

The Strategic Role of Accounting Information Systems in Financial and Non-Financial Performance

Eliya Fatma Harahap¹

¹Universitas Garut, Indonesia

Correspondent: eliyafatma@uniga.ac.id¹

Received : May 22, 2025

Accepted : July 05, 2025

Published : July 31, 2025

Citation: Harahap, E.F., (2025). The Strategic Role of Accounting Information Systems in Financial and Non-Financial Performance. Summa: Journal of Accounting and Tax, 3(3), 170-190.

ABSTRACT: This study provides a narrative review, highlighting its contribution to profitability, cost efficiency, sustainability, customer satisfaction, and innovation. The summary has been simplified to ensure readability and reduce technical density. Comparisons between developed and developing countries indicate varying magnitudes of impact, with transformative potential more evident in resource-constrained economies. The discussion further identifies systemic factors—including regulation, organizational culture, and digital infrastructure—as critical determinants of AIS effectiveness, while integration with enterprise resource planning, blockchain, and business intelligence technologies strengthens competitiveness. Despite these advances, limitations remain, particularly the underrepresentation of small and medium-sized enterprises in developing regions and the reliance on cross-sectional methodologies. Future research is recommended to explore longitudinal and context-sensitive analyses that incorporate human and behavioral dimensions. Overall, the findings emphasize that enhancing AIS quality and aligning adoption with digital transformation are essential strategies for sustaining organizational performance and competitiveness.

Keywords: Accounting Information Systems, Business Performance, Digital Transformation, Financial Performance, Non-Financial Performance, Organizational Sustainability, SMEs.



This is an open access article under the CC-BY 4.0 license

INTRODUCTION

Accounting Information Systems (AIS) have emerged as a cornerstone of modern organizational management and control, serving as an essential mechanism to support decision-making processes, enhance financial reporting accuracy, and ensure the overall efficiency of business operations. Defined broadly as systems designed to collect, store, and process accounting data into meaningful financial and managerial information, AIS are integral to aligning organizational strategy with data-driven decision-making (Van et al., 2024). Their relevance is reinforced by the growing complexity of global markets, technological innovations, and the increasing demand for transparency in financial reporting. Studies such as Monteiro et al. (2021) have emphasized that AIS effectiveness is contingent upon the robustness of internal control systems, which directly impact financial

reporting quality and, by extension, organizational performance. Islam (2024) further corroborates this by demonstrating that AIS not only improves the accuracy of financial reporting but also strengthens managerial decision-making capabilities.

The scope of AIS implementation spans a wide range of industries and organizational contexts, encompassing small and medium-sized enterprises (SMEs), large multinational corporations, and public institutions. Lutfi et al. (2022) underscore the significance of AIS in enhancing the performance of SMEs, particularly in developing economies such as Indonesia, where effective adoption of AIS was shown to play a critical role in business survival and continuity during crises such as the COVID-19 pandemic. Beyond financial reporting, AIS also serve as platforms for integrating business intelligence and analytics, enabling firms to harness valuable data for strategic insights. The adaptability of AIS across diverse sectors illustrates its role not only as a technological tool but also as a strategic asset in navigating uncertainty and fostering growth.

Empirical evidence highlights significant global and regional adoption trends in AIS, reflecting their value in strengthening competitiveness and operational effectiveness. Van et al. (2024) point to the increasing use of cloud-based AIS in developing countries, driven by the need for cost efficiency and real-time access to financial information. In Vietnam, Pham et al. (2022) document that AIS adoption alleviates the burden on accounting departments, thereby contributing positively to organizational efficiency. Similarly, Gunarathne et al. (2020) reveal that AIS adoption can extend beyond financial performance by influencing environmental management strategies, ultimately improving organizational sustainability. These findings suggest that AIS play a multifaceted role, spanning operational, financial, and environmental dimensions.

Region-specific studies further enrich this body of evidence. In Southeast Asia, Trung and Nguyen (2023) observe a strong positive correlation between AIS quality and firm performance, particularly among SMEs. In Indonesia and Vietnam, the effective deployment of AIS has facilitated organizational resilience in competitive and volatile markets. Meanwhile, Alkhwalidi et al. (2024) highlight the increasing demand for innovative accounting technologies such as blockchain, noting their potential to enhance AIS functions and deliver a competitive edge in rapidly changing business environments. These findings reinforce the argument that AIS effectiveness is both a determinant of and a response to competitive pressures in contemporary markets.

Despite its importance, AIS implementation is fraught with challenges that limit its potential benefits. A critical issue lies in integrating AIS with existing business processes, which often requires significant organizational adaptation. Msomi and Vilakazi (2023) emphasize that many firms, especially SMEs, struggle with aligning AIS functionalities with entrenched business practices. Lutfi et al. (2022) report that resource limitations and lack of expertise frequently hinder SMEs from fully leveraging AIS capabilities. Human factors, such as employee resistance to change and insufficient training, further complicate successful adoption (Trung & Nguyen, 2023). These challenges underline the socio-technical nature of AIS, where both technological and human dimensions must align to achieve optimal outcomes.

Another persistent challenge concerns the quality of information produced by AIS. Poor data quality undermines decision-making processes, leading to ineffective strategies and reduced

organizational performance. Gunarathne et al. (2020) identify that inconsistencies in information management practices, particularly in developing countries, significantly constrain AIS effectiveness. Similarly, infrastructure gaps and regulatory weaknesses in emerging markets exacerbate these issues, limiting the ability of AIS to produce reliable, timely, and actionable information (Popov, 2021). Addressing these challenges requires not only technological investment but also systemic improvements in organizational culture, training, and governance.

The literature also reveals notable gaps in research on AIS. Many studies disproportionately focus on large corporations in developed economies, leaving SMEs and organizations in developing countries underrepresented (Lutfi et al., 2022; Latifah et al., 2020). Monteiro et al. (2021) note that contextual differences—such as industry-specific variables, infrastructure readiness, and economic conditions—are often overlooked in empirical studies. This gap restricts the applicability of findings across diverse contexts. Moreover, Binsaeed et al. (2023) argue that sectoral differences remain understudied, despite their significant role in shaping AIS effectiveness. The lack of comparative insights across industries and geographies highlights the need for more inclusive and context-sensitive research.

The primary objective of this review is to synthesize theoretical perspectives and empirical evidence on the relationship between AIS and business performance, while addressing the identified research gaps. By analyzing factors such as AIS quality, information reliability, integration with digital technologies, and human dimensions of adoption, this study aims to provide a holistic understanding of AIS as both a technological and strategic resource. In doing so, it will not only contribute to academic discourse but also offer practical insights for managers, policymakers, and technology developers seeking to optimize AIS use.

This review focuses on both developed and developing country contexts, with particular emphasis on SMEs in emerging markets. The inclusion of diverse organizational types and regional contexts ensures a comprehensive analysis of how AIS adoption and effectiveness vary across institutional, economic, and cultural environments. For example, Southeast Asian SMEs, European enterprises, and African firms present distinct challenges and opportunities in AIS implementation, shaped by differences in infrastructure, regulatory frameworks, and managerial practices (Msomi & Vilakazi, 2023; Monteiro et al., 2021). By integrating these perspectives, the study seeks to develop a nuanced understanding of AIS that transcends geographical and sectoral boundaries.

In sum, AIS constitute a critical domain of inquiry at the intersection of technology, management, and strategy. While existing literature demonstrates their importance in improving financial reporting, decision-making, and sustainability, challenges in implementation and contextual variations necessitate a more comprehensive review. This paper therefore seeks to bridge these gaps by providing an integrated analysis of theoretical foundations, empirical evidence, and practical implications surrounding AIS and business performance. The findings are expected to enrich scholarly understanding and inform strategies for maximizing the value of AIS in diverse organizational and regional contexts.

METHOD

The methodological framework guiding this study was developed to ensure a comprehensive, systematic, and replicable review of the existing literature on the impact of Accounting Information Systems (AIS) on business performance. Given the dynamic nature of this field, the methodology aimed to capture not only classical studies but also contemporary contributions, thereby providing a holistic perspective. The process involved multiple stages, including database selection, keyword formulation, application of inclusion and exclusion criteria, screening and evaluation of relevant studies, and the final synthesis of evidence. Each of these stages was designed to maintain methodological rigor and align with best practices for conducting narrative reviews in management and information systems research.

The first stage involved selecting appropriate academic databases that would provide access to high-quality and peer-reviewed publications. Three major databases were chosen: Scopus, Google Scholar, and Web of Science. Scopus was prioritized as it is one of the most comprehensive repositories of peer-reviewed literature, covering a wide range of journals in business, management, accounting, and information systems (Cleary, 2015). Google Scholar was included to expand the search to grey literature and to capture studies that might not be indexed in traditional databases but still hold academic relevance. Web of Science was selected for its multidisciplinary scope and its ability to provide highly cited and impactful studies, which are crucial for understanding established and emerging trends in AIS research (Pedroso et al., 2020; Lutfi et al., 2022). The use of multiple databases ensured that the literature search was exhaustive and minimized the risk of publication bias.

The second stage consisted of formulating keywords and search strings. Keywords were carefully developed to reflect the primary constructs of interest: "Accounting Information Systems," "AIS quality," "business performance," "organizational performance," "financial reporting accuracy," "SMEs," and "digital transformation." Boolean operators and combinations were employed to refine the search. For example, search strings such as "Accounting Information Systems AND business performance," "AIS AND SMEs AND financial performance," and "AIS AND digital transformation AND decision-making" were frequently used. These keyword combinations were tested iteratively to maximize the retrieval of relevant articles while minimizing irrelevant results. The strategy was designed to capture both empirical and theoretical studies across different sectors and geographical contexts.

Once the initial body of literature was collected, the third stage involved applying inclusion and exclusion criteria. The inclusion criteria required that studies explicitly focus on AIS within business contexts, whether in financial reporting, decision-making, or organizational control. Both empirical and theoretical contributions were considered relevant, provided they addressed AIS as a core component of analysis. Studies employing meta-analysis, case studies, surveys, or experimental designs were prioritized, as they offered either broad generalizations or context-rich insights (Shkurti & Manoku, 2021; Lentner et al., 2020). Empirical studies that examined AIS implementation in diverse industries were particularly valued, as they provided evidence on sector-specific variations in effectiveness (Gunarathne et al., 2020).

Exclusion criteria were equally important in filtering out irrelevant or low-quality studies. Articles that did not directly address AIS, such as those focusing exclusively on broader management information systems without reference to accounting functions, were excluded. Non-peer-reviewed articles, commentaries without empirical data, and practice-oriented reports lacking methodological transparency were also omitted (Al-Dmour et al., 2021; Tarek et al., 2017). Moreover, studies with limited sample sizes or those based on overly specific populations with little generalizability, such as single-case organizational reports without comparative analysis, were excluded to maintain the robustness of findings (Hariyati & Tjahjadi, 2018). This selective process ensured that the final body of literature consisted of high-quality, methodologically sound studies.

The fourth stage focused on the types of research included in the review. A broad spectrum of research designs was incorporated, reflecting the interdisciplinary nature of AIS scholarship. Survey-based studies were particularly common and useful, as they captured organizational perceptions and usage patterns across different company sizes and industries. Experimental and quasi-experimental designs provided causal insights into how AIS adoption influences business performance under controlled conditions. Case studies, while context-specific, offered deep insights into organizational dynamics, adoption challenges, and sectoral differences. In addition, narrative and systematic reviews provided valuable syntheses of prior research, helping to contextualize individual findings within broader theoretical and empirical landscapes (Pedroso et al., 2020; Lutfi et al., 2022).

The fifth stage entailed the screening and evaluation of collected literature. The screening process was multi-layered: titles and abstracts were first examined to assess their relevance to the research question. Articles that met the inclusion criteria at this stage were subjected to a full-text review, during which methodological rigor, relevance, and quality of evidence were assessed. Studies were evaluated for the clarity of their research design, robustness of their data analysis, and alignment with the review's objectives. Particular attention was given to whether the studies addressed AIS within the context of business performance rather than treating AIS as a secondary or peripheral topic. Evaluation also considered the geographical scope of each study, with emphasis on distinguishing findings from developed versus developing countries (Olewi, 2023; Suleiman et al., 2020). This approach allowed for a nuanced comparison across different institutional and economic environments.

During the synthesis stage, emphasis was placed on identifying recurring themes and emerging patterns in the literature. The analysis highlighted how AIS quality, internal control mechanisms, and integration with digital technologies collectively shape organizational outcomes (Monteiro et al., 2021; Gunarathne et al., 2020). Special consideration was given to studies focusing on SMEs, as this sector remains underexplored yet crucial for economic development. Lutfi et al. (2022) and Al-Qudah et al. (2025) provide compelling evidence that AIS adoption in SMEs enhances competitiveness and sustainability, yet resource limitations and lack of expertise often constrain implementation. By synthesizing these findings, the review acknowledges the heterogeneity of organizational contexts and the necessity for tailored approaches to AIS adoption.

A further methodological consideration was the recognition of regional disparities in AIS research. Many studies from developed countries emphasize advanced AIS technologies and integration

with digital transformation initiatives, while those from developing countries often focus on basic implementation challenges, such as resource shortages, training deficiencies, and infrastructural limitations (Wang & Zhu, 2025; Msomi & Vilakazi, 2023). The methodology therefore deliberately sought to include literature from diverse regions to balance perspectives and provide a more comprehensive understanding of AIS adoption globally.

Overall, the methodology adopted for this study is both rigorous and inclusive, designed to capture a wide range of evidence while maintaining quality standards. By systematically searching across multiple databases, applying strict inclusion and exclusion criteria, and carefully evaluating research designs, this review ensures the validity and reliability of its findings. The approach acknowledges the limitations of prior studies, particularly their bias toward large firms in developed economies, and intentionally incorporates research on SMEs and organizations in emerging markets. Such inclusivity provides a richer and more representative picture of how AIS influences business performance across different contexts.

In conclusion, the methodological framework not only ensured the comprehensiveness of the literature review but also reinforced its relevance to both scholarly and practical audiences. By adopting a multi-pronged strategy that combined database selection, keyword formulation, rigorous screening, and synthesis, the study lays a strong foundation for analyzing the impact of AIS on business performance. This methodology, grounded in best practices for academic reviews, enables the study to provide nuanced insights into both theoretical and empirical dimensions of AIS research, ultimately contributing to a deeper understanding of how accounting information systems function as critical enablers of organizational success.

RESULT AND DISCUSSION

The findings of this narrative review are organized thematically to capture the main dimensions through which Accounting Information Systems (AIS) influence business performance. The synthesis reveals four key areas of impact: system and information quality, financial performance outcomes, non-financial performance outcomes, and the role of digital transformation and supporting technologies. Each theme is analyzed with reference to empirical studies and theoretical insights, thereby providing a comprehensive perspective on the multifaceted contributions of AIS.

The first theme concerns system and information quality, which has been consistently highlighted as a critical determinant of AIS effectiveness. System quality encompasses attributes such as reliability, security, and ease of use, all of which directly shape managerial trust in AIS outputs. Zohry and Al-Dhubaibi (2024) emphasize that system competence significantly enhances information quality and the overall effectiveness of AIS, thereby creating measurable improvements in organizational performance. The relationship between information quality and managerial decision-making is particularly pronounced, as high-quality accounting information supports timely, accurate, and well-informed strategic choices. Empirical evidence further supports these claims. Lutfi et al. (2022) demonstrate that superior system quality not only enhances user satisfaction but also increases reliance on AIS-generated outputs, particularly within SMEs. When users perceive information to be reliable and relevant, they are more likely to integrate it into

decision-making processes, thereby reinforcing the organizational value of AIS. The association between user satisfaction and system usage forms a positive feedback loop, where enhanced system quality drives trust, which in turn fosters adoption and reliance, culminating in improved business outcomes.

The second theme centers on the impact of AIS on financial performance. Across various contexts, the literature demonstrates that AIS adoption is strongly correlated with improvements in profitability, cost efficiency, and return on investment (ROI). Binsaeed et al. (2023) identify AIS as a mediating mechanism between digital orientation and financial performance, showing that firms with well-implemented AIS experience notable gains in operational efficiency and profitability. The ability of AIS to streamline processes, reduce redundancies, and minimize errors directly contributes to cost reductions and enhanced financial outcomes. Comparative analyses further underscore differences between developed and developing economies. In Indonesia, Lutfi et al. (2022) report that SMEs adopting AIS during periods of market turbulence, such as the COVID-19 pandemic, achieved substantial improvements in financial resilience and survival rates. This finding illustrates the transformative role of AIS in resource-constrained contexts, where access to timely and reliable financial information can determine organizational continuity. By contrast, Monteiro et al. (2021) observe that established firms in developed economies primarily leverage AIS for incremental efficiency gains, reflecting their pre-existing advantages in infrastructure and resources. Although these firms benefit from AIS adoption, the relative impact on profitability and cost efficiency is less dramatic than in resource-constrained settings. Collectively, these findings illustrate that while AIS universally enhances financial performance, the magnitude and nature of the benefits differ across economic contexts, with greater transformative potential evident in emerging markets.

The third theme addresses the influence of AIS on non-financial performance, which includes dimensions such as customer satisfaction, environmental sustainability, and innovation capacity. Evidence suggests that AIS not only supports financial outcomes but also drives improvements in these broader measures of organizational performance. Gunarathne et al. (2020) demonstrate that integrating AIS with environmental management strategies produces sustainability benefits by generating relevant data for environmentally focused decision-making. This integration highlights the capacity of AIS to inform corporate social responsibility initiatives and enhance long-term organizational viability. In terms of customer satisfaction, Msomi and Vilakazi (2023) argue that AIS adoption enables firms to process and analyze customer feedback more effectively, thereby facilitating service and product improvements. By providing actionable insights into consumer preferences, AIS supports the creation of tailored solutions that enhance customer experiences and loyalty. Innovation is another critical dimension of non-financial performance where AIS demonstrates a significant role. Lutfi et al. (2022) reveal that digital strategies integrated into AIS enable firms to respond more dynamically to market changes, supporting new product development and business model innovation. The positive relationship between AIS, customer satisfaction, and sustainability illustrates a broader strategic contribution of AIS, where improvements in non-financial outcomes often feed back into financial performance, creating a cycle of mutually reinforcing benefits.

The non-financial impacts of AIS also vary across sectors, highlighting the importance of contextual factors. In service industries, AIS adoption is frequently oriented toward enhancing customer satisfaction, as systems allow for more efficient data collection and analysis of customer feedback. By contrast, manufacturing firms tend to emphasize operational efficiency and product innovation as primary outcomes of AIS use (Hutahayan, 2020). Trung and Nguyen (2023) support this distinction, noting that retail firms utilizing AIS report improved customer experiences, while industrial firms highlight efficiency gains and cost savings. These variations underline the necessity of sector-specific approaches to AIS implementation, as the priorities and performance metrics of organizations differ considerably across industries.

The final theme examines the role of digital transformation and supporting technologies in shaping the relationship between AIS and business performance. The integration of AIS with advanced technologies such as enterprise resource planning (ERP), blockchain, and business intelligence (BI) has emerged as a critical driver of competitive advantage. Alkhwalidi et al. (2024) provide evidence that blockchain applications in accounting enhance transparency, reduce transaction processing times, and strengthen competitive positioning. Similarly, Martins et al. (2024) demonstrate that BI tools integrated with AIS empower firms to conduct sophisticated data analyses, thereby facilitating faster, data-driven decisions that foster innovation and competitive agility. The moderating effect of digital transformation is particularly evident in studies conducted during the COVID-19 pandemic. Lutfi et al. (2022) find that firms with digitized AIS were significantly more responsive to rapidly changing market conditions, enabling them to maintain competitiveness and sustain operations. This suggests that digital transformation amplifies the benefits of AIS, transforming it from a transactional tool into a strategic resource.

Supporting technologies such as cloud computing further enhance AIS adoption and utility. Van et al. (2024) note that cloud-based AIS solutions are particularly valuable for SMEs, as they offer cost-effective access to sophisticated analytical tools and flexible resource allocation. Cloud technologies lower the barriers to entry for smaller firms, enabling them to compete more effectively with larger counterparts by leveraging advanced AIS functionalities. These technologies also improve scalability, ensuring that firms can expand AIS capabilities in alignment with growth and evolving business needs. The synergy between AIS and digital transformation highlights the dynamic potential of accounting systems in shaping organizational trajectories in the digital era.

Taken together, these results underscore the multifaceted contributions of AIS to business performance across financial and non-financial dimensions. System and information quality form the foundation of AIS effectiveness, directly shaping managerial decision-making and user satisfaction. Financial performance benefits are consistently evident, though the magnitude of impact varies by context, with transformative effects in emerging markets and incremental gains in developed economies. Non-financial outcomes, including customer satisfaction, sustainability, and innovation, further demonstrate the strategic value of AIS, while integration with digital transformation and advanced technologies amplifies these effects. The evidence confirms that AIS are not merely operational tools but strategic assets that enable firms to navigate complexity, respond to environmental pressures, and sustain competitive advantage. By organizing the findings across these themes, this review highlights the critical pathways through which AIS contribute to

organizational success, while also pointing to contextual variations that warrant further investigation.

The findings of this review broadly align with theories of information systems and performance management, both of which emphasize the central role of information quality in shaping decision-making and organizational outcomes. Information systems theory posits that the reliability, security, and usability of system outputs directly affect managerial trust and adoption. Within the AIS context, empirical research confirms that improvements in system and information quality contribute to enhanced managerial decision-making and ultimately lead to stronger organizational performance (Zohry & Al-Dhubaibi, 2024). These findings are consistent with performance management theory, which underscores the necessity of accurate and timely accounting information for evaluating outcomes and guiding strategic actions. By ensuring that financial and operational data are reliable, AIS supports managers in allocating resources effectively and in identifying areas where corrective measures are required.

Despite this alignment, the evidence also indicates the limitations of these theories when applied in diverse socio-economic and organizational contexts. In particular, studies conducted in developing countries reveal that the potential benefits of AIS are often constrained by systemic barriers such as insufficient infrastructure, unsupportive regulatory frameworks, and organizational cultures resistant to change (Lutfi et al., 2022; Salin et al., 2023). These findings highlight that AIS cannot be evaluated in isolation but must be understood as part of a wider ecosystem where structural, institutional, and cultural factors either facilitate or hinder its success. Thus, while the theoretical frameworks provide a useful foundation, they require contextual adaptation to account for disparities in technological readiness, economic resources, and institutional environments.

Systemic factors significantly shape the effectiveness of AIS implementation. Regulatory frameworks, for example, can act either as enablers or as barriers. Supportive regulations that promote the adoption of digital technologies encourage firms to invest in AIS, thereby improving transparency and accountability. Conversely, weak or ambiguous regulatory environments may discourage adoption or lead to superficial implementation that fails to produce meaningful improvements. Organizational culture is another critical determinant. Firms with cultures that value innovation and technological integration tend to embrace AIS more successfully, while organizations characterized by rigid structures or resistance to change often struggle to harness the system's full potential. Furthermore, the availability of robust digital infrastructure, including reliable internet access and widespread technological literacy, is essential for effective AIS deployment. Without these foundational elements, even well-designed systems may not achieve intended outcomes (Alkhwaldi et al., 2024; Van et al., 2024).

The systemic challenges identified in the literature have direct policy implications. One clear implication is the need for closer collaboration between public and private sectors to strengthen digital infrastructure and provide training that builds human capital for AIS adoption. Governments can play a pivotal role by offering incentives to firms that implement AIS, particularly small and medium-sized enterprises, which often face financial and resource constraints. Such policies not only promote competitiveness but also contribute to economic

resilience and sustainability. Additionally, regulations that emphasize environmental accountability can encourage firms to leverage AIS for sustainability reporting, as demonstrated in studies linking AIS integration with environmental management practices (Gunarathne et al., 2020; Lutfi et al., 2022). This policy approach aligns organizational incentives with broader societal goals and encourages businesses to use AIS as a tool for sustainable development.

Beyond systemic enablers, the literature stresses the strategic value of integrating AIS with other digital technologies such as enterprise resource planning systems and business intelligence platforms. Research shows that such integration enhances organizational responsiveness, adaptability, and competitiveness. Firms that successfully merge AIS with these complementary technologies are better able to generate actionable insights from data, adapt to dynamic market conditions, and sustain performance improvements (Al-Qudah et al., 2025; Kwarteng & Aveh, 2018). For instance, integration with business intelligence allows for advanced data analytics, providing managers with deeper insights that inform strategic innovation, while ERP systems enhance cross-departmental coordination and resource optimization. These synergies underscore that AIS effectiveness is amplified when it functions as part of a broader digital ecosystem rather than as a standalone tool.

Despite the growing body of evidence, research on AIS remains marked by certain limitations. A notable limitation is the disproportionate focus on large firms in developed economies, leaving SMEs in developing countries underexplored (Lutfi et al., 2022). This bias restricts the generalizability of findings and obscures the unique challenges faced by smaller firms, which often operate with fewer resources and in less supportive environments. Moreover, existing studies frequently overlook industry-specific dynamics. While AIS may function effectively in service industries by enhancing customer engagement, its role in manufacturing may be more oriented toward process efficiency and innovation. Yet comparative insights across sectors remain scarce, limiting our understanding of how contextual factors mediate AIS effectiveness.

Another limitation lies in the methodological scope of existing studies. Many rely on cross-sectional designs, which provide valuable snapshots but fail to capture the dynamic nature of AIS adoption and performance over time. Longitudinal studies could offer richer insights into how organizations adapt to AIS, overcome barriers, and achieve sustained improvements in performance. In addition, while quantitative research has generated robust evidence on correlations between AIS quality and performance outcomes, qualitative studies remain relatively limited. In-depth case studies could provide a more nuanced understanding of organizational culture, employee perceptions, and contextual barriers that influence AIS success, particularly in regions where adoption remains in its infancy.

The literature also reveals limited exploration of the role of human factors in AIS success. While technical and organizational elements receive significant attention, the perspectives of employees as end-users are often marginalized. Factors such as training, digital literacy, and resistance to change directly impact the extent to which AIS delivers its intended benefits (Trung & Nguyen, 2023). Greater attention to these human dimensions is needed to design interventions that support user adoption and reduce organizational resistance. Without such considerations, firms risk underutilizing AIS, regardless of technological sophistication.

These limitations open several avenues for future research. Scholars are encouraged to expand the scope of inquiry to include SMEs in diverse geographical contexts, with particular emphasis on developing economies undergoing digital transformation. Cross-industry comparative research could also deepen understanding of sector-specific dynamics, shedding light on how AIS contributes differently to performance outcomes in services, manufacturing, and public administration. Methodologically, a combination of longitudinal and mixed-methods approaches would enrich the evidence base by capturing both temporal changes and qualitative insights into organizational adaptation. Finally, future research should place greater emphasis on human and behavioral factors, recognizing that the success of AIS is as much a product of organizational culture and employee engagement as it is of technical design and infrastructure support.

CONCLUSION

This narrative review has examined the impact of Accounting Information Systems (AIS) on business performance, synthesizing evidence across financial and non-financial dimensions. The findings demonstrate that AIS quality, particularly system reliability, security, and usability, plays a critical role in shaping decision-making and organizational outcomes. Empirical studies consistently show that high-quality information derived from AIS enhances managerial trust, improves user satisfaction, and directly contributes to both financial gains such as profitability and cost efficiency, as well as non-financial benefits including customer satisfaction, innovation, and sustainability. The discussion highlighted that while AIS effectiveness aligns with information systems and performance management theory, its success is highly dependent on systemic factors such as regulatory support, digital infrastructure, and organizational culture. These findings underscore the urgency of addressing contextual barriers, particularly in developing economies where resource limitations and resistance to change frequently constrain AIS adoption. Policy interventions, including incentives for SMEs, investment in digital infrastructure, and training programs, are essential for overcoming these barriers. Moreover, the integration of AIS with supporting technologies such as enterprise resource planning, blockchain, and business intelligence amplifies its impact, transforming AIS into a strategic asset. Future research should expand to underexplored contexts, particularly SMEs in developing regions, and adopt longitudinal and mixed-method approaches to capture dynamic and behavioral dimensions of AIS adoption. Ultimately, strengthening system and information quality, alongside digital transformation, remains the primary strategy for maximizing the organizational value of AIS and ensuring sustainable competitive advantage.

REFERENCE

- Al-Dmour, A., Zaidan, H., & Natour, A. (2021). The impact knowledge management processes on business performance via the role of accounting information quality as a mediating factor. *Vine Journal of Information and Knowledge Management Systems*, 53(3), 523-543. <https://doi.org/10.1108/vjikms-12-2020-0219>

- Alkhwaldi, A., Alidarous, M., & Alharasis, E. (2024). Antecedents and outcomes of innovative blockchain usage in accounting and auditing profession: an extended utaut model. *Journal of Organizational Change Management*, 37(5), 1102-1132. <https://doi.org/10.1108/jocm-03-2023-0070>
- Al-Qudah, L., Malahim, S., Alatyat, Z., Ateiah, M., & Al-Qudah, A. (2025). The impact of business intelligence systems in reducing the risks of electronic accounting information systems: the modifying role of enterprise resource planning systems a field study: Jordanian telecommunications and information technology companies. *Jordan Journal of Business Administration*, 21(3), 317-342. <https://doi.org/10.35516/jjba.v21i3.186>
- Binsaeed, R., Yousaf, Z., Grigorescu, A., Radu, V., & Nassani, A. (2023). Digital revolution and digitization process to promote AIS as a vector of financial performance. *Systems*, 11(7), 339. <https://doi.org/10.3390/systems11070339>
- Borgi, H. (2020). How artificial intelligence changes the future of accounting industry. *International Journal of Economics and Business Administration*, VIII(3), 478-488. <https://doi.org/10.35808/ijeba/538>
- Bui, H., & Krajcsák, Z. (2023). The impacts of corporate governance on firms' performance: from theories and approaches to empirical findings. *Journal of Financial Regulation and Compliance*, 32(1), 18-46. <https://doi.org/10.1108/jfrc-01-2023-0012>
- Cleary, P. (2015). An empirical investigation of the impact of management accounting on structural capital and business performance. *Journal of Intellectual Capital*, 16(3), 566-586. <https://doi.org/10.1108/jic-10-2014-0114>
- Gunarathne, N., Lee, K., & Kaluarachchilage, P. (2020). Institutional pressures, environmental management strategy, and organizational performance: the role of environmental management accounting. *Business Strategy and the Environment*, 30(2), 825-839. <https://doi.org/10.1002/bse.2656>
- Hariyati, H., & Tjahjadi, B. (2018). Contingent factors affecting the financial performance of manufacturing companies: the case of east java, indonesia. *Asian Journal of Business and Accounting*, 11(1), 121-150. <https://doi.org/10.22452/ajba.vol11no1.5>
- Hutahayan, B. (2020). The mediating role of human capital and management accounting information system in the relationship between innovation strategy and internal process performance and the impact on corporate financial performance. *Benchmarking: An International Journal*, 27(4), 1289-1318. <https://doi.org/10.1108/bij-02-2018-0034>
- Islam, M. (2024). Organizational effectiveness for accounting information system practice: a study on some selected ready-made garments factories of Chattogram in Bangladesh. *Bangladesh Journal of Multidisciplinary Scientific Research*, 9(4), 49-58. <https://doi.org/10.46281/bjmsr.v9i4.2247>

- Kwarteng, A., & Aveh, F. (2018). Empirical examination of organizational culture on accounting information system and corporate performance. *Meditari Accountancy Research*, 26(4), 675-698. <https://doi.org/10.1108/medar-01-2018-0264>
- Latifah, L., Setiawan, D., Aryani, Y., & Rahmawati, R. (2020). Business strategy – MSMEs' performance relationship: innovation and accounting information system as mediators. *Journal of Small Business and Enterprise Development*, 28(1), 1-21. <https://doi.org/10.1108/jsbed-04-2019-0116>
- Lentner, C., Molnár, P., & Nagy, V. (2020). Accrual accounting and public finance reforms in Hungary: the study of application in the public sector. *Economic Annals-XXI*, 183(5-6), 89-105. <https://doi.org/10.21003/ea.v183-09>
- Lutfi, A., Al-Khasawneh, A., Almaiah, M., Alsyouf, A., & Alrawad, M. (2022). Business sustainability of small and medium enterprises during the COVID-19 pandemic: the role of AIS implementation. *Sustainability*, 14(9), 5362. <https://doi.org/10.3390/su14095362>
- Lutfi, A., Alkelani, S., Al-Khasawneh, M., Alshira'h, A., Alshirah, M., Almaiah, M., ... & Ibrahim, N. (2022). Influence of digital accounting system usage on SMEs performance: the moderating effect of COVID-19. *Sustainability*, 14(22), 15048. <https://doi.org/10.3390/su142215048>
- Lutfi, A., Alkelani, S., Alqudah, H., Alshira'h, A., Alshirah, M., Almaiah, M., ... & Abdelmaksoud, O. (2022). The role of e-accounting adoption on business performance: the moderating role of COVID-19. *Journal of Risk and Financial Management*, 15(12), 617. <https://doi.org/10.3390/jrfm15120617>
- Martins, A., Aguiar, M., Sambento, M., & Branco, M. (2024). Business intelligence system adoption and the leveraging of reporting process capabilities. *Journal of Accounting & Organizational Change*, 21(3), 506-534. <https://doi.org/10.1108/jaoc-11-2023-0204>
- Monteiro, A., Vale, J., & Silva, A. (2021). Factors determining the success of decision making and performance of Portuguese companies. *Administrative Sciences*, 11(4), 108. <https://doi.org/10.3390/admsci11040108>
- Msomi, T., & Vilakazi, S. (2023). Nexus between accounting and information systems and SMEs' operational efficiency in South Africa. *Problems and Perspectives in Management*, 21(2), 493-502. [https://doi.org/10.21511/ppm.21\(2\).2023.46](https://doi.org/10.21511/ppm.21(2).2023.46)
- Olewi, R. (2023). The impact of electronic data interchange on accounting systems. *International Journal of Professional Business Review*, 8(4), e01163. <https://doi.org/10.26668/businessreview/2023.v8i4.1163>
- Pedroso, E., Gomes, C., & Yasin, M. (2020). Management accounting systems: an organizational competitive performance perspective. *Benchmarking: An International Journal*, 27(6), 1843-1874. <https://doi.org/10.1108/bij-12-2019-0547>
- Pham, Q., Khurong, N., Anh, N., Hanh, N., Thi, V., Tram, T., ... & Han, C. (2022). The determinants of the usage of accounting information systems toward operational efficiency

- in Industrial Revolution 4.0: evidence from an emerging economy. *Economies*, 10(4), 83. <https://doi.org/10.3390/economies10040083>
- Popov, A. (2021). Environmental investment as a tool for ensuring economic security of business entities: accounting aspects. *E3S Web of Conferences*, 262, 03027. <https://doi.org/10.1051/e3sconf/202126203027>
- Salin, A., Hasan, H., Kamarudin, N., & Mad, S. (2023). Factors affecting the use of accounting and finance technology during the pandemic crisis. *International Journal of Management and Sustainability*, 12(2), 147-158. <https://doi.org/10.18488/11.v12i2.3330>
- Shkurti, R., & Manoku, E. (2021). Factors of success in implementation of enterprise resource planning systems. *WSEAS Transactions on Business and Economics*, 18, 1084-1093. <https://doi.org/10.37394/23207.2021.18.102>
- Tarek, M., Mohamed, E., Hussain, M., & Basuony, M. (2017). The implication of information technology on the audit profession in developing country. *International Journal of Accounting and Information Management*, 25(2), 237-255. <https://doi.org/10.1108/ijaim-03-2016-0022>
- Trung, T., & Nguyen, A. (2023). Impact of accounting information systems on corporate performance: an application of agency theory. *Corporate Governance and Organizational Behavior Review*, 7(3, special issue), 429-443. <https://doi.org/10.22495/cgobrv7i3sip17>
- Van, H., Afifa, M., & Saleh, I. (2024). Accounting information systems and organizational performance in the cloud computing era: evidence from SMEs. *Sustainability Accounting, Management and Policy Journal*. <https://doi.org/10.1108/sampj-01-2024-0044>
- Zohry, A., & Al-Dhubaibi, A. (2024). Optimizing business performance through effective accounting information systems: the role of system competence and information quality. *Journal of Risk and Financial Management*, 17(11), 515. <https://doi.org/10.3390/jrfm17110515>