



Beyond Numbers: The Impact of Accounting Information Systems' Quality on Organizational Performance: The Moderating Role of Organizational Culture

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ABSTRACT

This study examines the impact of the quality of Accounting Information Systems (AIS) on organizational performance and the moderating role of organizational culture among listed companies in Sri Lanka. Although prior studies have reported a positive relationship between AIS quality and organizational performance, limited evidence exists regarding the influence of organizational culture in the Sri Lankan context. A quantitative, cross-sectional survey design was adopted, and primary data was collected from 177 accountants and IT professionals using a structured questionnaire. The data were analyzed using descriptive statistics, Pearson's correlation, multiple regression, and moderation analysis using IBM SPSS Statistics version 27. The findings reveal that AIS quality has a significant positive effect on organizational performance. Organizational culture also has significant positive effects on AIS quality and organizational performance and significantly moderates the relationship between AIS quality and organizational performance, with a negative moderating effect. The findings suggest that organizations should complement investments in high-quality AIS with organizational practices that promote effective system utilization and adaptability to maximize performance outcomes. This study contributes to the accounting information systems literature by providing empirical evidence from listed companies in Sri Lanka.

Keywords: Organizational Culture, Organizational Performance, Quality of AIS

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INTRODUCTION

Rapid technological change, intense competition, and complex business dynamics have increased the strategic importance of AIS for management effectiveness. AIS is regarded as a supportive information system, which is planned and applied to perform organizational activities that include controlling, decision-making, and organizing. It impacts decision-making and helps in coordinating different administrative functions in the organization. Hence, it can be said that efficiency in decision-making is very important for the functioning of an organization (Ali et al., 2016). Organizational performance is the efficiency of an organization in accomplishing its objectives, which is mostly associated with its financial performance, productivity, and market share. As Jameel et al. (2024) stated, AIS is an important part of the management control system and has a great influence on the performance of listed companies. Organizational culture is the combination of values, beliefs, and norms that influence how people in an organization behave. It is one of the definitions of common values and traditions of a certain group or organization. A business operates under conditions intended by its vision, goals, and development plan (Jameel et al., 2024). Organizational culture can moderate the relationship between the quality of AIS and organizational performance, in that the culture can strengthen or weaken the impact of the quality of AIS on organizational performance. According to Hafizh and Aswar (2020), Organizational culture describes how much the company prioritizes the creation of processes designed to drive forward different factors within a given company. In Sri Lanka, listed companies are implementing AIS to meet global standards and enhance efficiency. The quality of AIS and

organizational performance have not been examined yet in Sri Lanka. Thus, this present study fills a research gap by identifying the impact of organizational culture as a moderating effect on the relationship between the quality of AIS and organizational performance.

The quality of AIS would enable the management to get more control over the business activities of the organization and raise its production. In the AIS, accounting information is identified, collected, processed, and communicated to employees and decision-makers at higher levels within the business (Jameel et al., 2024). The use of Accounting Information Systems (AIS) in listed companies improves their financial and operational performance, thereby influencing strategic choices. While the importance of AIS is widely accepted, this study realizes that there appears to be a shortage of concrete academic evidence associating AIS with the organizational performance of Sri Lanka, which is certainly compelling. The results of previous studies show a relationship between AIS and organizational performance. Most of the research studies on AIS and organizational performance have been conducted in foreign countries (Alnajjar, 2017; Hafizh and Aswar, 2020; Jameel et al., 2024). Also, only a several studies have been done in this regard in Sri Lanka (Ranganath and Rajeshwaran, 2022; Anuruddha and Mahanamahewa, 2020). However, it is clear there is a lack of research in Sri Lanka regarding the relationship between AIS, organizational performance, and organizational culture. Quality of AIS has been considered an important element in conducting financial operations, making decisions, and meeting regulatory requirements for many years. Quality AIS may contribute to organizational efficiency and strategic positioning in listed companies. AIS can serve as a solution for management to improve performance and handle the business activities of organizations more

effectively. As listed companies are organizations whose managers have a vital need for information to help their decision-making, the development of accounting information systems could have a great impact on efficiency and effectiveness. At the same time, implementing a high-quality accounting information system means enabling a company to enhance organizational performance (Sunarta & Astuti, 2023). Furthermore, organizational culture takes a central role in terms of understanding in which AIS is implemented and utilized. Achieving the quality of AIS and culture is a crucial key to maximum organizational performance. Nonetheless, theoretical research on the role of AIS in the performance of organizations is well acknowledged, but there is a minimal number of studies carried out to measure the AIS's impact on the performance of the listed companies in Sri Lanka. Several previous researchers have studied the importance of the quality of accounting information systems in organizational performance.

Research problem

Although previous studies have established a positive relationship between Accounting Information System (AIS) quality and organizational performance in various international contexts, these findings cannot be directly generalized to Sri Lankan listed companies. Differences in organizational culture, regulatory requirements, technological maturity, managerial practices, and the business environment may influence how AIS quality contributes to organizational performance. Furthermore, limited empirical evidence exists on whether organizational culture strengthens or weakens this relationship in the Sri Lankan context. Consequently, there remains a need for context-specific evidence to determine whether the relationships identified in previous

international studies hold true for Sri Lankan listed companies. This research addresses this gap by examining the impact of AIS quality on organizational performance and the moderating role of organizational culture among listed companies in Sri Lanka.

Research Objectives

The primary objective of this study is to examine the impact of Accounting Information System (AIS) quality on organizational performance among listed companies in Sri Lanka. In addition, the study investigates the direct effect of organizational culture on AIS quality and organizational performance, as well as the moderating role of organizational culture in the relationship between AIS quality and organizational performance.

This study will use a structured survey questionnaire to examine the relationship and effects between AIS, organizational performance, and organizational culture. The target population of this research is accountants and IT professionals in selected listed companies. This study will employ convenience sampling. Primary data will be collected using structured survey questionnaires. The questionnaire will consist of four sections. These are demographic information, quality of AIS, organizational performance, and organizational culture.

This study's independent variable is the quality of AIS, the dependent variable is organizational performance, and the moderator is organizational culture. Descriptive statistics will be used to analyze demographic data. Given the nature of the research data, multiple regression analysis will be conducted to test the quality of AIS (IV) on organizational performance (DV). Moderation analysis will be conducted to test the moderating role of organizational culture on the relationship between AIS quality and organizational performance.

The testing of the hypothesis will require the use of statistical software like SPSS.

This study provides useful information for Sri Lankan regulatory bodies and policymakers, since a better quality of AIS among listed companies improves the transparency and accuracy of financial reports. This encourages the listed companies toward the adoption of high-quality AIS. The study tools will also help the company managers to understand the impact of the quality of AIS on organizational performance, and thus strategic initiatives can be undertaken by them to optimize the technology along with the human factors. The determination of the organizational culture elements that facilitate the quality of AIS can help companies in developing such elements that will lead to a higher degree of integration of those companies into operations and increased performance.

The research is divided into various sections, which include: section two, where a review of the literature on the quality of AIS, organizational performance, organizational culture, and their relationship is done; section three, where the research methodology, which entails data collection and analysis methods, is described; section four, where the findings of the research are discussed; and section five, which concludes the research with recommendations and implications.

LITERATURE REVIEW

Organizational Performance

Organizational performance refers to the extent to which an organization achieves its strategic objectives through the effective and efficient utilization of its resources. It encompasses both financial outcomes, such as profitability and revenue growth, and non-financial outcomes, including operational efficiency, customer satisfaction, innovation, and overall organizational

effectiveness (Ali, 2019). Assessing organizational performance enables organizations to evaluate their success in achieving their goals and sustaining long-term competitiveness. The performance appraisal system could be used by managers to help them plan more efficiently, make better decisions, and maintain control over all organizational activities. (Jameel et al., 2024). Organizational performance has always been the top concern for every company, whether it is a profit-making or a non-profit one. Knowing which variables affect an organization's success has been crucial for managers so they can take the right actions to address them (Abu-Jarad et al, 2010).

Quality of Accounting Information System

An accounting system is a planned system created to monitor and document a business's accounting activities and transactions in a manner that complies with regulations. The accounting system can be defined as "a formal framework for recognizing, measuring, examining, planning, accumulating, deciphering, and communicating accounting information about a specific substance to a specific group"(Thennakoon & Rajeshwaran, 2022). The Accounting Information System may also be viewed as a tool that will enable management to take more control over the business activities of the organization and enable the enhancement of productivity (Jameel et al., 2024). AIS logically goes together as part of one component. A system to collect, record, store, and summarize financial and non-financial data for decision-makers is what an accounting information system does systematically (Binh et al., 2022).

Organizational Culture

The term "organizational culture" can be explained as rituals, myths, beliefs, and emotions shared among the company

members. Culture as such cannot be observed or told by a single particular act. Instead, it refers to the practices and policies of a corporation (Jameel et al., 2024). The mental programming that two organizations have in common and which differentiates one organization from another is called the organizational culture. This includes values, beliefs, and practices that make one organization different from another (Nicolaou, 2000). According to Binh et al. (2022), organizational culture consists of shared primary concepts that control the internal and external integration of the members.

Quality of AIS and Organizational Performance

The goal of AIS is to help an organization achieve its stated goals. Information systems are a tool that management can use to help them accomplish their business goals. AIS is one way to increase an organization's performance and productivity level (Jameel et al., 2024). The success of an accounting information system (AIS) is the widespread dissemination of necessary data to different users of the firm. It impacts the decision-making and coordination of the administration in the firm (Ali et al., 2016). An accounting information system is central to the performance of an organization. It is an organized process that supplies the company with historical, current, and prospective accounting information to facilitate its operations and aid in making appropriate administrative decisions (Khan, 2017). If the business installs a quality accounting information system, then the effect of the system will reflect organizational performance. Implementation of a high-quality accounting information system will enable the corporation to enhance organizational performance (Sunarta & Astuti, 2023). Several previous researchers studied the importance of a quality accounting information system in organizations. The results of previous

studies show a relationship between accounting information systems and organizational performance (Alnajjar, 2017; Khan, 2017; Ranganath and Rajeshwaran, 2022). Although the majority of empirical studies report a positive relationship between AIS quality and organizational performance, the findings are not entirely consistent across different organizational contexts. The strength of this relationship may vary depending on factors such as organizational readiness, technological capability, management support, and the prevailing organizational environment. Consequently, the performance benefits derived from high-quality AIS cannot be assumed to be uniform across all organizations. These variations suggest that contextual factors should be considered when examining the effectiveness of AIS, highlighting the need to investigate conditions under which AIS quality contributes more effectively to organizational performance.

Organizational Culture and Quality of AIS

AIS is an integrated system that, by utilizing various physical resources and elements, transforms financial data into usable accounting information for internal and external users. Any AIS should also be capable of transforming financial data into actionable information for use by decision-makers (Jameel et al., 2024). The relationship between organizational culture and the success of accounting information systems indicates that organizational culture has a major influence on the development and implementation of financial information systems (Kwarteng & Aveh, 2018). Kwarteng and Aveh (2018) stated that organizational culture, business strategy, and IT development are the three factors that impact accounting information system architecture. The effectiveness of developed cultural standards is the only thing that will determine future

organizational behavior and integrity of inhouse standards. However, culture can be regarded as a critical medium of communication and achievement of corporate objectives (Jameel et al., 2024). The relationship between organizational culture and accounting information system performance was that the organizational culture significantly influenced the development and implementation of financial information systems (Olayemi, 2023). Some previous studies reported the significant impact of organizational culture on AIS (Kwarteng and Aveh, 2018; Jameel et al., 2024).

Organizational Culture and Organizational Performance

The organizational culture consists of fundamental assumptions, attitudes, and ideas concerning employees, management, customers, shareholders, suppliers, and other relevant parties (Kwarteng & Aveh, 2018). Culture can significantly influence strategic choices. This is because of the influence of culture on individual choices, especially those that affect organizational effectiveness. When the elites of managers are selecting which organizational outcomes are to be optimized, culture is the strongest influencer (Olayemi, 2023). The goal of OC is to build an understanding shared across how to perform effectively, and much can be said for keeping track of how performance intersects with business culture (Jameel et al., 2024). Olayemi (2023) expressed that since there is strong evidence that organizational performance and organizational culture are positively related, organizational culture is significant to guarantee business unit success and to act as a model of the company's behavior and performance through the collective efforts of all members working for the organization. According to Jameel et al. (2024), successful organizations have a high level of cultural characteristics. It is one of the essential factors that bring organizational

culture into the limelight notion that superior cultures help in viewing better economic results. Performance, creative, and competitive cultural characteristics are also highly correlated. The final objective of organizational culture is to achieve collective knowledge and organizational performance of a successful organization. The description above shows that an organizational culture significantly impacts organizational performance (Olayemi, 2023; Abu-Jarad et al., 2010).

Organizational Culture as a Moderator

Organizational culture is a widely accepted concept as one of the bases necessary for shaping organizational behavior and developing effective organizational results (Hafizh & Aswar, 2020). Organizational culture influences how decisions are made, how activities are conducted, and how members of the organization interact, which ultimately aligns with the organization's goals (Ali et al., 2016). Understanding values, norms, and power structures within an organization helps to affect system design and adoption (Kwarteng & Aveh, 2018). Since the accounting information system is a subsystem of the organization, the quality of AIS depends on the prevailing organizational culture (Binh et al., 2022). From a theoretical perspective, organizational culture shapes employees' attitudes, behaviours, and willingness to adopt and effectively utilize organizational systems. A culture that encourages collaboration, continuous learning, openness to innovation, and knowledge sharing enables employees to make better use of high-quality accounting information systems, thereby strengthening their contribution to organizational performance. Conversely, organizations characterized by resistance to change, rigid structures, or ineffective communication may fail to realize the full benefits of AIS despite investing in high-quality systems. Therefore, organizational

culture is expected to function as a moderating variable by influencing the extent to which AIS quality translates into improved organizational performance.

Al Haderi and Ahmed (2015) empirically show that organizational culture can be a negative influence on both technology adoption and system utilization needed to achieve improved performance. The toxic organizational culture usually hampers the organization's performance by promoting unethical behavior, suppressing dissent, and normalizing deviant practices that affect communication, trust, and cooperation (Van Rooij & Fine, 2018). Consequently, in organizations with these kinds of cultures, the adoption of AIS is typically very slow, and expected performance benefits are not realized (Al Haderi & Ahmad, 2015). Organizational culture also plays a moderating role in the relationship between accounting information systems and organizational performance. As a moderator, it strengthens or weakens the influences of AIS quality, information quality, and technology adoption on the performance of the organization by affecting the way systems are implemented, accepted, and utilized within the bounds of the organization (Ali, 2019; Hafizh & Aswar, 2020).

METHODOLOGY

Research Design

Research design involves turning research questions into a research project. It means that adequate approaches, procedures, and methods should be employed so as to answer the questions of the study. The plan that guides the researcher in conducting data collection, data analysis, and data interpretation is referred to as the research design (Odero, 2014). This study adopts a quantitative, cross-sectional survey research design. Data were collected at a single point in time from accountants and IT professionals

employed by multiple listed companies in Sri Lanka to examine the relationships among AIS quality, organizational culture, and organizational performance. Quantitative research follows explanatory research designs. This study focused on the philosophy of positivism. In the philosophy of positivism, the researcher observes phenomena using credible data and generates a research strategy, collects these data, researcher uses existing theory to develop hypotheses. This research has used the deductive approach as the research approach. This research strategy involves conducting a survey, during which data will be collected using a structured questionnaire. The questionnaire will be developed and distributed to 286 listed companies. The analysis will be based on responses from accountants and IT professionals of companies.

Conceptualization and Hypothesis Development

Conceptual Framework

A conceptual framework defines the key constructs examined in a study and illustrates the relationships among them based on theory and prior literature. This study is grounded in Contingency Theory, which posits that organizational effectiveness depends on the alignment between organizational resources, systems, and contextual factors. From this perspective, AIS quality represents an organizational capability that enhances decision-making and operational efficiency, while its effectiveness depends on the organizational context in which it operates. Accordingly, organizational culture is conceptualized as a moderating variable, as it influences the extent to which high-quality AIS contributes to organizational performance. Guided by Contingency Theory and empirical

evidence, the conceptual framework presented in Figure 1 proposes that AIS quality positively influences organizational performance, organizational culture directly influences AIS quality and organizational

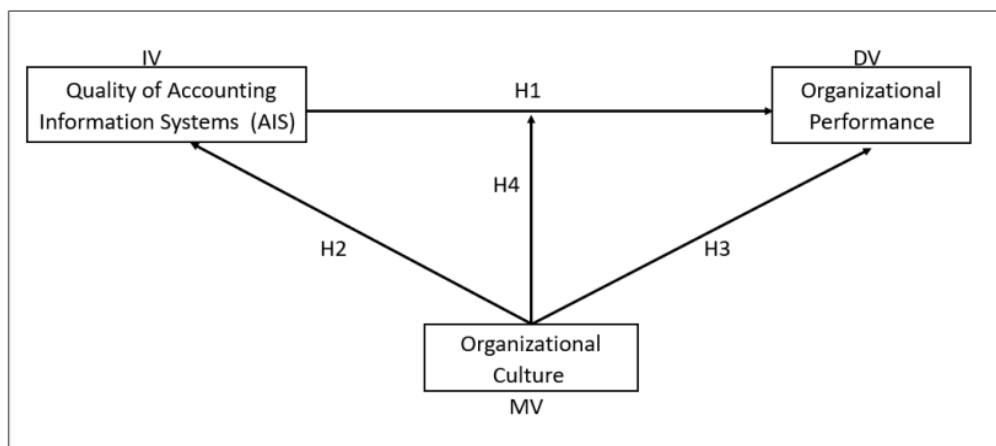
performance, and organizational culture moderates the relationship between AIS quality and organizational performance. Further, the Table 1 below depicts the conceptual definitions of key variables of this study.

Table 1: Conceptualization

Concept	Conceptual Definition
Quality of AIS	Accounting information systems quality means the possibility to provide, in a timely way, reliable, flexible, and integrated, easily accessible financial and nonfinancial information through an optimization of the available resources with which the company is endowed, to improve the organizational performance and to allow the manager to take the best decisions (Sunarta & Astuti, 2023).
Organizational Performance	Organizational performance refers to the extent to which an organization achieves its strategic objectives through the effective and efficient utilization of its resources, encompassing both financial and non-financial performance outcomes (Ali, 2019).
Organizational Culture	The term "organizational culture" can be explained as rituals, myths, beliefs, and emotions shared among the company members. Culture as such cannot be observed or told by a single particular act. Instead, it refers to the practices and policies of a corporation (Jameel et al., 2024).

Source: Authors compiled based on the literature

Figure 1: Conceptual Framework



Source: Authors compiled

Hypothesis of the study

The goal of AIS is to help an organization achieve its stated goals. Information

systems are a tool that management can use to help them accomplish their business goals. AIS is one way to increase an organization's performance and

productivity level (Jameel et al., 2024). An accounting information system is central to the performance of an organization. It is an organized process that supplies the company with historical, current, and prospective accounting information in order to facilitate its operations and aid in making appropriate administrative decisions (Khan, 2017). If the business installs a quality accounting information system, then the effect of the system will reflect organizational performance. Implementation of a high-quality accounting information system will enable the corporation to enhance organizational performance (Sunarta & Astuti, 2023). Based on the mentioned and the discussion above, the study proposed the following hypothesis.

H₁- There is a statistically significant impact of the quality of AIS on organizational performance.

Organizational culture has a significant impact on the creation and deployment of financial information systems, according to the association between organizational culture and accounting information system success (Kwarteng & Aveh, 2018). One factor that has to be considered while planning operations to achieve optimal efficiency is organizational culture. Organizational culture would have an impact on the accounting information system as it is a subsystem (Binh et al., 2022). According to the study about the relationship between accounting information system performance and organizational culture, organizational culture has a major impact on the creation and deployment of financial information systems (Olayemi, 2023). Thus, the current study proposed the following hypothesis.

H₂- There is a statistically significant impact of the organizational culture on the quality of AIS.

The organizational culture consists of fundamental assumptions, attitudes, and

ideas concerning employees, management, customers, shareholders, suppliers, and other relevant parties. Organizational performance has been linked with (Kwarteng & Aveh, 2018). Culture has the most impact on managers' elites when they are choosing which organizational outcomes should be maximized (Olayemi, 2023). The objective of OC is to establish a common knowledge of how to perform well, and it is possible to monitor the ways in which performance and corporate culture interact (Jameel et al., 2024). Olayemi (2023) asserts that there is strong evidence of a favorable correlation between organizational culture and performance. Thus, the current study proposed the following hypothesis:

H₃- There is a statistically significant impact of organizational culture on organizational performance.

From a theoretical perspective, organizational culture determines how employees perceive, accept, and utilize accounting information systems. A culture characterized by collaboration, openness to innovation, learning, and knowledge sharing facilitates effective system utilization, enabling organizations to derive greater value from high-quality AIS. Conversely, cultures characterized by resistance to change, rigid structures, or poor communication may hinder effective system use, thereby reducing the performance benefits of AIS. Therefore, organizational culture is expected to influence the strength of the relationship between AIS quality and organizational performance rather than merely exerting an independent effect.

Organizational culture is one of the strongest binding forces, which can be employed in any organization to further engineering. Guiding organizational activities and decision-making processes, it ensures the welfare of the organization (Ali et al., 2016). The culture of an

organization directs the operations and methods that it has employed to reach a conclusion, hence making the organization interested. Success of the system determines a tendency toward aligning organizational commitment with work performance (Hafizh & Aswar, 2020). According to Ali (2019), work performance encompasses each employee's performance or contribution at work. Human motivation, knowledge, skills, and attitudes are among the characteristics that determine how well individuals perform at work. Therefore, based on the discussion above, the current study proposed the following hypothesis:

H₄- There is a statistically significant moderating impact of organizational culture on the relationship between the quality of AIS and organizational performance.

Operationalization

Operationalization refers to the process of defining and measuring variables in a study to facilitate empirical testing. The constructs of quality of Accounting Information Systems, organizational performance, and organizational culture, which are measured by empirical indicators defined according to the measures established in previous studies. The quality of AIS was quantified along dimensions like service quality, system quality, data quality, and information quality. Organizational performance and organizational culture were measured using validated measurement scales adapted from previous studies. All study constructs were assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Data is collected on a five-point Likert scale, ranging from 1 to 5.

Unit of Analysis

The unit of analysis in this study is the listed company, as the research examines organizational-level constructs, namely

AIS quality, organizational culture, and organizational performance. However, the unit of observation comprises individual respondents, specifically accountants and IT professionals employed by the selected listed companies. These respondents were chosen as key informants because they possess direct knowledge and practical experience regarding the organization's accounting information systems, organizational culture, and performance. Accordingly, individual responses were used to represent organizational characteristics and practices for the purpose of organizational-level analysis.

Sample and Sampling Design

The target population for this study is accountants and IT professionals of the listed companies in Sri Lanka. These two populations are focused on for accurate data collection, which quantifies the relationship of AIS quality, organizational culture, and performance. The sampling frame comprised the 286 companies listed on the Colombo Stock Exchange at the time of data collection. The minimum sample size was determined using GPower 3.1 for multiple regression analysis with a medium effect size ($f^2 = 0.15$), a significance level of 0.05, a statistical power of 0.80, and three predictors. The analysis indicated that a minimum sample of approximately 77 respondents was required. The study obtained 177 valid responses, exceeding the recommended minimum sample size and providing adequate statistical power for hypothesis testing. The respondents comprised accountants and IT professionals who possess the knowledge and experience necessary to provide reliable information regarding AIS quality, organizational culture, and organizational performance.

Convenience sampling was considered appropriate because obtaining access to accountants and IT professionals employed by listed companies involved

organizational approval and restricted access to respondents. Given these practical constraints, respondents who were readily accessible and willing to participate were selected. Since the study targeted knowledgeable professionals serving as key informants rather than the general population, convenience sampling was considered appropriate for achieving the research objectives.

DATA COLLECTION TECHNIQUE AND PROCEDURE

Primary data were collected using a structured questionnaire administered to accountants and IT professionals employed by listed companies in Sri Lanka. These respondents were selected as key informants because their professional responsibilities provide them with direct knowledge and experience regarding the quality of AIS, organizational culture, and organizational performance within their respective organizations. Consequently, they were considered well positioned to provide reliable information on the organizational-level constructs examined in this study.

The questionnaire served as the principal data collection instrument and was designed to capture respondents' perceptions of AIS quality, organizational culture, and organizational performance. Collecting primary data directly from experienced professionals ensured that the information obtained was relevant to the research objectives and appropriate for examining the proposed relationships among the study variables.

Questionnaire Development

A structured questionnaire was developed based on validated measurement scales adapted from previous studies to ensure the content validity and reliability of the instrument. The questionnaire items were selected from widely used and validated instruments reported in the relevant

accounting and information systems literature. The questionnaire comprised 51 items organized into four sections: demographic information, Quality of AIS, Organizational Performance, and Organizational Culture. The measurement items for each construct were adapted from the relevant literature and modified where necessary to suit the context of listed companies in Sri Lanka while preserving the original meaning of the scales. All items were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Validity and Reliability

To ensure the quality of the questionnaire, both validity and reliability were tested. Validity was established by means of reviewing the questions by academic experts to ensure that they reflected the most significant concepts of quality of AIS, organizational performance, and organizational culture. Reliability was used to refine the clarity and relevance of questions.

Data Analysis Technique

The data collected through the structured questionnaire were analyzed using IBM SPSS Statistics version 27. Descriptive statistics, including means and standard deviations, were employed to summarize the characteristics and distribution of the study variables. Pearson's correlation analysis was conducted to examine the strength and direction of the relationships among the study variables. To test the proposed hypotheses, multiple regression analysis was performed to examine the direct effects of Quality of AIS and Organizational Culture on Organizational Performance, as well as the effect of Organizational Culture on AIS quality (H1–H3). Furthermore, moderation analysis was conducted to assess whether Organizational Culture moderates the relationship between AIS quality and Organizational Performance (H4). These

statistical techniques enabled the examination of both direct and moderating relationships proposed in the conceptual framework.

DATA ANALYSIS

Descriptive Analysis

Saunders (2009) expressed descriptive statistics allow the comparison of variables numerically. There are two types of descriptive statistics: the central tendency and the dispersion. Central tendency represents the general

impression of data, and which can be a common or an average value of given data. Additionally, common central tendency measures are mode, median, and mean. Dispersion refers to how the data values are dispersed around the central tendency. Standard deviation is the variability of the data and a measure of dispersion. If the standard deviation is small, it means that the data points lie close to the mean. On the other hand, a large standard deviation means that the data points are spread over a wide range of value.

Table 2: Descriptive Statistics

Variable	Item	Item Mean	Item SD	Variable Mean	Variable SD
Quality of AIS	SQ	3.97	0.417	4.06	0.250
	IQ	4.06	0.428		
	DQ	4.03	0.303		
	SYQ	4.10	0.312		
OP	OP1	4.08	0.690	4.09	0.479
	OP2	4.17	0.652		
	OP3	3.98	0.734		
	OP4	4.02	0.703		
	OP5	4.20	0.718		
OC	OC1	3.85	0.675	4.13	0.346
	OC2	3.84	0.684		
	OC3	3.92	0.673		
	OC4	3.84	0.675		
	OC5	3.88	0.696		
	OC6	3.91	0.660		

Source: Author compiled based on survey data

The results indicate high overall mean scores for all variables, reflecting positive respondent ratings. The mean for the Quality of AIS was 4.06 (SD = 0.25), system quality stood at 3.97, and service quality stood at 4.10. Organizational performance stood at a mean of 4.09 (SD = 0.48), reflecting satisfactory performance on all the indicators, and Organizational Culture recorded the highest mean of 4.13 (SD = 0.35), reflecting a strong culture. In general, the

sample organizations exhibit a strong quality of accounting information systems, good organizational performance, and positive organizational cultural environments.

Reliability Analysis

Internal consistency reliability is indeed quantified by Cronbach's Alpha, which calculates a coefficient of reliability. As an interpretational rule of thumb for Cronbach's Alpha statistics, a value of

greater than 0.7 is usually considered to be a measure of adequate reliability. However, in this study, the organizational performance and organizational culture constructs had a Cronbach's Alpha value above 0.7. The quality of AIS construct had a Cronbach's Alpha value above 0.6. A Cronbach's Alpha of 0.5 to 0.7, which

represents a level of moderate dependability, could be a good result, as stated by Hinton (2004). Moreover, Nunnally (1978) asserted that in initial research, an alpha of 0.6 and above is sufficient. The results of all the reliability analysis are summarized in the table below.

Table 3: Reliability Analysis

Variable	No of Item	Cronbach's values
Quality of AIS	4	0.694
OP	5	0.716
OC	6	0.755

Source: Author compiled based on survey data.

Validity

Content validity was established by adapting the questionnaire items from validated measurement scales reported in previous empirical studies. The draft questionnaire was subsequently reviewed by academic experts to evaluate the relevance, clarity, and representativeness of the items in relation to the study constructs. Based on their feedback, minor revisions were made to improve the wording and contextual suitability of the instrument for listed companies in Sri Lanka.

Convergent Validity

Convergent validity assesses the extent to which multiple indicators of the same construct are correlated and collectively measure the intended construct. To establish convergent validity, factor loadings, Composite Reliability (CR), and Average Variance Extracted (AVE) were examined (Ab Hamid et al., 2017). AVE and CR were calculated using the standardized factor loadings obtained from exploratory factor analysis conducted in SPSS, following the formulas proposed by Fornell and Larcker

(1981). Although the hypothesized relationships were tested using multiple regression analysis in SPSS, these statistics were computed to provide additional evidence of construct validity and internal consistency. The Average Variance Extracted (AVE) represents the average proportion of variance in the indicators explained by the underlying construct, whereas Composite Reliability (CR) measures the internal consistency of the measurement items. According to Hair and Alamer (2022), convergent validity is considered acceptable when the AVE is at least 0.50 and the CR exceeds 0.70. However, Fornell and Larcker (1981) suggested that a CR value above 0.60 may also be considered acceptable, particularly in exploratory research.

Discriminant Validity

Discriminant validity is employed to refer to the extent to which the constructs actually differ from each other empirically. For this criterion to be met, each construct's average variance extracted (AVE) would have to be compared to its squared correlations with other constructs in the same model.

Table 4: Convergent Validity

Variable	Item	Factor Loading (≥ 0.5)	AVE (≥ 0.5)	Cronbach's alpha (≥ 0.6)	CR (≥ 0.7)
Quality of AIS	SQ	0.732	0.562	0.694	0.837
	IQ	0.807			
	DQ	0.749			
	SYQ	0.708			
OP	OP1	0.785	0.546	0.716	0.857
	OP2	0.711			
	OP3	0.691			
	OP4	0.754			
	OP5	0.748			
OC	OC1	0.756	0.525	0.755	0.869
	OC2	0.689			
	OC3	0.675			
	OC4	0.710			
	OC5	0.744			
	OC6	0.768			

Source: Author compiled based on survey data

The table of discriminant validity values show the relationships between three variables: Quality of Accounting Information System (AIS), Organizational Performance (OP), and Organizational Culture (OC). All diagonal cells are the square root of the average variance extracted (AVE) of all constructs, so that it is greater than the off-diagonal construct correlations. For example, AIS's square root of AVE is 0.750, which is greater than its correlation with (0.371) and other constructs. All variables exhibit impressive values, such as OP (0.739) and OC (0.726). The high values in the diagonals further confirm that each construct is distinct, showing sufficient discriminant validity.

Correlation Analysis

Pearson's correlation coefficient measures the strength of a linear relationship between variables (Hauke, 2011). The coefficients may vary in a range from -1.0 to + 1.0. The correlation coefficient value can range from -1 for a perfect negative linear relationship to +1 for a perfect positive linear relationship. It was conducted to examine the relationships among Quality of AIS, Organizational Performance, and Organizational Culture. The results showed that Quality of AIS was positively correlated with both Organizational Performance ($r = 0.43$) and Organizational Culture ($r = 0.37$). Additionally, Organizational Culture was positively correlated with Organizational Performance.

Table 5: Discriminant Validity

	Quality of AIS	OP	OC
Quality of AIS	0.750		
OP	0.427	0.739	
OC	0.371	0.290	0.726

Source: Author compiled based on survey data

Table 6: Pearson Correlations

		Quality of AIS	OP	OC
Quality of AIS	Pearson Correlation	1	.427**	.371**
	Sig. (2-tailed)		<.001	<.001
	N	177	177	177
OP	Pearson Correlation	.427**	1	.290**
	Sig. (2-tailed)	<.001		<.001
	N	177	177	177
OC	Pearson Correlation	.371**	.290**	1
	Sig. (2-tailed)	<.001	<.001	
	N	177	177	177

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

Source: Author compiled based on survey data

Regression Analysis

A multiple regression model can be used to assess how independent variables collectively impact the dependent variable. This involves looking at the R^2 , or the coefficient of determination, which provides an indication of the proportion of variability within the dependent variable accounted for by the predictors. In multiple regression analysis, both the coefficient of determination (R^2) and the adjusted coefficient of determination (Adjusted R^2) are examined. While R^2 indicates the proportion of variance explained by the model, Adjusted R^2 provides a more reliable estimate because it accounts for the number of predictors included in the model.

The model indicates a weak positive correlation between the two variables. The 5.0% variation explains the Organizational Performance by

Organizational Culture. The remaining 95% is explained by factors outside of the model. Adjusted R^2 takes into account the sample size as well as the number of predictors. The difference is not substantial since only a single predictor (OC) is in view. It suggests that OC accounts for 4.4% of the variance in the dependent variable after adjusting for it. Std. Error value is the average distance of the observed from the fitted values. Low standard error implies a good fit.

The ANOVA test can also be known as model significance. According to the standards, this P value should be less than 0.05 in order to accept the model as significant. As shown in the above table, the p-value for this model is 0.001, indicating that the model is statistically significant. Therefore, it can be concluded that these factors have a significant influence on Organizational Culture on the Quality of AIS.

Table 7: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.371 ^a	.137	.132	.233

a. Predictors: (Constant), OC

b. Dependent Variable: Quality of AIS

Source: Author compiled based on survey data**Table 8: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.223 ^a	.050	.044	.476

a. Predictors: (Constant), OC

b. Dependent Variable: OP

Source: Author compiled based on survey data**Table 9: ANOVA Table**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.513	1	1.513	27.872	<.001 ^b
	Residual	9.500	175	.054		
	Total	11.013	176			

a. Dependent Variable: Quality of AIS

b. Predictors: (Constant), OC

Source: Author compiled based on survey data**Table 10: ANOVA Table**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.070	1	2.070	9.126	.003 ^b
	Residual	39.702	175	.227		
	Total	41.772	176			

a. Dependent Variable: OP

b. Predictors: (Constant), OC

Source: Author compiled based on survey data

The ANOVA test is often referred to as model significance. According to standard practices, the p-value must be less than 0.05 for the model to be considered

significant. Looking at the above table, it can be seen that the p-value of this model is 0.003, which makes the model significant. From here, one can say that

these factors have a significant impact on the Organizational Culture on Organizational Performance.

Moderation Analysis

Moderation analysis is a statistical approach employed in the study of how

the relationship of a dependent variable to an independent variable may vary at different levels of a third variable termed the moderator. Moderation analysis is also utilized to examine whether the effect of the predictor variable on the outcome varies under different conditions or groups.

Table 11: Moderation Analysis

Model Summary	R	R-Sq	F	df1	df2	p
	.8594	.7386	162.9823	3.0000	173.0000	.0000
Model	Coef	se	t	p	LLCI	ULCI
Constant	-4.3549	2.4219	-1.7981	.0739	-9.1352	.4255
AIS_MEAN	2.9012	.7497	3.8695	.0002	1.4213	4.3810
OC_MEAN	2.0018	.7547	2.6524	.0087	.5122	3.4914
Int_1	.7692	.2399	-3.2066	.0016	-1.2427	-.2957

Source: Author compiled based on survey data

The findings from the regression indicate that the quality of Accounting Information System (AIS) and Organizational Culture (OC) both significantly contribute positively to Organizational Performance (OP), whereas the interaction term of AIS and OP shows a negative moderating effect. Specifically, the AIS coefficient ($B = 2.9012$, $p = 0.0002$) indicates that an increase of one unit in AIS quality leads to an increase of 2.901 units in organizational performance, illustrating how proper AIS implementation enhances performance through enhanced accuracy of data, timely information, and better managerial decision-making.

However, the interaction term ($\text{Int}_1 = -0.7692$, $p = 0.0016$) is negative and significant. This implies that OC has a negative moderating effect on the relationship between the quality of AIS and OP. That is, whereas both AIS and OC individually contribute positively towards performance, a very strong culture will decrease the impact of the quality of AIS

on organizational performance. Therefore, the findings show that even though a good culture allows one to perform, firms need openness and flexibility to technology-based decision-making in order to fully enjoy the benefits of AIS. The fit of the model ($R = 0.8594$, $R^2 = 0.7386$, $F = 162.9823$, $p < 0.001$) indicates that AIS, OC, and their interaction account for approximately 74% of the organizational performance variance, confirming a strongly significant model. Thus, the hypothesis that organizational culture moderates the relationship between AIS and organizational performance is confirmed, but the moderation is negative in nature.

DISCUSSION, CONCLUSIONS AND IMPLICATIONS

Discussion

The main objective of this study is to examine the impact of Quality of Accounting Information System (AIS) on organizational performance, while also

Table 12: Summary of Hypothesis Testing

Hypothesis	Relationship
H1 - There is a statistically significant impact of the quality of AIS on organizational performance.	Accepted
H2 - There is a statistically significant impact of the organizational culture on the quality of AIS.	Accepted
H3 -There is a statistically significant impact of organizational culture on organizational performance.	Accepted
H4 -There is a statistically significant moderating impact of organizational culture on the relationship between the quality of AIS and organizational performance.	Accepted

Source: Author compiled based on survey data

investigating the moderating effect of organizational culture on the relationship between quality of AIS and organizational performance. Before beginning the study, the researcher found an empirical gap between the quality of AIS and Organizational Performance. The study was carried out among listed companies in Sri Lanka, representing different industries. In this study, a quantitative research design was used, along with data collection using a structured questionnaire, which was administered to accountants and IT professionals. The data was collected from 177 accountants and IT professionals. The convenience sampling method under non-probability sampling was used because the population is unknown certainly. A descriptive analysis, moderation analysis, multiple regression, and hypothesis testing were used as statistical techniques to analyze relationships. Following this, reliability was assessed using Cronbach's alpha. The researcher then measured the validity of the dataset. Furthermore, moderation analysis and simple regression analysis were performed to achieve the research objectives of the study. The results show that the quality of AIS significantly impacts organizational performance, thus validating that a quality accounting information system enhances

organizational performance. Furthermore, the findings show that organizational culture significantly moderates the relationship between quality of AIS and organizational performance.

Key findings

H1 - There is a statistically significant impact of the quality of AIS on organizational performance.

The impact of the quality of AIS on organizational performance is empirically and theoretically supported in the literature. Implementing a quality accounting information system can enhance organizational performance as well (Sunarta & Astuti, 2023). Organizations with reliable AIS are able to promptly identify performance gaps and take remedial action, thereby enhancing overall productivity and competitiveness. (Sunarta & Astuti, 2023). Empirical studies confirm that AIS implementation has a significant positive effect on organizational performance (Alnajjar, 2017; Khan, 2017). The information quality is high managers are in a position to make fast and confident decisions that will be appropriate for the strategic performance objectives. The findings suggest that high-quality AIS enhances organizational performance by improving

the accuracy, timeliness, and accessibility of accounting information, thereby supporting managerial decision-making and operational efficiency. This finding is consistent with those of Sunarta and Astuti (2023) and Alnajjar (2017), confirming that investment in high-quality AIS contributes to superior organizational outcomes. The present study extends this evidence by demonstrating that this relationship also holds in the context of Sri Lankan listed companies.

H2- There is a statistically significant impact of the organizational culture on the quality of AIS.

The reviewed studies emphasize that organizational culture (OC) has a significant influence on the quality of Accounting Information System (AIS). Organizational culture represents shared values, beliefs, and behavioral norms that shape employee attitudes and organizational practices (Jameel et al., 2024). Kwarteng and Aveh (2018) pointed out that culture, business strategy, and IT development together determine the structure and success of AIS. When an organization's culture fosters communication, flexibility, and learning, the implementation and use of AIS become more effective and efficient. Organizational culture has a direct impact on the quality of accounting information systems (Binh et al., 2022). An organization, in order to achieve a high-quality AIS, has to create a culture that aligns people, processes, and technology toward common goals of efficiency, transparency, and continuous improvement. Results also show that organizational culture has a significant impact on the quality of AIS. Statistically, the model is significant ($p=0.001$), providing evidence in favor of organizational culture contributing to explaining the variation in AIS quality. Therefore, it can be highlighted that organizational culture significantly impacts on the quality of AIS.

H3- There is a statistically significant impact of organizational culture on organizational performance.

The literature consistently shows that organizational culture is a fundamental factor influencing organizational performance. Culture shapes strategic decisions, communication, and behavior, which in turn affect how well or poorly an organization meets its objectives (Olayemi, 2023). Organizations that possess strong cultures that encourage participation, innovation, and shared values tend to be more efficient and productive (Jameel et al., 2024). Olayemi (2023) indicated that organizational culture and organizational performance are positively and significantly related. Strong cultures ensure collective understanding and coordinated action toward the organizational goals. Empirical findings confirmed that culture significantly affects business unit success and overall corporate performance (Abu-Jarad et al., 2010; Olayemi, 2023). The results also indicate that there is a significant impact ($p=0.003$) of OC on OP. The findings, therefore, confirm, to the effect that organizational culture has a statistically significant impact on organizational performance. Consequently, this hypothesis is strongly supported by prior research, affirming that organizational culture is a major contributor to achieving superior organizational performance.

H4- There is a statistically significant moderating impact of Organizational culture on the relationship between the quality of AIS and organizational performance.

Organizational culture is not only an independent determinant of performance but also functions as a moderating factor that strengthens the relationship between AIS quality and organizational performance. According to Hafizh and Aswar (2020), organizational culture

moderates the association between information systems and performance since it shapes employees' commitment and attitude towards system use. Organizational culture may also moderate the relationship in that culture shapes the attitudes of employees towards innovation and continuous improvement.

A key finding of this study is that organizational culture negatively moderates the relationship between AIS quality and organizational performance. This suggests that certain characteristics of organizational culture may reduce the positive influence of AIS quality on organizational performance. Although organizational culture generally contributes positively to organizational outcomes, some cultural characteristics, such as excessive rigidity, resistance to change, or limited support for technology utilization, may reduce organizations' ability to fully realize the benefits of high-quality AIS. This interpretation is consistent with the arguments of Van Rooij and Fine (2018) and Al Haderi and Ahmed (2015), who suggest that organizational culture can influence technology adoption and system utilization. However, since the present study measured organizational culture as a general construct rather than specific cultural dimensions, these findings should be interpreted with caution. Future research should examine which specific cultural characteristics explain this moderating effect.

According to the analysis results, the organizational culture significantly impacts the relationship between the quality of AIS and organizational performance ($p = 0.0016$). The negative coefficient suggests that higher levels of organizational culture weaken the positive relationship between AIS quality and organizational performance. But Organizational culture significantly impacts the relationship between the

quality of AIS and organizational performance.

CONCLUSION

The main objectives of this study were to examine the impact of the quality of Accounting Information System (AIS) on organizational performance and to examine the moderating effect of organizational factors among listed companies in Sri Lanka. The study also sought to ascertain the degree of direct impact of organizational culture on both the quality of AIS and organizational performance. The results of the empirical analysis showed that the quality of AIS significantly influences organizational performance. The study results showed that there is a significant positive impact of organizational culture on the quality of AIS. The study also found that organizational culture plays a crucial role in influencing performance.

Furthermore, this study showed that organizational culture not only moderates but also directly and positively impacts both the quality of AIS and organizational performance. But especially highlighted that organizational culture negatively influences the relationship between quality of AIS and organizational performance, implying that organizational culture weakens the positive relationship between AIS quality and organizational performance. This indicates that the listed companies, while paying attention to technological propensity and organizational performance, do not pay much attention to the culture of the organization. Consequently, even when companies in Sri Lanka invest in high-quality AIS, a rigid or toxic organizational culture may prevent the system from being effectively utilized, resulting in reduced organizational performance. These findings add both to theoretical understanding and managerial practice since this study presents empirical evidence about the pivotal role of culture

in the effectiveness of AIS and in achieving superior organizational performance in the Sri Lankan context.

IMPLICATIONS AND RECOMMENDATIONS

Practical Implications

From a practical viewpoint, the results provide useful guidance for organizational managers, policy makers, and practitioners. The positive relationship between AIS quality and organizational performance is strong enough to suggest that firms should invest in the accuracy, timeliness, and integration of their accounting information systems. The strong impact of organizational culture on AIS quality underlines that the implementation of the system should not be a pure technical exercise but, instead, managers should develop a supportive and adaptive culture based on collaboration, openness, and acceptance of technological novelty.

Similarly, the organizational culture-performance relationship suggests that leaders need to instill high cultural values into management. It also proposes that performance improvement cannot be long-lasting without a clearly defined mission, consistent communication, and employee involvement. The moderating effect has an important managerial implication: culture is critical, but also needs to be balanced and adaptive. Very rigid cultural norms could prevent the full functioning of AIS and may either prevent innovation or full compliance with the systems' procedural standards. In this respect, the leaders should establish a flexible culture that allows technological change without dampening initiatives at the individual level.

Finally, the policymakers and professional bodies in Sri Lanka should highlight the integration of technological capability and cultural readiness within organizational governance systems. Encouragement for

organizations to adopt digital accounting tools simultaneously with programs to develop positive cultural mindsets will ensure a dual impact of improving the quality of information and better performance in the corporate sector.

Limitations of the Study

The significant limitation of this study is the nature of its cross-sectional research design, in which data were collected from the respondents at one point in time. Organizational culture and AIS quality may change over time and due to certain changes in technology, leadership, or market dynamics. Therefore, the observed relationships in the present study reflect associations rather than established causal linkages.

A related major limitation is that this study primarily relies on a self-administered questionnaire for data collection. The respondents, especially those occupying managerial and accounting roles, may have rated their AIS quality or organizational performance too highly to favorably portray their companies. Additionally, perceptions of culture and performance may vary depending upon the role or experience of the respondent, leading to measurement inconsistencies.

Another limitation relates to the scope and generalizability of the study. The research focused exclusively on listed companies in Sri Lanka, which are generally larger, more structured, and more technologically advanced than small and medium-sized enterprises. Consequently, the findings may not be generalizable to smaller businesses, non-listed entities, or organizations operating in different industrial or economic contexts. Furthermore, the study collected only the demographic information necessary to identify eligible respondents and did not obtain detailed respondent characteristics, such as organizational hierarchy or industry classification. As a result, the assessment of the representativeness of

the sample across different organizational contexts is limited.

Recommendations for Future Research

As the current study employed a cross-sectional research design, it was limited in its ability to establish causal relationships among AIS quality, organizational culture, and organizational performance. Future studies should consider longitudinal designs where data are collected over a number of points in time. In such a case, one would be able to assess how changes in quality of AIS and organizational culture impact organizational performance over a period. While this present study has depended on self-structured questionnaires, future researchers are encouraged to adopt mixed-method approaches that combine both quantitative and qualitative data. Qualitative methods, such as interviews, focus group discussions, or case studies, could give deeper insights into how employees perceive AIS and culture in practice. This study focused on publicly listed companies in Sri Lanka, but the scope of future research should be expanded to cover SMEs, unlisted companies, and public sector organizations. These types of organizations usually possess varying levels of resources, technology, and cultural traits that may impact the relationships of the different aspects of AIS quality with performance.

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