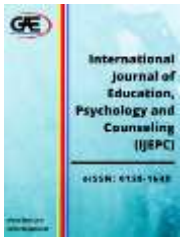
International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689



**INTERNATIONAL JOURNAL OF EDUCATION, PSYCHOLOGY AND COUNSELLING (IJEPC)**
https://gaexcellence.com/ijepc

# TASK-TECHNOLOGY FIT IN ACCOUNTING INFORMATION SYSTEMS: IMPACT ON COST MANAGEMENT EFFICIENCY IN MALAYSIAN HIGHER EDUCATION

Shazalina Mohamed Shuhidan[1]*, Intan Salwani Mohamed[2], Yunita Awang[3], Mohamad Ridhuan Mat Dangi[4]

[1]Faculty of Accountancy, UiTM Puncak Alam Campus, Selangor, Malaysia
shazalin@uitm.edu.my https://orcid.org/0009-0006-1833-5265
[2]Faculty of Accountancy, UiTM Puncak Alam Campus, Selangor, Malaysia
intan838@uitm.edu.my https://orcid.org/0000-0002-0267-9534
[3]Faculty of Accountancy, UiTM Dungun Campus, Terengganu, Malaysia
yunita@uitm.edu.my https://orcid.org/0000-0002-5737-5546
[4]Faculty of Accountancy, UiTM Puncak Alam Campus, Selangor, Malaysia
ridhuan@uitm.edu.my https://orcid.org/0000-0003-3042-873X
*Corresponding Author

**Article Info:**

**Article history:**
Received date: 05.02.2026
Revised date: 25.02.2026
Accepted date: 25.03.2026
Published date: 31.03.2026

**To cite this document:**

Shuhidan, S. M., Mohamed, I. S., Awang, Y., & Mat Dangi, M. R. (2026). Task-Technology Fit in Accounting Information Systems: Impact On Cost Management Efficiency In Malaysian Higher Education. *International Journal of*

**Abstract:**

Malaysian educational initiatives, including the National Higher Education Strategic Plan and the Malaysia Education Blueprint, highlight the importance of Accounting Information Systems (AIS) in improving cost management efficiency in Higher Education Institutions (HEIs). Despite widespread AIS implementation, many managers remain unaware of its benefits, limiting effective decision-making. Consequently, underutilization leads to insufficient information, suboptimal decisions, and challenges in achieving institutional objectives. This study investigates the role of AIS in enhancing cost management decision-making in HEIs by examining factors influencing Task Technology Fit (TTF), the relationship between TTF and cost management efficiency, and the moderating effect of managers' work experience. Data were collected from 106 managers across 11 Malaysian public HEIs and analyzed using Partial Least Squares Structural Equation Modelling (PLS-SEM). Findings indicate variations in managers' perceptions of AIS TTF, particularly in cost management decision-making. Information quality and system quality were identified as key determinants of TTF, with task variability also significantly influenced TTF. AIS was most effective when managers

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

*Education, Psychology and Counselling, 11*(62), 1664-1689.

perceive it as useful and had relevant institutional experience. These findings provide insights for HEI stakeholders to enhance AIS implementation and inform the application of TTF theory. Future research could examine whether these findings generalize to private higher education institutions.

**DOI:** 10.35631/IJEPC.1162098

**Keyword:**

Accounting Information System, Cost Management, Information Quality, System Quality, Service Quality, Task Technology Fit.



## Introduction

Today's technology is integral to every organization's business operation. Over the past few decades, the advancement of technology has demonstrated the importance of Information Systems (IS) in providing valuable information for decision-making within organizations. Globalization has heightened competition and created opportunities for organizations to explore new markets and expand internationally. Reliance on IS, including Accounting Information Systems (AIS), has surged to capitalize on these opportunities. AIS, a specialized Management Information Systems (MIS) subsystem, collects records, stores, and processes large volumes of data to generate useful information for decision-makers (Romney & Steinbart, 2018). Research by Puasa, Smith, and Amirul (2019) indicates that management finds AIS capable of producing high-quality information that supports decision-making. AIS facilitates effective decision-making both internally and externally for various stakeholders. Kouser et al., (2011) highlighted AIS's usefulness from decision-makers perspectives in areas such as organizational control and coordination, budgetary systems, management reporting, and transaction processing.

Beyond generating information, the usefulness of AIS is primarily demonstrated by its ability to meet end-users' needs. Crucially, the timely and accurate information obtained from AIS significantly impacts management's strategic and tactical decision-making. This enhances transparency in decision-making, enabling management to make well-informed decisions that benefit the organization. The effectiveness of AIS depends on the quality of its outputs in meeting users' requirements. Saleh (2011) found that extending AIS to a broader range of end-users can help organizations perform their functions and operations more efficiently. Additionally, AIS can mitigate improper and random cost allocation behaviors (Gordon & Fischer, 2011), facilitate better cost management and monitoring within organizations and expanding the functional benefits of AIS for users.

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

Recent advancements in accounting practices and financial management, coupled with the increasing acceptance of change in Accounting Information Systems (AIS), have brought numerous benefits and improvements to the public accounting system for the Malaysian Government (Ilias & Zainudin, 2013). This indicates that introducing AIS in public sector organizations will enhance financial reporting processes, aiding in producing financial reports and statements in standardized formats. Consequently, stakeholders and users can access these reports more swiftly and accurately. AIS will streamline users' record-keeping and accounting maintenance efforts, freeing time for other value-added tasks such as planning, forecasting, and customized reporting. Importantly, this will lead to cost reductions and increased operational efficiency. Technological advancements have played a pivotal role in enhancing the efficiency of effective cost management within organizations.

Previous research (Budiarto et al., 2018; Susanto, 2016; Zakaria et al., 2017) has demonstrated the advantages of implementing Accounting Information Systems (AIS) across various sectors and industries, including the education sector. Consequently, higher education institutions (HEIs) must respond positively to the challenges posed by the rapid rise of the digital economy by embracing new approaches to information dissemination, communication, and delivery. Additionally, HEIs must support the learning and teaching profession to fulfil their strategic and tactical objectives and maintain competitiveness. While achieving these goals will inevitably lead to increased costs, it is also linked to improved educational quality, which HEIs cannot compromise. To balance higher costs and enhanced educational quality, HEIs require a system supporting decision-making processes. AIS is valued for its capacity to furnish pertinent, timely, and current information to key decision-makers regarding targets, costs, standards, and performance (Nirwanto & Andarwati, 2019). Decision-makers primarily consist of individuals or entities entrusted with resource allocation and service provision responsibilities, such as research and teaching, within HEIs (Pucciarelli & Kaplan, 2016). HEIs should monitor and prioritize cost-related activities and processes while implementing performance metrics (e.g., Key Performance Indicators) to ensure quality in productivity, flexibility, cycle time, reliability, and customer satisfaction.

Amidst government funding reductions and other obstacles, Higher Education Institutions (HEIs) must obtain pertinent, precise, and timely information to understand their cost structures better. HEIs should turn to Information Systems, notably AIS, to fulfil this requirement, as they can furnish the essential data for informed decision-making. Multiple studies support the feasibility of this approach, with findings indicating the appropriateness of AIS within academic settings. For example, Susanto's research in Indonesia (2016) revealed that HEIs have embraced AIS, resulting in enhanced decision-making capabilities. Enhanced policies regarding AIS performance in HEIs could bolster AIS efficacy and mitigate errors in financial management (Diansari et al., 2020). Similarly, within the sphere of Malaysian governmental organizations, Zakaria et al., (2017) demonstrated that an efficient AIS facilitates users in executing their tasks proficiently.

Based on the above discussions, this study aims to understand how AIS characteristics influence TTF, the impact of task characteristics on TTF, the relationship between TTF and Efficient Cost Management, how TTF relates to Perceived Usefulness, the relationship between Perceived Usefulness and Efficient Cost Management, and whether the years of working experience in the present HEI moderate these relationships.

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

## Literature Review

The literature on AIS suggests a lack of a thorough theoretical framework explaining how AIS and task characteristics impact individuals' performance in decisions regarding cost management efficiency. Similarly, prior AIS research lacks a robust conceptual model grounded in theory to elaborate on the TTF concept in AIS (Al-Thuneibat, 2003; Obaidat, 2007). This highlights the need for a well-developed model to provide deeper insights into the TTF concept in AIS. Therefore, to achieve the research objectives and address the research questions of this study, it relies on established TTF as the theoretical foundation. The TTF model adopted in this study for research framework development was introduced by Goodhue and Thompson (1995). TTF suggests that IS will positively impact performance if the functionalities align with the users' task requirements. Three fundamental levels are explained under TTF: the individual level of performance (Goodhue & Thompson, 1995), the group level performance (Drazin & Van de Ven, 1985), and organizational level performance (Khazanchi, 2005). This study focuses on the individual level.

The uniqueness of this study is that it assesses the antecedents of TTF, which are AIS and Task Characteristics. Grounded in the work of Goodhue and Thompson (1995), this study proposes that the AIS fit positively affects individual performance. Moreover, this means that the more the fit between the characteristics of AIS and the characteristics of the task, the more satisfied the users will be. Consequently, it will improve individual performance. From this viewpoint, TTF is operationalized by interacting with the system and task characteristics to forecast individual performance. Moreover, Goodhue and Thompson (1995) tested their TTF on general IS and proposed that TTF is positively related to individual performance, and the two classifications or attributes of antecedents of TTF (i.e., task and system characteristics) are significantly related to TTF.

Aligned with the original TTF model, the antecedents consist of variables related to system characteristics (in this instance, AIS characteristics) and task characteristics (task variability and task analyzability). A comprehensive literature review (Al Muala, 2016; Awosejo et al., 2013; Hariyanto & Suyono, 2012; Hilman, 2011; Dechow et al., 2010; Salehi et al., 2010; Gattiker & Goodhue, 2004; Bovee 2004; Ball 2006) identified Information Quality, System Quality, and Service Quality as distinct attributes of an AIS. Typically, AIS serves as an information source in organizations, collecting data from various business activities and transforming it into usable information. This information is then provided to managers, enhancing individual performance. Consequently, users rely on AIS to execute their tasks effectively.

However, limited accounting studies are available on the effects of an AIS on the individual level. For example, Molanazari and Abdolkarimi (2010) examined the impact of decentralization, task uncertainty, and AIS attributes on AIS performance. Meanwhile, Baghersefat et al., (2013) investigated whether the AIS provided the information needed for organizational management decision-making. In another study, Aziz (2003) examined the correlation between job satisfaction and the number of tasks. Although no primary relationship was observed between job satisfaction and the number of tasks, the researcher suggested that accountants would be satisfied with their work after completing their tasks satisfactorily (Aziz, 2003).

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

Onaolapo and Odetayo (2012) explored the impact of AIS on organizational effectiveness by focusing on the influence of information on the acceptability and excellence of decision-making and financial reporting. In contrast, a study by Wan Zakaria et al., (2011) explored the effect of an AIS on the outputs of task performance in government departments in Malaysia. The study found that adopting AIS significantly enhanced the regulation of task performance, accounting and financial reporting, and budgeting in Malaysian government departments. Therefore, based on the above discussions, the model design for this research is shown in Figure 1.

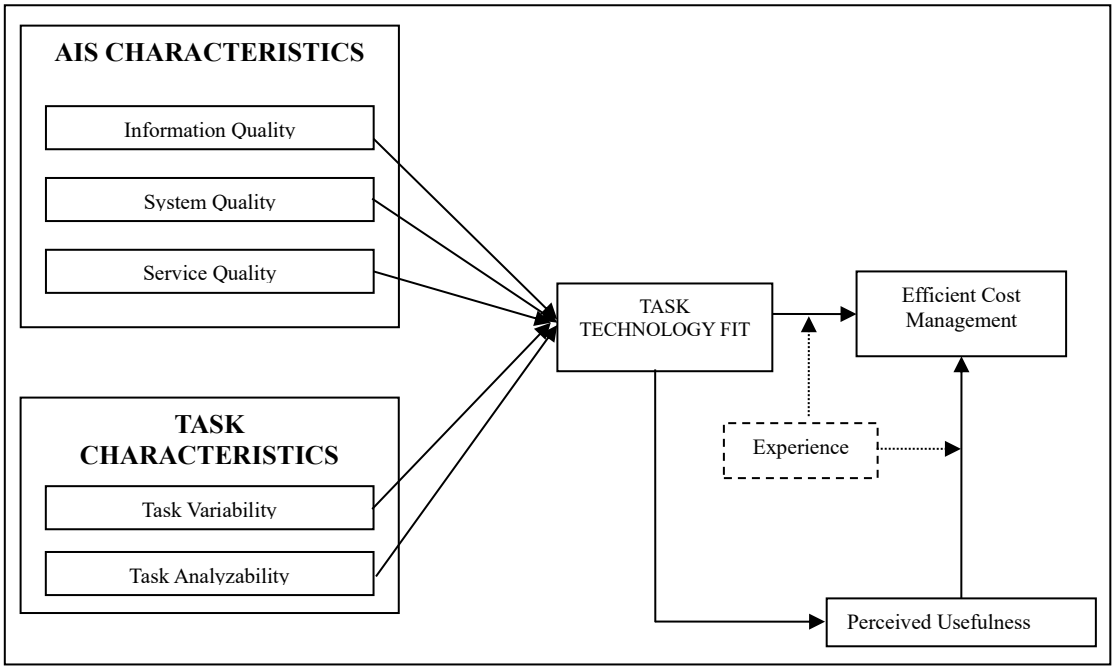



**Figure 1: Research Framework**

### *AIS Characteristics*

Characteristics refer to the features that distinguish an ordinary system from a system that is designed to provide management across all levels with quality and unbiased processed data suitable for decision-making. The main objective of AIS is to provide quality information about the financial position, performance, and changes in the financial position of an enterprise that is useful to a wide range of users for making economic decisions. To be useful, the AIS must possess the attributes of reliability, relevance, understandability, and comparability.

The focus of this study is centered on AIS, of which stakeholders and management often use its output in making informed decisions. The system's effectiveness is its ability to produce information that meets its users' requirements. As such, the information provided to end users must be reliable, timely, and precise, given the users' reliance on such high-quality information in decision-making. In contrast, as Salehi and Torabi (2012) mention, low information will severely impair AIS's effectiveness in terms of reliability and accuracy of financial reporting. As Gorla et al., (2010) described, IS quality is related to meeting end-user expectations. The IS consistency denotes the design of its system, which complies with the information requirements of the end-users. Thus, responding to users' standards of IS quality is accomplished by satisfying IS stakeholders. The widely cited DeLone and McLean Information Systems (D&M

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

IS) Success Model aims to comprehensively understand IS success by explaining the relationship between the most critical performance dimensions usually measured by IS. The quality of IS definitions is characterized by information, system, and service quality (DeLone & McLean, 2003).

### *Task Characteristics*

Task characteristics are the tasks that support an organization and affect the skills and discretion of the workforce. Tasks are actions taken by individuals to transform inputs into outputs. Tasks, as a construct, are a TTF predictor. Goodhue and Thompson (1995) investigated TTF by focusing on how an IS can aid users in undertaking tasks. They concluded that to ensure the positive effect of IS on users' performance, a sound fit between the tasks of users and IT is required (Goodhue & Thompson, 1995). Asare and McDaniel (1996) argued that when the underlying task is complex, the review process used to detect and correct any biases or errors in judgments and decisions made by inexperienced auditors involves more steps, thus requiring more processing time on the part of the subject. Therefore, they argued that task complexity will likely increase the time spent on set-up work and the cognitive effort invested in the review task.

Banker et al. (2002) examined TTF concerning auditors, investigating three features that satisfy the decision-making process, meeting the regular tasks associated with auditing and engagements, and fulfil the business needs. Thus, TTF is concerned about how suitable technology functionality fits end-users' needs (Masrek et al., 2007). Under this rubric, with precise identification of the task requirements, firms and individuals can optimize their investments in one dominant information source, which leads to cost savings and performance advantages (Oldroyd, 2007). In a study by Agourram (2009), the effects of tasks are related to the degree to which information can affect and change the tasks performed by end-users. For government departments, an AIS will be typically designed to enable decentralized data entry, hence facilitating accuracy, reliability, and producing timely information, complying with regulatory laws associated with budgetary control and other rules related to public finance and constraining the different outcomes, and reporting (Namogang, 2007). In another study by Ismail and King (2014), they suggested that task uncertainty can be described as the variation between the volume of information required to accomplish specific tasks and the volume of information supplied by the system. Task characteristics are characterized by task variability and analyzability (Chang et al., 2003).

### *Task Technology Fit*

Goodhue and Thompson (1995) assessed the relationship between TTF and distinct performance impact in standard ISs, finding that the former positively relates to the latter. Much subsequent TTF-based research has focused on specific ISs by testing their specific TTF with different dimensions of IS success (DeLone & McLean, 1992; Bailey & Pearson, 1983; Ives et al., 1983). Despite the different components of TTF and IS success measures tested in previous research, consistent results linking the two constructs were determined. For example, based on their empirical study, Vessey and Galletta (1991) revealed strong evidence supporting the relationship between performance and cognitive fit.

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

A study by Ismail and King (2005) investigated the specific orientation of AIS among SMEs. The authors discovered a positive association between firm performance and AIS orientation. Cragg et al. (2007) examined the IT alignment, which is the fit between organizations and IT infrastructure in SMEs. Their findings supported the hypothesis that IT alignment positively influences IT success. In the context of AIS, it was found that a system that fails to fit user requirements leads to low user satisfaction (Soh et al., 2000). The study by Siyanbola (2012) showed that effective use of accounting information needs the AIS to fit when issues related to the organization's technology are solved. In conclusion, TTF has been shown to significantly predict an individual's performance. Thus, this study assumes that if a fit between tasks performed by managers and the AIS used exists, it would improve the managers' performance in making decisions relating to efficient cost management.

***Efficient Cost Management***

This study did not use individual performance measurement, given the improper use of an IS, even if voluntary, and it did not guarantee enhanced performance, as argued by Goodhue and Thompson (1995). Instead, this study focused on the quality of decision-making by managers towards efficient cost management, which measures the influence of AIS usage. This is achieved by determining the AIS usefulness, including other factors associated with decision-making, which helps in the budgeting and planning process as part of efficient cost management. Nevertheless, AIS also benefits the overall inter-department communication process (internally and externally), assists managers in finding reasons for any divergence, aids in determining the difference between what was planned and what is useful for managing costs, and helps in providing valuable information to departmental cost centers to facilitate robust control (Owolabi, 2010). Additionally, AIS also assists in budget preparation by regulating and providing information on cost components in formulating ratios that help in cost control, the scale of expenses compared to actual (help in regulating expenses), and presents reports on the financial and operational position of the firm.

Notably, AIS can help resolve or address prior situations by providing information which helps in the decision-making process associated with cost management. Besides, the information also improves decision-making, highlights issues related to cost management for rectification, seeks alternate options or scenarios, and selects the proper course of action. It also facilitates the budget planning process by considering all these aspects. Moreover, applying this approach would assist the decision-making process (a mathematical modelling technique) associated with the organization's cost components that facilitate the AIS's capability and usefulness (Al-Dalabeeh & Al- Zeaud, 2012).

In the HEI context specifically, the measurement of cost management efficiency is not straightforward, as HEIs pursues both financial and non-financial objectives. Abernethy and Vagnoni (2004) argue that managerial decision-making in public sector institutions is shaped not only by cost information but also by organizational power structures and the degree of decentralization. This implies that the quality of an AIS and its fitness with the tasks performed by managers may have a differential effect on cost management outcomes compared to private-sector settings. The present study therefore adopts the cost management efficiency construct from Abernethy and Vagnoni (2004), focusing on how effectively managers use AIS-derived information to support budgeting, planning, cost control, and performance monitoring within their institutions. This operationalization enables a nuanced assessment of whether TTF and

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689
perceived usefulness translate into improved managerial decisions in the specific institutional environment of Malaysian public HEIs.

***Perceived Usefulness***

Davis (1989) described perceived usefulness as "the degree to which a person believes that using a particular system will improve the performance of his or her work." Perceived usefulness is a major factor in the information system's acceptance (Davis, 1989). As an external motivator, perceived usefulness is a key determinant of acceptance and application of IS (Lee et al., 2002). Tselios et al. (2011) concluded that perceived usefulness positively impacted IS. Similar results were obtained by Yaghoubi and Bahmani (2010) and Pikkarainen et al. (2004), who studied individuals' acceptance of IS.

Consequently, perceived usefulness is believed to influence TTF and efficient cost management significantly. Therefore, this study seeks to determine how variable presence influences TTF and efficient cost management. In this study, perceived usefulness is measured by looking at perceived importance, which refers to the quality that causes specific information to become vital to a decision-maker. The measurement is based on a model by Larcker and Lessig (1980), which focuses on perceived usefulness as the important attribute that the decision-maker considers crucial for a particular decision-making process.

***Working Experience (Years) in the Present HEIs (Moderator)***

Experience is another field that has been used in many studies. Research in this field includes the role of experience in the IS, education and training (Agarwal & Prasad, 1999), experience in tasks and technology (Dishaw & Strong, 2003) and awareness-raising experience (Hong et al., 2002). Experience has been shown to significantly influence the organizational decision-making process (Ericsson, 2006). It was found that experienced individuals improved the precision of the information search from IS (Dishaw & Strong, 1998). Tool experience significantly contributes to the TTF model (Dishaw & Strong, 1998). The key influence of the tool experience is essential and has a valuable impact on the use of it in IS. According to Klopping and McKinney (2006), real experience has a substantial direct and indirect effect on decision-making.

Therefore, the working experience is believed to significantly influence the decision-making regarding efficient cost management. This study, therefore, seeks to find out how a moderating variable modifies the relationship between perceived usefulness and efficient cost management and between TTF and efficient cost management. This study measures the experience by considering the managers' service duration in public HEIs. The criterion used to measure the length of service is the number of years they have served at the university.

**Theoretical Framework**

Sekaran and Bougie (2003) described the theoretical framework as a conceptual model of theorizing or making good sense of the relationship between the different factors under analysis. It means the theoretical framework explores the interrelationships between variables perceived as central to the complexities of the circumstances being examined. The theoretical framework will help establish hypotheses to evaluate those relationships and explain the situation. Since the theoretical framework is used to identify a network of relationships between

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689
variables under analysis, it is crucial to identify those variables. The word variable is a synonym for the construction or the property being studied. Efficient cost management is the key variable of interest in this study. Variables that affect efficient cost management have been quantified and measured as empirical evidence on the factors determining TTF and efficient cost management in Malaysian HEIs. Thus, a multidimensional model known as the AIS TTF model in Figure 2 is built based on a thorough analysis of the literature on TTF and AIS. The AIS TTF model reflects the presumed interrelationship of the factors in this study.

While no single model can satisfy all needs (Norzaidi et al., 2007), the AIS TTF model should be seen as an alternative for researchers and industry practitioners to analyze TTF in AIS. Based on the TTF theory and the Contingency Theory, the AIS TTF model describes the interrelationships between independent, dependent, and moderating variables considered central to the analysis of TTF drivers and how the TTF affects user output by considering direct and indirect effects. Within the AIS TTF model, the independent variables are AIS characteristics (information quality, service quality, system quality) and task characteristics (task variability and task analyzability). All of these independent variables are used to estimate the value of the dependent variable, which is efficient cost management. TTF describes both the dependent and independent variables in this study. It also fulfils the role of the intervention variable, as specified by Robson et al. (2007), which could be affected by the dependent variables (information quality, service quality, system quality, task variability, and task analyzability) and also affects the dependent variable, efficient cost management.

Looking at the relationship between TTF and perceived usefulness and TTF and efficient cost management, the length of years in service of the managers in HEIs (known as experience) was described as a moderating variable. Experience is assumed to have a significant influence on the relationship between the independent variable and the dependent variable. Perceived usefulness is assumed to have a significant contingent influence on the relationship between the independent variable and the dependent variable.

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

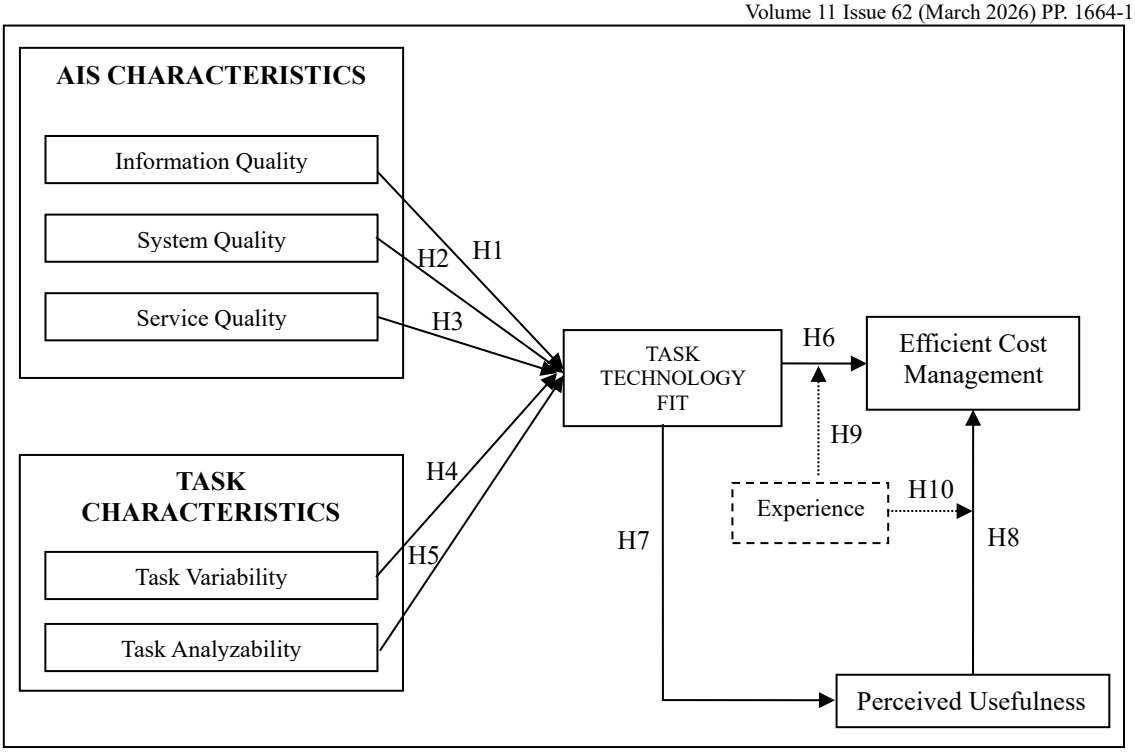



**Figure 2: Proposed Schematic Diagram of AIS TTF Model**

## Research Hypotheses

Based on the research framework in Figure 2, efficient cost management represents the dependent variable, while the TTF construct represents the independent variable. Generally, the relationships investigated in this study and their related hypotheses can be classified as (1) the effect between the antecedents and TTF; (2) the main effect of TTF and efficient cost management; (3) the effect of TTF towards perceived usefulness (4) the effect of perceived usefulness towards efficient cost management; and (5) the moderating effects of working experience. Details of the above are discussed in the following subsections.

### *Effect between the Antecedents and TTF*

#### *Accounting Information System Characteristics*

In one of the past studies to evaluate IS measure of success, the revised D&M IS Success Model offers a comprehensive description of IS success measurement by defining the relationship between the most important dimensions typically measured by IS. Information quality, system quality, service quality, system use, user satisfaction, and net system benefits are the dimensions of IS success in this model (DeLone & McLean, 2003). AIS characteristics serve as a function of the three essential determinations of information quality, system quality, and service quality. Factors that influence the determinants should result in a positive effect on performance (Chang et al., 2003; Ghani et al., 2012; Gorla et al., 2010; Bani Ali, 2008; Nelson et al., 2005). Previous studies indicated that IS characteristics significantly predict TTF (Soudani, 2012; O'Donnell & David, 2000; Baghersefat et al., 2013). Prior studies have also predicted that AIS characteristics improve TTF (Onaolapo & Odetayo, 2012; Molanazari & Abdolkarimi, 2010; Elbarrad, 2012).

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

Therefore, the above discussion leads to the assumption that information quality, system quality, and service quality would have a significant relationship with TTF, hence generating the following hypotheses:

H1: There is a significant relationship between information quality and TTF.
H2: There is a significant relationship between system quality and TTF.
H3: There is a significant relationship between service quality and TTF.

***Task Characteristics***

Task characteristics represent a function of the two basic determinations of task variability and task analyzability. Factors influencing each determinant should result in successful performance (Petter et al., 2013; Kim, 1988; Gebauer, Shaw, & Gribbins, 2010). Past studies reveal that task characteristics significantly predict TTF (Vincent et al., 2003; Williams & Seaman, 2002; Wan Zakaria et al., 2011). Task characteristics are also anticipated to enhance TTF (Chang et al., 2003; Cohen & Karatzimas, 2017; Speier et al., 1999). Therefore, grounded in the above discussion, it is anticipated that task variability and task analyzability will have a significant relationship with TTF. Thus, the following hypotheses are formulated:

H4: There is a significant relationship between task variability and TTF.
H5: There is a significant relationship between task analyzability and TTF.

***The Main Effect of TTF and Efficient Cost-Management***

Goodhue and Thompson (1995) tested the relationship between TTF and the impact of performance in standard IS; their findings revealed that the former is positively related to the latter. Most of the subsequent TTF-based research focused on specific IS, which tested specific TTF with different dimensions of IS. Despite the different components of TTF and IS measures successfully tested in the previous studies, the consistent results linking the two constructs were determined. For example, in their empirical study, Vessey and Galletta (1991) revealed strong evidence supporting the relationship between performance and cognitive fit. A study by Ismail and King (2005) investigated the specific orientation of AIS among SMEs. The authors discovered a positive relationship between firm performance and AIS orientation. Cragg et al. (2007) investigated IT alignment, which is the fit between organizational infrastructure and IT infrastructure in SMEs. Their findings supported the hypothesis that IT alignment positively influences IT success. In the context of AIS, it was found that a system that fails to fit user requirements leads to low user satisfaction (Soh et al., 2000).

Holsapple, Wang and Wu (2005) investigated the relationship between the elements of fitness and satisfaction in the context of the ERP system. They tested three aspects of fitness: package localization, compatibility, and task relevance, individually against user satisfaction. The study revealed that task relevance and compatibility positively related to the users' satisfaction, whereas localization was not. Leclercq (2007) found that the fit concerning users' needs and IS determines the users' satisfaction level. Another study by Siyanbola (2012) revealed that the effective use of accounting information requires the AIS to fit issues related to the organization's technology that were usually solved.

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

Therefore, based on the discussion above, TTF is expected to have a significant relationship with efficient cost management. The following hypothesis is then presented:

H6: There is a significant relationship between TTF and Efficient Cost Management.

***The Effect of Perceived Usefulness.***

Perceived usefulness is a significant factor influencing behavioral exposure to IS use (Ma, Chao & Cheng, 2013; Tselios et al., 2011; Yuan & Raubal, 2010; Davis & Fred 1989). Therefore, this study aims to examine the relationship between TTF and Perceived Usefulness and the relationship between Perceived Usefulness and efficient cost management. For this analysis, perceived usefulness is calculated by looking at perceived relevance, which refers to the consistency that enables relevant knowledge of using AIS to become crucial to decision-making tasks.

Therefore, based on the above discussion, TTF is anticipated to affect perceived usefulness and efficient cost management significantly. Hence, the following hypothesis is presented:

H7: There is a significant relationship between TTF and Perceived Usefulness.
H8: There is a significant relationship between Perceived Usefulness and Efficient Cost Management.

***The Moderating Effect of Working Experience***

Moderator variables are supposed to change the form of the correlation between predictor and criterion variables (Frazier et al., 2004). The moderator variable influences the strength of the interaction between two variables. The shift can be either (1) the strength of the correlation (stronger/weaker) or (2) the direction of the causality (negative or positive) between the predictor and the outcome variable. In this study, the moderator variable, namely experience (as measured in the number of years), is tested to determine whether its inclusion would significantly change the relationship between TTF and Efficient Cost Management. Experience is also being tested to determine whether its inclusion would significantly change the relationship between Perceived Usefulness and Efficient Cost Management

H9: Working experience (years) in the present HEIs significantly influences the relationship between TTF and Efficient Cost Management.
H10: Working experience (years) in the present HEIs significantly influences the relationship between Perceived Usefulness and Efficient Cost Management.

## Methods

***Sampling Procedures***

The Malaysian higher education sector has progressively matured over the last decade, establishing itself as a Center of Educational Excellence (CoE). While most HEIs in Malaysia are privately owned, they still predominantly rely on internal resources. Therefore, the government funding reforms mandated by the Malaysian Federal Government do not extend to private-sector universities in this context. This study examines changes within public HEIs in response to the funding reform strategy implemented by the Malaysian Federal Government.

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

Consequently, the focus is solely on public HEIs. The study population was comprised of AIS users employed at public HEIs who utilize the AIS in their daily decision-making activities. The sample comprised managers from the centers of excellence, faculties, institutes, or branches within Malaysian public HEIs. Stratified random sampling was utilized to ensure representation from each population segment, thereby obtaining comprehensive and unbiased insights from each group (Sekaran & Bougie, 2003). According to the sampling table provided by Krejcie and Morgan (1970), the appropriate sample size should be 201, considering that there are 425 individuals (Person In Charge - PIC) responsible for decision-making in each unit from the 11 selected public universities in Malaysia.

**Data Collection and Analysis Procedures**

This survey utilized the questionnaire approach for data collection, employing a two-stage process. Initially, questionnaires accompanied by a faculty approval letter were emailed to all 201 individuals in the targeted sample. In the subsequent stage, two weeks later, booklet questionnaires were distributed to the selected recipients using the same approach. These questionnaires were sent to recipients via standard mail using self-addressed envelopes. The measurements and sources of the questionnaires are detailed in Table 1.

**Table 1: Information Sources in Compiling Questionnaires**

| Section | Measurement | Source |
|---|---|---|
| A | Respondent's background | Common respondents' profile |
| B | AIS Characteristics (information quality, system quality, and service quality). | An instrument used to measure information quality and system quality was adapted from Nelson et al., (2005).<br>An instrument used to measure service quality was adapted from Gorla et al., (2010). |
| C | Task characteristics (Task Variability, Task Analyzability | The Task Variability and Task Analyzability items were adapted from Chang et al. (2003). |
| D | TTF | The items used for TTF were adapted from Goodhue et al., (2003). |
| E | Perceived Usefulness | The measurement was adapted from Larcker and Lessig (1980). |
| F | Cost-Management | The measurement was adapted from Abernethy and Vagnoni (2004). |

Based on the 201 questionnaires distributed, 106 usable responses were received, resulting in an effective response rate of 52.73%. Burton (2000) noted that a response rate as low as 20% is not uncommon, especially in developing economies like Malaysia. Therefore, a response rate of 52.73% is considered favorable. Variance-based Structural Equation Modeling (SEM) methods were employed for data analysis in this study. Among these methods, Partial Least Squares (PLS) path modelling is considered the most fully developed and general system

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

(McDonald, 1996) and is even referred to as a "Silver Bullet" (Hair et al., 2011). This study utilized the PLS technique, employing SmartPLS Version 3.0.M3 developed by Ringle, Wende, and Will (2005). The software is widely accepted and user-friendly, and analysis can be performed via the website (www.smartpls.com), which provides exceptional functionality.

**Results And Discussion**

Overall, the summary of hypothesis testing presented in Table 2 suggests that, among the three AIS characteristics, Information Quality and System Quality significantly influenced TTF, while no significant influence was observed on the third construct, Service Quality. Additionally, Task Analyzability showed no significant relationship with TTF. The study found no significant relationship between TTF and Efficient Cost Management. However, there was a significant relationship between TTF and Perceived Usefulness and between Perceived Usefulness and Efficient Cost Management. Lastly, experience did not moderate the relationship between TTF and Perceived Usefulness, but it did moderate the relationship between Perceived Usefulness and Efficient Cost Management.

**Table 2: Summary of Hypotheses**

| **Hypotheses** | | **Results** |
|---|---|---|
| H1 | There is a significant relationship between Information Quality and TTF | Supported |
| H2 | There is a significant relationship between System Quality and TTF | Supported |
| H3 | There is a significant relationship between Service Quality and TTF | Not Supported |
| H4 | There is a significant relationship between task Variability and TTF | Supported |
| H5 | There is a significant relationship between task Analyzability and TTF | Not Supported |
| H6 | There is a significant relationship between TTF and Efficient Cost Management. | Not Supported |
| H7 | There is a significant relationship between TTF and Perceived Usefulness | Supported |
| H8 | There is a significant relationship between Perceived Usefulness and Efficient Cost Management. | Supported |
| H9 | Working Experience (years) in the present HEIs moderates the relationship between TTF and Efficient Cost Management. | Not Supported |
| H10 | Working Experience (years) in the present HEIs moderates the relationship between Perceived Usefulness and Efficient Cost Management. | Supported |

Based on the results of PLS-SEM, Figure 3 illustrates the theoretical framework derived from the path analysis of the moderating effect of experience between task-technology fit and efficient cost management. The variable (experience), whether considered independently or combined with other variables in the model, does not significantly affect the relationship between task-technology fitness and efficient cost management.

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

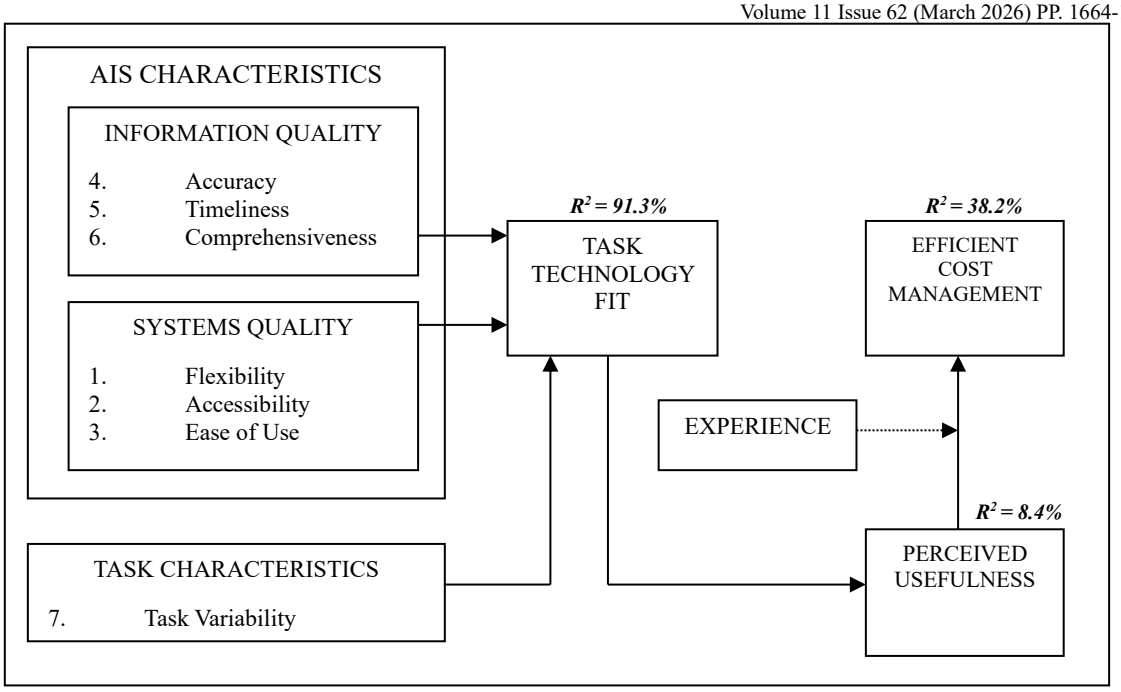



**Figure 3: Results of the Inferential (Path) Analysis**

## Discussion and Implication

This study contributes to four key areas. The first contribution pertains to the influence of AIS on organizational change, particularly regarding the government's funding reform strategy from the perspective of TTF. AIS should support the effective core resources and services plan by providing essential information for the decision-making process. Equally important is implementing a high-quality and reliable AIS, which will invariably enhance the capabilities of HEI managers in their decision-making tasks aimed at efficient cost management. AIS benefits HEIs by ensuring increased revenue and reduced costs. Various studies have explored the influence of AIS on organizational change (Strehl et al., 2007; El-Dalabeeh & Al-Shbiel, 2012; Prasad & Green, 2015; Shagari et al., 2015). However, this study extends previous work by analyzing how AIS can facilitate organizational change in HEIs from the TTF perspective. The focus is on how AIS's information quality and system quality characteristics act as antecedent factors that significantly influence TTF, thereby supporting the funding reform strategy. In this context, the study demonstrates that AIS provides information that aligns with the needs of managers for decision-making tasks concerning organizational effectiveness in achieving the funding reform strategy. This study offers a unique analytical approach that theoretically enriches the literature on AIS and organizational change.

The second contribution of this study is its enhancement of existing theory on AIS and decision-making tasks from the perspective of the TTF model. While existing literature has explored the TTF model by focusing on the relationship between AIS and performance (Komala, 2012; Sumritsakun, 2012; Chalatharawat & Ussahawanitchakit, 2009), this study extends this research by examining the relationship between TTF and efficient cost management in the HEI environment. In this study, TTF measures the fit between the AIS-supplied technology, and the task characteristics managers require. The results confirmed an insignificant effect of TTF in a dynamic setting on decision-making tasks regarding efficient cost management. Goodhue and Thompson (1995) and many subsequent TTF-based researchers tested individual performance as the criterion variable in their respective models. The present study did not prove that the

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689
criterion variable of the TTF model supports individual performance. The unsupported hypothesis using the TTF model validated that TTF alone has no significant relationship with decision-making tasks regarding efficient cost management in the HEI environment. However, this study's findings revealed that TTF exists between AIS characteristics and task characteristics, and its use will subsequently improve decision-making tasks regarding efficient cost management, but only with perceived usefulness and working experience. According to the literature reviewed, limited research has validated TTF in these specific domains within the Malaysian HEI context. The findings of this study were also found to be inconsistent with the validation of TTF in existing literature such as by D'Ambra and Wilson (2004), Bani Ali (2005), Kositanurit et al. (2006), Ledbetter (2007), and Naheb et al., (2017).

Furthermore, the study's findings contribute to the TTF theory regarding the antecedents of TTF in the HEI environment. This study assessed how AIS and task characteristics influence TTF in education. Goodhue and Thompson (1995) identified standard system attributes as antecedents of the original TTF. Their argument that "…TTF, when decomposed into its more detailed components, could be the basis for a strong diagnostic tool to evaluate whether information systems in a given organization are meeting management needs" (Goodhue & Thompson, 1995, p. 213) is particularly relevant in the context of specific technology characteristics as antecedents of TTF. In Malaysia, most studies on the antecedents of TTF have focused on the public sector (Zakaria et al., 2017; Osama et al., 2017; Ariffin & Klobas, 2011) and, specifically, the health sector (Wei & Thurusamy, 2018). Exploring the education sector is important because it is crucial for economic growth. Education is one of the fundamental sectors for success in every country. Without significant investment in human capital, no country can achieve sustainable economic growth. The education sector empowers people's perceptions of themselves and their roles in the world.

Finally, this study makes a substantial contribution to contingency theory. It enhances our understanding of both the internal and external contingent factors within the environment of HEIs. Contingency theory posits that effective decision-making depends on various internal and external factors. Contingent leaders are adaptable and flexible in responding to organizational changes. This study defines factors related to IS (AIS characteristics and task characteristics) as internal contingencies, while perceived usefulness concepts represent external contingencies. This study provides a clear picture of the contingent factors that enable users to continue utilizing AIS in HEIs to support decision-making tasks. It demonstrates how AIS adds functionality, aiding users in making effective cost management decisions in HEIs. The study highlights internal and external factors that allow HEI managers to respond to organizational changes. Specifically, the effectiveness of AIS characteristics enables HEIs to support the government's funding reform strategy, bolstered by managers perceived usefulness of AIS.

## Conclusion

The evolution of Accounting Information Systems (AIS) over the past few decades demonstrates their indispensability in providing crucial information for efficient decision-making. The widespread globalization allows higher education institutions (HEIs) to explore new markets and venture internationally, thereby significantly increasing reliance on AIS. Consequently, the fitness between technology and task has become more critical for ensuring effective decision-making and efficient cost management. The findings indicate that managers in HEIs acknowledge the essential role of AIS in supporting decision-making tasks, particularly

when combined with work experience and the perceived usefulness of AIS. Therefore, the implementation of AIS in HEIs must be supported by experienced managers willing to use AIS for decision-making tasks.

It is hoped that HEI managers will maximize the benefits AIS provides to achieve the funding reform strategy under the "National Higher Education Strategic Plan beyond 2020" and support the Malaysia Education Blueprint (Higher Education). Thus, HEI managers must possess extensive work experience to perform their duties. In the current era of information technology, managers need to leverage technology to assist with their decision-making tasks. To keep up with the latest technological advancements, managers require continuous training and learning to enhance their skills and effectively utilize technology for decision-making.

This study provides evidence of the antecedents of Task-Technology Fit (TTF) for decision-making tasks related to efficient cost management. TTF was used as the theoretical foundation to investigate the fit between task and technology, perceived usefulness, its effect on efficient cost management, and the moderating effect of experience. The findings validated TTF in the context of specific information systems and decision-making. Additionally, the results significantly contributed to understanding TTF antecedents and the effects of the TTF model on efficient cost management. This study has several implications for IS research, the management of higher education institutions (HEIs), and government policies. Like other research, this study has limitations that provide avenues for future research. First, the cross-sectional design of the study limits causal inferences; a longitudinal approach would better capture changes in AIS adoption and TTF over time. Second, the study is restricted to public HEIs in Malaysia, which may limit the generalizability of the findings to private institutions or other national contexts. Third, reliance on self-reported survey data introduces the possibility of common method bias. Future research could address these limitations by extending the model to private HEIs, replicating the study in other developing economies, or employing longitudinal or mixed methods designs to deepen understanding of AIS adoption and TTF dynamics. Nevertheless, it enhances the general understanding of the role of Accounting Information Systems (AIS) in supplying managers in HEIs with the information needed for decision-making regarding efficient cost management from the perspective of TTF.

**Acknowledgements:** The authors would like to express their sincere gratitude to Faculty of Accountancy, Universiti Teknologi MARA cawangan Selangor for providing the necessary resources and support throughout the course of this research. Special appreciation is extended to colleagues and peers who contributed valuable insights and constructive feedback, which greatly enhanced the quality of this paper.

**Funding Statement:** No Funding

**Conflict of Interest Statement:** The authors declare that there is no conflict of interest regarding the publication of this paper. All authors have contributed to this work and approved the final version of the manuscript for submission to the International Journal of Education, Psychology and Counselling (IJEPC).

**Ethics Statement:** This study was conducted in accordance with ethical research standards. Participation was voluntary, and respondents were assured of confidentiality and anonymity. The data collected were used solely for academic purposes.

**Author Contribution Statement:** All authors contributed significantly to the development of this manuscript. Shazalina was responsible for the conceptualization, methodology, and overall supervision of the study. Intan Salwani handled data collection, analysis, and interpretation of results. Yunita contributed to the literature review. Mohamad Ridhuan was responsible for drafting, and critically revising the manuscript. All authors have read and approved the final version of the manuscript prior to submission.

International Journal of Education, Psychology and Counseling
IJEPC
EISSN : 0128-164X
Volume 11 Issue 62 (March 2026) PP. 1664-1689

**References**

Abernethy, M. A., & Vagnoni, E. (2004). Power, organization design and managerial behaviour. A*ccounting, Organizations and Society, 29*(3–4), 207-225. https://doi.org/10.1016/S0361-3682(03)00049-7

Agarwal, R., & Prasad, J. (1999). Are individual differences germane to the acceptance of new information technologies? *Decision Sciences, 30*(2), 361-391. https://doi.org/10.1111/j.1540-5915.1999.tb01614.x

Agourram, H. (2009). Defining information system success in Germany. *International Journal of Information Management, 29*(2), 129-137. https://doi.org/10.1016/j.ijinfomgt.2008.05.007

Al-Dalabeeh, A. E.-R. K., & Al-Zeaud, H. A. (2012). AIS and Their Role in the Measurement and Cost Thrifting in Public Shareholding Industrial Companies in Jordan. International *Journal of Business and Management, 7*(12), 97–106. https://doi.org/10.5539/ijbm.v7n12p97

Al Muala, A. (2016). The effect of service quality dimensions on customers' loyalty through customer satisfaction in Jordanian Islamic Bank. International Journal of Marketing Studies, 8(6), 141-146. https://doi.org/10.5539/ijms.v8n6p141

Al-Thuneibat, A. (2003). Structure and causes of the audit expectation gap: evidence from Jordan. *DERASAT-Managerial Sciences, 30*(1), 108-127.

Ariffin, M., & Klobas, J. E. (2011). The effects of task-technology fit on use and user performance impacts: The case of the human resource management information system in the Malaysian public sector. *PACIS 2011 Proceedings. 20*. https://aisel.aisnet.org/pacis2011/20

Asare, S. K., & McDaniel, L. S. (1996). The effects of familiarity with the preparer and task complexity on the effectiveness of the audit review process. *Accounting Review, 71*(2) 139-159. https://www.jstor.org/stable/248443

Awosejo, O. J., Kekwaletswe, R., Pretorius, & Zuva (2013). The Effect of Accounting Information Systems in Accounting. International Journal of Advanced Computer Research, 3(3), 142-150. https://www.proquest.com/scholarly-journals/effect-accounting-information-systems/docview/1464740640/se-2

Aziz, K. (2003). Accounting information system satisfaction and job satisfaction among Malaysian accountants. *PACIS 2003 Proceedings, 54.* https://aisel.aisnet.org/pacis2003/54

Baghersefat, M. J., Zareei, M. H., & Bazkiai, M. J. (2013). Estimate Role of Accounting Information Systems in Presentation Managers Required Information. *Interdisciplinary Journal of Contemporary Research in Business, 4*(12), 511-518. https://www.semanticscholar.org/paper/Estimate-Role-of-Accounting-Information-Systems-in-Baghersefat-Zareei/fab55bfeb7c44fd63ad748b3515b37f950b48c40

Bailey, J. E. & S. W. Pearson (1983). Development of a Tool for Measuring and Analyzing Computer User Satisfaction. Management Science, 29(5), 530-545. https://doi.org/10.1287/mnsc.29.5.530

Ball, R. (2006). International Financial Reporting Standards (IFRS): pros and cons for investors. *Accounting and Business Research, 36*(sup1), 5–27. https://doi.org/10.1080/00014788.2006.9730040

Bani Ali, A. S., Anbari, F. T., & Money, W. H. (2008). Impact of organizational and project factors on acceptance and usage of project management software and perceived project success. Project Management Journal, 39(2), 5-33. https://doi.org/10.1002/pmj.20041

Bani Ali, A.S. (2005). *An assessment of the impact of the fit among computer self efficacy, task characteristics and system characteristics on performance and information system utilisation* (Publication No. 3156334). [Doctoral dissertation, The George Washington University]. ProQuest Dissertations & Theses Global.

Banker, R. D., Chang, H., & Kao, Y. C. (2002). Impact of information technology on public accounting firm productivity. *Journal of information systems, 16*(2), 209-222. https://doi.org/10.2308/jis.2002.16.2.209

Bovee, M. W. (2004). *Information quality: A conceptual framework and empirical validation* (Publication No. 3141462). [Doctoral dissertation, University of Kansas]. ProQuest Dissertations & Theses Global.

Budiarto, D. S., Prabowo, M. A., Djajanto, L., Widodo, K. P., & Herawan, T. (2018). Accounting information system (AIS) alignment and non-financial performance in small firm: a contingency perspective. In: Gervasi, O., et al. Computational Science and Its Applications – ICCSA 2018. *ICCSA 2018. Lecture Notes in Computer Science,* 10961, 382-394. Springer, Cham. https://doi.org/10.1007/978-3-319-95165-2_27

Burton, D. (2000). *Research training for social scientists: a handbook for postgraduate researchers.* SAGE Publications Ltd

Chalatharawat, J., & Ussahawanitchakit, P. (2009). Accounting information usefulness for performance evaluation and its impact on the firm success: An empirical investigation of food manufacturing firms in Thailand. *Review of Business Research, 9*(2), 1-22.

Chang, R. D., Chang, Y. W., & Paper, D. (2003). The effect of task uncertainty, decentralization and AIS characteristics on the performance of AIS: an empirical case in Taiwan. *Information & Management, 40*(7), 691-703. https://doi.org/10.1016/S0378-7206(02)00097-6

Cohen, S., & Karatzimas, S. (2017). Accounting information quality and decision-usefulness of governmental financial reporting. *Meditari Accountancy Research, 25*(1), 95-113. https://doi.org/10.1108/MEDAR-10-2015-0070

Cragg, P., Tagliavini, M., & Mills, A. (2007). Evaluating the Alignment of IT with Business Processes in SMEs, *ACIS 2007 Proceedings. 10*. https://aisel.aisnet.org/acis2007/10

D'Ambra, J. S., & Wilson, C. (2004). Explaining perceived performance of the World Wide Web: uncertainty and the task-technology fit model. *Internet Research, 14*(4), 294-310. https://doi.org/10.1108/10662240410555315

Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly, 13*(3), 319–340. https://doi.org/10.2307/249008

Dechow, P., Geb, W., & Schrandc, C. (2010). Understanding earnings quality: A review of the proxies, their determinants and their consequences. Journal of Accounting and Economics, 50(2-3), 344- 401. https://doi.org/10.1016/j.jacceco.2010.09.001

DeLone, W. H., & McLean, E. R. (1992). Information systems success: The quest for the dependent variable. Information systems research, 3(1), 60-95. https://doi.org/10.1287/isre.3.1.60

DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean model of information systems success: a ten-year update. Journal of management information systems, 19(4), 9-30. https://doi.org/10.1080/07421222.2003.11045748

Diansari, L. M., Sujana, I. K., Budiasih, I. G. A. N., & Sari, M. M. R. (2020). User involvement, training and education of the user, formalization of the development of information system and support of top management to the performance of Udayana University accounting information systems. *International research journal of management, IT and social sciences, 7*(4), 65-79. https://sloap.org/journals/index.php/irjmis/

Dishaw, M. T., & Strong, D. M. (1998). Extending the technology acceptance model with task-technology fit constructs. *Information and Management, 36*(1), 9-21. https://doi.org/10.1016/S0378-7206(98)00101-3

Dishaw, M. T., & Strong, D. M. (2003). The effect of task and tool experience on maintenance CASE tool usage. *Information Resources Management Journal (IRMJ), 16*(3), 1-16. https://doi.org/10.4018/irmj.2003070101

Dishaw, M. T, & Strong, D. M (1998). Experience as a moderating variable in a task-technology fit model. *AMCIS 1998 Proceedings, 242*. https://aisel.aisnet.org/amcis1998/242

Drazin, R., & Van de Ven, H. (1985). Alternative Forms of Fit in Contingency Theory. *Administrative Science Quarterly, 30*, 514-539. https://doi.org/10.2307/2392695

El-Dalabeeh, A., & Al-Shbiel, S. O. (2012). The role of computerized accounting information systems in reducing the costs of medical services at King Abdullah University Hospital. *Interdisciplinary journal of contemporary research in business, 4*(6), 893-900. https://www.academia.edu/4114329/THE_ROLE_OF_COMPUTERIZED_ACCOUNTING_INFORMATION

Frazier, P. A., Tix, A. P., & Barron, K. E. (2004). Testing moderator and mediator effects in counselling psychology research. *Journal of Counselling Psychology, 51*(1), 115–134. https://psycnet.apa.org/buy/2003-11100-011

Gattiker, T. F., & Goodhue, D. L. (2004). Understanding the local-level costs and benefits of ERP through organizational information processing theory. Information & management, 41(4), 431-443. https://doi.org/10.1016/S0378-7206(03)00082-X

Gebauer, J., Shaw, M. J., & Gribbins, M. L. (2010). Task-technology fit for mobile information systems. *Journal of Information Technology, 25*(3), 259-272. https://doi.org/10.1057/jit.2010

Ghani, E. K., Muhammad, K., & Said, J. (2012). Development of Integrated Information Management System Service Quality Model in Faculty of Accountancy. International *Journal of Business and Social Science, 3*(7), 245–252. https://ijbss.thebrpi.org/journal/index/1169

Goodhue, D. L. (1995). Understanding user evaluations of information systems. *Management Science, 41*(12), 1827-1845. https://doi.org/10.1287/mnsc.41.12.1827

Goodhue, D. L. (1997). The model underlying the measurement of the impacts of the IIC on the end-users. *Journal of the American Society for Information Science, 48*(5), 449-453. https://doi.org/10.1002/(SICI)1097-4571(199705)48:5<449::AID-ASI10>3.0.CO;2-U

Goodhue, D. L. (1998). Development and measurement validity of a task-technology fit instrument for user evaluations of information system. *Decision Sciences, 29*(1), 105-138. https://doi.org/10.1111/j.1540-5915.1998.tb01346.x

Goodhue, D. L., & Thompson, R. L. (1995). Task-technology fit and individual performance. *MIS Quarterly, 19*(2), 213-236. https://doi.org/10.2307/249689

Goodhue, D.L, Lewis, W., & Thompson, R. (2003). Comparing regression, PLS, and LISREL using a Monte Carlo simulation. *AMCIS 2003 Proceedings, 371*. https://aisel.aisnet.org/amcis2003/371

Gordon, G. A., & Fischer, M., (2011). Accounting Strategy to Improve Public Higher Education Management. *Journal of Accounting and Finance, 11*(3), 11–25. http://www.na-businesspress.com/JAF/fischer_abstract.html

Gorla, N., Somers, T. M., & Wong, B. (2010). Organizational impact of system quality, information quality, and service quality. *The Journal of Strategic Information Systems, 19*(3), 207 – 228. https://doi.org/10.1016/j.jsis.2010.05.001

Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing theory and Practice, 19*(2), 139-152. https://doi.org/10.2753/MTP1069-6679190202

Hariyanto, E., & Suyono, E. (2012). The Analysis of User's Intention in Using the Accounting Information System Technology. *China-USA Business Review, 11*(10). 1378-1384. https://www.davidpublisher.com/Public/uploads/Contribute/5518ba3321db7.pdf

Hilman, H. (2011). *Strategic Management*, Third Edition, Pearson-Prentice Hall.

Holsapple, C.W., Wang, Y. & Wu, J. (2005). Empirically testing user characteristics and fitness factors in enterprise resource planning success. International Journal of Human-Computer Interaction, 19(3), 323-342. https://doi.org/10.1207/s15327590ijhc1903_3

Ilias, A., & Zainudin, N. N. (2013). Factor Affecting the Computerised Accounting System (CAS) Usage in Public Sector. *Journal of Internet Banking and Commerce, 18*(1), 1–29. https://www.icommercecentral.com/open-access/factor-affecting-the-computerised-accounting-system-cas-usage-in-public-sector-1-29.php?aid=37965

Ismail, N. A, & King, M. (2005). Firm performance and AIS alignment in Malaysian SMEs . *International Journal of Accounting Information Systems, 6*(4), 241-259. https://doi.org/10.1016/j.accinf.2005.09.001

Ismail, N. A., & King, M. (2014). Factors influencing the alignment of accounting information systems in small and medium sized Malaysian manufacturing firms. *Journal of Information Systems and Small Business, 1*(1-2), 1-20. https://ojs.deakin.edu.au/index.php/jissb/article/view/1

Ives, B., Olson, M., & Baroudi, J. J. (1983). The measurement of user information satisfaction. *Communications of the ACM, 26*(10), 785-793. https://doi.org/10.1145/358413.358430

Khazanchi, D. (2005). Information technology (IT) Appropriateness: The Contingency Theory of 'Fit' and IT Implementation in Small and Medium Enterprises. *The Journal of Computer Information Systems, 45*(3), 88-95. https://doi.org/10.1080/08874417.2005.11645846

Klopping, I. M., & McKinney J, E. (2006). Practice makes a difference: experience and e-commerce. *Information Technology, Learning & Performance Journal, 24*(1), 25-38. https://openurl.ebsco.com/EPDB%3Agcd%3A4%3A38096500/detailv2?sid=ebsco%3Aplink%3Ascholar&id=ebsco%3Agcd%3A25133007&crl=c&link_origin=scholar.google.com

Komala, M & Ratna, A. (2012). The Influence of the Accounting Managers' Knowledge and The Top Managements' Support on The Accounting Information System and Its Impact on The Quality of Accounting Information: A Case of Zakat Institutions in Bandung. Journal of Global Management, 4(1), 53-73. https://openurl.ebsco.com/EPDB%3Agcd%3A14%3A9239022/detailv2?sid=ebsco%3Aplink%3Ascholar&id=ebsco%3Agcd%3A80233160&crl=c&link_origin=scholar.google.com

Kositanurit, B., Ngwenyama, O., & Osei-Bryson, K. M. (2006). An exploration of factors that impact individual performance in an ERP environment: an analysis using multiple analytical techniques. *European Journal of Information Systems, 15*(6), 556-568. https://doi.org/10.1057/palgrave.ejis.3000654

Kouser, R., Rana, G. E., & Shahzad, F. A. (2011). Determinants of AIS effectiveness: Assessment thereof in Pakistan. International Journal of Contemporary Business Studies, 2(12), 6-21.

Krejcie, R. V., Morgan, D. W., (1970). Determining sample size for research activities. *Educational and Psychological Measurement, 30*(3), 607-610. https://doi.org/10.1177/0013164470030003

Larcker, D. F., & Lessig, V. P. (1980). Perceived usefulness of information: A psychometric examination. Decision Sciences, 11(1), 121-134. https://doi.org/10.1111/j.1540-5915.1980.tb01130.x

Leclercq, A. (2007). The perceptual evaluation of information systems using the construct of user satisfaction: case study of a large French group. Database for Advances in Information Systems, 38(2), 27-60. https://doi.org/10.1145/1240616.1240621

Ledbetter, M. L. (2007). An empirical study of the task-technology fit of customer relationship management systems, 68(4).

Lee, Y. W., Strong, D. M., Kahn, B. K., & Wang, R. Y. (2002). AIMQ: a methodology for information quality assessment. *Information & management, 40*(2), 133-146. https://doi.org/10.1016/S0378-7206(02)00043-5

Ma, C. M., Chao, C. M., & Cheng, B. W. (2013). Integrating Technology Acceptance Model and Task-technology Fit into Blended E-learning System. J*ournal of Applied Sciences, 13*(5), 736-742. https://doi.org/10.3923/jas.2013.736.742

Masrek, M. N., Karim, N. S. A., & Hussein, R. (2007). Antecedents and impact of intranet utilization: A conceptual framework. Journal of Information Technology Impact, 7(3), 213-226.

Mcdonald, R. P. (1996). Path analysis with composite variables. *Multivariate Behavioural Research, 31*(2), 239–270. https://doi.org/10.1207/s15327906mbr3102_5

Molanazari, M., & Abdolkarimi, E. (2010, September). T*he effects of task uncertainty, decentralisation and accounting information systems characteristics on the accounting information systems performance in Tehran Stock Exchange: Three way interaction model.* In 2010 2nd IEEE International Conference on Information and Financial Engineering, 728-733. https://doi.org/10.1109/ICIFE.2010.5609459

Naheb, O. A., Sukoharsono, E. G., & Baridwan, Z. (2017). The influence of critical factors on the behavior intention to Computerized Accounting Systems (CAS) in Cement Manufactures in Libya. The International Journal of Accounting and Business Society, 25(1), 38-60. https://doi.org/10.21776/ub.ijabs.2017.25.1.7

Namogang, P. E. (2007). *The report of the Auditor General on the government accounting & budgetary system (GABS).* Botswana: Office of the Auditor General.

Nelson, R. R., Todd, P. A., & Wixom, B. H. (2005). Antecedents of information system quality: An empirical examination within the context of data warehousing. *Journal of Information Management Systems, 21*(4), 199-235. https://doi.org/10.1080/07421222.2005.11045823

Nirwanto, N., & Andarwati, M. (2019). End-user satisfaction as an impact of the system quality, information quality, and top management support, upon the perceived usefulness of technology utilization. In: Osaka Conference Prograrn, Maret 2019. http://eprints.unmer.ac.id/id/eprint/89

Norzaidi, M.D., Chong, S.C., Murali, R., & Intan Salwani, M. (2007). Intranet usage and managers' performance in the port industry. *Industrial Management & Data Systems, 107*(8), 1227-1250. https://doi.org/10.1108/02635570710822831

Obaidat, A. N. (2007). Accounting Information Qualitative Characteristics Gap: Evidence from Jordan. International Management Review, 3(2), 26-32. https://sl1nk.com/ptgAg

O'Donnell, E., & David, J. S. (2000). How information systems influence user decisions: a research framework and literature review. *International Journal of Accounting Information Systems, 1*(3), 178-203. https://doi.org/10.1016/S1467-0895(00)00009-9

Oldroyd, J. B. (2007). The burdens and benefits of information flow: Social structure, interdependence, information flow and performance (Publication No. 3259030).

[Doctoral dissertation, Northwestern University]. ProQuest Dissertations & Theses Global.

Onaolapo, A. A., & Odetayo, T. A. (2012). Effect of AIS on Organisational Effectiveness?: A Case Study of Selected Construction Companies in Ibadan, *Nigeria. American Journal of Business & Management, 1*(4), 183–189. https://doi.org/10.11634/216796061706210

Osama, I., Zaini, A., Ramayah, T., & Ahmed, M. M. (2017). Internet usage, user satisfaction, task-technology fit, and performance impact among public sector employees in Yemen. *The International Journal of Information and Learning Technology, 34*(3), 210-241. https://doi.org/10.1108/IJILT-11-2016-0051

Owolabi, S. A. (2010). Repositioning for Quality Services Delivery in Tertiary Institutions?: The Role of Accountants. *An International Multi-Disciplinary Journal, Ethiopia, 4*(2), 335–354. https://doi.org/10.4314/afrrev.v4i2.58333

Petter, S., DeLone, W., & McLean, E. R. (2013). Information systems success: The quest for the independent variables. *Journal of management information systems, 29*(4), 7-62. https://doi.org/10.2753/MIS0742-1222290401

Pikkarainen, T., Pikkarainen, K., Karjaluoto, H., & Pahnila, S. (2004). Consumer acceptance of online banking: an extension of the technology acceptance model. *Internet Research, 14*(3), 224–235. https://doi.org/10.1108/10662240410542652

Prasad, A., & Green, P. (2015). Organizational competencies and dynamic accounting information system capability: impact on AIS processes and firm performance. Journal of Information Systems, 29(3), 123-149. https://doi.org/10.2308/isys-51127

Puasa, S., Smith, J., & Amirul, S. M. (2019). Perceptions of accounting information effectiveness: preliminary findings from the Malaysian Federal Government. Labuan e-*Journal of Muamalat and Society, 1*, 48-59. https://strathprints.strath.ac.uk/67222/

Pucciarelli, F., & Kaplan, A. (2016). Competition and strategy in higher education: Managing complexity and uncertainty. Business Horizons, 59(3), 311-320. https://doi.org/10.1016/j.bushor.2016.01.003

Ringle, C. M., Wende, S., & Will, A. (2005). *SmartPLS 2.0 (M3) Beta.* Hamburg: University of Hamburg. www.smartpls.de

Robson, L. S., Clarke, J. A., Cullen, K., Bielecky, A., Severin, C., Bigelow, P. L., ... & Mahood, Q. (2007). The effectiveness of occupational health and safety management system interventions: a systematic review. *Safety science, 45*(3), 329-353. https://doi.org/10.1016/j.ssci.2006.07.003

Romney, M. B., & Steinbart, P. J. (2018). *Accounting Information Systems.* 14 th Edition., Pearson Education Limited, Harlow, England

Saleh, S. A. (2011). A study on the use of computerised accounting systems in small business: A case of small business in Libya. [Unpublished Master thesis, Universiti Utara Malaysia].

Salehi, M., & Torabi, E. (2012). The role of information technology in financial reporting quality?. Iranian scenario, *Poslovna izvrsnost - Business Excellence, 6*(1), 115–127. https://hrcak.srce.hr/84682

Salehi, M., Rostami, V., & Mogadam, A. (2010). Usefulness of accounting information system in emerging economy: Empirical evidence of Iran. International Journal of Economics and Finance, 2(2), 186-195. https://l1nq.com/aanPZ

Sekaran, U., & Bougie, R. (2003). *Research Methods for Business, A Skill Building Approach.* New York, NY: John Willey & Sons. Inc.

Shagari, S. L., Abdullah, A., & Mat Saat, R. (2015). The influence of system quality and information quality on Accounting Information System (AIS) effectiveness in Nigerian

bank. *International Postgraduate Business Journal, 58*(74), 58-74. https://repo.uum.edu.my/id/eprint/30299

Siyanbola, T. T. (2012). Accounting information as an aid to management decision making. *International Journal of Management and Social Sciences Research (IJMSSR), 1*(3), 29-34. https://l1nq.com/2tKyp

Soh, C., Kien, S. S. & Tay-Yap, J., (2000). Cultural Fit and Misfit: Is ERP a universal solution?. *Communications of the ACM, April, 43*(4), 47-51. https://dl.acm.org/doi/fullHtml/10.1145/332051.332070

Soudani, S. N. (2012). The Usefulness of an AIS for effective organizational Performance. International Journal of Economics and Finance, 4(5), 136–145. http://dx.doi.org/10.5539/ijef.v4n5p136

Speier, C., Valacich, J. S., & Vessey, I. (1999). The influence of task interruption on individual decision making: An information overload perspective. Decision Sciences, 30(2), 337-360. https://doi.org/10.1111/j.1540-5915.1999.tb01613.x

Strehl, F., Reisinger, S., & Kalatschan, M. (2007). Funding Systems and their Effects on Higher Education Systems. OECD Education Working Papers, No. 6. OECD Publishing (NJ1). http://dx.doi.org/10.1787/220244801417

Sumritsakun, C. (2012). The effect of AIS effectiveness on accounting information usefulness via information trust and information timeliness as mediators: Case study of Thai-listed companies. *International Journal of Business Research, 12*(1), 11-121.

Susanto, A. (2016). The empirical testing how the quality of Accounting Information Systems affected by organizational structure research at Universities in Bandung. *Asian J. Inf. Technol., 15*(6), 1098-1105. https://www.makhillpublications.co/files/published-files/mak-ajit/2016/6-1098-1105.pdf

Tselios, N., Daskalakis, S., & Papadopoulou, M. (2011). Assessing the acceptance of a blended learning university course. *Journal of Educational Technology & Society, 14*(2), 224-235. https://www.jstor.org/stable/jeductechsoci.14.2.224

Vessey, I., & Galletta, D. (1991). Cognitive fit: An empirical study of information acquisition. *Information systems research, 2*(1), 63-84. https://doi.org/10.1287/isre.2.1.63

Vincent, K., ChongIan, R., & Eggleton, C. (2003). The Decision-Facilitating Role of Management Accounting Systems on Managerial Performance: The Influence of Locus of Control and Task Uncertainty. *Advances in Accounting, 20*, 165 – 197. https://doi.org/10.1016/S0882-6110(03)20008-0

Wan Zakaria, W. Z., F. Rahman, P. D. S., & Elsayed, D. M. (2011). An Analysis of Task Performance Outcomes through E-Accounting in Malaysia. *Journal of Public Administration and Governance, 1*(2), 124–139. https://doi.org/10.5296/jpag.v1i2.946

Wei, L. H., & Thurusamy, R. (2018). An Examination of the Effects of Task Technology Fit and Hospital Information System Satisfaction in Public Hospital Malaysia: A Structural Model. *Advanced Science Letters, 24*(2), 1479-1483. https://doi.org/10.1166/asl.2018.10774

Williams, J. J., & Seaman A. E. (2002). Management accounting systems change and departmental performance: The influence of managerial information and task uncertainty. *Management Accounting Research, 13*(4), 419-445. https://doi.org/10.1006/mare.2002.0199

Yaghoubi, N. M., & Bahmani, E. (2010). Factors affecting the adoption of online banking: An integration of technology acceptance model and theory of planned behavior. *International journal of business and management, 5*(9), 159-165. https://pdfs.semanticscholar.org/53ff/282f0e3f84fa934e4088ed5e00d81d13618f.pdf

Yuan, Y., & Raubal, M. (2010). Spatio-temporal knowledge discovery from georeferenced mobile phone data. *Proceedings of the 2010 Movement Pattern Analysis,* Zurich, Switzerland, 14. https://ceur-ws.org/Vol-652/MPA10-07.pdf

Zakaria, W. Z. W., Ilias, N., & Wahab, N. (2017). A survey on the impact of Accounting Information System on tasks efficiency: Evidence from Malaysian public sector agencies. *International Review of Management and Marketing, 7*(1), 183-190. https://izlik.org/JA59XL96LT