

The Mediating Role of Accounting Information Systems between Organizational Culture and Organizational Performance

Publisher: IEEE

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Abstract

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Abstract:

The purpose of this study is to examine the mediator role of Accounting Information Systems (AIS) between organizational Culture (OC) and Organizational Performance (OP) in Small and Medium Enterprises (SMEs). This study surveyed SMEs employees in Iraq, which were selected using the convenience sample technique. The data were tested for validity and reliability, and finally, 212 valid questionnaires were analyzed using Smart-PLS. The results indicated that the AIS mediated the relationship between OC and OP, while OC and AIS significantly impacted OP. This study also found a significant impact of OC on AIS. The SME managers and owners should pay more attention to the importance of AIS and develop the culture that will lead to implementing the AIS to enhance OP. Overall, the study enriches the body of knowledge and extant literature by examining the OC, AIS and OP among SMEs in developing countries, particularly Iraq.

Published in: 2024 10th International Conference on Web Research (ICWR)

Date of Conference: 24-25 April 2024

DOI: 10.1109/ICWR61162.2024.10533384

Date Added to IEEE Xplore: 21 May 2024

Publisher: IEEE

ISBN Information:

Conference Location: Tehran, Iran, Islamic Republic of

ISSN Information: