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System information accounting in business performance: A systematic literature review

Baiq Farida Maulina* and Ietje Nazaruddin



AFFILIATION:

Master of Accounting, Directorate of Postgraduate Program, Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia

*CORRESPONDENCE:

mbaiqfarida@gmail.com

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Abstract

Research Aims: This study evaluates journals discussing the impact of Accounting Information Systems (AIS) on Business Performance to derive useful lessons for addressing future challenges.

Design/Methodology/Approach: Using a review framework adapted from Hoque (2014), this study analyzes 58 journals selected through a keyword search ("Accounting," "Information," "System," and "Business Performance"). Themes were identified, and findings are discussed based on the origin of studies and their implications.

Research Findings: Four key themes emerged: (1) Innovation Performance – highlighting the role of strategies in enhancing productivity and growth; (2) Innovation Capability – focusing on integrating knowledge and resources for better innovation; (3) Government Regulation – examining financial support and training for business growth; and (4) Competitive Advantage – emphasizing strategic management's role in achieving superior business outcomes.

Theoretical Contribution/Originality: The study identifies gaps in research related to emerging technologies like blockchain, AI, and cloud computing while also highlighting trends such as sustainability, security, and AIS's evolving role in strategic decision-making.

Practical Implications: Business leaders can use AIS for better decision-making, governments can design supportive policies, and academics can explore innovative frameworks integrating technologies like AI and blockchain to improve business performance and competitiveness.

Research Limitations/Future Directions: Future studies should investigate the integration of blockchain for transparency, AI for automation and fraud detection, cloud-based AIS for security and collaboration, and big data for forecasting and ESG reporting. Additionally, the impact of government regulations on AIS adoption requires further analysis.

Keywords: Accounting Information Systems (AIS); Business Performance; Innovation; Regulation; Competitive Advantage; Digital Transformation

Introduction

Along with advancements in information technology, the role of accounting information systems (AIS) in improving business performance has become increasingly important (Santosa et al., 2020). AIS not only serves as a tool for recording financial transactions but also as strategic decision-making tools that help companies achieve their business goals (Hussain et al., 2020).

However, despite the increasing adoption of AIS, there remains a gap in understanding the extent to which AIS contributes to sustainable business performance and financial decision-making accuracy (Abbasova et al., 2022).

Although previous studies have emphasized the positive impact of AIS integration with business strategies on financial performance (Hussain et al., 2020), there remains a lack of clarity regarding which specific AIS components or technological features drive these outcomes, particularly in dynamic and rapidly changing business environments. Moreover, the rise of emerging technologies such as artificial intelligence, big data analytics, and cloud computing has significantly transformed the role and functionality of AIS (Kristinae et al., 2023). However, limited research has systematically reviewed how these technologies are integrated into AIS and how they contribute to enhanced decision-making, operational efficiency, and strategic value. This gap highlights the need for a comprehensive synthesis to map these technological developments and their implications for business performance. Accordingly, the research questions are refined to align with the scope and outcomes of the analysis:

RQ1: What are the dominant research themes and technological trends in AIS development over the past decade?

RQ2: How do emerging technologies (e.g., AI, big data, cloud computing) integrate into AIS to improve decision-making and operational efficiency?

RQ3: What are the current research gaps and future directions in AIS research that could enhance its strategic value for businesses?

By systematically reviewing existing literature, this study contributes a structured overview of technological advancements in AIS and their impact on business performance. Through bibliometric analysis, it identifies key themes, integration of emerging technologies, and future research opportunities, thereby supporting both academic inquiry and practical application in AIS development (Popa et al., 2021).

Literature Review

An Accounting Information System (AIS) refers to a structured system that utilizes information technology to collect, process, and report financial and business-related data. AIS serves not only as a tool for recording transactions but also as a strategic instrument that supports managerial decision-making by providing timely and accurate financial information. According to Romney and Steinbart (2015), an AIS comprises hardware, software, procedures, and human resources working together to generate useful accounting data. In line with the advancement of digital technology, AIS has evolved to include features such as automation, integrated data processing, and enhanced analytical capabilities, making it a crucial component in modern organizational infrastructure.

The role of AIS in enhancing business performance has become increasingly significant, especially in the context of digital transformation. AIS enables organizations to improve operational efficiency, minimize errors, and expedite financial reporting and analysis processes. Studies have shown that well-implemented AIS supports better managerial decision-making and contributes to achieving long-term business strategies. For instance, Hussain et al. (2020) highlight that the integration of AIS with organizational strategy leads to improvements in both financial and operational performance. Furthermore, the incorporation of emerging technologies such as Artificial Intelligence (AI), big data analytics, and cloud computing has strengthened the strategic value of AIS by offering predictive insights, enhancing data security, and enabling cross-functional collaboration.

Research Method

This section explains the research flow and search strategy used. The research process follows the procedure outlined by Hoque et al. (2016), which consists of the following steps. The first step is to define the topic to be studied, which is Accounting Information Systems in Business Performance (Xiao & Watson, 2019). The next step, according to Fisch and Block (2018), is to establish the research objectives, and the following step is to define the research questions that will be answered through this literature review. As mentioned earlier, this research aims to understand how current studies have developed and to identify ways to conduct future research.

This study collected articles from the Scopus database for review. Scopus was chosen as it is one of the largest and most reputable abstract and citation databases, ensuring a comprehensive and high-quality selection of academic literature. The search terms used were "Accounting AND Information AND System*" and "Business Performance." Each word ends with an asterisk (*) to capture various forms of the terms and ensure a broader search coverage. To provide a relevant and up-to-date analysis, this study limited the search to articles published between 2019 and 2023. This period was selected to reflect recent developments in accounting information systems and their impact on business performance, considering the rapid technological advancements and evolving business practices in the last five years. Additionally, focusing on recent literature helps identify current trends and emerging research gaps in the field. All articles from journals in the categories of Business, Management, and Accounting that appeared in the Scopus database search results were included in this study.

After the initial search, this study retrieved 66 articles from selected databases using the keyword "Business Performance" in the title, abstract, or keywords. The selection process was then conducted based on several criteria. First, in terms of accessibility, articles that could not be accessed or downloaded were eliminated. To ensure universality, only articles written in English were included in the analysis. Next, publication quality was assessed based on journal rankings provided by Scimago, and articles published in non-ranked journals were excluded. Additionally, relevance was a key factor in the selection process, as articles that did not contain the keyword in the title or keywords were removed. After applying these filtering criteria, 66 articles remained, of which 58 were

open-access and selected for further analysis. The final set of articles analyzed were classified as journal articles, published as final versions, included the keyword "Business Performance," were written in English, and were available through open access.

According to Hoque et al. (2016), who used the framework of Shields (1997) for conducting literature reviews, this research categorizes the published articles into five categories: topic, research setting, theory, method, and future research. Additionally, this study reviews the findings documented in the articles regarding the selected themes. This analysis determines the direction for future research. Furthermore, this research first examines how management capabilities have evolved (Figure 1).

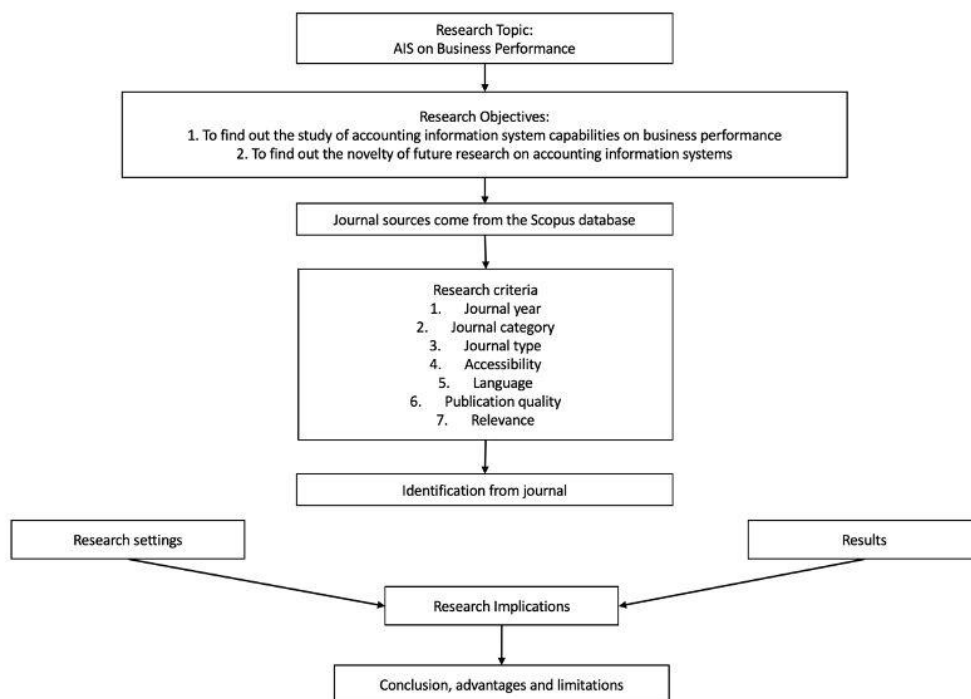


Figure 1 Literature Review Process

As shown in the previous section, this study addresses two research questions: what has been found in the research on this topic and what can be learned from the reported results. The next step was to collect journals from this research using the Scopus database. Relevant journals to be reviewed were identified based on a research strategy involving search terms, journal categories, journal types, accessibility, language, publication quality, and relevance.

Each selected article was manually read and coded. Information such as the country setting and results were extracted from each article. Co-word analysis was used to classify the articles based on the similarity of the author's keywords, as the findings were discussed within theme clusters. VOSviewer software was employed to perform the co-word analysis. As a result, lessons learned were identified. Using the VOSviewer software,

the researcher created five clusters: Business Performance, Commerce, Service Industry, Entrepreneurial Orientation, and Knowledge Management.

Result and Discussion

The frequency distribution of article publication quality and year is shown in Table 1. Out of the 58 reviewed articles, 10 articles (17.24%) were published in high-quality journals indexed as Q1 by Scimago. Medium-quality journals produced 22 articles (37.9%) each for Q2 and Q3. Only a small number of articles, 3 (5.1%), appeared in Q4. There were 5 articles (8.6%) that Scimago did not index. The articles used were published within the last five years, from 2019 to 2023.

These findings indicate that the topic of System Information Accounting in Business Performance has gained significant attention in reputable journals, particularly in Q1 to Q3 categories, suggesting its growing importance in academic discourse. The predominance of articles in Q2 and Q3 journals may reflect an emerging but still developing research field, where high-impact studies are increasing but not yet fully dominant in top-tier journals. Furthermore, the relatively low number of Q4 and non-indexed articles suggests that most studies in this area undergo rigorous peer review, ensuring a certain level of quality and credibility. The publication trend over the last five years also implies that research in this domain is evolving rapidly, aligning with the increasing role of information systems in business performance optimization (Table 1).

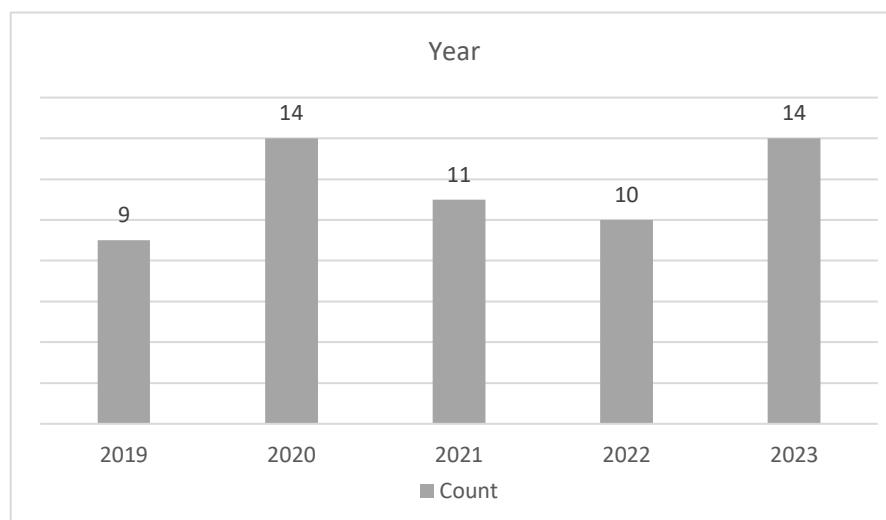
Table 1 Journal Distribution and Ranking by Scimagojr

Ranking	Journal	Quantity	%
Q1	Accounting	1	2
Q1	Administrative Sciences	2	3
Q1	Long Range Planning	1	2
Q1	Journal of Intellectual Capital	1	2
Q1	Technology in Society	1	2
Q1	Journal of Asian Business and Economic Studies	1	2
Q1	International Journal of Productivity and Performance Management	4	7
Q1	Journal of International Studies	1	2
Q1	Oeconomia Copernicana	1	2
Q1	Journal of Information Technology	1	2
Q2	Asia Pacific Management Review	2	3
Q2	Uncertain Supply Chain Management	2	3
Q2	Cogent Business & Management	1	2
Q2	Qualitative Market Research	1	2
Q2	Management Science Letters	3	5
Q2	Engineering Management in Production and Services	2	3
Q2	Journal of Family Business Management	1	2
Q2	International Journal of Engineering Business Management	1	2
Q2	International Journal of Productivity and Performance Management	2	3

Table 1 Journal Distribution and Ranking by Scimagojr (cont')

Ranking	Journal	Quantity	%
Q2	Journal of Business Economics and Management	1	2
Q2	Journal of Asian Finance, Economics and Business	2	3
Q3	Uncertain Supply Chain Management	5	9
Q3	Asian Economic and Financial Review	2	3
Q3	Risk and Financial Management	2	3
Q3	European Journal of Management and Business Economics	1	2
Q3	Journal of Islamic Accounting and Business Research	1	2
Q3	Central European Business Review	2	3
Q3	South African Journal of Business Management	1	2
Q3	Journal of Asian Finance, Economics and Business	1	2
Q3	Polish Journal of Management Studies	1	2
Q3	General Management	1	2
Q3	Business Perspectives	1	2
Q4	Global Business & Finance Review	1	2
Q4	Business Systems Research	1	2
Q4	Studies in Business and Economics	1	2
Q0	Financial and Credit activity	1	2
Q0	Inzinerine Ekonomika-Engineering Economics	1	2
Q0	Entrepreneurial Business and Economics Review	1	2
Q0	Original scientific paper	1	2
Q0	Advances in Science, Technology and Engineering Systems Journal	1	2

Another interesting pattern, as shown in Figure 2, is that in 2019, the lowest number of articles discussing accounting information systems in the business performance sector was 9 articles (15.50%). In 2020, there was an increase to 14 articles (24.10%). In 2021, 11 articles (19%) again focused on AIS and business performance. However, in 2022, the number decreased to 10 articles (17.20%), and in the final year, 2023, it increased again to 14 articles (24.10%).

**Figure 2** The Distribution of Articles by Year

Frequency Distribution of Articles by Journal

Table 1 presents the distribution of articles by journal, highlighting the top three journals identified in this study. These top three journals were selected based on the highest frequency of discussions regarding accounting information systems in business performance. The journals include the *International Journal of Productivity and Performance Management*, with a Q1 ranking on Scimago, featuring 4 published articles; *Management Science Letters*, with a Q2 ranking on Scimago, featuring 3 articles; and *Uncertain Supply Chain Management*, with a Q3 ranking on Scimago, featuring 5 articles.

Frequency Distribution of Articles by Research Background

In this study, the country background of the reviewed articles was categorized into various groups, as shown in Figure 3. First, articles with backgrounds from one or more countries within the same region were classified and labeled with the region's name. Second, articles that covered multiple countries from different regions within the same continent were grouped by continent. The majority of research backgrounds on this topic, totaling 30 articles (51.7%), used settings in Asian countries, with Indonesia, Vietnam, and Thailand being the most frequently discussed countries. In Africa and America, there were 3 studies each covering this topic. In Europe, 9 studies focused on this topic. Additionally, 13 other articles did not specify any particular country setting.

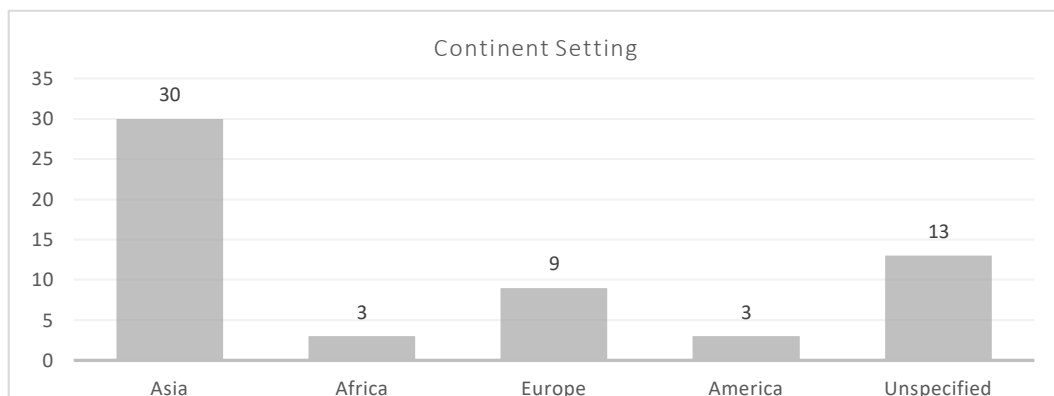


Figure 3 Continent Setting

Frequency Distribution of Articles by Variable

The frequency distribution of articles by variable is shown in Table 2. Of the 58 journals reviewed, the most commonly used variable by researchers is *Business Performance*. This variable is widely used because it aligns with the context or research topics being studied, leading researchers to apply it in their studies consistently. The second most frequently used variables by previous researchers are *Supply Chain* and *Entrepreneurial Orientation*. Based on the researcher's understanding, these variables are often employed due to their strong relevance to the research topics. As a result, these variables have been commonly utilized in prior studies.

Table 2 Variables

Variables	Quantity	%
Social Capital	1	1
Supply chain	4	4
Accounting Information Transparency	2	2
Accounting Software	1	1
Adoption of Practices	1	1
Food Safety and Quality Standards	1	1
Customer Satisfaction Management	1	1
Competitive Pressure	1	1
Input Features for Neural Networks	1	1
Determinants of Competition	1	1
High-Performance Work Systems (HPWS)	1	1
Performance Appraisal Practices	1	1
Information Capital Readiness	1	1
Human Resource Attributes	1	1
Green Human Resource Management Practices (Green HRM)	1	1
ESG Reporting	1	1
Factors Affecting the Application of the ABC Costing Method	1	1
Factors Determining the Success of Decision-Making	1	1
Firms' Attributes	1	1
Firms' Capabilities Management	1	1
Human Capital Readiness	1	1
Ethical Practices	1	1
Implemented Changes	1	1
Lean Manufacturing Practices	1	1
Performance Management System (PMS)	1	1
Emotional Intelligence (EI)	1	1
Kompetensi Pengurusan	1	1
Market Orientation	1	1
MCS Package (Management Control Systems Package)	1	1
Use of Metrics in Innovation	1	1
Network Capability	1	1
R&D Investments	1	1
Service Strategy Based on Tri Kaya Parisudha	1	1
Social Capital	1	1
Adoption of Eco-Innovation	1	1
COVID-19 Control Policies	1	1
Entrepreneurial Orientation	4	4
Intellectual Capital	1	1
Holding Shareholders	1	1
Hypercompetition	1	1
Balanced Rocket Model	1	1
Business Model of Start-Up	2	2
Corporate Entrepreneurship	1	1
Digitally-Driven Business Model Innovation	1	1
Service Innovation	1	1
Strategic Management Accounting	1	1
Analytical Reasoning Perspective	1	1
Budget Financing	1	1
Human Resource Management (HRM)	2	2

Table 2 Variables (cont')

Variables	Quantity	%
COVID-19 Risk Perception	1	1
Social Media	1	1
Competitive Advantages	1	1
Business Performance	14	15
Operational Performance	1	1
Competencies	1	1
Relationship Marketing	1	1
Orientasi Keusahawanan	1	1
Total Quality Management (TQM)	1	1
Entrepreneurial Competency	1	1
Misfit	1	1
Relational Capability	1	1
Social Media Promotion	1	1
Loan Credit Terms	1	1
Sustainable Performance of the Education Sector	1	1
Challenges of COVID-19 Control	1	1
Dynamic Capability	1	1
Dynamic Capability	1	1
Mediating Chain	1	1
Institutional Logics	1	1
Regional and Temporal Nature	1	1
Organizational Performance	1	1
Consequences	1	1
Organizational Culture	1	1
Corporate Image	1	1
Organizational Compatibility of Supply Chain Process Integration	1	1
Holistic Reasoning Perspective	1	1
Municipal-Owned Enterprises Performance	1	1
Business Strategy	2	2
Service Innovation	1	1
Product Innovation	1	1
Business Values	1	1
Sustainable Development of Business	1	1
Innovativeness Product Advantage	2	2
Corporate Performance	1	1
Human Capital Strategy	1	1
Innovation	1	1
Sustainable Business Performance	1	1
Innovation Capability	1	1
Indonesian Manufacturing SME Performance	1	1
Moderating Effect of Holding Shareholders	1	1
Customer Loyalty and performance	1	1

Frequency Distribution of Articles by Theory

The frequency distribution of articles by theory is presented in Table 3. Among the 58 journals reviewed, the most commonly utilized theoretical perspective by researchers is the Resource-Based View (RBV) theory, appearing in 4 studies. The RBV theory is widely

used due to its relevance in explaining competitive advantage derived from organizational resources.

The second most frequently employed theoretical approach is Corporate Entrepreneurship (CE), referenced in 2 studies. Other theories include the Principal-Agent Theory, Theory of Sustainability, and Digital Transformation, each appearing once in the reviewed journals. Additionally, the Concept of Business Continuity Management is mentioned in one study.

Table 3 Theory

No	Theory	N
1	Theoretical framework	10
2	Digital transformation	1
3	Corporate entrepreneurship (CE)	2
4	Concept of business continuity management	1
5	Theory of Sustainability	1
6	Principal-agent theory	1
7	Theory Background	3
8	Resource-based view (RBV) theory	4
9	Performance management system	1
10	Business ethics and ethical practices by SMEs	1
11	High-Performance Work Systems	1
12	Organizational effectiveness	1
13	Notable	31

Frequency Distribution of Articles by Method

The frequency distribution of journal methods is shown in Figure 4. Based on the review of 64 journals, the most commonly used method by previous researchers is the *Survey (primary)* method, applied in 37 journals. According to the researcher, this method is frequently used because it is relatively easy to obtain the desired data. It can be done by directly distributing questionnaires to respondents or sending them online. The second most commonly used method is *Archival (secondary)*, appearing in 8 journals. Researchers find this method convenient as it involves accessing websites or requesting data from specific organizations to obtain the necessary information. The third most utilized method is the literature review, which is used in 7 journals, followed by the mixed method, which is used in 4 articles, and finally, the interview method, which is applied in 2 journals.

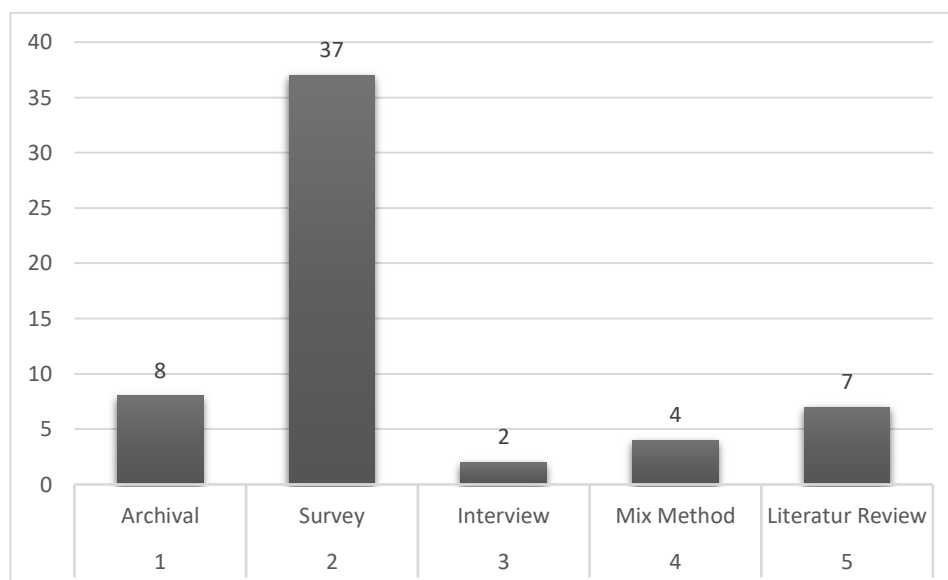


Figure 4 Methodology

Figure 5 below are the results of the co-word analysis using the authors' keywords from 58 reviewed journals. The frequency of a word in the journal keywords is indicated by the size of the circle representing that word. Meanwhile, the colors indicate clustering, reflecting how often the words appear together in the journal keywords—the closer and thicker the lines connecting the words are, the stronger their relationship will be.

As the main topic studied in this review, the most frequently appearing keyword is *Business Performance*, represented by the largest circle in the center. Five clusters related to *Business Performance* are identified by VOSviewer, as indicated by the different colors. However, some keywords appear in incorrect clusters because the classification is based on word frequency. For instance, "Commerce" is not grouped with "Service Industry" and "Entrepreneurial Orientation." Similarly, "Knowledge Management" is misclassified. Therefore, this study made adjustments and refinements to clarify the clustering, resulting in four thematic groups.

Based on the VOSviewer data output above, the researcher divided the research clusters into six sections, as shown in the Table 4: Innovation Capability, Innovation Performance, Government Regulation, and Competitive Advantage. Table 4 illustrates the four clusters that will be discussed further in this journal. They are Innovation Performance, Innovation Capability, Government Regulation, and Competitive Advantage. The first cluster, Innovation Performance, is the most common and falls into the light blue cluster identified by VOSviewer. The main focus of this cluster is to highlight research that investigates accountability for activities to stakeholders at both the company and organizational levels, typically conducted using event study methods. Given the global application of business performance analysis, the second cluster focuses on research that examines innovation capability. The third and fourth clusters address sustainability and innovation, namely Government Regulation and Competitive Advantage.

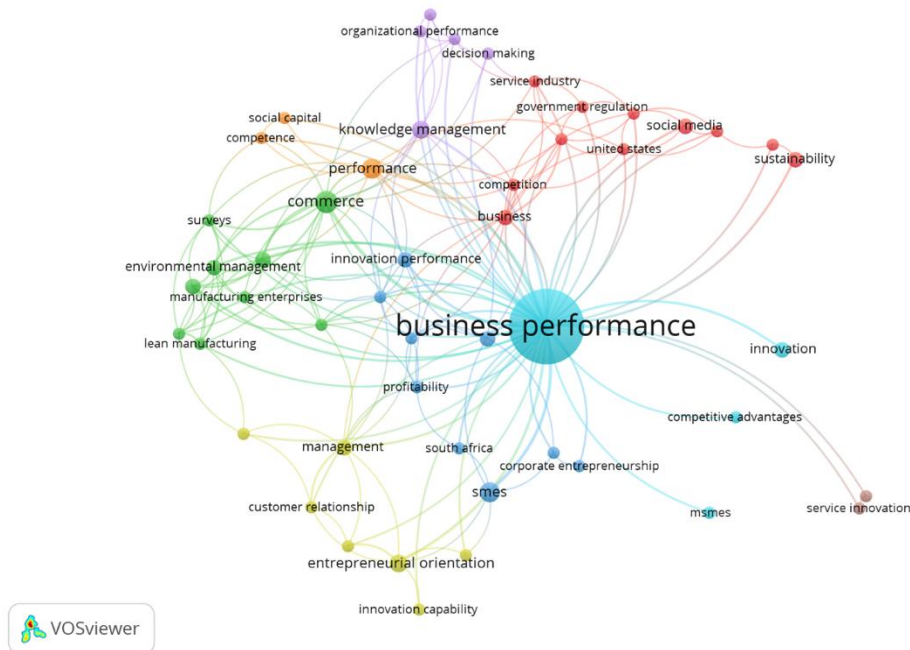


Figure 5 Co-Word Analysis

Tabel 4 Cluster

Cluster 1	Cluster 2	Cluster 3	Cluster 4
Innovation Performance	Innovation Capability	Government Regulation	Competitive Advantage
Profitability	Customer Relationship	Social Media	Innovation
Business Performance	Management	Sustainability	Corporate entrepreneurship
	Entrepreneurial Orientation	Service Industry	

Innovation Performance

Innovation plays a pivotal role in driving business success. (Setiawan et al., 2021) Highlighted innovation capacity as a core factor influencing strategic goal achievement and overall performance. Companies that align innovation strategies with corporate objectives and subsequently build capabilities to support them tend to outperform competitors (Ruiz et al., 2019). Innovation is closely linked to productivity and economic growth, making it an essential component of performance management (Mashavira et al., 2022). Empirical findings confirm a strong positive relationship between innovation and organizational outcomes (Tjahjadi et al., 2020).

Innovation Capability

Developing innovation capability enables firms to effectively implement new services or products, enhancing competitiveness (Lee, 2023). High-level innovation capability involves integrating knowledge, skills, and resources to manage change and stimulate continuous improvement (Ghouri et al., 2020).

Government Regulation

While government initiatives—such as funding and training—can support business growth (Monteiro et al., 2021), their indirect impact on performance varies. Access to finance and favorable macroeconomic conditions remain important (Horobeț et al., 2023; Jeroh, 2020). However, some studies report that regulation alone does not significantly influence performance outcomes (Marín-Vinuesa et al., 2023; Tran & Thao, 2020).

Competitive Advantage

Strategic adaptation is necessary in competitive environments; however, unfavorable market conditions may hinder such efforts (Sujová & Simanová, 2023; Tjahjadi et al., 2022). Sustainable competitive advantage stems from effective strategic management that delivers superior economic results (Abalala et al., 2021; Pham, 2020).

Lesson Learned

The integration of SIA improves both financial and non-financial performance by enhancing decision-making, reporting accuracy, and data security (Gilani et al., 2024; Korenková et al., 2019; Panigrahi et al., 2023; Shafiee et al., 2022). Implementation challenges—technical, organizational, and human—must be addressed (de Jong, 2021; Farida, 2021; Hunady et al., 2020; Iqbal & Rao, 2023; Yasa et al., 2020). SIA adoption can drive operational efficiency, especially when supported by user engagement and an innovation-oriented culture (Campos et al., 2020; Chen et al., 2021; Chen, 2023; Izadi ZD et al., 2020; Ratnawati & Darmanto, 2023).

Future Research

Future research on Accounting Information Systems (AIS) needs to focus on various aspects that will shape how technology and accounting practices evolve. The integration of blockchain technology is an important topic for further research. Blockchain can be used to enhance the reliability and transparency of accounting information systems and has significant implications for auditing and financial reporting. The application of Artificial Intelligence (AI) and Machine Learning (ML) also offers great potential in automating accounting processes and improving the accuracy of financial reports. AI can play a crucial role in fraud detection and financial risk analysis, which can improve the efficiency and security of accounting systems (Nguyen & Pham, 2020; Slávik, 2019; van Tonder et al., 2024).

Additionally, cloud-based accounting systems are becoming increasingly popular due to their ability to improve collaboration and accessibility of accounting data. However, further research is needed to understand the security risks associated with cloud-based solutions. Big data analytics is another exciting area for research, as it can be used for better decision-making, financial forecasting, and risk management (Sriviboon, 2022). The use of big data analytics can help companies identify trends and patterns that are not visible through traditional methods. Data security and privacy are becoming increasingly important with the digitization of accounting information systems (Dang et al., 2021). Research in this area should focus on developing best practices and protocols to protect accounting data from cyber threats. The Internet of Things (IoT) also offers new opportunities for accounting, with its ability to provide real-time data that can be used for managerial accounting and financial reporting. However, the challenges of integrating IoT devices with AIS need further investigation.

Sustainable accounting practices and ESG (Environmental, Social, Governance) reporting are receiving increasing attention. Research in this area should explore how AIS can support these practices and enhance transparency and accountability. The development of Human-Computer Interaction (HCI) in AIS can improve user efficiency through better user interface design, which can, in turn, enhance productivity and job satisfaction for accountants (Cahyaningratri & Naylah, 2023; Waiyawuththanapoom et al., 2022).

The use of Virtual Reality (VR) and Augmented Reality (AR) technologies in accounting education is also a promising research field. These technologies can be used to enhance accounting learning and training, providing more immersive hands-on experiences. Finally, the impact of regulatory changes on accounting information systems needs to be studied further. Research should focus on how regulatory changes affect the design and functionality of AIS, as well as strategies that can be used to ensure compliance with ever-evolving regulations (Bagatska et al., 2023; Khuong et al., 2023).

Conclusion

This literature review examines empirical research on the impact of Accounting Information Systems (AIS) on business performance. A total of 58 articles from Scimago-indexed journals (2019–2023) were analyzed, with the highest proportion from Q1 journals, followed by Q2, Q3, and Q4. Findings suggest that AIS enhances operational efficiency, improves decision-making through accurate and timely information, and supports business growth by aligning with company strategies. User acceptance and system adaptability to new technologies are key indicators of AIS's success in fostering business performance. This study has limitations: (1) Only Scopus-indexed journals were considered, potentially excluding relevant research; (2) The exclusion of "public sector" studies limited the scope; (3) Some articles were inaccessible. Future research should explore the role of Big Data in the public sector using broader databases and keywords. Big Data analytics is increasingly vital, offering valuable insights for decision-making. Future studies should examine its transformative potential across various sectors, including accounting, technology, and policy development. However, it is important to

acknowledge the limitations, such as the challenges related to data privacy, security concerns, and the need for specialized skills to interpret complex data. Additionally, the availability of data in the public sector may vary across regions and governments, affecting the generalizability of findings.

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About the Authors

Baiq Farida Maulina (BFM.) – is a student from Master of Accounting, Directorate of Postgraduate Program, Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia. Email: mbaiqfarida@gmail.com

Ietje Nazaruddin (I.N.) – is a lecturer from Master of Accounting, Directorate of Postgraduate Program, Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia. Email: ietje.nazaruddin@umy.ac.id

Author Contributions

Conceptualisation, BFM. and I.N.; Methodology, BFM.; Investigation, BFM.; Analysis, BFM.; Original draft preparation, BFM.; Review and editing, BFM.; Visualization, BFM.; Supervision, I.N.

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Conflicts of Interest

The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.



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