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The Effect of the Characteristics of AIS on the Decision-Making Process

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Abstract: The management and development of a company are crucial in the economic market because the effect of a misleading decision is costly. Therefore, the information in management's decision should be precise, qualitative, timely, and unambiguous. The administration classifies and stores the data in an integrated set of components known as an information system. The company needs to have a plan to process the information effectively and efficiently. Undoubtedly, the significant role in information processing for effective decision-making relies on the accounting information system. The current study aims to identify the role of accounting information systems in enhancing decision-making among the companies in Iraq. The researcher uses the descriptive approach to achieve the research objectives approach. The accounting information systems affect and improve decision-making efficiency in the companies in Iraq. The automated accounting statistics structures are at an excessive stage in enhancing the performance of strategic decision-making. Therefore, the purpose of the study is to analyse the selected characteristics of accounting information systems in the decision-making process. The data used in this research was primary data as 30 samples with purposive sampling.As far as the statistical analysis is concerned, the researchers have utilized the modified Jones Model (1991) following the statistical program SPSS.The results of this study indicate: 1) There is an effect of the Relevance of AIS on the Decision-Making Process. , 2) There is an effect of Accuracy of AIS on the Decision-Making Process. And 3) There is an effect of the Efficiency of AIS on the Decision-Making Process.

Keywords: Accounting information systems, decision-making process.

JEL codes: M15, D70

Introduction

Managing a company involves conducting business operations toward achieving short-term and long-term objectives in line with the overall company's aim. It ensures the company's existence stays relevant in the constantly changing market environment. In the economic market, the management and development of the company are crucial because any tricky decision could affect its existence and performance and thus jeopardizes its position. Consequently, each management's decision should be precise, qualitative, timely, and specific information. In the study, the term information refers to a robust and indispensable resource without which the company cannot accomplish its growth and development objectives. The existence of successful and efficient management is inconceivable without adequate information. In the era of high information technology expansion, communication has become a highly developed modern information exchange tool. A company needs different information daily that includes information from the field of finance and accounting, quantitative and qualitative, technical and technological information, and other business and non-business information. After collecting the information, the management classifies and stores it in an integrated set of components known as an accounting information system. The system processes the information effectively and efficiently for the company (Siqani&Vokshi, 2019). The accounting information system (AIS) integrates the complexity to perform the potential accounting functions. The participators in AIS are essential in increasing system quality that meets the system requirements in general. AIS provides meaningful information by merging enterprise actions and returning them into outcomes values on financial and non-financial issues from internal and external sources, oriented in the past, present, and futures actions and events. AIS gathers, processes, and stores the data allocating sufficient and qualitative information for accounting information users (Buljubasic&Ilgun, 2015). The current paper aims to investigate the impact of the AIS on decision-making effectiveness. Consequently, AIS users have adequate, reliable, and timely information to enhance the enterprise's significance in the quality decision-making process, and the internal control system indicates AIS's effectiveness.

2.Literature Review

Accounting information system (AIS)

Accounting information indicates how a business relates to the internal and external users, including investors, managers, and others. Data and information systems have increasing effects on the enterprises, occupying model fields, and management analysis. Decent accounting information offers suitable and accurate decision-making that lead to the maximization of profitability of an organization and utilization of scarce resource optimally. Accounting systems also provide checks and balance for validity through auditing and accountability. Effective and efficient accounting information plays a central role in management decision-making (Gebremedihin,2019). Accounting is a tool used by business enterprises to record, report, and evaluate economic events & transactions that commonly affect their operations. Accounting is the language of business as it is the essential tool for recording, reporting, and evaluating economic events and transactions that affect business enterprises. It provides financial information about one's business to internal and external users, such as managers and investors. AIS provides essential information widely used in managerial decisions and influences decision-making (Nakitende, 2019).

AIS is an information system that gathers, processes, and reports financial activities dealing with relevant information to support activities during companies' coordination, control, and decision-making processes. There is a strong relationship between organizational strategies and AIS because the decision-making process, structural, administrative activities, and other activities are not independent of financial information. The construction and designation of AIS depend on the situations and conditions crucial to the organization (Algrari& Ahmed, 2019). When the organization reaches its goals or desired results, it indicates effectiveness. It measures the organization's success in accomplishing its mission, consideration and sensitivity to the environmental actions, and its capacity to understand and respond to market demands. AIS effectiveness is equivalent to the organizational effectiveness indicated in several different perspectives. AIS achieves a point when all accounting information users have sufficient, accurate, and relevant data for decision-making and control during business activities (Teru et al., 2017).

Adopting AIS for organizations includes increasing functionality where the AIS timeliness provides, improves, and significantly enhances the accuracy of internal checks and balances. It ensures that accounts are correctly balanced and haveefficient processing times, improving the external reporting interface. It digitalized the records such as financial statements and performance reviews, thus allowing investors and shareholders to quickly determine their investments positions and performance under the market conditions. These investors utilize the financing equity during the organization's expansion (Tilahun, 2019; Szczepańska-Woszczyna, 2018). AlDalaien and Dalayeen (2018) assume that information systems imply organizing firms' resources such as data, processes, policies, protocol, skills, software, hardware, and other components that enhance the capabilities and functionalities. From the foregone, it expects that AIS relates to the quality of management in an organization and, more importantly, the management performance. The accounting activities conducted in a particular organization explain the performance management inherent in the accounting procedures undertaken in the activities. In theory, the general expectation is an increase in the investment in AIS, which indicates a wide range of benefits that accrue to the concerned organization as a whole in the long run. The benefits emanating from AIS increase the processing power, promptly generate vital information and reports, and reduce associated operational costs. More importantly, AIS reduces human interference with the financial and other transactional records, improving the generated results' credibility and reliability (Khalid &Kot, 2021).

Characteristics of Accounting Information System

Accounting Information Systems (AIS) characteristics possess certain vital qualities to satisfy the user's need for accounting information. According to Iskandar (2019), the rates include relevance, accuracy, and efficiency.

Relevance

System reliability in administration primarily guarantees the solidity of data and accounting framework. However, as Menna et al. (2016) mentioned, an unreliable system exhibits several side effects. Regular system disappointments and accidents deny inner, and outside clients access to critical system administrations; failure to prevent unauthorized access to the system, making it vulnerable to viruses, hackers, and loss of confidential data; loss of integrity including defiled, inadequate, and invented information. The genuine support issues bring about unintended adverse reactions from system changes, such as loss of access to system administrations, loss of information privacy, or loss of information trustworthiness. Thus, to overcome such threats related to applying IT, the American Institute of Certified Public Accountants (AICPA) and the Canadian Institute of Chartered Accountants (CICA) established a new assurance service called SysTrust. A public accountant can write about the adequacy of controls over the reliability of a system. The reliability of financial data reporting relies mainly on accounting information systems and internal controls that positively affect financial reporting (Al-Dmour,2019). Accounting information needs to possess the capacity to influence decisions. Without this characteristic, there is no purpose in producing knowledge. The accounting information is relevant for forecasting future events or confirming past events. The accounting information role is significant because users often analyze the accuracy of past forecasts that impact the accuracy of recent decisions (Buljubasic& Ilgun,2015).

Accounting information needs to be relevant and must contain the value that helps users make and evaluate the decisions regarding the apportionment of restricted resources. It also helps the user in assessing the executors' responsibility. In the current study context, the relevant information contains a retroactive value that enables past performance evaluation, the predictive value that allows future predictions, timeliness referring to the availability in the exact time when needed, and feedback value that affirms or affirms or rectifies past assessments. The relevance relates to the capacity of information to make a difference in a decision by helping users form predictions about the outcomes of the past, present, and future events or confirm or correct prior expectations (Alrjoub,2017).

Accuracy

Accuracy refers to the report's correctness within the report's constraints and the inherent precisions of the measurement process. If the information is inaccurate, the management decision is not precise (Nakitende, 2019). For example, if the information on the customer credit presented to management is incorrect, it results in an unwise decision in granting new credit. As previously indicated, the accuracy concept's application is within the submitted report's constraints. Nonetheless, the management forfeited the idea of accuracy when less precise data was more beneficial to the control. For example, the estimated forecast data in production planning is more accurate than the past sales data (Jackson, 2016). There is inherent inaccuracy in accounting data-based estimation and approximation. For instance, in determining the unit cost of a product manufactured, the management uses an estimate of depreciation expenses on the factory equipment. According to Hawari (2016), the cost of the product in establishing the selling price limit the estimation. Meanwhile, according to Abu-Eker et al. (2019), the accuracy measures the quality of accounting information and promotes management decisions. It draws the expression of the quality of accounting information that is more accurate, with better quality and value in expressing future expectations and historical facts.

Efficiency

Efficiency means the degree of effectiveness measured in achieving specific goals. An adequate system achieves the designated objectives, while an ineffective system fails to realize its dreams (Almbaidin,2014). Efficiency is the optimal use of available resources to attain value-added objectives in the organization as the value chain. Thus, efficiency means achieving the goals at the lowest possible cost. Other researchers, such as Hla&Teru (2015), define *effectiveness* as the relationship between completed and planned goals. It could be quantified as a ratio to show the effectiveness of an entity. Effectiveness is the relationship between outputs with the goas. The more significant the output contribution to the achievement of the goal reflects the greater effectiveness of the organization, program, or activity (Nurhayati & Koesdiningsih, 2018).

The relationship between the inputs and output of the information system and the ability to link and control the data determines efficiency. When the value of output information exceeds the value of its data inputs, it indicates efficiency. Al-Dmour et al. (2016) state that an effective information system achieves the established goals. Accounting information systems aim to provide quality information timely at a reasonable cost. The framework shows the result in optimally achieving goals. The effectiveness of the accounting system links to the extent of reaching the system intended for the general public, and the system is effective through the availability of the system characteristics (Alfartoosi et al., 2021).

Decision Making Process

Making decisions is part of a daily routine and one of the main functions of management. They are integrated tasks, and control makes the organizations' significant decisions. The Decision-making process involves the selection of the best course of action. The management justifies the effectiveness of various alternatives based on the data (Hanifi & Taleei,2015). They often depend on financial and economic information gathered by the accounting management. An information system is an indispensable tool for the decision-making process in today's turbulent world. Organizations invest in information technology tools to improve their efficiency, effectiveness, and overall performance. In addition, the accounting information system (AIS) plays the leading role in management decision-making in today's business world. Nowadays, organizations try to have an efficient AIS in business activities (Adenike,2017).

Decision-making is a purposeful choice made from several alternative causes of action. AIS provides managers with the necessary information. Management decision is crucial facets that pervade all organizations and constitute their progress and failure in achieving pre-determined goals and objectives. Interestingly, financial and non-financial information is used by accounting management generally to make decisions that achieve the goals and objectives of the organization. Financial data used by the accountant management includes sale growth, profits, return on capital employed, and market shares. It also determines the non-financial information, including customer satisfaction level, production quality, the performance of competing products, and customer loyalty (Monteiro et al.,2021).

Decision-making, according to Priyia and Longnathan (2016), challenged constantly confronted by management in running the affairs of the organization, especially knowing that resources are relatively scarce and limited. So, the availability of AIS is crucial for proper and accurate decision-making. The management makes sound, valuable and precise decisions based on the accountant's information. The accountant is at the service of the management and provides them with the necessary information for decision-making (Cepeeda& Monteiro,2020).

3. Application of Metatheory Model

In the first chapter of Theories of Information Behavior, Bates (2009) distinguishes the terms meta-theory, theory, and models by pointing out the ignored differences. Initially, she provides the following definition of metatheory from Webster's Unabridged Dictionary as "the investigation, analysis or description of the theory itself." In summarizing theory definitions, she states that the core meaning "centers around the idea of a developed understanding, an explanation, for some phenomenon" (p. 2).

In defining the model, she cites the American Heritage Dictionary (1969): "A tentative ideational structure used as a testing device" (p. 2). Later she points out that "models sometimes stand as theoretical beacons for years, guiding and directing research in a field, before the research finally matures to producing something closer to a true theory" (p. 3). Extant accounting information systems (AIS) research evolves from the source disciplines of computer science, organizational theory, and cognitive psychology.

An advantage of the evolution is a diverse and rich literature with the potential for exploring many different interrelationships between technical, organizational, and individual aspects of judgment and decision performance. AIS research also spans the macro to the microelements of the information system (Birnberg& Shields, 1989). The changes in the nature and purpose of AIS, combined with the discussed theoretical perspectives, suggest a need for an organizing paradigm that provides a means for integrating extant AIS research and mining the synergetic opportunities that differ in views. Researchers use the term "meta-theory" to suggest integrating and synthesizing the technical, organizational, and cognitive orientations into an overarching model for AIS research. Before AIS research Reneau & Grabski (1987) adopted the well-regarded frameworks from the management information systems (MIS) and IT areas (Mauldin,1999). The accountants or other decision-makers use AIS to obtain accounting information or apply accounting data. The researcher builds the model in the study based on previous frameworks in the management information systems (MIS) (Mason & Mitroff, 1973) and AIS (Cushing, 1990) literature. Figure 1 illustrates the meta-theory model.

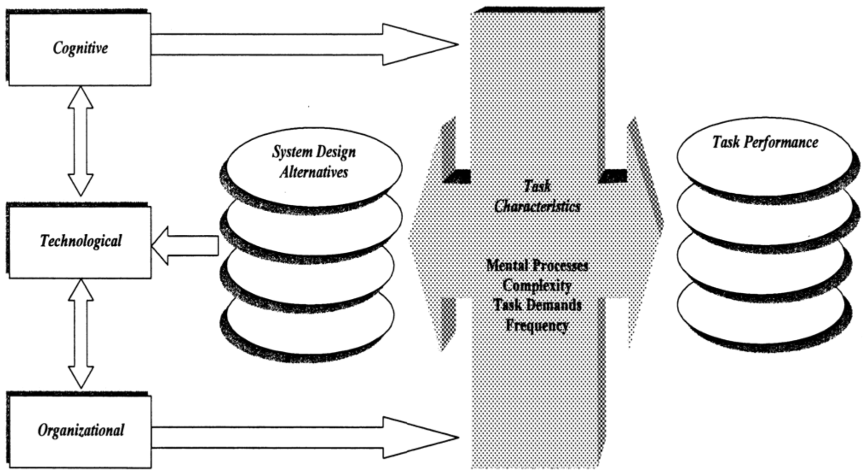

Figure. 1. A meta-theory model for AIS research.

4.Hypothesis Development

Relevant information is helpful for decision-making. It affects users' economic decisions and helps them evaluate past, present, or future events and confirm or correct their previous assessments. The nature and materiality of information influence its relevance. In some cases, the heart of the data is sufficient to determine its significance. In other cases, nature and applicability are essential. For these regulations, the information becomes significant if its omission or misstatement influences the economic decisions of users, taken based on the annual financial statements. In analyzing the meaning of an element, the users consider the size and nature of the omission or erroneous declaration. Relevant financial information helps users make decisions and consider accepting the predictive value, confirmatory value, or both (Adrian-Cosmin,2015). Economicdata has predictive value if they become the input in the processes applied by users to preview the upcoming results. Predictive value in financial information must not represent a prediction or prognosis. Users use financial information with predictive value to accomplish their predictions. The predictive value links closely to the value of financial information confirmation. The communication with predictive value has confirmatory value too. For example, trade entities use the information on revenues for the current year to estimate payments in future years. It is a relevant estimation made in the previous years for the current financial year. These comparisons help users correct and improve the processes or make those predictions (Iskandar,2019).

H1. There is an effect of the Relevance of AIS on the Decision-Making Process.

The extent to which the accounting information represents the situation or event describes and determines the degree of accuracy. The degree of information accuracy depends on the needs of the user and the nature of the problem. Financial reporting requires accurate information, and to a large extent, future forecasting relies on the accuracy of financial reports. Meanwhile, El-Ebiary& Alawi (2020) refers to the accuracy of the accounting information, which adheres stringently to the standards of accounting, regulation, and the changes of follow-up in those standards. They emphasize the comprehension and construal of the accounting standards to assist an organization inaccurately and wholly presenting its financial reports. AIS, in particular, is reliance on the accuracy of the information that the accounting information system provides (Uyar et al., 2017). Accounting information involves using computers to efficiently handle large volumes of data to overcome fundamental challenges that do not change the principle. Alrjoub (2017) explains that packages generate all types of reports needed by the management, for instance, budget analysis and variance analysis. Accurate data processing and research meet the manager's need for accurate information for decision-making.
Accounting information systems are crucial to controlling and providing high-quality financial information. Previous studies concentrated on utilizing the accounting information system rule in the decision-making process among top management in banks due to its power in improving financial information quality. The current study emphasizes the accounting information systems as one of the strategic considerations that banks rely on in improving financial information to obtain relevant decisions and the accuracy of the accounting information systems. The financial statements provide the information that increases an organization's knowledge in finding the solutions to issues it encounters. Therefore, inaccurate accounting information could lead to verification because of the errors in the news and affect future forecasts. The erroneous information presented to the management team creates mistakes in accounting measurement and causes a problem in communicating information to the decision-maker (Alsufy, 2019).

H2. There is an effect of Accuracy of AIS on the Decision-Making Process.

The effectiveness of the decision relates to the quality of the information. Therefore, if the information is inaccurate, there is a possibility of making inappropriate or incorrect decisions. The accounting information system is a crucial organizational mechanism, and its effectiveness influences the management's decisions and control in the organization. Daft & Wiginton (1979) define *organizational effectiveness* as how an organization realizes its goals. Alfartoosi & Jusoh (2020) claim that organizational effectiveness is the ability to produce the desired result. An effective accounting information system performs several vital functions: data collection, data maintenance, information accounting systems, knowledge management, data control (including security), and information generation (Mohsin et al.,2020). An effective accounting information system determines the right decisions. It can handle different situations and events that affect decision-making and represent the environment. It assists the management in deciding by providing the basis for comparison and estimation among the alternative solutions and procedures and choosing the best alternative. The information system also inputs future events and phenomena "predictions." The decision-maker scrutinized the information and prepared to plan, confront, and evaluate the policies before making the decisions. Thus, the accounting information system develops the capabilities of the decision-maker (Nurhayati & Koesdiningsih,2018).

H3. There is an effect of the Efficiency of AIS on the Decision-Making Process.

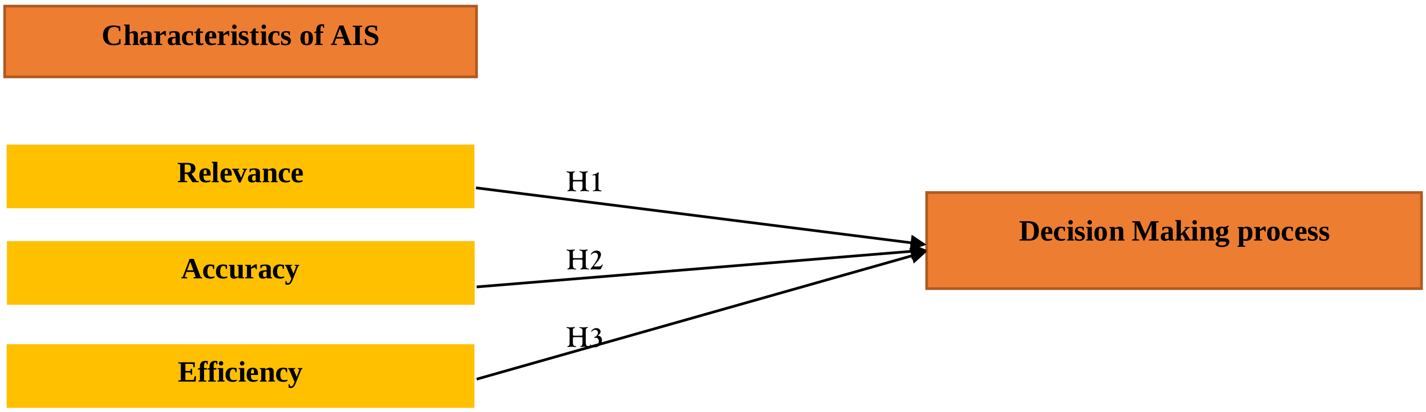

Figure 2. The effect of AIS characteristics on the Decision-Making Process

5. Research Results

Data related to this research in the form of Relevance, Accuracy and Efficiency are as follows:

1.Analyzing the correlation relationship between the independent variableson the characteristics of accounting information system (AIS) represented by (relevance, accuracy and efficiency) and thedependent variable represented by decision-making.

Table(1)

Decision-Making		Dependent variable / Independent variables
(.Sig)a-level	Pearson correlation coefficient	
0.000	0.871*	Relevance
0.000	0.791*	Accuracy
0.000	0.842*	Efficiency

** Statistically significant at level0.05

The values of the correlations between the characteristics of accounting information and decision-making, as shown in the table above, amounted to 0.871 *, 0.791 *, 0.842 *), respectively, and they are all positive direct correlation relations, which indicates the existence of a link and impact of these characteristics on the decision-making process, but the relevance of the accounting information system, the highest percentage of correlation with the independent variable, which reflects its role in making decisions, and this indicates acceptance of the first hypothesis. “There is an effect of accuracy in the decision-makingprocess.”

And then the accuracy of the accounting information system, as the more highly accuracy accounting information is provided, a positive impact on management decisions, and this is reflected through the high correlation coefficient. Therefore, this indicates the acceptance of the second hypothesis “There is an impact of the accuracy of accounting information system on the decision-makingprocess.”

“The efficiency of the information also had a high percentage of correlation, but it is the lowest percentage compared to the rest of the elements under study, and that the high correlation rate requires accepting the third hypothesis “There is an effect of the efficiency of accounting information system on decision-makingprocess.”

2.Analysis of the influence relationship between the characteristics of accounting information system and decision-making process:

Table(2)

Decision-Making Process					**Dependent Variable. / Independent variables**
Significance	**Sig.**	**Beta coefficient value B**	**calculated value (F)**	**R2**	
There is an effect	**0.000**	**0.599**	**61.290**	**0.872**	**Relevance**
There is an effect	**0.000**	**0.545**	**63.290**	**0.861**	**Accuracy**
There is an effect	**0.000**	**0.565**	**63.290**	**0.797**	**Efficiency**

**** Statistically significant at level0.05**

*** Tabular F at the significance level of 0.05 = 7.64**

The above table shows the effect of the characteristics of accounting information system on decision-making process using the simple linear regression method, with the value of the coefficient of determination R2 (0.872, 0.861, 0.797), respectively, for the property of relevance, accuracy and efficiency of accounting information system, meaning that the property of relevance, accuracy and efficiency of accounting information system contribute to the interpretation of (79 %, 86%, 87) respectively of the decision-making process, and the calculated F value was greater than the tabular F value of the accounting information system characteristics of the study sample, which indicates its impact on the decision-making process, while the value of the beta coefficient was (0.565, 0.545, 0.599), respectively. It is a positive value and a function in the sense that the change by one unit of relevance, accuracy and efficiency of information leads to the decision-making process by the amount of these values.

6.Conclusion

The purpose of the study through the literature review is to demonstrate the characteristics of accounting information systems in the company's decision-making process. Based on the reviewed literature and findings of the study, the researcher concludes that the features of accounting information systems, such as relevance, accuracy, and efficiency, play a significant role in decision-making, especially in the technological era. Today, technology is constantly developing and offering new solutions to ease and improve people's life. In the future, companies should embrace the effective use of accounting information systems to get relevant, accurate, and efficient information to enhance the decision-making process.

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