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Research paper

The Impact of Accounting Information Systems on The Organizational Performance of SMEs in Oman

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Abstract

This study examines the impact of Accounting Information Systems (AIS) on the organizational performance of small and medium enterprises (SMEs) in Oman, with a focus on three key components: accounting knowledge, management support, and record-keeping. Data was collected through structured questionnaires distributed via email and social media platforms, including WhatsApp. Using descriptive statistics and multiple regression analysis, the findings reveal that both accounting knowledge and effective record-keeping significantly enhance financial performance among SMEs. In contrast, management support was found to have a minimal effect. The study recommends that SMEs in Oman integrate AIS more effectively into their operations, invest in employee training in accounting practices, and reassess the role of management in supporting financial systems. These measures can strengthen organizational performance and foster long-term sustainability in an increasingly competitive environment.

Keywords: *Accounting Information System, Organizational Performance, Small and Medium Enterprises, Oman*

1. Introduction

One of the critical determinants of a company's operational strength lies in the effectiveness of its accounting system. A well-structured and transparent accounting policy that ensures accurate tracking, recording, and reporting of financial data is often viewed as a strategic asset, contributing directly to business success and scalability (Romney & Steinbart, 2018). Conversely, the absence of formalized accounting procedures and internal controls can create significant vulnerabilities, undermine financial reliability and decision-making, and ultimately hinder organizational performance (Gelinas, Dull, & Wheeler, 2018).

Among the various factors that enhance the performance of an organization's accounting function, the adoption of a Computerized Accounting System (CAS), commonly referred to as an Accounting Information System (AIS), is particularly influential. An AIS is an integrated software solution designed to collect, process, store, and report financial information, thereby supporting internal and external decision-making processes (Hall, 2015). Research consistently shows that adopting an AIS improves organizational efficiency, accuracy in financial reporting, and overall financial performance (Grande, Estébanez, & Colomina, 2011; Sajady, Dastgir, & Nejad, 2008). As such, the implementation of a robust AIS is no longer a luxury but a necessity for businesses seeking to remain competitive in a data-driven environment.

The Accounting Information System (AIS) has evolved as a critical technological advancement, significantly transforming how modern organizations operate and manage financial data. Its ability to streamline the generation of financial statements, reduce time consumption, and enhance reporting accuracy has made AIS an indispensable tool, especially for Small and Medium Enterprises (SMEs). As Ahmad and Al-Shbiel (2019) noted, AIS has revolutionized the business environment, offering SMEs a competitive edge by automating and organizing financial activities that were previously handled manually, often in inefficient and error-prone ways.

Before the rise of information technology, many SMEs relied heavily on manual processes for accounting and financial reporting. This traditional approach was not only time-consuming but also prone to disorganization and financial waste. However, the digital revolution in information systems (IS) and IT has reshaped business operations globally, enabling firms to optimize various functions, including accounting (Trabulsi, 2018).

The integration of AIS within SME operations presents a powerful opportunity to enhance financial reporting accuracy, optimize resource allocation, and ultimately improve organizational performance. Consequently, today's accountants are expected to possess at least a foundational understanding of information system technologies (Ismail, 2009). As Ismail emphasized, the more accountants are knowledgeable in AIS tools and applications, the greater their contribution to organizational efficiency and performance.

In the context of Oman, SMEs play a vital role in the national economy, accounting for 46.8% of all registered businesses, totalling 81,460 companies as of July 2022 (OM GOV, 2022). Despite their significance, many Omani SMEs face challenges in successfully adopting and utilizing AIS technologies. However, the implementation of AIS is not just a technical necessity; it is also a strategic imperative. Effective AIS use enables SMEs to adapt to dynamic market environments, boost competitiveness, and strengthen operational decision-making (Ahmad & Al-Shbiel, 2019).

Beyond efficiency, AIS offers SMEs advanced capabilities such as risk assessment and revenue forecasting through intelligent data analysis and statistical computing (Urquía Grande et al., 2011). These benefits, which have long been realized by larger corporations, should now be made accessible and adaptable to SMEs.

Despite the global interest in AIS, there remains a paucity of research in the Omani context. While several studies have explored AIS effectiveness in other countries, such as those by Alnajjar (2017), Ahmad & Al-Shbiel (2019), Ismail (2009), Thong (2001), Trabulsi (2018), and Urquía Grande et al. (2011), very limited empirical evidence exists regarding its impact on SMEs in Oman. This gap highlights the importance of exploring how AIS affects organizational performance locally.

This study aims to fill that gap by investigating how three critical dimensions of AIS accounting knowledge, management support, and record-keeping performance influence the organizational performance of Omani SMEs. Specifically, it seeks to:

1. Examine the effect of accounting knowledge on organizational performance.
2. Determine the impact of management support on organizational performance.
3. Investigate how record-keeping performance influences organizational performance.

The paper is divided into five sections, including an introduction. Section 2 provides a comprehensive review of the relevant literature. Section 3 outlines the research methodology employed. Section 4 presents and analyzes the study's findings. Section 5 concludes with key insights and offers practical recommendations for SME stakeholders and policymakers.

2. Literature Reviews

2.1 Concept of Organization Performance

Organizational performance is a multidimensional construct that reflects how effectively an organization achieves its goals. It encompasses both financial outcomes, such as profitability and return on investment, and non-financial aspects, including operational efficiency, innovation, employee engagement, and customer satisfaction (Hosain, 2015; Richard et al., 2009). High organizational performance not only indicates sound internal processes but also attracts external stakeholders by presenting trustworthy and transparent financial statements. However, it is important to distinguish between financial performance and the broader concept of organizational performance. While financial performance focuses on tangible metrics like revenue, profit margins, and cost control, organizational performance includes intangible elements such as strategic alignment, employee productivity, and market adaptability (Santos & Brito, 2012). Therefore, a holistic evaluation of a firm's success requires consideration of both financial indicators and organizational capabilities.

2.2 The Role of Accounting Knowledge in Organizational Performance

In today's digital economy, accounting knowledge goes beyond traditional bookkeeping skills. It now incorporates a wide range of competencies, including computer literacy, data management, information system usage, and digital recordkeeping (Ismail, 2009). The growing complexity of business operations has elevated accounting knowledge to a strategic asset, essential for maintaining compliance, supporting decision-making, and enhancing overall organizational performance.

Fadzilah (2017) emphasizes that information technology (IT) has shifted from a supportive role to a core enabler of business competitiveness. Accounting professionals and managers with strong technological skills are better equipped to leverage Accounting Information Systems (AIS) for formulating strategies, automating transactions, and generating real-time financial insights. The more employees understand the capabilities of AIS, the more likely they are to contribute to accurate reporting, streamlined workflows, and improved financial outcomes. (Lutfi et al, 2025 and Al Kasabi et al, 2024)

Furthermore, a workforce equipped with accounting and IT knowledge is more adaptive to digital transformation. Seyal et al. (2000) found that employees with higher levels of education tend to have more favorable attitudes toward adopting IT tools. Similarly, Thong (2001) advocated for organizational investment in IT training, stating that when employees are trained in the effective use of AIS, they are more confident in using the system, exhibit greater efficiency, and hold more realistic expectations about its benefits.

Recent studies continue to support these claims. For instance, Alsharari et al. (2021) highlight that AIS knowledge significantly enhances operational performance in SMEs across emerging economies and GCC economies. (Dahleez et al, 2024). They argue that AIS not only facilitates accurate financial reporting but also supports forecasting, budgeting, and compliance activities, which are crucial for long-term sustainability. Given the clear evidence in the literature, this study proposes the following hypothesis:

H1: There is a significant positive relationship between end users' accounting information knowledge and the organization's financial performance.

2.3 The Role of Management Support in Organizational Performance

Management support reflects the commitment of leadership to empower employees, enhance productivity, support career growth, and ensure that organizational objectives are effectively pursued. It manifests in various forms, ranging from allocating financial and technological resources to fostering continuous staff development and providing moral and strategic guidance. As Kandelousi et al. (2011) assert, effective management support equips employees to navigate challenges and stay committed to delivering results aligned with the organization's vision.

According to Krishnan and Mary (2023), management support plays a central role in cultivating a work environment that nurtures employee well-being and performance. Their findings highlight the importance of tailored managerial approaches that align employee development with strategic objectives. Supporting this, a broad consensus in the literature emphasizes that strong management support is a critical enabler of organizational success (Belassi & Tukel, 1996; Young & Jordan, 2008). Conversely, a lack of managerial competencies and engagement often contributes to the failure of initiatives and institutions, particularly in resource-constrained environments (Ncube & Chimucheka, 2019).

In the context of implementing AIS, management support becomes even more vital. Beyond accounting knowledge and technical expertise, the commitment and active involvement of leadership determine the successful adoption and utilization of AIS within organizations. As Ortiz de Guinea et al. (2005) argue, managers play a pivotal role in aligning technology with strategic goals, ensuring it is not only adopted but also used effectively.

Management also has the authority to define project scope, prioritize goals, and allocate necessary resources, all of which are crucial for technological initiatives like AIS to succeed (Boonstra, 2013). Krishnan and Mary (2023) further emphasize that employees should be viewed as strategic assets, and investing in their development through supportive management practices is essential for achieving efficiency and effectiveness.

Evidence from empirical studies reinforces this perspective. For example, Kandelousi et al. (2011) found a positive correlation between management competency and organizational performance, while Belassi and Tukel (1996) underscored the necessity for competent leadership in project success. Similarly, a survey conducted by Shokri-Ghasabeh and Kavousi-Chabok (2009) revealed that 43% of professionals considered management support to be the most influential factor in determining project success. In the regional context, Alnajjar (2017) reported that in SMEs across the UAE, management support plays a crucial role in facilitating the implementation and effectiveness of AIS. Given this body of evidence, the following hypothesis is proposed:

H2: There is a significant positive relationship between management support and the organization's financial performance.

2.4 The Role of Bookkeeping in Organizational Financial Performance

Bookkeeping is a fundamental pillar of financial management and an essential step in the accounting process. It involves systematically documenting financial transactions such as income, expenses, assets, liabilities, and equity. Accurate and timely record-keeping provides the foundation for understanding a business's financial position, ensuring compliance with legal and tax obligations, and supporting sound managerial decision-making (Ashish Kumar & Srivastav, 2023).

For SMEs, maintaining reliable financial records is not only a regulatory requirement but also a strategic necessity. As Kumar and Srivastav (2023) emphasize, effective bookkeeping helps firms assess profitability, monitor cash flow, plan budgets, and make informed decisions, ultimately boosting business development and competitiveness. Similarly, Onaolapo et al. (2014) found a strong positive correlation between accounting record-keeping and small business success, underscoring its role in enhancing productivity, operational efficiency, and long-term sustainability.

The advent of computerized accounting systems has significantly transformed record-keeping practices among SMEs. Tools such as Microsoft Excel, Tally, Sage, Pastel, and QuickBooks have made accounting more efficient, accessible, and adaptable. In a study by Amanamah et al. (2016), approximately 40% of SMEs were found to use Excel, followed by 21% using Sage, and smaller percentages using Tally, Pastel, and QuickBooks. Excel's popularity is attributed to its low cost, ease of use, and flexibility in meeting diverse financial reporting needs.

The adoption of such tools and green technologies has been shown to enhance SME performance by reducing human error, enabling real-time analysis, and facilitating timely decision-making (Abdelfattah et al., 2025). However, despite the advantages of digital tools, some SMEs continue to rely on manual bookkeeping systems, particularly in regions where digital literacy, infrastructure, or financial capacity is limited. For instance, a study by Akesinro and Adetoso (2016) in Nigeria revealed that many small business operators prefer manual accounting due to affordability, ease of use, and a lack of knowledge about electronic systems. In such contexts, manual records—although less efficient—remain essential for maintaining basic financial oversight.

Nonetheless, both manual and digital record-keeping play a critical role in fraud prevention, cash flow management, and the preparation of accurate financial statements, especially in the early stages of business growth. Well-maintained records help SMEs to evaluate funding needs, attract investment, and pass audits, all of which are vital for financial resilience and expansion.

In essence, whether through manual or computerized systems, effective bookkeeping is an indispensable component of financial performance. It equips businesses with reliable data, facilitates compliance, and empowers owners to make data-driven decisions. Accordingly, the following hypothesis is proposed:

H3: There is a significant positive relationship between bookkeeping and the organization's financial performance.

2.5 Conceptual Framework

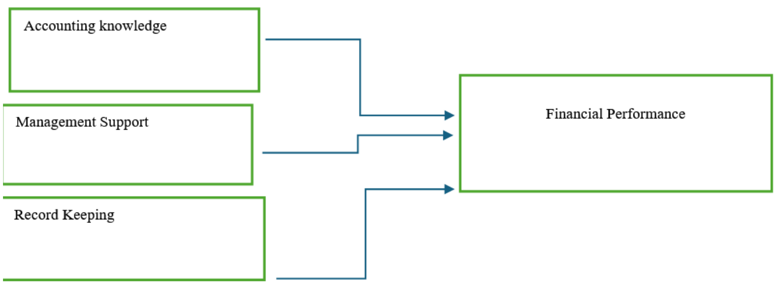

Fig. 1: Theoretical Framework

The above framework highlights the interconnection between accounting knowledge, managerial support, and record-keeping, demonstrating how each factor cumulatively impacts an organization's financial performance. Although each component operates independently, they interact in a nonlinear and simultaneous manner, producing a composite effect.

Accounting knowledge involves the ability to interpret financial documents, manage finances, and ensure compliance with relevant laws. This knowledge enhances budgeting, cost control, and strategic planning, ultimately improving financial outcomes.

Managerial support refers to organizational commitment at higher levels, including investment in human capital, the establishment of roles, and leadership functions. This support is critical for creating an environment that facilitates the effective implementation and sustainability of financial systems.(Tenakwah et al 2024)

Record-keeping involves the accurate documentation of transactions and operational data, ensuring transparency, accuracy, and accountability. It supports sound decision-making, strengthens internal controls, and aids external auditing processes.

Together, these factors influence financial performance, which includes profitability, operational efficiency, and long-term sustainability. The framework illustrates how each factor, while distinct, synergistically contributes to improved financial results.

3. Research Methodology

This study adopts a quantitative research design, specifically employing a survey-based approach, which is appropriate given the nature of the research, to investigate perceptions, experiences, and attitudes of individuals involved in accounting functions within SMEs. Quantitative surveys are particularly effective for capturing standardized responses across a broad population, enabling researchers to identify patterns, measure variables, and test hypotheses with statistical rigor (Creswell & Creswell, 2018; Saunders et al., 2019).
According to McGregor, S. L. T. (2018), survey methods are well-suited for studies that explore people's opinions, attitudes, and feelings, which aligns with the objective of this research: to assess how accounting knowledge, management support, and record-keeping practices influence organizational performance in Omani SMEs.

3.1 Population and Sampling

The target population for this study comprises professionals working in the accounting departments or related functions, including bookkeepers and financial staff within small and medium-sized enterprises (SMEs) operating in Oman. These individuals were selected because they possess firsthand knowledge and experience with accounting practices and the implementation of accounting information systems (AIS) in their respective organizations.
To collect data, a total of 150 structured questionnaires were distributed electronically through email, WhatsApp, and other social media platforms using a convenience sampling technique. The response rates were 80%. While this non-probability sampling method may limit generalizability, it is often effective in exploratory studies or in contexts where access to a well-defined sampling frame is constrained (Etikan et al., 2016).

3.2 Instrument Design and Structure

The survey instrument was developed as a structured questionnaire comprising five key sections, with responses measured using a 5-point Likert scale, ranging from 1 = Strongly Disagree to 5 = Strongly Agree. The design of the questionnaire ensures clarity, relevance, and consistency across all items to improve data reliability.
Section One captured demographic information such as gender, age group, education level, years of professional experience, and current employment status.
Section Two measured the variable Accounting Knowledge, focusing on the respondents' understanding of accounting principles, familiarity with accounting software, and prior training or experience in financial reporting. Section Three assessed Management Support, evaluating the level of managerial involvement in providing guidance, resources, and encouragement for the use of AIS within the organization. Section Four covered the Record-Keeping variable, examining attitudes and practices related to transaction documentation, data accuracy, and compliance with financial reporting standards. Section Five addressed Organizational Performance, exploring perceptions of operational efficiency, profitability, and overall business performance about AIS practices. The questionnaire was pilot tested with a small group of accounting professionals to ensure the validity and clarity of the questions before full-scale deployment.

3.3 Data Analysis Procedures

Upon completion of data collection, responses were exported from Microsoft Excel into SPSS (Statistical Package for the Social Sciences) for analysis. The study employed descriptive statistics to summarize respondent characteristics and key variables, while multiple regression analysis was used to examine the relationships between independent variables (accounting knowledge, management support, and record-keeping) and the dependent variable (organizational financial performance). These analytical techniques provide insight into the strength and direction of associations among variables and help validate the proposed hypotheses in a statistically rigorous manner (Hair et al., 2020).

4. Research Results

As shown in Table 1, the respondents were almost evenly split by gender (52% male, 48% female). Most were between 20 and 40 years old, with 45% aged 20–29 and 48% aged 31–40, while only 7% were over 40. In terms of education, 60% held a bachelor's degree and 40% had postgraduate qualifications. Work experience varied: 43% had less than 5 years, 48% had 6–10 years, and 9% had over 10 years. Respondents came from various sectors, including financial services (28%), food (22%), manufacturing (16%), hospitality (15%), construction (11%), and utilities (8%). Their roles in accounting and finance ranged from senior accountant (31%) and financial analyst (20%) to junior accountant (25%), accounting manager (15%), and tax/cost accountant (9%). Overall, the survey captured insights from a professionally diverse, well-educated, and predominantly mid-career group.

Table 1: Demographic Profile of the Participant

Participants Background					**Frequency n = 120**		**Percentage**
Gender		Male			63		52
		Female			57		48
Age		20 – 29			54		45
		30 – 40		58		8	48
		Above 40					7
Education	Bachelor		Postgraduate		72		60
					48		40
Experience		Less than 5 years			52		43
		6 to 10 years			57		48
		Above 10 years			11		9
Types of Business		Food			26		22

	Construction	13	11
	Financial	34	28
	Manufacturing	19	16
	Utilities	10	8
	hospitality	18	15
	Senior Accountant	37	31
	Accounting manager	18	15
Occupation	Financial analyst	24	20
	Junior Accountant	30	25
	Tax & Cost Accountant	11	9

4.1 Impact of Accounting Financial System on SMEs' Financial Performance

4.1.1 Regression Analysis Results

To examine the impact of accounting financial systems on the financial performance of SMEs, a multiple regression analysis was conducted. As presented in Table 2, the results revealed a strong and positive relationship between the three independent variables, accounting knowledge, management support, and record keeping, and the dependent variable, financial performance.

The model's R-squared (R^2) value of 0.838 indicates that approximately 83.8% of the variation in SMEs' financial performance can be explained by the selected independent variables. This high explanatory power reflects a strong model fit (Hair et al., 2019). The adjusted R^2 value of 0.820, which accounts for the number of predictors in the model, confirms the robustness of this fit, albeit slightly lower than the unadjusted R^2, as expected in well-constructed models. The p-value threshold of 0.05 was used to determine statistical significance. The model is significant, indicating that the independent variables collectively influence financial performance (Field, 2018).

The intercept coefficient (0.2597) represents the expected financial performance when all predictors are zero. However, with a p-value of 0.0140 well below the 0.05 threshold, it is statistically significant. The confidence interval (from -0.5315 to .0509) supports the reliability of this estimate.

Accounting knowledge emerged as a significant predictor, with a coefficient of 0.1997. This suggests that a one-unit increase in accounting knowledge is associated with an approximate 20% improvement in financial performance, holding other factors constant. The p-value of 0.0200 confirms statistical significance, and the confidence interval (0.0325 to 0.3668) supports the reliability of this estimate. This finding aligns with previous research emphasizing the importance of financial literacy and accounting competence in enhancing SME performance (Musah & Gakpetor, 2021).

The coefficient for management support was 0.1452, implying a potential positive influence. However, with a p-value of 0.1726, the effect is statistically insignificant. The confidence interval (- -0.0652 to 0.3555) includes zero, further suggesting that while management support may be beneficial, it does not have a strong or consistent impact within this model, potentially due to variability in managerial commitment or implementation.

Record keeping proved to be the most influential factor, with a high coefficient of 0.5903, indicating that improved record keeping can lead to a substantial increase in financial performance. The p-value of 0.0000 highlights this as a highly significant predictor. The tight confidence interval (0.3953 to 0.7853) reinforces its importance. This supports previous literature emphasizing the role of accurate financial records in enabling better decision-making and access to finance for SMEs (Maseko & Manyani, 2011).

Table 2. Regression Analysis Results

	Multiple R	R Square	Adjusted R Square	
	0.8988	0.8381	0.8203	
	Coefficients	P-value	Lower 95%	Upper 95%
Intercept	0.2597	0.0140	-0.5315	.05091
Accounting knowledge	0.1997	0.0200	0.0325	0.3668
Management support	0.1452	0.1726	-0.0652	0.3555
Record keeping	0.5903	0.0000	0.3953	0.7853

5. Research Discussion

This study confirms the vital role of accounting information systems (AIS) in enhancing SME financial performance in Oman. Accounting knowledge and record-keeping emerged as strong predictors, aligning with prior findings (Hosain, 2015; Ismail, 2009; Fadzilah, 2017). Well-informed employees make fewer financial errors and contribute more effectively to organizational goals (Seyal et al., 2000; Thong, 2001; Rahahle, 2024).

Interestingly, management support showed minimal influence, diverging from established literature (Shokri-Ghasabeh & Kavousi-Chabok, 2009; Alnajjar, 2017; Ansari, 2024). This may reflect limited awareness among SME leaders of how to operationalize effective managerial support.

Record-keeping demonstrated a robust positive impact, echoing studies linking proper documentation to improved decision-making and financial control (Khadim et al, 2024). Furthermore, the use of AIS for record-keeping enhances accuracy, transparency, and strategic reporting (Mohd et al., 2012), supporting long-term performance and trustworthiness. In sum, the findings highlight the strategic value of accounting literacy and structured financial systems, while pointing to a potential gap in managerial engagement within SMEs in Oman.

6. Conclusion and Recommendation

This study underscores the vital role of accounting knowledge and record-keeping in driving the financial performance of SMEs in Oman. A significant positive relationship was found between accounting knowledge and organizational performance, highlighting the importance of equipping employees with financial literacy and technical expertise. The findings also emphasize the managerial responsibility to foster this knowledge, as internal capacity building directly contributes to enhanced operational outcomes.

However, contrary to prior literature, management support appeared to have a limited impact on SME performance in the Omani context. While studies have long recognized management support as a critical driver, ranging from resource allocation to strategic problemsolving. Our findings suggest that Omani SMEs may underappreciate or misunderstand their role. This disconnect signals a need for greater awareness and capacity-building among SME leaders to leverage management support more effectively, especially in facilitating technological adoption and achieving long-term strategic goals.

Recent research has emphasized situations where managerial guidance fails to enhance firm outcomes and may even cause harm. For instance, a 2024 study on management innovation in Industry 4.0 concluded that an overly "rational" approach, where performance is driven by top-down managerial orders, is unlikely to yield meaningful results across the organization (Cerna et al, 2024). This highlights that management actions can be ineffective, especially when not aligned with organizational culture or policies. Additionally, studies on micromanagement reveal its negative impact on employee motivation, job satisfaction, and productivity, particularly among younger workers (Jr.Antonio et al, 2024). The “micromanagement paradox” suggests that such support undermines innovation and autonomy, reducing firm-level productivity.

Record-keeping, on the other hand, emerged as a key determinant of success. Proper documentation enables informed decision-making, enhances financial control, and reduces the risk of fraud. Despite its proven value, many SMEs still lack formal systems for maintaining accurate financial records. The adoption of accounting information systems (AIS) can significantly enhance record-keeping processes, offering timely, accurate, and comprehensive financial data. This, in turn, improves reporting, tax compliance, and overall organizational efficiency.

The study's implications are clear: SMEs stand to benefit significantly by integrating AIS into their operations, ensuring employees are trained in accounting practices, and re-evaluating the strategic role of management support. These steps can collectively enhance financial performance and resilience in an increasingly competitive business environment.

This study is not without limitations. Data collection was constrained by limited time, resources, and the challenge of securing sufficient responses from SME stakeholders across Oman. Therefore, future research should aim to expand the sample size and geographic coverage to improve generalizability. Additionally, mixed-method approaches incorporating interviews or case studies may yield richer insights into the nuanced dynamics of management support and AIS adoption in SME settings.

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