

Faculty of Commerce

Department of Accounting

Information Technology Outsourcing Governance as an Approach for Development Accounting Information Systems in Small and Medium Enterprises (SMEs)

(An Applied Study on Companies Listed in Nile Stock Exchange)

***A thesis Submitted for the degree of Doctor   
of Philosophy in Accounting***

By

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# Summary

### Objective:

To examine the role of information technology outsourcing governance in the development of accounting information systems in small and medium enterprises (SMEs), with an empirical study on listed SMEs in the Egyptian Nile Stock Exchange.

### Design and Methodology:

The study was based on identifying the current situation of accounting information systems and information technology in listed SMEs in the Egyptian Nile Stock Exchange by field visits to firms and personal interviews with managers of these firms to identify the extent of using accounting information systems, the nature of these systems, the level of information technology used in information systems and the key practices that these firms exert on to ensure the quality of information technology services provided by external source in case of outsourcing of information technology.

The study depended on content analysis of financial reports and statements provided by the accounting information systems in the firms under study during 2017 and 2018 to measure the quality of the accounting information provided by the accounting system as an indicator of its development

### Results and Recommendations:

The results of this research indicated that there is a statistically significant relationship between the use of information technology and the development of accounting information systems in SMEs, more over the study results found a statistically significant relationship between the outsourcing of information technology and the development of accounting information systems in SMEs. The study results also indicated a statistically significant relationship between the governance practices of information technology outsourcing and reducing the risks of information technology outsourcing and thus developing accounting information systems in SMEs.

Based on the above, the study recommends the need for the state to increase the accounting awareness of SMEs‘ owners and to clarify how importance is the information provided by accounting information systems SMEs, its role in reducing problems that SMEs may face, the role of information technology and its outsourcing in activating this role.

### Originality and contribution:

This study contributes to the accounting literature by investigating and analyzing the situation of accounting information systems and information technology used in SMEs, with a proposed approach to the governance of information technology outsourcing and the development of accounting information systems in SMEs.

### Keywords:

Small and Medium Enterprises (SMEs), Information Technology Outsourcing, Governance of Information Technology Outsourcing, Accounting Information Systems, Listed firms in the Nile Stock Exchange.