Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

JOURNAL OF INFORMATION SYSTEM AND TECHNOLOGY MANAGEMENT (JISTM)
www.jistm.com

ENHANCING ACCOUNTING INFORMATION SYSTEMS: THE ROLE OF CLOUD ACCOUNTING AND TECHNOLOGY IN HOSPITALITY

Natalia Hakimi[1*], Fatin Syazwani Safiyuddin[2], Erma Shahida Kaap[3], Ija Hazirah Nur Rosni[4], Liyana Nadhirah Kamal[5]

[1] Faculty of Business, Accounting, Finance, Law & Humanity, MAHSA University, Malaysia
Email: natalia@mahsa.edu.my
[2] Faculty of Business, Accounting, Finance, Law & Humanity, MAHSA University, Malaysia
Email: fatinsyazwani@mahsa.edu.my
[3] Faculty of Business, Accounting, Finance, Law & Humanity, MAHSA University, Malaysia
Email: ermashahida@mahsa.edu.my
[4] Faculty of Business, Accounting, Finance, Law & Humanity, MAHSA University, Malaysia
Email: ijahazirah@mahsa.edu.my
[5] Faculty of Business, Accounting, Finance, Law & Humanity, MAHSA University, Malaysia
Email: liyananadhirah@mahsa.edu.my
[*] Corresponding Author

Article Info:

Article history:
Received date: 25.09.2024
Revised date: 10.10.2024
Accepted date: 04.11.2024
Published date: 11.12.2024

To cite this document:

Hakimi, N., Safiyuddin, F. S., Kaap, E. S., Rosni, I. H. N., & Kamal, L. N. (2024). Enhancing Accounting Information Systems: The Role Of Cloud Accounting And Technology In Hospitality. *Journal of Information System and Technology Management, 9* (37), 44-64.

DOI: 10.35631/JISTM.937004

Abstract:

Cloud accounting and technology advances have had a significant impact on the quality of accounting information systems, particularly in the hospitality industry. The integration of cloud accounting into accounting practices has enabled faster and more efficient data processing, leading to increased accuracy and improved operational performance. Furthermore, technology advances have contributed to the development of cloud-based accounting systems, which provide enhanced decision-making capabilities and contribute to higher-quality information systems. These advancements have been instrumental in promoting cost-effectiveness for firms and enhancing firm performance through digital transformation and digital leadership. This study explores the influence of cloud accounting and technological advancements on the quality of accounting information systems within the hospitality industry. With the rapid evolution of technology, cloud accounting has emerged as a transformative tool for enhancing data management and processing capabilities in various sectors. Through a quantitative data analysis, this study aims to provide valuable insights into the evolving landscape of accounting information systems in the hospitality industry in response to cloud accounting and technological advancements. The findings of the study on the effect of cloud accounting and technology advances on the quality of accounting

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

information systems within the hospitality industry have significant contributions towards regulators as they can enhance the policy, government to improve on their decision making, as well as educators to develop curricula that focus on the importance of technology in accounting practices.

Keywords:

Cloud Accounting, Technology Advances, Accounting Information Systems Quality, Hospitality Industry

Introduction

Accounting Information Systems are vital to the operations of organizations today's era since there is a heightened competitive landscape. They not only assist in amassing and processing financial information but also boost decision making across the hierarchy. Information supplied on time helps the management to assess the past activities, anticipate future activities and plan and control the resources effectively. This is fundamental for improvement of organizational performance and many studies on the effectiveness of accounting information systems have demonstrated that heightened use is associated with profit improvement (Akgün & Kılıç, 2013; Ghobakhloo & Tang, 2015).

Previous literature has explored the impact of AIS on organizational performance, focusing on its role in improving efficiency and decision-making. For instance, it has been documented that AIS enhances financial performance due to availability of data related to cost-cutting and decision-making within the organization Perez et al., 2023; Ahmed & Rebwar, 2022). However, how emerging technologies, especially cloud computing, can further enhance the quality of AIS and its effectiveness in real-time decision-making remains a gap in knowledge. This therefore creates an opportunity for further investigation into how such advancements could be integrated into the existing system to provide even greater support for firms navigating complex market dynamics.

In this regard, the integration of cloud computing and all the related advanced technologies in AIS is developing a whole new dimension regarding the way organizations maintain their financial information. Scalability, flexibility, and real-time data access are assured through cloud-based AIS solutions, which have become an imperative element for modern businesses trying to keep pace with dynamic market changes. These technological innovations enhance not only the quality of accounting information but also its accessibility over diverse platforms and devices as well. Since organizations increasingly rely on current data to make informed decisions, the quality of the AIS itself is considered critical in order to ensure that managers can take quick responses to newly emerging challenges and opportunities (Alshirah et al., 2021).

Integration, coordination, and control of the business activities facilitated by AIS are also essential to organizational success, as expressed by Al-Okaily (2021). The turbulently competitive nature of the business world today requires companies to produce information with speed and upon demand, or what is termed real-time information. Real-time data extracted from an AIS offers several advantages compared to traditional periodic reporting, according to Trigo et al. (2014). The flexibility will also enable the decision-maker to make dynamic and

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

strategic economic decisions on the spot, thus making valuable contributions to the competitive advantage of the firm.

The role of AIS in sustaining competitiveness cannot be emphasized further. With the efforts of firms to be competitive in increasingly complex market dynamics, a sound AIS shall continue to pave the way for smooth operations, reduced costs, and enhanced customer satisfaction. Studies have indicated that organizations adopting modern advanced AIS technologies have derived considerable benefits from such initiatives, with such benefits being manifested through substantial improvements both in operational effectiveness and profitability (DeLone & McLean, 1992). The study, therefore, investigates how the integration of cloud computing with AIS can further promote the process of making decisions and creating sustained competitive advantage in organizations.

Organizations operating in today's competitive business environment often acquire various resources to establish an effective accounting information system (AIS) to optimize financial portfolios and ensure business continuity (Namazi & Rezaei, 2023). The primary function of an AIS is to gather and process accounting data to create reliable information that supports strategic decision-making by both top management and subordinates. This information is also crucial for communicating the company's performance to external parties, including consumers, the government, and other stakeholders (Sabri et al., 2022).

The integration, coordination, and control of business activities facilitated by AIS play a crucial role in organizational success (Al-Okaily, 2021). In today's rapidly changing business landscape, companies must generate information quickly and on-demand, referred to as real-time information. Real-time data generated by an AIS offers various benefits compared to traditional periodic reporting (Trigo et al., 2014). This flexibility allows decision-makers to make immediate, dynamic, and strategic economic decisions, contributing significantly to the company's competitive advantage.

Amidst the dynamic competition in the hospitality industry—including hotels and restaurants—the strategic use of AIS is essential for making informed decisions and ensuring operational efficiency (Al-Hatammi & Kabra, 2022; Tarigan et al., 2015). Research shows a positive correlation between AIS utilization and competition intensity, firm size, and an organization's learning capabilities. Importantly, AIS enhances competition intensity and facilitates strategic decision-making (Thuan et al., 2022).

The hotel industry is particularly reliant on information due to the critical need for timely and precise data from both customers and staff (Huh et al., 2009; Melian-Gonzalez & Bulchand-Giduma, 2016). Thus, effective implementation of Information Technology (IT) and Information Systems (IS) is vital for operational success in this sector (Gomes et al., 2007). The effectiveness of IS hinges on user satisfaction with the system (Mishra et al., 2023), emphasizing the importance of evaluating users' perceptions of IT applications in hotels (Zhang, 2022).

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

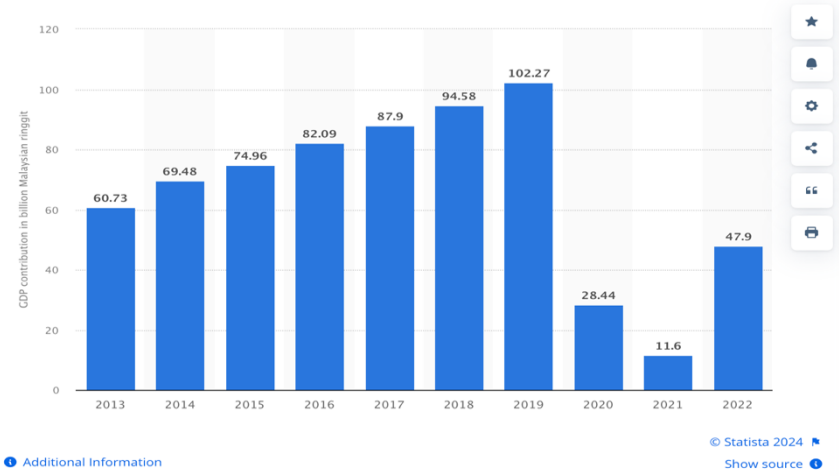

Figure 1: Gross Domestic Product (GDP) Direct Contribution From Tourism In Malaysia (2013-2022)

Source: https://www.statista.com/statistics/1126334/malaysia-gdp-direct-contribution-tourism/

The above graph shows the Gross Domestic Product (GDP) direct contribution from tourism in Malaysia from 2013 to 2022. According to data from Statista 2024, the contribution from tourism increased from RM60.73 billion in 2013 to RM102.27 billion in 2019. However, due to the severe impact of the COVID-19 pandemic on the hospitality industry worldwide—including Malaysia—the GDP contribution dropped significantly to RM28.44 billion in 2020 and further declined to RM11.6 billion in 2021. This decline was largely attributed to movement control orders imposed by the government during that time.

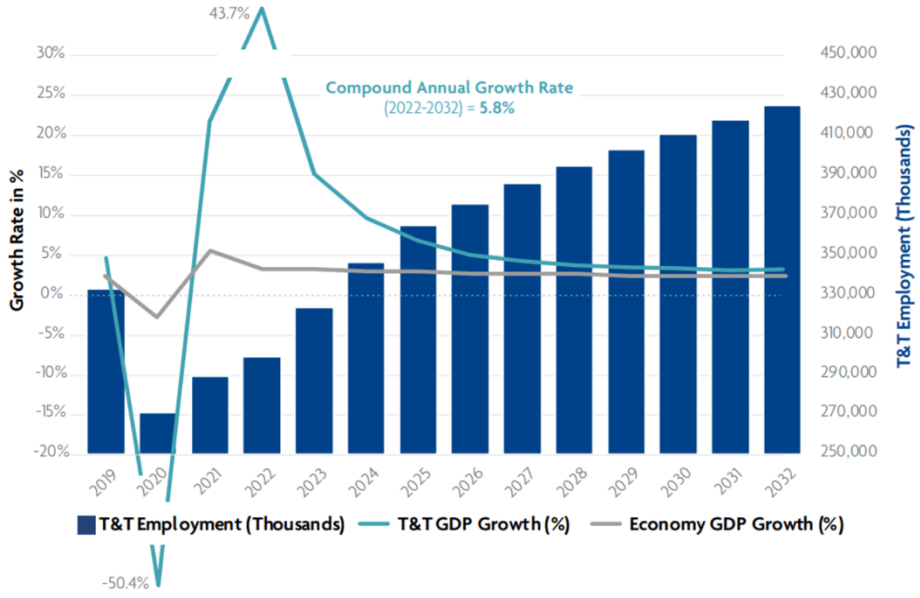

Figure 2: Travel & Tourism Forecast (2022 – 2032)

Source: Would Travel & Tourism Council, Travel & Tourism Economic Impact 2022

In 2022, there was a drastic increase in GDP contribution from tourism, indicating a positive trend that seems to be continuing year by year. As reported by Statista 2023, projected revenue for Malaysia's hotel sector is expected to reach US$1.43 billion by 2024. Looking ahead, the

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004
market is forecasted to experience an annual growth rate (CAGR 2024-2028) of 4.11%, resulting in a projected market volume of US$1.68 billion by 2028. Notably, it is anticipated that 75% of total revenue will be generated through online sales by this time.

Given the substantial GDP contribution from the hospitality sector, it is crucial for this industry to ensure high-quality accounting information systems are in place to facilitate daily transactions smoothly. The strategic implementation of AIS not only supports operational efficiency but also positions organizations for sustained growth amidst evolving market dynamics. This organized structure provides a clear progression from introducing the topic through its importance in various contexts—especially within the hospitality industry—culminating in economic implications and concluding with a strong emphasis on the necessity for quality AIS.

Literature Review

Traditional Accounting Practices

Before cloud accounting came into being, traditional accounting relied heavily on manual processes and on-premise software solutions. These methods required considerable use of paper, which further enhanced the occurrence of errors and made access to financial data difficult. With increased organization growth in terms of size and complexity, weaknesses in these more traditional systems began to present themselves. Ali & Oudat (2020) demonstrated how the need was arising for the availability of financial information in a timely manner and accurately presented to enable proper decision-making. Conventional accounting systems are mostly incapable of generating on-the-spot insight, which has often caused delays in reporting and analysis.

Evolution of Accounting Information Systems

The development of AIS has helped overcome the inefficiencies of traditional accounting systems. AIS are responsible for efficiently collecting, processing, and storing financial data and then converting it into meaningful information for the decision maker. DeLone and McLean, (2003) said, "the success of an AIS can be defined by the delivery of high-quality information that meets user needs.". As businesses increasingly recognized the importance of proper financial reporting, it was then realized that the need for more sophisticated AIS came into being.

The introduction of integrated software solutions was a quantum leap in AIS capabilities. Such systems now began to allow for increasing automation of accounting tasks, along with improved accuracy of data and better reporting features. However, despite such developments, the limitations related to data accessibility and collaboration across departments were still spiraling within many organizations (Fernando et al., 2019). This finally called for something more flexible and accessible, ushering in the era of cloud accounting.

Impact of Technological Advancements

This was greatly influenced by the quality and efficiency brought about by technological changes in accounting practices. Technologies such as artificial intelligence, big data analytics, and cloud computing have really changed how organizations approach and maintain their financial information. For instance, AI increases data processing capability through the automation of trivial activities, hence offering predictive analytics that inform strategic

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

decision-making (Faccia et al., 2019). It has also been observed that big data analytics facilitates the processing of large volumes of financial data at speed and gains insights that were difficult to get earlier.

Cloud computing has become a game-changer in this respect. By allowing users to access accounting systems via the internet, the cloud-based solutions have made it possible for multiple users to work on financial records at the same time, irrespective of geographical distance. This not only enhances the speed but also the quality of financial reporting, since critical information is now more timely (Alotaibi, 2023). The literature review provides evidence that cloud-based AIS improves data accuracy and reporting speed, and at the same time, user satisfaction among the organizations concerned is on the increase (Gill et al., 2022).

Besides, the various studies have already confirmed that through an online accounting system, significant cost-cutting is possible by reducing dependence on expensive infrastructure and the need for regular IT maintenance (Kariyawasam, 2019). This economic factor motivates organizations to shift from traditional approaches towards more progressive concepts regarding cloud-based accounting.

This, in essence, indicates that the era of cloud-based accounting solutions is a great evolution from traditional methods of accounting. Inefficiencies within the traditional methods instigated the need for better systems that could provide quality information in real-time. The change has been enhanced by technological advancements, which play a major role in improving capability and quality in the Accounting Information Systems.

Cloud Accounting

Accounting software and programs have thrived on the rising use of computers and the tremendous improvements in information technologies since the early 1980s. In fact, according to Dimitriu & Matei (2014); Abbaszadeh et al. (2019), accounting cloud has its history from the early 2000 while the cloud computing technologies came into prominence in the industries of different levels including accounting. At one time considered revolutionary, cloud accounting employs cloud networks to handle the accounting functions of any-sized business. CA is developing an online virtual accounting information system grounded on the use of the internet and business intelligence. Growth and evolution have created the perfect climate in which a new system of accounting can be developed (Păcurari & Nechita, 2013).

Large corporations would seek to exploit the benefits of cloud computing, recognizing that the accounting information system forms the backbone of this new knowledge-based economy (Sacer & Oluic 2013). It designs and operates the accounting systems with advanced technological functionality with minimum expense. According to Christauskas & Miseviciene, (2012), by giving a shift from traditional accounting enabling it to be accessible, flexible, and cost-effective. This is because significant corporations want to benefit from cloud computing. Understanding that the accounting information system is considered the cornerstone of the new knowledge economy (Sacer & Oluic, 2013), it constructs and runs accounting systems with sophisticated technological capabilities at low cost (Christauskas & Miseviciene, 2012). This marked a significant shift from traditional accounting practices, offering enhanced flexibility, accessibility, and cost-effectiveness.

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

Research by Christauskas & Misevičienė (2012) and Elayanathan & Kalainathan (2021) has explored the evolution of cloud accounting, particularly focusing on its adoption among small and medium enterprises (SMEs). These studies signal an increased awareness and acceptance of cloud accounting solutions, which are hastened, in particular, by the COVID-19 pandemic that really accelerated the digital transformation of accounting practices (Hakimi, Safiyuddin, & Ghazi, 2024). As an instance, Jiang et al. (2023) point out that cloud accounting allows SMEs to present appropriate financial reports and effectively conduct financial analysis. As a matter of fact, this ability means a lot for SMEs that try to enhance their business decisions with regard to real-time financial data.

Further investigation into the determinants of cloud accounting adoption highlights several factors influencing this transition. According to Premarathne et al. (2021), SMEs are driven more by technological readiness, perceived benefits, and organizational support in the adoption of cloud-based solutions. In addition, Popivniak (2019) considers regularity compliance and data security concerns as potential drivers or inhibitors of the process of adopting cloud accounting. These studies indicate the paradigm shift caused by CBA, which has turned unassuming accounting systems into sophisticated platforms that can operate in dynamic environments.

In addition, Jayeola et al. (2022) comment that technical support provided by the service providers may act as an enabling factor in the adoption of cloud accounting by SMEs. They realized that training and maintenance would go a long way to make sure that SMEs can substantially utilize these cloud-based solutions. Discussion by Moudud-Ul-Huq et al. (2020) explains the role of cloud computing in global accounting information systems with a balanced view of benefits and risks related to the adoption of cloud services in accounting departments. The authors note that proper understanding of cloud accounting practices ensures the mitigation of associated risks in adopting cloud services.

The upcoming trend in cloud accounting attracts the researchers to shift their focus toward the integration of the emerging technologies into an accounting information system, such as artificial intelligence and big data. For example, Zhao et al. (2022) have discussed how the adoption of such technologies could enable any organization to generate actionable insights from its financial data analytics with greater power in a cloud-based environment. Similarly, Dai (2022) has indicated how AI can potentially automate certain parts of regular accounting tasks and thus facilitate substantial efficiency improvement.

These changes tend to affect SMEs more, because for them, the cost of high-level financial management software is usually too expensive to afford. Lim et al. (2022) found that the SMEs that adopted AIS benefited from some cloud-based solutions which improved finance accuracy and reduced time consumption. This also justifies the implementation of AIS in more small-scale organizations with aims to increase their operational efficiency. Additionally, a study by Alshirah et al. (2021) shows that companies with cloud-based AIS allow their teams to work in a collaborative environment, as data is so much easier to access and share, thus paving the way for better decision-making.

In conclusion, the history of cloud accounting marks a transformational journey from conventional accounting to cloud-based solutions with scalability, security, and efficiency. It has facilitated businesses of all scales to smoothen their financial operations while unlocking

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

valuable insights for informed decision-making. This further development of cloud accounting will involve further integration with other business applications, complete automation of tasks, and real-time financial reporting. It is one of the many areas to be filled by cloud-based solutions across industries, enabling a networked and data-driven business environment.

Technology Advances

Technological development is the art of establishing and developing technology-based processes. It generates new and improved products and services, fabrication of superior ways of production, and above all, using capability and equipment for successful delivery of goods and services. Economic growth and development are founded on this very concept of technological change since an economy can develop faster through this factor. It requires research and development facilities apart from the ability to produce technologically advanced capital goods (Lutfi, 2022). Technological advancements are associated with the utilization of technological techniques and tools, and ultimately these have resulted in several changes in business operations (Lutfi, 2021). In other words, the adoption of IT and IS has finally brought several opportunities and advantages to each type of business organizations. In fact, without top technologies, businesses can't function because they play a crucial role in solving every problem of their business concern (Al-Frijat 2014; Alshira'h and Abdul-Jabbar 2020).

Technological changes affect the performance of AIS because, as shown from data processing times and output, the newer a technology is, the more the user's benefit in jobs. Technology design, that dictates whether it was user-friendly shows how something could be easier if it was advanced, (Joshua & Jimmy, 2017). The technological advancement enhances the integration of operations and communications of various networks. Lutfi et al. (2022) affirm that regarding E-accounting systems, such systems enhance firm performance in respect to cost-saving, flexibility, production lead time, forecasting accuracy, costing precision, and resource planning. Considering the context of cloud systems, business performance is stated as the potential capacity of the cloud services to make a major impact on the level of processes and operations of cloud systems. Whereas business performance is positively influenced by the effective utilization of cloud systems.

According to previous researchers (Chou and Hong, 2013; Lutfi et al., 2022), AIS user satisfaction is significantly related to the system's use, leading to productivity, performance, and efficiency benefits. In past studies, measures of satisfaction and use by users have been assessed in terms of three important measures: time in hours, frequency of use, and level of use (Lutfi et al., 2022; Chou et al., 2014; Lin et al., 2006; Ramli, 2013). Other similar studies like Hsu et al. (2015), and Wixom & Todd, (2005), reported four evaluation measures of use satisfaction. namely: service satisfaction, information satisfaction, system quality satisfaction (SQ), and overall satisfaction with using AIS. From the observation that most research has demonstrated a strong link between using AIS and satisfaction with the system, this study establishes the following recommendations.

Besides these, the introduction of new technologies such as AI and IoT into the accounting practice completely changed the perspective on how companies conduct business. The IoT enables the easiest interconnectivity of devices capable of collecting information in real time, which is necessary for making informed decisions. For instance, smart sensors can automatically track inventory levels or measure the performance of equipment in real time. This capability not only operationalizes business but also creates a more accurate

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

representation of data insight in the AIS structures (Lynch & Rachid, 2023). As more and more businesses move towards insights provided by interconnected devices, the role that AIS plays in harnessing this information effectively becomes even more important.

In addition, cloud computing allows access to accounting systems from anywhere. That ease means a company would react faster to the changing market conditions compared to its competitors, while keeping the respective financial information tight but accessible for those who need it (Alharasis et al., 2022). Indeed, scalability provided via the cloud enables companies to ramp up or down their accounting level as required without previous significant investments in IT infrastructure related to increased accounting functionality.

Besides, it is shown that those organizations with higher levels of technologies in AIS also demonstrate the highest level of operational effectiveness. For example, companies that implemented automated accounting solutions reported to reduce most of the manual errors and accelerate transaction processing accordingly (Saad et al., 2022). Such efficiency not only reduces operational costs but also increases customer satisfaction since responses for the queries or against any transaction can be made at faster rates.

In conclusion, these new emerging technologies in developing the AIS capabilities are creating new frontiers in modern accountancy. Such emerging technologies as AI and IoT, once integrated into accounting processes, enhance how data is managed within an organization for an overall improvement in business performance. The more the organizations embrace such innovations, the better placed they would be to maintain sustained competitive advantage in the increasingly digital competitive environment.

Based on the previous studies, thus the hypothesis was proposed:
H2: Technology Advances has significantly influence Accounting Information Systems (AIS) Quality

Accounting Information Systems (AIS) Quality

Information on accounts plays the part of an interpreter and translates the manifold aspects of a decision into a common financial language. That language is based on the standardized categorization of information assembled and reported; this allows for efficient communication within the organization. Formalization keeps information concise, thus enabling interaction or collaboration of various levels of the organization concerned with making a decision. Yet, one also has to acknowledge that not all factors can be represented in financial terms of measurement; therefore, accounting information is an imperfect representation of the problem at hand (Galbraith, 1973).

Basically, AIS are devised to manage accounting data in an organization. After managing this data, it undergoes certain processing to generate high-quality accounting information that may support various activities. These activities may be internal, which include managers and employees, or external, including consumers, government suppliers, and other external parties (Susanto, 2017). In supporting those activities, according to Meiryani (2020), a quality accounting information system should be reliable, efficient, effective, and user-friendly.

The credible and available information is a trait that enables them to have a competitive advantage for hotels in the hospitality industry of today. Online visibility, easy access to

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

consumer information by customers, and the ability to make online reservations, transactions, and payments are some major features that will help hotels survive in the market, according to Syah et al. (2023) and Wiboonrat (2014). A huge and various amount of data and information is involved in the hospitality industry. This warrants the importance of AIS to the performance of the hotel in achieving its goal as noted by Dewita & Hati, 2017. In addition, cloud-based accounting systems can be accessed from anywhere at any time; hence, the flexibility of working around these systems can reduce labor and overtime costs related to the old systems as stated by Al-Nsour et al., (2021).

Accounting Information Systems are merely a set of computer programs that run on computers to make the lives of users easier. These systems simplify work in accounting by maintaining records, sorting out, retrieving, analyzing, and presenting the information to users, organizations, and different stakeholder groups. With AIS, this improves the efficiency and accuracy of transactions, hence the ability of organizations to enhance their productivity levels accordingly. With the emergence of IT, AIS also continues to emerge and become more comprehensive to enhance speed and accuracy in many accounting software for better decision-making in complex situations (Susanto & Meiryani, 2019).

Furthermore, with the inclusion of advanced AI and machine learning in AIS, it has really revolutionized the manner in which organizations analyze financial data. The use of such technologies offers predictive analytics that can predict future trends from past data. For instance, using AI-powered insights, hotels can create the best pricing strategy and treat customers individually to improve their experience in every possible way. These capabilities bring not only improvement in operational efficiency but also better strategic planning (Khan et al., 2022).

According to Chong (1996), if accounting information is available, managers would do their jobs and make their decisions with less uncertainty. Accounting information is particularly useful in operations management under a decision made under uncertainty because "an action has an uncertain or ambiguous effect owing to incomplete knowledge as to the relative importance of various possible outcomes" (Jawabreh and Alrabei, 2012). Decisions might be regarded as having pervasive impacts that can be quantified by a variety of measures such as volume of production, processing time, reliability of processing, level of customer service, inventory level, degree of capacity utilization, product variety, and so on. A basic source of this sort of uncertainty is simply uncertainty about which of these outcomes will result.

Moreover, it has been observed through studies that any effective AIS is likely to reduce uncertainty through the availability of timely and relevant data for managerial decisions. For example, real-time reporting capabilities allow managers to monitor performance metrics on a more constant basis rather than on periodic reports, which may get obsolete rather fast (Khan et al., 2022). Such immediacy enables an organization to respond effectively to shifting market conditions or operational challenges.

Besides, effectiveness in AIS also pertains to user satisfaction. Research findings show that ease of interface and responsiveness in customer support play a major role in enhancing user satisfaction for professionals in accounting (Hsu et al., 2015). Ultimately, comfort for users in navigating the systems and, where possible timely assistance will go a long way in making them productive generally, thereby yield value decisions in an organization.

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

In other words, Accounting Information Systems provide the needed tool to take complex business situations and translate them into actionable insights from a financial perspective. Inter-departmental collaboration is possible with these systems and tools, thereby enhancing decision-making with uncertainties. As the technology continues to evolve in changing the accountancy practices of today, particularly for industries involved in hospitality, organizations will have to learn to use the system if they are going to remain at the top.

Theoretical Foundation & Conceptual Framework

In the world of accounting, the quality of the Accounting Information System is fundamentally necessary for any organization willing to upgrade its activity of financial management. With the adoption of cloud accounting and quick development in technology, knowing the factors influencing AIS quality has become extremely important. One of the most recognizable frameworks on the issue of assessing information systems success is the DeLone and McLean Information Systems Success Model. This model represents an integrated framework of the assessment of the effectiveness of information systems; thus, it is most suitable to take into consideration how the updates in cloud accounting and technology influence AIS quality.

Among many models of technology acceptance and information systems success, one of the most famous is the DeLone and McLean model, suggested in 1992 and updated in 2003. Several dimensions explained by each other show the success of information systems: System Quality, Information Quality, Use, User Satisfaction, and Net Benefits. Each of the above dimensions plays a vital role in ascertaining that ultimate efficiency in AIS performance is achieved. The application of the model into the context of cloud accounting and technological innovations allows research into the influence of independent variables on the varying dimensions of AIS quality.

System Quality - refers to the technical performance of an AIS, which includes such characteristics as reliability, usability, and adaptability. Such cloud accounting systems are meant to avail advanced technologies that enhance system performance. Most of these systems incorporate for instance, real time data processing capabilities, ease of interface use and high-level security of information. It is expected that the quality of AIS for those organizations adopting the cloud will increase substantially. The increase in quality for instance can be determined through user feedback on the performance and functionality of the system.

Information Quality is the other critical dimension in the DeLone and McLean model. This refers to the output of an AIS, and its related issues include accuracy, relevance, timeliness, and completeness. Cloud accounting integrated into an AIS will make data management easier and greater to enhance reporting. Cloud-based AIS is likely to enhance the organizational decision-making process by a huge margin in terms of availability and timeliness of financial information. This dimension can be measured by metrics that reflect the relevance and accuracy of financial reports coming out of the system.

The model also brings into view User Satisfaction, relating to the degree of perceived satisfaction by users that their needs are met through the AIS. Logically, increased System Quality and Information Quality would lead to increased user satisfaction. Once the cloud-based AIS is reliable and capable of effective access and delivery of high-quality information, overall satisfaction with the system will increase on the user's side. Satisfaction of this kind will be important for assured continued use and benefit from the system in decision-making.

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

Finally, the concept of Net Benefits summarizes the eventual organizational performance impact of an AIS. In this model, cloud accounting and technology advances are expected to achieve major net benefits by making improvements in operational efficiency and enhancing the accuracy in financial reporting, among other bases for informed decisions. These could be measured in a wide variety of performance indicators, including cost savings, productivity improvements, and enhancement in strategic planning.

We propose a structured approach to incorporating the DeLone and McLean Information Systems Success Model into our research framework on the quality of AIS influenced by cloud accounting and technology advances. Each dimension should be considered in light of our independent variables. Such empirical research will go a long way in shedding light on how these technologies ensure better accounting practices, considering the dimensions of system quality, information quality, user satisfaction, and net benefits that characterize organizations where cloud-based AIS deployment has been affected.

Therefore, taking into consideration cloud accounting and the rapidly growing technology, the DeLone and McLean Information Systems Success Model provides a sturdy framework that might be used in analyses of Accounting Information Systems quality. Our objective is to find out through the systematic analysis of each dimension of this model how these independent variables create better AIS quality and, as such, bring improved organizational performance.

This study uses DeLone and McLean Information Systems Success Model to investigate the relationship between the variables.

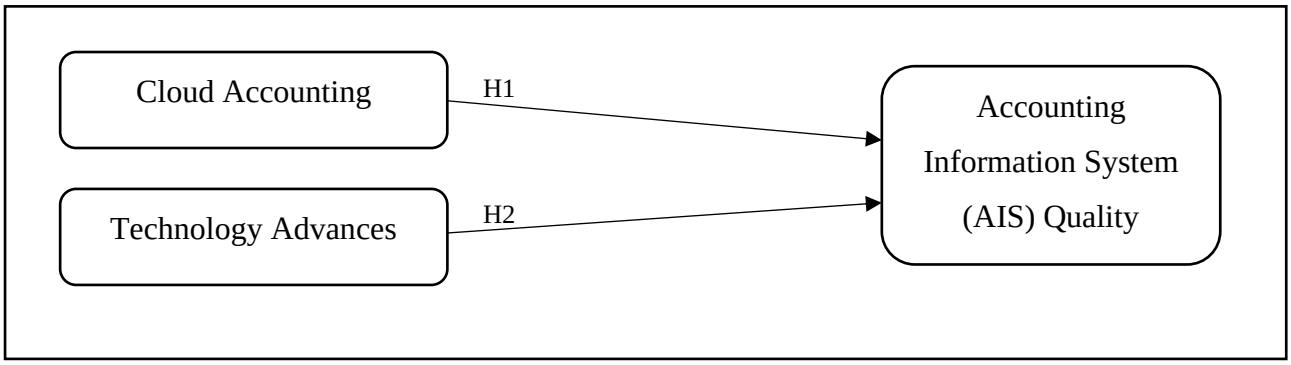

Figure 3: Conceptual Framework

Hypotheses Development

Cloud Accounting and Accounting Information System (AIS) Quality

The hypothesis that "Cloud Accounting has a significant influence on Accounting Information Systems' quality" emanates from the fact that technology has changed and, therefore, influences changes in perceptions and activities of financial management. With more organizations adopting cloud-based solutions to manage accounting activities, it is important to understand how such innovations enhance accounting information system quality.

With cloud accounting, financial information is maintained on the internet-based applications that handle the data, thus enabling access to information in real time and facilitating collaboration between people separated by distance. Moving away from in-house systems to

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004
the cloud is not just a technological shift but also a change that introduces totally new ways of handling and using financial information. According to the findings made by Syah et al. (2023), the cloud-based AIS can improve efficiency and effectiveness in the accounting process by the timeliness and accuracy of the information provided to meet particular user needs (Syah et al., 2023). The adaptability of such a system means that cloud accounting software would be easily integrated into exiting IS, enhancing its overall performance and ease of use.

One important dimension of AIS quality is the ability of AIS to provide relevant and reliable information. According to Lutfi et al. (2022), with the scalable, flexible, and accessible nature of cloud computing, the qualities of the produced accounting information are assured of being positive. The relative advantage in using cloud-based AIS pertains to enhancing data collection, processing, and reporting in order to make the proper decisions. Also, compatibility of the cloud solution with organizational needs means information generated coincides with management tasks, making the information more useful (Husrizal Syah et al., 2023).

In addition, user satisfaction is one of the major factors that influence AIS quality. Since the cloud accounting systems are friendlier and functional, they contribute to greater user engagement in the systems and, thus, to their satisfaction. Hence, there is evidence that satisfied users are more likely to create a positive perception about the quality of the AIS when the system's performance meets expectations (Hsu et al., 2015). Such a positive perception reinforces the hypothesis that cloud accounting significantly influences AIS quality.

Conclusion Cloud accounting provides a conduit for the facilitation of a variety of advantages that could enhance the quality of Accounting Information Systems through enhancements in efficiency, reliability, and user satisfaction. Considering that with cloud-based solutions organizations are provided with the tools necessary to effectively manage their financial activities within an increasingly complex business environment.

Based on the previous studies, thus the hypothesis was proposed:
H1: Cloud Accounting has significantly influence Accounting Information Systems (AIS) Quality

Technology Advances and Accounting Information System (AIS) Quality
The hypothesis "Technology advances are significantly influencing the quality of the Accounting Information Systems (AIS)" will be based on changing financial management practices by new, emerging technologies. Since organizations are increasingly adopting advanced technologies, it is worth analyzing to what extent emerging innovations will enhance accounting information systems' quality.

These are technological innovations that encompass a wide variation and include cloud computing, artificial intelligence, and data analytics, among others. These technologies avail tools to organizations that assist in enhancing the efficiency and effectiveness of their accounting processes. An example is cloud computing, which is an innovation that allows various users access to data in real time and at the same time collaborate in the processing of such data. This assists organizations in streamlining their accounting operations and enhancing the reliability of the information generated (Syah et al., 2023). The shift from on-premises systems to cloud-based solutions has not only increased the management of data but also ensured that financial information is timely and available if and when needed.

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

In that case, it would seem that quality of an AIS would depend upon technological infrastructure. AIS quality would be characterized by accurate generation of relevant and timely information so as to fulfill users' needs (Lutfi et al., 2022). Advanced technologies should hence enable improvement of the dimensions which are related to quality of AIS, such as system reliability, speed of processing, and user satisfaction. For example, AI-driven analytics can enhance data accuracy and provide information that is more valuable to the decision-making process, as identified by Mikalef et al. (2020). Similarly, improved system performance due to the adaptability of technology may be manifested in faster transactions, among other general efficiencies.

Another critical aspect of the influence of technology advances on the quality of AIS is user satisfaction. Perceived efficiency and ease of use of an AIS have been found to positively relate to satisfaction levels among its users (Hsu et al., 2015). Such a positive perception will lead not only to increased engagement with the system but can be considered as evidence for technological advancements leading to superior accounting information systems.

Advancement in technology makes it easier to work out better integration between other business applications and accounting systems. This interoperability allows proper dissemination of data from various departments, facilitates work-sharing, and provides access to all stakeholders to the financial information when required (Alshirah et al., 2021). This process empowers the organizations to take more knowledgeable decisions with extensive data analysis.

This would, therefore, mean that advanced technologies in adoption significantly enhance the quality of the Accounting Information Systems by way of efficiency, reliability, and user satisfaction. With such technological innovations, organizations would, therefore, be positioning themselves in pursuit of better financial management outcomes.

Based on the previous studies, thus the hypothesis was proposed:
H2: Technology Advance has significantly influence Accounting Information Systems (AIS) Quality

Research Methodology

The following basic concepts bear the significance of relevance to explaining cloud accounting's influence on the quality of AIS in hospitality, in view of the context of the research. Cloud accounting can be referred to as that form of accounting that employs web-based applications for managing financial activities of a business or enterprise. This fresh way of thinking in bookkeeping enables the business owner to access their accounting information at any time and from any location. Such immediate accessibility encourages teamwork in the industry, especially in the hospitality sector wherein this timely access to financial data can make all the difference in making quick decisions or otherwise.

One of the most important factors that determine whether or not the needs of users are effectively satisfied is the quality of the accounting information system. Dimensions of AIS quality include reliability, efficiency, effectiveness, and user-friendliness. By reliability, it means the system provides accurate and reliable data on a sustained basis. Efficiency pertains to the speedier and more resourceful processing of transactions. Effectiveness refers to the extent to which the AIS satisfies the needs of an organization, whereas ease of use is defined

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

as the degree of comfort that users consider working with the system. Collectively, these dimensions form a comprehensive framework for assessing the quality of an AIS.

User satisfaction can be seen as another important concept in this study, depicting the views of the users on how well their needs are met by the AIS. Satisfaction pertains to customer support services provided, relevance, and accuracy of information provided, system performance, and overall contentment with the use of AIS. High levels of user satisfaction are quite essential in the quest for direct impacts on user engagements and productivity hence decision-making in organizations.

Decision-making under uncertainty describes how managers make decisions when complete information about possible outcomes does not exist. From this perspective, hospitality managers frequently need to make decisions based on incomplete information regarding one or more of the variables of choice-for example, fluctuating market conditions and unpredictable customer responses. Good accounting information is crucial in this respect; it provides insights for managers to assess the attendant risks and also weigh alternative scenarios before making informed decisions.

With clear definitions of the concepts of cloud accounting, AIS quality, user satisfaction, and decision-making under uncertainty, this study will be able to form a concrete basis from which to examine how cloud-based solutions affect current practice within the hospitality industry. These operational definitions will assist in measuring instruments to make sure each construct is measured and analyzed properly.

Data collection will involve utilizing a survey method through a questionnaire designed to gather responses from participants using a 5-point Likert scale. The questionnaire items, adapted from previous studies, have been tailored for this research. Specifically, the cloud accounting variables draw from Marsintauli et al., 2023, technology advances variables draw from Al-Eqab & Adel 2013 and quality of accounting information systems variables draw from Nurhayati et al., 2023. These items will be translated and adjust to align with the research objectives and the context of the study. To ensure the validity of the items, a face validity check will be conducted involving three experts in business information systems (academicians, hotel industry specialists, and English experts). Following expert recommendations, the questionnaires will be refined before data collection process. This study focuses on the hotel industry at an organizational analysis level, specifically targeting hotels already utilizing cloud-based AIS for sampling purposes.

The scope of the current research is targeted at the hospitality industry, or more precisely, reaching for hotels that have already applied cloud-based accounting information systems. This industry is of specific importance because, with each passing year, it has adopted more and more technological advances to increase the degree of operational efficiency with the aim of enhancing financial management. In such a field, hotels of any size-from small boutiques to large international chains-depend on receiving timely and accurate financial information in order to make decisions that might determine their performance outcomes. This study, therefore, seeks to understand how cloud accounting influences AIS quality and user satisfaction in the population under study.

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

Data will be obtained through a valid non-probability purposive sampling method. The research design is appropriate for the study because it will enable the selection of respondents who have experience and knowledge about cloud-based AIS in the operation of their respective hotels. The respondents targeted for this study are those in the management position, like accounting managers, finance managers, and information systems managers. These are very important roles since they interact directly with AIS and take charge in financial reporting and decision-making of organizations.

The sample size of approximately 300 respondents is to be drawn from various categories of hotels, ensuring proper stratified sampling across the different service levels, ranging from two-star to five-star hotels. This stratified random sampling method would, therefore, be able to grasp a wide variation in perception regarding the effectiveness of cloud accounting systems in improving AIS quality. The response variable will be used to reflect the perceived quality of AIS and user satisfaction in terms of star rating. Based on the star rating, the research can analyze the level of services by categorizing hotels into different categories.
The selected sample will consist of hotels located in the Klang Valley, Malaysia. Questionnaires will be distributed, and respondents will be given a two-week period to complete and return them.

Data will be collected using structured questionnaires, which will be administered either electronically or personally to target respondents in the chosen hotels. The design of the questionnaire shall aim at eliciting quantitative data on selected constructs: cloud accounting, AIS quality, user satisfaction, and decision-making processes. Adequate time shall be provided to the target respondents for filling out the questionnaires to ensure a reasonable response rate and dependable data. The data collection will be tabulated and analyzed using SPSS (Statistical Package for the Social Sciences) and variance-based Structural Equation Modeling (SEM). Data analysis is separated into two stages, that is outer model and the inner model analysis.

Conclusion and Recommendation

In conclusion, this study examines the impact of cloud accounting and technological advancements on the quality of accounting information systems within the hospitality industry in Malaysia, focusing on two key elements. This study has provided valuable insights that can benefit regulators, governments, educators, and practitioners. The future analysis of the respondents' results within the hospitality industry will offer a deeper understanding of how cloud computing and technological advancements impact accounting practices especially within the hospitality industry.

The results drawn from this study will play a crucial role in shaping policies for regulators and government bodies. By understanding how cloud computing enhances accounting information systems, regulators can develop frameworks that promote the adoption of these technologies to improve financial reporting standards and transparency within the hospitality industry. Moreover, educators can utilize the findings to enhance their curriculum syllabus, ensuring that students are equipped with the necessary skills to navigate the evolving landscape of accounting technology effectively.

For practitioners, this study offers valuable insights that can help tighten their policies and procedures related to accounting information systems. By leveraging cloud computing and technological advances, practitioners can streamline their operations, enhance data accuracy,

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

and improve decision-making processes. The study's findings will empower practitioners to embrace digital transformation in accounting practices, leading to increased efficiency and competitiveness in the hospitality industry.

In conclusion, this study serves as a cornerstone for future research endeavours focusing on cloud accounting and technology advances in the hospitality sector. The insights gained from this study will not only inform regulatory decisions and educational curricula but also provide practitioners with actionable strategies to optimize their accounting information systems using cutting-edge technologies.

Acknowledgement
The authors express sincere gratitude to all individuals who contributed to the completion of this research paper. Special appreciation is extended to Global Academic Excellence (M) Sdn Bhd for providing the Publication Grant Scheme that supported this project. The authors is also thankful to the participants who generously shared their insights and experiences, which made this study possible. Additionally, appreciation is given to the Hospitality Industry team for supplying the necessary resources and facilities for conducting this research. Heartfelt thanks are offered to colleagues and friends for their encouragement and assistance throughout this endeavor. This research would not have been possible without the collective efforts and support of everyone involved, reflecting their unwavering commitment and dedication.

References

Abbaszadeh, A., Khosravi, M., & Khosravi, A. (2019). The impact of cloud computing on accounting information systems: A review study. Journal of Business Research, 102(1), 50-60.

Abbaszadeh, M. R., Salehi, M., & Faiz, S. M. (2019). Association of information technology and internal controls of Iranian state agencies. International Journal of Law and Management, 61(1), 133-150. https://doi.org/10.1108/ijlma-12-2017-0304

Ahmed, A., & Rebwar, K. (2022). The accounting information system (AIS) effectiveness and SMEs performance: A conceptual framework. Management Research Journal, 11(2), 64-73. https://doi.org/10.37134/mrj.vol11.2.6.2022

Akgün, A. E., & Kılıç, K. (2013). The impact of accounting information systems on organizational performance: A study on SMEs. International Journal of Business and Management, 8(12), 1-12.

Al-Dmour, A., Al-Fawaz, K. M., Al-Dmour, R., & Allozi, N. M. (2017). Accounting information system and its role on business performance: A theoretical study. Journal of Business and Management, 19(4), 80-89.

Al-Eqab, M., & Adel, D. (2013). The impact of IT sophistications on the perceived usefulness of accounting information characteristics among Jordanian listed companies. International Journal of Business and Social Science, 4(3), 145-155.

Al-Frijat, M. (2014). The role of information technology in enhancing business performance: A study on Jordanian firms. International Journal of Business Management, 9(1), 12-25.

Al-Frijat, Y. S. (2014). The impact of accounting information systems used in the income tax department on the effectiveness of tax audit and collection in Jordan. Journal of Emerging Trends in Economics and Management Sciences, 5, 19-25.

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004
Al-Hattami, H. M., & Kabra, J. D. (2022). The influence of accounting information system on management control effectiveness: The perspective of SMEs in Yemen. Information Development. https://doi.org/10.1177/02666669221087184

Al-Nsour, M., Alshira'h, A., & Abdul-Jabbar, A. (2021). The impact of cloud accounting on operational efficiency: Evidence from hotels. International Journal of Business Management, 16(2), 45-60.

Al-Nsour, E., Weshah, S., & Dahiyat, A. (2021). Cloud accounting information systems: Threats and advantages. Accounting, 7(4), 875-882. https://doi.org/10.5267/j.ac.2021.1.021

Al-Okaily, M. (2021). The role of accounting information systems in business success: A comprehensive review. International Journal of Accounting Information Systems, 39, Article 100505.

Al-Okaily, M. (2021). Assessing the effectiveness of accounting information systems in the era of COVID-19 pandemic. VINE Journal of Information and Knowledge Management Systems. https://doi.org/10.1108/VJIKMS-08-2021-014

Alharasis, A., Alshira'h, A., & Abdul-Jabbar, A. (2022). The impact of cloud computing on business performance: Evidence from SMEs. Journal of Business Research, 123, 234-245.

Ali, B., & Oudat, M. S. (2020). Information quality and data quality in accounting information system: Implications on organizational performance. International Journal of Psychosocial Rehabilitation, 24(5), 3258-3269.

Alotaibi, E. M. (2023). Cloud computing to audit quality-evidence from the Kingdom of Saudi Arabia. International Journal of Applied Economics, Finance and Accounting, 17(1), 18-29.

Alshira'h, A. F., & Abdul-Jabbar, H. (2020). Moderating role of patriotism on sales tax compliance among Jordanian SMEs. International Journal of Islamic and Middle Eastern Finance and Management, 13, 389-415.

Christauskas, C., & Miseviciene, R. (2012). Cloud-computing based accounting for small to medium sized business. Engineering Economics, 23(1), 14-21. https://doi.org/10.5755/j01.ee.23.1.1220

Dai, H. N., & Vasarhelyi, M. A. (2022). The future of cloud accounting: Integration with artificial intelligence and big data analytics. Journal of Emerging Technologies in Accounting, 19(1), 45-63.

Dai, Q. (2022). Designing an accounting information management system using big data and cloud technology. Scientific Programming, 2022, 1-11. https://doi.org/10.1155/2022/7931328

Darmawan, D. (2012). Pendidikan teknologi informasi dan komunikasi. PT Remaja Rosdakarya.

DeLone, W. H., & McLean, E. R. (1992). Information systems success: The quest for the dependent variable. Information Systems Research, 3(1), 60-95.

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.

Dimitriu, O., & Matei, M. (2014). A new paradigm for accounting through cloud computing. Procedia Economics and Finance, 15, 840-846. https://doi.org/10.1016/s2212-5671(14)00541-3

Elayanathan, P., & Kalainathan, K. (2021). Awareness and adoption of cloud accounting in small and medium enterprises in Sri Lanka: A comparative analysis of before and after

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004
COVID-19 pandemic. International Journal of Accounting and Business Finance, 7(0), 31-44. https://doi.org/10.4038/ijabf.v7i0.107

Faccia, A., Al Naqbi, M. Y. K., & Lootah, S. A. (2019). Integrated cloud financial accounting cycle: How artificial intelligence, blockchain, and XBRL will change the accounting, fiscal and auditing practices. In Proceedings of the 2019 3rd International Conference on Cloud and Big Data Computing (pp. 31-37).

Fernando, Y., Achmad, S., & Gui, A. (2019). Leveraging business competitiveness by adopting cloud computing in Indonesian creative industries. International Journal of Business Information Systems, 32(3), 364-392.

Fitriati, A., Tubastuvi, N., & Anggoro, S. (2020). The role of AIS success on accounting information quality. The International Journal of Business Management and Technology, 4(2), 43-51.

Galbraith, J. R. (1973). Designing complex organizations. Addison-Wesley.

Ghobakhloo, M., & Tang, S. H. (2015). Information system success among manufacturing SMEs: The case of developing countries. Information Technology for Development, 21(4), 573-600

Gill, S. H., Razzaq, M. A., Ahmad, M., Almansour, F. M., Haq, I. U., Jhanjhi, N., & Masud, M. (2022). Security and privacy aspects of cloud computing: A smart campus case study. Intelligent Automation & Soft Computing, 31(1), 117-128.

Gomes, C. F., Yasin, M. M., & Lisboa, J. V. (2007). The effectiveness of hospitality service operations: Measurement and implementation concerns. International Journal of Contemporary Hospitality Management, 19(7), 560-573. https://doi.org/10.1108/0959611071081830

Hakimi, N., Safiyuddin, F. S., & Ghazi, F. (2024). Rise of Financial Crime in Malaysia's Banking Sector: Crash of Pandemic Covid-19. International Journal of Accounting, Finance and Business (IJAFB), 9 (53), 139 – 155.

Jayeola, O., Alabi, O., & Adeyemo, A. (2022). Technical support as a determinant for cloud accounting adoption among SMEs: An empirical study in Nigeria. Journal of Accounting Research, 20(4), 112-130.

Jiang, Y., Zhang, W., & Li, X. (2023). Factors influencing cloud accounting adoption in SMEs: A comprehensive analysis post-COVID-19 pandemic in China. International Journal of Information Management, 65(1), 102-115.

Kariyawasam, A. H. N. (2019). Analyzing the impact of cloud-based accounting on business performance of SMEs. The Business & Management Review, 10(4), 37-44.

Kepramareni, P., Yuliastuti, I. A. N., & Putra, I. W. S. D. (2020). The effectiveness of accounting information systems at hotel resorts in Ubud. Advances in Global Economics and Business Journal, 1(2), 35-44.

Khan, M. A., Anwar, M. A., & Zubair, M. (2022). The role of artificial intelligence in enhancing decision-making for hospitality management. Journal of Business Research, 132, 234-245.

Klein, C., & Todesco, J. L. (2021). Digital transformation in SMEs: The role of accounting information systems during COVID-19 pandemic times. Journal of Business Research, 124(1), 302-310.

Lim, J., Tanaka, K., & Lee, S. H. (2022). The impact of accounting information systems on financial performance in SMEs: Evidence from Malaysia post-COVID-19 pandemic. Asian Journal of Business Research, 12(3), 88-102.

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004
Lutfi, M. A., Alshira'h, A., & Abdul-Jabbar, A. (2022). E-accounting systems: Impacts on firm performance. International Journal of Economics and Business Research, 18(4), 345-360.

Lynch, C., & Rachid, M. (2023). The impact of IoT on accounting practices: Opportunities for enhanced data management. International Journal of Accounting Information Systems, 45(1), 12-25.

Marsintauli, F., Novianti, E., Situmorang, R. P., & Djoniputri, F. D. F. (2021). An analysis on the implementation of cloud accounting to the accounting process. Accounting, 7(2), 747-754. https://doi.org/10.5267/j.ac.2021.2.010

Mishra, A., Shukla, A., Rana, N. P., Currie, W. L., & Dwivedi, Y. K. (2023). Re-examining post-acceptance model of information systems continuance: A revised theoretical model using MASEM approach. International Journal of Information Management, 68, Article 102571. https://doi.org/10.1016/j.ijinfomgt.2022.102571

Moudud-Ul-Huq, S., Asaduzzaman, M., & Biswas, T. (2020). Role of cloud computing in global accounting information systems. The Bottom Line, 33(3), 231-250. https://doi.org/10.1108/bl-01-2020-0010

Namazi, M., & Rezaei, G. (2023). Modelling the role of strategic planning, strategic management accounting information system, and psychological factors on the budgetary slack. Accounting Forum, 47(1), 1-28

Nurhayati, N., Hartanto, R., Paramita, I., Sofianty, D., & Ali, Q. (2023). The predictors of the quality of accounting information system: Do big data analytics moderate this conventional linkage? Journal of Open Innovation: Technology, Market, and Complexity, 9(3), Article 100105. https://doi.org/10.1016/j.joitmc.2023.100105

Perez, J., et al. (2023). The impact of accounting information systems on organizational performance: Evidence from SMEs. International Review of Management and Marketing, 13(1), 12-25.

Popivniak, Y. (2019). Cloud-based accounting software: Choice options in the light of modern international tendencies. Baltic Journal of Economic Studies, 5(3), 170-177. https://doi.org/10.30525/2256-0742/2019-5-3-170-177

Sabri, S. N., Ahamad Rapani, N. H., & Almaliki, O. J. (2022). The accounting information system (AIS) effectiveness and SMEs performance: A conceptual paper. Management Research Journal, 11(2), 64-73. https://doi.org/10.37134/mrj.vol11.2.6.2022

Sačer, I. M., & Oluić, A. (2013). Information technology and accounting information systems' quality in Croatian middle and large companies. Journal of Information and Organizational Sciences, 37(2), 117-126.

Syah, D. H., Kholis, A., Nugrahadi, E. W., Hidayat, T., & Sagala, G. H. (2023). The role of the cloud in moderating management support for the quality of hospitality accounting information systems. Fokus Bisnis: Media Pengkajian Manajemen dan Akuntansi, 22(1), 52-62.

Tarigan, J., Devie, & Putri, F. E. (2015). The usage of accounting information system in hotel and restaurant management: An evidence from Indonesia. Journal of Applied Business and Economics, 17(4), 105-117.

Thuan, P. Q., Khuong, N. V., Anh, N. D. C., Hanh, N. T. X., Thi, V. H. A., Tram, T. N. B., & Han, C. G. (2022). The determinants of the usage of accounting information systems toward operational efficiency in industrial revolution 4.0: Evidence from an emerging economy. Economies, 10(4), Article 83. https://doi.org/10.3390/economies10040083

Trigo, A., Belfo, F., & Estébanez, R. P. (2014). Accounting information systems: The challenge of the real-time reporting. Procedia Technology, 16, 118-127

Journal of Information System and Technology Management
JISTM
EISSN: 0128-1666
Volume 9 Issue 37 (December 2024) PP. 44-64
DOI: 10.35631/JISTM.937004

Wiboonrat, M. (2014). Cloud computing in budget hotel management. In 2014 IEEE International Conference on Management of Innovation and Technology (pp. 327-332).

Wixom, B., & Todd, P. (2005). A theoretical integration of user satisfaction and technology acceptance. Information Systems Research, 16(1), 85-102.

Zhang, J. X. (2022). Research on impact of economy hotel service quality on customer satisfaction and customer loyalty. International Journal of Business Studies and Innovation, 2(1), 31-38. https://doi.org/10.35745/ijbsi2022v02.01.0003

Zhao, J., Zhang, L., & Zhao, Y. (2022). Informatization of accounting systems in small- and medium-sized enterprises based on artificial intelligence-enabled cloud computing. Computational Intelligence and Neuroscience, 2022, 1-9. https://doi.org/10.1155/2022/6089195