QUALITY ASSESSMENT OF SELECTED ACCOUNTING INFORMATION SYSTEMS IN SLOVAKIA

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Abstract

The quality assessment of accounting information systems (AIS) is complicated and important for scientific investigation. From theoretical point of view the difficulties lies in big amount of methods, proposed for AIS quality assessment. From practical points of view most of proposed methods are not suitable in particular situation and it is difficult to eliminate the subjectivity of respondents, participating in the survey. In the stage of monographic research it was made analysis of scientific publications, dealing with understanding of AIS quality in face with technological progress of information and communication technologies (ICT) and changing of requirements, declared by end-users. In the stage of empirical investigation it was provided questioning of specialists, participating in accounting data processing using three different kinds of applied software and working in small and medium size agri-food enterprises in Slovak Republic. For processing of received data it was used method of multi-criteria evaluation. Following results of investigation and recommendations provided in standard ISO/IEC 25041:2012 and previous scientific publications it was made assessment of quality of investigated systems, identified strengths and weaknesses of these systems and reliability of investigation.

Keywords: Accounting information systems, quality assessment, multi-criteria evaluation

Article DOI: http://doi.org/10.15544/RD.2017.231

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Furthermore, in March 2015, Slovakia signed a contract worth nearly EUR 12 million for the creation of portal on bankruptcies, financial restructuring and debt reduction, that shall improve the availability of information and streamline processes (including court proceedings) with link to the Court Information System of Slovak Republic.