Examining the role of perceived usefulness, perceived ease of use, efficiency, trust & accuracy, and reliability of accounting information systems on a firm's performance

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ABSTRACT

An accounting information system (AIS) is used by accounting professionals, managers, auditors, and various other concerned employees of a firm to access, evaluate, and report on the company's financial data. AIS guarantees that all financial activities and record-keeping are carried out accurately. The company's data are safeguarded, and the necessary information is made available to the appropriate employees; nevertheless, their access to sensitive information is restricted. This study aims to analyze the role of perceived usefulness, perceived ease of use, efficiency, trust & accuracy, and reliability of accounting information systems on a firm's performance. This empirical study is based on a structured, self-administered questionnaire through an online survey. The data was collected from the employees of various firms using accounting information systems (AIS) or who were familiar with such systems. The data collected from the respondents were assessed using SPSS. ANOVA and regression models were used to test the proposed hypotheses. Descriptive statistics, correlation and reliability analyses were used to analyze the data. The research finding addresses the role of these factors on a firm's performance. The various significance dimension of these factors were analyzed, and results were obtained. The information provided is helpful to users of AIS and firms to understand its usefulness and role in the firm's growth and development.

Keywords: TAM, efficiency, trust & accuracy, reliability, accounting information system, firm's performance.