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Review Article

Enterprises Performance Based Accounting Information System: Success Factors

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Abstract

Currently, due to the lack of government and top management support the performance of Small and Medium-sized enterprises (SMEs) have been decreased. In Iraq, many companies have not considered modern technology such as Accounting Information System (AIS) in their business. In which utilizing AIS for SME should increase the performance to be effectiveness and efficiency in an evaluation of probable actions that can be taken to improve organizational productivity. Therefore, this study aimed to investigate the current issues and success factors that could affect the SMEs performance by using AIS in Iraqi. A review the literature was carried out to gather the related information for utilizing AIS to improve the SMEs performance, while the interview was conducted to verify the result. These factors were identified based on the previous models and the related literature. The purpose of this study is to help the decision makers to overcome the related issues and improve the performance. Six success factors have been found in this study. These factors could have an effect of enhancing the SMEs performance by utilizing AIS. The success factors include: educational status, government support, top management support, organizational culture, organizational size and knowledge in accounting. This study present success factors that bring to the effectiveness of accounting information system in enterprises performance. The results showed that the SMEs need continued attention to get government as well as top management support for the development of comprehensive action plans to enhance SME performance. The conceptual model was developed in this study to present the finding.

Key words: Accounting information systems (AIS), small and medium-size enterprise (SME), organizational performance, critical success factors and Iraqi SMEs

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INTRODUCTION

Nowadays, small and medium-sized enterprises are attempting to manage the performance using the methodology of the balanced scorecard, where performance is tracked using multiple contexts like the individual context, organizational context, environmental context and technological context. Enterprise performance concept has generated much coverage over the years in many disciplines within the private and public sectors to increase its quality by using Information System (IS)¹. With the global integration of products and services, markets and competition, businesses need to be more effective, flexible, offer enhanced quality, reduce expenditure and be more timely in meetings customer needs. Accounting information systems (AIS) provide essential resources in order to meet these requirements effectively².

The AIS is one of the modern ISs with great potential to influence Enterprise performance³. In developing countries, the level of job opportunities created by Small and Medium-size enterprise (SEM) has been found to increase economic wealth and total productivity⁴ as such, SMEs in emerging economies like Iraq⁵. Using AIS is extensively to make financial, managerial decisions. These decisions can be highly expensive, especially in developing economies, leading to billions of dollars annually in profit or losses when such decisions are poorly made. As such, it is important for financial decision making to be correctly guided the SEMs by improving quality of the information system through the use of AIS, which gives a competitive edge to SMEs⁶ and improving their organizational performance. According to Ismail and King⁷, indicated that the AIS is considered as a requirement in the small and medium-size organization in which massive amount of information is required to perform the level of performance. A study in Malaysia reported that using new technology such AIS have a more significant benefit for business organization⁸ in which the AIS give job satisfaction and keep the enterprise survive⁹.

In general, the organizations received a huge demand to increase information processing capacity. This due to higher amount of information responses which is needed to enable information system in increase performance. According to Ismail and Zin³ discussed that AIS could aid SMEs control short-term issues in areas such as expenditure, costing and cash stream by offering information to assist control and monitoring. In Spain, the study was indicated that organization innovation include technology innovation have positive direct and indirect effect on the small and medium-size enterprise performance² in which using the electronic management provide a chance of sharing knowledge and

creation new product or services within the organization process¹⁰. Additionally, Jacobsen¹¹ indicated that the technology of Information system had become significance increasingly in public service in which offer high-quality services for large and small organizations. A study was investigated the user's need, indicated that most of the organization's problem could be solved by the move from the manual system to more advanced system such as AIS in order to overcome the increase of business transaction volume and high demand for useful information¹.

Due to the number of challenges facing the SMEs performance which urgently need to utilize AIS system to improve the performance and enhance the quality of current system used^{10,11}. A number of SMEs faced the risk of failure, these due to lack of management inability, managerial expertise and poor management^{12,13}, system inability to meet the users' needs¹, learning failures and inadequate staff, institutional weakness, quality failures^{11,14}, shortage of resources², weak economic conditions/inadequate capital^{4,15}, lack of organizational support, as well as lack of technical competencies, collaboration and networking¹¹. So is important to gather the related data for successful SMEs performance and encourage to use AIS to overcome general difficulties facing SMEs in terms of availability of reliable data¹⁵. Therefore, this study was involved in understanding better the accounting information system used for improving SMEs performance. This could be done by investigating the success factors and the current issues in order to improve organization performance by using AIS. This study is planned to be a potential source of information and reference for policy makers and SME managers in Iraq and in other developing countries, as well as, scholars working on organizational performance problems.

SUCCESS FACTORS

The literature survey carried out to gather the related information for organization performance regarding small and medium-size enterprise by using accounting information system. Additionally, the primary interview was conducted to verify the success factors regarding for improve SMEs performance in Iraq. Therefore, the proposed factors have been considered in this study as a critical success factor based on the reviewing the literature supported by an interview with four of experts in Iraqi companies. Each expert has experienced more than 4 years.

However, this study aimed to investigate the critical success factors in order to improve small and medium enterprise performance using accounting information system.

The related information was identified in the literature by using relevant keywords Accounting Information System (AIS), Information System, Small and Medium-Size Enterprise (SME), Organization Performance, Iraqi SMEs. A review for past works have been conducted for most of the previous research focus on the factors that have an impact on the SME performance by using AIS in which this system is a modern technology to improve the performance and control the marketing. The small and medium-sized enterprise is our focus in this review research. The research focuses on the developing countries in which these countries face several problems with modern technology such as accounting information system. Especially in Iraq society, the absence of government, top management support and lack of knowledge regarding to use the new modern system. These issues could lead SMEs for weak competition and failure many times. These reasons led the researchers to focus on identifying the success factors and related issues in order to improve the performance of these organization.

In general, this research targeted to answers to the following question: "What are the key determinate factors that could affect on the SMEs performance based AIS"? This will lead the SMEs to acquire a competitive advantage through the using accounting information system, to furtherance organization performance. The review was conducted according to multiple databases to reduce the omission of relevant studies. The following search criteria determined the chosen articles for example: All articles ought to be published and written in English language journals throughout the time period from 2008 till 2018. The selected articles were also those that focused on the small and medium-sized enterprises performance through AIS successfully utilization. The finding of this study was considered the table summary of literature related for most frequency factors and the table of the other related factors. Finally, the critical success factors were concluded based on the most frequency factors verified by interview.

Accounting information system (AIS): The AIS is an assemblage of computer-based electronic systems used to collect, store and process financial and accounting data, with a view to providing support for organizational decision making processes¹⁶. According to Dandago and Rufai¹⁷, since the emergence of AIS in the accounting scene, higher quality of information is now demanded from the accountant in solving any matters. The competitive advantage of any organization is hinged on its quality of information, which is essential to successfully operate the systems¹⁸. The quality of information created from AIS is crucial for organizational

management¹⁹. Business organizations use AIS to support management decisions. Such support usually involves financial analysis from the accountants who obtain information from the company's AIS. With the use of business technology, AIS systems can process huge amounts of data electronically for owners and managers²⁰.

Before 1960, the lack of adequate technology created doubts among accountants regarding the level of security provided to information stored in the system¹⁶. Subsequently, with rapid development in technology, manual accounting approaches preferred by the skeptics were superseded. This is because manual accounting is no longer sustainable for decision-making in the modern technological era¹.

Small and medium enterprises (SMEs): Small and medium-sized enterprises (SMEs) have a vital role in the private sector of each nation. Moreover, as the globalization increases, they began to have a very important role of opening the local products/services to the international markets, as well as competing with multinational competitors in the local markets²¹. The private sector is one of the most critical contributors to a nation's economy and it is mostly made up of SMEs²². SMEs contribute significantly to the robustness and vibrancy of this sector in every economy. As a result, organizations in the private sector invest substantially in AIS to enhance their productivity²³. The Iraqi economy will benefit considerably from investment in AIS by SMEs. Several research studies have been conducted with a view to boosting this critical sector to improve the versatility of organizations and give them a competitive edge.

SMEs need to operate with competitive advantages for business sustain ability and growth⁵. Information and Communication Technology (ICT) solutions have been widely explored to increase the competitiveness and sustain ability of SME businesses. However, SMEs must utilize AIS solutions to withstand competition with other SMEs in the same line of business²⁴.

Generally, a precise definition of SMEs does not exist²⁵. Many researchers have proposed several definitions, but they are often limited to the focus of their study^{26,27}. Gave a broad definition of an enterprise as "one, which operates to create wealth through new economic activity by bringing together unique packages of resources to exploit marketplace opportunities". In the case of global businesses and professionals, researchers have based their definition of SMEs based on the socio-economic development of a country²⁸. Definitions of SMEs are often based on the economy, employment figures and sometimes, sales volumes and fixed assets. In many European countries, SMEs employ less than

500 persons, in Australia less than 200 person; in South Africa and Australia, between 100 and 200 persons and in Egypt, the classification is based on some workers, fixed assets and annual turnover²⁹. However, the criteria of these definitions of SMEs are not universal. For example, some countries define enterprises as small when it has less than 50 employees, while other nations take small to be an enterprise with 10 or fewer employees.

Companies are classified as SMEs using three primary criteria, which are: total net assets, the strength of the workforce and the sales and annual turnover. However, the number of employees is more broadly used³⁰. There are 67174 company registered with the Companies Registration Department operating various businesses in different regions, most of these companies SMEs as contained in the guidelines provided by the Central Statistical Organization Ministry of Trade in Iraq³¹.

Organizational performance: Organizational performance offers a range of key determinants of organizational profit. These determinants include: the features of an industry whereby the organization is competing, the position of the organization in relation to its direct competitors and the quality of resources owned by the organization. Models used to measure the performance of firms are often focused on organizational factors like human resource policies, organizational culture and climate, as well as, style of leadership³².

Performance in term of the organization is a certain program or activity should be dependent on the well-known 3Es (economy, efficiency and effectiveness), while the performance of an organization can be defined as the ability of an organization to achieve its set goals by employing its resources efficiently and effectively³³.

In Kenya, a study reported that AIS in the organization was a viable system for effective decision-making, management and mediating activities³⁴. The impact of AIS on organizational performance among SMEs by the level of knowledge and information available to accounting managers and top management support, significantly impact organizational performance¹². Also in Nigeria, studied indicated that the effect of AIS on the performance of SMEs by management efficiency and cost control were used in the study to proxy organizational effectiveness. It was found that AIS enhances management efficiency and cost control by supporting rational operational decisions³⁵. The study also found that AIS has a significant impact on the effectiveness of SMEs in Nigeria³⁶. In Iraq, the study reported to enhance organizational performance by using appropriate strategic

human resource management practices³⁷, which they found that organizational factors regarding top management and knowledge contributed to organizational performance variance Iraqi oil sector.

Therefore, AISs are important formal information sources in organizations of the industrial sector. They can provide management at various levels acceptably reliable and timely information, which is sufficient for decision making and organizational performance³⁸. According to Chau³⁹, productivity is a ratio used to depict the volume of work completed in a specified time line. Productivity is a measure employed in result-oriented evaluations, while, performance is a broader indicator, which can include productivity, quality, consistency and some other factors.

The aims of an organization could be financial, meaning profit-oriented or non-financial and in the form of enhancing awareness in a particular social context. The next issue that is always brought up is organizational performance and what factors determine organizational performance.

Critical success factors: The concept of critical success factors have been proposed by Daniel⁴⁰ in the management information crisis. It discussed the investigation of critical success factors in the micro-level for each industry could have three to six as important factors. It considered this tasks in the required level in order to lead the business successful. In additional, success factors is a concept have been used in many research to determine the critical determinates for any project before to begin. Several studies have been considered this concept in their research in order to success the proposed projects⁴¹⁻⁴⁴.

The proposed factors has been discussed in this study that categorizes based on frequency of reviewing the literature. As shown in Fig. 1, which is the higher rate mean that the factor has more significance in the improving enterprise's performance by using AIS. Then, in the discussion, the conceptual model developed based on the findings to show the impact of the success factors that contribute in this research to improve the performance of SMEs in Iraq. The critical success factors were categorized into six factors:

Educational status: The literature on AIS is extensive and covers all areas of importance, as information systems keep evolving at a rapid rate with the introduction of numerous applications at administrative levels. Much literature has duly recognized the benefits of AIS to SMEs. For example, in a study conducted in Turkey using performance indicators of furniture firms showed that SMEs grow more with respect to sales,

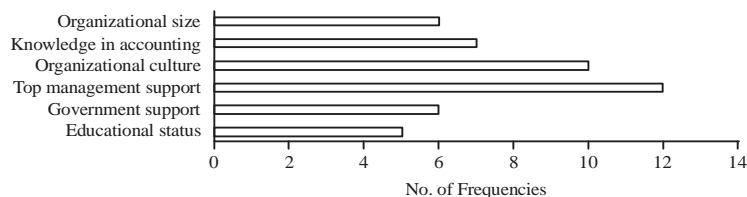


Fig. 1: A frequency number of the success factors in the literature

revenue and customers using AIS and it found that using AIS and the educational level of managers in furniture firms were positively and significantly related to increases in the workforce of these firms¹⁰. However, the use of information systems has become more common as a result of the increased advanced level of education.

Top management teams (TMTs) with higher education qualifications that enhanced their skills and empowered them to have higher productivity, which had a positive impact on the firm’s performance. Diaz-Fernandez *et al.*¹⁴ discussed the positive role of latent variables including educational training (level and background of education) and concluded that educational training positively impacted performance. Additionally, Neely *et al.*⁴⁵ stated that provided course for using and perform AIS is a key factor for improving SMEs performance, in which prepare professional accountants. Educators deliver interdisciplinary advantages to how these programs can be developed, assessed, executed and adjusted for the accounting profession’s future. Shim *et al.*⁴⁶ reported that AIS field is within a dynamic interval of developing and quick-changing technology environment, which is important to continue to offer high-quality as well as world-class education to fulfill the needs of SMEs community. Ho *et al.*⁴⁷ proposed several IS courses customized for accounting students. This will provide opportunities for AIS to be strengthened by providing the stable environment in the SMEs.

Government support: Government support refers to the authority assistance and determination to encourage and motivate organizations to use AIS and diffuse among them. Research found strong evidence on the proposed that government support regarding incentives and assistance could facilitate innovation⁴⁸. A study conducted in Jordan by Lutfi *et al.*⁴⁹ applied factors that affected the usage of AIS among SMEs in Jordan based on technology- organization-environment (TOE) framework. The research was based on self-administered survey questionnaire for the purpose of collecting data. Taking into consideration the responses from 187 SMEs, found government support was determined to impact AIS usage (among firms significantly). Also, Lutfi *et al.*⁵⁰

found that among the TOE factors, government support and organizational readiness were significant antecedents of AIS usage. The government support by developing public policy aimed to support and encourage the innovation among SMEs which found that government policies support and motivate all SMEs in Murcia, Spain⁴⁸.

According to Maseko *et al.*⁵¹ indicated that the government support in advance to the SMEs provide development and growth in this business sector. They recommended that SMEs need government support do not only in financial but also require the government to support research such as quality assurance, technology, marketing and management. As the evidence, a study in South Korea indicated that the government mechanism for supporting R&D promote SMEs innovation in biotechnology in which provide project funding long-distance effect direct and indirect on the output of firms innovation⁵². According to Chittithaworn *et al.*⁵³ found that government support has been necessary for small firm success which is helping to foster SMEs improvement by using legal aspect to select operating decision to make sure SMEs future business success, in Thailand.

As a result, it is appropriate to propose that government support help countries remain competitive in a global market. Public policy performs an essential role to encourage innovation⁴⁸ such AIS that can improve firms, competitiveness and survival and assisting the use and dealing with different constraints preventing its use among SEMs. Thus, the Government support factor could affect using AIS to improve the SEMs performance.

Top management support: Top management support to ensure and prioritizes system progress which is crucial for the proper funding of the essential resources. But gives a clear indication to employees that the changes prepared are important and help managers in making creative decisions. Support from the top management has a positive effect on AISs quality¹³. Smith and Puasa¹ in their study found that AIS should be capable of instructing the top management in making decisions, at that point which will be able to benefit from the system optimally. Another study indicated on their

result that accounting managers' knowledge and top management support significantly impact the AISs in small and medium organizations¹². Within the development of information technology, organizations are introduced a lot more opportunity to enhance internal audit performance^{54,55}. According to Komala⁵⁶ found that top management support significantly impacts to AISs. Also, the quality of AISs has an effect on the quality level of accounting information also. Also Stemberger *et al.*⁵⁷ stated that top management support is one of critical success factor⁵⁸ for successful AIS implementation as well as could be characterized as supporting the initiatives of IT/IS personnel, engaging in IS planning strategy and understanding the importance of IS. Ramdani *et al.*⁵⁹ found the top management support is a most significant variable, which is continuously found to be important in IS innovation adoption. In SMEs, the main decision-maker is the owner or director of the business and his/her assistance is crucial factor in the utilization of new IS innovations. A study in Australia stated the top management one of the group of the factors that could improve the overall SMEs performance⁶⁰. Another study in Denmark and Australia, indicated that the top management support is a most influential factor in e-commerce adoption in SMEs⁶¹. Islam *et al.*⁶² recommended that the top management should provide sufficient support for new product development project regarding SMEs.

Organizational culture: Organizational culture defines a traditional concept that impact on the organization members in work. Organizational culture also refers to the user agreement on the system used in which user believed the organization performance could be different than other organization. Organizational culture could impact on the organization performance in which improve the quality AISs. According to Wisna⁶³ found that the role of organizational culture in improving the quality of AIS is an essential factor to improve the organization performance. Iskandar⁶⁴, also mentioned that the effect of organizational culture on the quality of AISs to improve the organizational performance.

Also, the organization culture is combined aligned with a long-term strategy in which that a well-defined strategy supporting investment in AIS and its use requires an organizational culture to accompany it, despite the fact that in the short term, allocation of resources to AIS may lower performance⁶⁵. This particular implication, especially in difficult times, as in a crisis period, may deter an organization from involvement in new technology⁶⁶. Also provided evidence that the culture of an organization helps improve performance through interaction with information, data and system

quality⁶⁷. Cakar and Erturk⁶⁸ mentioned that the of organizational culture impact innovation capability, which they found that effects of organizational culture present a pattern of information technology and SMEs capability. Additional, Naranjo-Valencia *et al.*⁶⁹ indicated that organizational culture could influence the technology innovation of the enterprise both positively and negatively.

A study of 298 enterprises showed that organizational cultures regarding to developmental, group and rational have a higher positive effect on enterprise which is an important factor for AIS implementation in different organizational aspects⁷⁰. According to Melnyk *et al.*⁷¹ stated that the impact of organizational culture had been positive moderately for evidence-based practice where the organizational culture enhances the group cohesion and work satisfaction. Ke and Wei⁷² reported the fit between organizational culture, successful leadership is necessary for the enterprise success wherein the organizational culture is important for its AIS implementation success. Also Fitriati and Mulyani⁶⁷ indicated that organizational culture and commitment have a positive and significant influence on AIS success in which the quality of AIS could improve the SMEs performance. Based on above, the organizational culture could have a positive and significant effect on AIS success to improve the performance of small and medium-size organizations.

Knowledge in accounting: The knowledge is viewed as the primary determining factor of organizational success and is considered the foundation of competitive advantage²⁶. Knowledge in accounting system one of the crucial factors influencing data quality in AIS will help organizations to enhance their AISs data quality⁷³.

Asserted by Saeidi⁷⁴ in India, that there is a positive relationship between knowledge in accounting and understanding of managers and accountants, decision making, financial performance and organizational resources, suggesting that AIS influences the variable. Also, Alnajjar¹² indicated that knowledge in accounting system has a significant effect on the AISs in an organization to enhance the work performance. A study was demonstrated that knowledge and skills in the AIS have effect on achieving top management support to improve the SMEs performance⁵⁷. Also Komala⁵⁶ showed that knowledge of accounting managers have a significantly effect on using AIS. In addition, the quality of accounting information systems has an effect on the quality of accounting information as well. While Wouters and Roijmans⁷⁵ explored that the role of accountants in more detail, in a context where knowledge in accounting integration is important but in particular difficult which is

needed to enable measurement systems performance. It suggested that testing with the assist of prototypes is a novel and appropriate idea worthy to the accounting literature.

The knowledge in accounting could help to assist for different groups of stockholders such as accounting practitioners, students and educators in obtaining a better understanding of firms needs and accounting education⁷⁶. Cerne *et al.*⁷⁷ indicated that the exchange of knowledge is a significant role of management innovation through utilized and developed IT systems that enable knowledge and information to flow within an organization.

Recently, most of the companies integrated online marketing in which provide several resources for the customers. In this regard, the SMEs tend to possess far fewer resources than multinationals, so they would face more significant challenges to acquire the knowledge needed in AISs for successful entry into developing economies. Based on above, can conclude that improve the knowledge in accounting system should be target market-specific rather than general knowledge-specific especially with integrated online marketing.

Organizational size: The direct impact of an organization's size, maturity, resources and time frame is a success and it seems acceptable that the effects of the global organizational context, can be controlled by the direct effect of the context of information systems⁴⁹. Organizational size and innovation (both technological and administrative) that size is positively associated with innovation, although this effect is much smaller in service and non-profit organizations than in manufacturing and for-profit organizations. The study indicated that the size has ambiguous effects concerning adoption, but a strong and positive effect on the quality of e-services⁴⁹. Organizational size can be such a source. Size can be viewed as some sort of underlying competitive advantage¹¹, in which company size effect on implementation, adoption and use of information system and technologies. The theory that administrative innovation there is a positive association between managerial innovation and the size of an organization is contrary to the traditional administrative notion that the existence of innovation is more likely to be in small organizations⁷⁸. Researchers have discussed their adoption and implementation were found the size, culture and structure impact on the adopting organization on information system success evaluations results show that organizational size is positively related to information success and also suggested that the larger firms may be experiencing higher levels of success from their information system than smaller firms⁷⁹.

The size of an organization is frequently viewed as an indicator of the acceptance of management innovation, such as computerization or the utilization of the AIS. The various measurement functions is also investigated from the perspective of organization size for 66 units of the national forest system and results indicated a significant but small relationship between size and information system use⁸⁰. Additional, concerning the role of organization size, found substantial differences in the significance given to the provider, internal, technology and cost factors by organizations of different sizes. For example, when compared with small size organizations and larger organizations gave less importance to provider and technology factors plus more importance to cost factors⁸¹. Kouser *et al.*⁸² found by using AIS there is an improvement in the enterprise performance by considered two variables leverage and organization size in which these variables are taken on the basis of high availability as determinants of profitability. Confirmed by Ifinedo⁷⁹ were found that organizational size have a positive relationship with on AISs success where found IT resources such as IS budget size and size of the IT department as a moderator in the relationships between the main contingency factors and enterprise success. Finally, Hung *et al.*⁸³ indicated that firm size, AIS capabilities of staff, senior executives innovation, capabilities in knowledge management and relative benefit have a significant impact on adoption AIS and improving enterprise performance.

The present study aimed to investigate the current issues and the factors that affect members of small and medium-sized enterprise in using AIS to improve the enterprise's performance. In this study, it was provided a review of related information to identify the organizational factors that impact the SMEs performance which is these factors have been proved by four of experts in Iraqi business companies. The purpose of this study was to understand the related factors that induce the member of SMEs to use AISs. Most of these factors were identified from the previous models and related literature where the frequency of each factors and interview results have been considered as a critical success factors for improving SMEs performance in Iraq.

From the literature reviewed above, it is found that a number of studies have been conducted on the using of AIS and it is effect on organizational performance improvement. These studies were carried out in different environments, countries and industries. They showed that the AIS is continuously evolving and it became necessary for the various processes and activities within SMEs and this required the organizations to accept and use it. Despite the importance of AIS usage and its significance in activating the role of responsible accounting especially in Iraq to enhance company

Table 1: Summary of previous researches using the success factors in SME performance

Factors	References
Educational status	Esmeray ¹⁰ , Diaz-Fernandez <i>et al.</i> ¹⁴ , Neely <i>et al.</i> ⁴⁵ , Shim <i>et al.</i> ⁴⁶ and Ho <i>et al.</i> ⁴⁷
Government support	Lutfi <i>et al.</i> ⁴⁹ , Lutfi <i>et al.</i> ⁵⁰ , Madrid Guijarro <i>et al.</i> ⁴⁸ , Maseko <i>et al.</i> ⁵¹ , Kang and Park ⁵² and Chittithaworn <i>et al.</i> ⁵³
Top management support	Meiryani ¹³ , Smith and Puasa ¹ , Alnajjar ¹² , Komala ⁵⁶ , Ramdani <i>et al.</i> ⁵⁹ , Gadenne and Sharma ⁶⁰ , Scupola ⁶¹ , Murphy and Ledwith ⁵⁸ , Stemberger <i>et al.</i> ⁵⁷ , Islam <i>et al.</i> ⁶² , Alkebsi and Aziz ²⁴ , Alkebs <i>et al.</i> ⁵⁵
Organizational culture	Wisna ⁶³ , Iskandar ⁶⁴ , Ali <i>et al.</i> ⁶⁶ , Fitriati and Mulyani ⁶⁷ , Cakar and Erturk ⁶⁸ , Brettel <i>et al.</i> ⁷⁰ , Cakar and Erturk ⁶⁸ , Melnyk <i>et al.</i> ⁷¹ and Ke and Wei ⁷²
Knowledge in accounting	Ke and Wei ² , Alnajjar ¹² , Stemberger <i>et al.</i> ⁵⁷ , Komala ⁵⁶ , Wouters and Roijmans ⁷⁵ , Lin ⁷⁶ and Ifinedo ⁷⁹
Organizational size	Gremillion ⁸⁰ , Choe ⁸⁴ , Berg and Stylianou ⁸¹ , Kouser <i>et al.</i> ⁸² , Ifinedo ⁷⁹ and Hung <i>et al.</i> ⁸³

Table 2: Summary of factors used in the SMEs performance

References	Country	Factors
Cerne <i>et al.</i> ⁷⁷	Slovenia, Spain and South Korea	Knowledge exchange, IT system development and utilization
Hung <i>et al.</i> ⁸³	Taiwan	IS capabilities of staff, innovation of senior executives, knowledge management capabilities, relative advantage, complexity
Islam <i>et al.</i> ⁶²	Malaysia	Knowledge acquisition, information distribution, information interpretation
Ramdani <i>et al.</i> ⁵⁹	Northwest of England	Organizational readiness, IS experience, industry, market scope, competitive pressure, external IS support, compatibility, complexity, trainability, observability, complexity
Madrid Guijarro <i>et al.</i> ⁴⁸	Spain	Internal barriers: Lack of financial resources, poor human resources, weak financial position, high cost and risk, managers' perceptions External barriers: Turbulence, lack of external partners, opportunities, lack of information
Ifinedo ⁷⁹	Finland and Estonia	Organizational structure, IT assets, IT resources
Fitriati and Mulyani ⁶⁷	Indonesia	Organizational commitment, accounting information system success
Lutfi <i>et al.</i> ⁵⁰	Jordan	Relative advantage, compatibility, owner/manager commitment, organizational readiness, competitive pressure, environmental uncertainty
Alnajjar ¹²	The United Arab Emirates (UAE)	Accounting managers' knowledge
Daoud and Triki ⁶	Tunisia	Top management commitment, accounting staff competency, external expertise quality, accounting practices, information quality, enterprise resource planning (ERP) system quality
Ali <i>et al.</i> ⁸⁵	Jordan	Information quality, service quality, data quality, system quality
Al-Hiyari <i>et al.</i> ⁸⁶	Malaysia	Human resources, management commitment, data quality
Alaraqi ³⁷	Iraq	Recruitment and selection, training and development, compensation and rewards, performance appraisal

performance, there was a lack of research on the determinants of AIS use and organizational performance.

Overall, due to the lack of studies using the relevant factors in Iraq, suggested an in-depth study of these factors to lead SMEs toward success and enhanced performance and encourage managers of SMEs to acquire sufficient and relevant accounting knowledge and skills for a better understanding of business information requirements. These factors in terms of educational status, government support, top management support, organizational culture, knowledge in accounting, organizational size could affect to improve organization performance by utilizing accounting information system which found have a substantial impact on improving the performance of small and medium-size organizations. Table 1 shown the summary of critical success factors frequencies in literature.

In addition, the researchers found that number of related factors which could affect on the enterprise performance in environment or counters. The factors identified based on the empirical studies that have been conducted in different counties. The related factors as shown in Table 2.

This study could help to reduce the cost of operations as the need for outsourcing accounting functions to vendors will

be reduced or eliminated. In cases where accounting knowledge is limited, SMEs should engage only qualified vendors with established experience and good understanding of the unique characteristics of accounting functions. Also, SMEs should take advantage of their relationship with accounting firms for effective development and implantation of AIS. Finally, SMEs should keep essential records and learn from their use of AIS, so that they can recognize opportunities and prioritize their initiatives to support their information needs.

A number of research has been done in the developing countries were identified the lack in the knowledge and top management support could reduce the performance of organization especially small and medium-size in the private sector. In addition, the government support plays an important role to improve the performance of these organizations in which assistance and encourage organizations to use AIS among them^{15,21}. Government assistance has also played a major role in accelerating the adoption of IT among SMEs, particularly in developing economies. The usage of accounting information and the utilization of IT for business decisions were still lagging behind those of developed countries⁷.

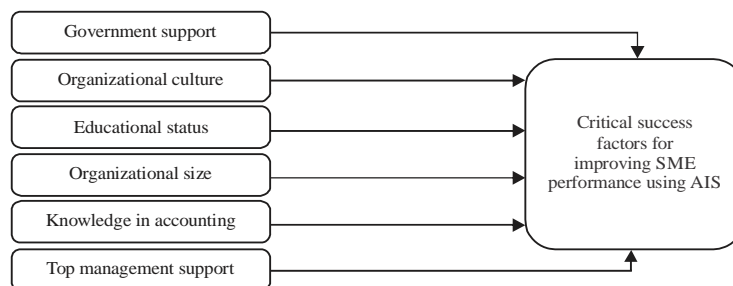


Fig. 2: Conceptual model

CONCLUSION

In this study, the existing literature on using AIS for organizational performance regarding SEMs in developing countries along with Iraq were discussed briefly. A review of these studies showed that the private sector in Iraq needs knowledge and continued attention to get government support, as well as top management support to develop comprehensive action plans to enhance organizational performance. Additional, other factors were identified regarding educational status, organizational culture, knowledge in accounting and organizational size could improve organization performance. These factors lead to success the project of the small and medium-size organizations especially in the private sector. A limited number of studies have been conducted on the critical success factors of AIS effectiveness in the private sector. Thus, this study endeavored to shed more light on the existing literature regarding the success factors that affect the use of AIS and organizational performance. The results show that AIS is very useful in terms of identified factors and can be mediated to enhance organizational performance. SMEs should figure out how to rationalize their needs and priorities, applications and their own required information and after that merge their framework accordingly.

Finally, as a result, the conceptual model has been developed in order to improve the SMEs performance by using AIS. Design of this model was aimed to focus on the success factors that contribute to improve and enhance the performance of SMEs through utilizing AIS (Fig. 2).

Therefore, it is recommended for future researchers to conduct a field survey by collecting primary data from multiple respondents within SMEs and performing statistical tests on the study variables assess the variables implicated in the findings of this study. Additionally, the study should suggested a variety of SME settings in order to ensure higher generalizability associated with the outcomes.

SIGNIFICANCE STATEMENT

The findings of the current study have both academic and practical implications and will also, contribute to the operation of businesses. Both researchers and business practitioners will be benefitted from the results of the study. All these results can be highly relevant and timely for decision makers who presently face the problem of organizational performance in Iraqi SMEs. Consequently, this study has presented beneficial findings and paved the way for future research in this area. The significance of the present study will be highlighted by determining the gap and reducing it in extant research concerning SMEs. This will enhance organizational performance while exploring the power of AIS and its possibilities. This study could help the decision makers to overcome the related issues for Iraqi SMEs and improve the performance for this organizations.

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