision making process. This study examined information quality, data quality, system quality, and service quality—four categories of AIS success factors as performance predictors. The results showed that the key AIS success elements for improving decision making process are system quality, information quality, and service quality. This study also demonstrated how organizational culture interacts with information, data, and system quality to improve performance. This study suggests that adopting and executing AIS success characteristics in conjunction with a positive organizational culture can help banking sector firms perform better. As a result, businesses should create a positive atmosphere for workers since it makes them feel content and encourages them to give their all to the company.

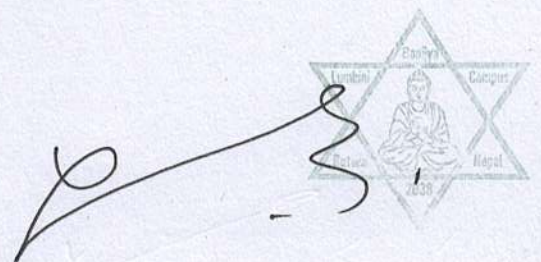
Beg (2018) states that strategic management accounting has a good and considerable impact on banks' financial performance. Nonetheless, since the majority of private manufacturing companies have unstructured AIS, it is advised that they enhance their entire AIS system. Private manufacturing companies employ AIS for data handling and information management. AIS supports and contributes to the banking industry through giving statistics and information on interest rates and competitiveness, helping staff members grow and achieve profitability, and giving reliable information to identify dangers. By enabling prompt access to information from the system that helps set one bank apart from another, AIS helps banks gain a competitive edge over one another.

Wong et al. (2015) states that a number of research have been done to determine how AIS affects decision-making. Banks and other companies utilize AIS because it facilitates efficient decision-making and provides sufficient information when the system is operating well. Even so, AIS has a considerable positive impact on banks' performance management, and it should be viewed as a crucial component of the organization's business goals for the long-term expansion of performance management.

From the above imperial studied it can be generalized that Accounting Information Systems (AIS) plays a crucial role in the strategic decision-making processes of organizations. By providing accurate, timely, and relevant financial data, AIS enables management to make informed decisions that align with the organization's strategic goals. AIS provides real-time access to financial data, which is critical for making timely strategic decisions. In a fast-paced business environment, the ability to quickly access up-



to-date information allows managers to respond proactively to market changes, competitive pressures, and internal challenges. Strategic decision-making often involves assessing risks and uncertainties. AIS helps in identifying potential risks by providing data on financial performance, market conditions, and operational efficiency. This allows managers to develop strategies that mitigate risks and capitalize on opportunities.



Chapter III

Research Methodology

This chapter deals with some methods that are used in the period of research and also brief introduction to financial parameters used in the study. In its most common sense, methodology is the study of research methods. However, the term can also refer to the methods themselves or to the philosophical discussion of associated background assumptions.

3.1 Research Design

Research design is a master plan specifying the methods and procedures for collecting and analyzing the collected data. The study used descriptive survey research design and causal comparative research design. Descriptive research is defined as a research method that describes the characteristics of the population or phenomenon that is being studied. This design is used where the researcher is investigating the current status of the problem. Descriptive statistics tell what is, while inferential statistics try to determine cause and effect. In causal-comparative research, the researcher investigates the effect of an independent variable on a dependent variable by comparing two or more groups of individuals.

3.2 Population and sample

There are altogether 64 manufacturing companies in Butwal Industrial Estate, out of them there are 28 Plastic factories. Therefore, the population of the study is 28 Plastic Industries where number of manager and accountant working is 56.

Table 3.1

Total No. of Respondents and Sample Size

S.N	Name of Company	Manager + Accountancy
1	Nebigold Plastic Udhyog	2
2	Gurans Plastic Udhyog	2
3	United Plastic Udhyog	2
4	Fusion Plastic Udhyog	2
5	Monsoon Plastic Udhyog	2
6	Aalam Plastic Udhyog	2
7	Sagarmatha Plastic Udhyog	2



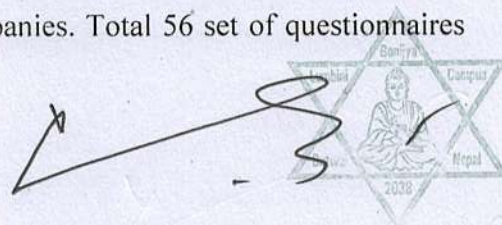
8	Bebi Plastic Udhyog	2
9	Bagamati Rabar Plastic Udhyog	2
10	Butwal Humar Paipa Plastic Udhyog	2
11	Agro F R. Udhyog	2
12	Butwal P.V.C. Paipa Udhyog	2
13	Everest Egasiv Plastic Udhyog	2
14	Fuyjan Plastic Udhyog	2
15	Global paipa Plastic Udhyog	2
16	Intertek Packing Udhyog	2
17	Intertek Tayoripolic Udhyog	2
18	Laxmi Plastic Udhyog	2
19	Luminini electron Plastic Udhyog	2
20	Lumbini Plastic Udhyog	2
21	Lumini Polimar Udhyog	2
22	Nepal Blackgold Plastic Udhyog	2
23	Nartha C Plastic Udhyog	2
24	Resmi Polithin Plastic Udhyog	2
25	Soni Plastic Udhyog	2
26	Sun-Fiting Udhyog	2
27	Moonsun Plastic Udhyog	2
28	Aaman Plastic Udhyog	2
Total		56

3.3 Sampling Design

The study followed census method of sampling technique where all the accountant and manager of sample firm were taken into consideration. Hence the number of sample size for the study is 56. The sampling method applied for the study is census method since the whole population is considered.

3.4. Nature and Sources of Data, and the Instrument of Data Collection

Quantitative and primary data has been collected for the study through questionnaire method to sample employee of manufacturing companies. Total 56 set of questionnaires



were distributed to the sampled respondents in order to get actual and accurate information.

Quantitative and primary data has been collected for the study through questionnaire method to sample employee of manufacturing companies.

Data were collected through the questionnaire method. Total 56 set of questionnaires were distributed to the sampled respondents in order to get actual and accurate information. Questionnaire were used as a research instrument with five point likert scale where 5 indicates Strongly Agree and 1 indicates Strongly Disagree.

3.5 Method of Analysis

This study has been based in descriptive statistics and inferential statistics for the presentation and analysis of data. Table, percentages, mean, standard deviation, correlation and regression has been used for the purpose of presentation and analysis of data.

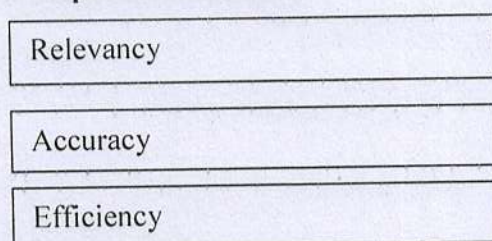
3.6 Research Framework

In this study, based on a thorough review of literature, the conceptual model has been presented in Figure 1.1. It depicts the dimensions for which characteristics of AIS on the decision-making process of manufacturing companies was measured. Includes items like following variables:

Figure 1.1

Research Frameworks

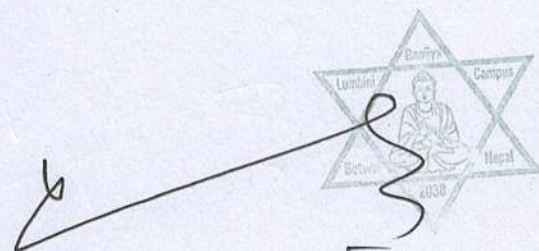
Independent Variable



Dependent Variables

Strategic Decision Making Process

Note: Ismail (2009)



Chapter IV

Result, Discussion, Conclusion and Recommendations

Presentation and analysis of data is the major part of this research study. So, we analyze the data to achieve our objective of this study, using the various statistical tools discussed in 'Research Methodology'. The chapter deals with data background to have an overview of the surveyed data which includes analysis of respondents' profile, investigate the effect of characteristics of AIS on decision-making process in manufacturing companies using mean score basis analysis.

4.1 Demographic Profile

Sample descriptions are conducted to generalize the characteristics of the respondents. In this section, the respondents profile has been analyzed in terms of their gender, age, education, and marital status.

4.1.1 Gender of respondents

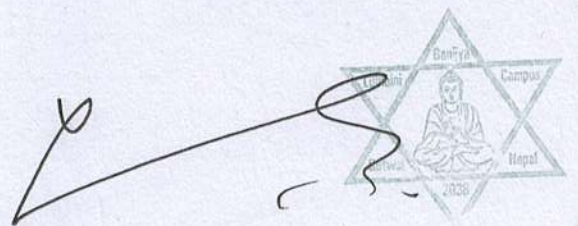
In Table 4.1, the gender distribution of the sample population is presented. The table shows that out of a total of 56 participants, 31 are male, accounting for 55.4% of the sample, while 25 are female, representing 44.6% of the sample. This distribution indicates a slightly higher representation of males compared to females in the sample.

Table 4.1

Gender

Gender	Frequency	Percent
Male	31	55.4
Female	25	44.6
Total	56	100.0

(Source: Field survey, 2018)



4.1.2 Age of Respondents

Table 4.2

Age

Age Group	Frequency	Percent
18-28	11	19.6
29-38	26	46.4
39-48	16	28.6
49 more	3	5.4
Total	56	100.0

(Source: Field survey, 2018)

Table 4.2 provides an overview of the age distribution among the sample population. The largest age group represented is the 29-38 range, with 26 participants, accounting for 46.4% of the total sample. This is followed by the 39-48 age group, which includes 16 participants, or 28.6% of the sample. The 18-28 age group is the third most represented, with 11 participants making up 19.6% of the sample. Finally, those aged 49 and above constitute the smallest group, with only 3 participants, representing 5.4% of the total sample.

This distribution shows a concentration of participants in the middle age ranges (29-48), with relatively fewer participants at the younger (18-28) and older (49 and above) ends of the spectrum. The prevalence of participants in the 29-38 age group could influence the outcomes, particularly if age-related factors are significant in the analysis.

4.1.3 Qualification of Respondents

Table 4.3

Qualification

Qualification	Frequency	Percent
SLC	7	13
+2	13	23
Bachelor	22	39
Master/M phil	14	25

(Source: Field survey, 2018)

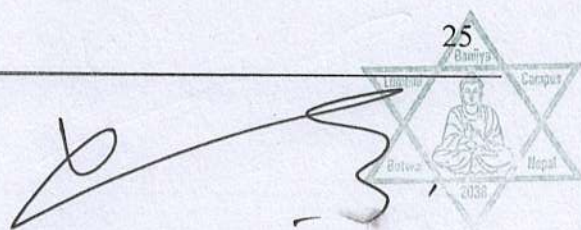


Table 4.3 presents the educational qualifications of the sample population. The data shows that the largest proportion of participants, 39%, hold a Bachelor's degree, with 22 individuals in this category. Following this, 25% of the participants have achieved a Master's degree or M.Phil., representing 14 individuals. Those with a +2 qualification (equivalent to higher secondary education) make up 23% of the sample, with 13 participants. The smallest group is those with an SLC (School Leaving Certificate) qualification, comprising 7 individuals or 13% of the total sample.

4.1.4 Marital Status

Table 4.4

Marital Status of the respondent

Marital Status	Frequency	Percent
Married	30	53.6
Unmarried	26	46.4
Total	56	100.0

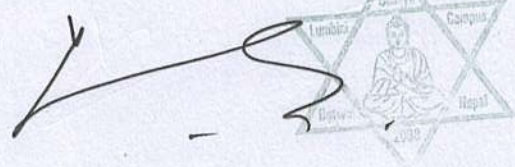
(Source: Field survey, 2018)

Table 4.4 outlines the marital status of the respondents in the study. The data shows that out of the 56 participants, 30 are married, representing 53.6% of the sample, while 26 are unmarried, accounting for 46.4% of the sample.

4.2 Reliability of Constructs

Table 4.5 presents the reliability analysis of various constructs used in the study, as measured by Cronbach's Alpha. Cronbach's Alpha is a statistic commonly used to assess the internal consistency of a set of items, with values closer to 1 indicating higher reliability.

The construct of "Relevancy" shows the highest reliability with a Cronbach's Alpha of 0.987, indicating an excellent level of internal consistency. The "Accuracy" construct also demonstrates high reliability with a Cronbach's Alpha of 0.938. Similarly, the "Efficiency" construct has a strong reliability score of 0.955. Finally, the "Decision-



making process" construct has a Cronbach's Alpha of 0.890, which, while slightly lower than the others, still reflects a good level of reliability.

Overall, these Cronbach's Alpha values suggest that the constructs used in the study are highly reliable, providing confidence that the items within each construct consistently measure the intended underlying concepts. This reliability is crucial for ensuring the validity of the study's findings.

Table No. 4.5

Reliability of Construct

S.N	Construct	Cronbach's Alpha
1	Relevancy	0.987
2	Accuracy	0.938
3	Efficiency	0.955
4	Decision making process	0.890

4.3. Descriptive Statistics

As per the views collected from questionnaire they were asked to rate in 5 likert scale. The collected opinions were analyzed using SPSS 26. Descriptive statistics were broken down into measures of central tendency and measures of variability (spread). Measures of central tendency include the mean while measures of variability include standard deviation, variance, minimum and maximum variables.

4.3.1. Relevancy

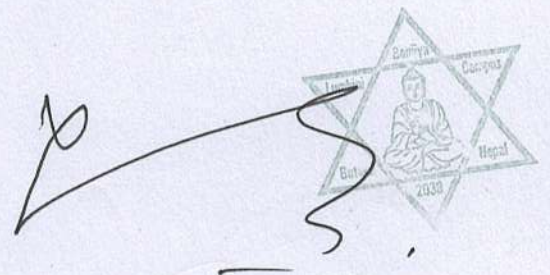
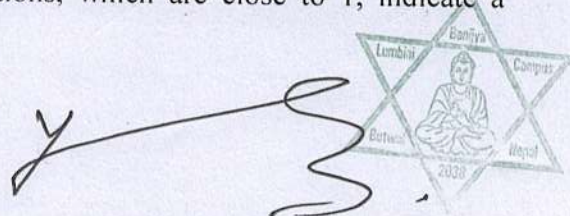


Table 4.6*Descriptive Statistics of Relevancy*

Items	Min	Max	Mean	SD
I believe that AIS helps to update the innovative idea and plan of the company.	1.00	5.00	3.166	.944
The organization is willing to invest to implement and operate proper AIS in my enterprise.	1.00	5.00	3.178	.942
My organization provides training to impart up-to-date AIS.	1.00	5.00	3.178	.942
AIS enforce to maintain the latest development in accounting knowledge as a significant element of AIS.	1.00	5.00	3.183	.968
Average			3.170	.941

Table 4.6 presents the descriptive statistics for the "Relevancy" construct, focusing on how respondents perceive various aspects related to Accounting Information Systems (AIS).

The mean scores for the items range from 3.166 to 3.183, indicating that, on average, respondents hold a moderately positive view of the importance and relevance of AIS within their organizations. The overall average mean score for the "Relevancy" construct is 3.170, with an average standard deviation of 0.941. This suggests that while respondents generally agree on the relevance of AIS in their organizations, there is some variation in their opinions. The standard deviations, which are close to 1, indicate a



moderate level of dispersion in the responses, meaning that while there is general agreement, not all respondents share the same level of enthusiasm or concern.

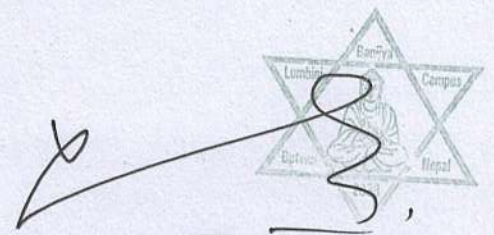
4.3.2 Accuracy

Table 4.7

Descriptive Statistics of Accuracy

Items	Min	Max	Mean	SD
It is imperative to keep accounting record properly and timely.	1.00	5.00	3.476	.944
AIS are good platform to keep proper accounting and to track records.	1.00	5.00	3.554	.930
I am quite sure that AIS actually generate the accurate reports and statements.	1.00	5.00	3.408	1.07
A perfect AIS encourage the employees to keep proper transaction records systematically and scientifically.	1.00	5.00	3.464	1.14
Average			3.476	1.01

Table 4.7 provides descriptive statistics for the "Accuracy" construct, which measures respondents' perceptions of the accuracy of their Accounting Information Systems (AIS). The mean scores for the items range from 3.408 to 3.554, indicating that respondents generally view their AIS as moderately effective in ensuring accuracy in accounting records. The overall average mean for the "Accuracy" construct is 3.476, with an average standard deviation of 1.01. This suggests a generally favorable view of the accuracy of AIS, though responses show some variability, indicating that while there is general agreement on the importance of accuracy in accounting, perceptions vary among respondents.



4.3.3 Efficiency

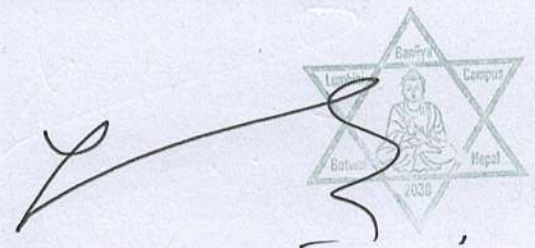
Table 4.8

Descriptive Statistics of Efficiency

Items	Min	Max	Mean	SD
Maintaining proper records can increase efficiency and reduce cost.	1.00	5.00	3.763	1.0321
It is usually possible to reduce to department or multiple plant-wide overhead rates in companies.	1.00	5.00	3.613	1.0245
It is usually possible to reduce variable cost, incremental costs & fixed costs by using AIS	1.00	5.00	3.613	1.0245
Use of plant- wide overhead rate helps in reeducation of cost effectively.	1.00	5.00	3.613	1.0245
Average			3.61	1.0022

Table 4.7 provides descriptive statistics for the "Accuracy" construct, which measures respondents' perceptions of the accuracy of their Accounting Information Systems (AIS). The table shows the minimum and maximum values, mean scores, and standard deviations (SD) for each item.

The mean scores for the items range from 3.408 to 3.554, indicating that respondents generally view their AIS as moderately effective in ensuring accuracy in accounting records. The overall average mean for the "Accuracy" construct is 3.476, with an average standard deviation of 1.01. This suggests a generally favorable view of the accuracy of AIS, though responses show some variability, indicating that while there is general agreement on the importance of accuracy in accounting, perceptions vary among respondents.



4.3.4 Decision Making Process

Table 4.9

Descriptive Statistics for strategic decision making

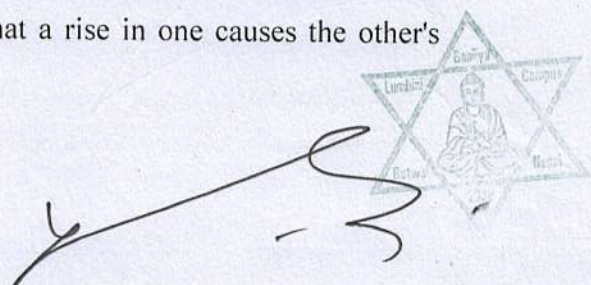
Items	Min	Max	Mean	SD
I use accounting information in production cost controlling & product quality trade off decisions.	1.00	5.00	3.756	.867
I Apply AIS in developing ideas and perspectives in making decisions.	1.00	5.00	3.784	.831
I feel convenient to accept responsibility for the decision	1.00	5.00	3.784	.831
I m aware of personal achievement involved in the decision.	1.00	5.00	3.535	1.118
Companies use AIS in taking decision of financial measure.	1.00	5.00	3.784	.831
Average			3.55	0.950

Table 4.9 summarizes the descriptive statistics for various items related to decision-making and the use of accounting information. The table includes the minimum and maximum values, mean scores, and standard deviations (SD) for each item.

The mean scores for the items range from 3.535 to 3.784, indicating that respondents generally have a positive view of their involvement in decision-making processes and the role of accounting information. The overall average mean score for the items is 3.55, with an average standard deviation of 0.95. This suggests a generally favorable perception of decision-making processes and the role of accounting information, though with some variability in how strongly respondents agree on different aspects.

4.3.5 Correlation Analysis

The degree to which one variable is related to another is typically described by the correlation analysis. It aids in identifying if a relationship is beneficial or negative. When two variables have a positive correlation, it means that a rise in one causes the other's



value to increase, and when they have a negative correlation, it means that an increase in one causes the other's value to fall.

The range of the correlation coefficient is +1 to -1. The variables are perfectly positively correlated when the coefficient is +1, and perfectly negatively correlated when the value is -1. And if the correlation coefficient is 0, it means that the variables are not related to each other. The number indicates the degree of correlation between the variables. The table given below shows the correlation coefficient (r) between the financial variables of manufacturing companies under study.

Table 4.10

Correlations

Variables	Relevancy	Accuracy	Efficiency
Relevancy	1		
Accuracy	.764**	1	
Efficiency	.756**	.786**	1
Decision making process	.606**	.595**	.751**

** . Correlation is significant at the 0.01.

Table 4.10 it is found that the value of correlation coefficient $r = 0.606$ which means there is positive relationship between Relevancy and Decision making process. Since from the above table No. 4.10 it is found that the value of correlation coefficient $r = 0.595$ which means there is positive relationship between Accuracy and Decision making process. Since from the above table No. 4.10 it is found that the value of correlation coefficient $r = 0.751$ which means there is positive relationship between efficiency and decision making process.



Table 4.11*Test of hypothesis*

Hypothesis	Correlation	P-Value	Accept/reject
H ₁ : There is significant relationship between relevancy and decision making process.	.606	.001	Accepted
H ₂ : There is significant relationship between accuracy and decision making process.	.595	.019	Accepted
H ₃ : There is significant relationship between efficiency and decision making process.	.751	.013	Accepted

Since the p value (0.000) of t- statistic is less than 0.05, there is no enough ground to accept the null hypothesis. Therefore the alternative hypothesis is accepted i.e. there is significant relationship between AIS and decision making process. Hence, the regression model is significances at the 5% level of significances.

4.4. Inferential Statistics

Inferential statistics involves using data from a sample to make generalizations or predictions about a population. It goes beyond describing the data (descriptive statistics) by allowing researchers to draw conclusions and make inferences about a larger group based on a smaller subset. Regression analysis is used under inferential statistics.

4.4.1 Regression Analysis

The overall regression analysis is made for the assessment of effect of characteristics of AIS on the strategic decision making in manufacturing industries in Butwal Industrial Estate.

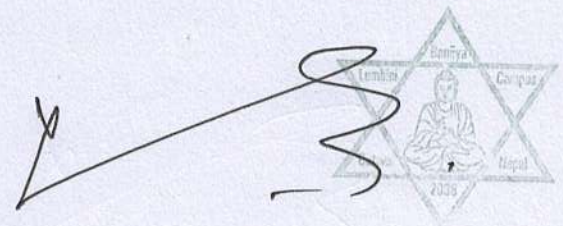


Table 4.12*Model Summary*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.688	.473 ^a	.418	.3349

a. Predictors: (Constant), Accuracy, Relevancy, Efficiency

Table 4.21 shows that R square is 0.473. R square of 0.473 indicates that 47.30 percent of variation in dependent variable i.e. decision making process is explained by independent variable i.e. accuracy, relevancy and efficiency.

Table 4.13*Analysis of Variance*

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	203.138	1	40.628	9.714	.000 ^a
Residual	.000	172	.000		
Total	203.138	173			

a. Predictors: (Constant), Accuracy, Relevancy and Efficiency

b. Dependent Variable: Decision making process

Table 4.22 shows that significance of the regression model (significant of R square). Sig value of 0.000 of T test indicates that the model is significant at 1 percent level of significant. P value is less than 0.01; therefore we can say that the model used show the impact is accepted. There is significant relationship between dependent variable i.e. decision making process is explained by independent variable i.e. accuracy, relevancy, efficiency.

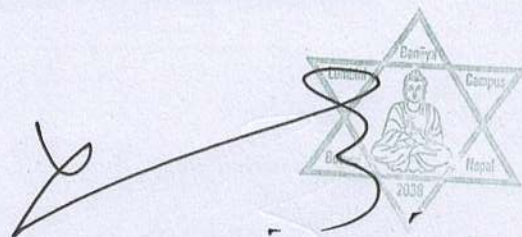


Table 4.14
Coefficients

Model	Unstandardized B	Std. Error	Standardized		t	Sig.
			Coefficients	Coefficients		
1(Constant)	1.033	.135			7.627	.000
Relevancy	.251	.162	.283		1.551	.000
Accuracy	.028	.104	.031		.270	.000
Efficiency	.170	.119	.191		1.425	.000

a. Dependent Variable: Decision making process

Regression equation showing the relation between all independent variable and dependent variable

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

$$Y = 1.033 + 0.251X_1 + 0.028X_2 + 0.170X_3$$

One unit change in X_1 will lead Y to change with 0.251 keeping X_2 , X_3 constant, one unit change in X_2 will lead Y to change with 0.028 keeping X_1 , X_3 constant, one unit change in X_3 will lead Y to change with 0.170 keeping X_1 , X_2 constant. Overall R square is 0.473. R square of 0.473 indicates that 47.30 percent of variation in dependent variable i.e. decision making process is explained by independent variable i.e. accuracy, relevancy, efficiency.

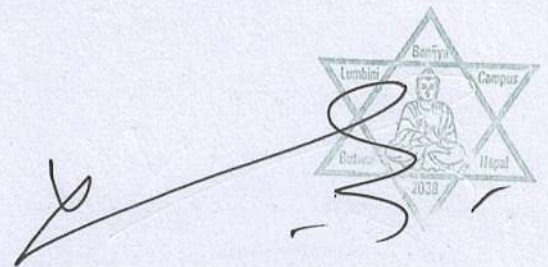


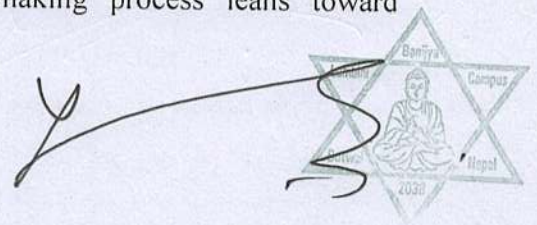
Table 4.15*Impact Hypotheses Test Result*

Hypothesis	P-Value	Accept/reject
H ₄ : There is significant effect of relevancy on decision making process.	.000	Accepted
H ₅ : There is significant effect of accuracy on decision making process.	.000	Accepted
H ₆ : There is significant effect of efficiency on decision making process.	.000	Accepted

Since the p value (0.000) of t- statistic is less than 0.05, there is no enough ground to accept the null hypothesis. Therefore the alternative hypothesis is accepted i.e. there is significant effect of AIS and Decision making process. Hence, the regression model is significances at the 5% level of significances.

4.5 Major Finding of the Study

- The overall average mean score for the "Relevancy" construct is 3.170, with an average standard deviation of 0.9412. This indicates that the decision-making process is impacted by the accountant's relevancy.
- The mean scores for the items range from 3.408 to 3.554, indicating that respondents generally view their AIS as moderately effective in ensuring accuracy in accounting records. The overall average mean for the "Accuracy" construct is 3.476, with an average standard deviation of 1.01 suggesting a generally favorable view of the accuracy of AIS, though responses show some variability, indicating that while there is general agreement on the importance of accuracy in accounting, perceptions vary among respondents.
- The factor Accuracy has a mean value of 3.476 and a standard deviation of 1.01, respectively. This indicates that an accountant's decision-making process is affected by the accuracy of accounting information system. The average accuracy rating is 3.476, indicating that the decision-making process leans toward agreement in terms of accuracy.



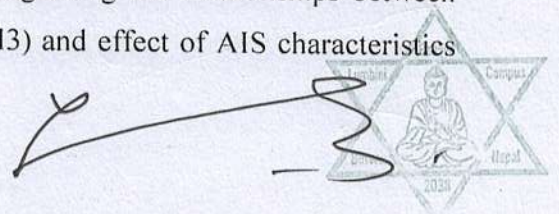
- The mean value and standard deviation of Efficiency is 3.61 and 1.02 respectively. This means Decision making process is affected by Efficiency of accountant.
- The mean value of Decision making process is 3.55 which shows the decision making process inclined towards agreement.
- Relevancy has a moderate positive correlation with the Decision Making Process ($r = 0.606$), implying that a greater perception of relevancy is associated with a more effective decision-making process. Similarly, Accuracy and the Decision Making Process are moderately positively correlated ($r = 0.595$), suggesting that perceptions of accuracy also contribute to better decision-making. Efficiency shows a strong positive correlation with the Decision Making Process ($r = 0.751$), indicating that higher efficiency in processes is closely related to a more effective decision-making process.
- Overall R square is 0.473 which indicates that 47.30 % of variation in dependent variable i.e. decision making process is explained by independent variable i.e. accuracy, relevancy, efficiency of AIS.
- The regression analysis shows that Relevancy and Efficiency have meaningful, statistically significant effects on the dependent variable, while Accuracy has a smaller but still statistically significant effect.
- Relevancy with the beta value of 0.251 has the greatest effect on the decision making process followed by the Efficiency with beta value of 0.170.

4.6. Discussion

The study has two main objectives. Firstly, it investigates the relationship between characteristics of AIS and decision making process. Secondly, it explores the effect of characteristics of AIS on the effectiveness of decision making process.

Result of this study revealed that all the characteristics of AIS positively and significantly affect the decision making process. These findings are in tandem with those of previous studies such as Hussin et al. (2002), Breen et al. (2004) and Ismail and King (2007)

Finally, decision making effectiveness was tested against three independent variables. The results of this study supported the hypotheses regarding the relationships between characteristics of AIS and decision making (H1 to H3) and effect of AIS characteristics



and its effect on decision making (H4 to H6). The finding was supported by many previous research such as Ali et al. (2016); Wong et al. (2015); Edison et al. (2012).

4.7. Conclusion

The integration of AIS into strategic decision-making processes enhances the overall quality and effectiveness of the decisions made by an organization. It provides the necessary financial insights, improves the accuracy and timeliness of information, and supports a data-driven approach to strategy formulation and implementation. As such, AIS is an invaluable tool in helping organizations achieve their strategic objectives.

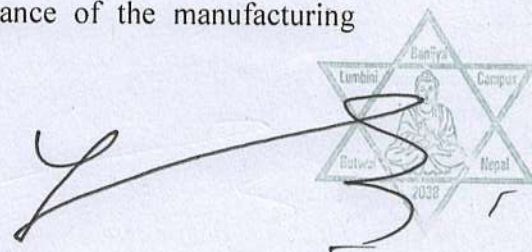
It is evident that AIS has a positive effect of high decision making process and that element of AIS, such as accuracy, relevancy, and efficiency.

Finally, it is concluded that characteristics of AIS positively and significantly affect decision making process. It is further concluded that relevancy has the greatest impact on decision making process followed accuracy and efficiency. Therefore the firms should have their focus on the relevancy construct.

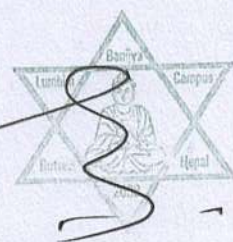
4.8. Recommendations

The recommendations in this report are based on the findings of the survey. Considering the findings of the study, recommendations are made mainly in the following:

- The study only covers the sample of Butwal Industrial Estate. So, it is better to include others sectors.
- Only three variables are used. So, it is recommended for furthers research to include the variables like tangibility, responsiveness, reliability, and empathy.
- Finally, this study is based on small size, it is recommended to increase sample size to generalize the result.
- Quality of performance evaluation needs to be implemented keeping in mind the effective coaching and training programmers that creates the excitement in employees.
- The study will implacable useful for cost controller, employers as well as other shareholder; they can identify the overall performance of the manufacturing companies.

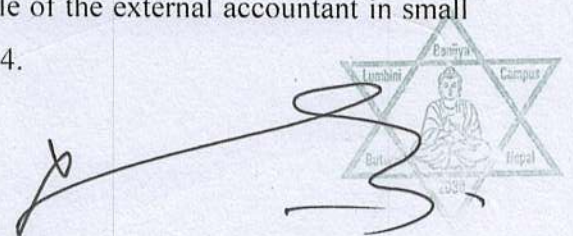


- It is implication should be AIS should be in place in all the departments, most especially the production department, in order to make sure that units of finished goods are properly accounted. Further research should be there is need to have research done in the area of accountability accounting to bridge the gap in cost control, stock valuation and budgetary control.



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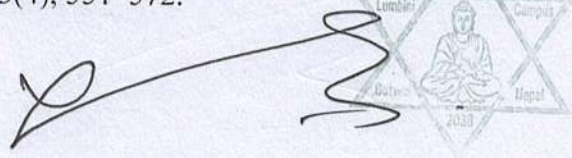
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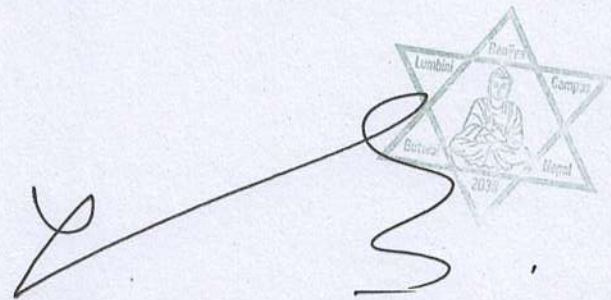
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Appendix I

Questionnaire Administered

ACCOUNTING INFORMATION SYSTEM (AIS) AND STRATEGIC DECISIONS: A CASE OF MANUFACTURING FIRM IN BUTWAL INDUSTRIAL ESTATE

Please tick (✓) in the appropriate box/space provided unless otherwise instructed.

Section 'A'

Sex: Male () Female ()

Age Group: 18-28 () 29-38 () 39-48 () 49 and above ()

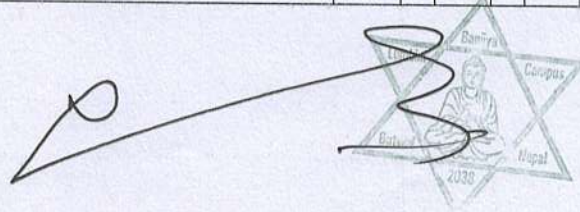
Educational Qualification: SLC () 10+2 () Bachelor ()
Masters/M Phil () Ph.D ()

Marital Status: Married () Unmarried ()

Section 'B'

Please express your opinion in the following scale of measurement for the following statements. (Where 5= Strongly agree 4= Agree 3= Neutral 2= Disagree 1= Strongly disagree)

Statements	Yours Responses				
	5	4	3	2	1
Relevancy					
I believe that AIS helps to update the innovative idea and plan of the company.					
The organization is willing to invest to implement and operate proper AIS in my enterprise.					
My organization provides training to impart up-to-date AIS.					
AIS enforce to maintain the latest development in accounting knowledge as a significant element of AIS.					
Accuracy					
It is imperative to keep accounting record properly and timely.					
AIS are good platform to keep proper accounting and to track records.					



I am quite sure that AIS actually generate the accurate reports and statements.					
A perfect AIS encourage the employees to keep proper transaction records systematically and scientifically.					
Efficiency					
Maintaining proper records can increase efficiency and reduce cost.					
It is usually possible to reduce to department or multiple plant-wide overhead rates in companies.					
It is usually possible to reduce variable cost, incremental costs & fixed costs by using AIS					
Use of plant- wide overhead rate helps in reeducation of cost effectively.					
Decision making process					
I use accounting information in production cost controlling & product quality trade off decisions.					
I Apply AIS in developing ideas and perspectives in making decisions.					
I feel convenient to accept responsibility for the decision					
I m aware of personal achievement involved in the decision.					

Regards

Asst. Professor. Tulshi Prasad Bhusal

Asst. Prof. Bidur Gyawali

Mr. Himal Bhusal (MBS Student)

