

THE ROLE OF ACCOUNTING INFORMATION SYSTEMS IN IMPROVING ORGANIZATIONAL GOVERNANCE AND PERFORMANCE: A SYSTEMATIC REVIEW

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ABSTRACT

Accounting Information Systems (AIS) have become an important instrument for strengthening organizational governance and improving performance in the digital era. As organizations face increasing demands for transparency, accountability, efficiency, and data-based decision-making, AIS is no longer limited to recording financial transactions but also functions as a strategic system that supports control, reporting, and managerial decisions. This study aims to examine the role of AIS in enhancing organizational governance and its impact on organizational performance. A Systematic Literature Review (SLR) was conducted using PRISMA guidelines by reviewing 40 peer-reviewed articles published between 2014 and 2024. The selected articles were analyzed through thematic coding to identify key themes and relationships related to AIS implementation. The findings show that AIS contributes significantly to improving transparency, accountability, internal control, operational efficiency, financial reporting quality, and strategic decision-making. In addition, the effectiveness of AIS is influenced by several organizational factors, particularly leadership, organizational culture, and internal audit, which play important roles in maximizing the benefits of AIS implementation. This study also highlights that technological developments such as cloud-based systems, artificial intelligence, and digital transformation have expanded the role of AIS in supporting modern governance practices. The findings provide useful insights for academics, policymakers, and practitioners in designing AIS frameworks that are aligned with governance principles and sustainable organizational performance.

Keywords: Accounting Information Systems, Organizational Governance, Organizational Performance, Transparency, Accountability

INTRODUCTION

Amid globalization and accelerating digital transformation, organizations face increasingly complex challenges, ranging from resource management to efforts to maintain transparency and achieve a sustainable competitive advantage. In response to this situation, the Accounting Information Systems (AIS) is a strategic instrument that plays a central role. AIS is not only a tool for recording financial transactions, but also an integrated system that provides relevant and accurate information to support decision-making, increase efficiency, and strengthen organizational governance practices (Gelinias et al., 2018).

This system has proven to be effective in improving organizational performance. Setyaningsih et al. (2021) explained that the effective implementation of AIS can improve the quality of financial reports, internal control, and decision-making processes. This is in line with the results of a meta-analysis by Prima et al. (2023), which shows that the quality of AIS, supported by internal audits and good corporate governance (GCG) practices, contributes significantly to improving company performance.

Within the governance framework, accounting information plays an important role in balancing the interests of management and stakeholders. Bushman and Smith (2005) stated that the disclosure of financial information to the public can act as a governance mechanism that reduces information asymmetry, thereby increasing efficiency, transparency, and

accountability in the organization. In addition, the strategic use of information technology in AIS can be a source of competitive advantage. Chapman (2016) noted that structured information technology governance can strengthen AIS performance and ultimately strengthen the competitiveness of the organization, thereby highlighting the importance of alignment between IT strategy and accounting systems.

However, the challenges in implementing AIS are not only technical. Organizational and cultural factors also play a significant role. Prasad and Green (2015) argued that the ability of an organization to adapt and utilize AIS features dynamically depends heavily on internal competencies that support innovation and adaptation. Not only that, AIS also plays an important role in the public sphere. Huy and Phuc (2020) explained that the use of Public Sector Scorecard (PSS) can increase the effectiveness of AIS and sustainable performance for public institutions.

Although numerous prior studies have examined AIS in the context of governance and performance, a significant research gap remains. Many of these studies are fragmented, focusing narrowly on specific aspects such as audit functions (Sutawikara et al., 2021), fraud prevention (Florid et al., 2023), or the impact of digital transformation (Al Shanti & Elessa, 2023) without providing an integrative framework. Additionally, methodological inconsistencies in previous reviews, such as the lack of systematic selection criteria, unclear database usage, or absence of cross-study synthesis, limit the reliability and generalizability of their conclusions. Furthermore, the emergence of artificial intelligence and advanced analytics has transformed AIS capabilities, yet existing literature has not fully addressed these evolving dynamics (Ahdadou et al., 2024; Al-Hattami et al., 2024). Therefore, a comprehensive and up-to-date systematic review is required to bridge these shortcomings.

Against this backdrop, this study aims to conduct a systematic review of studies exploring the contribution of AIS in supporting organizational governance and performance. Through a synthesis of data from various types of academic literature including empirical studies, cases, and theoretical models, this study aims to identify key themes, explore research gaps, and provide direction for future studies. The results of this study are expected to provide valuable input for academics, practitioners, and policymakers in designing an AIS framework that is responsive to the dynamics of modern governance and organizational achievement targets.

RESEARCH METHODOLOGY

This study employed a Systematic Literature Review (SLR) following the PRISMA 2020 guidelines to ensure a transparent, rigorous, and replicable review process. The literature search was conducted using three sources: Scopus, Publish or Perish, and Watase. Because “Watase” is not a widely recognized academic database, its use in this review is clarified as a complementary indexing tool to help retrieve conference papers and additional grey literature. The review procedure followed the four PRISMA phases: identification, screening, eligibility, and inclusion with detailed documentation of each step. Duplicate removal, publication-year filtering, and journal-quality screening were executed prior to the full-text review. The PRISMA flow diagram is presented to illustrate this process clearly and systematically.

PRISMA Reporting: The Role of Accounting Information Systems in Improving Organizational Governance and Performance: A Systematic Review

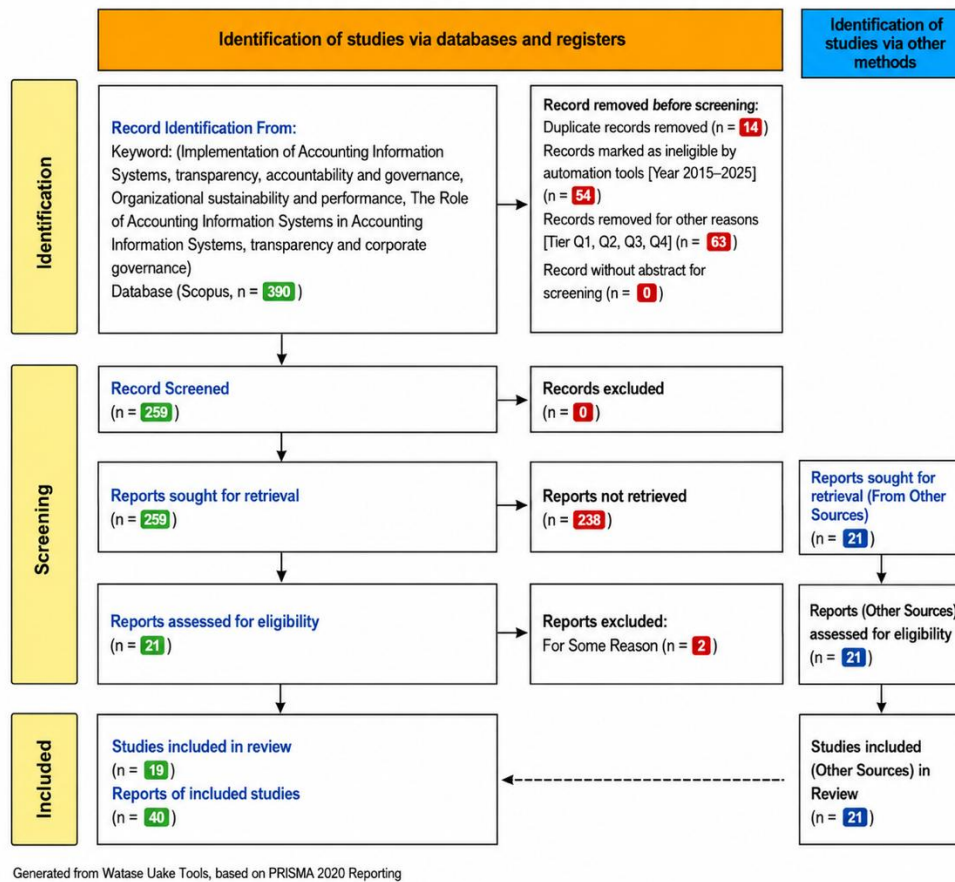


Figure 1. PRISMA Framework
Source: Watase Uake, 2025

Following the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework, the review process was conducted through four structured phases: identification, screening, eligibility, and inclusion. During the identification stage, duplicate removal (14 articles), publication year filtering (54 articles outside the 2015–2025 range), and journal-tier filtering (63 non-Q1–Q4 articles) were applied to the Scopus dataset, resulting in 259 articles. In the screening stage, 238 articles were excluded due to full-text unavailability, leaving 21 articles for eligibility assessment. Simultaneously, 21 additional eligible articles were obtained from Publish or Perish and Watase.

At the eligibility stage, 21 full-text articles from Scopus were reviewed, with 2 excluded due to misalignment with the research focus. All 21 articles retrieved from Publish or Perish and Watase were found eligible. In total, 40 studies, 19 from Scopus and 21 from the other sources, were included in the final synthesis. This multi-step filtering approach ensured a systematic and critical selection of literature relevant to the role of AIS in strengthening organizational governance, transparency, accountability, and performance.

To ensure rigor, explicit inclusion criteria were applied: articles had to be peer-reviewed, published between 2014 and 2024, written in English or Bahasa Indonesia, and explicitly discuss AIS in relation to governance or organizational performance. Beyond relevance, methodological quality was assessed using five criteria: clarity of research objectives, appropriateness of research design, reliability of data sources, depth of analysis, and strength of conclusions.

The thematic analysis was conducted using NVivo 14, enabling systematic coding and synthesis of findings. Two independent coders performed the initial coding to reduce bias, and inter-coder reliability was tested using Cohen's Kappa ($\kappa = 0.82$), indicating strong agreement and ensuring coding consistency. The coding process consisted of three stages: open coding, axial coding, and selective coding which resulted in the emergence of four major themes related to AIS and its roles in transparency, accountability, internal control, and organizational performance. Study quality was further evaluated using the Mixed Methods Appraisal Tool (MMAT 2018), covering methodological appropriateness, reliability of evidence, analytical depth, and alignment between results and conclusions. Only studies meeting at least 70% of MMAT criteria were retained in the synthesis.

To enhance interpretative clarity, two summary tables were developed: (1) characteristics of included studies (country, sector, method, and sample), and (2) a thematic summary of AIS contributions. Contextual differentiation, such as comparisons between developed and developing countries, and between public and private sectors was incorporated to strengthen generalizability and provide deeper insights into how AIS functions across different organizational environments.

RESULT AND DISCUSSION

The implementation of Accounting Information Systems (AIS) plays a vital role in strengthening organizational governance. AIS provides accurate, timely, and transparent financial information that supports decision-making and reduces information asymmetry. Studies by Bushman and Smith (2001) and Al-Attar (2021) emphasized that AIS helps create an environment of transparency and accountability by improving internal control mechanisms and enabling real-time data monitoring. The COSO framework outlines five key components of internal control control environment, risk assessment, control activities, information and communication, and monitoring activities all of which can be facilitated by AIS in supporting governance and control processes (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013).

Empirical support is provided by Al Astal and Qayssar (2025), who found that AIS implementation significantly improved governance quality in MSMEs in Bahrain. Similarly, AIS compliance with Sarbanes-Oxley Act (SOX) requirements, particularly Section 404, demonstrates its role in documenting and testing internal controls (SOX, 2022).

The discussion section shows how the author interprets the results in light of what was already known, and to explain the new understanding of the problem after taking your results into consideration. The discussion must connect with the introduction so that it explains how your study contributes to the body of knowledge and to society.

Beyond governance, AIS also contributes to better organizational performance. The system enhances financial reporting, cash flow monitoring, and strategic planning. Setyaningsih et al. (2021) and Prima et al. (2023) found a strong correlation between AIS quality and improved operational efficiency and competitive advantage. In Vietnamese commercial banks, AIS helped reduce information gaps and improved internal control, leading to enhanced financial results (Tran Trung & Huu Nguyen, 2023). Research by Sami (2012) also supports AIS's effectiveness in helping organizations remain resilient in uncertain environments, especially through cloud-based implementations.

AIS effectiveness is not only technical but also mediated by several organizational and behavioral factors, particularly organizational culture, leadership style, and the internal audit function. A supportive and adaptive organizational culture can significantly enhance the impact of AIS. Wan Ahmad Wan Omar (2016) demonstrated that a positive work environment strengthens the relationship between AIS quality and organizational performance.

Organizational cultures that emphasize openness, continuous learning, and innovation enable employees to use AIS features more effectively and encourage greater acceptance of system-based processes. Although many studies recognize the importance of culture, it is often examined qualitatively or positioned as a secondary variable, resulting in moderate empirical emphasis compared to other mediating factors.

Leadership style also plays a critical role in facilitating the effective use of AIS. Azizah et al. (2020) found that visionary and participatory leadership within local government institutions significantly increased AIS utilization and improved organizational outcomes. Leaders who prioritize data-driven decision-making and actively support technological innovation tend to foster stronger AIS adoption and integration. Across multiple empirical and case-based studies, leadership consistently emerges as a strong and central enabler of AIS effectiveness, influencing both system implementation success and long-term sustainability.

In addition, the internal audit function serves as both a monitoring mechanism and a complementary component to AIS. Florid, Hendra, and Purnamasari (2023) argued that integrating internal audit practices with AIS strengthens fraud prevention efforts and enhances the reliability of financial information. Internal auditors play a crucial role in providing early detection of system weaknesses, evaluating control effectiveness, and ensuring compliance with governance standards. This relationship is strongly supported in empirical literature and further reinforced by governance frameworks such as the Committee of Sponsoring Organizations of the Treadway Commission and regulatory requirements under the Sarbanes-Oxley Act, which emphasize the importance of robust internal controls and systematic monitoring mechanisms.

Despite the benefits, AIS implementation faces barriers such as resistance to change, financial constraints, and technical complexity (Chapman, 2016). For small organizations, compliance costs, especially with SOX, can outweigh the benefits (Iliev, 2007). Addressing these challenges requires investment in human capital, as supported by the Journal of Risk and Financial Management (2024), which highlights the link between staff competence and AIS effectiveness. Emerging technologies like AI further expand AIS capabilities, but also demand more adaptive systems and skilled personnel (Al Shanti & Elessa, 2023).

These findings not only reaffirm the conclusions of prior studies but also extend the understanding of how Accounting Information Systems (AIS) support organizational governance and performance. Consistent with the work of Setyaningsih et al. (2021) and Prima et al. (2023), this review confirms that AIS plays a critical role in improving financial reporting quality, strengthening internal control, and enabling data-driven decision-making. It also supports Bushman and Smith's (2005) assertion that AIS reduces information asymmetry, thus enhancing transparency and accountability.

However, this review goes further by integrating recent developments and contextual factors that have received limited attention in earlier research. For instance, it highlights the mediating roles of organizational culture, leadership style, and internal audit functions in enhancing the effectiveness of AIS—an area where previous studies have been either fragmented or narrow in scope. Furthermore, by incorporating recent studies on artificial intelligence, cloud-based AIS, and digital transformation, this review offers updated insights into the evolving technological landscape shaping AIS deployment.

Thus, while the results of this study align with existing evidence, they also add value by offering a more holistic and current synthesis of how AIS interacts with both structural and behavioral dimensions within organizations. This positions the study as both a confirmation and an expansion of prior knowledge, contributing meaningfully to the academic discourse on AIS and governance in the digital era.

CONCLUSION

This systematic review highlights the critical role of Accounting Information Systems (AIS) in strengthening organizational governance and enhancing performance. The findings consistently show that AIS contributes to increased transparency, accountability, internal control, and strategic decision-making. Through the synthesis of 40 high-quality studies, it is evident that AIS implementation improves both financial and operational outcomes across various organizational contexts. Moreover, the effectiveness of AIS is influenced by key mediating factors such as organizational culture, leadership style, and internal audit functions. Among these, leadership and internal audit emerge as the most consistently supported enablers, while organizational culture plays a more context-dependent role.

However, this study is not without limitations. Although the literature search used Scopus, Publish or Perish, and Watase, the inclusion of only a limited number of databases may still have restricted the breadth and representativeness of the sources. Additionally, the absence of empirical validation and statistical synthesis means that the strength of observed relationships remains qualitative. Potential biases in article selection and the concentration of research in private sector settings further limit the generalizability of the findings.

Future research should address these gaps by expanding the scope of database searches to include international repositories such as Scopus, Web of Science, and ProQuest. Researchers are also encouraged to apply mixed-method approaches, including case studies, interviews, and meta-analytical techniques, to validate and quantify the impact of AIS on governance and performance. Exploring AIS implementation in underrepresented sectors such as public institutions and nonprofit organizations, as well as investigating the evolving role of emerging technologies such as artificial intelligence, blockchain, and cloud computing, will provide a more comprehensive understanding of AIS in contemporary organizational settings. By doing so, future studies can build on the current insights and contribute to the development of more adaptive, innovative, and effective accounting information systems.

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