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BRIDGING AIS SUCCESS AND ORGANIZATION BENEFITS: AN EMPIRICAL ANALYSIS

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ABSTRACT

This study examines the factors influencing the success of Accounting Information Systems (AIS) by investigating the relationships among organizational culture, user satisfaction, and organizational net benefits. Grounded in the DeLone and McLean Information Systems Success Model, the research proposes that a supportive organizational culture enhances user satisfaction, which subsequently contributes to greater organizational benefits derived from AIS implementation. The conceptual framework identifies organizational culture as the independent variable, user satisfaction as the mediating variable, and net benefits as the dependent variable. The study expects to demonstrate that organizations with supportive cultures encourage greater user satisfaction, leading to improved decision-making, operational efficiency, productivity, and overall organizational performance. The findings are expected to contribute to both theory and practice by extending the application of the DeLone and McLean Information Systems Success Model and providing practical insights for managers, policymakers, and system developers seeking to maximize the effectiveness and value of Accounting Information Systems.

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INTRODUCTION

The rapid development of information technology has brought about significant changes in how organizations conduct business operations and manage information. Digital transformation has become a key concern for organizations across industries, creating opportunities for firms to improve operational efficiency, decision-making, and competitive performance. The increasing integration of digital technologies has made information systems an important organizational resource for supporting business processes and improving organizational outcomes (DeLone & McLean, 2003; Petter et al., 2013). The business environment is dynamic, and organizations increasingly rely on technological systems to support their operations and sustain their market position. Among these technological developments, Accounting Information Systems (AIS) have attracted considerable attention because of their contribution to the collection, processing, storage, and communication of accounting information for organizational use (Lutfi et al., 2023).

The implementation of Accounting Information Systems is becoming an integral part of modern organizations. An Accounting Information System integrates accounting practices and information technology to provide accurate, reliable, and timely information to support managerial decision-making. AIS is used by organizations for purposes beyond recording financial transactions, including budgeting, financial reporting, planning, internal control, and performance evaluation. Effective AIS can support organizational decision-

making and contribute to improved organizational outcomes when the system provides useful information and is successfully adopted by users (DeLone & McLean, 2003; Lutfi et al., 2023). As businesses increasingly embrace digital technologies, the effectiveness of AIS becomes increasingly important for achieving organizational goals and strategic advantages.

Organizations spend considerable resources on the implementation of AIS. However, the success of these systems does not solely depend on technological factors. Organizational and behavioral factors can also influence information-system effectiveness by shaping users' experiences, attitudes, and interaction with the system (Petter et al., 2013). User satisfaction is recognized as an important dimension of information-system success because it reflects users' evaluation of their experience with the system and is closely associated with successful system use and perceived benefits (DeLone & McLean, 2003; Ojo, 2017). Similarly, information systems operate within organizational environments, meaning that organizational culture can influence employees' attitudes toward technological change and system implementation. A supportive organizational culture can encourage collaboration, knowledge sharing, innovation, and user acceptance, thereby creating favorable conditions for information-system success (Mardiana et al., 2018; Petter et al., 2013).

The concept of net benefits has received considerable attention in information-system research, particularly in research based on the DeLone and McLean Information Systems Success Model. In the updated model, net benefits represent the positive outcomes generated by information systems and include improvements in individual and organizational performance (DeLone & McLean, 2003). These benefits may include increased productivity, improved decision-making, greater operational efficiency, and improved organizational performance. Evidence from AIS research also indicates that system use and user satisfaction can contribute to the benefits organizations obtain from accounting information systems (Lutfi et al., 2023). Therefore, assessing AIS success in terms of organizational benefits is an important area of research. Accordingly, this study investigates the impact of organizational culture and user satisfaction on the net benefits of AIS in organizations.

Organizations continue to invest heavily in Accounting Information Systems with the expectation of improving operational efficiency and achieving better organizational results. However, investment in technology alone does not necessarily guarantee information-system success. The realization of expected benefits depends on how effectively systems are implemented, accepted, and used within their organizational contexts (DeLone & McLean, 2003; Jeyaraj, 2020). Technological systems may be available, but users may not make effective use of them because of dissatisfaction, resistance to change, or insufficient organizational support. Previous research on AIS success has frequently focused on technological dimensions such as system quality, information quality, and service quality; however, organizational and behavioral factors also require attention when explaining information-system outcomes (Lutfi et al., 2023; Petter et al., 2013). Organizational culture can influence employees' attitudes and behaviors toward technology adoption, while user satisfaction can shape users' experiences and evaluations of information systems. Empirical research has also demonstrated that organizational culture can be associated with the success of information-system implementation (Mardiana et al., 2018). Furthermore, the literature indicates that relationships among information-system success dimensions are not always consistent across different contexts (Jeyaraj, 2020). This creates a need to further explore how organizational culture influences user satisfaction and how these factors contribute to the net benefits of AIS. Addressing this gap can provide a better understanding of how organizations can increase AIS success and maximize the benefits obtained from their accounting information systems.

This study contributes to both theory and practice by examining the role of organizational culture and user satisfaction in AIS success. From a theoretical perspective, the study contributes to the existing AIS and information-systems literature by applying the DeLone and McLean Information Systems Success Model to explain how organizational and user-related factors may contribute to organizational benefits (DeLone & McLean, 2003; Jeyaraj, 2020). The model has been widely applied and empirically examined across different information-system contexts, while research has also emphasized the importance of examining contextual factors that may influence information-system success (Ojo, 2017; Petter et al., 2013). From a practical perspective, the findings may help organizational managers, policymakers, and system developers understand

factors that influence the effectiveness of AIS. The findings may provide useful insights for improving organizational environments and user satisfaction in order to optimize the benefits gained from AIS implementation. Moreover, the results may assist organizations in designing strategies to improve system performance, user acceptance, and the overall organizational value derived from accounting information systems.

LITERATURE REVIEW

The implementation of Accounting Information Systems (AIS) has become increasingly important for organizations operating in a digitally oriented environment. Organizations use AIS to process financial information, facilitate decision-making, increase operational efficiency, and improve organizational performance. However, the success of AIS implementation is not only a matter of technological infrastructure but also requires attention to organizational and behavioral factors. Organizational characteristics and user-related factors are significant in determining whether organizations attain the intended benefits from information systems (Petter et al., 2013; Lutfi et al., 2023). Empirical evidence also indicates that organizational culture can influence AIS-related outcomes and organizational performance, highlighting the importance of examining AIS within its broader organizational context (Tsamenyi et al., 2015; Binh et al., 2022).

Organizational culture is a system of shared values, beliefs, norms, and behaviors that influences how employees respond to organizational changes, innovation practices, and technological developments. Organizational culture provides a social environment that influences employees' perceptions and attitudes toward using information systems. Previous research suggests that organizational culture is an important contextual factor in information-system implementation and success. Organizations with supportive cultures tend to encourage collaboration, communication, learning, and adaptation to technology, while positive organizational environments can reduce resistance to change and facilitate technology acceptance (Mardiana et al., 2018; Binh et al., 2022). These organizational settings can promote positive interactions between employees and information systems and enhance system-related outcomes. Empirical research in the accounting context has further demonstrated a significant relationship between organizational culture, accounting information systems, and corporate performance (Tsamenyi et al., 2015). Organizational factors can therefore be determinants of information-system success because technological systems do not operate in isolation but within specific organizational environments (Petter et al., 2013). Consequently, employees working in favorable organizational environments may demonstrate more positive attitudes and stronger engagement with AIS implementation and use (Mardiana et al., 2018).

User satisfaction is one of the most important measures of information-system success. It represents users' overall assessment of a system after interacting with it and reflects the extent to which the system meets users' expectations and needs. User satisfaction is recognized as a central dimension in the evaluation of information-system success (DeLone & McLean, 2003). The DeLone and McLean Information Systems Success Model proposes that system, information, and service quality influence users' experiences, which in turn affect system use and user satisfaction (DeLone & McLean, 2003). Empirical research has provided substantial support for the relationships among the dimensions of the DeLone and McLean model, including the role of user satisfaction in information-system success (Petter et al., 2009). Satisfied users are more likely to develop positive attitudes toward information systems and engage effectively with them. User satisfaction is particularly important in Accounting Information Systems because employees depend on AIS outputs to perform operational and financial activities. When users perceive information systems as useful, reliable, and capable of meeting their work requirements, they are more likely to report positive evaluations of the system (Ojo, 2017). Therefore, user satisfaction can serve as an important mechanism through which organizations realize the value of AIS.

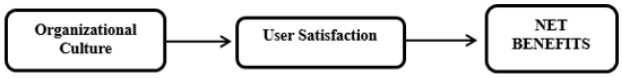
Net benefits refer to the overall value and positive impacts generated by information systems for individuals and organizations. The concept incorporates outcomes associated with the effectiveness of information systems, including improvements in productivity, decision-making, operational efficiency, and organizational performance (DeLone & McLean, 2003). In the revised DeLone and McLean model, individual and organizational impacts were consolidated into the broader construct of net benefits, allowing

researchers to evaluate the overall outcomes generated by an information system (DeLone & McLean, 2003). A meta-review of DeLone and McLean studies further demonstrates that the model remains an important foundation for evaluating information-system success, although the strength and consistency of relationships among success dimensions may vary across research contexts (Jeyaraj, 2020). In the context of AIS, organizations expect system implementation to improve reporting quality, strengthen internal controls, increase operational efficiency, and support managerial and strategic decisions. Accordingly, the evaluation of net benefits helps organizations assess whether investments in accounting technologies have produced the expected organizational outcomes (Lutfi et al., 2023).

Earlier research has also indicated that organizational environments can strongly influence users' experiences and satisfaction with information systems. Organizations that promote communication, teamwork, management support, and learning can create favorable conditions for technology acceptance and effective system use (Mardiana et al., 2018). Supportive organizational cultures may increase employees' confidence in using information systems and reduce uncertainty associated with technological changes. Empirical evidence from AIS research similarly suggests that organizational culture is an important factor in shaping the quality and effectiveness of accounting information systems (Binh et al., 2022; Nurliyani et al., 2020). Consequently, employees operating in supportive organizational environments may report more positive experiences with system implementation and use. Organizational culture can therefore influence employees' perceptions and behavioral responses toward technology, creating conditions that may strengthen user satisfaction and ultimately contribute to information-system outcomes (Petter et al., 2013; Mardiana et al., 2018).

In information-system research, user satisfaction has consistently been examined as an important dimension of system success and organizational outcomes. The DeLone and McLean model proposes that successful system use and positive user experiences can contribute to beneficial individual and organizational outcomes (DeLone & McLean, 2003). A meta-analysis of the model found broad empirical support for the relationships among its success dimensions, reinforcing the importance of user satisfaction in understanding information-system effectiveness (Petter et al., 2009). More recent reviews have also emphasized that the relationships among information-system success dimensions are important but can vary according to the research context and model specification (Jeyaraj, 2020). In the AIS context, higher levels of user satisfaction may encourage more effective interaction with accounting systems, potentially improving work performance, decision quality, productivity, and the organizational value derived from AIS (Lutfi et al., 2023). Therefore, examining user satisfaction as a mechanism connecting organizational conditions with AIS net benefits provides a useful approach for understanding how organizations can maximize the value generated by their accounting information systems.

CONCEPTUAL FRAMEWORK



The framework of this study explains the relationship between organizational culture, user satisfaction and net benefits of Accounting Information System (AIS). The framework was developed to assess factors that contribute to AIS success and to understand how organizational factors impact organizational outcomes through user experiences. This approach is consistent with the DeLone and McLean Information Systems Success Model, which identifies user satisfaction and net benefits as important dimensions of information systems success (DeLone & McLean, 2003). Empirical research has also demonstrated the applicability of the DeLone and McLean model in assessing AIS success (Al-Okaily et al., 2020; Dewi et al., 2021).

The framework suggests that the independent variable is the organizational culture, the mediating variable is user satisfaction and the dependent variable is net benefits of AIS. The model suggests that a supportive organizational culture creates a positive working environment that influences the users' perception and experience of Accounting Information Systems. These experiences are reflected in the users' level of satisfaction with the system and then contribute to the organizational benefits obtained from the implementation of AIS (DeLone & McLean, 2003). Previous research also indicates that organizational culture can influence information system success and user-related outcomes (Mardiana et al., 2018).

Organizational culture is considered as an important driver as it influences employees' attitudes, beliefs

and behaviors towards technology use. Organizations with cultures that encourage innovation, collaboration, communication and acceptance of technology are likely to create favourable conditions for the usage of system. Such environments can also reduce employee resistance to technological change and improve employees' willingness to interact effectively with Accounting Information Systems (Dasgupta & Gupta, 2005; Jackson, 2011). Research has further shown that organizational culture can influence users' acceptance and use of information technology within organizational settings (Dasgupta & Gupta, 2019).

User satisfaction is central in the framework as it is the users' overall evaluation of the system based on their experiences. Users who find the system reliable, useful and meeting their job requirements are more likely to be satisfied with the system. The higher the satisfaction, the more likely the acceptance of the system and the effective use of AIS in daily operations. User satisfaction is recognized as a major component of information systems success and is closely associated with system use and the benefits obtained from information systems (DeLone & McLean, 2003). In the AIS context, empirical evidence has also shown that user satisfaction contributes to AIS success and net benefits (Al-Okaily et al., 2020).

The last construct in the framework is net benefits, which refer to positive outcomes generated from the use of Accounting Information Systems. Such benefits may include better decision-making, higher productivity, better operational efficiency, better financial reporting and improved organizational performance. The study assumes if users are satisfied with the system, then the organizations are more likely to gain higher levels of benefit from implementation of AIS. The concept of net benefits is consistent with the updated DeLone and McLean model, in which individual and organizational impacts are integrated into a broader net-benefits construct representing the positive outcomes resulting from information system use (DeLone & McLean, 2003). Studies applying the model to AIS have similarly found that user satisfaction and system use are associated with AIS net benefits (Dewi et al., 2021; Al-Okaily et al., 2020).

Furthermore, the framework implies an indirect link between organizational culture and AIS net benefits via user satisfaction. This implies that organizational culture may not directly produce organizational benefits, but it may first enhance users' experience and satisfaction levels, and then users' experience and satisfaction levels generate organizational outcomes. This indirect relationship is supported by research showing that organizational culture can affect information system outcomes through users' attitudes, acceptance and satisfaction (Sitompul, 2016; Mardiana et al., 2018).

Thus, the framework provides a structured view of how organizational and user-related factors influence the success of Accounting Information Systems. The proposed model helps in identifying the mechanisms through which organizations can maximize the value and benefits obtained from the implementation of AIS. This is consistent with the broader information systems success literature, which emphasizes that successful information systems should be evaluated not only through technical characteristics but also through user satisfaction and the benefits generated for individuals and organizations (DeLone & McLean, 2003).

DISCUSSION

The main objective of this research is to discover the success of Accounting Information Systems (AIS) by exploring the relationship between organizational culture, user satisfaction and net benefits. The study framework shows that organizational culture affects user satisfaction, which then leads to organizational benefits from AIS implementation. The results of this study are expected to contribute to a better understanding of the role of organizational and behavioral factors in the effectiveness of AIS in organizations. The findings suggest that an important role exists for organizational culture in shaping users' experiences of AIS. Organizational culture that supports cooperation, communication, management support, and acceptance of technology creates an environment conducive to the implementation and use of the system. Employees working in such environments are more likely to have positive attitudes toward technology and have greater satisfaction with the system (Mardiana et al., 2018; Seddon & Kiew, 1996). These findings are in line with previous studies, which demonstrated that the organizational environment plays a crucial part in how users perceive and react to information systems (Petter et al., 2013; Subiyakto et al., 2021).

The results also show that user satisfaction positively affects the net benefits of Accounting Information Systems. The level of satisfaction with AIS is positively associated with users' perceptions of the

reliability, usefulness and ability of AIS to support their work needs. Higher satisfaction leads to better system use, better quality decisions, more productivity and better organizational performance. Previous research has identified user satisfaction as an important indicator of information system success and has demonstrated that organizational structure, management support, system quality and perceived usefulness can influence satisfaction with information systems (Al-Fraihat et al., 2021). These results are consistent with the DeLone and McLean Information System Success Model, which identifies user satisfaction as an important predictor of organizational benefits and information system success (DeLone & McLean, 2003). Furthermore, research applying the DeLone and McLean model to accounting information systems indicates that user satisfaction and other IS success dimensions contribute to the achievement of organizational benefits from AIS (Lutfi et al., 2023).

POLICY IMPLICATION

The results of this study have several implications for organizational managers, policy makers and system developers in terms of successful implementation and utilization of Accounting Information Systems.

First, organizations need to develop a supportive organizational culture that supports collaboration, communication, innovation and acceptance of technology. Management must create a climate where employees feel comfortable in adopting and using information systems without fear of resistance or uncertainty. Organizational support may enhance employees' willingness to engage with AIS and improve their overall experiences with the system.

Second, organizations should work on improving user satisfaction by providing Accounting Information Systems that satisfy users' operational needs. This can be achieved by means of effective training programs, technical assistance and ongoing system support. Organizations should continually review the user experience and resolve issues related to system functionality and usability.

Third, policy makers and organizational decision makers need to appreciate that investment in technology alone may not be enough to ensure system success. Human and organizational elements affecting system effectiveness should be treated on an equal footing. Policies to improve employee engagement, technological readiness and organizational learning may have a major role in maximizing AIS outcomes.

In the end, system developers should develop Accounting Information Systems that are user friendly, reliable and in compliance with the work requirements of users. Systems developed based on users' needs are more likely to enhance satisfaction and generate positive organizational results.

CONCLUSION

The purpose of this study is to investigate factors affecting the success of Accounting Information Systems. The relationships between organizational culture, user satisfaction and net benefits were examined. The study is set to explore the extent to which organizational factors and users' experience contribute to benefits derived from the implementation of an AIS. The study found that successful Accounting Information Systems are not only having the technological capabilities. Organizational culture and user satisfaction are important to determine whether the organizations can obtain the expected results of AIS implementation. A supportive organizational environment can enhance users' experiences and satisfaction, which in turn can lead to more organizational benefits.

The findings suggest that organizations that promote acceptance of technology, employee support and a positive work environment are more likely to experience successful AIS outcomes. Organizational factors also impact organizational performance and system effectiveness through the mechanism of user satisfaction. In conclusion, the study adds to the growing body of knowledge on AIS success and provides useful insights for organizations aiming to get the most out of Accounting Information Systems. Future research might build on this study by investigating other organizational or technological factors, and by applying the framework to other sectors and organizational contexts.

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