

IMPACT OF AIS ON SUCCESS FACTORS IN PUBLIC AND PRIVATE ORGANIZATIONS

Vineet Chauhan¹ & Annu Mishra²

¹Assistant Professor, Sir Padampat Singhania University, Bhatewar, Udaipur, Rajasthan, India

²Research Scholar, Pacific University, Udaipur, Rajasthan, India

Received: 25 Jul 2018

Accepted: 30 Jul 2018

Published: 09 Aug 2018

ABSTRACT

The effect Accounting Information system practices (AIS) on performance may vary in the public and private Sector organization and may be distinctive to certain cultures and certain organization types. This study analyses the common success factors of AIS in public and private sector organization in India. Public and private Sector organization differ in their managerial practices, managerial climate, and management systems. This Paper is attempted to investigate in order to explore the perceptions of AIS success factors and AIS organizational impact variable depending on ownership type in Indian organizations. The results of the preliminary analysis of the ten AIS success factors imply that, compared to public sectors organization to private sector organization sector, the public sector organization in India have established more and user support units, and their top managers and AIS managers play more balanced roles in making AIS financial decisions. The AIS unit age, AIS organizational levels, AIS sophistication and clarity of AIS strategies emerged in our analysis as AIS characteristics that are similar in the two groups executives in the investigated public sector organizations appear to underline compliance with regulations and formalities while their counterparts in private sector organizations tend to focus on the process and resources required to achieve clearly stated strategies and objectives. Results suggest that ownership type affects AIS success factors

KEYWORDS: AIS (Accounting Information System)