



**ANALYSIS OF THE RESPONDENTS' VIEWS ON THE IMPLEMENTATION OF
MODERN INFORMATION ACCOUNTING SYSTEM IN THE WORKING FINANCIAL
INSTITUTES OF DHARWAD DISTRICT OF KARNATAKA**

¹Manjula. Y. Patted, Research Scholar

²Dr. Subhas Prahlad Desai, Professor

^{1,2}Department of Commerce, Swami Vivekanand University, Sagar, M.P.

ABSTRACT

Systems for accounting data may act as an incentive for management to make both long-term and short-term strategic choices. Additionally, these systems may serve as a framework for decision-makers. These systems must adapt to substantial developments in a wide range of businesses and areas, including the banking industry, which is one of the most important contributors to a country's economic development. Developed countries have paid increasing attention to computerised accounting information systems over the last two decades, and as a result, the importance of information systems has sparked interest among developing countries to join the developed countries and benefit from their expertise in this area. This study addresses the question- What is standard of accounting information systems used by banks in Karnataka's Dharwad district? The purpose of the study is to analyze the respondents' views on the implementation of modern information accounting system in the working financial institutes in the Dharwad district of Karnataka. The result of the study is to show that the Dharwad district financial institutes provide adequate training to their employees and secure their systems.

Keywords: Accounting information system, implementation of modern AIS, Financial Institute

INTRODUCTION

As we live inside information era, the information system for accounting cannot be limited to just supplying data and information to external stakeholders such as banks, creditors, and government authorities. In the conduct of business, the construction of organizations, and the conservation of existing resources, data has become as important as financial and human resources. As a result, providing information is one of the critical areas that has received unprecedented attention. This same cause considerable occurring in the world today in the realm of a tech revolution have had a significant effect on numerous facets of living. With the rapid progress of accounting science, particularly technological advancement & emergence of computerized accounting information systems, it has become necessary to pay greater attention to information systems for accounting because of their important impact on advancement of accounting science and related systems.

The time of globalization imposed countless changes on all parts of life, and world nations raced to enter global markets with all their might, each attempting to uncover the finest and quickest ways to enter this new world order in various ways, making world more like one village. In its growing, accelerating, changing, and diverse modern forms, information technology has contributed to motivating all those who aim to join the emerging world order to seek out and construct components and procedures to assist them in running this marathon.



It is generally understood that accounting system is made up of a succession of phases & procedures, beginning with inputs and finishing with outputs. Because the accounting system is seen to have the ultimate word between proprietors and management, its actions and procedures have been limited by many accounting regulations to assure the outcomes' impartiality and honesty.

Despite substantial technical advancement and the usage of computing systems in a variety of professional disciplines, the accounting system has preserved its step and process sequence mechanism. This sequence mechanism, on the other hand, is complemented by new control processes that are consistent with both.

- The lack of documentation of credit in light of the use of computer.
- The use of artificial intelligence to analyze & process operations.
- The possibility of third parties infiltrating the system's privacy.

Although the basis of accounting system has not altered, shift from manual computation to automated computerized mechanisms has made system monitoring and control an exceptionally tough, complex, and accurate procedure.

It is commonly known that the system is made up of various interrelated pieces that work together to full fill a specific or multiple tasks. Whether or whether the system is automated, it is governed by policies and procedures that are followed on a regular basis. Such procedures and activities are monitored by the system administrator, who ensures that no policies are violated.

Accounting information systems have evolved into an important component of management functions, as well as a critical source on which management depends to enhance its plans and oversee its operations. Furthermore, accounting information systems play a large and vital part in organizational decision-making; this function cannot be overlooked by management. Organizations must exist in the modern world, which is an era of information, knowledge, and rapid waves of data collection and accumulation in such small units of time that all human capacities cannot make such massive amounts of data available and ready at once. In this context, it can be stated that world has truly become a small global village as a result of these tremendous technological changes, giving rise to information & knowledge communities, & shifting keys of civilization & power sources from matter to information, and from machine to knowledge.

In latter several decades of twentieth century, information has been regarded as most significant feature. Recent advancements in information technology have resulted in a significant rise in amount of information that must be processed, saved, & input into system, complicating the control data process. Applications of information technology have extended to practically every industry and level.

Furthermore, the effectiveness of information systems is seen as a crucial influence in success or failure of any firm. This factor's significance is reflected in the use of information as a means to support & coordinate administrative processes such as planning, control, & decision-making on one hand, & as a means of communication between organization's internal environment & its external environment on other.



OBJECTIVES OF THE STUDY

- To identify nature of Accounting Information Systems in working financial institute in Dharwad district of Karnataka.
- To analyze the respondents' views on the implementation of modern information accounting system in the working financial institutes in the dharwad district of karnataka

HYPOTHESES OF THE STUDY

- H01: There is no implementation of modern information accounting system in financial institute in the Dharwad District of Karnataka.
- Ha1: There is implementation of modern information accounting system in financial institute in the Dharwad District of Karnataka.

LITERATURE REVIEW

Edmon (2010) used surveys to gather data from 197 participants in order to examine impact of accounting information system efficacy in private commercial banks in Iraq. The accounting data system in Iraqi commercial private lenders was determined to be beneficial in addressing the demands of planning, control, and decision-making operations. Additionally, author advocated that bank management be actively involved in the deployment of accounting information systems in order to perform various operations smoothly and efficiently, including management's functional duties such as planning, organising, including supervising.

Saleh (2011) investigated the challenges that small businesses encounter while using computerised accounting systems (CAS) in Tripoli, Libya. The study looked into the behavioural and performance changes caused by technology in small businesses. Surveys were utilized to collect information from 100 Libyan labourers in Malaysia. The results showed a positive association between perceived usefulness & intention to utilise CAS. The author advised that Libyan small enterprises adopt CAIS to improve the efficiency or timeliness of the financial accounting.

Onaolapo and Odetayo (2012) explored the effects of accounting information systems on administrative effectiveness and how computerized accounting systems help to better decision-making in selected construction enterprises in Ibadan, Oyo state, Nigeria. It shows that bulk of accountants and program managers on-site were older and more experienced. Females made up the majority of the accountants and site project managers. All accountants of chosen construction businesses were certified chartered accountants, and all site project managers were graduates with professional degrees, as may be determined. Nonetheless, the results revealed that the coefficient of determinant ($R^2=0.224$) suggests that a solid accounting information system accounted for 22.4% of the variation in organisational effectiveness. The significant value was likewise smaller than 0.05, implying that accounting informationsystems have a considerable impact on organisational effectiveness. According to study, solid accounting information improves administrative performance, which leads to improved financial reports and decision making.

Samuel (2013) investigates the effects of accounting informationsystems (AIS) on organisationaleffectiveness in a sample of Kenyan automobilecompanies. The study's primary conclusions were as follows: first, an accounting information system is a crucial instrument for



successful management, decision-making, and regulating operations in businesses. Second, an association exists between AIS & organisational performance. Third, AIS is an excellent decision-making tool for regulating & organising an organization's operations. Fourth, AIS is essential for timely creation of excellent accounting information and distribution of such information to decision makers. Fifth, accounting information systems have a bigger impact on organisational performance of Kenyan car firms. Sixth, car companies in Kenya encountered issues such as a lack of sufficient training, excessive worker turnover, & a lack of proper system documentation.

Alhosban & Maqableh (2014) investigate the effect of accounting data systems on the costing & pricing of industrial products in Jordanian industries. The impact of affirmative financial information systems on cost monitoring in Amman, where it fraction of effect (71.26%) or ratio good, indicating sample unanimity here on significance and necessity of budget assessment there under accounting systems. The accounting information systems employed by Jordanian industrial businesses should facilitate communication between departments and with the general public in order to improve cost element planning. Corporations should also publish typical cost estimates and compare them to real censoring effects.

Al-Hanini (2015) assesses dependability of internal control procedures on computerised information systems in Jordanian banks. The study's findings demonstrated that internal control methods meet standards of dependability and security. Furthermore, internal control techniques address the needs for maintenance, correction, and integration of computerised accounting information systems in Jordanian banks. The research advised that bank administrations allow its workers to participate in establishing computerised accounting systems and implementing system control processes in order to boost employee satisfaction and capacity to use the system. Furthermore, banks should keep up with technological advancements in order to provide the highest level of dependability to internal control systems over accounting information systems.

Al-Dalaïen et al. (2016) looked into the effect of management systems for accounting on managerial decisions in a sample of Indian firms. The study's sample size is 160 persons. Data was collected using five-point Likert scale surveys and analysed using multiple regression. Bharat Heavy Electricals Ltd (BHEL), Oil & Natural Gas Corporation Limited (ONGCL), Indian Tobacco Company (ITC), Parle G, and Videocon were the companies chosen for the study. The data analysis revealed that management accounting information systems had a significant impact on managerial decision making inside a sample of Indian businesses.

Nwinee et al. (2016) studied effect of information technology for accounting upon that administrative effectiveness as well as efficiencies of Nigerian SMEs. A 5-point Likert-scale survey was used for gathering data, after which it was examined that used Way analysis of variance Weinberg H test. Management performance & cost control have served as proxy variables to analyse organisational effectiveness. Accounting information systems have been shown to increase management efficiency & cost control by supporting logical operational choices. Furthermore, study found that information technology for accounting seemed to have a considerable beneficial impact on efficiency of Nigerian small & medium-sized businesses.



Firas A. N. Al-Dalabih (2018) investigated the impact of information systems for accounting on the quality of financial data in Amman Stock Exchange service enterprises. According to the most recent findings, the type and security of information systems for accounting had a statistically significant positive effect on the quality of financial data. Yet, the accounting software inputs seemed to have no influence on the financial data quality. The financial data of Jordanian service firms has been assessed as good. The study's findings demonstrated statistically significant differences at (0.05) in the type, inputs, and safety of systems for accounting, as well as the extent to which financial data attributed to the firm's company.

Al - Hattami and Kabra (2019) investigate if AIS might help rationalise HR choices. Determine whether any obstacles exist to using accounting information system(AIS) to rationalise HR-related choices. This study contributes to body of knowledge by demonstrating the importance of AIS in explaining HR choices in commercial banks in Dharwad district. Information systems for accounting (AIS), as described in the paper, play a critical role in justifying Hour today choices. It was also observed that there are no impediments to utilising AIS to rationalise human resource decisions. Finally, at the conclusion of the investigation, definite suggestions were offered.

Jaynob Sarker (2020) investigates the Accounting Information Systems (AIS) scenario in Bangladeshi private commercial banks. It focuses on completeness and conduct of AIS procedures in private commercial banks in Bangladesh. The data was gathered through interviews with key bank officials using individual questionnaires. An active accounting information system is critical to long-term profitability of any firm. Without a tool to monitor the events that occur, it would be impossible to tell how effectively the organisation is operating. As a result, current article makes an attempt to evaluate AIS practises of private commercial banks in Bangladesh.

T.C. Macgregor and E.A.L Ibanichuka (2021) undertake an empirical investigation of relationship between quality of accounting information & company success in Nigerian oil and gas firms. Accounting information quality has been demonstrated to have a significant relationship with corporate performance, accounting for around 83.1% of total variation in earnings per share. Audit delay & disclosure quality were found to have a significant link with shareholder value. As a result, we conclude that quality of accounting information has potential to significantly contribute to earnings per share and strongly suggest that increased withering criticism of accounting flexibilities by regulators (FRCN, CBN, SEC, etc.) will indeed help to curtail both deliberate & formal budgeting discretions so that financial statements in financial statements faithfully symbolises phenomena they claim to represent as well as companies' future controversies are avoided.

A.S.M Sufian Pabel (2022) looks into the effect of accounting information system (AIS) on performance of Bangladeshi government & non-government organizations. According to study's findings, AIS has a major influence on both governmental and semi institutions' performance in Bangladesh. Yet, in Bangladesh, impact of AIS on commercial banks' state financial performance is bigger than impact of AIS on financial institutions' ou pas profitability. According to the extensive existing literature and results analysis, it is clear and recommended that banks focus on improving their effectiveness and efficiency, as well as providing sufficient practice facilities to employees in order to greatly expand their skills and enhance their work



process, in pursuit of long-term achievements through AIS integration. The suggested actions are especially crucial for quel organisations, as the impact of AIS on their operation is less significant compared to that of international banks.

RESEARCH METHODOLOGY

This research is both descriptive and analytical in character. Primary data is gathered through observation and survey approaches. A questionnaire is created and delivered to the financial managers, heads of accounting departments, heads of internal audit departments, and heads of IT departments of Dharwad's functioning banks. The secondary data is gathered from books, journals, periodicals, government publications, and businesses throughout the previous 10 years. Furthermore, data collecting is generated through government and financial websites on the internet. In this study, the researcher used Simple random sampling method to collect the required data for the purpose of the study. A Simple random sampling is choosing units from the sampling frame randomly. The total population of the study are twenty one financial, out of them seventeen banks has been selected as the remaining 4 financial are closed. The selected samples of the study were the main branches of the all seventeen financial institute as the accounting information system is managed by the main branch. The sample of the study covers selected random sample from the financial managers, heads of accounting departments, heads of departments of internal audit, and heads of IT departments of all mean branches of Dharwad district financial. For the purpose of analysis of data and answer the questions of the study. The researcher has used the program of Statistical Package for Social Science (SPSS), on 21 and MS. Excel 2007.

DATA ANALYSIS AND INTERPRETATION

TABLE NO 1 FREQUENCY, PERCENTAGE, ARITHMETIC MEANS AND STANDARD DEVIATIONS FOR RESPONDENTS' VIEWS ON THE IMPLEMENTATION OF MODERN INFORMATION ACCOUNTING SYSTEM IN THE WORKING FINANCIAL INSTITUTES IN THE DHARWAD DISTRICT

S. No	Factors	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Mean	St. Deviation	Rank
1	The accounting information system used in the financial institute is electronic	148 57.4%	76 29.5%	12 4.7%	18 7%	4 1.6%	4.35	0.96	1
2	The accounting information system used in the financial institute is international	88 34.1%	116 45%	12 4.7%	28 10.9%	14 5.4%	3.92	1.14	4
3	The software used in the financial institute is always updated till date	82 31.8%	128 49.6%	12 4.7%	26 10.1%	10 3.9%	3.96	1.06	3
4	There are auditors to audit information accounting system	52 20.2%	114 44.2%	40 15.5%	34 13.2%	18 7%	3.58	1.15	8
5	The financial institute has latest security programs to protect the accounting system	58 22.5%	100 38.8%	44 17.1%	46 17.8%	10 3.9%	3.59	1.13	7
6	The users are regularly trained to use accounting system	76 29.5%	110 42.6%	42 16.3%	22 8.5%	8 3.1%	3.88	1.03	5
7	The accounting system in the financial institute is part of management account of the financial institute	86 33.3%	116 45%	32 12.4%	14 5.4%	10 3.9%	3.99	1.01	2
8	There are obligation rules and regulations that oblige the use of account system	56 21.7%	134 51.9%	46 17.8%	16 6.2%	6 2.3%	3.85	0.91	6
The overall arithmetic mean of relationship between the Pricing Policies Applied and Financial institute's Services Volume.							3.89	0.76	

Source: Field survey

The results of table No. 1 show that the acceptance rate degree of the respondents varies between extremely high and high, with arithmetic means ranging between (4.34 and 3.57). One paragraph in this dimension had a very high approval score, whilst the other seven paragraphs received a high approval rate, indicating the significance of these paragraphs. The arithmetic mean trends for each table paragraph are high, considerably greater than the average measuring tool used in the study. It implies that the responses of the sample members are positive and high for the paragraphs in the table. The overall arithmetic mean of all the paragraphs in the table is 3.89, and the standard deviation is 0.76, indicating that the members of the sample of the paragraphs above have a small uniformity and harmony.

1. The paragraph (1), which declares, "The accounting information system employed in the financial institute is electronic," has the greatest acceptance percentage and the highest mean in the table, with an arithmetic mean of 4.35, indicating its importance among the elements. It has a standard deviation of 0.96, which is very good. This means that the majority of the sample responses are quite high, and they strongly agreed that the financial institutes in the Dharwad area of Karnataka use an electronic accounting information system. According to the researcher, the results of the respondents in the financial institute have a beneficial impact on the efficiency and effectiveness of the accounting information system. The standard deviation implies that there is some variation in the responses of the sample members.
2. Following that comes rank paragraph (7), which reads, "The accounting system at the financial institute is part of the financial institute's management account," with an arithmetic mean of 3.99 and a standard deviation of 1.01. The majority of respondents agreed with a high approval rate that the accounting system employed at the financial institute is a part of the financial institute's management account. The standard deviation is more than one, indicating irregularity and a lack of harmony in the respondents' responses.
3. The third-placed paragraph (3) "The software utilised at the financial institute is constantly up to date" has an arithmetic mean of 3.96 and a standard deviation of 1.06. The arithmetic mean, which has a high approval rating, and the standard deviation are both far from one, indicating that there is inconsistency and less harmony between the respondents' responses. The paragraph had a high acceptance rating, indicating that financial institutions use updated and current software to conduct and promote their services. This will result in the financial institute's accounting information system being more efficient and effective.
4. Among all the paragraphs, paragraph (2), "The accounting information system employed in the financial institute is worldwide," had the highest acceptance percentage with an arithmetic mean of 3.92. It shows that the sample members agreed with a high acceptance percentage that the financial institutes use an international accounting information system. The paragraph has a very high standard deviation of 1.14, indicating that there is inconsistency and lack of harmony among the responses of respondents in the Dharwad district financial institutes.
5. According to paragraph (6), "The users are routinely educated to operate the accounting system," it has a high acceptance rate with an arithmetic mean of 3.88. Members of the

questionnaire sample agreed that the financial institution provides frequent training for users of the accounting information system in the financial institute. The standard deviation of 1.03 suggests that there is some variability in the responses of respondents in this paragraph's financial institute.

6. With a high acceptance percentage, paragraph (8), "There are obligation laws and regulations that obligate the usage of account system," has taken sixth position in this axis. It has a high arithmetic mean of 3.85. It implies that the sample members agreed that the financial institute had obligation rules and regulations requiring the usage of an accounting information system. The paragraph has a decent standard deviation that is 0.91, which suggests that there is some disagreement among the members of the sample replies.
7. The statistical findings of paragraph (5), "The financial institute has the most recent security programs to secure the accounting system," revealed that it occupied the seventh position and had a high approval rate in this axis, with an arithmetic mean of 3.59 and a standard deviation of 1.13. According to the paragraph, there is some variance and less harmony among the respondents' responses. The responses to this paragraph demonstrated that the financial institute has a very high and up-to-date security procedure in place to secure the accounting information system.
8. The findings of the paragraph (4) which reads "There are auditors to audit information accounting system". In this axis, the paragraph had the lowest rank. It has the lowest arithmetic mean in this dimension (3.58), as well as the lowest acceptance rating of any paragraph. The findings of this paragraph revealed that it had a high acceptance rating. The standard deviation is 1.15, indicating that there is inconsistency and less harmony among the replies of the study's sample participants.

The chart above shows that the study sample demonstrates positive trends in virtually all paragraphs since their arithmetic averages are larger than the average measuring tool, i.e. 3. Taking into account that the total arithmetic mean of the dimension in the table is more than the average measuring instrument used in the study (i.e. 3) which is 3.89. It signifies that the study's sample members have a high acceptance rate for this dimension. The standard deviation was 0.76, indicating that respondents' opinions on the paragraphs of this dimension are consistent and harmonious.

HYPOTHESIS TESTING

TABLE NO 2 ARITHMETIC MEANS, STANDARD DEVIATIONS, SIG, AND RESULTS OF ONE SAMPLE T TEST FOR RESPONDENTS' VIEWS ON THE IMPLEMENTATION OF MODERN INFORMATION ACCOUNTING SYSTEM IN THE WORKING FINANCIAL INSTITUTES IN THE DHARWAD DISTRICT

S. No	Factors	Mean	St. Deviation	T Test	Sig.
1	The accounting information system used in the financial institute is electronic	4.35	0.96	15.79	0.00
2	The accounting information system used in the financial institute is international	3.92	1.14	9.06	0.00
3	The software used in the financial institute is always updated till date	3.96	1.06	10.22	0.00
4	There are auditors to audit information accounting system	3.58	1.15	5.62	0.00
5	The financial institute has latest security programs to protect the accounting system	3.59	1.13	5.81	0.00
6	The users are regularly trained to use accounting system	3.88	1.03	9.54	0.00
7	The accounting system in the financial institute is part of management account of the financial institute	3.99	1.01	11.01	0.00
8	There are obligation rules and regulations that oblige the use of account system	3.85	0.91	10.50	0.00
The overall arithmetic mean of relationship between the Pricing Policies Applied and Financial institute's Services Volume.		3.89	0.76	13.11	0.00

Source: Field survey

H0: There is no implementation of modern information accounting system in the working financial institutes in the Dharwad district of Karnataka

H1: There is implementation of modern information accounting system in the working financial institutes in the Dharwad district of Karnataka

The total arithmetic mean of respondents' views on the application of current information accounting systems in operational financial establishments in Karnataka's Dharwad district is 3.89, which is higher than the hypothesis mean of 3. There is no significant standard deviation (the average is 0.76) and the degree of agreement is typically high, indicating that current

information accounting systems are being implemented in operational financial establishments in the Dharwad area of Karnataka. This might be seen as rejecting the null hypothesis (H0) and accepting the alternative hypothesis (H1). This signifies that current information accounting systems are being implemented in operational financial establishments in the Dharwad region of Karnataka.

The One Sample T- Test was used to determine whether the mean obtained from the responses is significantly higher than the measurement tool and that this increase is not coincidental, and the researcher compared the difference between the calculated value of T and the indexed value of T, as well as the significance level of the dimension and the paragraphs, to determine whether the researcher should accept or reject the null hypothesis. The results are presented in the table below:

TABLE NO 3 THE OVERALL RESULT OF T-TEST OF THE FIRST HYPOTHESIS

S. No Hypothesis	Mean	St. Deviation	Calculated Value of (T)	Indexed Value of (T)	Sig	Result
H ₀ 1	3.89	0.76	13.11	1.97	0.00	Rejected

Source: Field Survey

Examining Table 3, it seems that the estimated value of T is (13.11), which is more than the tabular value of T. (1.97). Because the decision criteria is: accept null hypothesis if calculated value is less than tabulated value, reject hypothesis if calculated value is more than tabulated value. Furthermore, the significance level value is less than 0.05, which is 0.00, and as stated in the decision rule, reject the null hypothesis if the significance level value is greater than the significance level value adopted, and accept the null hypothesis if the significance level value is less than the significance level value adopted. As a result, we reject the null hypothesis (H0) in favor of the alternative hypothesis (H1). This signifies that "There is application of current information accounting system in the operating financial establishments in the Dharwad district of Karnataka".

FINDINGS OF THE STUDY

1. The majority of respondents strongly agreed that the accounting information system utilized in financial institutions is electronic, indicating that the accounting information system applied in Dharwad district financial institutes is modern.
2. The majority of respondents agreed that the accounting system at the financial institute is a subsystem of the financial institute's management system; hence, they use a management integrated system.
3. The majority of respondents agreed that the software used in the financial institute is constantly up to date, indicating that the Dharwad district financial institutes employ the most recently created software.
4. The accounting information system utilized at the financial institute is imported from overseas firms, according to the majority of respondents.

5. The fact that the majority of respondents felt that users are routinely educated to utilize accounting systems demonstrates that the Dharwad District Financial Institutes places a high priority on staff education.
6. The majority of respondents stated that there are mandatory laws and regulations requiring the usage of an accounting system.
7. The majority of respondents agreed that the financial institute has the most recent security programs in place to secure the accounting system, suggesting that the Dharwad district financial institutes have an effective and appropriate security protection system in place.
8. The majority of respondents agreed that auditors exist to audit information accounting systems.

CONCLUSION

The purpose of this research is to analyze the respondents' views on the implementation of modern information accounting system in the working financial institutes in the Dharwad district of Karnataka. In terms of modern accounting information system implementations, the study painted a clear picture of all Dharwad district financial institutes using modern, updated, and integrated information systems. Furthermore, the analysis results show that the Dharwad district financial institutes provide adequate training to their employees and secure their systems.

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