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Effect of Accounting Information Quality on Managerial Decisions

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Abstract

*This study aims to examine the influence of accounting information quality on managerial decision-making within organizational settings. This research employs a quantitative approach using a survey method. Data were collected through questionnaires distributed to individuals involved in managerial decision-making within organizations. The collected data were analyzed using Statistical Package for Social Sciences (SPSS) through validity testing, reliability testing, classical assumption testing, and simple linear regression analysis. The results indicate that accounting information quality has a significant positive effect on managerial decision-making. Information that is relevant, accurate, timely, complete, and understandable supports managers in evaluating alternatives and making rational decisions. This study contributes to the development of decision usefulness theory by reinforcing the role of accounting information quality as a critical determinant of managerial decision processes. The findings highlight the importance for organizations to maintain high-quality accounting information systems in order to support better managerial decisions and enhance organizational performance. This research provides empirical evidence regarding the relationship between accounting information quality and managerial decision-making, particularly within organizations that rely on accounting information for operational and strategic decisions. This study focuses on perceptual data collected through questionnaires. Future research may expand the analysis using different industries, broader samples, and additional analytical methods.*

**Keywords:** *accounting information quality, managerial decision making, decision usefulness, information systems, organizational decision making*

INTRODUCTION

Background of the Study

Managerial decision-making is strongly influenced by the availability and quality of accounting information. Financial information serves as an important reference for evaluating performance, monitoring cash flow, planning expansion, and assessing investment feasibility (Hussain et al., 2018). In the MSME sector, the transition from manual bookkeeping to digital accounting systems often improves the clarity and organization of financial reports, allowing business owners to make faster and more confident decisions (Vitale et al., 2020; Urban et al., 2000). Conversely, decisions based on incomplete, inaccurate, or outdated data may lead to miscalculated risks, inappropriate strategies, and declining financial performance (Fagbore, 2022; Rousseau, 2018). These conditions indicate that accounting information quality plays a crucial role in supporting effective managerial decisions.

Conceptually, the importance of information quality can be explained through the decision usefulness perspective, which emphasizes that information must be relevant, accurate, timely, complete, and understandable to support decision-making (Stvil-ia, 2007; Griffin et al., 2011). In addition, the bounded rationality perspective suggests that managers operate under limitations of time, information, and cognitive capacity, making reliable information essential for reducing uncertainty in decision processes (Dunn, 2001; March, 1987). However, empirical studies examining how accounting information quality influences managerial decision-making remain limited, particularly in the context of MSMEs. Therefore, this study aims to analyze the effect of accounting information quality on managerial decision-making.

Theoretical Background

The theoretical background provides the conceptual foundation for understanding the relationship between accounting



information quality and managerial decision-making. In organizations, managers rely on accounting information to evaluate performance, assess risks, and determine strategic actions. The usefulness of accounting information largely depends on its quality, as reliable, relevant, and timely information enables decision-makers to interpret financial conditions accurately and respond effectively to organizational challenges. Therefore, this section discusses the theoretical concepts of accounting information quality and managerial decision-making that form the basis for developing the research framework and hypotheses of this study.

### Quality of Accounting Information

The quality of accounting information refers to the ability of the information produced by an accounting system to help users make informed decisions (Kanakriyah, 2016). Information is considered high quality if it is relevant to user needs, accurate, timely, complete, and presented in an easily understood manner (Tao et al, 2017). These characteristics enable information to serve not merely as administrative data but as a rational basis for managerial actions. Relevant information helps decision-makers focus on important factors. Accuracy and reliability increase confidence in the data used. Timeliness ensures decisions are not based on changed conditions. Completeness prevents bias due to missed information. Meanwhile, ease of understanding speeds up the interpretation process, allowing for immediate action. Thus, the quality of accounting information can be understood as a primary prerequisite for effective management processes (Syrtseva & Cheban (2021). Without the support of quality information, decisions are at risk of being inaccurate, less responsive to change, and potentially having detrimental consequences for the organization.

### Managerial Decision Making

Managerial decision-making is the process of selecting alternative courses of action to achieve organizational goals (Dri-ouchi & Bennett, 2012). This process involves identifying problems, gathering information, evaluating options, and considering the risks and consequences of each alternative. In practice, decision-making is often carried out under conditions of limited information, time, and analytical capabilities (Oliveira & Handfield, 2019). Therefore, the availability of quality information is crucial to help managers approach rational decisions. Good information can reduce uncertainty and clarify the course of action (Albers, 2012).

### Research Framework

This research framework is built on the understanding that managerial decisions never occur in a vacuum. Every decision requires information as a basis for consideration so that actions taken align with organizational goals (Gagné, 2018). In this context, accounting information plays a strategic role because it provides a picture of the financial condition, operational efficiency, and overall performance of the organization. The quality of accounting information determines whether it is truly usable by managers (Stvilia, 2007). Relevant information helps managers understand the issues at hand (Watson, 1990). When information is accurate

and reliable, managers have confidence that their decisions are based on sound facts (Sari, 2023). This trust in data is a crucial foundation for establishing strategic action (Dunn, 2001).

Furthermore, the timeliness of information provision impacts an organization's speed in responding to change (Ganeriwal et al, 2008). In a dynamic business environment, delays in information can cause an organization to miss opportunities or even increase the risk of loss (Alhawamdeh & Alsmairat, 2019). Therefore, information that is available when needed will improve decision-making quality. Completeness of information also plays a crucial role in the managerial process. Partial information can cause managers to only see part of the problem, resulting in less comprehensive decisions (Csaszar & Eggers, 2013). Conversely, complete information allows managers to consider multiple aspects before making a choice (March, 1987). On the other hand, ease of understanding helps managers process information more quickly. Clear and systematic reports reduce the possibility of misinterpretation. This is especially important when decisions must be made quickly (Ortiz-de-Mandojana & Bansal, 2016). If these five aspects of information quality are met, accounting information will be an effective tool in supporting the analysis of decision alternatives. Managers can compare the benefits and consequences of each option based on the available data. This reduces the likelihood of decision-making errors (Dako et al, 2020). Conversely, if information quality is low, managers will struggle to understand the organization's situation (Fisher et al, 2012). Data inaccuracies can skew analysis, information delays reduce decision relevance, and incomplete reports can lead to unidentified risks (Elshandidy et al, 2018). In such situations, managers may be forced to rely on intuition, which may not necessarily lead to the best decisions (Gagné, 2018). This framework suggests that the quality of accounting information serves as a key supporting factor in enhancing decision rationality. Good information helps managers move from uncertainty to confident action (Ganeriwal et al, 2008). Therefore, the higher the quality of accounting information available, the greater the organization's chances of making effective decisions (Fisher et al, 2012). Based on this logical relationship, this study concludes that the quality of accounting information influences managerial decision-making. This influence occurs through improving managers' ability to understand situations, evaluate alternatives, and manage risks.

### Hypothesis

H1: Quality of accounting information has a positive effect on managerial decision-making

### Research Methods

#### Types of research

This study uses a quantitative approach with a survey method. The quantitative approach was chosen because the study aims to examine the influence of accounting information quality on managerial decision-making through numerical data processing and statistical analysis. The survey method allows researchers to obtain empirical insights based on the

perceptions of respondents directly involved in managerial activities and the use of accounting information. This study is explanatory in nature because it seeks to explain the causal relationship between the independent and dependent variables through hypothesis testing.

**Population and Sample**

The population in this study consists of individuals involved in the managerial decision-making process in organizations/companies. This population was selected because these individuals use accounting information as a basis for determining operational and strategic actions. The sampling technique used was purposive sampling, which selects respondents based on specific criteria. These criteria include respondents have a role in decision-making, respondents use accounting information in their work activities, and respondents have worked for at least one year to understand organizational processes. This technique was chosen to ensure the data obtained is relevant to the research needs.

**Research Variables**

This study consists of one independent variable and one dependent variable. The independent variable in this study is accounting information quality. The independent variable in this study is accounting information quality. Accounting information quality refers to the extent to which accounting information can support users in making effective managerial decisions. High-quality accounting information should provide relevant, accurate, timely, complete, and understandable information so that managers can evaluate organizational conditions and determine appropriate actions. According to Hall (2013), Romney and Steinbart (2003), Azhar Susanto (2008), Becker (2001), and Schermerhorn (2011), the quality of accounting information can be assessed through several key dimensions. In this study, accounting information quality is measured through five main dimensions, namely relevance, accuracy and reliability, timeliness, completeness, and understandability. Relevance reflects the extent to which accounting information meets managerial decision needs, while accuracy and reliability indicate that accounting information represents the actual financial condition and can be trusted as a basis for decision-making. Timeliness refers to the availability of accounting information when needed so that decisions can be made promptly, completeness indicates that accounting information is presented comprehensively without omitting important aspects, and understandability refers to the clarity and systematic presentation of accounting information so that it can be easily interpreted by users. The dependent variable in this study is managerial decision-making. Managerial decision-making refers to the process through which managers identify problems, evaluate available information, analyze alternative actions, and select appropriate strategies to achieve organizational objectives. In the context of this research, managerial decision-making is viewed as a rational process that involves the use of relevant information, consideration of available alternatives, and evaluation of possible outcomes. Following the decision-making framework proposed by Simon (1979), March and Simon (1958), and

Keeney and Raiffa (1983), managerial decision-making can be understood through several dimensions, including problem identification, information evaluation, analysis of alternatives, and selection of appropriate decisions.

**Data Collection Technique**

The data used in this study are primary data obtained through questionnaires distributed to respondents. The research instrument used a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to measure respondents' perceptions of accounting information quality and managerial decision-making practices.

**Data Analysis Technique**

Data processing in this study was performed using the Statistical Package for the Social Sciences (SPSS) software.

The validity test was conducted to determine the extent to which the questionnaire items measure the intended variables by examining the correlation between item scores and total scores. An item is considered valid if the correlation value exceeds the specified minimum limit. The reliability test was used to assess the consistency of the research instruments by employing Cronbach's Alpha. An instrument is considered reliable if the Cronbach's Alpha value is greater than 0.60, indicating that the measurement results are consistent and dependable. Prior to regression analysis, classical assumption testing was conducted to ensure that the model is appropriate. This includes the normality test to determine whether the data are normally distributed and the heteroscedasticity test to identify whether there is inequality in residual variances. A good regression model must meet these assumptions.

Simple linear regression analysis was used to examine the effect of accounting information quality on managerial decision-making. The regression model used is

$$Y = a + bX$$

where Y represents managerial decision-making, X represents accounting information quality, a is a constant, and b is the regression coefficient that indicates the direction and magnitude of the influence of the independent variable on the dependent variable.

Hypothesis testing was conducted using the t-test to determine the significance of the influence of the independent variable on the dependent variable. The decision-making criteria are that if the significance value is less than 0.05, the hypothesis is accepted, whereas if the significance value is greater than 0.05, the hypothesis is rejected. The coefficient of determination (R<sup>2</sup>) was used to measure the extent to which accounting information quality can explain variations in managerial decision-making.

**Result**

Respondent Characteristic (N=41)

**Table 1 – Gender**

Category	Frequency	Percentage
Male	29	70.73



Female	12	29.27
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Table 1 indicates that male respondents dominate the sample, comprising 70.73% (29 respondents), while female respondents account for 29.27% (12 respondents). This distribution shows that the respondent composition is uneven, with a higher proportion of male participants compared to female participants.

**Table 2 – Age (Generation)**

Category	Frequency	Percentage
Gen Z (1992-2012)	1	2.44
Gen Y (1981-1996)	20	48.78
Gen X (1965-1980)	17	41.46
Baby Boomers (1944-1964)	3	7.32

Table 2 shows that the majority of respondents belong to Generation Y (Millennials), accounting for 48.78% (20 respondents), followed by Generation X at 41.46% (17 respondents). A smaller proportion of respondents are Baby Boomers at 7.32% (3 respondents), while Generation Z represents only 2.44% (1 respondent). This indicates that the sample is dominated by individuals in the productive and experienced age groups, particularly Millennials and Generation X.

**Table 3 – Business Duration**

Category	Frequency	Percentage
< 3 years	5	12.20
3-5 years	11	26.83
6-10 years	10	24.39
>10 years	15	36.59

Table 3 shows that the majority of respondents have been operating their businesses for more than 10 years, accounting for 36.59% (15 respondents). This is followed by those with 3–5 years of business experience at 26.83% (11 respondents) and 6–10 years at 24.39% (10 respondents), while respondents with less than 3 years of experience represent 12.20% (5 respondents). This distribution indicates that most respondents have relatively long business experience, suggesting a higher level of familiarity with business operations and decision-making processes.

**Table 4 – Business Scale (Based on Annual Revenue)**

Category	Frequency	Percentage
Micro Enterprise (< IDR 2 billion)	19	46.34
Small Enterprise (IDR 2-15 billion)	13	31.71
Medium Enterprise (IDR 15-50 billion)	5	12.20
Large Enterprise (> IDR 50 billion)	4	9.76

Table 4 shows that micro enterprises dominate the sample, comprising 46.34% (19 respondents), followed by small

enterprises at 31.71% (13 respondents). Medium enterprises account for 12.20% (5 respondents), while large enterprises represent 9.76% (4 respondents). This indicates that the study primarily reflects the characteristics of micro and small enterprises.

**Table 5 – Position**

Category	Frequency	Percentage
Business Owner	25	60.98
Partner (Co-owner)	5	12.20
Director/Manager	11	26.83

Table 5 indicates that most respondents are business owners, accounting for 60.98% (25 respondents). This is followed by directors or managers at 26.83% (11 respondents), and partners (co-owners) at 12.20% (5 respondents). This distribution suggests that the majority of respondents are directly responsible for strategic decision-making within their businesses.

**Table 6 – Decision Involvement**

Category	Frequency	Percentage
Highly Involved	18	43.90
Involved	21	51.22
Limited Involment	2	4.88

Table 6 shows that most respondents are involved in decision-making, with 51.22% (21 respondents) categorized as involved and 43.90% (18 respondents) as highly involved. Only a small proportion of respondents, 4.88% (2 respondents), have limited involvement. This indicates that the respondents generally have a significant role in the decision-making process within their organizations.

**Validity Test**

**Table 7 – Accounting Information Quality**

Dimension	Item	r-	r-table	Result
count				
Relevance	X.1.1	0.660	0.308	Valid
	X.1.2	0.653	0.308	Valid
	X.1.3	0.307	0.308	Valid
Accuracy and Reliability	X.2.1	0.593	0.308	Valid
	X.2.2	0.532	0.308	Valid
	X.2.3	0.485	0.308	Valid
Timelines	X.3.1	0.579	0.308	Valid
	X.3.2	0.602	0.308	Valid
	X.3.3	0.647	0.308	Valid
Completeness	X.4.1	0.678	0.308	Valid
	X.4.2	0.666	0.308	Valid

	X.4.3	0.499	0.308	Valid
Understandability	X.5.1	0.626	0.308	Valid
	X.5.2	0.628	0.308	Valid
	X.5.3	0.582	0.308	Valid

The validity test was conducted to assess whether each questionnaire item accurately measures the intended construct of accounting information quality. The test was performed using the corrected item–total correlation approach, with a critical r-table value of 0.308 at a significance level of 5% and a sample size of 41 respondents. As presented in Table 7, all items across the five dimensions: relevance, accuracy and reliability, timeliness, completeness, and understandability, demonstrate correlation coefficients that are generally above the critical value. The r-count values range from 0.307 to 0.678, indicating that the items have a sufficient level of correlation with the overall construct. Although one item under the relevance dimension shows a value slightly below the threshold (0.307), the difference is minimal and the item is still considered acceptable for further analysis. Therefore, all questionnaire items are considered valid and suitable for use in subsequent statistical analyses.

**Table 8 – Managerial Decision Making**

Dimension	Item	R-count	R-table	Result
Decision Objectives	Y.1.1	0.467	0.308	Valid
	Y.1.2	0.599	0.308	Valid
	Y.1.3	0.516	0.308	Valid
Information Quality and Adequacy	Y.2.1	0.698	0.308	Valid
	Y.2.2	0.574	0.308	Valid
	Y.2.3	0.572	0.308	Valid
Rationality and Alternative Analysis	Y.3.1	0.582	0.308	Valid
	Y.3.2	0.642	0.308	Valid
	Y.3.3	0.597	0.308	Valid
Decision-Making Process	Y.4.1	0.584	0.308	Valid
	Y.4.2	0.677	0.308	Valid
	Y.4.3	0.508	0.308	Valid
Risk and Uncertainty Considerations	Y.5.1	0.688	0.308	Valid
	Y.5.2	0.566	0.308	Valid
	Y.5.3	0.583	0.308	Valid

The validity test was conducted to evaluate whether each questionnaire item effectively measures the construct of managerial decision-making. The test used the corrected item–total correlation method, with a critical r-table value of 0.308 at

a 5% significance level and a sample size of 41 respondents. As presented in Table 8, all items across the five dimensions: decision objectives, information quality and adequacy, rationality and alternative analysis, decision-making process, and risk and uncertainty considerations, show correlation coefficients exceeding the critical value. The r-count values range from 0.467 to 0.698, indicating that each item has a sufficient level of correlation with the overall construct of managerial decision-making. These results confirm that all questionnaire items are valid and appropriate for use in further statistical analysis.

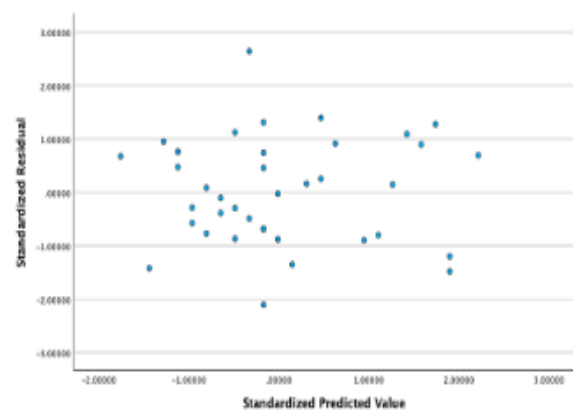
**Reliability Tes**

**Table 9 – Reliability Test Result**

Variable	Number of Items	Cronbach's Alpha	Result
Accounting Information Quality	15	0.892	Reliable
Managerial Decision Making	15	0.902	Reliable

The reliability test was conducted to assess the internal consistency of the measurement instruments using Cronbach's Alpha. As shown in Table 9, the Accounting Information Quality variable has a Cronbach's Alpha value of 0.892, while the Managerial Decision Making variable has a value of 0.902. Both values exceed the minimum threshold of 0.60, indicating that the instruments demonstrate a high level of internal consistency. These results confirm that all measurement items are reliable and suitable for further statistical analysis.

**Classical Assumption Test**



**Figure 1 – Scatterplot of Standardized Residuals**

Heteroscedasticity testing was conducted using a scatterplot of standardized residuals against standardized predicted values. The scatterplot shows that the residual points are randomly distributed and do not form a specific pattern. The points are spread both above and below the zero line on the Y-axis. Therefore, it can be concluded that the regression model does not exhibit heteroscedasticity.

**Table 10 – Normality Test Result**

Variable	Test	Statistic	Sig.	Result
Regression Residual	Shapiro-Wilk	0.977	0.552	Normal

The normality test was conducted using the Shapiro–Wilk test on the regression residuals. The test result shows a significance value of 0.552, which is greater than the threshold of 0.05. This indicates that the residuals are normally distributed. Therefore, the regression model satisfies the normality assumption and is appropriate for further regression analysis.

**Simple Linear Regression Analysis**

Table 11 – Model Summary

Variable	R	R square	Adjusted R Square
X → Y	0.776	0.601	0.591

The regression analysis shows that the coefficient of determination (R<sup>2</sup>) is 0.601, indicating that 60.1% of the variation in managerial decision-making can be explained by accounting information quality, while the remaining 39.9% is influenced by other factors not included in this research model.

Table 12 – Anova Test Result

Model	F	Sig
Regression Mode	58.50	0,001

The ANOVA test shows that the regression model is statistically significant with an F value of 58.850 and a significance value of  $p < 0.001$ . This indicates that the regression model is suitable for explaining the relationship between accounting information quality and managerial decision-making.

Table 13 – Regression Coefficient Test

Variable	B	t	Sig.	Result
Constant	1.451	4.018	<0.001	
Accounting Information Quality	0.677	7.671	<0.001	Significant

Based on the regression results, the regression equation can be expressed as follows:

$$Y = 1.451 + 0.677X$$

The regression coefficient for accounting information quality is 0.677, indicating that accounting information quality has a positive relationship with managerial decision-making. This means that an increase in the quality of accounting information will lead to an improvement in managerial decision-making. Furthermore, the significance value for accounting information quality is  $p < 0.001$ , which is lower than the significance level of 0.05. This result indicates that accounting information quality has a positive and statistically significant effect on managerial decision-making. Therefore, the research hypothesis stating that accounting information quality influences managerial decision-making is accepted.

**Discussion**

The results of this study indicate that accounting information quality has a significant positive effect on managerial decision-making. The regression analysis shows that accounting information quality explains a substantial portion of the variation in managerial decision-making, as reflected by the

coefficient of determination (R<sup>2</sup>) value of 0.601. This result suggests that higher-quality accounting information improves the ability of managers to evaluate organizational conditions, analyze alternatives, and make more rational and effective decisions.

These findings are consistent with the decision usefulness theory, which states that accounting information is valuable when it supports users in making economic decisions. According to this perspective, the primary objective of accounting information is not merely to record transactions but to provide information that assists decision-makers in evaluating alternatives and predicting future outcomes. When accounting information possesses characteristics such as relevance, accuracy, timeliness, completeness, and understandability, it becomes a meaningful input in the managerial decision-making process. In this study, the empirical results support this theoretical view by demonstrating that higher-quality accounting information significantly enhances managerial decision-making practices.

The findings also align with the concept of bounded rationality, which explains that decision-makers operate under limitations of time, information, and cognitive capacity. In real organizational settings, managers cannot process all available information or evaluate every possible alternative. As a result, decision-makers rely heavily on the quality of information available to them. When accounting information is clear, reliable, and readily accessible, it reduces uncertainty and simplifies the decision environment.

In such situations, managers can approach more rational decisions despite existing constraints. Conversely, when information quality is poor, the limitations described in bounded rationality become more severe, forcing managers to rely on intuition or incomplete analysis. Therefore, the availability of high-quality accounting information helps decision-makers overcome some of these constraints and improves the overall rationality of managerial decisions.

Furthermore, the results of this study support the broader literature on accounting information quality, which emphasizes the importance of information characteristics in organizational decision processes. Previous studies have shown that accounting information that is relevant and reliable improves managerial confidence in evaluating business performance and selecting appropriate strategies. Timely and complete financial information allows managers to respond more quickly to operational changes and emerging opportunities. In addition, information that is clearly presented and easy to understand facilitates faster interpretation and reduces the risk of misinterpretation. The dimensions of accounting information quality used in this study: relevance, accuracy and reliability, timeliness, completeness, and understandability, collectively contribute to strengthening managerial decision-making effectiveness.

The empirical evidence in this study therefore reinforces the view that accounting information quality serves as an important managerial resource within organizations. High-quality accounting information enables managers to better understand



financial conditions, evaluate operational performance, and assess potential risks associated with different strategic choices. As organizations operate in increasingly dynamic and uncertain business environments, the availability of reliable accounting information becomes a critical factor that supports informed and adaptive managerial decisions.

Overall, the findings of this study confirm that improving accounting information quality is not merely a technical accounting issue but also a strategic managerial concern. Organizations that invest in accurate, timely, and understandable accounting information systems are more likely to support effective managerial decision-making and improve their ability to respond to complex business challenges.

## Conclusion

This study aimed to examine the effect of accounting information quality on managerial decision-making. The empirical results indicate that accounting information quality has a positive and significant influence on managerial decision-making. The regression analysis shows that improvements in the quality of accounting information contribute to better managerial decisions, as reflected in the relatively strong coefficient of determination. These findings suggest that accounting information that is relevant, reliable, timely, complete, and understandable plays an important role in supporting managers in evaluating organizational conditions and selecting appropriate courses of action.

The results of this study reinforce the perspective of decision usefulness theory, which emphasizes that accounting information should assist users in making economic decisions. In addition, the findings support the bounded rationality concept, which explains that decision-makers rely heavily on the quality of available information when facing limitations in time, knowledge, and cognitive capacity. Therefore, organizations should pay greater attention to improving the quality of their accounting information systems to support more effective managerial decision-making.

Future research may expand this study by including additional variables such as managerial experience, organizational size, or information system quality to further explain managerial decision-making behavior. Expanding the sample size and examining different industry sectors may also provide broader insights into the role of accounting information in organizational decision processes.

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