



Adaptation of Accounting System of Businesses Towards Operational Efficiency and Financial Performance: A Literature Review

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ABSTRACT

The research paper uses a Systematic Literature Review (SLR) approach, informed by the PRISMA protocol. The purpose of this study is to investigate the development and evolution of accounting systems in different business sectors and how these systems affect operational efficiency and financial performance. Through an examination of a broad range of peer-reviewed articles, the paper synthesizes major findings and offers insights into the processes by which companies have adapted their accounting practices to support better decision-making, operational efficiency, and sustainable financial performance. The findings underscore the need for combining sophisticated accounting technologies and approaches with implications for future practice and research in enhancing financial performance and operational processes within organizations.

In addition, the review mentions the various drivers of accounting system adaptation, namely, technology, changes in regulations, and organizational culture. By using the PRISMA method, this study ensures transparency and firmness in selection processes and thus gives a solid base for understanding how the accounting system may be optimized both short-term for operational usage and long-term financial stability. This review not only adds to the scholarly discussion of accounting system adaptation but also provides useful advice for companies looking to improve their financial performance through the strategic application of accounting processes and technologies.

Keywords: *accounting information systems, financial performance, operational efficiency, strategic decision-making, technological adoption*

JEL Code: M41, L23, G30, F23, 21, D81, M41, O33

INTRODUCTION

Organizations need to align their accounting systems to remain competitive and enhance operational effectiveness and financial performance in the fast-paced modern world. Accounting systems are essential decision-making tools, particularly in the midst of the current rapid technological changes and market dynamics. Efficiency in accounting practices is vital in transforming productivity and compliance to save costs. Efficient accounting systems offer stronger financial information, enhancing cash flow management and investment choices.

Internal and external pressures, including market forces and technological innovations, propel the drive for change. Larger organizations need sophisticated systems, whereas smaller organizations need simpler and cheaper alternatives. New technologies such as cloud computing and AI provide greater accuracy, transparency, and security. However, adaptation is complex and includes the overcoming of obstacles like the cost of implementation, resistance to it, and continuous training needs.

This review of literature synthesizes studies on the effects of accounting system adaptation on operational effectiveness and financial performance. It discusses prominent studies, models, and the challenges of implementing new technologies, finally evaluating their impact on business results. The review highlights the need to align accounting systems with organizational objectives to gain a competitive advantage in the global market.

This study seeks to address gaps in existing literature by focusing on three key areas:

1. **Effectiveness of Accounting Systems:** Investigating how accounting systems improve operational processes and financial reporting across various business sizes and industries.
2. **Key Factors in Adoption:** Exploring the drivers and challenges businesses face in successfully implementing accounting systems, regardless of company size, industry, or location.

3. **Contextual Challenges:** Examining internal and external factors—such as organizational culture, market conditions, technological infrastructure, and regulatory environments—that influence the adaptation and effectiveness of accounting systems.

To use a global angle, this report will examine, from small entrepreneurs to multinational institutions, how their accounting systems adapt to operating complexities and respond, giving special attention to the challenges brought about by seeking improvement in various operational contexts within operational efficiency as well as monetary performance.

Adaptation of Accounting Systems in Businesses

Studies on Accounting Information Systems (AIS) point out their tremendous contribution to business performance, efficiency, and financial outcomes. According to Farida et al. (2021) and Akanbi and Adewoye (2018), quality AIS enables timely and accurate financial information for decision-making, enhances operational efficiency, and improves profitability. Likewise, Azim and Nahar (2022) observe that AIS adoption in Bangladesh enhances decision-making and resource use, resulting in improved financial performance. Other research, for instance, by Daw Hla and Ologhodo et al. (2020), concurs that effective AIS enhances financial management, transparency, and business performance to the advantage of small and medium enterprises through error minimization and resource maximization.

In some parts of the world, such as Bungoma County, evidence indicates that AIS improves the financial performance of SMEs through enhanced budgeting, cash flow management, and financial reporting (Ayabei, 2022). Masanja (2019) and Weng et al. (2024) also detail how the adoption of AIS facilitates cost control, financial management, and business development. Moreover, studies by Bani Melhem et al. (2021) and Sahawneh et al. (2016) also underscore the importance of AIS's strategic planning, resource allocation, compliance, and business performance importance, underlining the significance of high-tech systems in business success across sectors.

Operational Efficiency

Studies show that AIS significantly maximizes business effectiveness and performance via the simplification of financial tasks, reducing discrepancies, and obtaining timely, accurate data for purposeful decision-making. Its integration leads to expanding profitability, utilizations of assets, and fiscal reporting in many businesses, e.g., banks and SMEs. AIS also decreases operational costs, facilitates financial transparency, and offers a competitive advantage. Yet, limiting factors like high implementation costs, resistance to change, and a lack of technical expertise prevent it from being fully implemented, particularly in small companies and less developed areas. Finally, effective AIS use enhances financial transparency, resource allocation, and long-term business viability.

Financial Performance

Studies emphasize the performance and efficiency-enhancing role of Accounting Information Systems (AIS) in industries. Quality AIS supports business processes through timely, accurate, and transparent financial reporting, improves decision-making, and reduces errors. For example, Farida et al. (2021) and Akanbi and Adewoye (2018) demonstrate that AIS enhances operations, resource usage, and profitability in different sectors, such as banking. In the same manner, AIS increases resource management and competitiveness for small firms, according to Ologhodo (2020), and enhances cost control and profitability (Azim and Nahar, 2022; Ayabei, 2022).

However, the adaptation of AIS is hampered by issues like high implementation costs, change resistance, and insufficient technical capabilities, especially among small enterprises. In spite of these challenges, research conducted by Ali and Abu-AISondos (2020) and Masanja (2019) indicates that AIS minimizes costs and enhances service quality in banks. In addition, AIS guarantees compliance and minimizes financial risks, enhancing business sustainability (Al-Dmour, 2018; Weng et al., 2024). On the whole, an adaptation of AIS is important for companies to be competitive, but its total advantages are marred by implementation difficulties.

METHODS

This research will use PRISMA 2020 guidelines to ensure a transparent and systematic approach.

Eligibility Criteria

The inclusion criteria focus on studies that examine AIS adoption and its impact on business performance, particularly those that provide empirical data through quantitative or qualitative research methods. Only peer-reviewed articles, conference papers, and reports published in English between 2007 and 2024 were considered. Additionally, studies analyzing AIS across various industries, including banking, SMEs, and multinational corporations, were included to ensure a broad and relevant scope.

Conversely, studies that lacked empirical data and relied solely on theoretical discussions were excluded. Non-peer-reviewed articles, opinion pieces, and book chapters were also omitted to maintain research credibility. Furthermore, research focusing on AIS implementation in non-business environments, such as government or non-profits, was excluded unless it was directly related to business applications. Lastly, studies with insufficient methodological details or unclear findings were not considered for inclusion in this review.

Search Strategy

Keywords used: "Accounting Information Systems," "Operational Efficiency," "Financial Performance," "Business Accounting," "Technological Adoption." We used databases such as Scopus, Web of Science, Google Scholar, ResearchGate, Universities Repository, and Social Science Research Network.

Study Selection

The choice of journals for this systematic review of the literature took a systematic method employing a research matrix and the STRIP and PEER methods. The methods utilized ensured the inclusion of quality, relevant studies, and each journal was considered for relevance, methodology, and contribution to the knowledge of the effects of Accounting Information Systems on operational efficiency and financial performance.

Data Extraction and Synthesis

Data on study objectives, methodologies, findings, and limitations were extracted using the PEER method (Point, Evidence, Explanation, Repeat).

RESULTS AND DISCUSSION

Study Selection

We found 160 articles for our systematic review from two databases. After removing duplicates, we had 146 unique articles. Then, we independently reviewed the titles and abstracts and found 146 papers that seemed relevant. If the authors had different opinions on eligibility, they discussed and agreed. Finally, after applying strict selection criteria, we included 122 articles in our review. The PRISMA flowchart is shown in Figure 1.



Fig. 1. Selection of articles included in systematic literature review

Study Characteristics

The majority of the studies included in this systematic review employed quantitative methodologies, focusing on statistical analysis to assess the impact of AIS adoption on operational efficiency and financial performance. Some studies utilized mixed-method approaches, incorporating qualitative insights to complement quantitative findings. The industries covered in the selected studies varied widely, including banking, small and medium-sized enterprises (SMEs), and multinational corporations. This diversity in industry representation highlights the broad applicability of AIS across different business environments and underscores the importance of tailored implementation strategies to maximize the benefits of AIS adoption.

Impact of AIS Adaptation on Operational Efficiency and Financial Performance

Of the 122 journals that were originally included in the systematic literature review, 50 were selected and reviewed in detail to evaluate specifically the effect of the adoption of Accounting Information Systems (AIS) on operational efficiency and financial performance in organizations. The 50 journals were selected based on relevance, research quality, and the scope of their findings on the central themes of AIS adoption. The review was directed towards determining the ways in which AIS affects significant operational and financial results, including cost savings, process improvement, improvement in accuracy, and saving time, that are critical to enhancing overall operational effectiveness. Further, the study further delved into the broader ramifications of AIS towards financial performance and highlighted particular significance to aspects such as profitability, transparency in financial information, decision-making capacity, and cash-flow management.

Conclusions of the broad review herein sequentially appear as in Table 1 below. The table summarizes the impact of AIS on major operations and financial aspects by the selected studies. The impacts are placed in two broad categories: operational effectiveness, with such measures as cost savings, process improvement, improved accuracy, and time savings; and financial performance, with profitability, financial transparency, decision-making, and cash flow management. In doing this, the study points out the increasing relevance of AIS in pursuing sustainable development and a competitive edge in business in today's world.

TABLE 1

Analysis of the Impact of Accounting Information Systems

on Operational and Financial Performance

Author and Year	Study Focus	Impact on Operational Efficiency				Impact on Financial Performance			
		CR	PO	TS	AI	P	FT	DM	CF M
Akanbi, T. A., & Adewoye, J. O. (2018)	Effects of accounting information system adoption on the financial performance of commercial banks in Nigeria.	LP (+)	P (+)	P (+)	P (+)	P (+)	LP (+)	P (+)	LP (+)

Esmeray, A. (2016)	The impact of accounting information systems on firm performance: Empirical evidence in Turkish small and medium-sized enterprises.	LP (+)	P (+)	LP (+)	LP (+)	P (+)	LP (+)	P (+)	LP (+)
Farida, I., Mulyani, S., Akbar, B., & Setyaningsih, S. D. (2021)	Quality and efficiency of accounting information systems.	LP (+)	P (+)	P (+)	P (+)	LP (+)	P (+)	P (+)	LP (+)
Gofwan, H. (2022)	Effect of accounting information system on financial performance of firms: A review of related literatures.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Harash, E., Al-Timimi, S., & Radhi, A. H. (2014)	The influence of accounting information systems (AIS) on performance of small and medium enterprises (SMEs) in Iraq.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Hla, D., & Teru, S. P. (2015)	Efficiency of accounting information system and performance measures – Literature review.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Hussain Al-Hashimy, H. N., Said, I., Yusof, N. A., & Ismail, R. (2022)	Evaluating the impact of computerized accounting information system on the economic performance of construction companies in Iraq.	P (+)	P (+)	LP (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Huy, P. Q., Phuc, V. K., & Ntim, C. G. (2020)718	The impact of public sector scorecard adoption on the effectiveness of accounting information systems towards the sustainable performance in the public sector.	LP (+)	P (+)	LP (+)	P (+)	LP (+)	P (+)	P (+)	LP (+)
Iskandar, D. (2015)	Analysis of factors affecting the success of the application of accounting information system.	P (+)	P (+)	P (+)	P (+)	LP (+)	P (+)	P (+)	LP (+)
Ismail, N. A., & King, M. (2007)	Factors influencing the alignment of accounting information systems in small and medium-sized Malaysian manufacturing firms.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Khalid, B., & Kot, M. (2021)	The impact of accounting information systems on performance management in the banking sector.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Mamić Sačer, I., & Oluić, A. (2013)	Information technology and accounting information systems' quality in Croatian middle and large companies.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Masanja, N. (2019)	The impact of accounting information system on the financial performance in selected private companies in Arusha, Tanzania.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Monteiro, A. P., Vale, J., Leite, E., & Lis, M. (2024)	Linking quality of accounting information system and financial reporting to non-financial performance: The role of women managers.	LP (+)	P (+)	P (+)	P (+)	LP (+)	P (+)	P (+)	LP (+)

Muhindo, A., Mzuza, M. K., & Zhou, J. (2014)	Impact of accounting information systems on profitability of small scale businesses: A case of Kampala City in Uganda.	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)	P (+)	LP (+)
Nartey, S. N., & van der Poll, H. M. (2021)	Innovative management accounting practices for sustainability of manufacturing small and medium enterprises.	P (+)	P (+)	LP (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Neogy, D. (2014)	Evaluation of efficiency of accounting information systems: A study on mobile telecommunication companies in Bangladesh.	LP (+)	LP (+)	P (+)	LP (+)	P (+)	P (+)	P (+)	LP (+)
Ngadiman, Pambudi, D., Wardani, D. K., & Sabandi, M. (2014)	Determinants of accounting information technology adoption in Syaria micro financial institutions.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Okour, S. M. (2016)	The impact of the effectiveness of accounting information systems on operational performance in public listed industrial companies in Jordan.	LP (+)	P (+)	P (+)	P (+)	LP (+)	LP (+)	P (+)	LP (+)
Ologhodo, C. J., Oleghe, O. N., Ugbaje, O. D., & Odianosen, R. R. (2020)	Impact of accounting information systems on operational performance of Nigeria small scale business enterprises.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Onaolapo, A. R., & Olanrewaju, J. D. (2024)	Impact of accounting information system (AIS) expenditure on financial performance of selected Nigerian deposit money banks.	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)	P (+)	LP (+)
Oudah, A. A., & Radhi, R. R. (2022)	The role of accounting information systems on financial performance using the enterprise resource planning system: An applied study in the southern port of Umm Qasr, Basra, Iraq.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Rosalina, Suratman, E. Herlianti, B. Surahman, & U. Kalsum. (2024)	The relationship between accounting information systems and operational efficiency in small and medium enterprises.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Saad, M. (2023)	The influence of accounting information system adoption on business performance amid COVID-19.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Sahawneh, N., Hayek, A. F., & Bshayreh, M. M. M. (2016)	Evaluation of accounting information systems in meeting the requirements of financial and managerial performance: A field study in the United Arab Emirates private hospitals.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Saleh, Q. Y., & Al-Nimer, M. B. (2022)	The mediating role of the management accounting information system in the relationship between innovation	LP (+)	P (+)	LP (+)	P (+)	P (+)	LP (+)	P (+)	LP (+)

	strategy and financial performance in the Jordanian industrial companies.								
Salehi, M., Rostami, V., & Mogadam, A. (2010)	Usefulness of accounting information system in emerging economy: Empirical evidence of Iran.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Siagian, G. A. J. (2024)	The effect of implementing accounting information systems on company operational efficiency.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Teru, S. P., Idoku, I., & Ndeyati, J. T. (2017)	A review of the impact of accounting information system for effective internal control on firm performance.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Tilahun, M. (2019)	A review on determinants of accounting information system adoption.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Trigo, A., Belfo, F., & Estébanez, R. P. (2016)ologies, CENTERIS / ProjMAN / HCist 2016 (pp. 1-9). https://doi.org/10.1016/j.procs.2016.09.264	Accounting information systems: Evolving towards a business process oriented accounting.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Tuan Mat, T. (2010)	Management accounting and organizational change: Impact of alignment of management accounting system, structure, and strategy on performance (Doctoral dissertation).	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Urquía Grande, E., Pérez Estébanez, R., & Muñoz Colomina, C. (2011)	The impact of accounting information systems (AIS) on performance measures: Empirical evidence in Spanish SMEs.	LP (+)	P (+)	P (+)	P (+)	LP (+)	P (+)	P (+)	LP (+)
Wahyuni, T. (2023)	Accounting information systems for SMEs: A systematic literature review.	LP (+)	P (+)	P (+)	P (+)	LP (+)	P (+)	P (+)	LP (+)
Weng Edwin, L. T., Mohamad Shabri, S., & Yeap, J. Y. (2024)	The influence of accounting information system on financial performance of small and medium-sized enterprises in Kangar, Perlis.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)
Wickramsainghe, D. M. J., Pamarathna, R. M. M. D., Cooray, N. H. K., & Dissanayake, T. D. S. H. (2017)	Impact of accounting software on business performance.	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	P (+)	LP (+)
Yassien, M. (2020)	Usage of accounting information system in national non-government organizations in Northern Iraq (Master's thesis).	LP (+)	P (+)	LP (+)	P (+)	LP (+)	P (+)	LP (+)	LP (+)

Legend:

Positive - P (+)

Likely Positive - LP (+)

Impact on Operational Efficiency

Cost Reduction (CR)
 Process Optimization (PO)
 Time-Saving (TS)
 Accuracy Improvement (AI)

Impact on Financial Performance

Profitability (P)
 Financial Transparency (FT)
 Decision Making (DM)
 Cash Flow Management (CF)

DISCUSSION

The enhancement of operational efficiency and financial performance is implemented through Accounting Information System (AIS) installations. Strategic alignment of AIS with business processes is necessary to manage operational issues. In general, the policies tend to drive innovations in AIS implementations to create an environment favorable for the support of digital transformation.

This is primarily due to scalability, real-time information access and cost-effective advantage, which most SMEs enjoy by going online with cloud computing. The cloud facility gives access to high-end finance management tools without much investment in infrastructure. Proper training and gradual roll-out of the technology will smooth the transition without too many interruptions. There would be a decrease in errors in very decision making since they would be automated with the help of AI, thus producing very efficient interoperability by the integration of AIS with other applications like CRM and ERP.

Encryption, access control, and auditing are critical cybersecurity measures for ensuring the safeguarding of financial data. Regulatory incentives and financial assistance could further encourage adoption through a more favorable environment for SMEs through policymakers.

The implementation costs tend to be very high, together with employee resistance and a technical skill gap. Cloud-based subscriptions reduce the financial effects significantly, and continuous training and change management strategies are essential for the smooth adoption of the project. Closing technical skills gaps by up-to-date education and vendor support will lead to long-term success.

CONCLUSION

The implementation of AIS is a strategic necessity for organizations looking to enhance operational effectiveness and bottom-line performance. With technology, training, and solid security in place, companies can achieve full value from AIS and sustain long-term performance. Policymakers can ensure AIS implementation by providing financial incentives, regulatory support, and digital programs.

Industry case studies reflect the way AIS can improve transparency, decision-making, and profitability. Companies must prioritize not only technology and infrastructure but also change management and continuous skill development to ensure successful implementation. The combined use of AIS has the potential to contribute more to financial stability, better use of resources, and competitiveness in the fast-digitalized economy.

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