

Effectiveness of Accounting Information Systems for Resource Planning in Small and Medium-Sized Enterprises in the Northeastern Region of Thailand

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ABSTRACT

The objective of this study was to examine the level and factors influencing the effectiveness of accounting information systems for resource planning in small and medium-sized enterprises (SMEs) in the Northeastern region of Thailand. The population and sample group included SMEs across 19 provinces in the Northeastern region, including Nong Khai, Nakhon Phanom, Sakon Nakhon, Udon Thani, Nong Bua Lam Phu, Loei, Mukdahan, Kalasin, Khon Kaen, Amnat Charoen, Yasothorn, Roi Et, Maha Sarakham, Chaiyaphum, Nakhon Ratchasima, Buriram, Surin, Sisaket, and Ubon Ratchathani, totaling 400 participants. The sample size was determined using Taro Yamane's formula with a 95% confidence level. The research instrument used was a questionnaire with a checklist and a 5-point Likert scale. The data were analyzed using descriptive statistics, including frequency, percentage, mean, standard deviation, and hypothesis testing through multiple regression analysis. The research findings revealed that, overall, the level of opinion regarding the effectiveness of accounting information systems for resource planning in SMEs in the Northeastern region was high. The test results indicated a positive correlation between the effectiveness of the accounting information system and factors such as executive support, the quality of the accounting information system, and user participation. Additionally, factors such as the characteristics of the users and the organizational structure were found to be statistically significant at the 0.05 level.

Keywords: Accounting Information Systems, Resource Planning, Small and Medium-Sized Enterprises

INTRODUCTION

Small and medium-sized enterprises (SMEs) play a critical role in Thailand's economy, both economically and socially, spanning across sectors such as agriculture, manufacturing, trade, and services. According to the Office of Small and Medium Enterprise Promotion (OSMEP) report from 2018, SMEs in Thailand amounted to 3,070,177 businesses, contributing a gross domestic product (GDP) of 7,013,971 million baht, or 43% of the nation's total GDP. Despite a decline in the industrial sector's role due to changes in production structures, investment shifts, and global economic volatility, the trade and services sectors continue to thrive with significant growth in the number of businesses and employment. This growth is supported by factors such as the expansion of the trade and service sectors, private consumption, e-commerce, and the tourism sector, as well as government policies promoting SME development (OSMEP, 2019). The northeastern region of Thailand has a substantial number of SMEs, particularly in the trade and services sectors, with 62% of businesses falling under these categories. This indicates strong potential for growth in these areas. However, despite this, the region's growth rate of SMEs remains lower than the national average, according to OSMEP's 2018 report. Moreover, one key challenge reported for SMEs in the northeast is the lack of knowledge in accounting practices, particularly in managing income and expenditure records. This has hindered their ability to meet financial transaction and loan requirements from

banks, presenting a significant barrier to further growth (OSMEP, 2018). Therefore, it is essential to promote better financial literacy and provide support to enhance the effectiveness and sustainability of SMEs in the region.

Accounting practices are crucial for businesses, and business owners or entrepreneurs should have a basic understanding of accounting. Accounting information helps assess a company's financial position, such as the profitability of investments, evaluating whether the company has sufficient capital, and determining how much more money is needed to secure financing or loans from financial institutions. Proper accounting knowledge is essential for submitting accurate documents to these institutions. When entrepreneurs have a solid understanding of accounting practices and maintain an effective accounting system, it ensures that financial statements accurately present key financial information, which can be used for planning, control, and decision-making. This foundation is critical for the long-term, stable growth of the business (Olatunji, 2013). On the contrary, if small and medium-sized enterprises (SMEs) lack accounting knowledge and do not have a proper accounting system, it hinders their ability to make the most of financial data. This includes using the information to assess the company's situation and the adequacy of capital, and it may also affect tax planning and compliance. Incorrect accounting, combined with a lack of understanding, can result in missed opportunities to keep up with tax system changes, which can lead to inaccurate tax filings. This, in turn, can slow down business development. The quality of electronic accounting is crucial today, especially with increasing attention to taxes and the need for accurate financial reporting according to established international financial reporting standards for SMEs (International Accounting Standards Board, 2015). A significant limitation faced by SMEs in competition is the lack of standardized financial statements, which prevents businesses from reflecting their true performance. The Accounting Profession Council of Thailand (2016) has outlined a framework for financial reporting to guide the preparation and presentation of financial statements for external users. The primary goal of financial reporting is to provide useful financial information to investors, lenders, or other creditors to make informed decisions about providing resources to businesses. Therefore, promoting and supporting SMEs to build their financial reporting capabilities will help lead to business success and achievement of future goals (Zhang, 2008). Ensuring high-quality accounting data is crucial for stakeholders to make informed decisions. To achieve this, it is necessary to set comprehensive evaluation criteria to ensure that the generated accounting data is of high quality, providing a framework that supports sound governance, internal controls, and external regulatory oversight. This process must reflect the feasibility and sufficiency of accounting data quality, ultimately supporting better business growth (Li et al., 2017).

Accounting Information Systems for Resource Planning in Small and Medium Enterprises, Importance and Benefits, Accounting Information Systems (AIS) for Enterprise Resource Planning (ERP) play a crucial role in supporting Small and Medium Enterprises (SMEs) by enhancing the efficiency of managing resources such as finances, data management, and business decision-making. The key benefits include: 1) Improved Data Management: AIS within ERP systems centralize accounting and operational data into a single database, making data entry and retrieval more efficient and accurate. Real-time access to data reduces errors and supports faster, data-driven decision-making (O'Leary, 2000). 2) Enhanced Planning and Decision-Making: ERP systems allow SMEs to analyze financial and operational data comprehensively, from inventory management to budgeting and risk management. This enables business leaders to create strategic plans that are responsive to market conditions and customer demands (Kumar & Van Hillegersberg, 2000). 3) Increased Competitive Advantage: By utilizing AIS in ERP, SMEs can adapt to rapidly changing market conditions. These systems save time and resources in management and reduce operational costs. ERP also fosters collaboration between departments, streamlining workflows and improving overall business agility (Laudon & Laudon, 2020). 4) Compliance Support: AIS helps SMEs comply with accounting standards and regulations by generating accurate reports and documents, such as tax filings and audit preparations. This reduces the risk of non-compliance (Romney & Steinbart, 2018). 5) Resource Limitations in SMEs: SMEs often face limitations in staffing and

capital. ERP systems with accounting modules reduce redundant tasks and minimize the need for additional personnel, leading to more efficient financial management (Thong, 2001). 6) Sustainability Support: In the digital age, implementing ERP enhances business transparency and builds trust with stakeholders. Effective resource management helps SMEs maintain sustainable growth while positively impacting the economy and society (Galy & Saucedo, 2021). In conclusion, AIS for resource planning in SMEs is a vital tool for improving efficiency, reducing costs, and supporting business decision-making. Investing in this technology not only addresses management needs but also enhances long-term competitiveness.

Based on the context outlined above, the research team aims to analyze the effectiveness of Accounting Information Systems (AIS) for resource planning in Small and Medium Enterprises (SMEs) in the northeastern region of Thailand. The focus is on the quality of financial reporting standards that provide benefits for financial decision-making. This research will offer valuable insights for planning, control, and business development. The results will contribute to enhancing the performance of AIS for resource planning, which in turn will support the long-term stability and growth of SMEs. Furthermore, it aims to increase operational efficiency, effectiveness, and achievement of business objectives, ultimately enabling management to maintain a competitive edge in the marketplace.

OBJECTIVES

1. To study the level of effectiveness of Accounting Information Systems (AIS) for resource planning in Small and Medium Enterprises (SMEs) in the northeastern region of Thailand.
2. To examine the factors influencing the effectiveness of Accounting Information Systems (AIS) for resource planning in Small and Medium Enterprises (SMEs) in the northeastern region of Thailand.

LITERATURE REVIEW

1. Accounting Information Systems (AIS)

An Accounting Information System (AIS) is a framework designed to collect, store, and process financial and accounting data, providing useful information for decision-making within an organization. The users of this information may include management, employees, shareholders, or external parties such as analysts and tax authorities (Romney & Steinbart, 2018). The key components of AIS include: 1) People, Personnel involved in using and managing the data, such as accountants and managers. 2) Processes, the procedures or methods used to collect and process data. 3) Data, Financial and accounting information such as revenues, expenses, and assets. 4) Software, Programs that process and store the data, as well as the infrastructure (hardware and technology), such as servers and networks that support the system. 5) Internal Control, A system designed to prevent errors and fraud. The primary purposes of AIS include supporting operations to ensure accurate and efficient accounting processes, assisting in decision-making by providing valuable financial analysis and strategic planning information, and implementing internal controls to prevent mistakes and fraud. The importance of AIS lies in its ability to help organizations manage resources efficiently and promote transparency in operations. For example, it ensures the preparation of financial reports in compliance with accounting standards, allowing users to accurately assess financial status and operational performance (Laudon & Laudon, 2020). In the digital age, the continuous evolution of technology has enabled AIS to integrate new capabilities such as data analytics and Enterprise Resource Planning (ERP) systems, which support data-driven decision-making (Galy & Saucedo, 2021). Additionally, cloud connectivity has improved data accessibility and reduced infrastructure costs. Therefore, AIS serves as a critical tool for supporting management and decision-making, especially in the digital era, where the ability to collect and analyze data is crucial for long-term success.

2. Quality of Accounting Information

The quality of accounting information refers to the characteristics of data that establish its credibility and usefulness for users, such as managers, investors, or external agencies.

Measuring the quality of information is crucial for effective decision-making in areas like resource management, planning, and legal compliance (Romney & Steinbart, 2018). Key attributes that define quality accounting information include: 1) Relevance, the data must be relevant to decision-making and help users predict future outcomes or evaluate past performance (Laudon & Laudon, 2020). 2) Reliability, the data should be accurate, unbiased, and reflect the true financial transactions appropriately. Accuracy: The information must be free from errors and recorded to match the actual transactions. 3) Comparability, Data must be comparable across organizations or periods for effective performance analysis. 4) Timeliness, the information should be available when needed to support timely decision-making. 5) Completeness, the data must be comprehensive and not omit important items. The importance of quality accounting information lies in its role as a foundation for effective organizational management, influencing decisions on strategic planning, internal control, and adherence to accounting standards. Poor-quality data can lead to mistakes in decision-making, negatively impacting the financial stability of an organization (Galy & Saucedo, 2021). Factors Affecting Information Quality: 1) Technology, using modern ERP systems and accounting software improves accuracy and reduces errors in data management. 2) Knowledge and Skills, Accountants and users must be skilled in managing financial data. 3) Internal Controls, Strong internal control systems help minimize risks of fraud and errors. 4) Challenges in Maintaining Information Quality, In the digital age, the complexity of data and cybersecurity threats are significant challenges. Organizations must invest in appropriate technology and develop practices to mitigate risks that could degrade the quality of information (Romney & Steinbart, 2018). In conclusion, the quality of accounting information directly impacts organizational operations and decision-making. High-quality data fosters transparency, builds stakeholder confidence, and supports long-term organizational growth.

3. Resource Planning

Resource planning is the process of managing both internal and external resources in a systematic way to optimize operations. The goal is to use resources efficiently, minimize waste, and support the long-term objectives of the organization. The resources involved include tangible assets such as raw materials, machinery, and intangible assets like data and human capital (O'Leary, 2000; Laudon & Laudon, 2020). The key components of resource planning are as follows: 1) Resource Data Collection, this involves gathering relevant data, such as the quantity of available resources, future needs, and the ability to procure resources. This information must be stored in a reliable system. 2) Analysis and Forecasting, Data is analyzed to identify trends and forecast future resource needs, often using tools like ERP systems and data analytics. 3) Resource Allocation, this is the decision-making process regarding the distribution of resources across departments or projects. 3) Monitoring and Adjustment, the effectiveness of resource planning is tracked using performance metrics, allowing for adjustments as needed. Enterprise Resource Planning (ERP) systems play a critical role in resource planning by integrating data from various departments into a centralized system. This enhances accuracy, reduces redundancy, and ensures effective resource management (Romney & Steinbart, 2018). The benefits of resource planning include increased operational efficiency, as the appropriate use of resources helps reduce costs and increase productivity. Complete resource data supports strategic planning, enabling executives to make more accurate decisions. Additionally, resource planning helps organizations adapt to changes, responding effectively to shifting business demands and environments. Therefore, resource planning is a crucial process that supports decision-making and enhances operational flexibility, especially in the digital age where technologies like ERP are vital for driving long-term success. Thus, studying the effectiveness of Accounting Information Systems (AIS) for resource planning in SMEs in Northeast Thailand involves evaluating factors such as user characteristics, user engagement, organizational structure, executive support, and the quality of the AIS. These factors highlight the importance of effective AIS usage, especially in contexts where businesses are complex and require proper resource management.

METHODOLOGY

1. Population and Sample

The population for this research consists of small and medium-sized enterprises (SMEs) that are clients of the Small and Medium Business Development Bank of Thailand (SME Bank) in the northeastern region of Thailand. This includes businesses across 19 provinces: Nong Khai, Nakhon Phanom, Sakon Nakhon, Udon Thani, Nong Bua Lam Phu, Loei, Mukdahan, Kalasin, Khon Kaen, Amnat Charoen, Yasothon, Roi Et, Maha Sarakham, Chaiyaphum, Nakhon Ratchasima, Buriram, Surin, Si Sa Ket, and Ubon Ratchathani, totaling 35,953 businesses (Office of Small and Medium Enterprises Promotion, 2021). The sample size was determined using the sample size formula by Taro Yamane (1973) at a 95% confidence level, with a 5% margin of error. This resulted in a sample size of 400 businesses. These businesses were considered suitable for this study because they represent SMEs with established operations that can be reliably contacted for data collection.

2. Research Instruments

This study used a questionnaire as the primary research tool. The questionnaire was structured as a checklist with three sections: 1) Business Information of the Respondent: This section gathered demographic information, including gender, age, education level, job position, and experience with Accounting Information Systems (AIS). The questions were single-choice. 2) Perceptions of the Effectiveness of AIS for Resource Planning: This section assessed the effectiveness of AIS for resource planning in SMEs in the northeastern region of Thailand. It covered aspects such as user characteristics, user involvement, organizational structure, managerial support, and the quality of the AIS. 3) Perceptions of the Effectiveness of AIS in Resource Planning: This part evaluated the performance of AIS in terms of quality, time, and cost. Sections 2 and 3 used a Likert scale with five levels ranging from "Strongly Agree" (score 5) to "Strongly Disagree" (score 1). The interpretation of the average score was categorized as follows: 4.51-5.00 indicated "strongly agree," and 1.00-1.49 indicated "strongly disagree." The scale was based on the principles of class intervals. The reliability coefficient (Cronbach's Alpha) was measured at 0.927, indicating high reliability (Kajornatthapol et al., 2020).

3. Data Collection and Data Analysis

The research team collected data using a questionnaire from the sample group as previously defined. The collected data was then analyzed statistically to summarize the findings and support the research objectives.

4. Statistical Methods Used in the Research

The researchers selected appropriate statistical methods to align with the research data and objectives. Descriptive statistics were used, and data were analyzed using software to describe the characteristics of the individual respondents. This involved calculating percentages, mean scores (Arithmetic Mean), standard deviations, and hypothesis testing. For hypothesis testing, multiple regression analysis was conducted to assess the influence of various factors on the effectiveness of the Accounting Information System (AIS) for resource planning in SMEs in northeastern Thailand.

RESULTS

General Information from Survey Respondents, the survey involved 400 respondents, and the following general information was found: The majority of respondents were female, making up 81.75% of the sample. A large portion (53.18%) were aged between 30 and 40 years. Regarding educational qualifications, 87.30% held a bachelor's degree. In terms of job positions, 49.20% were employed as accounting managers. Regarding work experience, 38.7% had more than 10 years of experience, and 57.5% had 1-5 years of experience using accounting information systems.

Analysis of Opinions on the Efficiency of Using Accounting Information Systems for Resource Planning in Small and Medium-Sized Enterprises (SMEs) in the Northeastern Region of Thailand. The study found that the efficiency of using accounting information systems for resource planning in SMEs in the Northeastern region of Thailand was rated highly ($\bar{x} = 4.15$, S.D. = 0.25). When considering each aspect from highest to lowest, the opinions across all aspects were rated highly: executive support ($\bar{x} = 4.53$, S.D. = 0.19), quality of the accounting

information system ($\bar{x} = 4.35$, S.D. = 0.14), user participation ($\bar{x} = 4.11$, S.D. = 0.28), user characteristics ($\bar{x} = 3.97$, S.D. = 0.30), and organizational structure ($\bar{x} = 3.78$, S.D. = 0.32), as shown in Table 1.

Table 1. presents the mean, standard deviation, and analysis of the overall level of opinions on the Factors influencing the efficiency of using accounting information systems for resource planning in small and medium-sized enterprises in the Northeastern region of Thailand.

Factors Influencing the Efficiency of Using Accounting Information Systems for Resource Planning in Small and Medium-Sized Enterprises in the Northeastern Region of Thailand	Average	S.D.	Level of Opinion
User Characteristics	3.97	0.30	High level
User Participation	4.11	0.28	High level
Organizational Structure	3.78	0.32	High level
Executive Support	4.53	0.19	High level
Accounting Information System Quality	4.35	0.14	High level
Overall Average	4.15	0.25	High level

The analysis of opinions on the efficiency of using accounting information systems for resource planning in small and medium-sized enterprises in the Northeastern region of Thailand revealed an overall high level ($\bar{x}=4.12$, S.D.=0.52). Examining each aspect from highest to lowest, all aspects indicated a high level of opinion on competitive advantage, specifically cost ($\bar{x}=4.18$, S.D.=0.62), quality ($\bar{x}=4.11$, S.D.=0.50), and time ($\bar{x}=4.05$, S.D.=0.40), as detailed in Table 2.

Table 2. illustrates the mean, standard deviation, and levels of opinion regarding the efficiency of using accounting information systems for resource planning in small and medium-sized enterprises in the Northeastern region of Thailand overall.

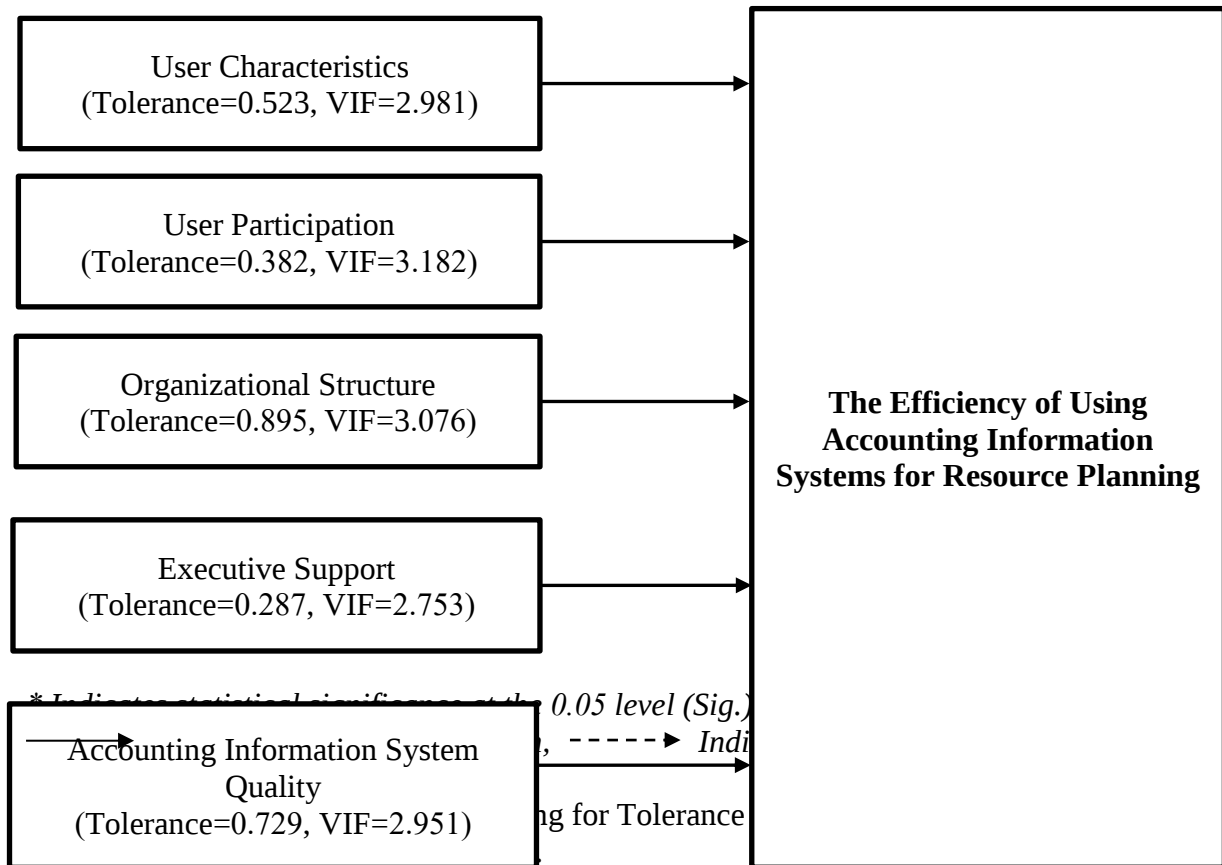
The efficiency of using accounting information systems for resource planning in small and medium-sized enterprises in the Northeastern region of Thailand encompasses three key aspects	Average	S.D.	Level of Opinion
Quality	4.11	0.50	High level
Time	4.05	0.40	High level
Cost	4.18	0.62	High level
Overall Average	4.12	0.52	High level

The evaluation of performance factors in accounting information systems for enterprise resource planning in small and medium-sized enterprises (SMEs) in Northeastern Thailand utilized multiple regression analysis. A fundamental assumption of the analysis involved examining multicollinearity by analyzing the relationships among independent variables using Pearson's Product-Moment Correlation Coefficient. The results showed that the correlation coefficients for the performance factors of the accounting information systems ranged from 0.329 to 0.825, with all variables exhibiting positive relationships statistically significant at the 0.05 level.

To enhance clarity in assessing the relationships among independent variables, the researchers further examined multicollinearity using Tolerance and Variance Inflation Factor (VIF) values.

According to the criteria, Tolerance values must exceed 0.10 (Foxall and Yani-de-Soriano, 2004), and VIF values must not exceed 10 (Belsley, 1991).

The statistical analysis of Tolerance values for user characteristics, user participation, organizational structure, executive support, and the quality of the accounting information system revealed Tolerance values greater than 0.10, ranging from 0.287 to 0.895. The VIF values were below 10, ranging from 2.753 to 3.182, indicating no multicollinearity. Additionally, the independent variables in the stepwise multiple linear regression analysis showed no autocorrelation in the data, as illustrated in Figure 1.



The analysis of the performance of accounting information systems for enterprise resource planning in small and medium-sized enterprises (SMEs) in Northeastern Thailand revealed that the variables supporting system performance-quality, timeliness, and cost are statistically significant at the 0.05 level. Furthermore, these three variables collectively explain 83.50% of the variation in the performance of accounting information systems for enterprise resource planning in SMEs in Northeastern Thailand ($R^2 = 0.835$), as shown in Table 3.

Table 3 Analysis of the Performance of Accounting Information Systems for Enterprise Resource Planning in Small and Medium-Sized Enterprises in Northeastern Thailand Overall

Variable	B	Beta	t-value	p-value
Constant	0.762		4.853*	0.000*
Quality	0.075	0.234	0.204	0.002*
Time	0.759	0.244	2.029	0.003*
Cost	0.369	0.159	3.951*	0.000*

$R = 0.824$ $R^2 = 0.835$ $F = 86.276$ $p\text{-value} = 0.000$

CONCLUSIONS

Research on the Efficiency of Accounting Information Systems for Resource Planning in Small and Medium-Sized Enterprises in Northeastern Thailand: Discussion of Three Key Points:

1. Opinions on the Efficiency of Using Accounting Information Systems for Resource Planning
The study found that the overall efficiency of using accounting information systems (AIS) for resource planning in SMEs in Northeastern Thailand is rated at a high level. This highlights the importance of integrating information technology into SMEs, especially in today's highly competitive markets that demand efficient resource management. The adoption of AIS/ERP systems enhances resource management, such as personnel, assets, and materials, by ensuring that data stored and processed within the system is accessible across all organizational departments. This improves decision-making speed and accuracy (Romney & Steinbart, 2018; Laudon & Laudon, 2020). Additionally, AIS reduces errors in accounting processes and manual resource management. The findings also indicate that many organizations using AIS receive consistent support from executives, which is a crucial factor in enhancing system efficiency (Galy & Saucedo, 2021). Executives' understanding and appreciation of IT's role in management contribute significantly to the effective use of ERP/AIS systems. User involvement is another key factor. Skilled users with a thorough understanding of workflows ensure smooth and efficient system operations (Thong, 2001). Therefore, user training and system customization to meet business needs can further enhance efficiency. Organizational structure also plays a role; SMEs with frameworks conducive to AIS implementation experience smoother operations, as the system can integrate data across all departments, improving planning and decision-making accuracy. While AIS is highly efficient, achieving its full potential in SMEs requires support from various factors, including user training, executive backing, and system adaptation to business needs. Integrating AIS with business processes can enhance competitiveness both locally and nationally.

2. Overall Opinions on AIS Efficiency for Resource Planning. The findings indicate that SMEs in Northeastern Thailand demonstrate high adaptability by using technology to improve resource management efficiency. AIS enhances the speed and accuracy of tasks like accounting, financial reporting, and asset control (Romney & Steinbart, 2018). Organizations utilizing AIS/ERP systems report strong executive support, not only in resource allocation but also in encouraging user competency (Galy & Saucedo, 2021). Continuous staff training and IT skill development are essential for maximizing AIS/ERP system efficiency. Flexible organizational structures that embrace technological changes also significantly impact system performance (Laudon & Laudon, 2020). Open and adaptable organizations can leverage AIS for strategic decision-making and efficient resource management. AIS/ERP systems also reduce accounting errors and enhance financial reporting transparency, crucial for SMEs competing in dynamic and competitive markets.

3. Analysis of AIS Efficiency for Resource Planning in SMEs. The analysis revealed that the variables significantly influencing AIS efficiency are quality, timeliness, and cost, with statistical significance at the 0.05 level. These factors explain 83.50% of the variance in AIS efficiency ($R^2 = 0.835$). 1) Quality, Users value data accuracy and reliability. High-quality systems reduce operational errors and increase accounting transparency (Romney & Steinbart, 2018). Fast and accurate data processing also enhances decision-making (Laudon & Laudon, 2020). 2) Timeliness, Systems capable of quick and timely data processing streamline organizational operations, making resource planning more efficient (Galy & Saucedo, 2021). Shortened operational times improve responsiveness to market changes and customer demands. 3) Cost, Efficient information systems lower costs associated with manual operations and accounting errors, enabling businesses to manage resources effectively and reduce unnecessary expenses (Thong, 2001). Therefore, the use of AIS for resource planning in SMEs in Northeastern Thailand is highly efficient, with critical variables such as data quality, operational timeliness, and cost playing significant roles. Focusing on these aspects can reduce costs and enhance competitiveness in a sustainable manner.

RECOMMENDATIONS

1. Recommendations for Applying Research Findings

1.1 Enhancing System Quality, SMEs should invest in improving the accuracy and reliability of accounting information systems (AIS) to support efficient resource planning. High-quality

systems ensure accurate financial data, providing a robust foundation for strategic decision-making.

1.2 Improving Timeliness, Businesses should consider upgrading AIS/ERP systems to enable faster data processing and reduce operational time. This will enhance responsiveness to market changes and customer demands.

1.3 Cost Control, Promoting the use of efficient AIS/ERP systems can help reduce costs related to accounting and resource management. Recommendations should focus on cost-effective investments tailored to the size and nature of the business.

1.4 Employee Training and Skill Development, Organizations should provide training programs to enhance employees' skills in using AIS/ERP systems effectively. This will maximize the systems' efficiency and optimize their application in business processes.

1.5 Executive Support, Executives must actively support the implementation of AIS/ERP systems and promote their effective integration into the organization. This includes allocating necessary resources and understanding the importance of technology in business management. By implementing these recommendations, businesses can develop and improve their accounting information systems to enhance resource planning and management efficiency. This will ultimately strengthen SMEs' competitiveness and ensure sustainable growth in the market.

2. Recommendations for Future Research

2.1 Expanding the Sample Scope, Future studies should broaden the scope to include SMEs from various regions in Thailand to enhance the reliability and generalizability of the findings. Additionally, a more detailed analysis of individual industries could help compare the impacts of AIS/ERP systems on performance across different business types.

2.2 In-Depth Study of Technology and Management Factors, Researchers should explore technological factors influencing system performance, such as data processing capabilities and system flexibility. Further investigation into organizational management practices that contribute to the successful implementation of AIS/ERP systems is also recommended.

2.3 Long-Term Impact Analysis, Future research should assess the long-term effects of AIS adoption on organizational performance, with a focus on business growth and adaptability in rapidly changing markets.

2.4 Impact of Training and Executive Support, Studies should examine the role of user training and executive support in enhancing system performance. Understanding how these factors reduce implementation challenges and contribute to effective AIS/ERP usage would provide valuable insights.

2.5 Cost-Benefit and ROI Analysis, Researchers should analyze the relationship between the costs of implementing and maintaining AIS/ERP systems and the returns on investment (ROI), particularly in terms of cost reduction and operational efficiency. By addressing these areas, future research can offer actionable recommendations to further optimize the use of AIS/ERP systems in SMEs. These studies will provide clearer conclusions and practical applications, ultimately driving efficiency and competitiveness in the SME sector.

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