



Investigate the effect of accounting computer information systems on Cost Accounting and quality of financial reporting In Bandar Abbas Oil Refining Company

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ABSTRACT

The aim of this study is Investigate the effect of Accounting, computer information systems On Cost Accounting and quality of financial reporting In Bandar Abbas Oil Refining Company. For the study of literature and literature review, used the library of books and technical papers and theses of Persian and Latin. Information on variables including many accounting items in the financial statements and explanatory notes have been audited Bandar Abbas Oil Refining Company. Required data from financial statements available on-site management is in Www.rdis.ir, Www.codal.ir, www.fipiran.com and CDs. to analysis used software SPSS20, Eviews 7 and Minitab16. The results show that there is direct and significant relationship between accounting information systems computer with identifying cost centers, facilitate the sharing of costs and accurate information about the cost , Relevance of information and accounting reports, Reliability of accounting data and reports, and comparability of accounting information and reports of the refinery in Bandar Abbas, but also no significant effect on the cost centers and the timeliness of accounting information and reports in the Bandar Abbas oil refining Company.

Keywords: Computer Information Systems, Cost Accounting, Bandar Abbas Oil Refining Company.

INTRODUCTION

Today's world is a world of information(Al-Kassab, Ouertani, Schiuma, & Neely, 2014; Dorr, 2014). And like any valuable commodity is an advantage. In the world of development and progress, especially accounting, which are constantly changing, quick access to accurate information is one of the requirements of financial decisions affecting each organization and between accounting information systems outstanding contributions and increased in organizational life responsible(Bushman, Chen, Engel, & Smith, 2004; Christensen, Nikolaev, & Wittenberg-Moerman, 2016; Hall, 2012). Accounting information systems (AIS) is critical for all organizations(Ismail & King, 2014). Accounting systems play a vital role the success or failure of a today business enterprise (Grabski, Leech, & Schmidt, 2011; Neely & Cook, 2011; Soudani,

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2012). Good accounting information systems can help to evaluate the performance of the organization and its managers(Soudani, 2012). Companies that have good accounting system are favorable and positive in attracting more successful providers of financial assets(Cole, Cole, & Slade, 1999; Jia & Sun, 2015).

Especially AIS computer as a primary source of information, to provide timely and relevant information to help organizations manage their business is critical(Jia & Sun, 2015; Wang & Huynh, 2013). Since the design and development of appropriate computer-based accounting information systems play an important role in the development and professional excellence, education, the economy and other sectors of society. And the importance and significant role in terms of industrial and economic Bandar Abbas Oil Refining Company plays understanding the use of accounting information systems extent on quality of financial reporting cost accounting in the Company was effective, is the main issue Research.

This article is the following hypotheses:

1. The main hypothesis: Accounting, computer information systems affected on cost accounting information in Bandar Abbas Oil Refining Company.

Sub assumptions underlying assumptions

1.1. Computer accounting information systems affected on identify cost centers in Bandar Abbas Oil Refining Company.

1.2. Computer accounting information systems affected on communicate between cost centers in Bandar Abbas Oil Refining Company.

1.3. Computer accounting information systems affected on facilitate sharing of costs in Bandar Abbas Oil Refining Company.

1.4. Computer accounting information systems affected on accuracy of the information about the cost in Bandar Abbas Oil Refining Company.

2. The main hypothesis: Accounting, computer information systems affect the quality of reporting in Bandar Abbas Oil Refining Company.

The main sub-hypotheses hypothesis

2.1. Accounting computer information systems affected on relevance of accounting information and reports of Bandar Abbas Oil Refining Company.

2.2. Accounting computer information systems affected on reliability of accounting information and reports of Bandar Abbas Oil Refining Company.

2.3. Accounting computer information systems affected on comparability of accounting information and reports on the impact of Bandar Abbas Oil Refining Company.

2.4. Accounting computer information systems affected on the timeliness of accounting information and reports of Bandar Abbas Oil Refining Company.

METHODOLOGY

In the present study Bandar Abbas Oil Refining Company for a period of fifteen years, from 1998 to 2012, their statistical population. In this research for the study of literature and literature review, used the library of books and technical papers and theses of Persian and Latin. Information on variables including many accounting items in the financial statements and explanatory notes have been audited Bandar Abbas Oil Refining Company. Required data from financial statements available on-site management, development and Islamic Studies affiliated to the stock exchange and securities to Address Www.rdis.ir, codal network, comprehensive information systems for publishers to address Www.codal.ir, financial data processing center Iran Address www.fipiran.com and CDs to manually extract the securities and exchange Organization. Other information needed to Bandar Abbas Oil Refining Company's financial statements has been

collected in the database Stock Exchange and Pdf files and Excel software is the result of the new that. The information includes profit and loss, balance sheet, profit forecast. After collecting information required Bandar Abbas Oil Refining, research hypotheses using correlation analysis and regression, we examined the first preliminary calculations in Excel conducted and data analysis, then to do the final analysis used software SPSS 20, Eviews 7 and Minitab16.

RESULT

1. The main hypothesis: Accounting, computer information systems affected on cost accounting information in Bandar Abbas Oil Refining Company.

1.1 Research hypothesis test results: In considering the significance of model, according to the F statistical probability is smaller than 0.05 (0.0163) with 95%, the significance of the model is confirmed. Determining model indicate that 27.6 percent of identifying cost centers explains by variables in the model. In the review significant coefficients, with the results presented in Figure 4.7, since the probability of t-statistic for the coefficient of computer accounting information systems is smaller than 0.05 (0.0073), the result show there is a significant relationship between systems computer accounting information and identify cost centers at the level of 95% and the hypothesis is confirmed. The positive coefficient for this variable (0.0386) showed a direct relation between accounting computer information systems and identify cost centers. So that the increase of 1 unit computer information systems accounting, identify cost centers also increases the unit 0.0386. Thus, according to the analysis conducted in relation to assumption that we can conclude, computer accounting information systems has a direct and significant effect on identify cost centers in Bandar Abbas Oil Refining Company.

1.2 Research hypothesis test results: In considering the significance of model, according to the F statistical probability is smaller than 0.05 (0.0041) with 95%, the significance of the model is confirmed. Determining model indicate that 70.23 percent of Communication among the cost centers by variables in the model. In the review significant coefficients, with the results presented in Figure 4.8, since the probability of t-statistic for the coefficient of computer accounting information systems is more than 0.05 (0.2603), the result show there isn't a significant relationship between systems computer accounting information and Communication among the cost centers at the level of 95% and the hypothesis is rejected. Thus, according to the analysis conducted in relation to assumption that we can conclude, computer accounting information systems hasn't effect on Communication among the cost centers in Bandar Abbas Oil Refining Company. The reason for rejecting this hypothesis, the large complexity processes in Bandar Abbas Oil Refining Company and extent and a multiplicity of cost centers. The complexity and extent of accurate identification of cost centers and the relationship between them is difficult.

1.3 Research hypothesis test results: In considering the significance of model, according to the F statistical probability is smaller than 0.05 (0.0084) with 95%, the significance of the model is confirmed. Determining model indicate that 13.21 percent of Facilitate the process of cost sharing explains by variables in the model. In the review significant coefficients, with the results presented in Figure 4.9, since the probability of t-statistic for the coefficient of computer accounting information systems is smaller than 0.05 (0.0117), the result show there is a significant relationship between systems computer accounting information and Facilitate the process of cost sharing at the level of 95% and the hypothesis is confirmed. The positive coefficient for this variable (0.0074) showed a direct relation between accounting computer information systems and facilitate the process of cost sharing. So that the increase of 1 unit computer information systems

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accounting, Facilitate the process of cost sharing also increases the unit 0.0074. Thus, according to the analysis conducted in relation to assumption that we can conclude, computer accounting information systems has a direct and significant effect on Facilitate the process of cost sharing in Bandar Abbas Oil Refining Company.

1.4 Research hypothesis test results: In considering the significance of model, according to the F statistical probability is smaller than 0.05 (0.0078) with 95%, the significance of the model is confirmed. Determining model indicate that 9.75 percent of the accuracy of the information about the cost explains by variables in the model. In the review significant coefficients, with the results presented in Figure 4.10, since the probability of t-statistic for the coefficient of computer accounting information systems is smaller than 0.05 (0.0393), the result show there is a significant relationship between systems computer accounting information and the accuracy of the information about the cost at the level of 95% and the hypothesis is confirmed. The positive coefficient for this variable (0.0211) showed a direct relation between accounting computer information systems and the accuracy of the information about the cost. So that the increase of 1 unit computer information systems accounting, the accuracy of the information about the cost also increases the unit 0.0211. Thus, according to the analysis conducted in relation to assumption that we can conclude, computer accounting information systems has a direct and significant effect on the accuracy of the information about the cost in Bandar Abbas Oil Refining Company.

2. The main hypothesis: Accounting, computer information systems affect the quality of reporting in Bandar Abbas Oil Refining Company.

2.1 Research hypothesis test results: In considering the significance of model, according to the F statistical probability is smaller than 0.05 (0.0047) with 95%, the significance of the model is confirmed. Determining model indicate that 60.36 percent of relevance of accounting information and reports explains by variables in the model. In the review significant coefficients, with the results presented in Figure 4.13, since the probability of t-statistic for the coefficient of computer accounting information systems is smaller than 0.05 (0.0488), the result show there is a significant relationship between systems computer accounting information and relevance of accounting information and reports at the level of 95% and the hypothesis is confirmed. The positive coefficient for this variable (0.1442) showed a direct relation between accounting computer information systems and relevance of accounting information and reports. So that the increase of 1 unit computer information systems accounting, identify cost centers also increases the unit 0.1442. Thus, according to the analysis conducted in relation to assumption that we can conclude, computer accounting information systems has a direct and significant effect on relevance of accounting information and reports in Bandar Abbas Oil Refining Company.

2.2 Research hypothesis test results: In considering the significance of model, according to the F statistical probability is smaller than 0.05 (0.0087) with 95%, the significance of the model is confirmed. Determining model indicate that 24.80 percent of Reliability of accounting data and reports explains by variables in the model. In the review significant coefficients, with the results presented in Figure 4.14, since the probability of t-statistic for the coefficient of computer accounting information systems is smaller than 0.05 (0.0300), the result show there is a significant relationship between systems computer accounting information and Reliability of accounting data and reports at the level of 95% and the hypothesis is confirmed. The positive coefficient for this variable (0.452) showed a direct relation between accounting computer information systems and relevance of accounting information and reports. So that the increase of 1 unit computer information systems accounting, Reliability of accounting data and reports also increases the unit 0.452. Thus, according to the analysis conducted in relation to assumption that we can conclude, computer accounting information systems has a direct and significant effect on relevance of accounting information and reports in Bandar Abbas Oil Refining Company.

2.3 Research hypothesis test results: In considering the significance of model, according to the F statistical probability is smaller than 0.05 (0.001) with 95%, the significance of the model is confirmed. Determining model indicate that 37.51 percent of Comparability of accounting information and reports explains by variables in the model. In the review significant coefficients, with the results presented in Figure 4.15, since the probability of t-statistic for the coefficient of computer accounting information systems is smaller than 0.05 (0.0273), the result show there is a significant relationship between systems computer accounting information and Comparability of accounting information and reports at the level of 95% and the hypothesis is confirmed. The positive coefficient for this variable (1.1721) showed a direct relation between accounting computer information systems and Comparability of accounting information and reports. So that the increase of 1 unit computer information systems accounting, Comparability of accounting information and reports also increases the unit 1.1721. Thus, according to the analysis conducted in relation to assumption that we can conclude, computer accounting information systems has a direct and significant effect on Comparability of accounting information and reports in Bandar Abbas Oil Refining Company.

2.4 Research hypothesis test results: In considering the significance of model, according to the F statistical probability is smaller than 0.05 (0.0025) with 95%, the significance of the model is confirmed. Determining model indicate that 70.23 percent of the timeliness of accounting information and reports explains by variables in the model. In the review significant coefficients, with the results presented in Figure 4.16, since the probability of t-statistic for the coefficient of computer accounting information systems is more than 0.05 (0.4201), the result show there isn't a significant relationship between systems computer accounting information and the timeliness of accounting information and reports at the level of 95% and the hypothesis is rejected. Thus, according to the analysis conducted in relation to assumption that we can conclude, computer accounting information systems hasn't significant effect on the timeliness of accounting information and reports in Bandar Abbas Oil Refining Company.

CONCLUSION

The main and most important reason for result in this research, excessive dependence Bandar Abbas Oil Refining Company as a private company to company and dissemination of the national refining. Because the price of crude oil and gas condensate and also selling price will be announced through a private company to Bandar Abbas Oil Refining Company. So the preparation of financial statements depends on the refinement and dissemination of information and numbers cultivars by national companies, which in most cases because of a delay in sending information, preparation and presentation of financial statements is delayed.

To avoid this problem, Bandar Abbas Oil Refining Company to reduce its dependence on the national refining company and dissemination and changes in the production process of the special and also with access to authoritative sources such as the publication Plats crude oil prices in the preparation of cost of products sold accelerate.

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