



Accounting Information Systems and their Role in Business Decision-Making Processes in Dodoma City, Tanzania

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Abstract: This study sought to report the perceptions of the accounting information systems and their role in business decision-making processes in Dodoma City, Tanzania, using the descriptive research design. The study focused on the population of 215 entrepreneurs among business organizations from whom 54 emerged as sample. A questionnaire and interview schedule collected data from the field. Data analysis involved descriptive statistics, in terms of frequencies and percentages as well as the thematic approach that addressed the qualitative data from the interviews. Based on the findings, the study concluded that AIS significantly enhanced decision-making by providing complete, reliable and timely financial information. Despite the high level of trust in the AIS, minor issues related to human error and occasional delays in data timeliness existed. To enhance the effectiveness of the Accounting Information Systems in the city, businesses need to implement rigorous data entry training to minimize human errors and improve the accuracy of the financial information.

Keyword: Accounting Information systems; business decision-making; system response time; financial information processing; technological enhancements.

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Introduction

The dynamic interplay between technological advancements and societal evolution has significantly transformed the landscape of various sectors, including accounting. Susanto and Meiryani (2019), who emphasized the critical role of technology in driving changes within the economic-financial domains of organizations, highlight this

transformation. This is further catalysed by adopting Accounting Information Systems (AIS). Similarly, Wickramsainghe et al. (2017) illustrated the shift from manual accounting practices to automated systems, underscoring the efficiency and accuracy improvements brought about by such innovations. These developments have led to the integration of AIS in businesses, which facilitates the framework

for processing and storing financial data more effectively.

Previous studies have explored the influence of accounting information systems (AIS) on business decision-making across various contexts. For instance, Sunarta (2023) conducted a study in Indonesia, finding that AIS significantly improves the quality of accounting information by ensuring accuracy and reliability, enhancing decision-making effectiveness. Similarly, Hanifi (2015) reported that AIS has a positive role in decision-making effectiveness within the manufacturing sector in Turkey. Jordan (2016), in a study based in the United States, and Jawad (2023), who focused on businesses in Jordan, found that AIS positively influences the quality of accounting information, thereby playing a crucial role in strategic decision-making processes. Anggraeni (2021) demonstrated that the organizational framework within Indonesian companies significantly impacts AIS's quality, subsequently affecting financial performance. Additionally, Wong (2017) examined students' perceptions in Malaysia and found that leadership styles can significantly influence the success of AIS. Trabulsi (2018) highlighted, in a study conducted in Saudi Arabia, the substantial role of AIS on organizational performance, including cost reduction, improved quality, and effective decision-making.

Despite these advancements, a focused examination of the literature reveals a gap in understanding the specific aspects of AIS within smaller municipal contexts, such as the Dodoma City Council in Tanzania. While studies like those by Susanto and Meiryani (2019) and Wickramsainghe et al. (2017) offered valuable insights into the AIS's broader implications in larger or private sector entities, they did not extensively address its characteristics in smaller administrative bodies, which have unique operational environments. Unlike larger corporations or urban businesses, municipal councils like Dodoma City Council face distinct challenges, such as limited financial resources, lower levels of technological infrastructure and unique regulatory environments, which may affect the implementation and effectiveness of the AIS. These differences suggest that findings from previous studies in more developed or differently structured settings might not directly apply to Dodoma. Therefore, there is a need for empirical evidence that specifically explores the AIS's role within this unique municipal setting to establish its

effectiveness and the challenges faced in such contexts. Therefore, this study sought to fill this gap by investigating the perception and utilization of the AIS within the Dodoma City Council, providing insights that could inform similar small-scale or municipal settings.

Theoretical Underpinnings

The Contingency Theory guided this study. The theory was established by Fred Fiedler in 1964. The theory argues that the effectiveness of an organization depends on the fit between its internal structure and the external environment. This theory suggests that various contextual elements, such as technology, environmental factors and organizational size, influence the optimal organizational structure. Lawrence and Lorsch (1967) expanded this theory by categorizing contextual factors into external (e.g., environment and national culture) and internal (e.g., technology, organizational size and company strategies). The author emphasized that the effectiveness of an accounting system design hinges on its adaptability to both external and internal changes. Child (1972) further applied the Contingency Theory to management accounting, arguing against the universally applicable accounting system and highlighting the need for system suitability, based on specific organizational contexts.

Contingency Theory is highly relevant to this study as it provides a robust framework for understanding the varying roles of the Accounting Information Systems on business decision-making processes within different organizational contexts. Dodoma City Council operates in a unique municipal environment with limited technological infrastructure, smaller organizational size and specific operational challenges, such as resource constraints and a focus on public accountability. These factors create a context where the effectiveness of the AIS may significantly differ from that in larger, more technologically advanced organizations. Contingency Theory helps explain these variations by suggesting that the success of the AIS depends on how well the system aligns with the specific needs and conditions of the organization. For instance, in Dodoma, the effectiveness of the AIS is contingent on its ability to operate efficiently within the council's limited technological framework, meet the specific informational needs of a smaller administrative body, and support decision-making processes often constrained by public sector regulations and

financial limitations. This study aims to establish how AIS can enhance business decision-making within this distinct municipal setting by adapting to these contextual factors.

Empirical Literature Review

Empirical studies have consistently underscored the pivotal role of Accounting Information Systems (AIS) in enhancing organizational decision-making processes. Hla et al. (2015), for instance, highlights the multifaceted importance of AIS, emphasizing its contributions to management decision-making, internal controls, quality of financial reporting and transaction facilitation. The study advocates for adopting efficient AIS across business entities, noting that such systems are integral to generating adequate and relevant information necessary for effective decision-making. Furthermore, Murray (2010) extended this discussion, stressing the need for proficiency in both computer and accounting skills to maximize the benefits of computerized accounting systems.

Chenhall and Morris (2005) delved into the attributes of AIS, identifying scope, timeliness, level of aggregation and integration as key factors determining their usefulness. The scope of AIS, which encompasses various measures and extends over time and space, allows for comprehensive analysis and comparison of internal and external events. Iskandar (2015) further elaborated on the functionality of AIS, describing it as a system composed of harmonized business components that manage and process data, thereby aiding decision-makers with relevant information.

Huda (2021) conducted a study on manufacturing and service companies in Istanbul, Turkey, using the survey research design. The study established a significant positive correlation between effective AIS and organizational decision-making. Similarly, Regan (2019) examined the influence of AIS on the Bidco manufacturing company in Jinja, Uganda. The study revealed a notable impact of transaction processing systems, management information systems and decision support systems on decision-making processes. The findings indicated that while the effects varied in intensity, their significance in improving decision-making, particularly in cost management, was undeniable.

The empirical literature suggests that AIS enhances the organizational decision-making process. These systems streamline financial transactions and reporting and provide strategic insights influencing

broader business decisions. The effectiveness of AIS, as evidenced by these studies, lies in their ability to adapt to organizational needs and their capacity to provide timely, relevant and reliable information to decision-makers.

Methodology

This section deals with information about the methodology. It presents the design, population and sampling, validity and reliability, statistical treatment of data and ethical considerations.

Research Design

This study employed the descriptive research design to explore the perceptions of the Accounting Information Systems and their role in business decision-making processes in Dodoma City, Tanzania.

Population and Sampling

The study focused on a population of 215 entrepreneurs among business organizations in Dodoma City Centre that utilize Accounting Information Systems (AIS). A sample size of 54 respondents was determined using Cochran's (2007) formula. Data collection involved a questionnaire and structured interviews, ensuring comprehensive insights into AIS usage and its impact on business decision-making.

Validity and Reliability

The study ensured validity by using well-established data collection tools, designed specifically to align with the research objectives. The researchers pretested the instruments with a small group of respondents to refine the questions, ensuring clarity and relevance to the study's focus. The use of the mixed approach enhanced the reliability through triangulation.

Statistical Treatment of Data

Data analysis involved descriptive statistics, in terms of frequencies and percentages as well as the thematic approach that addressed the qualitative data from the interviews.

Ethical Considerations

Ethical considerations were paramount throughout the study. Informed consent was obtained from all participants, ensuring their understanding and voluntary participation. Confidentiality of responses was strictly maintained, and transparency in research objectives was upheld. The study adhered to institutional ethical guidelines to preserve data integrity.

Findings and Discussion

The results section appears in this section, guided by specific research questions and literature for enhanced discussions.

Research Question 1: How do Respondents Perceive the Completeness of Financial Information Provided by the AIS?

This research question sought to establish respondents' perceptions of the completeness of financial information provided by the AIS, a critical factor for effective decision-making. Completeness

refers to the extent to which the AIS includes all necessary information to view the financial situation comprehensively.

In table 1, the majority (57.4%) rated the information completeness as excellent, followed by 37.0% who deemed it good. A minimal 5.6% considered it average. This distribution suggests that the majority of respondents are satisfaction with the AIS's ability to provide comprehensive financial data.

Table 1: Completeness of Financial Information Provided by AIS

Categories	Frequency	Percent
Average	3	5.6%
Good	20	37.0%
Excellent	31	57.4%
Total	54	100.0%

Source: (Field data, 2023)

Table 2: AIS Provision of Financial Information for Decision-Making

Categories	Frequency	Percent
Yes	54	100.0%

Source: (Field data, 2023)

Qualitatively, respondents underscored the comprehensive nature of the AIS-provided information. One participant stated, "The AIS we use integrates all financial dimensions—from sales and inventory to purchases—offering a holistic view essential for strategic planning." This testament reinforces the quantitative findings and highlights the AIS's role in encompassing financial management and operational strategy.

The findings echo Schultze and Pitkow's (2016) observation that managers place high value on the completeness of financial information for making sound operational decisions. Access to comprehensive and reliable financial data allows a more accurate assessment of a business's financial health, facilitating better-informed decisions on investments, budgeting, loan applications and expenditure management. These results resonate with the contingency theory, emphasizing an accounting system's need to adapt and provide relevant information, based on the organizational context (Child, 1972).

Research Question 2: What is participants' perception whether the AIS provides necessary financial information in supporting Business Decision-Making Processes in Dodoma City Centre?

This section examines the reliability of the financial information provided by the AIS, focusing on the accuracy and error rates reported by users. Reliability is crucial as it determines the trustworthiness of AIS in delivering accurate financial data, which is essential for effective business decision-making.

Table 2 addresses the participants' perception of whether AIS provides necessary financial information for making informed business decisions. The unanimous response from the participants, with 100% (54 respondents) affirmed that AIS meets their financial information needs. This underscores the systems' capability to support decision-making processes fully.

All respondents confirmed that AIS provides the necessary financial information for making informed business decisions, indicating unanimous confidence in the system's reliability. This 100% affirmation suggests that AIS effectively supports decision-making processes by consistently delivering essential financial data.

Although the majority (87%) reported no errors in the financial information provided by the AIS, 13%

encountered errors, possibly due to human data entry mistakes. This finding underscores the importance of accurate data entry practices. It suggests that while AIS is largely reliable, the integrity of its output is dependent on the accuracy of input data. These errors emphasize the need for rigorous training and strict adherence to data entry protocols to minimize inaccuracies further.

These findings align with the Contingency Theory, which emphasizes the importance of aligning the AIS capabilities with the organizational needs to ensure reliable, timely and relevant information for decision-making. The low error rate reported by most respondents supports the theory's assertion

that when AIS is well suited to an organization's context, it can reliably support critical business processes.

Therefore, the near-unanimous confidence in the AIS reliability highlights the system's potential effectiveness in providing essential financial information. However, the possible occurrence of human errors suggests that ongoing training and improved data entry protocols are necessary to maintain the integrity of the system's outputs. Future studies could explore strategies for enhancing data accuracy and further integrating automated error-checking mechanisms within AIS to support decision-making reliability.

Table 3: Incidence of Errors in AIS-Provided Financial Information

Response	Frequency	Percent
No Errors	47	87%
Errors Found	7	13%

Source: (Field data, 2023)

Table 4: Usefulness of Financial Information Provided by AIS

Categories	Frequency	Percent
Very Useful	27	50.0%
Useful	22	40.7%
Undecided	5	9.3%
Total	54	100.0%

Source: (Field data, 2023)

Research Question 3: How reliable is the financial information that Accounting Information Systems provides in supporting business decision-making processes in Dodoma City Centre?

This section explores the perceived usefulness of the financial information generated by the AIS, specifically in supporting informed business decisions. Usefulness in this context refers to the information's relevance, accuracy and timeliness, which enables businesses to make strategic decisions.

A significant portion of respondents, 50%, rated the information provided by the AIS as very useful while 40.7% considered it useful. Only a small fraction (9.3%) were undecided. These results strongly suggest that AIS is valuable in aiding decision-making processes. The high percentage of respondents who find the information useful underscores the system's role in providing critical insights integral to strategic planning and operational management.

Qualitative feedback further supports this finding. One respondent noted, "The financial insights provided by the AIS are indispensable for our strategic decisions, guiding us through complex business scenarios with reliable data." Such testimonials reinforce the importance of the AIS in delivering actionable insights, which are crucial for making well-informed business decisions.

These findings align with Iskandar's (2015) research, which highlighted the utility of the AIS in providing timely and accurate financial information, particularly for small and medium-sized enterprises (SMEs). However, while the positive feedback in this study suggests that AIS is useful, it is important to acknowledge that perceptions of usefulness might vary depending on the specific business needs and the sophistication of the AIS in use.

The findings suggests that businesses in Dodoma City Centre largely benefit from the financial information provided by the AIS, finding it relevant

and applicable to their decision-making processes. However, further research could focus on identifying the specific aspects of AIS that contribute most significantly to its perceived usefulness and how these systems can be further optimized to meet evolving business needs.

Research Question 4: To what extent do businesses in Dodoma City Centre rely on financial information

provided by Accounting Information Systems (AIS) for their decision-making processes?

Exploring the degree of reliance on financial information provided by the AIS sheds light on its critical role in the decision-making processes within businesses. This part of the study aims to gauge how significantly businesses depend on the financial data from the AIS for operational and strategic decisions.

Table 5: Extent of Reliance on Financial Information Provided by AIS

Categories	Frequency	Percent
Very High	24	44.4%
High	23	42.6%
Moderate	7	13.0%
Total	54	100.0%

Source: (Field data, 2023)

Table 5: Extent of Reliance on Financial Information Provided by AIS

Categories	Frequency	Percent
Very High	24	44.4%
High	23	42.6%
Moderate	7	13.0%
Total	54	100.0%

Source: (Field data, 2023)

In Table 5, the reliance on financial information from the AIS is notably high among respondents. Specifically, 44.4% reported very high reliance, 42.6% indicated high reliance while a smaller portion (13%) described their reliance as moderate. This distribution highlights a substantial trust in the AIS as a primary source of financial data crucial in decision-making. The findings reveal a strong dependency on the AIS for financial insights, with most businesses placing high to very high trust in the system's data for making critical operational decisions.

The qualitative data supports the quantitative results above. One the respondent, for instance, reported, "The AIS has become indispensable in our decision-making framework. Its accuracy and comprehensiveness mean we can rely on it without hesitation." Another stated, "Even though we sometimes cross-check with manual records, the AIS remains our go-to for quick and informed decisions." These personal accounts support the reliance and a deep trust in the system's capability to provide decision-critical information.

The findings underscore the AIS's pivotal role in business decision-making, resonating with the existing literature on the importance of reliable

financial information in strategic planning (Naser et al., 2013). The high reliance on the AIS highlights its effectiveness in delivering actionable financial insights, aligning with the theoretical perspectives that advocate integrating technology in business processes for enhanced decision-making capabilities.

Research Question 4: To What Extent Do Businesses in Dodoma City Centre Rely on Financial Information Provided by the AIS for in Decision-Making Processes?

This section explores the degree of reliance businesses in Dodoma City Centre place on the financial information their Accounting Information Systems provides. Reliance in this context refers to how much businesses depend on AIS data to make informed decisions.

The results show that 87% of respondents reported a high reliance on the AIS for financial information, highlighting that most businesses considered the AIS data crucial for their decision-making processes. A smaller portion (13%) indicated moderate reliance, which may suggest that while the AIS is important, other decision-making tools or sources might complement it.

The high level of reliance underscores the importance of the AIS in providing accurate and timely financial data, which is critical in making strategic and operational decisions. One respondent reported, "We heavily depend on our AIS to track financial performance and make timely decisions, particularly regarding budgeting and managing resources." This statement indicates businesses' trust in AIS to guide essential aspects of their operations.

These findings are consistent with previous research that emphasizes the pivotal role of the AIS in supporting decision-making across various business functions. The reliance on the AIS aligns with the notion that businesses, especially in dynamic environments like Dodoma City Centre, need reliable systems to navigate complex financial decisions.

However, the 13% reporting only moderate reliance suggests that there may be factors limiting their full dependence on AIS. This could be due to issues such as the perceived accuracy of the data, the relevance of the information provided, or the integration of

AIS with other systems. Further investigation into these factors could provide insights into how to enhance AIS adoption and reliance among all businesses.

Therefore, the findings indicate that most businesses in Dodoma City Centre rely on the AIS for their decision-making processes, validating the system's role as a critical tool for business management. Future research could explore the reasons behind some businesses' moderate reliance and identify strategies to increase AIS effectiveness and integration within these firms.

Research Question 5: How well do the Accounting Information Systems align with the specific activities of Businesses in Dodoma City Centre?

This section examines the alignment between the Accounting Information Systems functionalities and the specific operational activities of businesses in Dodoma City Centre. Alignment refers to the degree to which the AIS's features and capabilities meet these businesses' unique operational needs.

Table 6: Alignment of AIS with Business Activities

Categories	Frequency	Percent
Yes	53	98.1%
No	1	1.9%
Total	54	100.0%

Source: (Field data, 2023)

Table 7: Timeliness of Financial Information from AIS

Categories	Frequency	Percent
Very Timely	30	55.6%
Timely	20	37.0%
Moderately Timely	4	7.4%
Total	54	100%

Source: (Field data, 2023)

The findings show that an overwhelming majority (98.1%) of respondents believed their AIS is well aligned with their business activities. This indicates that the systems are effectively tailored to meet their operational needs. Only 1.9% felt that their AIS did not align with their business activities, suggesting that misalignment is a rare issue among the businesses surveyed.

The high level of alignment highlights the importance of selecting and customizing the AIS to fit the specific operational contexts of businesses.

For example, one respondent remarked, "Our AIS integrates seamlessly with our inventory management and sales tracking, making it a perfect fit for our daily operations." This feedback illustrates how well aligned systems can enhance operational efficiency and support strategic decision-making.

These results align with the research by Al-Mudimigh and Sagir (2019), who emphasized the critical role of an effective AIS in enhancing decision-making by ensuring that the system's functionalities are directly relevant to the business's needs. The

near-universal alignment observed in this study underscores businesses' need to choose or customize AIS to support their specific activities, thereby maximizing the system's effectiveness.

However, the small percentage of misalignment indicates that some businesses may still face challenges in fully integrating AIS with their operations. This suggests an ongoing assessment and adjustment of AIS to ensure they meet evolving business requirements.

Therefore, the existing strong alignment between the AIS and business activities in Dodoma City Centre suggests that most businesses benefit from systems well suited to their operational contexts. Future research could explore the impact of customization and flexibility in AIS design on their effectiveness across different industries, helping businesses optimize their systems for better decision-making and operational efficiency.

Research Question 6: What is the perception of respondents on timeliness of the financial information from the AIS?

This section explored the perception of respondents on timeliness of the financial information from the AIS. Timeliness refers to how quickly and efficiently the AIS delivers relevant financial data to users, enabling them to make prompt and informed decisions.

The data shows that a majority of respondents, 55.6%, considered the financial information provided by AIS to be very timely while 37% viewed it as timely. Only 7.4% reported that the information was moderately timely, indicating some delays in receiving data.

The high percentage of respondents who found the AIS information timely suggests that the systems are generally effective in providing up-to-date financial data, which is crucial for making decisions in fast-paced business environments. One respondent mentioned, "The AIS ensures we have the latest financial data at our fingertips, which is critical for making quick decisions, especially during peak business periods."

These findings are consistent with existing literature that emphasizes the importance of timely information in decision-making processes. Timely data helps businesses avoid the pitfalls of outdated information, which can lead to poor decisions and missed opportunities.

However, 7.4% of those who indicated that the information was only moderately timely suggest issues affecting data delivery speed, such as system inefficiencies or external factors like internet connectivity. While these delays affect a minority, they can still have significant implications for businesses requiring immediate decision-making data.

The findings demonstrate that the timeliness of the financial information provided by the AIS significantly supports business decision-making in Dodoma City Centre, with most businesses benefiting from prompt data delivery.

Conclusion and Recommendations

Conclusion

Based on the findings, the study concludes that AIS significantly enhances decision-making by providing complete, reliable and timely financial information. Most businesses perceived the AIS data as comprehensive and highly useful, relying on the system for strategic planning and operational management.

Despite the high level of trust in the AIS, minor issues related to human error and occasional delays in data timeliness existed, suggesting areas for improvement in data entry protocols and system efficiency. Overall, the alignment of the AIS with business activities in Dodoma City Centre underscores its crucial role in supporting effective decision-making.

Recommendations

To enhance the effectiveness of the Accounting Information Systems in Dodoma City, businesses need to implement rigorous data entry training to minimize human errors and improve the accuracy of the financial information.

Additionally, the businesses should regularly assess and update their AIS to ensure alignment with evolving operational needs and enhance system efficiency. Investing in robust internet infrastructure is crucial to addressing delays in data timeliness, ensuring that AIS can provide real-time information critical for decision-making.

Finally, future research should focus on developing and integrating advanced features such as predictive analytics within the AIS to support strategic decision-making further and improve the overall business performance.

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