

FACTORS INFLUENCING THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS IN MALAYSIA

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Abstract. This research study investigates the determinants influencing the accounting information systems quality in Malaysia. In the research, a quantitative approach was used to conduct an explanatory study, and a questionnaire was designed to collect data from audit firm employees at the middle level of management. A sample size of 130 respondents was used to collect data using the convenience sampling methodology via questionnaires that were sent through email to HR departments in the audit firms. The researcher adopted the following factors Knowledge Management, Top Management Support, User Training and Organizational Culture to examine their impact on accounting information quality. The Statistical Package for Social Sciences (SPSS) version 28 was used to test hypotheses. The findings reveal that there is a positive significant impact of Knowledge Management, Top Management Support, and User Training on the quality of AIS. However, organizational Culture found to have a negative insignificant impact on the quality of AIS in Malaysia. Based on the research results, some key intuitive recommendations were proposed to improve Malaysian companies' accounting information systems.

Keywords: *knowledge management, top management support, user training, organizational culture, accounting information system (AIS)*

Introduction

Nowadays, the majority of businesses worldwide have chosen a globalisation strategy. There is a significant impact of information technology on many facets of life, the economy, and society (Yiin et al., 2021; Thuan and Huong, 2019). Therefore, companies need to further improve their flexibility, increase the quality of their product and services, and achieve timeliness and cost-effectiveness to achieve their business goal (Dwivedi et al., 2021). Besides, the importance of information is vital for the sustainability of companies due to the rise of the knowledge-based economy (De Guinea et al., 2005). Business practices and strategy of companies has also been revolutionized by Information Technology (IT). Accountancy is important for an organization because it directly influences decision-making (Bergant, 2021). Thus, an effective information system, especially an Accounting Information System (AIS) is crucial to meet the requirements of companies in this globalization era (Yiin et al., 2021). Quality of the accounting information system is presented when the system is capable of exploiting existing resources at the unit to provide reliable, flexible, integrated, and easily accessible financial and non-financial information in a timely (Knauer et al., 2020; Wixom and Todd, 2005), contribute to effective and efficient operations, and help the managers to make optimal decisions that help businesses achieve their goals (Napitupulu, 2018). Factors affecting the quality of accounting information systems have attracted the attention of scholars in countries around the world (Fitrios, 2016). However, the research conducted so far has not systematically studied the full range of factors that affect AIS quality and there has been no consensus on factors that have the

most impact on the quality of accounting information systems. Therefore, more research is needed on investigating factors affecting the quality of accounting information systems to contribute to empirical testimony on this issue, especially in Malaysia because of limited scholarly attention on this issue in Malaysia in recent years (Nguyen and Nguyen, 2020).

The ever-increasing complexities and controversial challenges in today's accounting and financial environment require organizations to adopt and use high-quality accounting information systems. The information derived from AIS can be used for decision-making purposes. Poor accounting information will jeopardize administrative effectiveness, which may lead to wrong decision-making and eventually result in strategic failure (Okon et al., 2021; Shuhidan and Nori, 2015). Most researchers and practitioners agreed that quality accounting information systems are critical for users in making useful decisions (Hall, 2015). However, organizations that implement accounting information systems without a deep understanding lead to a breakdown of the system and the system will not achieve its intended objectives. Therefore, the knowledge and usage of the software for effective use are crucial as it will benefit the company's events from the present to the future which would repeat significant return on investment in AIS. On the other hand, training and development for the new systems need to be provided, because the employees may be not fully capable of leveraging the new systems, and organizations do not get the desired gains which will cause the organization to incur additional and additional costs (Zambrano Farias et al., 2021).

On top of that, according to Williams et al. (2010), top management support is a significant factor that impacts the usage of data frameworks and in deciding the constraints of accomplishment with the restrictions of potential business coherence disappointment. In system development and implementation, poor organizational culture can lead to a negative influence on the development of information systems (Yanti and Pratiwi, 2022). Therefore, this study aims to investigate the determinants influencing the quality of accounting information systems in Malaysia. This study examines the factors impacting the quality of accounting information systems among audit firms in Malaysia. To achieve the goals of this study, the authors formulated the following objectives: (1) to identify the significant factors influencing the quality of accounting information systems; and (2) to examine the impact of Knowledge Management, Top Management Support, User Training and Organizational Culture on quality of accounting information system in Malaysia. The findings of this study will benefit users of data technology systems, especially those in the corporate field working as accountants, consultants, business analysts and other stakeholders to keep track of their company performance. Data technology can be used to collect and report financial data therefore it is also beneficial for firms in developing countries that practice similar conditions of business to use related data and software to improve the business' efficiency. AIS greatly assists enterprises, investors and other relevant parties to make effective decisions, it is vital to diagnose the dynamics of operations and financial circumstances effectively which lead to an understanding of the determinants of the system's quality.

Literature review

Knowledge management & quality of accounting information system

Knowledge management has been established to empower those engaged in the investigation or transmission of well-arranged data sources to access the available knowledge-related AIS when making important business decisions (Al-Hyari, 2017). Knowledge management is also considered a part of an enterprise system that can be integrated with the AIS within an organization (Yiin et al., 2021). According to Al-Hyari (2017), knowledge management marks a significant jump in the performance level of various institutions and organizations. Results showed that there was a significant effect of knowledge management on accounting information systems concluded by Al-Hyari (2017). In addition, the study found that there was no significant impact for the combined independent variables which is knowledge management on the quality of accounting information as stated by Bani and Al (2017). According to Arisman and Fuadah (2017), knowledge management has a significant and positive impact on the integration of the "accounting information system" and users' satisfaction. Yiin et al. (2021) also considered knowledge management as a part of an enterprise system that can be integrated with the AIS within an organization. Therefore, knowledge management capabilities possess a positive and significant relationship with the quality of an enterprise's AIS (Yanti and Pratiwi, 2022). Therefore, the following hypothesis is formulated:

H1: Knowledge management has a positive significant impact on the quality of accounting information systems.

Top management support and quality of accounting information system

According to Dong et al. (2009), "top management" is required to resolve to give adequate assets to the financing of equipment, programming, and preparing of data frameworks administrators (Darma, 2018). Management engagement is the key standard for surveying the achievement of the execution of accounting information systems projects. This is because it would help to fix shortcomings in the execution of the mission by providing strong top-management support. According to studies conducted by Meiryani (2014), top management support, which has enhanced the nature of the accounting information system, has had a positive effect on the quality of accounting information, thereby improving the quality of decision-making. The results of Anggadini (2015) indicate that top management support and internal control have important impacts on the efficiency of the accounting information system. The findings of Darma (2018) indicate that support for top management has a huge impact on the efficiency of financial accounting information systems. Research has also shown that top management support leads to the improved quality of shared information in inter-organizational systems usage, and to successful software process improvement (Odoyo and Ojera, 2020). Thus, the following hypothesis is formulated:

H2: Top management support has a positive significant impact on the quality of accounting information systems.

User training and quality of accounting information system

According to Yanti and Pratiwi (2022), user training boosts the quality of accounting information systems significantly. The various sorts of training implemented by the company have a significant effect on users or staff, which means that the information

system in the company is utilized effectively. Training can include improving employee skills and knowledge that are related to any general, interpersonal, technical, and problem-solving skills in the operating accounting system (Yanti and Pratiwi, 2022). Moreover, they will also understand the severity and limitations of AIS when performing their task. Furthermore, according to Fitrius (2016), user training has a simultaneous and important impact on the application of the accounting information system. The introduction of the accounting information system then greatly impacts the quality of accounting information. Yiin et al. (2020) concluded that the higher level of training and education of users, the higher the quality of accounting information systems. Therefore, the research has shown that training and education on a positive relationship with accounting information systems quality. Therefore, the following hypothesis is formulated:

H3: User training has a positive significant impact on the quality of accounting information systems.

Organizational culture and quality of accounting information system

Organizational culture is positively related to the accounting information system (Wanyama and Zheng, 2010). Cultural factors become important not only when information systems are created and developed, but must still be considered when information systems are implemented. While Rapina (2015) based on the analysis of research results shows that organizational culture has a significant influence on the quality of accounting information systems. Based on the explanation and results of previous studies above, Nurliyani et al. (2020) concluded that organizational culture influences the quality of accounting information systems. The organizational culture factor is considered the basis for the best-functioning accounting information system (Kwarteng and Aveh, 2018). Based on the analysis, Dong et al. (2009) indicates that organizational culture has a positive impact on the accounting information system quality as culture plays an important role in building a standard AIS. Therefore, the hypothesis below is formulated:

H4: Organizational culture has a positive significant impact on the quality of accounting information systems.

Conceptual framework

The conceptual framework as shown below (*Figure 1*) highlights the relationship between four (4) independent variables and one (1) dependent variable. The independent variables are Knowledge Management, Top Management Support, User Training and Organizational Culture. Meanwhile, the dependent variable is the Quality of the Accounting Information System in Malaysia. The independent variables were concluded from the primary data of this study and this research aims to establish a conceptual framework for examining whether these four variables are having positive significance on the dependent variable which is the quality of the accounting information system in Malaysia.

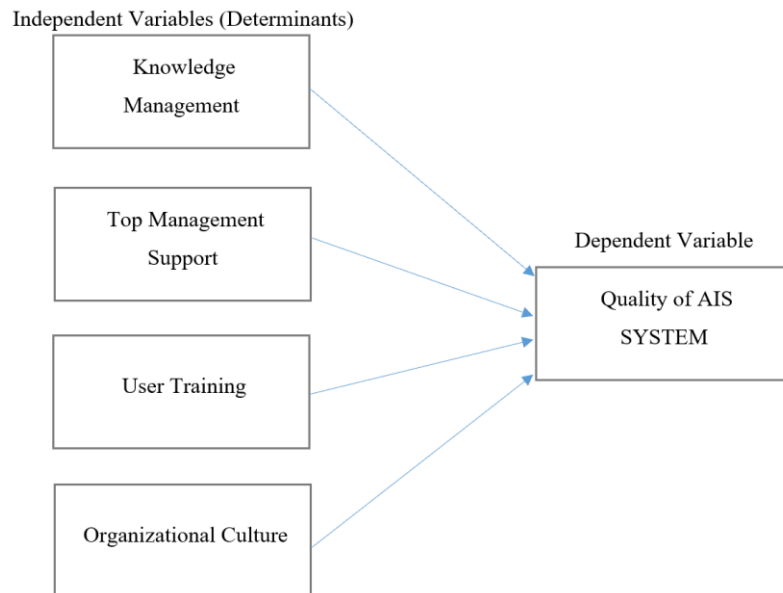


Figure 1. Conceptual framework.

Materials and Methods

In this research, there were five constructs: knowledge management, top management support, user training, organizational culture, and the quality of AIS. Each construct possesses five survey items. The survey’s final edition had 27 questions. *Table 1* shows the detailed dimensions and measurement items adopted for the questionnaire development in this research. Respondents were asked to give a response by circling 1 (strongly disagree) to 5 (strongly agree) to each of the questions on the questionnaire. The sample size for this study is determined by applying the Rule of Thumb by Hair et al. (2010). The minimum sample size of this research is 125 respondents. The data for this study were gathered from April 2022 to May 2022. For the current research, 150 employees at various management levels, covering the categories of middle management, operational management and operational staff of audit firms in Kuala Lumpur were selected and contacted via email to invite them to participate in this research. The convenience sampling technique was applied as a sampling method to gather the sample size of the study. Convenience sampling is a sort of non-probability sampling in which research participants are chosen based on practical criteria such as geographical location, availability at a given time, ease of access, or willingness to participate (Farrokhi and Mahmoudi-Hamidabad, 2012). This was done by selecting a sample from a list of audit firms located in Klang Valley, Malaysia. Subsequently, emails were sent to the potential respondents to invite them to participate in the study. The data were analysed using multiple regression to test the hypotheses.

Table 1. Questionnaire development.

Sections	Dimension of items	Sources
Demographic questions	The demographic characteristics of gender group, age group, highest qualification, position, experience in using accounting software and lastly length of services in the current firm were employed in this study to learn more about the respondents' backgrounds.	(Rejda and McNamara, 2014)
Knowledge management	Four questions were devised for the knowledge management variable in this study. This part is concerned with knowledge acquired, knowledge transfer, improvise knowledge applies and experimental of new ideas.	Kareem et al. (2021); Sjaiful et al. (2020)
Top management	Four questions were developed for the top management support variable in this	Darma (2018)

support	study. This part concern of suitability of data entry, providing hardware needed, operating system software adoption and providing fund as needed.	
User training	The user training variable has four questions to answer that were adopted. This indicator is improved employee skills, minimizes errors in AIS, the impact of AIS quality reflects on the firm's performance and design overall training program.	Yiin et al. (2021); Fitrios (2016)
Organizational culture	Four questions have been prepared for the organizational culture variable. This part concern of innovation and risk-taking, attention to something detailed, focus on outcomes and team orientations.	Nurliyani et al. (2020); Yanti and Pratiwi (2018)
Quality of accounting information system	The dependent variable has been developed with five questions. This section focuses on the integration of information systems, data saving with small capacity, set of time completion for works, and information system accessible wherever and meets the needs.	Nguyen and Nguyen (2020); Hein et al., (2020)

Results and Discussion

A total of 130 questionnaires were returned out of 150 questionnaires sent out via email representing a response rate of eighty-seven per cent. A majority of the respondents were female of 70 respondents representing 53.8% of the total respondents. On the other hand, the male respondents were 60 respondents which shows up 46.2% of respondents. In terms of the age of the respondents, a majority of them are in the 21-40 age groups (i.e. 73%). Only a minority is above 50 years old (i.e. 3%). This shows that the staff in audit firms is mainly those who are below 40 years old and therefore, the majority of audit firms' staff are expected to be IT literate. The majority of the respondents had the highest qualification in a Bachelor's Degree, with 54 bachelor's degree holders making up 41.5% of the total. Master's Degree holders come in second, with 32 respondents accounting for 24.6 per cent of the total in this survey. The percentage of respondents with a Professional Qualification follows next with some 25 respondents at 19.2%. Lastly, a Certificate/Diploma holder has minority respondents of 19 people with 14.6 per cent as shown in *Table 2*. The majority of the respondents were accountants, followed by auditors, and others with 51, 36, and 43 respondents or 39%, 28%, and 33%, respectively. As discussed earlier, the majority of the respondents have a high education level and the age group is from 21-40 years old, therefore, most of them are still in the position of accountants and auditors (*Table 3*). Another information regarding the respondents is their experience using IT software. The results are shown in *Table 4*. Most of the respondents have experience in using accounting software, whereby about 40% have experience using accounting software for 3 to 4 years. This was followed by 5-6 years, with about 29 respondents or 22.3%. Hence, the majority of the respondents are very experienced in using accounting software. Finally, the numbers of years the respondents hold the current positions are presented in *Table 5*.

Table 2. Highest qualification.

Qualification	Frequency (N)	Frequency(%)
Certificate/diploma	19	14.6
Bachelor degree	54	41.5
Master degree	32	24.6
Professional qualification	25	19.2
Total	130	100.0

Table 3. Current position.

Position	Frequency (N)	Frequency(%)
Accountants	51	39
Auditors	36	28

Others	43	33
Total	130	100.0

Table 4. Number of years of using accounting system.

Years	Frequency (N)	Frequency(%)
0-2	27	20.8
3-4	51	39.2
5-6	29	22.3
>7	23	17.7
Total	130	100.0

Table 5. Number of years holding the current position.

Position	Frequency (N)	Frequency(%)
0-2	30	23.1
3-4	57	43.8
5-6	21	16.2
>7	22	16.9
Total	130	100.0

As shown in *Table 5*, a majority of the respondents have been holding the current position for three to six years, accounting for 78%. On the other hand, only a small percentage (i.e. 17%) of the respondents have over 7 years of service in their current firm which showed up to 16.9% and lastly will be 5-6 years of service which are 21 respondents that showed up to 16.2%. Hence, most of the respondents in the study are quite experienced. Cronbach's Alpha is most commonly to assess the internal consistency of a questionnaire that is made up of multiple Likert-type scales and items. The results of the test are shown in *Table 6*. In terms of the normality of the data in this research presented in *Table 6*, the test of skewness and also kurtosis are at the acceptable range. The values of skewness for the majority of attributes are within the rule of thumb of between -2.00 to +2.00, except for TMS3 at -2.502. As for the kurtosis test, it is noticed that only UT3 was greater than the rule of thumb of -2.00 and +2.00 at 2.499. However, Bryne (2010) and Hair et al. (2010) suggested that the data is still considered normal if the value of skewness is between -2.00 to +2.00 whereby Kline (2023) argued that the data is acceptable if kurtosis is between -7.00 to +7.00. Therefore, overall, the data set is deemed acceptable as most of the values of skewness are within -2.00 to +2.00 and all the values of kurtosis are within -7.00 to +7.00. Since the normality test show all data set is acceptable, further reliability test will be conducted to test the reliability of data. For the reliability test, Cronbach's Alpha was previously executed to evaluate that all variables that have been distinguished in the Conceptual Framework are relevant to their reliability level for this topic in the research. Back in 1951, Cronbach recommended having a rule of thumb of at least 0.7 which is the acceptable numerical range in determining reliability in internal consistency (Tavakol and Dennick, 2011). According to *Table 5*, Cronbach's Alpha coefficients were developed from all four independent variables which are Knowledge Management, Top Management Support, User Training and Organizational Structure and also with the dependent variable which is the Quality of the Accounting Information System. As shown above, the values of Cronbach's Alpha are 0.7 and above, which means that the questionnaire has an acceptable level of reliability. Further, the overall variables have a Cronbach Alpha of 0.941.

Table 6. Reliability test (N=130).

Items	Cronbach alpha	Mean	Skewness	Kurtosis
KM1	.787	4.53	-.942	-.113
KM2		4.58	-1.086	.189
KM3		4.50	-1.682	1.411
KM4		4.58	-1.968	1.388
TMS1	.769	4.55	-1.407	1.021
TMS2		4.56	-1.017	.048
TMS3		4.67	-2.502	1.406
TMS4		4.42	-.935	.064
UT1	.758	4.65	-1.009	-.203
UT2		4.55	-1.245	1.542
UT3		4.62	-1.578	2.499
UT4		4.45	-1.139	1.235
OC1	.793	4.53	-.942	-.113
OC2		4.58	-1.086	.189
OC3		4.51	-1.368	1.302
OC4		4.60	-1.292	.592
QAIS1	.812	4.63	-1.889	1.392
QAIS2		4.51	-1.121	1.012
QAIS3		4.61	-1.578	1.038
QAIS4		4.67	-1.711	1.634
QAIS5		4.57	-1.585	1.574

As shown in *Table 7*, the mean score for each variable is above four, which is considered very high. User Training (UT) factor is the most important and significant factor that influences the quality of AIS (QAIS) in Malaysia with a score of 4.569, followed by the Organizational Culture factor with a score of 4.554, the Top Management Support factor with a 4.550 score and finally Knowledge Management factor of a score of 4.548. Overall, the 130 respondents indicate that all these independent variables were considered important factors for the determinants influencing the quality of AIS in Malaysia. Following that, the Standard Deviation for both independent variables is 0.5172, 0.5071, 0.4596 and 0.5010 respectively for each factor and dependent variable with a score of 0.4764. It can be seen that all the values of the standard deviation are less than 1.0 which fulfils the requirement of the rule of thumb. This means all the independent variables are depending on the dependent variable and if the standard deviation is more than one, then from that we can know that the data is having some problems. Based on the results in *Table 8*, the tolerance value shows that each independent value is less than the limit of the rule of thumb. Knowledge Management (.285), Top Management Support (.414), User Training (.409) and Organizational Culture (.267). As the rule of thumb for collinearity statistics, some authors indicated that the acceptable VIF have to be less than 5 (Kline, 2023; Bido et al., 2015; Hair Jr et al., 2014). Based on the rule of thumb, the VIF value for all the independent variables is less than 5 suggesting that all the dependent variables are not highly intercorrelated and not associated with each other and therefore the collinearity among independent variables is not violated; therefore, no independent variable is removed from the independent variables lists. The overall model is good at predicting the QAIS as shown by the adjusted R², which is 69%, and the F value, which is significant at less than 1%.

Table 7. Descriptive statistics of independent variable (N=130).

Variables	Minimum score	Maximum score	Mean score	Std. Deviation
Knowledge management (KM)	2.75	5.00	4.548	.5172
Top management support (TMS)	2.00	5.00	4.550	.5071
User training (UT)	2.25	5.00	4.569	.4596
Organizational culture (OC)	2.75	5.00	4.554	.5010
Quality of AIS (QAIS)	2.20	5.00	4.597	.4764

Table 8. Multiple regression analysis (N=130).

Variables	Coefficient	Std. Deviation	t-value	Significance	Collinearity statistics	
					Tolerance	VIF
Constant	.596	.280	2.131	.035		
Knowledge management (KM)	.532	.421	1.582	.001*	.285	3.508
Top management support (TMS)	.331	.072	4.340	<.001*	.414	2.413
User training (UT)	.490	.080	6.382	<.001*	.409	2.446
Organizational culture (OC)	-.453	.408	-1.054	.294	.267	3.744
Adjusted R ²	.690	f-test	72.62	f-significance	<.001*	

Notes: * $p < 0.01$ (Significance at 1% level)

According to *Table 9*, the Knowledge Management factor has the highest positive coefficient of 0.532 with a significant value of 0.001 ($p < 0.01$). Hence, the knowledge management factor (KM) is found to have a positive significant impact on the quality of the accounting information system (QAIS) in Malaysia. Therefore, H1 is supported in which there is a positive significant impact between knowledge management factor and the quality of accounting information system in this research. Several previous studies indicate that there is a relationship between knowledge management with the quality of accounting information systems among others. As for the Top Management Support factor (TMS), it has a positive coefficient with a significant value of less than .001. Hence, in this research, the Top Management Support factor (TMS) is found to have a positive significant impact on the quality of accounting information system in Malaysia. Therefore, H2 is supported in which there is a positive significant impact between the Top Management Support factor and the quality of the accounting information system in this research. The findings of the previous studies revealed top management support is a significant predictor of accounting information system quality (Daoud, 2017; Komala, 2012). For instance, Khamis and Ishwara (2020), Afrizon and Fitrijanti (2019), Mkonya et al. (2018) and Anggadini (2015) where found a positive relationship between TMS and the quality of AIS.

Table 9. Summary of hypothesis.

Hypotheses	Beta coefficient	Significant ($p < 0.05$)	Result
H1: Knowledge management has a positive significant impact on the quality of accounting information	.532	.001	Accepted

systems.			
H2: Top management support has a positive significant impact on the quality of accounting information systems.	.331	<.001	Accepted
H3: User training has a positive significant impact on the quality of accounting information systems.	.490	<.001	Accepted
H4: Organizational culture has a negative insignificant impact on the quality of accounting information systems.	-.453	.294	Rejected

Based on the evidence in *Table 7*, the User Training factor (UT) has a positive coefficient with a significance value of less than 0.001. Hence, the user training factor (UT) has a positive and significant impact on the quality of the accounting information system in Malaysia. Therefore, H3 is supported in which there is a positive significant impact between user training factor and quality of accounting information system in this research. Numerous previous studies found there is a significant relationship between user training and the quality of accounting information systems such as Yiin et al. (2021), Fitrius (2016). However, it is interesting to note that the study conducted by Medina et al. (2013) is in contrast with this finding in which the user training factor was relationship was not. Hence, based on contingency theory, it is shown that specific organizational and individual variables such as user training factors would lead to a quality accounting information system in an organization (Daoud, 2017; Mahmood et al., 2001). Finally, as shown in *Table 7*, the impact of organizational culture is found to have an insignificant impact on the quality of the accounting information system. Empirical evidence on the influence of organizational culture on the quality of accounting information systems in line with the results of previous studies such as Yanti and Pratiwi (2022), Nurliyani et al. (2020), Endraria (2018), as well as Nusa and Budi (2015).

Conclusion

Based on the results, knowledge management has a positive significant impact on the quality of accounting information systems. This indicates that knowledge management is a method for enhancing an organization's skills, productivity, and comparative advantage by making greater use of individual and group knowledge, resulting in an efficient AIS. Hence, the capacity to carefully record, preserve, and retrieve best practices from work-related information and outcome from employees and supervisors for both individual and group behaviour is the core benefit of knowledge management (Sjaiful et al., 2020). Top management support has a positive significant impact on the quality of the accounting information systems. Top management support could enhance the "quality of accounting information systems" by involving top management in the development of frameworks with a dedication in terms of time, money, and funds to support operations inside a company via information systems (Sheth, 2010). Therefore, the quality of AIS's able to provide efficiency for top management to obtain anywhere and whenever in line with their authorization and duty is influenced by top management support (Qatawneh, 2023).

User training has a positive significant impact on the quality of accounting information systems. Employee skills and knowledge connected to any fundamental, interpersonal, technical, and dilemma skills in the operating accounting system can be improved through training (Yanti and Pratiwi, 2022). As per Diansari et al. (2020), users of AIS will enhance their competence abilities by attending training sessions regularly, which might reduce mistakes when using AIS applications. Organizational culture, however, shows a negative insignificant impact on the quality of accounting information systems. This indicates that organizational culture is critical for analysing information systems since it causes a lack of "quality accounting information systems" in Regional Apparatus Organizations as per Leidner and Kayworth (2006). Even though, organizational culture is a collection of beliefs or systems of ideas, ethics, and standards formed in companies that serve as behavioural guidance for workers to solve the difficulty of external and internal adaptability (Eliyana and Ma'arif, 2019).

From the research results drawn above, the researcher makes the subsequent recommendations to enhance the "quality of accounting information systems" of the corporation. Managers should be educated in accounting. Being a manager necessitates a thorough grasp of business operations. Accounting is the business language, and according to the findings of this study, accounting knowledge is the most significant component of AIS quality. As a result, managers must have a strong understanding of accounting to understand the company condition and operate a successful operation that generates significant profits (Nguyen and Nguyen, 2020). Employees in the system must be aware of their roles and duties, as well as the link between their work and that of others in the system. A person's carelessness in the system has a significant impact on the system's operation. As a result, training should be given regularly to ensure that all users of the system are adept in its use, as well as to update the system's new points to guarantee that it runs smoothly and efficiently (Kanakriyah, 2016). Managers' expertise in information technology should also be improved. Knowledge is regarded as the most important determinant of organisational performance and the cornerstone of competitive advantage (Aljarallah, 2020). Lastly, by enhancing staff practices associated with the QAIS that comply with international requirements, and working to support noble values, as well as tremendous attitudes in the direction of work, which distinguish the business enterprise from others, organizational culture might be given significance in its merits (Aldegis, 2018).

The limitations that is possible in accomplishing the research. Various aspects may lead to a limit on the accuracy of research outcomes. The first point of concern is regarding the data-collecting phase. The respondents needed by the researcher have a very limited scope since they do not reflect the entire Malaysian population in terms of AIS users. Further other limitations involve the respondents' understanding and interest in responding to the questions. They might be influenced to answer it without concern over its seriousness and fill it to save their time. Also, the respondents might involve in business while answering as they might not feel comfortable about their educational level, and other sensitive or uncomfortable topics. Moreover, the time available for this research is quite limited, with just one (1) semester of the undergraduate program. Due to time restrictions, no financial assistance was offered for the completion of this study, which may limit the potential to investigate further issues or conduct new findings on the research topic. Thus, these limitations explain the hurdles that the researcher might face in completing the investigation and fulfilling all the aims and objectives with better accuracy.

The upcoming research may be conducted that applies a larger sample size. A greater sample size means a more precise population approximation. Future research in other Malaysian cities may aid in gaining a better knowledge of the elements that determine audit firm AIS quality (Yiin et al., 2021). Future studies are anticipated to investigate other characteristics such as organisational structure, system complexity, internal control system, organisational commitment, and others to add depth to the study as this study has not revealed all the variables that can influence the quality of accounting information systems. In time ahead, researchers can consider both interviews and questionnaires to gather data from respondents (Al-Hyari et al., 2017).

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Conflict of interest

The authors confirm that there is no conflict of interest involved with any parties in this research study.

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