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Exploring innovative information quality in accounting information systems adoption

Abstract– Information Quality (IQ) has become a critical, strategic issue in Accounting Information Systems (AIS) adoption. In order to implement AIS adoption successfully, it is important to consider the quality of information use throughout the adoption process, which seriously impacts the effectiveness of AIS adoption practice and the optimization of AIS adoption decisions. There is a growing need for research to provide insights into issues and solutions related to IQ in AIS adoption. The need for an integrated approach to improve IQ in AIS adoption, as well as the unique characteristics of accounting data, demands an AIS adoption specific IQ framework. Thus, this research will investigate the IQ issues emerging during the adoption of AIS systems with the aim of developing a framework to guide organizations on implementing an adequate IQ management approach during the system adoption process. This framework will be developed from case studies by collecting qualitative data (interviews).

I. INTRODUCTION

Nowadays, information is one of the main resources used and applied in organizations. Information development is essential for improving or developing new contexts to support management, strategy, and decision making [1-3]. Furthermore, management information is important in organisations as it requires quality information, to improve the efficiency and effectiveness of their operations for higher profitability and increase productivity. For significant business decision-making, IQ has become an important consideration for any organisation that wants to perform a variety of tasks well. Information quality is the capability of data to be fit for use.

There is strong evidence that IQ management have become a critical concern for organisations [4, 5]. Salaun and Flores (2001) indicate that, currently, customers require good quality information which is basic to the requirements of business activity and lead to high quality work performance in the partnership between supplier and consumer [6]. According to Lee, Strong et al (2002), the growth of data warehouses has increased the need for quality data in organisations to perform well, obtain competitive advantage, and survive in today's global economy [4]. Thus, IQ management is important in organisations, in order to support and develop different departments in corporations by enabling work processes of all sorts as well as decision-making.

In particular, accounting is essential in making economic decisions. Furthermore, accounting and management decision-making is dependent on the fit of the Accounting Information Systems (AIS) with the organisation's requirements. Therefore, organisations must pay attention to the efficiency of their accounting information systems. In order to implement AIS successfully, it is important to address the quality of information adoption, to manage all the processes of accounting systems. Thus, this research intends to study this perspective of IQ management in AIS adoption.

II. LITERATURE REVIEW

A. Information Quality Overview

According to Kahn, Strong, and Wang (2002), data quality refers to data that has the critical aspect of fitness for use by data consumers; fitness for use requires that data must continually satisfy the needs of the user [7]. In the accounting management lifecycle, the utility of accounting information depends upon its potential to influence users' decision making [8].

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The chosen IQ dimensions in this research have been identified from IQ of IS and IQ of AIS literature (show in table 1), which combines the IQ concepts from a literature review. Concepts which have been reasonably well-accepted in the IQ field include IQ dimensions such as: Comprehensiveness, Relevance, Reliability, Comparability, Materiality, Cost-benefit, Effectiveness, Efficiency, Confidentiality, Availability, Integrity, Compliance, Understandability, Accuracy, Currency, Level of detail, Reputation, Ease of operations, Objectivity, Accessibility, Security, Value-added, Completeness, Timeline, Appropriate amount, Interpretability, Concise representation, Consistent representation, Readable, Freedom from bias, Informationness, Content, Sufficiency, Clarity, Format, Uniqueness, Assistance, Lack of Confusion, System.

A set of comprehensive essential dimensions of data quality for delivering high quality data has been determined as follows [9]:


- Intrinsic,
- Contextual,
- Accessibility, and
- Representational.

Although the meaning of data and information are different, this study uses the terms Data Quality (DQ) and Information Quality (IQ) synonymously.

TABLE I
IQ ISSUES

IQ Dimensions	IQ in AIS Adoption															
	IQ of IS								IQ of AIS							
	Zmud, 19	Ballou and	Delone and	McLean	Goodhue, 1995	Wang, Storey,	Jarke and	Kahn, strong, and	Lee, Strong, and	FASB [8]	IASB [8]	AARF	SAC3	XU,	COBIT [13]	ITIL [13]
Comprehensiveness										✓	✓	✓				
Relevance			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓				
Reliability			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓	✓
Comparability			✓			✓				✓	✓	✓				
Materiality										✓						
Cost-benefit												✓				
Effectiveness																
Efficiency															✓	✓
Confidentiality															✓	✓
Availability							✓								✓	✓
Integrity															✓	✓
Compliance															✓	✓
Understandability	✓	✓	✓		✓	✓	✓	✓					✓		✓	✓
Accuracy		✓	✓	✓	✓	✓	✓	✓						✓		
Currency			✓	✓		✓										
Level of Detail				✓												
Reputation	✓			✓	✓		✓	✓								
Ease of operations	✓		✓		✓	✓										
Objectivity	✓				✓		✓	✓								
Accessibility			✓		✓	✓	✓	✓								
Security					✓		✓	✓								
Value-added			✓		✓		✓	✓								
Completeness	✓	✓	✓		✓	✓	✓	✓						✓		

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IQ Dimensions	IQ in AIS Adoption														
	IQ of IS									IQ of AIS					
	Zmud,19	Ballou and	Delone and McLean.	Goodhue, 1995	Wang, Storey,	Jarke and Macillo	Kahn, strong, and	Lee, Strong, and	FASB [8]	IASB [8]	AARF	SAC3	XU,	COBIT [13]	ITIL [13]
Timeline	✓	✓	✓		✓	✓	✓	✓	✓						
Appropriate amount	✓		✓		✓		✓	✓							
Interpretability					✓	✓	✓	✓							
Concise representation			✓		✓	✓	✓	✓							
Consistent representation		✓	✓			✓	✓	✓					✓		
Readable	✓		✓												
Freedom from bias			✓												
Informativeness			✓			✓									
Content		✓	✓			✓									
Sufficiency			✓												
Clarity			✓												
Format			✓			✓									
Uniqueness			✓												
Assistance				✓											
Lack of Confusion				✓											
System						✓									

Table I describes the DQ dimensions which identify from the literature, these DQ dimensions can also be used as knowledge resources to promote the development of the research framework, which combines from DQ of IS and DQ of AIS literature.


B. System adoption process Overview

Figure 1 shows that some organisation used AIS vendor for implement accounting systems. Vendors such as MYOB, Phoenix Business System (ACCPAC), SAP, and ORACLE are leading AIS vendors [10-13]. These organisations have specific interests in making general solutions with follow-up customisation services for organisations worldwide.

Moore (1999)	COBIT Phases (2006)	ORACLE Phases (2008)	MYOB Phases (2010)	Phoenix Business System Phases (2010)	SAP Phases (2010)	
1. System Selection	1. Plan and Organiser(PO)	1. Requirements Definition	1. Identifying the stress points of growth	1. pre-implementation checklists	1. Project preparation	Stage1: AIS system Selection
		2. Design System	2. Taking the time to plan ahead			
2. System Implementation	2. Acquire and Implement(AI)	3. Implementing the Specifications	3. Data Conversion	2. installing the software	2. Sizing and blueprinting	Stage2: AIS system Implementation
		4. System Integration and Test	4. Installation, set-up and configuration	3. Customising ACCPAC	3. SAP functional development	
3. System Use	3. Deliver and Support(DS)	5. System Training	5. training	4. training	4. Final Preparation	Stage3: AIS system Use
				5. testing	5. Turn on the SAP system for the end-users	
	6. support	7. Issues list management				
	4. Monitor and Evaluate(ME)		6. Monitoring	6. Post implementation review	7. Documentation	

Fig. 1. Existing AIS adoption processes.

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Moreover, few researches have attempted to understand how to choose and use (adopt) systems well in organisations. For example, Moore (1999) indicate that technology-adoption approach is particular relevant to understand the processes and tasks of system adoption. This approach consists of a 10 step process that includes system selection, system implementation, and system use for generic adoption system.

In addition, COBIT framework is formal concept definitions and decision rules in adoption process. This framework has been described by four domain consists Plan and Organise (PO), Acquire and Implementation (AI), Deliver and Support (DS), and Monitor and Evaluation (ME). This is can help organisations to guideline on how to adopting AIS as well.

However, recently organisations have been problems in the process of implementation of accounting information. Finding form Ismail and King (2005) indicate that at present, it is difficult to buy accounting information software matched with the actual situation of business requirement. In addition, organisation is lack of knowledge and vision to adopting AIS, accounting personnel can not understand the performance of the financial software, making the implementation of AIS hard.

Therefore, in this research, the focus is placed on the organisations who choose and use (adopt) these software solutions to support their accounting needs. Especially in medium and large organisations, a multi-stages adoption process is found common to be ensuring the right AIS system is acquired and implemented to support the existing business operations.

The literature shows that there are many system adoption processes in use. Some are suggested by the software vendors to the organisations who want to adopt their solutions; others are generic adoption processes. This study tries to identify the common stages from these adoption processes and use these stages to study the AIS adoption issues (in particular, the IQ related issues).

Table 2 Proactive AIS adoption processes

Stages	Requirements and activities
1. AIS system Selection	<p>This stage can help organisation to define a strategic IT plan. It covers strategy and tactics, and concerns the identification of the way IT can best contribute to the achievement of the business objectives that each different plan from each different company has as common similarities (shown in Figure 1) They are:</p> <ul style="list-style-type: none"> • <i>Define a strategic IT plan.</i> • <i>Define the information architecture.</i> • <i>Determine the technological direction.</i> • <i>Define the IT processes, organisation and relationships.</i> • <i>Communicate management aims and direction.</i> • <i>Manage IT human resources.</i> • <i>Manage quality.</i> • <i>Assess and manage IT risks.</i> • <i>Manage projects.</i> • <i>Requirements definition</i> • <i>Manage team work to support project</i> • <i>Design System</i> • <i>Manage Project</i> • <i>Find vendor and IT resources.</i>

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Therefore, in this research, ties to identify the IQ dimension combines from IQ of IS and IQ of AIS (show in table 1) into the adoption processes (show in figures1). Table 3 show that adoption process and domain, of which IQ dimension is impacted by control objectives and business requirements. It is important to matching the IQ dimensions into individual adoption stages, the factors which impact information quality in adoption process have been identified from a literature review. In adopting AIS, IQ dimension is potential to influence decision making in each process adoption.

D. AIS uniqueness when considering IQ

AIS have been a unique software application and work process for defining. In specifically, finding from Davila, Foster et al (2004) state that management AIS adoption is the initial framing of the accounting adoption decision under accounting standard [14]. Many organisation concern to manage all process of accounting information system is dependent on the accounting standard and law each county [14-16]. In addition, according to Naomi s & Kevin s 2007 argue that three factors to affects specific as accounting quality such as the quality of the standard, a country's legal and political system, and financial reporting incentives. This is specific in accounting information system.

Moreover, finding from Rom and Rohde (2007) indicate that data integration in accounting system should be studied more narrowly and specifically. Especially, information produced for financial accounting purposes is used for management accounting purposed as well. Furthermore, base on this finding, Granlund, M. and T. Malmi (2002) argues that the relationship between ERP system and management accounting techniques used have not changed significantly. However, ERP system are considered to be an important data source for most new accounting practised, but not an incentive for accounting adoption. In addition, according to Kaplan (1988) argues that one cost system is insufficient. Organisations need a system for each purpose. The same system cannot provide information for financial accounting, operational control and product cost measurement. The characteristics of management accounting techniques are different in a number of ways such as allocations, frequency, precision, scope, etc.

AIS systems have been specific considering the importance of information quality in accounting and the profession's dependence on AIS systems [17]. This is important for any accounting firms to incorporate the IQ requirements during the system adoption process (especially in the cases of adopting a commercial AIS system, of which the system design cannot be altered).

III. Proposed Framework

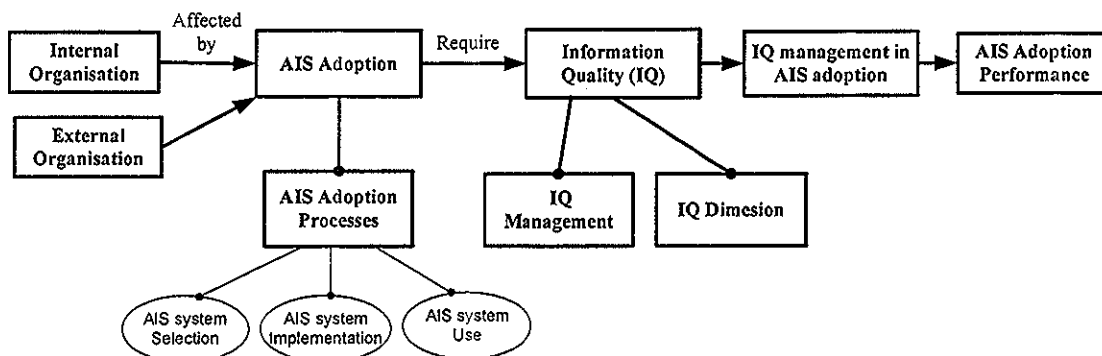


Fig. 2. Proposed framework.

The preliminary research model ties the businesses goals and AIS adoption requirements for information quality management to AIS performance. These elements of IQ issues are important to researchers and are developed in the theoretical framework of this research which is shown in Figure 2. AIS adoption process defines an AIS system Selection, AIS system Implementation, and AIS system Use. Moreover, the key elements of IQ issues in AIS adoption are identified in the following discipline in IQ management and IQ dimension (show in section 2.1). This highlights that framework links IQ

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management efforts to AIS adoption performance. The framework is developed based upon the existing literature.

IV. Methodology

This research will seek qualitative, interpretive evidence. In order to achieve the research objectives, methodological qualitative research involving the use of interview research, case study. The first phase will involve a focus on detailed information drawn from theory and the literature review, to promote the development of the pre-research framework together with a pilot study to build the research model, which will include the possible critical key elements for IQ in AIS adoption.

The second phase will use case studies as confirmatory evidence, conducted as multiple case studies. The development of the case study methodology is recommended by Yin (2009), who suggests that the researcher must possess or acquire the necessary skills. Case study research design is also recognized by IS researchers as providing important contributions in case study design [18] which will be used in next stage.

1) Multiple Case Studies

The second phase of this research will be conducted as multiple case studies to validate results. A case study protocol must be part of every case study project and must address issues such as project objectives, case study issues, literature and research. Field procedures include access to field sites, sources of information, location of those sources and a guide for the case study report. This study will use in-depth interviews with key stakeholders, conducted to examine the applicability of the proposed factors compared to the factors that impact information quality in AIS adoption in practice.

2) Case Selection

In this research, the selection of cases in this study was purposefully carried out in order to achieve theoretical and literal replication. Cases are selected containing the three dimensions: industry type, and the sizes and types of organizations. The first dimension, there are different types of business - agricultural, financial, industrial, education and government. The second dimension relates to organization sectors, consisting of public and private groups. The third dimension focuses on the size of various organizations, especially large corporations and SMEs. The selected organizations are from Thailand but enable the dimensions to be addressed.

3) Data Analysis

According to Yin (2009), analysis of evidence achieved through investigation should be based on a general methodical strategy such as theoretical propositions or case description. The developments of the case study methodology are procedures for linking data to propositions and criteria for interpretable finding.

In this research, data gathered from case studies will be qualitative. The qualitative data analysis methods will use pattern-matching, content analysis, and cross-case synthesis.

Findings and Discussion

Accounting and management decision making are concerned with the appropriateness of the AIS for the organisation' requirements for information communication and control [21, 22]. The argument behind this finding is that accounting information systems is a lack of high-quality data. Likewise, Ismail and King, 2005 find in organisation lack of knowledge and vision to corporate accounting information system and also still problems in the process of accounting implementation. Nevertheless, business needs to be seen as a well accounting information system, require quality data in organisations to perform well, obtain competitive advantage, and survive in today's global economy, which is critical to a company in order to

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