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THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEM IN PUBLIC SECTOR ORGANIZATIONS IN GALLE DISTRICT

P.K.D.MADHUSHANI

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Department of Commerce
Faculty of Commerce and Management
Eastern University, Sri Lanka

ABSTRACT

The government institutions of Sri Lanka are until currently still faced with a problem of the effectiveness of accounting information system. The study focuses on assessing the effectiveness of accounting information system in public sector organizations in Galle district. The main objectives of the research are to find out the extent of effectiveness of accounting information system in Public Sector organizations and to evaluate difference on effectiveness of AIS in public sector organizations in Galle district. Extent of the effectiveness of accounting information system is measured using four variables as reliability, relevance, understandability and timeliness.

Data were collected using questionnaire within the 110 knowledge workers of public sector organizations in Galle district. A quota sampling technique was used to select this sample. The univariate analysis, cross tabulation analysis, Kruskal-Wallis test and Mann-Whitney U test were applied to evaluate the data.

According to the findings, the extent of the effectiveness of accounting information system is high level of the public sector organizations in Galle district and the level of effectiveness of accounting information system are not varying with the type of the organization, type of accounting information system and type of accounting package used. This study recommends to government should implement policies to promote further developments of accounting information system in public sector organizations in Galle district.

Keywords: Effectiveness, Accounting Information System (AIS), Public Sector Organizations

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