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Abstract

In today's competitive market, SMEs need to realize that accounting information system (AIS) can enhance management control effectiveness (MCE) - one of the areas necessary for their survival and success. This paper aimed to measure the influence of AIS success on MCE among SMEs of Yemen, a less developed country, as research and knowledge are very limited in such context. Data were collected from 315 SME owners and managers via a questionnaire. SmartPLS 3 software was employed for data analysis. The results concluded positive links between AIS success and MCE. Specifically, the results revealed that AIS information quality, system quality, and usage positively impact MCE; quality of information and system are essential drivers of AIS usage and satisfaction; user satisfaction positively influences AIS usage. Interestingly, the quality of service showed to be insignificant in the context of AIS. Moreover, user satisfaction showed no significant impact on MCE. This research is deemed one of the first to introduce empirical evidence on the influence of AIS success on MCE among SMEs in Yemen, as a less developed country context.



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