

ASSESSING THE IMPACT OF ACCOUNTING INFORMATION SYSTEMS ON DECISION-MAKING AND ORGANIZATIONAL PERFORMANCE

ABSTRACT

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This study examined how Accounting Information Systems (AIS) influence decision-making and organizational performance by providing timely financial data, identifying growth opportunities, controlling cash flows, and tracking expenditures. Emphasis is placed on the role of AIS in enabling strategic choices, mitigating risks, and enhancing overall business outcomes through improved information accuracy and accessibility. A descriptive quantitative research design was employed to assess the impact of AIS on organizational outcomes. Thirty employees directly involved with the AIS were selected using purposive sampling. A structured survey questionnaire gathers data on perceptions of AIS effectiveness across dimensions of financial management, communication, data handling, and decision-making support. Respondents strongly agreed that AIS positively affected decision-making and organizational performance, with a composite mean of 3.52 across financial status, management, communication, and data handling dimensions. Fifty percent of participants identified system integration challenges as the most significant obstacle. Spearman's correlation revealed a moderate positive relationship ($\rho = 0.361$) between AIS effectiveness and organizational performance metrics, indicating that higher perceived AIS quality corresponded with better performance outcomes. The findings confirmed that AIS enhancements reduced manual errors, improved data reliability, and accelerated financial reporting. As a result, organizations gained real-time insights that supported more informed strategic decisions. Challenges related to system integration and user training were addressed through targeted recommendations, including structured training programs and ongoing system updates. These measures were intended to further strengthen the link between AIS utilization and organizational growth.

RECOMMENDED CITATION

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