

## ABSTRACT

*This research focused on measuring fit between accounting information systems (AIS) design, business strategy, and organizational structure by implementing contingency theory. The research was conducted in 30 medium and large manufacturing companies located in West Sumatera. Based on AIS characteristics (scope, timeliness, aggregation, integration) provided by Chenhall and Morris, it proposed matching fit perspective by Venkatraman. The research found there is fit between certain AIS characteristics with organizational structure and business strategy, but there is no differentiation fit on using centralized or decentralized structure for low-cost and differentiation strategy company. Furthermore, it opens up possibilities for further research of fit between AIS, business strategy, and organizational structure for manufacturing companies in West Sumatera or even on global basis.*

**Key words: Accounting Information Systems, Business Strategy, Organizational Structure, Contingency Theory**