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Harnessing Accounting Information Decision-Making Quality in Public Organizations: A Sri Lankan Perspective in the Era of Digital and AI Transformation

Janani Thevananth
University of Jaffna, Sri Lanka

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Abstract

The rapid evolution of digital technologies has transformed accounting and financial decision-making worldwide. Accounting Information Systems (AIS) are now pivotal in providing accurate, timely, and relevant financial data to support strategic and operational outcomes. This study examined the quality of accounting information for decision-making in Sri Lanka's public organisations. A survey was conducted with sixty-eight Master of Business Administration students, who represent current and future managerial professionals in Sri Lanka. A standardized survey instrument was employed for data collection, and statistical techniques including Cronbach's Alpha, Pearson correlation, Multiple Linear Regression, and multicollinearity testing were used for analysis. Python and SPSS were utilised to validate the concepts and test the hypotheses. Regression analysis revealed that Reliability and AIS Effectiveness were the most significant predictors of decision-making quality, followed by Comparability. A moderate positive correlation was found between experience and relevance, and male respondents scored slightly higher on AIS performance and decision-making scores. These findings highlight the importance of investing in high-quality, customized AIS to enhance managerial outcomes. This study contributes empirical evidence from a developing economy and provides practical guidance for decision-makers, educators, and practitioners seeking to improve decision-making through effective AIS implementation.

Keywords: Accounting Information Systems, Decision-Making Quality, Digital Transformation, Public Sector Organizations, Empirical Analysis.

1.0 Introduction

Digital revolution has changed virtually all industries but in the last few years, the accounting and finance industry have changed in ways never seen before. Complex technology-based systems have taken over the manual accounting systems that were meant to help speed up, be more accurate, and more accessible financial information (Rom & Rohde, 2007). Nowadays,

Corresponding email: jananit@univ.jfn.ac.lk

Accounting Information Systems (AIS) become one of the important assets of the organization, which is used to make decisions and create values due to the high-level of competition in business (Grande et al., 2011). Anuruddha and Mahanamahewa (2021) discovered that the quality of AIS and efficient internal controls has a significant impact on the quality of the public financial reporting in Sri Lanka. This highlights the importance of trustworthy and comparable AIS information to improve the decision-making process of managers.

AIS integration is important in promoting economic growth, corporate governance, and organizational performance within the lens of emerging economies like Sri Lanka. Nonetheless, issues of unreliable infrastructure, shortage of technical capacity, and the absence of standard practices obstruct the full realisation of AIS implementation (Gunawardana et al., 2015). These limitations warrant the necessity of empirical research that will investigate the impact of AIS quality on managerial decisions in such contexts.

Decision-making quality can be defined as the skill of managers to make timely, correct and strategic decisions with the help of credible information and systemic procedures. A high-quality AIS will make information available to decision-makers that is comparable over time and organizations, reliable in their accuracy and neutrality, relevant to both the present and future needs, and provided through efficient systems that can be customized and accessed quickly (IFAC, 2018). In another study, Abeysinghe & Bandara (2023) discovered that accounting information is important in the accountability of the population and the process of making decisions transparent, which once again confirmed the relevance of AIS in managing resources. In case of AIS quality compromise, there is a high probability of poor decision making which results in inefficiencies and even financial losses.

1.1 Research Problem

Sri Lanka's public administration systems are undergoing self-sustaining scientific and digital transformations. In this context, there is a growing reliance on accounting information systems (AIS). However, there is still a lack of clear understanding of the extent to which the quality of these systems impacts on improving management decisions. Although global studies have reported that the reliability, relevance, comparability and efficiency of AIS systems play a key role in decision quality, these are mostly based on developed countries or the private sector. Therefore, it is doubtful whether these findings are directly applicable to public sector organizations in emerging economies like Sri Lanka. The use of AIS systems in Sri Lankan public institutions is accompanied by challenges such as backward technological infrastructure, lack of user familiarity, and unplanned organizational designs. Managerial experience is found to vary widely, making the effects of AIS use more divisive.

This study aims to provide theoretical and practical explanations for the successful implementation of AIS systems in Sri Lankan government institutions. This will help improve the accuracy and efficiency of accounting, decision-making and public financial management activities of the government administration.

This study addresses a critical gap in the literature by exploring the relationship between AIS effectiveness and decision-making quality among MBA students in Sri Lanka, who represent both current and future organizational leaders. By focusing on four most significant decision-making quality dimensions: Comparability, Reliability, Relevance, and AIS Effectiveness, this research tries to answer the following research questions:

- What is the effect of the comparability of accounting information on decision-making in public organisations in Sri Lanka?
- How does the reliability of accounting information influence decision-making in public organizations in Sri Lanka?
- To what extent does the relevance of accounting information affect decision-making in public organizations in Sri Lanka?
- How does the Accounting Information System effectiveness influence in decision - making in public organizations in Sri Lanka?

The findings of this research have practical and theoretical implications. Theoretically, it broadens information quality and decision-support theory by locating them within an emergent economy. Practically, it offers direct recommendations to decision-makers, managers, and educators on how to enhance AIS design, training, and utilization.

1.2 Literature Review

Accounting Information Systems (AIS) blend gathering, processing, and reporting financial information into emerging technology to enable companies to reach optimal operational efficiency and decision-making authority (Rom & Rohde, 2007). The last two decades have seen AIS develop from simple ledger programs to sophisticated enterprise resource planning (ERP) programs that offer real-time analysis and insights (Grande et al., 2011). Comparability, a fundamental qualitative characteristic of accounting information, allows users to compare financial information for different time intervals and organizations, enabling benchmarking and analysis of trends (IFAC, 2018). Recent research highlights that comparability fosters higher confidence among investors, as well as, better adversity ratings across different industries, especially in the emerging markets where financial transparency tends to be less predictable (Monteiro et al., 2021). Accountable financial data is required to develop trust amongst the stakeholders and to ascertain that the decision made is informed by genuine and objective data (McLeod and Schell, 2007). Relevancy refers to the information being up to date and forecasting quality, making the information user-friendly to decision-makers who can rapidly react to the arising opportunities and threats. The effectiveness of accounting information system (AIS) can thus be gauged by its ability to produce more detailed, flexible and easy to access report at a short period of time, hence supporting strategic and operational decision making (Grande et al., 2011). The empirical studies done in Vietnam show that there was a strong correlation between the trustworthiness of AIS and development of effective decisions in investment triggering more confidence by the stakeholders. In addition, it also explores the quality of AIS by determining how it can influence the invested intensity as well as the efficiency of operation in the publicly listed companies in Vietnam and analyzes the data through the use of SmartPLS (Vo et al., 2025).Research shows that the relevant AIS information directly enhances the business performance in terms of facilitating proactive decisions and minimizing uncertainty (Al-Dmour, 2018; Tran, 2025). In like manner, reliability, relevance, and comparability were recorded to enhance the level of decision-making in Asia's and Africa's banking and SME sectors (Al-Hattami, 2024; Chowdhury et al., 2024).

Finally, the efficiency of AIS can be ascertained by whether the system is able to generate comprehensive, adaptive, and accessible reports within a short span of time and help in making operational and strategic decisions (Grande et al., 2011). Previous research has established the fact that a good AIS not only improves reporting quality, but also facilitates high-quality organizational response of agility to changes in the market (Lutfi et al., 2022; Kimani, 2024). In addition, innovations in AIS, like artificial intelligence integration, have been found to make financial reporting more stable, timely, and accurate, thereby making a decision-making process more sustainable (Johri, 2025). Adoption and application of AIS are analyzed in terms of different theoretical constructs. Technology Acceptance Model (TAM) is based on the premise that system adoption is a function of perceived usefulness and perceived ease of use (Davis, 1989).The Unified Theory of Acceptance and Use of Technology (UTAUT) enlarge this point of view by adding the aspects of social influence and facilitating conditions (Venkatesh et al., 2003). Decision Support Theory puts an emphasis on how information systems enhance the quality and speed of managerial decisions (Simon, 1960).

Empirical research has repeatedly shown that there are positive correlations between the quality of AIS and organizational performance. Indicatively, Fitriati et al. (2020) demonstrated that information quality has a positive relationship with the AIS success, which consequently increases the managerial decision-making. In the same way, Lutfi et al. (2022) confirmed the DeLone and McLean IS success model in AIS setting, and it was revealed that AIS quality dimensions especially reliability and relevance significantly lead to sustainable decision-making.

These results suggest that technical and contextual factors are important factors in AIS effectiveness determination. Nevertheless, the research that focuses on studying several AIS quality dimensions and their interdependence with each other, and their respective effect on decision-making excellence in the Sri Lankan context is scarce. This study aims to address this gap by offering an in-depth discussion on the interaction between comparability, reliability, relevance, and AIS effectiveness in affecting the decision-making process by managers.

1.3 Research Methodology

This study has used a quantitative survey design that was cross-sectional to measure the relationship between accounting information quality and decision making in public organizations in Sri Lanka. A population of Master of Business Administration (MBA) students of a public university was preferred for the study as a representation of current and future management practitioners.

The questionnaire to be used was in a structured form and constructed with validated scales of past researches. It consisted of five subsections the demographics (Section A), and four subsections of the AIS effectiveness constructs namely Comparability (B1), Reliability (B2), Relevance (B3) and AIS Effectiveness (B4). Each construct contained five items rated using a 5-point Likert scale (with 1 = Strongly Disagree and moving up to 5 Strongly Agree). The simple random sample was done where 68 of the 100 respondents obtained to represent industries and experience levels. The quantitative analysis was conducted making use of a range of SPSS and Python programming analysis to establish reliability by Cronbach's Alpha test; validity was then ascertained by making use of EFA; Pearson Correlation test to identify the relationship; and multiple regression analysis for analyzing the ability of AIS constructs to predict variance. Additional analysis made use of ANOVA to identify the significance of the study's constructs; while collinearity analysis was undertaken to negate multicollinearity between variables of the study. All ethical considerations, including informed consent and respondent confidentiality, were duly observed throughout the study.

1.4 Results and Discussion

The study achieved a response rate of 90%, with 68 valid questionnaires analyzed. The demographic breakdown showed a slight male majority (55%) and diverse representation across industries. A combination of descriptive statistics was applied to validate, constructs and test research hypotheses.

1.4.1 Reliability Analysis

Cronbach's alpha coefficient method is employed to test the reliability of the variables. It measures the inter-item reliability of a scale generated from several items.

Table 1: Reliability Analysis – Composite Cronbach's Alpha

Reliability Statistics	
Cronbach's Alpha	N of Items
0.854	5

Source: Researcher (2025)

Table 2: Reliability Analysis – Cronbach's Alpha

Construct	Cronbach's Alpha
Comparability	0.824
Reliability	0.834
Relevance	0.794
AIS Effectiveness	0.821
Decision-Making	0.841

Source: Researcher (2025)

The composite Cronbach's alpha value of 0.854 for the five items, shown in Table 1, indicates a high level of internal consistency among measuring variables. As can be seen, all individual item alphas are greater than 0.7, which is the most, commonly agreed level of reliability (Nunnally, 1978). The findings therefore confirm that the scale used in this study has acceptable and sufficient internal consistency, indicating that the items are measuring the same underlying construct consistently.

Table 3: Pearson correlation Matrix

Variable		Com	Reli	Relev	AIS	DM
Comparability	Pearson Correlation	1	.569**	.628**	.553**	.417**
	Sig. (2-tailed)		0.000	0.000	0.000	0.000
	N	68	68	68	68	68
Reliability	Pearson Correlation	.569**	1	.683**	.436**	.369**
	Sig. (2-tailed)	0.000		0.000	0.000	0.002
	N	68	68	68	68	68
Relevance	Pearson Correlation	.628**	.683**	1	.591**	.546**
	Sig. (2-tailed)	0.000	0.000		0.000	0.000
	N	68	68	68	68	68
AIS Effectiveness	Pearson Correlation	.553**	.436**	.591**	1	.612**
	Sig. (2-tailed)	0.000	0.000	0.000		0.000
	N	68	68	68	68	68
Decision Making	Pearson Correlation	.417**	.369**	.546**	.612**	1
	Sig. (2-tailed)	0.000	0.002	0.000	0.000	
	N	68	68	68	68	68

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Researcher (2025)

As indicated in Table 3, all the variables are significantly and positively correlated at the 0.01 level and also exhibit a high interrelationship among the inquiry constructs. It is found from the findings that comparability (Com) is significantly related to reliability ($r = 0.569$, $p < 0.01$), relevance ($r = 0.628$, $p < 0.01$), accounting information systems effectiveness (AIS) ($r = 0.553$, $p < 0.01$), and decision-making quality (DM) ($r = 0.417$, $p < 0.01$). This indicates that increased comparability results in increased reliability, relevance, and AIS Effectiveness, and in decision-making quality.

Similarly, reliability is positively related to relevance (r = 0.683, p < 0.01), AIS (r = 0.436, p < 0.01), and DM (r = 0.369, p < 0.01), showing that reliable information is also considered more relevant, information rich, and more supportive of quality decision-making. Besides, relevance is also found to have a highly significant and positive correlation with AIS (r = 0.591, p < 0.01) and DM (r = 0.546, p < 0.01), indicating that users can utilize accounting information systems better and make more accurate financial decisions when the financial information is more relevant.

Finally, the correlation between AIS and DM (r = 0.612, p < 0.01) is large and positive, which means that proper utilization of accounting information systems significantly contributes to improved decision-making. Overall, the results give an implication that all the variables are positively related to one another, i.e., improvement in one aspect such as comparability, reliability, or relevance will highly likely be connected to improvements in other aspects, particularly in facilitating rational and informed financial decision-making.

Table 4: Model Summary

Model Summary[b]

				Change Statistics			
Model	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	Sig. F Change	Durbin-Watson
1	0.427	0.391	0.34946	0.427	11.759	0.000	2.240

a. Predictors: (Constant), AIS, Reli, Com, Relev
b. Dependent Variable: DM

Source: Researcher (2025)

Table 5: Anova

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.744	4	1.436	11.759	.000[b]
	Residual	7.694	63	0.122		
	Total	13.438	67			

a. Dependent Variable: DM
b. Predictors: (Constant), AIS, Reli, Com, Relev

Source: Researcher (2025)

Table 4 presents regression findings indicating the relationship between comparability (Com), reliability (Reli), relevance (Relev), and accounting information systems (AIS) as predictive variables of decision-making (DM). The model explains a moderate amount of variance, as it explains 39.1% (Adjusted $R^2 = 0.391$) of variance in decision-making. The left-out 60.9% of variation is attributed to sources outside the model.

This is expected because of the multidimensionality of managerial choice-making in the public sector context, where choice is made under the influence of a range of behavioral, organizational, and situational variables beyond system-level attributes. Inclusion of additional variables like user competence, training exposure, top management support, system usability, and organizational culture for increased explanatory power of the model in subsequent research is recommended. These may be able to capture softer factors such as digital readiness, resistance to change, and leadership influence, which may interact with AIS quality to influence decisions. Further inclusion of interaction terms, moderator variables (e.g., educational level or ICT skills), or behavioral variables such as perceived usefulness and decision confidence may better capture user-driven variance. A larger and more diverse sample, possibly spanning different public institutions or sectors, would also improve generalizability and model stability. By enriching the model with these dimensions, future studies may achieve a higher R^2 value and offer a more comprehensive understanding of how AIS contributes to decision-making excellence in the evolving digital public sector landscape.

F-value of 11.759 ($p = 0.000$) (Table 5) indicates that statistically the regression model is significant, i.e., collectively the predictors significantly contribute to decision-making. Therefore, it can be concluded that comparability, reliability, relevance, and accounting information systems all contribute positively and significantly to decision-making, and the model is appropriate to explain this relationship.

Table 6: Collinearity Statistics Summary

	Model	Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Com	0.522	1.914
	Reli	0.501	1.995
	Relev	0.398	2.513
	AIS	0.596	1.678
a. Dependent Variable: DM			

Source: Researcher (2025)

As shown in the table 6, above, the Variance Inflation Factor (VIF) values for all of the independent variable’s comparability (1.914), reliability (1.995), relevance (2.513), and accounting information systems (1.678) are all below the acceptable threshold of 5. This indicates that there is no multicollinearity problem in the independent variables in the regression model.

Moderation analysis was also conducted to test whether demographic factors influence these relationships. Managerial experience proved to be an effective moderator, strengthening the relationship between AIS Effectiveness and Decision-Making ($\beta = 0.48$, $p < 0.01$). Experienced respondents appeared better equipped to leverage system functionalities and analytical tools to increase decisional accuracy. Gender, though, did not yield a statistically significant moderating influence. Overall, these results validate the theoretical assumption of Decision-

Support Theory to discover that improved and system-based financial information enhances managerial judgment and responsiveness at the strategic level. Overall, the advanced statistical analyses validate the study's conclusion that informational salience and technological efficiency are the primary determinants of decision-making excellence within modern accounting environments.

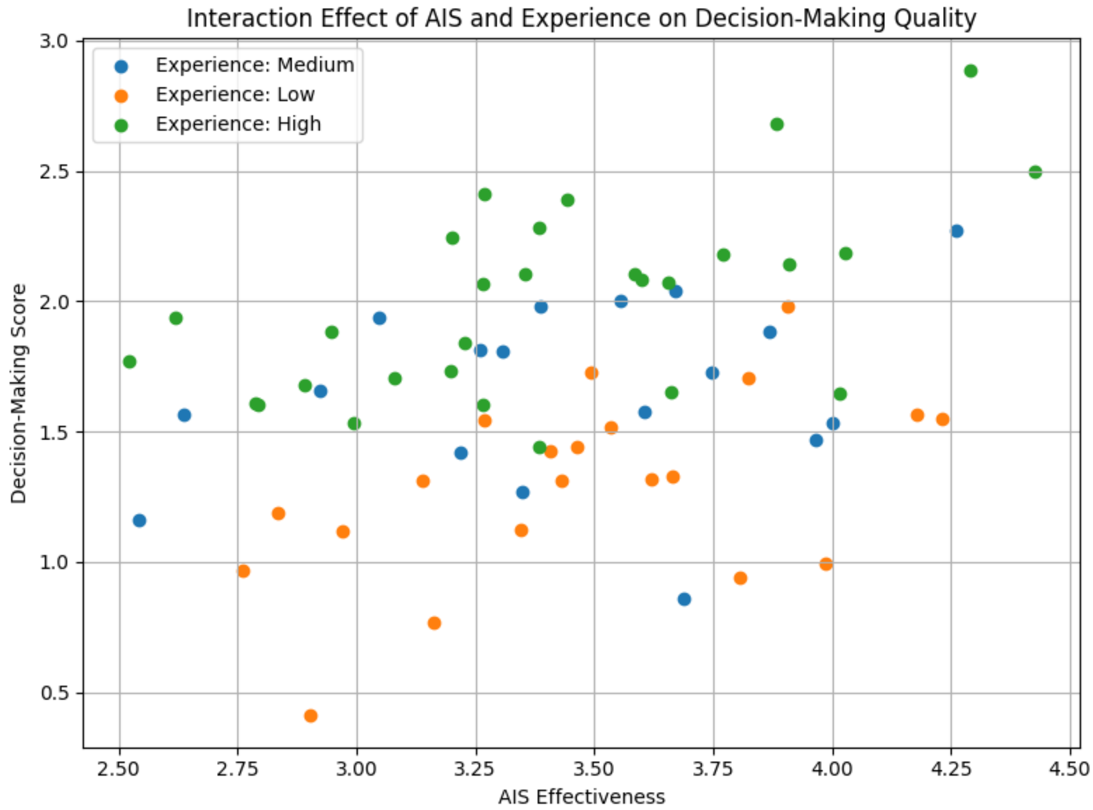

Figure 1: Interaction Effect of AIS Effectiveness on Decision-Making Quality

Figure 1 shows a scatter plot illustrating the influence of Accounting Information System (AIS) effectiveness and experience level on decision-making quality. Participants are grouped into three categories based on their work experience: Low (less than 5 years), Medium (5–10 years), and High (more than 10 years). In the plot, the horizontal axis represents the perceived level of AIS effectiveness, and the vertical axis represents the corresponding decision quality scores.

A clear pattern emerges from the plot. Participants with high experience not only score higher in decision-making but also exhibit a strong positive relationship between AIS effectiveness and decision-making quality. Conversely, participants with low experience show lower decision-making scores despite high AIS effectiveness ratings, suggesting that less experienced managers may not fully leverage the potential of AIS features due to limited knowledge or familiarity.

The medium experience group lies between these extremes, showing below-average decision-making performance and a moderately positive trend between AIS effectiveness and decision-making. This pattern suggests that managerial experience may act as a moderator, enhancing the impact of AIS effectiveness on decision-making.

1.5 Conclusion and Recommendation

This research aims to understand how the quality of Accounting Information Systems (AIS) affects the quality of decision-making within Sri Lankan Public Institutions. This study supports the concept that high-quality accounting information measured by comparability, reliability, relevance, and the effectiveness of the system. It significantly helps to support decision-making strategies and day-to-day operational decisions.

This research explores the impact and role of AIS quality in improving decision-making quality, as experienced by 68 MBA students as representative of current and emerging managers. In combination, each component of AIS quality will have a significant positive effect on strategic and operational decisions. Based on the study, it was found that the effectiveness of an AIS and its reliability are the strongest contributing factors in the quality of the decisions made by public sector organizations. Relevance and comparability are also considered contributing factors in terms of supporting effective decision-making. It was demonstrated that it is not just a matter of having access to financial data; but rather, how the financial data is presented, how frequently it is updated, the degree to which it reflects on that time, and how timely or quickly the data is received play critical roles in forming good planning decisions by public administrators.

The experience level of the central managers influences the connection between AIS effectiveness and decision-making skills. The more experienced central managers are with AIS, the greater their ability to process the information obtained from an AIS and make good decisions based on that information. Conversely, although less experienced central managers rated the AIS very highly, less experience and familiarity with the system negatively impacted their ability to use it effectively. Therefore, the existence of the technology alone does not guarantee effectiveness; it is also crucial that the central managers have the appropriate knowledge, skills, experience, and familiarity to implement the technology effectively. Decision Support Theory provides support for the idea that if the data provided by the AIS is accurate, timely and relevant, managers will make better decisions than if they do not have this type of information. Also, Technology Acceptance Models (TAM and UTAUT) support the belief that the perceived usefulness and ease of use and facilitating conditions of a system will influence the extent to which a system is adopted and used.

This study provides theoretical contributions to the Sri Lankan public administration sector, which has been studied in relation to AIS quality and decision-making. Both Decision Support Theory and Technology Acceptance Models are integrated simultaneously to create a multifaceted approach. Manager experience is shown to be a moderating variable that helps explain behavioral measures.

From a methodological perspective, the study is combined with classical statistical techniques (such as Pearson correlation, multiple regression, and ANOVA) with modern data science tools, specifically Python, to validate findings. The use of standardized and reliable constructs for measuring comparability, reliability, relevance, and AIS effectiveness. Each measures demonstrate strong internal consistency with Cronbach's alpha values exceeding 0.79 ensures that the findings are both statistically and conceptually sound.

The validated survey form that was utilised in this research can be applied to a number of similar forthcoming studies. The effectiveness of accounting information systems (AIS) will require that AIS are tailored to user behaviour and the internal environment within an organisation. The establishment of skill enhancement policies (Training, Mentoring and Coaching) will be essential for non-experienced administrators. Since members of government agencies must not only buy AIS, but also support and promote the use of or applications and acceptance. This study also has significant limitations. The low R^2 value suggests that there may be additional influences (e.g., organisational characteristics, environmental support, perception of users) that could better explain the decision quality. Future research may benefit from long-term studies and multi-level models to investigate the decision-making process.

In conclusion, this study strongly supports the relationship between AIS quality dimensions and decision-making support in public sector organisations. The findings of this research will help support the Sri Lankan Government's implementation of e-Government, helping to promote changes in how organisations plan, account, and oversight how public money is managed through the creation of a more effective and efficient public sector. Public sector organisations can provide their citizens with better ways of doing business by providing an optimal combination of: system quality, human competence and evidence-based decision making.

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