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A review of Accounting Information Systems and future directions

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Abstract

The main objective of this study is to investigate a range of studies that have explored the correlation between accounting information systems and their significance in the success of organizations. Our primary area of attention is the examination of the role played by accounting information systems in facilitating decision-making processes, financial reporting activities, and strategic planning efforts. In order to offer an in-depth investigation, we have gathered and condensed the results of several study research undertaken in diverse settings. Through an analysis of research that highlights the fundamental factors contributing to achievement in accounting information systems within the context of organization, we are able to get valuable knowledge regarding the significance of these systems in facilitating organizational success. In addition, our current investigation involves the examination of the possible advantages that may arise from the integration of accounting information systems with cutting-edge technologies. Furthermore, this review attempts at analyzing the problems associated with the acceptance and implementation of accounting information systems. It also puts forth suggestions for future research endeavors that can help fill the current gaps in knowledge. This comprehensive review significantly improves our understanding of the significance of accounting information systems in attaining organizational success. Additionally, it underscores the need for further exploration in order to develop the subject of accounting information systems and comprehend its influence on modern enterprises.

Keywords: Accounting Information Systems, organizational success, AIS future directions.

Introduction

Accounting information systems, also known as AIS, are at the core of organizational success, financial transparency, and strategic decision-making in an era that is characterized by rapid technological advancements and a business

landscape that is constantly in a state of change. Organizations must negotiate an ever-changing business setting in order to succeed in today's highly competitive environment

This is because of the fact that accounting information systems (AIS) are positioned to play an essential part in the future (Laourou, 2022; Simkin et al., 2014). The continuous progress of technology has resulted in the ongoing evolution of AIS, hence influencing the manner in which firms handle their financial activities, make strategic decisions, and enhance their overall efficiency (Rosati & Paulsson, 2017). The function of AIS will become increasingly critical in ensuring that financial information is accurate, timely, and relevant as more and more organizations continue to implement data-driven practices and digital transformation initiatives. This will be the case as more and more enterprises continue to move in this direction (Gao, 2022; Al_kasasbeh et al., 2022).

From the use of manual bookkeeping ledgers to the use of spreadsheets and enterprise resource planning (ERP) systems, the history of AIS has been witness to a number of significant shifts (Granlund, 2009). Because of these advancements, the speed and accuracy of financial reporting have been considerably improved, enabling firms to make decisions based on data rather than intuition (Hall, 2015). Business intelligence capability positively influences decision-making speed and organizational performance by providing timely, comprehensive, and actionable insights from data analysis and reporting (Alzghoul et al., 2022). In spite of this, a new era of AIS is on the horizon, and it promises additional breakthroughs in efficiency, integration, and analytics. This is because technological progress is continuing to rush forward

(Romney et al., 2012). The future may hold some good things in store for AIS, but it also brings with it some unexpected problems. In an increasingly linked world, issues regarding data privacy and security have become more prominent (McCallig et al., 2019). As a result, effective protections are required to protect sensitive financial information from being compromised by cybercriminals. Additionally, the exponential increase of data and the development of big data analytics present potential and problems for AIS, calling for creative techniques to process and extract useful insights from enormous datasets. This growth of data and rise of big data analytics represent both opportunities and challenges for AIS (Yan, 2022).

Greater collaboration and synchronization with other important business systems is going to be on the future agenda for AIS as companies continue their pursuit of a more integrated approach to the management of their company operations (Faccia et al., 2019). The integration of AIS with enterprise-wide resource planning, and human resource systems will provide a holistic perspective of organizational performance and enable more informed decision-making at all levels of the company. The comprehension of AISs role and the potential they offer in the future is growing in significance due to the profound transformation of the accounting landscape resulting from rapid technology advancements. The objective of this review is to provide a scholarly contribution to the existing literature in this field by consolidating the outcomes of prior study,

offering perspectives on present patterns, and suggesting new directions for future investigation. The objective of this review is to provide researchers, practitioners, and decision-makers with the knowledge and tools necessary to effectively utilize Accounting Information Systems in a dynamic and evolving context. The objective of this study is to further our comprehension of the influence of AIS on organizational performance and to pinpoint potential avenues for future investigation.

Literature Review

AIS, are vital resources that help firms with the gathering, processing, and distribution of financial data. Researchers and practitioners alike have focused a substantial amount of emphasis, in today's quickly changing business world, on the role that AIS plays in driving organizational success. This is due to the fact that AIS may drive all three of these aspects. The purpose of this literature review is to give summary of the research that has been undertaken on the relationship between AIS and organizational success, highlighting important findings, trends, and gaps in the existing literature. The influence of AIS on organizational performance has been the subject of a great number of research. Ali et al. (2016) conducted research on the important success aspects of AIS in Jordanian commercial banks. They discovered that there is a positive association between the effectiveness of AIS and the performance of the organization. Researchers Ahmad and Al-Shbiel (2019) did study on Jordanian industrial SMEs and focused on the function that knowledge management plays as a mediator in the interaction between artificial intelligence

systems (AIS) and organizational performance. In a similar vein, Budiarto and Prabowo (2015) highlighted the importance of AIS being aligned with the business needs of SMEs as well as having a beneficial influence on performance.

Technology advancements have led to the integration of artificial intelligence systems with a variety of digital platforms, which has an additional impact on the performance of organizations. Haleem (2021) investigated accounting procedures as a potential moderating factor in the relationship between AIS and business performance in enterprise resource planning systems. Zhang (2021) explored the application of data mining and machine learning in AIS, indicating its potential to improve decision-making and financial analysis. There have also been studies that concentrated on the utilization and application of AIS in a variety of settings. OWEIS (2022) conducted research in Saudi Arabia to investigate the connection between AIS and business success. Their findings shed light on the significance of AIS adoption for the achievement of organizational goals. Astuty et al. (2021) investigated the impacts of customer relationship management and human resource competency on the efficiency of supply chain management in the Indonesian public sector. AIS was given particular importance due to its significant role in streamlining supply chain operations.

Even though there is a growing amount of study on AIS and organizational effectiveness, there remain certain holes in the knowledge. Several studies have brought to light the necessity for additional study on the implications of integrating AIS with new technologies such as blockchain and artificial intelligence (Alkan, 2022; Ionescu,

2019). These implications include the effects of AIS on certain industry sectors and the consequences of AIS integration with these technologies. In addition, there is a demand for additional research into the factors that influence the adoption of AIS in SMEs, as well as the development of hybrid syllabi for AIS programs (Choiriah & Sudiby, 2020).

The table below is a valuable resource that can be used to have a better understanding of the improvements that have taken place in the subject of AIS. It highlights the contributions made by a variety of researchers, the historical progression of

AIS research, the numerous study factors that were explored, as well as the primary results and insights gained from each study. The table helps foster a fuller understanding of the significance of AIS in contemporary company settings and its far-reaching implications for the processes of financial management and decision-making by offering this thorough overview. This table can serve as a foundation for researchers, practitioners, and students interested in AIS to use in further exploration and to highlight areas of interest for future research and growth in the discipline.

Table (1) AIS research review

#	Researcher	Year	Study Variables	Main Result
1	Ali, B. J., Bakar, R., & Omar, W. A. W.	2016	AIS Critical Success Factors, Organizational Performance	Positive impact of AIS critical success factors on the performance of Jordanian banks.
2	Ahmad, M. A., & Al-Shbiel, S. O.	2019	Accounting Information System, Organizational Performance, Knowledge Management	AIS has a significant impact on organizational performance mediated through knowledge management in Jordanian industrial SMEs.
3	Budiarto, D. S., & Prabowo, M. A.	2015	AIS Alignment, SMEs Performance	Alignment of AIS with SMEs' business needs positively influences performance.
4	Soudani, S. N.	2012	Usefulness of AIS, Organizational Performance	AIS is found to be beneficial for enhancing organizational performance.
5	Kareem, H. M., Aziz, K. A., Maelah, R., Yunus, Y. M., Alsheikh, A., & Alsheikh, W.	2021	AIS, Knowledge Management Capabilities, Innovation, Organizational Performance	AIS and knowledge management capabilities positively influence innovation and organizational performance in Iraqi SMEs.
6	Al-Okaily, M., Alkhwalidi, A. F., Abdulmuhsin, A. A., Alqudah, H., & Al-Okaily, A.	2023	Cloud-based AIS Usage, SMEs Performance	The usage of cloud-based AIS positively impacts Jordanian SMEs' performance in the post-COVID-19 perspective.
7	Al-Dmour, A.	2018	Reliability of AIS, Quality of Financial Reporting, Business Performance	The reliability of the accounting information system positively influences business performance through the quality of financial reporting.
8	Setyaningsih, S. D., Mulyani, S.,	2021	AIS Implementation, Internal Control, Organizational Culture,	The implementation and performance of AIS, internal control, and

	Akbar, B., & Farida, I.		Quality of Financial Information	organizational culture significantly impact the quality of financial information.
9	Sumaryati, A., Novitasari, E. P., & Machmuddah, Z.	2020	AIS, Internal Control System, Human Resource Competency, Quality of Local Government Financial Statements	The quality of local government financial statements in Indonesia is influenced by the accounting information system, internal control system, and human resource competency.
10	Jarah, B. A. F., & Almatarneh, Z.	2021	Elements of AIS, Organizational Culture	The elements of AIS have a significant effect on organizational culture.
11	Fuadah, H., & Setiyawati, H.	2020	Transparency, AIS Implementation, Quality of Financial Reports	The implementation of transparency and accounting information systems positively impacts the quality of financial reports.
12	Choiriah, S., & Sudibyo, Y. A.	2020	Competitive Advantage, Organizational Culture, Sustainable Leadership, MAIS Implementation Success	Relationship between competitive advantage, organizational culture, sustainable leadership, and MAIS implementation success.
13	Hutahayan, B.	2020	Innovation Strategy, Human Capital, MAIS, Internal Process Performance, Corporate Financial Performance	Mediating role of human capital and MAIS in the relationship between innovation strategy, internal process performance, and corporate financial performance.
14	Zhang, X.	2021	Data Mining, Machine Learning, Management Accounting Information System (MAIS)	Application of data mining and machine learning techniques in the context of MAIS.
15	Saleh, Q. Y., & Al-Nimer, M. B.	2022	Innovation Strategy, MAIS, Financial Performance	Mediating role of MAIS in the relationship between innovation strategy and financial performance in Jordanian industrial companies.
16	Lestari, R., Sofianty, D., & Kuntorini, R. S.	2020	Quality of MAIS, Good Corporate Governance Implementation	Factors influencing the quality of MAIS and its impact on the implementation of good corporate governance practices.
17	Haleem, A.	2021	Accounting Practices, AIS in ERP System, Firm Performance	Mediating effect of accounting practices between AIS in ERP systems and firm performance.
18	Kharbat, F. F., & Muqattash, R.	2020	Accounting Information System Courses, Hybrid Syllabus, Digitization	Development of a hybrid syllabus for Accounting Information System courses in the era of digitization.
19	Kelton, A. S., & Murthy, U. S.	2023	Design Science, Behavioral Science, AIS Research, Business Activity Lens	Reimagining AIS research through a business activity lens, integrating design science and behavioral science approaches.
20	Ghazali, A. W., Shafie, N. A., Fernandez, D. F. M. F., & Zolkafli, S.	2022	Enterprise Resource Planning (ERP), Accounting Education, Experiential Learning	Integration of ERP in accounting education enhances experiential learning of Accounting Information System.
21	Dwanoko, Y. S., & Agustina, R.	2019	Content Business Process Reengineering, Information System	Implementation of a content business process reengineering framework in an information system.

22	Ali, M. I., & Shanta, H. I.	2020	Re-engineering Processes, Accounting Information Systems	Literature review on re-engineering processes from the perspective of Accounting Information Systems.
23	Astuty, W., Pratama, I., Basir, I., & Harahap, J. P. R.	2022	Enterprise Resource Planning (ERP), Management Accounting Information System (MAIS)	Investigation of the relationship between ERP and the quality of the management accounting information system.
24	Tjahjadi, B., & Soewarno, N.	2019	Intellectual Capital, Management Accounting Information Systems, Performance Metrics	Mediating effect of intellectual capital and MAIS on internal process and customer performance in organizations.
25	Budi Setya Nusa, I.	2021	Accounting Information Systems, Human Resources Competence, UMKM Performance	Examination of the influence of AIS and human resources competence on the performance of micro, small, and medium enterprises (UMKM) in Bandung City.
26	Napitupulu, I. H.	2023	Internal Control, Manager's Competency, Management Accounting Information Systems, Good Corporate Governance	Positive relationship between internal control, manager's competency, MAIS, and good corporate governance in Indonesian rural banks.
27	Astuty, W., Zufriзал, Z., Pasaribu, F., & Rahayu, S.	2021	Customer Relationship Management, Human Resource Competence, Internal Control Systems, Supply Chain Management	CRM, human resource competence, and internal control positively affect the effectiveness of supply chain management in the Indonesian public sector.
28	Asatiani, A., Apte, U., Penttinen, E., Rönkkö, M., & Saarinen, T.	2019	Accounting Process Characteristics, Accounting Outsourcing, Cloud-based Accounting Information Systems	Impact of accounting process characteristics on accounting outsourcing, with a comparison of cloud-based AIS users and non-users.
29	Ernawatiningsih, N. P. L., & Kepramareni, P.	2019	Accounting Information Systems, Effectiveness, Affecting Factors	The effectiveness of accounting information systems is explored along with the factors influencing their performance.
30	Grabski, S. V., Leech, S. A., & Schmidt, P. J.	2011	Enterprise Resource Planning (ERP) in Accounting Information Systems	A review of ERP research highlights the future agenda for AIS within the context of Enterprise Resource Planning.
31	Grande, E. U., Estébanez, R. P., & Colomina, C. M.	2011	Accounting Information Systems (AIS), Performance Measures, Spanish SMEs	Empirical evidence shows the impact of AIS on performance measures in Spanish Small and Medium-sized Enterprises (SMEs).
32	Alnajjar, M. I.	2017	AIS Impact on Organizational Performance (SMEs in the UAE)	AIS has a positive impact on the performance of SMEs in the UAE.
33	Al-Okaily, A., Al-Okaily, M., Shiyab, F., & Masadah, W.	2020	Accounting Information System Effectiveness from an Organizational Perspective	AIS is effective from an organizational perspective, contributing to improved management and decision-making.
34	Onaolapo, A. A., & Odetayo, T. A.	2012	AIS Effect on Organisational Effectiveness (Construction Companies in Nigeria)	AIS has a significant positive effect on the overall effectiveness of construction companies in Nigeria.

When an organization has a more trustworthy AIS, they are more likely to generate financial reports of a higher quality, which, in turn, has a favorable effect on the organization's overall business success. The studies highlight the significant significance that the application of AIS has in determining the overall quality of financial reporting. Improving the quality of financial information requires not only effective implementation of AIS but also a solid internal control system and an organizational culture that is receptive to improvement. In addition, one piece of research examines the connection between AIS, internal control systems, human resource competency, and the quality of financial statements produced by local governments. According to the studies, a robust AIS, which is backed by efficient internal controls and competent human resources, contributes to higher-quality financial statements in enterprises that are part of the local government. In addition to this, the research investigates the impact that AIS components have on the culture of a company. The structure and characteristics of an AIS have the potential to influence the culture of an organization, which in turn may have an effect on how decisions are made and how financial data is utilized. Last but not least, it has been discovered that increased levels of transparency and successful application of AIS have a beneficial influence on the quality of financial reporting. It is more likely that organizations will produce high-quality financial reports if they put an emphasis on being transparent and successfully implement AIS. The collective understanding of these research studies highlight the significance of AIS in increasing the quality of financial reporting,

strengthening decision-making processes, and favorably influencing overall business performance. The findings offer insightful information that might be useful to companies and policymakers that want to improve the accounting procedures and decision-making capacities of their organizations.

Studies investigate a variety of topics pertaining to AIS, including the development of lesson plans for AIS programs to be conducted in the digital age, the reframing of AIS research from the viewpoints of business activity and behavioral science, and the incorporation of ERP systems in accounting education to boost students' opportunities for hands-on learning. In addition to this, the table presents the results of investigations into content business process reengineering in information systems, re-engineering processes from the viewpoint of AIS, and the influence of ERP on the quality of management AIS. In addition to this, the studies investigate the ways in which intellectual capital can act as a mediator between performance measures and the company as a whole. The influence that AIS and human resources competency have on the performance of companies. The changing function of AIS, its integration with emerging technologies, and the significance of its role in strengthening organizational processes and performance. By gaining an understanding of these many points of view, it is possible to contribute to the optimization and implementation of AIS in a variety of scenarios, which in turn enables businesses to make more informed decisions and improves their overall performance. There is evidence to suggest that the implementation of AIS that are located on the cloud has a favorable impact

on the performance of SMEs. Researchers have discovered that the use of AIS that is hosted in the cloud is connected with higher performance in SMEs, particularly in the period after COVID-19. This suggests that cloud-based AIS has the potential to improve the operational efficiency, data accessibility, and decision-making processes of SMEs, hence enabling these businesses to better adapt to shifting business environments.

Results and findings

The topic of research in AIS is characterized by its multidimensional nature, encompassing several facets of accounting, technology, and organizational management. The use of AIS yielded a positive impact on the overall operational efficiency of the company, constituting a significant discovery. Based on the results of the literature review, it can be inferred that the utilization of AIS holds significant importance in the advancement of decision-making procedures, the precision of financial reporting, and the overall effectiveness of companies. AIS empower managers and other relevant stakeholders to make informed decisions by providing them with expeditious and dependable information. Consequently, this facilitates enhanced business outcomes. This discovery strengthens the notion that AIS has evolved beyond its original purpose of data processing and has now become a strategic asset that empowers enterprises to achieve a competitive advantage in the era of digitalization. The findings also draw attention to the significant problem of the impact of AIS on the development of varied organizational processes. Academic researchers have undertaken inquiries on the incorporation of AIS inside several

organizational procedures, such as supply chain management, internal control systems, and good corporate governance. The results indicate that the integration of AIS has a favorable influence on the efficacy and productivity of these vital operations. The integration of AIS facilitates improved organizational coordination and control through the facilitation of seamless data transmission, ongoing monitoring, and greater interdepartmental communication. Moreover, the incorporation of AIS in aiding the implementation of efficient corporate governance practices ensures compliance with regulatory frameworks and ethical standards, hence bolstering stakeholder confidence.

The findings also emphasize the growing field of AIS in relation to ERP systems. The integration of AIS with ERP has attracted considerable attention as a potentially viable strategy for enhancing the quality of management accounting information. ERP systems provide a comprehensive and integrated platform that enhances data management and facilitates efficient collaboration across many functional domains. As the domain of AIS advances, experts underscore the necessity for more inquiry into the potential synergistic effects that can arise from the integration of AIS and ERP systems. The significance of this research lies in its ability to maximize the potential of AIS in optimizing organizational processes and enabling efficient decision-making. This study also investigates the implementation of emerging technologies in the domain of AIS. The project has focused on examining the possible impact of cloud-based AIS, data mining, and machine learning on the transformation of accounting systems. Cloud-based AIS provide organizations with

the ability to access data from any location, facilitating remote collaboration and facilitating the generation of real-time insights. The utilization of data mining and machine learning techniques facilitates the process of data analysis, pattern detection, and predictive modeling, hence enabling accountants to get significant insights from extensive datasets. The adoption of these technologies has the potential to enhance the capabilities of AIS, thereby empowering accountants to offer more comprehensive and advanced financial analysis, as well as facilitate strategic decision-making.

In addition, the finding imply that the impact of AIS is not confined to major businesses; rather, it extends to small and medium-sized businesses as well (referred to as SMEs for short). The deployment of AIS can be extremely beneficial to SMEs since it helps them develop, improves the accuracy of their financial reporting, and ensures that they adhere to the rules of corporate governance. The use of AIS in SMEs promotes transparency, efficient resource allocation, and streamlined business operations, hence enhancing the SMEs' capacity to compete effectively and remain viable in the market. An additional topic of investigation is the impact that variables such as human capital, knowledge management, and intellectual capital play in bridging the gap between AIS and organizational performance. These characteristics have an effect on how effectively AIS is implemented, as well as the impact that implementation has on organizational outcomes. By fostering a competent workforce and establishing a culture of knowledge-sharing that increases organizational performance (Alzghoul, 2013), businesses are able to maximize the benefits of AIS when they have a thorough

understanding of the mediating elements that contribute to these effects.

In conclusion, the discussion demonstrates an in-depth comprehension of AIS as well as its ramifications in the business practices of the modern era. The most important results and discoveries underscore the value of AIS in boosting organizational success, enabling successful processes, and driving strategic decision-making. In addition, AIS can adapt to new situations and interacts with developing technology, which will have a significant impact on the direction that accounting procedures will take in the future. Utilizing the potential of AIS and the synergies it has with ERP and other developing technologies gives enterprises with unrivaled opportunities for increased growth, increased efficiency, and improved decision-making. These observations, which were provided by a professional researcher, offer a complete viewpoint on the evolving role of AIS and its potential to transform the field of accounting and company management.

Conclusion

The comprehensive literature analysis and in-depth discusses on AIS have provided helpful insights into its complicated role that it plays and the consequences that it has in contemporary company settings. The primary findings indicate that the installation of AIS has a favorable impact on the performance of the organization, the decision-making process, and the accuracy of financial reporting. The AIS functions as a strategic asset that provides a competitive advantage by providing information that is accurate and timely for the purpose of informed decision-making. In addition, the incorporation of AIS into a variety of

organizational processes—such as management of the supply chain and internal control systems—leads to an increase in productivity and bolsters responsible business administration procedures. Opportunities for more advanced data analysis and predictive modeling are made available because to the widespread adoption of developing technologies like as cloud-based accounting systems, data mining, and machine learning.

The use of AIS can also be beneficial for SMEs, as it increases the transparency of resource allocation and financial reporting. Because human capital and knowledge management play a mediating role, the relevance of organizational culture cannot be overstated when it comes to optimizing the benefits of AIS. The studies that were looked at provide evidence that a good application of AIS has a favorable impact on organizational decision-making, knowledge management, and overall organizational success. The integration of AIS with developing technologies gives new prospects for improving the processes of financial reporting, management of supply chains, and decision-making. However, there are research gaps, as well as problems around the use of AIS in a variety of settings, which demand more inquiry.

The future of AIS research appears to be headed in numerous promising directions. In the first place, there is a need for additional research into the integration of AIS with Enterprise Resource Planning (ERP) systems and the influence this integration has on organizational processes. ERP technologies provide a comprehensive set of data management options; researching the synergies between these technologies and AIS can improve an organization's

operational effectiveness and its ability to make decisions. In addition, there is a continuing need for research into the implementation and effects of newly developed technology in AIS. The advancement of AIS capabilities can be helped along by research on data mining, machine learning, and artificial intelligence. This will allow for more complex financial analysis and strategic insights.

Examining the role that AIS plays in measuring and reporting environmental, social, and governance (ESG) performance is necessary in light of the growing significance of sustainability and corporate social responsibility (CSR). Investigating the ways in which AIS helps assist environmental initiatives fits nicely with the current emphasis placed globally on responsible business practices. It is important to pay attention to both the difficulties and the potential benefits of implementing AIS in a variety of industries and sectors. A more widespread use of AIS as well as an increase in the competitiveness of SMEs can be facilitated by the investigation of AIS solutions that are low in cost and by programs that strengthen their capabilities.

The exploration of the role that AIS play in supporting the digital transformation activities of companies is an important topic of research that offers useful insights into how AIS contributes to strategic shifts and supports innovation within enterprises. This research area has become increasingly important in recent years. In today's quickly changing business landscape, digital transformation has become an essential requirement for companies to fulfill in order to maintain their competitive edge and adjust to shifting market dynamics. AIS,

which is an essential part of the information technology infrastructure of a company, plays an essential part in easing the process of digital transformation.

It is necessary to address the security concerns and risks related with the adoption of AIS. Research on cybersecurity measures, data protection, and maintaining the integrity of financial information will result in the development of accounting systems that are both reliable and secure. In addition, doing research into the impact those AIS has on decision-making processes that go beyond financial reporting, such as strategy planning and performance evaluation would provide a full understanding of the role that it play in organizations as a strategic enabler. Finally, it is possible to gain some insight into the impact of cultural factors on the implementation and usage of AIS by conducting comparative studies on the adoption and effectiveness of AIS across a variety of cultures and countries. In addition, it is possible to obtain a thorough understanding of the long-term benefits of AIS adoption by carrying out longitudinal studies to track the impact that implementation has had over time on the company's success.

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