Abstract

China's economic and accounting reform has boosted the growth of information management. Consequently, it promotes the development of accounting information systems (AIS). Companies in China start to apply AIS as a useful tool for different management purposes. At this stage, guidelines are necessary to help these companies implement AIS successfully.

This study aims to figure out key human issues of introducing AIS in Sino-foreign firms in Guangzhou, China. Review of previous studies on MIS key issues, influence factor of the success of AIS, and IT/AIS development in China shows that human issues should be the key areas of concern for effective AIS implementation in China. Top management issues, users issues, IS personnel issues, external expert issues, and communication issues can be the fields to investigate.

Based on the review of theoretical and empirical literatures, a research framework is developed to identify key human issues of introducing AIS in Sino-foreign firms in Guangzhou, Chin. A survey questionnaire is designed accordingly and sent to sixty-five Sino-foreign firms, with a response rate of 33.85%.

It is found that these firms, with short history of AIS implementation, apply AIS just for basic operational and managerial objectives. Under such circumstance, these firms identify top management support/involvement, educating top management on AIS role and contribution, and achieving effective communication among different groups as the critical issues of introducing AIS. The findings also point out that

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problems exit in educating users on AIS role and contribution, educating users' on computer applications, and enhancing vendor support. ANOVA analysis conducted illustrates that the AIS development variables have effect on the important /problematic rating of issues studied. The findings are used to explain the reasons behind important/problematic issues. Recommendation is given to both practitioners for effective AIS, and to academicians for further research.