

THE ROLE OF ACCOUNTING INFORMATION SYSTEMS IN IMPROVING THE QUALITY OF MANAGERIAL DECISION MAKING: A SYSTEMATIC LITERATURE REVIEW OF AN EMPIRICAL STUDY

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Abstract

This study focuses on the systematic review and synthesis of empirical findings discussing the role of Accounting Information Systems (AIS) in improving the quality of managerial decision-making. The approach used is a Systematic Literature Review (SLR) by analyzing empirical research articles published in reputable scientific journals, both national and international. The SLR stages were carried out in a structured manner through the process of identifying, filtering, analyzing, and synthesizing literature relevant to the research focus. The results of the review show that the implementation of AIS consistently contributes positively to improving the quality of managerial decisions by providing relevant, accurate, complete, and timely information. The research findings also show that the effectiveness of AIS is not solely determined by the quality of the system and technology, but is also influenced by user competence, top management support, and the level of system suitability to organizational needs. In addition, AIS has been proven to have a strategic role in supporting the planning, control, and performance evaluation processes of organizations in various sectors. This research enriches the accounting literature by strengthening the conceptual understanding of the role of AIS while providing practical implications for management in optimizing the use of accounting information systems to support data-driven decision making.

Keywords: Accounting Information System, Managerial Decision Making, Information Quality, Systematic Literature Review

1. INTRODUCTION

The increasingly complex and dynamic business environment demands that organizations be highly adaptable to various uncertainties. This situation forces management to make decisions that are not only responsive, but also precise and rationally accountable (Hakim & Samiyah, 2025). Managerial decision making is a strategic process that is highly dependent on the availability of adequate information (Faird et al., 2025). This information must comprehensively reflect the organization's internal and external conditions. Limited reliable information can potentially lead to biased judgments and errors in strategy formulation. Therefore, the existence of a system capable of providing quality information is an integral requirement in managerial practice.

The demand for quality information places accounting as a fundamental element in supporting managerial decision-making. Accounting information serves not only as a reporting tool but also as an analytical basis for management. As the complexity of organizational transactions and activities increases, conventional information management becomes increasingly inefficient. Developments in information technology are driving the integration of accounting functions and technology-based systems (Anggraeni et al., 2023). This integration creates an Accounting Information System (AIS) as a structured and systematic data processing tool. The existence of an AIS is relevant in meeting management's need for fast and accurate information.

In modern organizational practices, the Accounting Information System also plays a role as a coordination mechanism between work units by providing standardized information (Adhikara, 2024). This system enables a consistent flow of information and is accessible to various levels of management according to their respective authority. The availability of integrated information helps management align operational objectives with the overall organizational strategy. Furthermore, AIS supports transparency and accountability through systematic recording and reporting (Nuraini & Paramitalaksmi, 2025). This information transparency is a crucial factor in maintaining internal and external trust within an organization. This demonstrates that the AIS plays a broader role in organizational governance.

Accounting Information Systems (AIS) are designed to collect, process, and present financial and non-financial data into useful information (Zamzami et al., 2021). This information is utilized by management in planning, controlling, and evaluating organizational performance. Paramitha & Mulyadi (2017) demonstrated that the implementation of an AIS positively impacts managerial performance and the quality of investment decisions. These findings confirm that an AIS plays a strategic role in supporting accounting-based decision-making. This role demonstrates that the AIS's function extends beyond administrative aspects. Thus, the AIS further strengthens its position in the managerial decision-making system.

The quality of managerial decisions is largely determined by the quality of the information generated by the information system used. Information characteristics, such as relevance, reliability, timeliness, and completeness, are key indicators of decision effectiveness. Sunarta & Astuti (2023) suggest that the quality of AIS contributes significantly to the success of organizational decision-making. The study's findings emphasize the importance of system quality in supporting the evaluation of decision alternatives. Inaccurate or unavailable information has the potential to result in suboptimal decisions. This demonstrates a close relationship between AIS quality and managerial decision-making.

In addition to system quality, behavioral and organizational aspects also influence the utilization of Accounting Information Systems in managerial practice. Differences in user competency levels, organizational culture, and top management support create variations in the effectiveness of AIS use (Sulistianto & Terbuka, 2024).

Not all organizations are able to optimize available information to support decision-making processes. In some cases, existing systems are not utilized optimally due to limited understanding or resistance to change. This condition indicates that the existence of AIS does not always align with improved decision quality. This variation indicates that the role of AIS needs to be examined taking into account the broader organizational context.

Although various empirical studies demonstrate the positive role of AIS, the findings are not entirely consistent. Differences in organizational context, industry sector, and user characteristics influence the effectiveness of AIS utilization. Not all organizations are able to optimize the information generated by the system in the decision-making process. This indicates that the presence of AIS does not automatically improve the quality of managerial decisions. The variation in research results indicates that understanding of the role of AIS remains fragmented. This situation calls for studies that can provide a more comprehensive picture.

This situation indicates a research gap, characterized by limited studies that systematically integrate empirical research findings related to the role of AIS in managerial decision-making. Previous research has generally been conducted separately with varying focuses, methods, and contexts. Furthermore, studies that structuredly synthesize research findings across sectors and organizational characteristics are still relatively limited. This limitation has the potential to hinder a comprehensive understanding of the effectiveness of AIS implementation. The Systematic Literature Review approach allows for a systematic, transparent, and structured review of the literature. Through this approach, patterns of findings and research gaps can be identified in greater depth.

Based on this background and research gaps, this study aims to systematically analyze and synthesize empirical evidence regarding the role of Accounting Information Systems in improving the quality of managerial decision-making. Furthermore, this research is expected to provide theoretical implications for the development of accounting literature and practical implications for management in optimizing the use of AIS. Therefore, the results of this study are expected to serve as a conceptual and empirical reference for further research and support the practice of information-based decision-making in organizations.

2. METHOD

This study applies a Systematic Literature Review (SLR) approach to systematically and structuredly examine empirical research findings related to the role of Accounting Information Systems in managerial decision-making. The SLR method was chosen based on its ability to produce an objective, transparent, and comprehensive synthesis of knowledge based on published scientific evidence (Bancong, 2025). Through this approach, research can provide a comprehensive

overview of the development of studies and patterns of empirical findings relevant to the research topic.

The SLR procedure in this study includes several main stages: identification, selection, analysis, and synthesis of literature (Witara, 2025). In the identification stage, articles were searched through reputable scientific databases, such as Google Scholar, Scopus, and ScienceDirect, using keywords including accounting information system, managerial decision-making, decision quality, and empirical study. Articles retrieved were limited to empirical research published within a specific time period and written in both Indonesian and English to ensure the relevance and quality of the literature sources.

The selection stage was conducted by applying predetermined inclusion and exclusion criteria. Inclusion criteria included empirical research, discussing Accounting Information Systems, and examining managerial decision-making. Conversely, conceptual articles, non-academic sources, and research not directly related to the research focus were excluded from the analysis process. Articles meeting the criteria were then analyzed in depth to identify research variables, methods used, and key findings. The final stage, synthesis, was carried out by systematically categorizing and interpreting the research results to comprehensively address the research objectives.

3. RESULTS AND DISCUSSION

The following are the research findings and analysis, outlining the results of the literature synthesis and a discussion of empirical findings related to the role of Accounting Information Systems in supporting the quality of managerial decision-making based on the Systematic Literature Review approach.

Table 1. Systematic Literature Review Research

Num	Author & Year	Research Focus	Methodology / Sample	Temuan Utama	Key Findings
1	Siagian et al., 2025	Management Accounting Information Systems (MAIS) and strategic decisions	Empirical, company	MAIS has a significant effect on the quality of strategic decisions ($R^2 = 56.2\%$)	Demonstrate the relevance of MAIS information in supporting the evaluation and control of organizational strategy.
2	Fatimah et al., 2024	The influence of AIS on managerial decisions, operational efficiency, internal control	Empirical	AIS improves decision quality, efficiency, and internal control.	AIS functions as a strategic instrument, not just an administrative one.

3	Dewi & Puspitasari, 2023	The role of AIS in planning, controlling, evaluating decisions	Case study	Management accounting systems are important for providing managerial information.	Emphasizing the quality of information as the foundation for rational decision making.
4	Purba et al., 2025	Management accounting and the effectiveness of strategic and operational decisions	Empirical	Relevant and timely information improves decision effectiveness	Emphasizes the importance of timely information availability for strategic decisions.
5	Prasetyo et al., 2024	Timeliness of AIS information and managerial performance	Empirical	Timeliness of AIS information has a significant influence	Demonstrates the time aspect of information as a crucial factor in rapid decision making.
6	Togatorop et al., 2025	AIS management and organizational supporting factors	Empirical	AIS + organizational support have a significant effect on managerial performance	The quality of information cannot be separated from the organizational context.
7	Ammy, 2024	The role of information technology in strengthening AIS	Empirical	Optimal utilization of IT improves managerial performance with internal control	Technology integration and internal governance strengthen the impact of AIS
8	Nadya et al., 2024	AIS & strategic decisions in property companies	Empirical	Accounting information significantly improves the quality of decisions through transparency and speed.	Demonstrates the importance of transparency and speed of information for strategic decisions.

9	Fitriya & Rahayuning sih, 2024	AIS & project operational decisions	Empirical	MAIS supports project order acceptance decision making	Information structures help managers select objective decision alternatives.
10	Leonandri & Erpurini, 2025	Managerial accounting information and resource allocation in hospitality	Qualitative study	Managerial accounting information is important for resource allocation decisions.	Indicates the relevance of AIS not only in the manufacturing sector, but also in services.
11	Firman & Sriningsih, 2025	Effectiveness of AIS in MSMEs	Empirical	The effectiveness of AIS is influenced by the quality of human resources	User competence is a key factor in maximizing the benefits of AIS.
12	Mujiburrahman et al., 2025	Quality of accounting systems and decision making	Empirical	System quality influences decision effectiveness through reliable data.	Emphasizes the importance of a reliable system as a basis for long-term strategic analysis.
13	Paramitha & Mulyadi, 2017	AIS & investment decisions at Bank BNI Denpasar	Empirical	AIS has a significant positive effect on managerial performance and investment decisions	Direct relationship between the quality of accounting information and the effectiveness of management decisions.
14	Lestari et al., 2024	AIS performance evaluation & financial reporting decisions	Empirical	AIS evaluation supports accurate and complete financial reporting.	AIS plays an important role in financial report-based decision making.
15	Alawiah et al., 2024	Management accounting and	Empirical	Management accounting	Demonstrates the importance of

managerial performance of Bank BNI Makassar	system has a significant positive effect	selecting the best alternative in operational decisions.
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Source: Author (2025)

The results of a Systematic Literature Review (SLR) indicate that most empirical studies found a positive relationship between the implementation of Accounting Information Systems (AIS) and the quality of managerial decision-making. In general, these findings confirm that AIS plays a crucial role in providing relevant, accurate, and timely information to management. The information generated by these systems assists managers in evaluating decision alternatives, controlling organizational activities, and formulating more effective strategies. Thus, AIS functions not only as an administrative tool but also as a strategic instrument in the decision-making process.

Research by Siagian et al. (2025) shows that Management Accounting Information Systems (MAIS) significantly influence the quality of a company's strategic decisions, with a determination value of 56.2 percent. This finding indicates that the information generated by AMIS has a high level of relevance and reliability in supporting the evaluation and control of organizational strategy. This is further supported by the findings of (Fatimah et al., 2024) which show that the implementation of an Accounting Information System significantly impacts the quality of decision-making, increases operational efficiency, and strengthens internal control. Similar results were also demonstrated by Dewi & Puspitasari (2023), who concluded that management accounting systems play a crucial role in providing information for planning, controlling, and evaluating managerial decisions. This research confirms that the quality of accounting information is a key foundation for rational decision-making.

Another empirical finding was presented by Purba et al. (2025), who stated that management accounting as a provider of relevant and timely information can improve the effectiveness of a company's strategic and operational decisions. Similarly, Prasetyo et al. (2024) found that the timeliness of AIS information significantly influences managerial performance. These results confirm that the time aspect in presenting information is a crucial factor, especially for managers who are required to make decisions quickly in a dynamic business environment. Additional support is obtained from research by Togatorop et al. (2025), which proves that the Management Accounting Information System, along with supporting organizational factors, significantly influences managerial performance. These findings indicate that the quality of accounting information cannot be separated from the organizational context in supporting managerial decisions.

Ammy (2024) research highlights the role of information technology in strengthening the effectiveness of AIS. The results of this study indicate that optimal technology utilization in AIS can improve managerial performance, especially when supported by a strong internal control system. This finding indicates that technology

integration and good internal governance can strengthen the impact of AIS on the quality of managerial decisions. Furthermore, Nadya et al. (2024) proved that accounting information plays a significant role in improving the quality of strategic decision-making in property companies by increasing transparency and speed of data provision. This finding is supported by Fitriya & Rahayuningsih (2024) who emphasized that the implementation of AIS makes a significant contribution to operational decision-making, particularly in project feasibility assessment and order acceptance. The study shows that structured accounting information helps managers choose decision alternatives more objectively. This finding is consistent with the results of research by Leonandri & Erpurini (2025) This finding is in line with the research of Leonandri & Erpurini (2025) which shows that managerial accounting information plays a crucial role in resource allocation decisions in the hospitality sector. The research confirms that the use of accounting information is not only relevant in the manufacturing and financial sectors, but also in the service industry.

Human resource aspects are also a key focus in several studies. Firman & Sriningsih (2025) found that the effectiveness of AIS in improving decision-making quality in MSMEs is significantly influenced by the quality of the human resources operating the system. This finding emphasizes that user competency, including accounting understanding and system utilization skills, is a key factor in maximizing the benefits of AIS. Similar findings were also presented by Mujiburrahman et al. (2025), who stated that the quality of an accounting system influences decision-making effectiveness by providing reliable data as a basis for long-term strategic analysis.

In the context of the banking sector, findings by Paramitha & Mulyadi (2017) in a study at Bank BNI Denpasar Branch indicated that accounting information systems have a positive and significant influence on managerial performance and the quality of investment decision-making, with a stronger influence on investment decision-making aspects. This finding demonstrates a direct relationship between the quality of accounting information and the effectiveness of management decisions. Furthermore, Lestari et al. (2024) noted that AIS performance evaluation contributes to more effective financial reporting decision-making, particularly in producing accurate and complete reports. This is further reinforced by research at Bank BNI Makassar, which shows that management accounting has a positive and significant influence on managerial performance through the process of selecting the best alternative in operational decisions (Alawiah et al., 2024).

Based on the results of a Systematic Literature Review of various empirical studies, Accounting Information Systems play a crucial role in improving the quality of managerial decision-making. These systems are capable of producing information with adequate levels of relevance, accuracy, completeness, and timeliness. This information serves as the primary foundation for managers in understanding the organization's internal conditions and changes in the business environment. The

availability of quality information enables a more structured and data-driven decision-making process. The resulting decisions tend to be more objective and aligned with organizational goals. The development of AIS functions demonstrates a shift from mere recording tools to decision-support instruments. This position places AIS as an integral component of modern management systems.

The literature synthesis also shows that the quality of accounting information serves as a key link between the system and managerial decisions. The information generated by an AIS helps managers compare various alternative courses of action more comprehensively. Risk and opportunity assessments can be conducted more accurately based on available data. This supports the development of strategies consistent with the organization's direction and objectives. The presence of integrated information strengthens the alignment between operational decisions and strategic policies. A reliable information system also facilitates the monitoring and evaluation of decisions made. This function strengthens the AIS's role in supporting management control.

In addition to system and information aspects, human resource readiness is a critical factor in the effective use of an Accounting Information System. The user's level of understanding of accounting concepts and analytical skills influence the quality of decisions made. Competent users are able to process information into a basis for more accurate judgments. Limited user capabilities have the potential to reduce the usefulness of the information provided by the system. This situation suggests that technology implementation needs to be accompanied by human resource capacity development. Training and competency development programs are essential in optimizing an AIS. User readiness strengthens the relationship between the information system and the quality of managerial decisions.

Top management support also contributes significantly to the successful implementation of an Accounting Information System. Management commitment is reflected through policies, resource provision, and clear strategic direction. The role of organizational leadership helps shape a work culture that encourages the use of information in decision-making. A supportive organizational environment enhances the consistency of AIS use at all managerial levels. Management involvement also strengthens the integration of AIS with internal control systems. This synergy enhances the reliability of information used in decision-making. These factors confirm that AIS effectiveness is organizational in nature.

4. CONCLUSION

Based on the results of a systematically analyzed synthesis of empirical literature, this study confirms that Accounting Information Systems (AIS) significantly contribute to improving the quality of managerial decision-making in various organizational contexts. An AIS serves as a primary source of information, enabling

managers to obtain relevant, accurate, complete, and timely data. The availability of this quality information enables managers to conduct in-depth analyses of various decision alternatives. Furthermore, an AIS supports comprehensive performance evaluations, enabling management to identify areas requiring improvement. This system also functions to control operational activities, minimize the risk of errors, and ensure resource efficiency.

However, the effectiveness of an AIS is not solely determined by the system's technical aspects; it is also significantly influenced by human and organizational factors. User competence is a key factor in maximizing the system's potential, as data analysis and interpretation capabilities determine the quality of the resulting decisions. Top management support is also crucial, as leadership involvement and commitment encourage optimal AIS implementation at all levels of the organization. Furthermore, the system's alignment with the organization's operational needs determines the extent to which the information produced is relevant and useful. The interaction between system quality, information quality, and human resource readiness creates the foundation for effective and efficient decision-making. Organizations that successfully align these three factors tend to have superior managerial performance.

This research shows that optimizing AIS is a strategic element in sustainably improving managerial performance and organizational competitiveness. Organizations that appropriately implement AIS are able to respond to the dynamics of the business environment more quickly and accurately. Quality information supports strategic decision-making that aligns with the organization's long-term goals. Furthermore, utilizing AIS enables the identification of new opportunities, more thorough planning, and more objective performance evaluation. Integrating AIS into managerial processes also strengthens internal controls and risk management. Human factors, including training and competency development, remain key determinants of successful implementation.

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