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RESEARCH ARTICLE

LINKING THE ACCOUNTING INFORMATION SYSTEM PERFORMANCE AND COMPETITIVE ADVANTAGES OF SMEs

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ABSTRACT - Competitive advantages and Accounting Information System (AIS) are progressively gaining the attention of management accounting practitioners, managers, and academics due to their significant influence on performance, profit, stainable growth, and growing acceptance by SMEs. This study aims to investigate the connections between these two large fields and offer suggestions for their joint consideration. The main objectives are to: (1) Review the relevant literature of both frameworks, (2) identify the benefits of their concurrent application, and (3) develop a theoretical framework model that integrates their separate concepts. The results contribute to proposing new ways of enhancing AIS performance. Furthermore, these managing approaches are compatible with complementary and their combined execution could assist SMEs in improving their overall performance and enhancing their competitive advantages. Their combined use could also facilitate the dissemination of Accounting Information System and strategic management accounting approaches for SMEs.

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1. INTRODUCTION

Previous literature has acknowledged the expanding impact of Accounting Information System (AIS) on the competitive advantages of small and medium-sized enterprises (SMEs). The primary focus posits on the link between the operational and executive activities caused by AIS's strategic orientation, its extensive involvement in operating processes, and the direct impact with relevant individuals and organisations to foster competitive advantages among SMEs. However, there remains a need for scholarly research that provides directions to practically integrate these separate fields, especially concerning AIS performance.

This paper aims to explore the linkage between competitive advantages and the AIS performance of enterprises, specifically focusing on SMEs. The primary objectives are to evaluate the potential benefits, explore the theoretical similarities, and propose a strategy for their practical integration. The paper begins with an introduction to the topic and the theoretical framework for AIS performance, encompassing the definitions and evaluation of its contemporary position. It is followed by an explanation of fundamental notions and evidence on the competitive advantages of SMEs, including the challenges and opportunities. The next section offers a justification for recommending the integration of these innovations in AIS performance, the possible advantages of their concurrent application, and a timeline of past remarks to investigate the broader correlation of AIS performance with competitive advantages. Finally, it offers a detailed explanation of the conceptual link between AIS performance and competitive advantages in SMEs, followed by the recommended approaches for its joint implementation.

2. LITERATURE REVIEW

2.1. Definitions

Accounting: The American Institute of Certified Public Accountants defines accounting as the systematic recording, categorising, and summarising of financial transactions and events. Such activities pertain to monetary matters or have financial implications and their results are scrutinised to aid individuals and organisations in making well-informed financial decisions. Meanwhile, the American Accounting Association (1966) describes accounting as the pursuit, quantification, and communication of financial data to facilitate sound decision-making. Given the evolving role and significance of accounting in contemporary society, many scholars have proposed the need to redefine it, though a new consensus remains pending (Carnegie et al., 2021). Hence, this research defines accounting as the process of capturing, evaluating, and disseminating non-financial and financial information that is relevant to economic entities. Alternatively, accounting can be viewed as a blend of science and art dedicated to analysing, summarising, reporting, and monitoring financial transactions (Langfield-Smith, 2008; Smith, 2022).

Information: Information is part of the resources that are vital for a company's success. Managers often rely on proper management of information to establish accurate planning, control, and decision-making while ensuring cost-

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effectiveness (Al-Matari et al., 2021; Hall, 2015). Scholars have categorised information as either internal or external. Internal information is generated within an organisation and holds prominent significance for individuals who are responsible for critical decision-making within the organisation. On the other hand, external information originates outside an organisation's boundaries and is typically disseminated by publishers in the form of paper or electronic like magazines and books, external contacts, government bodies, or various third parties (Ionescu, 2021; Trigo et al., 2016).

System: Matari et al. (2021) describe a system as a collection of interconnected subsystems or components that perform a certain function and work together to attain settled goals. A system can consist of many different levels or layers. Each of these layers is considered a subsystem and contains the characteristics of the parent or main system. The objectives of these subsystems align with the overall objectives of the organisation (Al-Matari et al., 2021; Nguyen et al., 2024).

Information System: Hall (2015) defines information system as the combination of computer-related components and other components created by humans to satisfy their information needs (Hall, 2015; Kabra & Al-Hattami, 2019). This definition encompasses a wide array of systems like Enterprise Management Information Systems (EMIS) and Enterprise Resource Planning (ERP). A fundamental role of an information system is to support organisational operations, offering adaptability in a dynamic market and fostering competitive advantages (Chapman, 2016). This will ultimately boost the corporation's success.

Accounting Information System: AIS is vital in gathering, evaluating, and leveraging financial data to support the accounting function within an organisation. The analytical tool utilises computer-based software systems to facilitate the decision-making process and enhance the accuracy and efficiency of accounting processes (Al-Matari et al., 2021; Hall, 2015; Nguyen et al., 2024). AIS often comprises a collection, methodology, and technology for managing data that routinely addresses events impacting the financial performance and position of an enterprise. It uses a unified system to generate reports that can aid in management analysis, operations, and decision-making (Hall, 2015; Ismail & King, 2005). Despite numerous attempts by academics to explain and define AIS, a consensus on its meaning and definition remains elusive. Essentially, many scholars advocate the role of AIS in providing management with decision-oriented data to plan, control, and evaluate organisational activities (Al-Matari et al., 2021; Ionescu, 2021). Such technique is rooted in the database of an organisation, which is tailored to keep up with the informational requirements of its personnel for informed decision-making to fulfil corporate objectives (Ionescu, 2021).

Performance: Scholars have offered various definitions of performance, such as quality, logistics operations, supplier operations, efficiency, and productivity (Datar et al., 2024; Thien et al., 2023). Organisations often perceive program policies or activities as necessary to achieve their objectives in strategic planning. The adopting-system success is gauged by factors like user satisfaction, high usage, attitudes, financial benefits, and goal achievement like increased profits or sales (Greenwood, 2020; Hall, 2015). Consequently, this study aims to gain insights into performance linked with output goals (Gofwan, 2022; Hall, 2015; Noordin et al., 2015).

Accounting Information System Performance: AIS performance refers to the accounting data generated by staff in an enterprise that reflects their responsibilities and authority. It signifies the output of data collection that involves various system components, such as IT tools, information, human resources, data, accounting cycles, and procedures. These components work together to collect, record, process, and transform information for making user decisions (Nguyen et al., 2024; Wibowo & Darmanto, 2020). Therefore, AIS performance describes whether an AIS achieves its intended goals and functions (Ismail & King, 2005; Noordin et al., 2015; Wibowo & Darmanto, 2020).

2.2. Characteristics of Accounting Information System Performance

The primary functions of AIS are gathering, storing, processing, analysing, and reporting data and economic transactions. Depending on the requirements, an organisation's AIS performance can be based on a single, specialised AIS, a multifunctional information system supporting various business processes, or multiple information systems contributing to other operations and accounting to varying degrees (Chapman, 2016; Gofwan, 2022; Teru et al., 2018). While AIS typically manages business events and accounting data, performance reports and regulated financial statements frequently serve as indicators of organisational AIS performance. According to scholars, AIS performance can be classified into four distinct categories (Chapman, 2016; Gofwan, 2022; Hall, 2015; Teru et al., 2018):

a) Operational accounting information refers to any data used to record and track routine business activities (e.g., sales, purchases, and inventory) and identify trends and patterns in business activity. It can help managers to make informed decisions about resource allocation and strategic planning;

b) Financial accounting information consists of formal accounting reports that are used by internal stakeholders (e.g., managers and executives) to make informed decisions regarding the financial operations of an organisation. It is also used by external stakeholders (e.g., creditors and investors) to evaluate the financial stability and potential profitability of the organisation;

c) Tax accounting information prepares financial data and reports to meet tax regulations, such as calculations of taxes payable, deductions, and credits. It ensures compliance with tax laws and minimises the risk of penalties or fines;

d) Management accounting information transforms business event data into useful information for internal decision-making. It helps managers make informed decisions on resource allocation, performance evaluation, and strategic planning.

AIS performance relies on a business-data compilation that is unique and irreplaceable, which is attributed to the intricate and distinctive hardware and software architecture of AIS (Nguyen et al., 2024; Ionescu, 2021; Wibowo & Darmanto, 2020). Prior research highlights the capacity of effective AIS to benefit an enterprise (Kabra & Al-Hattami, 2019; Teru et al., 2018). While most organisations leverage AIS performance for similar purposes, various technical components, brands, structures, quality, complexity, and capabilities may produce different results. Consequently, AIS performance results in complex, organisation-characteristic settings with fluctuating standards (Gofwan, 2022; Teru et al., 2018; Tornikoski et al., 2017). Many scholars believe that AIS performance and an organisation's goals and objectives are reciprocity and paramount for its effectiveness within the realm of strategic management accounting information (Al-Matari et al., 2021; Greenwood, 2020). It is designed to support decision-making in strategic management and competitive edge (Chapman, 2016; Hairston & Brooks, 2019; Torres & Sidorova, 2019). Management accounting reports typically fall into two categories: (1) management reporting, which analyses current and past business performance and (2) future-oriented reporting, which focuses on forecasting, planning, and projecting future operations (Chapman, 2016; Greenwood, 2020; Ismail & King, 2005). Additionally, the management benefits of AIS performance include (1) rapid and easy generation of information; (2) integration of various accounting applications into the system; (3) production of high-quality reports; and (4) provision of timely and reliable financial data for decision-making (Tornikoski et al., 2017; Wibowo & Darmanto, 2020).

The success and failure of AIS are among the most notable areas of AIS research. Despite efforts to comprehend the fundamental causes, the failure rate of AIS performance persists at a high level. The explanations for why certain AIS performance encounters expectations and others do not are diverse and multifaceted. Among the possible reasons include the performance of AIS requires organisation-specific, complex, and variable-quality AIS establishments (Hairston & Brooks, 2019; Torres & Sidorova, 2019). Moreover, there is a need for a unified and comprehensive structure that provides directives for the methodical, concurrent, and synchronised use of the unique instrument. This suggests that even though AIS has undergone extensive theoretical development and possesses substantial academic support, the predicted effects of AIS performance on businesses globally have not been fully realised.

3. COMPETITIVE ADVANTAGES

3.1. Definitions

Competitiveness refers to the ability to attain the settled objectives of an enterprise in various contexts (Beheshti, 2004; Tornikoski et al., 2017; Yelpo & Kubelka, 2019). The competitiveness of an enterprise can be assessed by qualitative and quantitative criteria. Quantitative metrics include sales revenue, profit, return on investment, and market share. Additionally, qualitative elements like the enterprise's reputation (to suppliers, customers, and competitors) and quality of services also carry a significant impact towards the overall performance (Beheshti, 2004; Hagiu & Wright, 2020; Haseeb et al., 2019; Olazo, 2023).

Competitive Advantage is a comparison of an enterprise's market performance to its competitors. An enterprise is said to gain a competitive advantage if it creates more economic value than other competitors in the same industry or when the competitors are unable to do similar activities as the enterprise (Hagiu & Wright, 2020; Haseeb et al., 2019; Olazo, 2023; Porter, 1985). The two basic key qualities of competitive advantages are (1) the ability to identify and understand competitive forces and how they change over time and (2) the ability to manage and mobilise internal resources as well as external support to respond to competitive forces (Belton, 2017; Chapman, 2016; Hagiu & Wright, 2020; Olazo, 2023). Aspects like capital, profitability, cash flow, and AIS capacity are considered the manifestations of competitive advantage (Feurer & Chaharbaghi, 1994) while delivery dependability, cost, innovation, flexibility, and quality are deemed as crucial factors that can determine competitive positioning (Soliman, 1998). Additionally, an enterprise is believed to have a competitive advantage if it possesses loyal customers (Hagiu & Wright, 2020).

Small and Medium-Sized Enterprises (SMEs) are independent enterprises with a staff count below a certain threshold (Ferreira & Franco, 2019; Lestari et al., 2020). Although measuring enterprise size solely by the number of employees can lead to inconsistencies, it remains a common practice. Some scholars posit that the classification of SMEs depends on the country where they are located (Ismail & King, 2005; Lestari et al., 2020; Yang, 2019) with the two most prevalent techniques used to identify SMEs are number of employees and annual revenue (Ferreira & Franco, 2019; Lestari et al., 2020). According to the Organization for Economic Cooperation and Development (OECD), the employee size threshold varies across countries, such as 250 employees in the European Union (EU) and fewer than 500 employees in the United States (US). SMEs are further categorised as less than 50 employees for small enterprises and less than 10 employees for micro-enterprises (OECD, 2005).

3.2. Competitive Advantages of SMEs

Jones (2003) proposed a conceptual framework for small-enterprise competitive advantages, contending that SMEs can gain a solid competitive advantage by emphasising value creation over profits, return on investment, or market share. He believes that a comprehensive strategic framework is essential for SMEs to be effective and it must be developed by the owner-manager. Furthermore, organisational flexibility plays a vital role as a primary driver of competitive advantage for many enterprises. Therefore, SMEs can focus on four strategic aspects to suit their size characteristics, namely differentiation strategy, innovation strategy, network and cluster strategy, and flexibility strategy (Jones & Tilley, 2003; Lestari et al., 2020).

Differentiation Strategy: Porter (1980) introduced three fundamental business strategies: cost leadership, differentiation, and concentration. While achieving cost advantages, such as learning-curve economies and affordable access to technology and production resources, may be challenging, enterprises can still differentiate their products through various methods. These include product characteristics, functional features, timing, location, product mix, connections to other enterprises, customised offerings, consumer marketing, product complexity, service and support, reputation, and distribution channels. Alternatively, enterprises can opt to focus on a specific market niche, allocating stretched resources to establish and maintain a leadership position within that niche (Belton, 2017; Porter & Strategy, 1980). In 1993, a survey of 3,500 SMEs in the United Kingdom revealed that most high-growth enterprises served specialised markets using a differentiation approach. This suggests that differentiation is indeed favourable and appealing to small businesses when coupled with concentration (Sultan, 2007). The fundamental components of a differentiated approach are providing superior products relative to the competition and being inventive (Jones & Tilley, 2003). In addition, marketing, alliance development, and an emphasis on ethical problems are essential components of the unique strategy (Bolman & Deal, 2017; Yang, 2019).

Innovation Strategy: The Organization for Economic Cooperation and Development defines innovation strategy as a multifaceted concept encompassing various elements of new business development (OECD, 2018). These elements may include designing or adapting products or services to meet the demands of a new market, implementing novel processes to enhance productivity, utilising advanced marketing technology to broaden sales, and adopting modern management systems and practices to enhance efficiency in operation (Belton, 2017; Porter & Cunningham, 2004). As postulated by Porter (2004), innovation is a process that involves a series of activities rather than a one-time event. The key drivers of innovation within an organisation are internal elements that can be identified and harnessed. In particular, the resource-based approach has been used extensively to investigate innovation within SMEs. This approach underscores the significance of internal factors, such as patents, skills, knowledge, and brands, and emphasises how they can be integrated through effective managerial capabilities (Abdul-Halim et al., 2019; Belton, 2017; Chenhall & Moers, 2015). By leveraging these resources, SMEs can drive innovation and gain a competitive advantage in their respective industries (Prahalad & Hamel, 2009; Rodil et al., 2016). According to Rodil et al. (2016), innovation plays a vital role in driving sales and exports, with innovative enterprises outperforming their non-innovative counterparts. Increasing research and development (R&D) expenditures are directly related to greater innovativeness in introducing new products and services, leading to higher export intensity. Moreover, innovative companies prioritise quality, specialisation, delivery speed, and after-sales services to enhance competitiveness rather than relying solely on low-cost leadership methods. High innovators also emphasise the importance of cultivating a broad network of connections to gain access to critical services like legal, market research, advertising, banking, insurance, and technical assistance, which are essential to staying ahead of the rivals (Abdul-Halim et al., 2019; Rodil et al., 2016).

Network and Cluster Strategy: Porter and Locations (2000) and Yelpo and Kubelka (2019) highlighted that networking is a valuable strategy for SMEs to merge the lower scale and greater flexibility advantages with the larger markets, both regionally and internationally. Clusters and networks can take various forms, from formal and structured to casual arrangements. These clusters can be used for sharing general information or for more specific purposes (Porter & Locations, 2000; Yelpo & Kubelka, 2019). SMEs in clusters and networks are more innovative and competitive as they have access to a broader range of resources, such as knowledge, expertise, and technical assistance, which they may not have on their own. Being part of a network can also provide SMEs with greater market visibility and access to new business opportunities, allowing them to expand their customer base and increase their revenue more than those that operate alone (OECD, 2005).

Flexibility Strategy: SMEs can quickly change direction at low cost and leverage their adaptability and agility in dynamic markets to explore options for productivity and success. Such flexibility and nimbleness enable them to respond to market changes, seize opportunities, and innovate quickly, providing a competitive edge in the global business landscape. Jones and Tilley (2003) examined the sources of competitive advantage for SMEs and concluded that organisational flexibility is the key factor that gives SMEs an edge in the marketplace. SMEs with flexible managerial structures can easily adjust to changes in the market and quickly take advantage of new opportunities. They can also respond effectively to external threats, such as economic downturns or changes in government regulations (Jeon, 2019; Jones & Tilley, 2003; Yang, 2019). Lestari (2020) noted that the flexible nature of SMEs enables them to pursue new ideas and take risks that larger organisations may be hesitant to undertake. With a flat management structure, SMEs can make decisions quickly without the need for bureaucratic approvals. This enables them to be more responsive to the ever-changing needs of their customers and to innovate at a faster pace.

In conclusion, SMEs can express their competitiveness in various ways depending on the industry, market, size, location, and stage of development. Both objective and quantitative measures can be used to assess competitive success. Quantitative objective measures include return on investment, sales income, profit, and market share while subjective criteria comprise customer satisfaction, reputation, and service quality. For this to be achieved, SMEs need to focus on their advantages and form appropriate strategies, such as differentiation, innovation, network, and cluster strategies, to form their competitive advantages.

4. LINKING THE ACCOUNTING INFORMATION SYSTEM PERFORMANCE AND COMPETITIVE ADVANTAGES OF SMEs

AIS is intended for making decisions in strategic management and competitive advantages under the management accounting information perspective (Hairston & Brooks, 2019; Torres & Sidorova, 2019; Yelpo & Kubelka, 2019). Management accounting reports contain information that can be used to assess both current and past enterprise performance (management reporting) as well as forecast, plan, and project future operations (future-oriented reporting) (Chapman, 2016; Gauzelin & Bentz, 2017; Greenwood, 2020; Ismail & King, 2005; Munawaroh et al., 2021).

Despite differences in the technologies and procedures, different accounting reports can be created with the same data and software through AIS performance. As organisations strive to create more accurate and effective forecasts, budgets, and reports for future planning, analytical tools like business intelligence and forecasting software are becoming increasingly essential. However, when reporting on current and historical enterprise activities, the requirements for analytical sophistication and advanced technology are often less demanding (Chapman, 2016; Porter, 1985). Consequently, the reporting performance in AIS operation significantly differs from its reporting performance in the future-oriented dimension (Gauzelin & Bentz, 2017; Greenwood, 2020; Rashid et al., 2020).

AIS is considered a competitive information technology resource that is designed to adapt to enterprises' goals and is continuously customised to respond to organisational needs. Enterprises can utilise AIS to manage real-time information and make complex decisions (Ismail & King, 2005; Seethamraju, 2014; Sultan, 2007). Additionally, the AIS responsibilities within an ERP system may vary depending on organisations' needs and priorities (Al-Matari et al., 2021; Ferreira & Franco, 2019; Kanellou & Spathis, 2013). To improve enterprise performance, AIS performance needs to be dynamic by enhancing the restructuring of the accounting system to respond to environmental variations (Al-Matari et al., 2021; Prasad & Green, 2015). Such viewpoint asserts that the integrated level, complexity, and customisation in technology infrastructure and information systems can inflict significant difficulty for competitors to copy or imitate, thus providing a competitive advantage for enterprises (Beheshti, 2004; Hagiu & Wright, 2020; Olazo, 2023).

Furthermore, the Resource-Based View (RBV) theory is associated with intangible assets and core competencies management. A prior study demonstrated that effective AIS performance can aid a business (Chenhall & Moers, 2015). AIS performance is characterised by its complexity and distinctiveness, which creates data's competitive advantages (Chapman, 2016; Hagiu & Wright, 2020; Torres & Sidorova, 2019). The relationship between resources, competencies, and competitive advantages depends on how one variable supports another, particularly in data characteristics (Mikalef et al., 2020; Wernerfelt, 1984). The RBV approach to competitive advantages shows that enterprises require transferability, transparency, durability, and replicability to maintain competitive advantages (Hagiu & Wright, 2020; Olazo, 2023; Porter, 1985). To maintain competitive advantages, an enterprise's resources and capabilities must be challenging to replicate, tough to replace with other resources or talents, and time-consuming to develop elsewhere (Chapman, 2016; Hairston & Brooks, 2019; Torres & Sidorova, 2019).

Numerous studies have advocated the significant relationship between AIS performance and competitive advantages, with the majority of findings suggesting that companies with superior AIS performance are more likely to gain a competitive edge over their rivals. Chapman (2016) and Hagiu and Wright (2020) stated that AIS performance empowers businesses to attain competitive advantages while Bahsshti (2004) and Olazo (2023) postulated that AIS performance is the information technology and data resources that collaborate with other resources to create competitive advantages to organisations. Furthermore, Hariston and Brooks (2019) and Torres and Sidorova (2019) perceive AIS performance resources as intricate and distinct, serving as enterprises' competitiveness through different dimensions. Several recent studies also proved that AIS performance can boost firm performance (Nguyen et al., 2024), employee performance (Jarah et al., 2023), AIS management performance (Chowdhury, 2023), and management control (Al-Hattami & Kabra, 2024) while signifying financial performance of savings as well as loan cooperative and financing (Agustin et al., 2024). Figure 1 illustrates the linkage between competitive advantages and AIS performance.

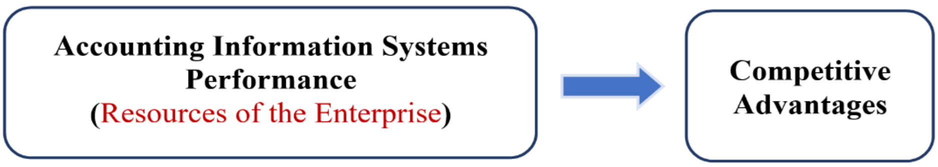

Figure 1. Linkage of SMEs' AIS performance and competitive advantages

5. SUMMARY AND CONCLUSION

First, while the connection between AIS performance and competitive advantages has received some attention in recent literature, it may be considered somewhat cursory. Nonetheless, several scholars in management accounting and AIS have highlighted AIS performance's contribution for promoting the success and effectiveness of AIS (Chapman, 2016). Recent researchers have highlighted a valuable resource for information systems and information technology as AIS performance. Furthermore, AIS performance can be measured in terms of its management reporting performance and future-oriented reporting performance, which may vary depending on the specific system and organisation (Chapman, 2016). These two types of AIS performances possess sufficient uniqueness, value, inimitableness, and irreplaceability (Gauzelin & Bentz, 2017; Greenwood, 2020; Prasad & Green, 2015) to serve as complementary resources combined with other organisational competencies and resources to provide a competitive advantage (Chapman, 2016; Haseeb et al., 2019; Porter, 1985; Sultan, 2007). Thus, this research aims to investigate the association between competitive advantages and AIS performance, particularly for SMEs. The findings hope to contribute to the existing literature on the topic.

Most prior studies are optimistic and regard AIS as an organisational resource capable of coordinating and influencing other resources to generate enterprises' competitive advantages while also functioning as a sub-system of their management system (Kabra & Al-Hattami, 2019; Seethamraju, 2014). This research may contribute towards addressing AIS performance in current, real-time, and future performance data and enable businesses to establish a competitive advantage and achieve strategic goals (Chapman, 2016; Hagiu & Wright, 2020; Hairston & Brooks, 2019). It will also benefit researchers by thoroughly examining and justifying their perspective on AIS performance's significance within the competitive advantages of SMEs.

Second, SMEs are widely recognised as a crucial component of national economies, with many governments considering it an essential driver of economic growth and employment (Belton, 2017; Nguyen et al., 2024; Porter & Cunningham, 2004). With the inexpensive operating systems and hardware availability, coupled with the advent of information technology, the development of many countries over the past two centuries has relied on SMEs (Ferreira & Franco, 2019; Lestari et al., 2020). However, SMEs are also constrained by limited resources to conduct R&D, invest knowledge in risky activities, and gain access to innovative technologies (Nguyen et al., 2024; OECD, 2018). Furthermore, from the RBV theory perspective, SME internal variables, such as lack of governance capacity (Kabra & Al-Hattami, 2019; Seethamraju, 2014), knowledge, skills, copyrights, patents, and the brand remain inadequate (Bolman & Deal, 2017; Jeon, 2019; Porter & Locations, 2000; Sultan, 2007). Therefore, this study argues that managers and management accountants should grasp their advantages, identify acceptable strategic options, and concentrate on four strategic factors: (1) Differentiation, (2) Innovation, (3) Network and Cluster, and (4) Flexibility.

Lastly, the limits of information technology impose difficulty in boosting SMEs' AIS performance. Appropriate information technology systems, particularly in the IR4.0 era, require integration, adaptation, and the inherent complexity of IT infrastructure within organisations to generate a competitive edge (Hagiu & Wright, 2020; Haseeb et al., 2019; Olazo, 2023). To assist AIS performance, SMEs must have long-term strategies and budget projections for investment in IT infrastructure, mainly AIS, as well as train and educate IT knowledge among staff and accountants. This will help them to achieve the objective of assisting the rapid reconstitution of commercial systems and accounting in response to environmental unpredictability, ultimately enhancing the performance of SMEs (Al-Matari et al., 2021; Nguyen et al., 2024; Prasad & Green, 2015).

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CONFLICT OF INTEREST

The authors declare no conflicts of interest.

AUTHORS CONTRIBUTION

Thien Nguyen Huu (Writing - original draft; Data curation; Formal analysis);

Qian Long Kweh (Conceptualisation; Project administration; Supervision);

Hung Tang Tri (Writing - review & editing; Methodology; Validation; Writing - review & editing).

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