

**ACCOUNTING INFORMATION SYSTEM ADOPTION
AND DECISION-MAKING IN THE ADVERTISING
INDUSTRY: A QUALITATIVE STUDY**

BY

KHADRA KHALIF MOHAMED

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International Islamic University Malaysia**

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ABSTRACT

This study explores the strategic adoption of an accounting information system (AIS) for an advertising business. The research employed a qualitative approach, specifically a single case study design, and data was collected using semi-structured interviews with selected participants and document analysis for secondary data. The objective of this study is to understand how AIS adoption and its influence on decision-making, and to identify the benefits and challenges of AIS adoption. The company has adopted the AIS through a comprehensive process that involves evaluating business needs, researching AIS options, seeking stakeholder input, implementing the system with vendor support, and continuously monitoring performance. This adoption is influenced by several key factors including industry-specific features, system customizability, ease of use, integration capabilities, robust reporting and analysis capabilities, user-friendliness, strong security measures and compliance, a careful selection process, and thorough vendor regulation and support. The AIS adoption provided accurate and timely financial data, streamlined financial processes, enhanced reporting, and financial analysis capabilities, improved internal control and risk management, and transformed the decision-making process. However, the company faced challenges including resistance to change, integration with existing systems, data migration, and the need for ongoing system maintenance and support. These challenges were effectively addressed through comprehensive change management strategies, careful planning and coordination, data migration protocols, and establishing a strong working relationship with the vendor. This strategic adoption significantly improved accounting efficiency, reduced errors, provided accurate financial data for decision-making, and supported the success and growth of their business.

خلاصة البحث

تستكشف هذه الدراسة الاعتماد الاستراتيجي لنظام المعلومات المحاسبية (AIS) للأعمال الإعلانية. استخدم البحث نهجًا نوعيًا، وتحديدًا تصميم دراسة حالة واحدة، وتم جمع البيانات باستخدام مقابلات شبه منظمة مع مشاركين مختارين وتحليل المستندات للبيانات الثانوية. الهدف من هذه الدراسة هو فهم كيفية اعتماد AIS وتأثيره على صنع القرار، وتحديد فوائد وتحديات اعتماد AIS. واعتمدت الشركة نظام AIS من خلال عملية شاملة تتضمن تقييم احتياجات العمل، والبحث في خيارات AIS، والبحث عن مدخلات أصحاب المصلحة، وتنفيذ النظام بدعم من البائعين، ومراقبة الأداء بشكل مستمر. يتأثر هذا الاعتماد بعدة عوامل رئيسية بما في ذلك الميزات الخاصة بالصناعة، وقابلية تخصيص النظام، وسهولة الاستخدام، وقدرات التكامل، وقدرات إعداد التقارير والتحليل القوية، وسهولة الاستخدام، والتدابير الأمنية القوية والامتثال، وعملية الاختيار الدقيقة، وتنظيم ودعم البائعين الشاملين. وقد وفر اعتماد AIS بيانات مالية دقيقة وفي الوقت المناسب، وعمليات مالية مبسطة، وقدرات معززة لإعداد التقارير والتحليل المالي، وتحسين الرقابة الداخلية وإدارة المخاطر، وتحويل عملية صنع القرار. ومع ذلك، واجهت الشركة تحديات بما في ذلك مقاومة التغيير، والتكامل مع الأنظمة الحالية، وترحيل البيانات، والحاجة إلى صيانة ودعم النظام بشكل مستمر. تمت معالجة هذه التحديات بشكل فعال من خلال استراتيجيات إدارة التغيير الشاملة، والتخطيط والتنسيق الدقيق، وبروتوكولات ترحيل البيانات، وإقامة علاقة عمل قوية مع البائع. كما أدى هذا الاعتماد الاستراتيجي إلى تحسين الكفاءة المحاسبية بشكل كبير، وتقليل الأخطاء، وتوفير بيانات مالية دقيقة لاتخاذ القرار، ودعم نجاح ونمو أعمالهم.

APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Science in Accounting.

.....
Zamzulaila Bt. Zakaria
Supervisor

.....
Hawa Bt. Ahmad @ Abdul
Mutalib
Co-Supervisor

I certify that I have read this study and that in my opinion it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Science in Accounting.

.....
Zaini Bin Zainol
Internal Examiner

.....
Norsyahida Binti Mokhtar
External Examiner

This dissertation was submitted to the Department of Accounting and is accepted as a fulfilment of the requirement for the degree of Master of Science in Accounting.

.....
Ahmad Zamri Bin Osman @
Hussin
Head, Department of Accounting

This dissertation was submitted to the Kulliyah of Economics and Management and is accepted as a fulfilment of the requirement for the degree of Master of Science in Accounting.

.....
Gairuzazmi Bin Mat Ghani
Dean, Kulliyah of Economics
and Management Sciences



DECLARATION

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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

In today's rapidly changing business environment, decision-making has become more complex and critical than ever (Munteanu et al., 2020). With the availability of vast research is done and it is essential for businesses to have effective systems in place for gathering, analyzing, and utilizing the accounting information to make informed decisions. One such system is the AIS, which has become a vital component of organizational decision-making (Vasarhelyi & Halper, 2019). An AIS is a computer-based system that collects, stores, and processes financial and accounting data to support decision-making. It provides decision-makers with accurate, relevant, and timely financial information necessary for strategic planning and control.

Accounting Information System

AIS has been extensively used in various industries, including the service sector (Cia, 2021). Service organizations, like advertising businesses, rely heavily on information for effective decision-making. In the context of advertising businesses, AIS can play a crucial role in several ways. Firstly, AIS enables the collection and storage of financial and accounting data specific to advertising activities, such as campaign costs, media expenses, and revenue generated from advertising campaigns. This data can be used to analyse the financial performance of different advertising campaigns, assess their profitability, and make data-driven decisions on future advertising strategies (Vasarhelyi & Halper, 2019).

Secondly, AIS can facilitate the integration of financial data with other marketing-related information, such as consumer demographics, market trends, and advertising effectiveness metrics. By combining financial data with these insights, decision-makers in advertising businesses can gain a comprehensive understanding of the impact of their advertising efforts on both financial performance and consumer

behaviour. This integrated view can guide strategic planning, budget allocation, and resource optimisation for advertising campaigns (Moffitt, et al., 2013).

Finally, AIS can provide decision-makers in advertising businesses with real-time and accurate financial information, enabling them to monitor the financial performance of ongoing advertising campaigns and make timely adjustments as needed. For example, if a campaign is not meeting its financial targets, decision-makers can identify the underlying issues, take corrective actions, and optimise resource allocation to maximise the return on investment (AlBastaki, T.Y., Hamdan, A. 2023).

Overall, the adoption of AIS in advertising businesses can enhance decision-making by providing decision-makers with relevant and timely financial information. This information empowers them to make informed decisions regarding advertising strategies, campaign effectiveness, budget allocation, and resource optimisation, ultimately contributing to the overall success and profitability of the advertising business.

Previous studies on AIS adoption have focused mainly on manufacturing and financial service industries, with limited research on its application in advertising businesses (Alshurideh & Alshurideh, 2021; Abor & Gyan, 2014; Alshurideh & Alshurideh, 2020). Therefore, this study aims to fill the gap in the literature by exploring the process of adopting an AIS and the key factors that influence the successful adoption of an accounting information system in an advertising business. The benefits of AIS adoption for decision-making in service industries have been widely acknowledged in the literature. Studies have shown that AIS adoption can improve the accuracy, speed, and effectiveness of decision-making in service organisations (Ismail & Yakubu, 2019). In addition, AIS adoption has been found to improve organisational performance and profitability (Gofwan & Hassan, 2022). However, the challenges associated with AIS adoption, such as resistance to change, implementation costs, and training requirements, cannot be ignored (Rosati & Lynn, 2022).

The advertising industry is a service-based industry that plays a vital role in promoting and selling products and services. The industry has undergone significant changes in recent years due to technological advancements and shifts in consumer behaviour (Mooij & Marieke, 2019). These changes have resulted in an increased demand for data-driven decision-making in advertising businesses. The use of AIS in

advertising businesses can provide decision-makers with relevant and timely financial information that can aid in strategic planning and control.

Therefore, this qualitative study aims to explore the process of adopting an AIS and its influence on decision-making in an advertising business. The study also seeks to identify the benefits and challenges of AIS adoption for decision-making in advertising businesses. The findings of this study will contribute to a better understanding of the role of AIS in decision-making in advertising businesses and provide insights for organisations looking to adopt AIS for strategic decision-making. The findings can help advertising businesses and other service industries make informed decisions about whether to adopt AIS, how to implement it effectively, and what challenges to expect.

The study will be examined using a qualitative research approach. Qualitative research is a useful methodology for exploring complex phenomena in depth and generating rich, detailed data that can inform theory and practice (Lindgren et al., 2020). The study used semi-structured interviews to collect data from decision-makers in an advertising business that has recently adopted an AIS. The participants were selected based on their role in the adoption process and their involvement in decision-making. The data collected from the interviews was analysed using thematic analysis to identify the key themes and patterns in the data. The study contributes to the literature by exploring the key factors that influence the AIS adoption in the advertising business industry, which has received limited attention in previous studies.

1.2 PROBLEM STATEMENT

In modern-day businesses across various industries and sectors, Accounting Information Systems (AIS) have become critical tools that provide timely, accurate, and reliable financial information to decision-makers (Alqudah et al., 2022). Despite the many benefits of AIS, including improved financial reporting and decision-making, their adoption can result in significant organizational changes that can influence the decision-making process (Al-Okaily et al., 2020). These challenges include the time-consuming and expensive implementation process and the need for employee training (Renaldo, 2022). The importance of understanding the influence of AIS on decision-making processes has been highlighted in assorted studies (Lutfi, 2022).

Effective decision-making has become increasingly complex and critical in today's rapidly changing business environment. With the availability of vast amounts of data, it is essential for businesses to have efficient and effective systems in place for gathering, analyzing, and utilizing this information to make informed decisions (Hiromoto, 2019). Accounting information systems (AIS) have become a vital component of organizational decision-making as they provide decision-makers with accurate, relevant, and timely financial information that is necessary for strategic planning and control (Alqudah et al., 2022). However, despite the widespread use of AIS in various industries, its impact on decision-making in the advertising business remains unclear (Ko & Hsin, 2017).

Advertising businesses, like many other service industries, rely heavily on information for effective decision-making (Dash et al., 2019). However, there is a lack of research on how the key factors influence the successful adoption of an accounting information system in an advertising business, which is undergoing significant changes with the decline of traditional methods like cookies and the rise of AI-driven contextual advertising. Additionally, the benefits and challenges of adopting AIS for decision-making in advertising businesses are not well understood, especially in an era where AI is becoming an integral part of advertising operations, offering personalized experiences and predictive analysis¹. AIS adoption is a complex process that requires significant investment in terms of time, money, and resources. Therefore, it is essential to understand the potential benefits and challenges of AIS adoption for decision-making in the advertising business, considering the importance of AI in ensuring the accuracy, integrity, and security of financial data in this rapidly evolving industry (Ko & Hsin, 2017).

The lack of research on the key factors that influence the AIS adoption on decision-making in the advertising business presents a significant gap in the literature. Given the critical role of information in effective decision-making in the advertising industry, it is imperative to explore how the adoption of AIS influences decision-making in this industry, particularly considering recent advancements such as AI and the need for reliable systems that respect consumer privacy and enhance user experience (Chu & Kim, 2018). This qualitative study aims to explore the process of adopting an AIS and the key factors that influence its adoption on decision-making in an advertising

business. The study also seeks to identify the benefits and challenges of AIS adoption for decision-making in advertising businesses.

In conclusion, the lack of research on the influence of AIS adoption on decision-making in the advertising business presents a significant gap in the literature (Chu & Kim, 2018). By exploring the process of AIS adoption and the key factors that influence the system on decision-making in advertising businesses, this study aims to provide insights that can be useful for advertising businesses and other service industries that are considering adopting AIS for strategic decision-making. The study's findings can also help organizations understand the potential benefits and challenges of AIS adoption for decision-making in the advertising industry and inform future research on this topic.

1.3 RESEARCH OBJECTIVES

1. To explore the process of adopting an accounting information system in an advertising business.
2. To understand the key factors that influence the successful adoption of an accounting information system in an advertising business.
3. To identify the benefits and challenges of adopting an accounting information system for decision-making in an advertising business.

1.4 RESEARCH QUESTIONS

1. What is the process of adopting an accounting information system for decision-making in an advertising business?
2. What are the key factors that influence the successful adoption of an accounting information system in an advertising business?
3. What are the benefits and challenges of adopting an accounting information system for decision-making in an advertising business?

1.5 SCOPE OF THE STUDY

This qualitative study aims to explore the process of adopting an accounting information system (AIS) and its impact on decision-making in an advertising business. The study identified the benefits and challenges of AIS adoption for decision-making in advertising businesses. The participants in the study were the decision-makers in an advertising business 7 that uses an AIS. The study used semi-structured interviews to collect data from the participants, which will be analyzed using thematic analysis.

1.6 SIGNIFICANCE OF THE STUDY

The significance of this study lies in its potential to contribute to the understanding of the influence of AIS on organisational decision-making. AIS adoption has become a critical tool in decision-making in various industries, and the advertising industry is no exception. With the availability of vast amounts of data, decision-making has become more complex and critical than ever before. The study contributes to the literature by exploring the process of AIS adoption in advertising businesses, which has received limited attention in previous studies.

The study aims to contribute to the understanding of how AIS plays a crucial role in decision-making within the advertising industry. It also seeks to provide valuable insights for organizations considering the adoption of AIS for their strategic decision-making. To achieve this, the study employs a qualitative research approach, which allows for a thorough exploration of complex phenomena. By using semi-structured interviews with decision-makers from an advertising business that has recently implemented AIS, the study will collect valuable data. This data is then carefully analyzed using thematic analysis to identify key themes and patterns, helping us uncover important insights and trends.

The findings of this study will provide insights into organizations looking to adopt AIS for strategic decision-making. It will also help organizations looking to adopt AIS to make informed decisions regarding the adoption process. The challenges associated with AIS adoption, such as resistance to change, implementation costs, and training requirements, cannot be ignored, and the study will explore these challenges in detail.

The primary contribution of this study is the exploration of the AIS adoption process within advertising businesses, an area that has not been extensively covered in existing literature. This research aims to bridge the gap by providing a comprehensive analysis of how AIS influences decision-making in this sector. Following this, the study will delve into the benefits of AIS adoption, such as enhanced efficiency and accuracy in financial reporting, and the challenges faced, including the complexity of integration and the need for user training.

In conclusion, the study on the influence of AIS adoption on decision-making in advertising businesses is significant and beneficial. It will provide decision-makers in the advertising industry with relevant and timely financial information necessary for strategic planning and control. The study will also help organizations looking to adopt AIS to make informed decisions regarding the adoption process. Additionally, the study will contribute to the literature by exploring the process of AIS adoption in advertising businesses and identifying the benefits and challenges associated with AIS adoption for decision-making in the advertising industry.

1.7 ORGANISATION OF THE THESIS

The thesis is structured into six distinct sections, each serving a specific purpose. These sections include:

Chapter One (Introduction)

The introductory chapter provides an overview of the thesis, focusing on the influence of adopting an accounting information system for decision-making in advertising businesses. It introduces the research topic, and presents the problem statement, research objectives, and questions. The scope of the study is defined, emphasizing its significance and potential contributions. The chapter concludes by outlining the thesis structure and providing a summary of the key points.

Chapter Two (Literature Review)

Chapter Two of the thesis presents a literature review on the adoption of an AIS in advertising businesses and its influence on decision-making. The chapter highlights the nature of AIS as a complex system for processing financial data and its benefits, including real-time data access and process automation. It also acknowledges challenges such as initial costs, employee resistance, and cybersecurity risks. The importance of integration with other systems, employee training, and careful consideration of benefits and challenges are emphasised. The chapter concludes by highlighting the need for further research in AIS adoption and decision-making within the advertising industry.

Chapter Three (Theoretical Framework)

Chapter Three introduces a theoretical framework for examining the adoption of an AIS and its impact on decision-making in the advertising industry. The framework incorporates neo-institutional sociology (NIS) to examine the influence of adopting accounting information systems (AIS) on decision-making within advertising businesses. NIS's focus on external factors is apt for understanding AIS adoption effects. The study highlights normative, coercive, and mimetic pressures shaping AIS adoption by opting for NIS over traditional institutional theory. These pressures contribute to AIS's impact on decision-making processes. The concepts of decoupling and loose coupling further enrich the investigation by revealing how organisations navigate AIS integration and its subsequent effects on decision-making. Overall, the chapter underscores NIS's relevance, emphasising its alignment with the study's aims to comprehensively explore AIS adoption's implications for decision-making within the advertising industry.

Chapter Four (Methodology)

This chapter presents a summary of the research methodology employed in the study, which focuses on investigating the influence of adopting an accounting information system on decision-making in an advertising business. The methodology involves a qualitative approach, specifically a case study design. Data is collected by using semi-

structured interviews with selected participants and with the addition of document analysis for secondary data. Thematic analysis is applied to identify patterns and themes in the data. The chapter also addresses the reliability and validity of the data, highlighting measures taken to ensure credibility and trustworthiness. In summary, this chapter provides a concise overview of the research methodology utilized in the study.

Chapter Five (Findings and Discussion)

Chapter Five presents key findings on AIS adoption in the advertising industry, including the process of adoption, factors influencing selection, benefits, challenges, and future development plans. The study highlights how AIS positively influences decision-making through real-time financial data while also addressing challenges of compatibility and scalability. It emphasizes the importance of strategic planning and training during implementation and connects the findings to relevant theoretical framework, reinforcing the positive influence of AIS adoption for decision-making and organisational goals. Overall, this chapter offers valuable insights to guide advertisers in making informed choices in the industry.

Chapter Six (Limitations, Implications and Conclusion)

Chapter Six concludes the study by acknowledging its limitations and emphasizing the importance of continuous research to further comprehend the relationship between AIS adoption and decision-making in the advertising industry. The implications section offers valuable directions for future research. By building upon this study's foundation, future research can provide a comprehensive and complex understanding of AIS adoption, empowering decision-makers to make informed choices, drive sustainable growth, and succeed in the dynamic business field of the advertising industry.

1.8 CHAPTER SUMMARY

Chapter one introduced the study, focusing on the influence of adopting an AIS for decision-making in the advertising industry. It highlighted the importance of effective decision-making in the dynamic business environment and the role of AIS in providing

relevant and timely financial information. The chapter outlined the research objectives and questions, aiming to explore the process of AIS adoption in advertising businesses, understand its influence on decision-making, and identify its benefits and challenges. The significance of the study lies in filling the gap in the literature and providing valuable insights for organisations considering AIS adoption for strategic decision-making. The methodology, theoretical framework, and scope of the study were briefly introduced, setting the stage for the subsequent chapters' detailed exploration of AIS adoption and its influence on decision-making in the advertising business.



CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

Chapter Two of this thesis presents a comprehensive literature review that explores various sections of Accounting Information System and its role in decision-making within the context of an advertising business. This chapter is structured into several sections, each focusing on a specific aspect of AIS. The first section provides an overview of AIS, discussing its nature and significance in a business environment. Section 2.2 focuses on the concept of decision-making and the subsequent sections mention the adoption of AIS for decision-making processes within an advertising business. They discuss how the adoption of AIS influences decision-making in the manufacturing and financial business industry, highlighting the benefits and challenges encountered during this adoption process. The chapter also reviews previous research on AIS adoption, providing a historical context and identifying gaps in the existing literature that this study aims to address. Lastly, the chapter concludes with a summary, synthesizing the key points discussed and setting the stage for the subsequent chapters of the thesis.

2.2 ACCOUNTING INFORMATION SYSTEM

Accounting information system has become an essential tool for businesses in today's digital world (Al-Okaily et al., 2020). These systems are designed to record and process financial data accurately and timely and provide financial information to stakeholders to make informed decisions. The adoption of AIS has changed the way businesses operate, and it has had a significant impact on decision-making processes (Borhan & Nafees, 2018). Different studies have defined an accounting information system (AIS) as a cohesive set of resources aimed at transforming data into valuable information (Kashif, 2018). This system plays a pivotal role in organisational management, encompassing functions such as planning and control. Moreover, AIS performs critical functions in collecting, recording, processing, and communicating information for internal and external stakeholders (Borhan & Bader, 2018). AIS's influence on decision-

making is highlighted, emphasizing its interactive elements that contribute to informed choices (Kim, 2019). Additionally, its influence extends to non-financial transactions. AIS is positioned as a supportive tool for management tasks and optimising resource utilisation. Integration of AIS enhances information exchange among organisational units, and fostering improved decision-making (Sledgianowski et al., 2017). This chapter explores the nature of AIS and its influence on decision-making in an advertising business.

2.2.1 Evolution & Nature of Accounting Information System in a Business

The AIS has evolved significantly over time to become a complex system that is integral to business operations. Initially designed to process and store financial information, the AIS has transformed with advancements in technology and changes in accounting practices. The AIS is a set of interconnected components that work together to process and record financial transactions. These components have seen considerable development over the years. The ‘hardware’, which includes computers, servers, and other peripherals, has become more sophisticated, enabling faster processing and larger storage capacities.

The ‘software’ component has also evolved, with modern accounting software offering more features and capabilities than their predecessors, enabling more accurate recording of financial transactions. The ‘database’ has transitioned from simple data storage to complex systems that can analyse and interpret financial data, providing valuable insights for decision-making. The role of ‘people’ in AIS has also changed. While they continue to operate the system and use the financial information for decision-making, their interaction with the system has become more complex. They now need to understand and navigate sophisticated software, interpret data from advanced databases, and adapt to changing technological environments (Kashif, 2018). This evolution of AIS has had a profound impact on businesses, shaping how they record, process, and use financial information (Lufti, A., 2023).

AIS has several functions that are critical to the operation of a business. Firstly, AIS is used to record and process financial transactions accurately and timely. Secondly, AIS provides financial information to stakeholders, such as investors, managers, and creditors, to make informed decisions. Thirdly, AIS provides internal

controls to ensure that financial transactions are recorded and processed accurately. Lastly, AIS provides financial reports to stakeholders, such as balance sheets, income statements, and cash flow statements (Kundeliene & Leitoniene, 2015).

The adoption of AIS has changed the way businesses operate, and it has had a significant impact on decision-making processes. AIS provides businesses with accurate and timely financial information that can be used for decision-making (Nguyen & Nguyen, 2020). The availability of financial information enables managers to make informed decisions regarding the allocation of resources, pricing strategies, and investments.

Moreover, the adoption of AIS can improve the efficiency and effectiveness of decision-making processes. AIS can automate financial transactions, reducing the time required for data entry and processing. This automation can improve the speed and accuracy of financial reporting, which can be used for timely decision-making (Tahmid, 2018). The adoption of AIS has several benefits for decision-making in an advertising business. First, AIS provides accurate and timely financial information that can be used for decision-making. Subsequently, AIS can improve the efficiency and effectiveness of decision-making processes by automating financial transactions. Lastly, AIS provides internal controls to ensure that financial transactions are recorded and processed accurately.

However, the adoption of AIS also poses several challenges. The AIS can be expensive to implement and maintain. Also, AIS requires specialized knowledge and expertise to operate effectively. And the AIS can be vulnerable to cyber-attacks and data breaches, which can compromise financial information (Tahmid, 2018).

When considering cloud-based systems like SaaS or ERP, additional challenges arise. These systems have been studied extensively, and researchers have identified several factors influencing their adoption, including concerns about the security and integrity of data, competitive pressures faced by the enterprise, and external factors (Seethamraju, 2013; Salim, 2013; Peng & Gala, 2014).

Also, in a study by Khamis Haji Salum and Mohd Zaidi Abd Rozan (2016), cloud-based ERP systems were identified as a potential alternative for SMEs. The study highlighted several challenges to adoption, including knowledge gaps, data security concerns, and the need for vendor support. Despite these challenges, the study found an

increasing interest in cloud ERP solutions among SMEs, emphasizing the need for vendors to address these concerns.

Adopting cloud computing presents a unique set of challenges, one of which is the cost model. While the transition to the cloud can lead to a reduction in infrastructure costs, it can also result in increased data communication costs. This is particularly true for hybrid cloud models where data is distributed across a mix of public and private community clouds. Consequently, organizations need to weigh the trade-offs among computation, communication, and integration when considering cloud computing adoption.” (Daryapurkar & Bagde, 2014).

In conclusion, AIS is a critical tool for businesses in the digital age, providing accurate and timely financial information that can be used for decision-making. The adoption of AIS can improve the efficiency and effectiveness of decision-making processes, but it also poses challenges such as high costs, specialized knowledge and expertise, and cybersecurity threats. Therefore, businesses should carefully consider the benefits and challenges of AIS before adopting it for decision-making purposes. This literature review serves as a basis for exploring the process of adopting AIS in decision-making in an advertising business and its impact on decision-making processes.

2.3 DECISION MAKING

Decision-making is a fundamental process in every organization, involving the selection of an alternative course of action from a set of available options (Malczewski, 2019). The process is affected by numerous factors, including cognitive biases, group dynamics, and environmental factors, all of which can impact the quality and effectiveness of decisions (Ford, & Evans, 2018). Understanding the nature of decision-making is essential for businesses seeking to optimize their decision-making processes and outcomes.

2.3.1 Nature of Decision-Making

Decision-making is a process that involves several stages, including problem identification, generating alternatives, evaluating alternatives, selecting the best alternative, and implementing and monitoring the decision. The process of decision-

making is influenced by several factors, including the individual's cognitive and decision-making abilities, the quality and quantity of information available, and the decision-making context (Hamdam et al., 2022).

2.3.2 Factors Affecting Decision-Making

Several factors influence the decision-making process, including individual differences in cognitive and decision-making abilities, emotions, biases, and heuristics (Hamdam et al., 2022). Cognitive abilities, such as memory, attention, and perception, affect the quality of information processing and decision-making. Emotions can influence the decision-making process by affecting the individual's perceptions, attitudes, and behaviours (Gati et al., 2019). Biases and heuristics are cognitive shortcuts that can simplify the decision-making process but can also lead to errors and inaccuracies.

Another aspect impacting decision-making is group dynamics. This can affect the quality and effectiveness of decisions. For instance, 'groupthink' is a situation where the group's desire for harmony leads to poor decision-making by suppressing differing opinions. To avoid groupthink, organisations must encourage open communication, diversity of opinions, and critical evaluation of ideas (Nyumba et al., 2018).

Environmental factors, such as economic conditions, competition, and regulatory changes, can also impact decision-making. Volatile and uncertain environments can make decision-making more complex and challenging, requiring organisations to be flexible and adaptive in their approach (Murphy & Seriki, 2021).

2.3.3 Decision-Making and Technology

Advances in technology have transformed the way decisions are made in various industries, equipping businesses with new tools and capabilities to improve their decision-making processes. One significant area where technology has had a profound impact is in the development of decision support systems (DSS), which are computer-based tools designed to provide decision-makers with analytical and demonstrating resources to enhance their decision-making efforts. DSS is particularly valuable as it helps decision-makers identify, assess, and predict different options, leading to more informed and effective choices (Schwarz Müller, Brosi, Duman, & Welpe, 2018).

The process of decision-making is intricate and influenced by several factors, including cognitive biases, group dynamics, and environmental conditions. To enhance decision-making, businesses need to understand these factors and devise strategies to minimize their effects. Technology, especially using decision support systems, becomes crucial in this context by offering decision-makers essential tools for analytical insights and modelling (Hamdam, Jusoh, Yahya, Abdul Jalil, & Zainal Abidin, 2021).

In the context of decision-making approaches, the act of choosing the best course of action from multiple possibilities is a pivotal moment. This involves considering an individual's cognitive abilities, the quality and quantity of available information, and the specific context of the decision-making process. While both rational and intuitive decision-making methods are common, it was important to grasp their limitations and tendencies to make well-considered decisions (Gati, Levin, & Landman-Tal, 2019).

Within the advertising industry, understanding the fundamentals of decision-making is essential for improving the adoption and effective use of accounting information systems. By utilizing technology and comprehending the intricate dynamics of decision-making, advertising businesses can steer their efforts towards more knowledgeable and successful outcomes (Nyumba, Wilson, Derrick, & Mukherjee, 2018).

Technological advances have significantly reshaped decision-making, with DSS emerging as a pivotal factor. DSS equips decision-makers with analytical tools and modelling capabilities simplifying the process of exploring alternatives, thorough data analysis, and accurate predictions. The process of decision-making is complex, shaped by various factors such as cognitive biases, group dynamics, and the broader environmental context. Successfully navigating this complexity requires businesses to not only understand these nuances but also to develop strategies to counteract their potential negative impacts. Technology, particularly DSS, acts as a guiding beacon, providing decision-makers with tools for analysis and modelling (Schwarz Müller, Brosi, Duman, & Welpe, 2018).

In the context of decision-making, the selection of the best option from various possibilities takes centre stage. This delicate dance involves cognitive abilities, data quality, and the context of the decision-making process. Understanding the inherent

constraints and tendencies of rational and intuitive decision-making approaches is pivotal for making well-informed decisions (Gati, Levin, & Tal, 2019).

For the advertising sector, delving into the core of decision-making is a strategic imperative. This unlocks the potential of accounting information systems to enhance decision-making. This profound comprehension forms the foundation for adopting and effectively using accounting information systems, ushering in a new era of refined decision-making within the advertising domain. With technology as a reliable ally and a deep understanding of decision-making intricacies, advertising businesses can orchestrate a harmonious symphony of data-driven choices and strategic successes (Hamdam, Jusoh, Yahya, Jalil, & Abidin, 2021).

2.4 THE ADOPTION OF AN ACCOUNTING INFORMATION SYSTEM FOR DECISION-MAKING PROCESSES

The adoption of an AIS can significantly impact decision-making processes within an advertising business. With the implementation of AIS, managers have access to real-time financial data, which can aid in making informed decisions. A research study showed that the adoption of AIS in the accounting process can improve the quality of decision-making, reduce errors, and enhance the performance of the accounting system (Vasarhelyi & Halper, 2019). The availability of timely and accurate financial information through AIS can lead to better decision-making, thus improving the overall effectiveness of the business (Vasarhelyi & Halper, 2019).

The implementation process of AIS in an advertising business can be divided into several stages. The first stage involves researching the needs assessment to identify the business's accounting needs and the types of data that will be collected. In the second stage, the AIS vendor is selected based on several factors, including the system's capabilities, cost, and compatibility with existing systems. In the third stage, the AIS is configured to meet the business's specific needs, such as the chart of accounts, report formats, and user permissions. The fourth stage involves testing the system's functionality and resolving any issues. Finally, in the fifth stage, the system is deployed, and employees are trained on how to use it effectively (Barth & Koch, 2019).

During the adoption process, it is important to ensure that the AIS is integrated with other business systems, such as the customer relationship management (CRM)

system, to facilitate the flow of data between systems. This integration can streamline decision-making processes and enhance the overall effectiveness of the business. A study examined by Almaliki et al. (2019) showed that the integration of AIS with other business systems can improve the accuracy and reliability of financial information, leading to better decision-making.

The adoption of AIS also involves a significant allocation of time and resources, highlighting its strategic importance. The costs linked to AIS implementation are not fixed; they vary based on factors such as the size of the business, system complexity, and required customisation. These changing implementation costs necessitate a thorough assessment to ensure alignment with the business's specific needs and capabilities.

A research study examined by Lutfi et al. (2022) sheds light on the transformative potential of AIS adoption, particularly in accounting processes. This research reveals that AIS adoption can act as a catalyst for achieving tangible cost savings. AIS's capabilities enable the reduction of errors and the enhancement of financial reporting accuracy. This, in turn, has implications for the financial integrity and reliability of business operations.

Importantly, the benefits of cost savings through AIS adoption extend beyond immediate gains. They create a foundation for a chain of advantages that accumulate over time, infusing vitality into various aspects of business operations. The empirical findings of Lutfi et al. (2022) illustrate the trajectory of AIS adoption as not only rectifying inaccuracies and inefficiencies but also shaping improved decision-making and increased profitability. This transformation, catalysed by AIS integration, epitomises strategic investment and forward-looking decision-making. Therefore, implementing AIS represents a strategic commitment that involves dedicating both time and financial resources. The multifaceted nature of implementation costs underscores the necessity of a meticulous evaluation to ensure alignment with the unique characteristics of the business.

One challenge that businesses encounter when navigating the adoption of AIS pertains to employee resistance. This resistance often stems from a reluctance to embrace change, especially when individuals are well-versed in conventional accounting practices. Such a reaction is not uncommon and can impede the seamless

integration of AIS into the organisational framework. However, it is crucial to underscore that overcoming this resistance is vital for the successful transition to AIS utilisation.

Addressing this challenge necessitates a proactive approach that prioritises the provision of training and support to employees throughout the entire adoption process. Recognising the apprehension that can accompany change, businesses must empower their workforce with the knowledge and skills needed to effectively navigate the new AIS field. By offering comprehensive training programmes and ongoing assistance, organisations can alleviate employees' concerns and promote their confidence in utilizing the new system.

Indeed, the role of training and support cannot be made excessive when it comes to the successful implementation of AIS in businesses. These factors serve as linchpins in fostering a favourable environment for change and innovation. The research by Al-Okaily et al. (2020) provides the significance of this challenge, highlighting that investing in training and support mechanisms is a pivotal determinant of AIS adoption success. In essence, as businesses embark on the journey of AIS integration, dedicating resources to nurture employee comfort and competence within this transformative viewpoint becomes imperative for achieving seamless and prosperous adoption outcomes.

Therefore, the adoption of AIS in an advertising business can significantly impact decision-making processes by providing timely and accurate financial information. The implementation process involves several stages, including needs assessment, vendor selection, system configuration, testing, and deployment. Integration with other business systems and employee training are critical to the success of the adoption process. Although the adoption of AIS requires a significant investment of time and resources, the long-term benefits can lead to improved decision-making and increased profitability for the business.

2.5 HOW THE ADOPTION OF AN ACCOUNTING INFORMATION SYSTEM INFLUENCES THE DECISION-MAKING

The use of the AIS is becoming increasingly common across different industries, playing a vital role in improving decision-making processes (Moll & Yigitbasioglu, 2019). Within this context, the implementation of AIS has been particularly notable for its significant impact on decision-making within the advertising industry. While AIS is being adopted broadly to enhance decision-making, its specific influence within the advertising industry stands out. At the core of this influence is the provision of real-time financial data by AIS. Real-time data refers to the most current and accurate financial information about a business's transactions and operations. This is especially important in advertising, where having access to up-to-date financial insights is crucial (Moll & Yigitbasioglu, 2019).

One significant advantage of this real-time financial data is its direct impact on decisions related to resource allocation and budgeting. Resource allocation involves strategically distributing a company's resources – such as finances, personnel, and assets – across different projects or activities. Budgeting involves careful planning and allocation of funds for various business functions. The key point is that AIS enables advertising businesses to base their decisions on the latest financial data, enhancing the precision and effectiveness of their resource allocation and budgeting strategies. This capacity to make informed decisions based on real-time data has a ripple effect that ultimately leads to improved financial performance (Moll & Yigitbasioglu, 2019). Equipped with a current and accurate understanding of their financial position, advertising businesses can make more intelligent decisions regarding resource investment and budget management. This strategic decision-making translates into better financial outcomes for the business. In short, the utilisation of AIS has gained momentum across industries and has reshaped decision-making processes. Within the advertising sector, the real-time financial data provided by AIS not only empowers businesses to make informed decisions about resource allocation and budgeting but also contributes to enhanced financial performance. (Moll & Yigitbasioglu, 2019).

Another way in which AIS influences decision-making in advertising businesses is through the automation of processes. Automation means using technology to make tasks easier and faster (Lawal et al., 2022). This is important in the advertising industry. The main idea here is that AIS can automate tasks. This means that computers can do

tasks that people used to do. Automation has many advantages. First, it helps reduce mistakes that can happen when people do tasks by hand. Second, it makes tasks faster and more organised. Third, it ensures that financial information is accurate and ready quickly (Lawal et al., 2022).

Because of these advantages, decision-makers in advertising businesses get accurate and quick financial data. This data helps them make smart decisions about the business's direction. With good and up-to-date financial information, these decision-makers can understand different parts of the business better and make good choices. In short, when AIS uses process automation, it gives decision-makers better information, makes work more efficient, and reduces mistakes. This helps them make better decisions about the business's plans and actions (Lawal et al., 2022).

Moreover, the implementation of AIS can provide decision-makers with a better understanding of the financial status of the business. Financial data provided by AIS can include information on revenue, expenses, profits, and losses, among other key financial metrics. This information can help decision-makers assess the financial health of the business and make decisions accordingly (Sarker & Talukder, 2018).

Another way in which AIS can impact decision-making is by providing access to financial data for a variety of stakeholders. AIS can provide real-time financial data to stakeholders such as managers, investors, and auditors. Access to this data can allow stakeholders to make informed decisions regarding the business, such as investing in the company or providing additional resources (Al-Hattami, 2022). However, the adoption of AIS also has some potential drawbacks that can impact decision-making in advertising businesses. For example, the complexity of AIS can make it difficult for decision-makers to understand and interpret financial data accurately. Additionally, the cost of implementing AIS can be prohibitive for some businesses, limiting their ability to adopt this technology (Lutfi, 2022).

In conclusion, the adoption of an accounting information system can significantly influence decision-making in advertising businesses by providing real-time financial data, automating processes, improving understanding of the business's financial status, and providing access to financial data for stakeholders. While there are potential drawbacks to adopting AIS, the benefits of improved decision-making and financial performance may outweigh these challenges.

2.6 THE BENEFITS AND CHALLENGES OF ADOPTING AN ACCOUNTING INFORMATION SYSTEM FOR DECISION-MAKING

The adoption of an AIS in an advertising business can bring about various benefits, including improved decision-making. By using AIS, managers can access accurate and up-to-date financial information, which can help them make informed decisions about resource allocation, budgeting, and forecasting (Hashem, 2021).

Additionally, the AIS plays a pivotal role in streamlining the process of generating financial reports. By automating data collection and analysis, AIS significantly reduces the time and effort required to compile financial data. This efficiency not only accelerates the reporting process but also enhances the accuracy and reliability of financial information (Lidyah et al., 2023). Consequently, decision-makers, particularly managers and financial professionals, are empowered to swiftly discern trends, anomalies, and key insights within the financial data. This timely access to critical information enables them to make well-informed financial decisions that are aligned with the organisation's strategic objectives.

In essence, AIS acts as a catalyst in optimising the financial reporting process by leveraging automation and data integration. This expeditious access to financial insights translates into a competitive advantage for organisations, as managers can swiftly identify emerging financial patterns and make strategic decisions with a heightened level of confidence. By mitigating the time constraints associated with manual data compilation and analysis, AIS fosters an environment conducive to more efficient financial decision-making, ultimately contributing to improved financial performance and organisational success (Lidyah et al., 2023).

However, there are also several challenges associated with adopting an AIS in a business. One of the biggest challenges is the initial cost of implementation, which can be significant (Lutfi, 2022). This includes the cost of purchasing the software, as well as the cost of training employees to use it effectively. Additionally, there may be resistance from employees who are not comfortable with technology or who are used to using manual methods of record-keeping. This can slow down the adoption process and limit the effectiveness of the AIS (Jain & Jain, 2020).

Another challenge of adopting an AIS is the potential for errors and data breaches. AIS relies on accurate data input, and any errors in the data can lead to

incorrect financial reporting and decision-making. Additionally, the digital nature of AIS means that there is a risk of data breaches and cyber-attacks, which can compromise sensitive financial information. Therefore, advertising businesses need to invest in robust security measures to protect against these risks (Tahmid, 2018).

Despite these challenges, the benefits of adopting an AIS for decision-making in an advertising business can outweigh the costs. For example, AIS can provide a more comprehensive view of the company's financial performance and help identify areas for improvement. This can help managers make strategic decisions that can lead to increased revenue and profitability. Additionally, the use of AIS can improve the accuracy and timeliness of financial reporting, which can be especially important for businesses that need to meet regulatory requirements (Rashedi & Dargahi, 2019).

The existing literature on the adoption of AIS and its influence on decision-making within the advertising industry is limited in its analysis of the specific context of AIS adoption and decision-making in advertising businesses. While previous studies have explored the benefits and challenges of AIS adoption and its impact on decision-making processes in various industries, there is a notable research gap regarding the unique characteristics and needs of advertising businesses (Ko & Hsin, 2017). Ko and Hsin (2017) conducted a case study of a Taiwanese advertising agency that adopted an AIS to improve its decision-making quality and efficiency. They found that the AIS adoption was influenced by several factors, such as organizational culture, management support, user involvement, and external pressure. They also found that the AIS adoption enhanced the agency's decision-making performance, such as reducing errors, increasing speed, and improving customer satisfaction. However, they also identified some challenges and limitations of the AIS adoption, such as user resistance, system complexity, and data quality issues. They suggested that future research should examine the AIS adoption and decision-making processes in other advertising businesses, especially in different cultural and institutional contexts.

This study aims to address this research gap by investigating the influence of normative, coercive, and mimetic influences on AIS adoption for decision-making in advertising businesses. Using institutional theory as the theoretical framework, this study will explore how these institutional pressures shape the adoption process and subsequent decision-making outcomes. This study will also compare the AIS adoption

and decision-making practices in advertising businesses across different countries, such as France, Japan, and Somalia. By doing so, this study will provide a comprehensive and cross-cultural understanding of how AIS can benefit the advertising industry, and what challenges and opportunities it may entail. This study will also contribute to the literature on AIS adoption and decision-making by extending the application of institutional theory to a new and under-studied sector.

Furthermore, the existing literature focuses on the general benefits of AIS adoption without providing detailed insights into the decision-making stages involved in the adoption process and how they are influenced by AIS. This literature gap calls for further research that specifically analyses the process of adopting AIS and its influence on decision-making in the advertising industry (Ahmad, 2019).

By examining the empirical studies that delve into the adoption process and its influence on decision-making within advertising businesses, researchers can fill this gap in the literature of key factors influencing the success of adopting AIS on decision-making and provide valuable insights. Such research can shed light on the specific benefits and challenges faced by advertising businesses when adopting AIS, the role of AIS in facilitating decision-making processes, and the overall impact of AIS adoption on decision-making outcomes.

Addressing this literature gap is essential for providing valuable insights into the adoption of AIS across various sectors. This research aims to elucidate the multifaceted benefits and challenges of AIS implementation, as well as to identify effective strategies for leveraging AIS to enhance decision-making processes. Such an understanding will empower organizations to harness AIS more effectively, leading to improved operational efficiency and decision-making quality (Ko & Hsin, 2017).

In conclusion, the adoption of an AIS can have a significant impact on decision-making in an advertising business. While there are challenges associated with implementation and use, the benefits of improved financial reporting and more informed decision-making make it a worthwhile investment. However, businesses must be prepared to invest in training and security measures to ensure the effective and secure use of AIS (Rahman & Hossain, 2019).

2.7 PREVIOUS RESEARCH ON AIS ADOPTION

The adoption and effectiveness of Accounting Information Systems have been the subject of extensive study in various industries, particularly in the financial services industry (Napitupulu, 2023; Ogunshola, 2022; Ali & AlSondos, 2020; Shagari et al., 2018; (Zarei, Sepehri Rad, Ghapanchi, & Hossein Ghapanchi., 2015; Bidar et al., 2014; Ali et al., 2016; Ahmad (Ayassrah), 2019; Rosati et al., 2022; Sarker & Talukder, 2018; Akhter, 2022), and the manufacturing industry (Faiz & Husna, 2019; Adenike & Michael, 2016; Jayeola et al., 2020; Alshirah et al., 2021; Wongsim & Hongsakon, 2015; Rotich, 2017; Mutie, 2020; Lutfi, 2022; Lidovolo & Margaret, 2023; Lutfi, Idris, & Mohamad, 2017; Nworie et al., 2022; Katerattanakul et al., 2014).

For instance, studies examined the influence of internal control, manager's competency, and management accounting information systems on good corporate governance in rural banks. Napitupulu, & Ogunshola, studies showed that the competencies of managers affect the quality of management accounting information systems in rural banks, while the effectiveness of internal controls has no effect (Napitupulu, 2023; Ogunshola, 2022).

Also, a study examined the adoption of AIS in the banking sectors, where the researchers of this previous study found that many businesses have adopted AIS extensively to simplify and optimize their business processes with the key aim of increasing their operating performance and enhancing profitability. However, their research is specifically focused on the banking sector (Ali & AlSondos, 2020).

Another study focused on the impact of internal control quality on AIS effectiveness in Nigeria. The researchers proposed a model hypothesizing that administrative control, data control, and output control significantly influence internal control quality. Furthermore, they hypothesized that internal control quality would significantly influence AIS effectiveness. Yet again, this research was focused on the banking sector in Nigeria (Shagari et al., 2018).

Also, a study examined the adoption and implementation of Activity Based Costing (ABC) information systems. The researchers identified several key points for the successful implementation of ABC information systems but noted a gap in the literature concerning the lack of research for the development of a taxonomy of heuristic

principles for better implementation and successful utilization of ABC information systems (Zarei et al., 2015).

In a different geographical context, a study examined the factors affecting the adoption of mobile banking in Türkiye. The researchers found that perceived usefulness, compatibility, and social influence have a positive impact on mobile banking adoption. However, this study provides valuable insights into the adoption of mobile banking (a form of AIS), which is specific to the Turkish market (Bidar et al., 2014).

Another study investigated the effect of the AIS on organizational performance and the moderating effect of organizational culture in the relationship between AIS success factors and organizational performance. They found that service quality, information quality, and system quality are significant AIS success factors for increasing organizational performance. However, their research is focused on the banking sector (Ali et al., 2016).

An empirical analysis of Accounting Information System usage in the banking sector in Jordan found that the highest positive impact on AIS usage is from the quality of information and data. While this study provides valuable insights into AIS usage in the banking sector, it is specific to Jordan (Ahmad & Ayassrah, 2019).

A study examined the role of social influence, facilitating conditions, perceived risk, and effort and performance expectancy to unravel the determinants of consumers' acceptance of account information services (AIS), which provided consolidated bank account information for consumers with multiple bank accounts across multiple banking institutions. Their findings suggested that the competing influences of positive perceptions such as social influence, facilitating conditions, and performance expectancy, and negative perceptions related to risk, sway consumers' intentions to adopt AIS (Rosati et al., 2022).

Furthermore, a study on the evaluation of outputs of automated AIS for decision-making in commercial banks of Bangladesh. They found that the outputs of the automated AIS of the Commercial Banks of Bangladesh are understandable, relevant, reliable, and comparable, so these outputs are useful for the purposes of the decision-making process. However, their research is focused on commercial banks in Bangladesh (Sarker & Talukder, 2018).

Lastly, a study aimed to determine the impact of accounting information systems on organisational performance. The empirical findings from a survey of 200 experienced employees from senior management of private commercial banks in Bangladesh confirmed a strong relationship between accounting information systems and organizational performance. However, this research is focused on private commercial banks in Bangladesh (Akhter, 2022).

Consequently, the previous research has provided a valuable understanding of the adoption and influence of AIS in the financial services industry, particularly in banking. They highlighted the significant role of AIS in enhancing operational performance, facilitating decision-making processes, and improving internal control quality. While these studies cover a range of sectors within the financial services industry and various geographical contexts, they do not specifically address the adoption of AIS within the advertising industry. Hence, presents an opportunity for further research. However, the advertising industry is not the only one that can benefit from the use of AIS. In the manufacturing sector, several studies have highlighted the significant role of AIS. For instance, a study conducted in Malaysia examined the effectiveness of AIS and its influencing factors in small and medium manufacturing enterprises. The study proposed a model examining the impact of AIS sophistication, manager participation in AIS implementation, manager AIS knowledge, and manager accounting knowledge on AIS effectiveness (Faiz & Husna, 2019).

Another study examined the impact of AIS adoption on accounting activities in Nigerian manufacturing industries. They found that proper implementation of AIS devices could increase the efficiency of accounting activities by 68.70%. The study also highlighted the benefits of AIS adoption, such as improved inventory valuations and budgetary management (Adenike & Michael, 2016).

Building on this, another research investigated the interrelationships between key contextual factors of cloud ERP adoption and the strategic consequences of such adoption among manufacturing SMEs in Malaysia. They found that feature task-match, top management support on change management, and government financial support significantly influenced cloud ERP adoption, leading to competitive advantage and improved organizational performance (Jayeola et al., 2020).

Further extending the scope of AIS research, a study examined the role of external factors on the intention to adopt a cloud-based Accounting Information System (CB-AIS) among SMEs in Jordan. The study found that market pressure (MP), competitive pressure (CP), and normative pressure (NP) had significant direct associations with the intention to adopt CB-AIS. The study also developed a validated model for understanding the factors influencing the intention to adopt CB-AIS (Alshirah et al., 2021).

Also, another study explored the relationship between Information Quality (IQ) issues and the AIS adoption process. The study developed a framework for understanding IQ management in AIS adoption. The research was conducted on 44 respondents from ten manufacturing firms in Thailand. The findings suggest that IQ dimensions in AIS adoption helped in all processes of decision-making. However, this research is specifically focused on the manufacturing industry in Thailand and does not address the adoption of AIS within the advertising industry (Wongsim & Hongsakon, 2015).

Additionally, a study analyzed how the AIS influences the effectiveness of manufacturing firms in Kenya. The study found a positive relationship between AIS and organizational efficiency, concluding that AIS has an impact on the efficiency of manufacturing firms in Kenya in terms of effective management, decision-making, and controlling operations (Rotich, 2017).

Another study aimed to evaluate the factors affecting the adoption of computerized accounting systems (CAS) by medium and small-sized manufacturing firms in Nairobi County. The study found that accounting expertise, cost, and technological change significantly affected the adoption of CAS (Mutie, 2020).

Furthermore, a study examined the adoption of CB-AIS among Jordanian manufacturing SMEs and identify the main driving factors influencing such adoption. The study found that CB-AIS enables firms to reduce their IT investment and allows SMEs to undertake basic bookkeeping responsibilities themselves, enhancing productivity, competitiveness, and performance in their industries (Lutfi, 2022).

To add to the above, a study aimed to evaluate the influence of the accounting information system on the financial performance of tea manufacturing firms in Kenya, specifically Mudete Tea Factory. The study found that there exists a positive and

significant relationship between the components of AIS and a firm's financial performance. The study also indicated that accounting information recording and financial reporting have a positive and significant effect on the financial performance of tea factories in Kenya (Lidovolo & Margaret, 2023).

Another previous study aimed to examine the factors leading to and impact of AIS usage in manufacturing SMEs in Jordan. The study found that competitive pressure, compatibility, organizational readiness, owner/manager commitment, and government support significantly influenced the usage of AIS. The study also found a significant and positive relationship between AIS usage and AIS effectiveness. However, contrary to expectation, environmental uncertainty did not moderate the relationship between AIS usage and AIS effectiveness. Despite these findings, the authors' research is specifically focused on manufacturing SMEs in Jordan and only addresses the adoption of AIS within the manufacturing industry, indicating a potential research gap (Lutfi, Idris, & Mohamad, 2017).

Also, another prior study aimed to ascertain the effect of firm profitability, firm size, firm capital turnover, and firm liquidity on the level of accounting software used by listed manufacturing firms in Nigeria. The study found that firm size, firm capital turnover, and firm liquidity have a significant positive effect on the adoption of Computerized Accounting Information Systems (CAIS). However, firm profitability was found to have no significant effect on the adoption of CAIS. The study concluded that manufacturing firms with satisfactory resources attain the organizational readiness status which enhances the adoption of better computerized accounting information systems (Nworie, Okafor, & John-Akamelu, 2022).

Lastly, a study aimed to explore the impact of business characteristics and the implementation of Enterprise Resource Planning (ERP), a type of AIS, on business outcomes among Korean manufacturing firms. The study results showed that company size and production approaches significantly influenced the grouping of manufacturing firms. Furthermore, it was found that large manufacturing firms with a make-to-order production approach experienced significantly higher benefits from implementing ERP systems in terms of external coordination and competitive impact (Katerattanakul, Lee, & Hong, 2014). However, this research is specifically focused on manufacturing firms

in Korea and does not address the adoption and implementation of AIS, especially ERP systems, within the advertising industry, indicating a potential research gap.

Therefore, the studies in the financial service and manufacturing industries have provided valuable insights into the adoption and influence of AIS. Despite these extensive studies in financial services and manufacturing industries, there is a noticeable gap in the literature when it comes to the adoption and influence of AIS in other industries, such as advertising. Most of the existing research has focused on sectors with multifaceted business process, leaving industries like advertising relatively unexplored.

This presents an opportunity for further research to explore how AIS can benefit these under-studied sectors like, the education, health care, tourism, or entertainment. These sectors may have distinctive characteristics and challenges that affect how they adopt and use AIS for decision-making purposes. Therefore, there is a need for more research to explore how AIS can benefit these sectors and improve their performance and competitiveness. Specifically, there is a compelling need for extended research into the field of advertising, where the influence of AIS adoption on decision-making processes remains relatively uncharted. Such research could shed light on its transformative potential for decision-making processes.

It could also contribute significantly to the comprehensive understanding of AIS adoption across diverse industrial sectors. By incorporating these studies into the broader literature review, the study aims to achieve two goals: first, to emphasize the scarcity of dedicated research on AIS adoption within the advertising business, and the other is to support the rationale for exploring this research gap of key factors influencing the successful adoption of AIS in the advertising industry for decision-making and contributing significantly to the comprehensive understanding of AIS adoption across the advertising industry.

2.8 CHAPTER SUMMARY

Chapter Two provided a literature review on the adoption of an AIS in advertising businesses and its impact on decision-making. AIS is a complex system that records and processes financial data, providing accurate information for informed decision-making.

The adoption of AIS offers benefits such as real-time data access, process automation, and improved financial understanding. However, challenges include initial costs, employee resistance, and cybersecurity risks. The chapter emphasized the need for integration with other systems, employee training, and careful consideration of the benefits and challenges. Further research is needed to explore AIS adoption and decision-making in the advertising industry.



CHAPTER THREE

THEORETICAL FRAMEWORK

3.1 INTRODUCTION

This study employs the concept of neo-institutional sociology (NIS) to explore the key factors influencing the successful adoption of AIS on decision-making within advertising businesses. NIS is well-suited to analyse external influences on organisational change, as demonstrated by its aptitude in illuminating institutional factors pivotal to processes of change (Rajib et al., 2019).

3.2 NEO-INSTITUTIONAL SOCIOLOGY AND ACCOUNTING INFORMATION SYSTEM FOR DECISION MAKING

The Neo-Institutional Sociology delves how organizations interact with their external environments. It emphasizes how external pressures, societal norms, and professional influences shape organisational behaviour. Importantly, NIS highlights diverse organisational responses to these pressures, evident in “decoupling” and “loose coupling” (DiMaggio & Powell, 1993; Jacobs, 2012).

Neo-Institutional Sociology 's uniqueness arises from its ability to acquire the relationship between AIS adoption and decision-making within modern advertising businesses. It effectively analyses how external forces impact internal processes, aligning well with this study's objectives. The emphasis on normative, coercive, and mimetic pressures within NIS as shown in the flowchart below, offer a strong framework to understand how organisations respond to new requirements and integrate systems into their decision-making (Jacobs, 2012).

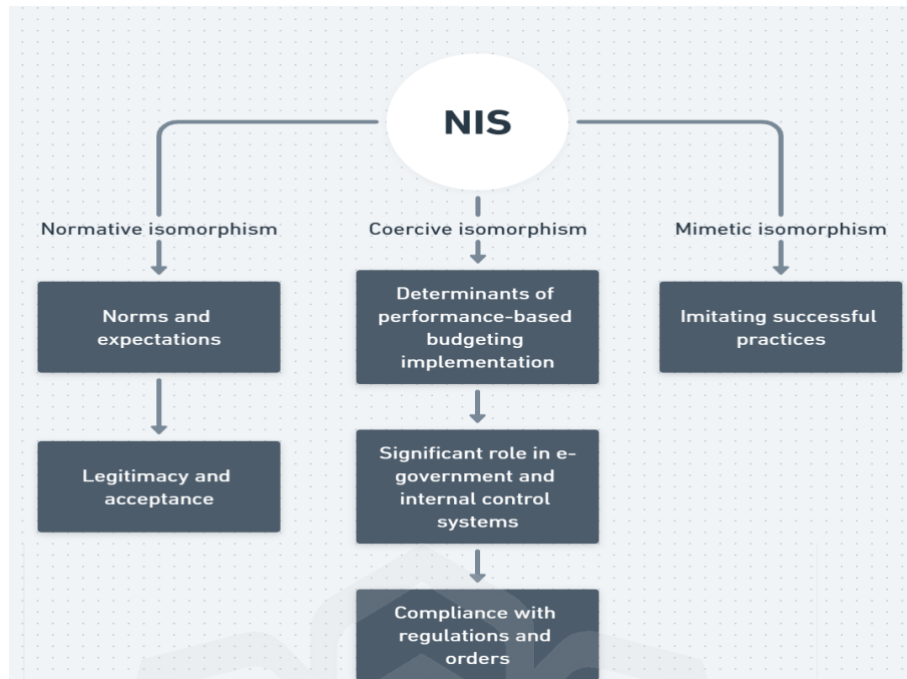


Figure 3.1 The Neo-Institutional Sociology

Organisations need to align with societal norms to establish legitimacy. This idea is expanded upon by Jacobs (2012), who highlights that the legitimacy is rooted in the adherence to prevailing norms. Additionally, Bealing (1994) puts forth the concept that entities require legitimacy to secure ongoing support. These concepts resonate within the context of AIS adoption in advertising businesses, where the adherence to norms plays a pivotal role (DiMaggio & Powell, 1993; Jacobs, 2012; Bealing, 1994).

3.2.1 Normative, Coercive, and Mimetic Influences

Three key influences shape AIS adoption for decision-making in advertising businesses:

Normative Influence: In the context of how organisations operate, it is common for businesses to adopt strategies and methods recommended by experts, professionals, and consultants (Scott, 2008). In the context of the study, this phenomenon is viewed as a scenario where experts play a key role in guiding how accounting information systems (AIS) are used in the advertising sector. This idea is such as what Carpenter and Feroz (2001) studied, where they looked at how experts affect different practices. The concept of normative influence, explained by Scott (2008), is about adopting established systems and ways of doing things that experts suggest. This becomes especially

important when the study focuses on how AIS is adopted for decision-making in advertising companies.

The study aims to understand how expert advice shapes the implementation of AIS in advertising. Additionally, it explores how the business adheres to norms to enhance its credibility and align with best practices in the industry. Specifically, the objectives focus on key factors contributing to the successful adoption of AIS within the advertising context, particularly considering the shift from traditional methods to AI-driven contextual advertising. This highlights the importance of understanding the benefits and challenges associated with AIS adoption in an industry that is rapidly evolving due to technological advancements.

A prior study argues that organisations incorporate AIS to adhere to institutional norms and values associated with accounting practices. The NIS theory explains the way that organisations conform to the norms and values. In the context of AIS, normative neo-institutional theory suggests that organisations adopt practices and procedures that align with institutional norms and values, a strategy aimed at bolstering their legitimacy and garnering acceptance from stakeholders. The research of Alshurideh & Alshurideh draws the conclusion that AIS can serve as a valuable tool for enhancing the quality of decision-making and improving organisational performance. This is achieved by furnishing decision-makers with timely, accurate, and pertinent information. Additionally, the study highlighted the pivotal role played by organisational culture and institutional pressures in shaping the utilisation of AIS within the decision-making process (Alshurideh & Alshurideh, 2019).

On the other hand, a study provided an interesting perspective on the role of institutional pressures in technology adoption. The study found that normative pressures, which are typically associated with societal expectations and standards, had the least impact on cloud computing adoption. This suggests that normative pressures may not be as influential as other types of institutional pressures, such as mimetic pressures, in driving technology adoption. This finding challenges the traditional understanding of normative isomorphism in institutional theory, which posits that organizations often conform to societal norms and expectations to gain legitimacy and acceptance.

In the context of cloud computing adoption in sub-Saharan Africa, it appears that mimetic pressures, which involve organizations imitating successful practices or technologies used by other organizations, play a more significant role. This could be due to a variety of factors. For instance, organizations may prioritize practical considerations, such as the perceived benefits and effectiveness of technology, over societal expectations or norms. Alternatively, the societal norms and expectations related to cloud computing may not be well-established or widely recognized in the region, reducing the influence of normative pressures (Adjei, Adams & Mamattah, 2021).

Also, a study found that these institutions strategically navigate this challenge by communicating both distinctive and normative identity elements. Distinctive elements, which set them apart, are communicated to maintain competitiveness, while normative elements, which conform to industry norms, are communicated to gain legitimacy. This demonstrates the significant role of normative pressures in shaping the online identities of these universities (Atakan Duman, Paşaahmetoğlu, & Bozaykut Bük, 2019).

The above studies align with a broader trend in the literature, where many studies have found support for the influence of normative isomorphism, especially those related to norms. Normative isomorphism, a concept in institutional theory, suggests that organizations often conform to societal norms and expectations to gain legitimacy and acceptance. These studies provide valuable insights into how organizations can balance the need for uniqueness with the need for conformity in various contexts, not just in their online presence.

Coercive Influence: Sometimes, government actions and informal pressures can influence how organisations behave (Rajib et al., 2019). In the context of the study, this phenomenon is viewed as a scenario by understanding how these factors affect the way accounting information systems (AIS) are used in advertising companies and what happens when organisations do not go along with them. Coercive influence is about how the government steps in and informal pressures guide organisations to do certain things.

A study by Choi and Woo (2022) examined the role of coercive isomorphism in using performance information in public service organisations in South Korea. Coercive isomorphism involves formal and informal pressures from other organisations upon which the organisation is dependent. The results suggest that coercive pressure is positively involved in financial support and resources. This indicates that when there is pressure from other organisations, public service organisations are more likely to use performance information for financial support and resources.

Therefore, the study supports the role of coercive isomorphism in influencing the use of performance information in public service organisations. It provides valuable insights into how these pressures can shape organisational behaviours and practices.

Also, coercive isomorphism arises from pressures exerted on organizations by other organizations upon which they are dependent, such as the legal regulatory system. The strength of the legal regulatory system and the effectiveness of enforcement mechanisms act as institutional factors. The coercive isomorphism on sustainability assurance demonstrates how institutional forces, particularly those related to the legal environment, can affect organizations' decisions regarding sustainability reporting and assurance (Martínez-Ferrero & García-Sánchez, 2017).

Additionally, coercive isomorphism contributes to the determinants of performance-based budgeting implementation. It also plays a significant role in the implementation of e-government and internal control systems, characterized by compliance with regulations and orders. This supports the influence of coercive isomorphism in these implementations (Winarni & Zamakhsyari, 2022).

On the other hand, the coercive pressures, which arise from formal and informal pressures exerted on organizations by other organizations upon which they are dependent, significantly influence the speed of International Public Sector Accounting Standards (IPSAS) adoption. Therefore, provided in identified government grant and Supreme Audit Office as key sources of these coercive pressures. This supports the role of coercive isomorphism in shaping organisational behaviours and practices (Boolakya, Mirosea & Omoteso, 2020).

Also, a study by Mandre, Ntayi, Kabagambe, and Kagaari (2021) on the [Institutional isomorphism, self-organisation and the adoption of management controls] examines whether self-organisation mediates the relationship between institutional

isomorphism and the adoption of management controls. The study found that organizations adopt management controls as a means of reacting to isomorphic pressures present in the environment. However, the adoption process is enhanced by the self-organising capacity of the staff within the firms. Coercive isomorphism, which involves formal and informal pressures exerted on organizations by other organizations upon which they are dependent, could be one of these isomorphic pressures. This supports the role of coercive isomorphism in influencing the adoption of management controls.

In summary, outside normative and coercive isomorphic pressures can influence how organizations act. The study aims to focus on how these kinds of pressures shape the way AIS is adopted and used in advertising companies. By looking at these pressures, the study wants to figure out how much they make organizations adopt AIS and how they affect decision-making in the advertising field.

Mimetic Influence: Organisations often replicate successful practices they observe in other companies (Rajib et al., 2019). This study aims to explore how this imitation impacts the adoption of AIS and decision-making in advertising businesses. Mimetic influence refers to organisations imitating successful practices they observe elsewhere. In the context of AIS adoption for decision-making in advertising, the investigation will focus on how the act of imitation influences the way AIS practices are adopted.

The companies operating in industries characterized by higher social and environmental risks were more likely to adopt and promote assured sustainability information. The institutional pressures, especially those stemming from industry dynamics, can significantly shape organisations' decisions regarding the adoption of assurance practices (Martínez-Ferrero & García-Sánchez, 2017).

In the study of “Accounting Information Quality and Decision-usefulness of Governmental Financial Reporting: Moving from Cash to Modified Cash” memetic isomorphism is mentioned as the process where one entity adopts the practices of another due to perceived legitimacy or success. In the context of Greece’s governmental financial reporting, memetic isomorphism is evident in the country’s decision to transition from a cash basis to a modified cash basis, following the practices prevalent in other countries. However, the study found that despite this transition, the quality and

usefulness of the financial reports have only seen moderate improvements (Cohen & Karatzimas, 2017).

Another study discusses the role of Supreme Audit Institutions (SAIs) in maintaining government accountability. It highlights mimetic isomorphism, which leads these institutions to adopt similar structures due to perceived legitimacy or success. The study uses data about SAIs, an international survey, and document analysis to project how mimetic isomorphism will shape SAIs in the future. It means that, it shows that Supreme Audit Institutions (SAIs) worldwide, despite their diversity, tend to adopt similar structures due to perceived legitimacy or success. This mimetic behavior is projected to continue shaping SAIs in the future (Cordery & Hay, 2022).

Building upon the prior studies as the foundational research, the study aims to further explore and expand the understanding of mimetic isomorphism in the context of AIS adoption within advertising companies. By investigating how these institutional pressures manifest in a different context, the study seeks to help in evolving body of knowledge on organisational behaviour and compliance with industry norms. This could involve introducing new concepts, refining existing ones, or providing new insights into how organizations behave and comply with industry norms.

By investigating the influence of normative, coercive, and mimetic influences on AIS adoption for decision-making in advertising businesses, this study aims to provide a comprehensive understanding of how these influences shape the adoption process and subsequent decision-making outcomes. Using the perspective of the institutional theory, the company will explore the complex dynamics of adopting AIS, specifically in advertising businesses. The study will help in understanding how normative, coercive, and mimetic factors work together in influencing decision-making.

Further, NIS's concepts of decoupling and loose coupling are fruitful to understand the adoption of AIS in the context of the advertising industry. Decoupling involves deliberately or inadvertently creating a distinction between an organisation's external of how it appears to external stakeholders and its internal operational practices (Rajib et al., 2019). In the context of this study, decoupling implies that an organisation might outwardly conform to prevailing norms within the advertising industry, such as considering the influence of adopting an AIS, while concurrently maintaining its established decision-making procedures. This phenomenon can be attributed to various

factors, including a potential misalignment between the adopted AIS and the organisation's specific needs or resistance from internal stakeholders (Perkowski, 2019).

A previous study examined the implementation of the Integrated Financial Management Information System (IFMIS) in Ghana. The study found that the outcomes of the implementation did not meet expectations due to cultural variations. This phenomenon, known as 'decoupling', occurs when there's a mismatch between an organization's external image and its internal structures and practices. The study highlighted decoupling as a significant perspective in understanding the impact of institutional pressures on organisational behaviour (Tetteh et al., 2021).

Another study investigates government accounting reforms in Benin and Ghana, with a focus on 'decoupling'. Both countries aimed to modernize their legislative frameworks and improve governance, transparency, and accountability. However, the reforms were not implemented as expected, leading to a decoupling between the formal structures and actual practices. This decoupling was attributed to issues such as denial of access to resources, lack of adherence to procedures, disregard for reform implementation, and political interference. The study provides insights into why and how such reforms decouple in these contexts (Lassou, 2017).

Additionally, a study that investigates the decoupling between human development and energy consumption. It found that previous studies overestimated decoupling when they based it on Total Primary Energy Supply. However, when considering the Total Primary Energy Footprint, which accounts for the import of embodied energy in goods and services, decoupling was less prevalent. The study also found that decoupling is not only occurring in high-income countries but also in countries with a low Human Development Index and low energy consumption (Akizu-Gardoki, Bueno, Wiedmann, Lopez-Guede, Arto, Hernandez & Moran, 2018).

Meanwhile, the concept of loose coupling refers to situations in which organisations partially adhere to externally imposed rules or standards, while allowing room for flexibility and adaptation when necessary. This phenomenon could be observed as organisations choose to adopt an AIS for their decision-making processes, customizing its implementation to suit their specific needs, rather than strictly adhering to standardized approaches. Over time, the understanding of loose coupling has

evolved. Initially, it was seen as a disconnection between internal organisational practices and external expectations. However, it has transformed into a more significant understanding of the gap between organisational activities (means) and their intended outcomes (ends). This is referred to as ‘means and ends decoupling’, which occurs when there is uncertainty or vagueness in how organisational structures and actions relate to desired outcomes.

The research also highlighted a shift in organisational practices. As managerial responsibilities have expanded, there has been an increased emphasis on evaluation, standardization, and benchmarking. This suggests that while loose coupling allows for flexibility, there is also a growing focus on aligning organisational practices with established standards and benchmarks. (Perkowski, 2019).

In a prior study of “Generative innovation: a comparison of lightweight and heavyweight IT” investigated ‘heavyweight’ and ‘lightweight’ IT. It focused on ‘generativity’, the creative potential of flexible digital technology. The findings suggested that generativity unfolds differently in heavyweight and lightweight IT and was supported by their loosely coupled interaction (Bygstad, 2017).

The study “A Tool to Analyse, Ideate and Develop Circular Innovation Ecosystems” discusses the concept of ‘loose coupling’ in the context of innovation ecosystems. By referring the ‘Loose coupling’ as a flexible interaction between organizations within an ecosystem to achieve a collective outcome. The study supports this concept, showing that the Circularity Deck tool can help firms analyse and develop their loosely coupled innovation ecosystems for a circular economy (Konietzko, Bocken & Hultink, 2020).

Another study of “Beyond the system vs. package dualism in Performance Management Systems design” proposes a continuum of integration within a Performance Management System (PMS), using loose coupling theory. The research develops a PMS coupling index and validates it with a sample of managers. Findings suggest that intermediate levels of coupling provide the best outcomes for both effectiveness and innovation (Demartini & Otley, 2020).

Consequently, the traditional form of decoupling, which separated policy from practice, has become less prevalent. Conversely, means and ends decoupling has become more prominent in contemporary organisational contexts. Therefore, it

becomes evident that loose coupling serves as a valuable lens through which to analyse organisational dynamics, particularly when addressing complex stakeholder relationships and the need to navigate conflicting demands. The findings of this research offer empirical evidence of how loose coupling manifests within organizations, providing a strong foundation for further exploration of this concept in various organisational contexts. This concept can be aligned with this study's aim of understanding both the benefits and challenges related to AIS adoption for decision-making within the advertising industry.

In conclusion, this study integrates the concepts of decoupling, loose coupling, and the overarching theoretical framework based on neo-institutional sociology (NIS) principles. The NIS framework, with its focus on norms, pressures, and organisational responses like decoupling and loose coupling, fits well with the study's approach to understanding different aspects of AIS adoption. By using this perspective, the study aims to achieve its main goals of understanding AIS adoption processes, their practical use, and their impact on decision-making in advertising businesses.

Furthermore, within this exploration, the study investigates the influences of Normative, Coercive, and Mimetic pressures, each playing a big role in shaping AIS adoption in advertising businesses. Organizations often copy successful practices they see in other companies, known as Mimetic Influence (Martínez-Ferrero & García-Sánchez, 2017). Also, sometimes, government actions and informal pressures can affect how organizations behave, known as Coercive Influence. Moreover, the study recognizes Normative Influence, where businesses often adopt strategies recommended by experts, professionals, and consultants, conforming to established norms (Rajib et al., 2019; Alshurideh & Alshurideh, 2019).

3.3 CHAPTER SUMMARY

This chapter provides a theoretical framework for understanding how the adoption of an AIS influences decision-making in the advertising industry. The study employs neo-institutional sociology (NIS) to investigate the impact of adopting accounting information systems (AIS) on decision-making in advertising businesses. NIS's focus on external influences aligns with studying AIS adoption effects. NIS's relevance over traditional institutional theory arises from its nuanced approach, particularly its

exploration of normative, coercive, and mimetic pressures. These factors shape AIS adoption and influence decision-making processes.

The choice of NIS stems from its adaptability to contemporary organisational dynamics. NIS's examination of external influences resonates with how AIS adoption interacts with decision-making in advertising. Decoupling and loose coupling concepts enrich the study, shedding light on how organisations navigate AIS adoption and its consequences. Decoupling involves external conformity and internal practices, while loose coupling allows flexibility with external standards. The chapter concludes by emphasizing NIS's alignment with the study's exploration and its role in understanding AIS adoption's impact on decision-making within advertising businesses.



CHAPTER FOUR

RESEARCH METHODOLOGY

4.1 INTRODUCTION

This chapter provides an explanation of the method used in this study. It clarifies each significant aspect of how this research was carried out, focusing on understanding the primary group of individuals studied in this paper. Additionally, the research methodology employed in this study is aimed at examining the influence of integrating an accounting information system on decision-making within an advertising business. To accomplish this, a case study approach has been applied, facilitating an in-depth exploration of the research phenomenon. Furthermore, Section 4.1 covers the research design, comprising the research methods employed, data collection procedures, and techniques of data analysis. After this, in Section 4.2, there is an examination of data validity and reliability, while Section 4.3 concludes this chapter by providing a summary of three sections.

In this study, the qualitative research method is employed to investigate participants' experiences, opinions, and perspectives concerning the adoption of an accounting information system and its influence on decision-making within an advertising business. Qualitative research proves particularly valuable for inquiring about complex and subjective phenomena, supplying comprehensive data that supports a deep understanding of the research topic (Vaismoradi & Snelgrove, 2019).

Moreover, the case study approach is applied in this study, as it allows the research to concentrate on a specific organisation and gather data from diverse sources, including interviews and documents. This methodology enables the study to provide a comprehensive and detailed analysis of the phenomenon under this research, resulting in applicable insights.

To conclude, this chapter highlights an outline of the adopted research methodology for this study. The case study strategy, coupled with the qualitative research method, is employed to analyse the consequences of incorporating an accounting information system on decision-making within the realm of advertising. Additionally, the subsequent sections explore an extensive discussion of the research

design, data collection, data analysis, and the credibility and reliability of the collected data.

4.2 RESEARCH DESIGN

Within the context of carrying out a study, a research design operates as a roadmap, guiding the planning and execution of research activities (Asenahabi, 2019). This encompasses essential elements that the study must consider, such as the chosen methodology, identifying study phenomena, and selecting methods and procedures for data collection and analysis (Villiers et al., 2019).

Diverse forms of research design exist. For instance, qualitative research deeply explores complexities, while quantitative research employs numerical data to identify patterns (Vaismoradi & Snelgrove, 2019). Both approaches have unique characteristics, contributing value to the realm of research studies.

In this study, the selected methodology is qualitative research, which is well-suited for delving into individuals' experiences, opinions, and perceptions of specific phenomena. This method involves close engagement with a limited group of participants, enabling deeper comprehension and generation of pertinent findings (Vaismoradi & Snelgrove, 2019). Characterized by its ability to gather rich, comprehensive data, qualitative research provides an in-depth grasp of research questions (Moser & Korstjens, 2018). Insights shared by participants contribute to data interpretation and analysis, ensuring study reliability and credibility (Nassaji, 2020). The study's aim is to deeply understand participants' experiences and perceptions concerning the process, influence, benefits, and challenges of implementing an accounting information system for decision-making in an advertising business.

Employing qualitative research facilitates a profound exploration of phenomena, which is particularly beneficial for subjective or complex research questions (Nassaji, 2020). This approach aims to capture detailed insights relevant to research questions. Interviews, conducted through video conferencing, provide a convenient platform for participants to share their experiences and perspectives.

The adoption of qualitative research offers several advantages. It allows an in-depth examination of phenomena, benefiting from a focused analysis due to a limited

number of interviewees. Participants' experiences and perspectives play a crucial role in interpreting and analysing data, enhancing study credibility (Nassaji, 2020). Interviews via video conferencing offer flexibility and efficiency in data collection, eliminating the need for travel and face-to-face meetings. The emphasis on a limited number of interviews leads to focused analysis and relevant findings (Alam, 2021).

Overall, this study aims to deeply comprehend participants' experiences and viewpoints on the process, influence, benefits, and challenges of adopting an accounting information system for decision-making within an advertising business. The utilisation of a qualitative approach aligns with this aim, providing a more comprehensive insight by enabling participants to openly share insights during interactions with the interviewer.

4.2.1 Case Study

The qualitative research methodology employed in this study revolves around a single case study approach. It can be very useful where it allows for a detailed examination of a specific subject, like the adoption of an accounting information system in an advertising business (Myers, 2019).

One of the main advantages of this approach is that it allows for an in-depth analysis. This means that researchers can explore the subject in detail. In this case, it would allow a thorough understanding of how an advertising business adopts an accounting information system (Heale & Twycross, 2018).

Another advantage is that it provides a contextual understanding. This means that researchers can understand how the accounting information system is adopted within the specific context of an advertising business and how this adoption influences decision-making (Gustafsson, 2017).

A single case study also provides rich qualitative data. This means that researchers can gain detailed insights into the benefits and challenges of adopting an accounting information system (Rashid et al., 2019).

However, there are also limitations to this approach. The findings from a single case study may not apply to other settings or contexts. The interpretation of qualitative

data can be subjective and may vary among different researchers. Also, conducting and analysing a single case study can be time-consuming (Duff, 2018).

Despite these limitations, a single case study approach is suitable for this research as it allows for an in-depth exploration of the specific process of adopting an accounting information system in the advertising business. This approach enables the study to understand the influence of this system on decision-making within the business and identify the benefits and challenges associated with its adoption. The rich, context-specific insights gained from this approach outweigh the breadth that could be achieved with multiple case studies, making it a practical and effective choice for this qualitative research. For this study, the population consists of the following categories of participants: Managers and Accounting department staff.

4.2.2 Selection of Participants

In participant selection, the study employed a purposive approach, characterized by the deliberate selection of participants in alignment with specific criteria set by the study (Palinkas et al., 2015). The specific criteria set by the study to select participants include factors that ensure a diverse and representative sample while aligning with the research objectives. For instance, in the case of selecting managers and accounting department staff for the study, the criteria might include the role and position individuals hold within the organisation's hierarchy. Targeting the executives, such as department heads, managers, or decision-makers, gives access to the insights of people who actively participating and influence the decision-making process around AIS implementation. Their perspectives, shaped by their roles, provide invaluable contributions to understanding how AIS influences decision-making within the advertising sector.

Also, to have the experience as one of the basics is crucial. To gain insights into the influence of experience on decision-making processes, accounting department staff are categorized into two groups based on their years of experience. One group comprises individuals with more than five years of experience, while the other consists of those with less than five years. This differentiation promises to uncover how varying levels of experience shape perceptions, challenges, and approaches to AIS adoption and its impact on decision-making. It adds a dynamic layer to the study by exploring the role of experience as a potential influencer in the process. Another one is ensuring the

relevance of chosen participants is crucial. Prioritizing individuals directly involved in the decision-making processes pertaining to adopting an accounting information system within the advertising business guarantees that participants possess first-hand knowledge and insights into the subject matter, enhancing the study's validity and credibility. Furthermore, participants' willingness to actively engage in the study is valued. Prioritizing individuals who express eagerness to participate in interviews and discussions fosters a collaborative research environment. Their enthusiastic contributions promise rich and authentic data, illuminating the intricacies of AIS adoption and decision-making.

Diversity stands as a cornerstone of the participant selection process. Striving for diversity across various dimensions, including gender, age, educational background, and job roles, ensures a comprehensive range of perspectives. This approach ensures a high understanding of how AIS adoption and decision-making are perceived and experienced across a spectrum of demographic and occupational characteristics. Additionally, practical considerations like availability are integral to the selection criteria. Participants are selected based on their ability to commit to the interview schedule and their availability for the required interactions. This pragmatic approach streamlines data collection processes and minimizes potential disruptions. Lastly, to facilitate a well-rounded exploration of the phenomenon, a mix of participants with different viewpoints and experiences is ensured. This variability is instrumental in capturing the multifaceted nature of AIS adoption and its effects on decision-making. It allows for discerning patterns, challenges, and success factors from a broader perspective.

The selection criteria for managers and accounting department staff in this qualitative study are meticulously designed to enhance the richness and depth of the investigation into AIS adoption and its influence on decision-making within advertising businesses. By prioritizing position and experience, the aim is to examine and understand this phenomenon. The careful selection of participants highlights the foundation for a comprehensive exploration that helps contribute significantly to both academic research and practical applications in the field of AIS and decision-making in the advertising industry. Therefore, the study selected a total of 12 target population who met these criteria. By adhering to these criteria, the study can create a balanced and informed participant pool that contributes effectively to the research objectives and

provides diverse perspectives on the adoption of an accounting information system for decision-making in the advertising business (Palinkas et al., 2015). In summary, by making use of these criteria, the study aims to gather insights that are directly relevant to the research questions, thus enhancing the relevance and value of the collected data. The interviews were conducted via online face-to-face interactions, allowing for effective communication and data collection between the researcher and participants.

4.3 RESEARCH METHOD

The research method is essentially the specific techniques, procedures, and tools applied to gather and analyse data within the chosen research methodology (Asenahabi, 2019). In simpler terms, research methods are the detailed techniques applied by the researcher to collect and analyse data on a phenomenon. The choice of an appropriate research method is crucial to align with the research objectives. For this study, the interview method was selected as an effective way to delve into the thoughts and viewpoints of participants regarding the influence, process, benefits and challenges of adopting the accounting information system in the advertising business (Asenahabi, 2019).

Additionally, the goal of this qualitative study was to explore the process of adopting the AIS and its influence on decision-making in an advertising business in Somalia. Additionally, the study aimed to examine the benefits and challenges associated with implementing such a system in the decision-making processes of a selected advertising company. To ensure data interpretation and analyse reliability and trustworthiness, a case study approach was employed. This approach facilitated an in-depth exploration of the phenomenon from various perspectives, providing rich and detailed insights into the decision-making process within the selected advertising company (Nowell, Norris, White & Moules, 2017). The chosen advertising company was selected based on its relevance and representativeness within the Somali advertising industry. Through the case study approach, the research aimed to understand the process, influence, benefits, and challenges of implementing an accounting information system for decision-making in an advertising business. This section will be divided into two main parts/approach for collecting data and the method for analysing data.

Firstly, the data were collected from various sources, such as the google scholar and from the company itself, by carrying out interviews with key decision-makers and

analysis of relevant documents and records. The data collection process focused on capturing experiences, perspectives, and challenges related to adopting and using an accounting information system in decision-making within the advertising business (Asenahabi, 2019). Secondly, the data analysis involved a systematic and in-depth examination of the collected information (Asenahabi, 2019). It included coding and categorizing the data to identify key themes, patterns, and insights related to the adoption and influence of the accounting information system on decision-making in the advertising business. The findings from the analysis will provide a comprehensive understanding of the process, benefits, and challenges associated with adopting an accounting information system for decision-making in the selected advertising company.

In summary, the case study approach in this qualitative study enables a thorough exploration of the decision-making process within the selected advertising company in Somalia. The analysis of data from interviews and documents will provide valuable insights into the process of adopting an accounting information system and its influence on decision-making.

4.4 DATA COLLECTION

The study employs two methods of data collection techniques, such as primary data collection and the Secondary data which were sourced from magazines and newspapers that have published articles related to the adoption of accounting information systems in the advertising industry. This was done to ensure the collection of adequate and relevant data to address the research objectives of this study (Asenahabi, 2019). On the other hand, this research uses the qualitative research method. The study aims to explore the process of adopting an accounting information system for decision-making in an advertising business. The data collection methods for this study were selected to provide a comprehensive understanding of the research topic, which is exploring the process of adopting an accounting information system for decision-making in an advertising business. This study applied both primary and secondary data sources.

Primary data were collected through semi-structured interviews with participants who have experience in using accounting information systems in an advertising business. The selected participants were chosen mainly based on their role

in the company's decision-making process and their ability to provide insights on the adoption of an accounting information system from their experiences. The interviews were carried out using a video recording to ensure accuracy in the data collection process. The interview questions were designed to elicit information on the process of adopting an accounting information system, its influence on decision-making, and the benefits and challenges encountered during the adoption process.

On the other hand, secondary data sources were also used to supplement the primary data gathered through interviews. This was done to provide a broader view of the topic and to identify existing trends and issues in the field of study.

4.4.1 Primary Data Collection

The aim of this study is to explore the process of adopting an accounting information system (AIS) and its influence on decision-making in an advertising business. To achieve this, the study utilised primary data collection methods to gather insights from key participants in the accounting department and branch managers (Asenahabi, 2019). 12 staff members were selected based on the criteria that the study required related to the adoption of the AIS on decision-making.

In-depth, semi-structured interviews were conducted with the participants to address the objectives of the study. The interviews aimed to explore the process of adopting an accounting information system for decision-making in an advertising business, understand how the adoption of an accounting information system influences decision-making, and identify the benefits and challenges of adopting an accounting information system for decision-making.

A written guideline consisting of open-ended questions was used to guide the interview process. The questions aimed to provide a comprehensive understanding of how the AIS is used in decision-making and to identify the challenges and opportunities associated with its use. In other words, to gather primary information, online video recording interviews was chosen as the research method, with each interview lasting between 40 and 50 minutes. To safeguard interviewees' confidentiality, a system of identification numbering was implemented, as per their request.

The questions were thoughtfully designed to incorporate seamlessly with the study's objectives, thus encouraging participants to provide accurate responses. A comprehensive record of all participating individuals can be found in Table 1, offering a clear overview of the respondent panel:

Table 4.1 List of Respondents

Interviewee (ID)	Role	Position	Experience
			Less than, more than, & equal to (<, > & =)
ID_01	Accounting Department Staff	Accounting Trainee	<5 years
ID_02	Manager	Chief Accounting Officer	>5 years
ID_03	Manager	Chief Financial Officer	>5 years
ID_04	Accounting Department Staff	Financial Analyst	<5 years
ID_05	Accounting Department Staff	Accounting Clerk	<5 years
ID_06	Accounting Department Staff	Financial Analyst	=5 years
ID_07	Manager	Chief Human Resources Officer	>5 years
ID_08	Accounting Department Staff	Financial Analyst	>5 years
ID_09	Accounting Department Staff	Financial Analyst	<5 years
ID_10	Accounting Department Staff	Accounting Trainee	<5 years

ID_11	Accounting Department Staff	Financial Analyst	>5 years
ID_12	Accounting Department Staff	Financial Analyst	<5 years

It's worth noting that the interviews were exclusively conducted in English. This language choice was applied consistently to all participants, ensuring uniformity and eliminating language-based variables that might influence responses. To ensure data integrity, the interviews were carefully recorded, transcribed, and subjected to thorough analysis. This rigorous approach serves to uphold the accuracy and reliability of the collected information, thereby contributing effectively to the research's overarching objectives. Overall, the primary data collection method used in this study serves as a model for future research in this area. The findings can inform future improvements to the AIS and decision-making processes in the advertising business. By addressing the objectives, this study contributes to the understanding of the process of adopting an accounting information system for decision-making, its influence on decision-making, and the associated benefits and challenges in the advertising business.

4.4.2 Secondary Data Collection

In addition to primary data collection through interviews, this study also utilized secondary data collection methods, specifically document analysis. The aim of this approach was to enhance the validity and coordination of the information gathered from the interviewees and to provide a broader perspective on the research topic. The process of collecting secondary data involved a comprehensive search of various sources, including academic databases and online archives, using carefully chosen keywords to identify relevant and high-quality documents. These documents, such as the public data of the target company related to adoption of accounting information system that are available, were then thoroughly reviewed and analysed for their relevance to the research question and objectives.

Using secondary data collection methods can offer advantages over relying solely on primary data, including cost-effectiveness and a broader perspective on the research topic. Moreover, it can help to identify patterns or trends that may not have been evident through primary data collection alone.

In conclusion, to ensure the confidentiality of the participants, ID numbers were used to represent them in the data analysis process, rather than their actual identities. This approach allowed for an additional layer of protection for the participants' privacy and confidentiality. It is important to carefully evaluate the sources of the secondary data and to critically assess the validity and bias of the information presented to ensure the accuracy and reliability of the data collected. By using a combination of primary and secondary data collection methods, this study was able to gather a comprehensive and high set of data to support its research objectives of exploring the process of adopting an accounting information system on decision-making in an advertising business, exploring how the adoption of an accounting information system influences decision-making, and identifying the benefits and challenges of adopting an accounting information system for decision-making in an advertising business.

4.5 DATA ANALYSIS

It is essential to note that, in line with the chosen approach, the manual process of coding was employed in this study rather than utilizing qualitative analysis software for the purpose of thoroughly exploring the qualitative data and capturing the finer details and context. The data analysis process applied a meticulously guided six-phase thematic analysis approach (Hamad et al., 2022). This systematic framework serves as the basis for comprehending the elaboration of adopting an accounting information system and its implications for decision-making within the advertising industry.

4.5.1 Phase 1: Familiarization and Transcription

The first phase of the data analysis process, recognized as "Familiarization and Transcription," marked the initial stage of a meticulous exploration into the collected interview data. This phase encompassed the methodical conversion of spoken interviews into written transcriptions, serving as the elemental material for subsequent

analytical undertakings. The transcriptions sought to concentrate on the essential nature of each interview, adeptly preserving not solely the verbal expressions but also the subtleties, pauses, and intonations that often convey layers of meaning. This process assumed paramount importance in ensuring the accurate representation of participants' conveyed content.

Transcription, surpassing a mere technical process, entailed immersive engagement with the interviews, establishing a direct relation with the narratives and viewpoints of the participants. Through the transcribing process, a profound engagement is set out, extending beyond verbal exchanges and extending to the complex and detailed subtleties of individual communication styles. Transcribing also initiated the initial encounter with the data. As the spoken dialogues were transformed into textual form, emerging patterns and themes were generated at an early stage. This preliminary interaction with the data laid the groundwork for forthcoming analytical insights. Maintaining precision was of utmost importance during this stage. Every spoken hesitation, intonation, and deliberate pause were meticulously preserved.

Moreover, this methodology guaranteed that the transcriptions not only encompassed linguistic elements but also encapsulated the fundamental essence of participants' spoken reflections. In essence, the Familiarization and Transcription phase greatly assisted in the process of unveiling gateways to participants' distinctive viewpoints. Every transcript served as a channel into their thoughts, emotions, and reflections. This profound familiarity with the data laid the groundwork for the subsequent stages of analytical advancement.

4.5.2 Phase 2: Initial Coding

Transitioning to Phase 2, the study delves into the heart of the analysis of a process known as Initial Coding. Here, systematic coding is applied, related to the thematic approach that the study adopted. With the transcriptions properly documented, the study embarks on a meticulous undertaking. Every section of the interviews, carefully transcribed, becomes an important point. By engaging in this systematic analysis, the objective is to break down the narrative into clear and understandable segments. These segments then serve as the foundation for the precisely formulated codes and unique

labels were created to capture thoughts, concepts, or occurrences found within the interviews.

What makes this phase particularly noteworthy is the precision with which it organizes the vast amount of collected data. By applying codes to individual segments, the study lays the cornerstone for the subsequent stages of analysis. This process doesn't just abstractly structure the data; it imparts coherence and meaning. Then, the study navigates through the diversity of responses and narratives present within the interviews, converting them into an organized framework ready for exploration. This framework stands for the potential for discovering complex connections and subtlety that might otherwise remain hidden.

4.5.3 Phase 3: Generating Themes

As the coding process progressed, initial codes gradually converged, laying the groundwork for the emergence of preliminary themes. This phase was guided by the thematic approach, which involved spotting patterns in the transcriptions. Codes that shared similarities began to come together, giving start to themes that concentrated fundamental ideas and concepts voiced by the participants.

Three primary themes began to take shape through this thematic approach: the process of adopting an accounting information system, its influence on decision-making, and the accompanying benefits and challenges. These identified themes marked the initial advancement toward unravelling the elaborated patterns and hidden ideas present within the database. These served as the fundamental insights that paved the path for a deeper exploration of the participants' experiences and perspectives.

4.5.4 Phase 4: Reviewing and Defining Themes

The identified themes, including the three significant ones, underwent a thorough process of review and clarification, adhering to the overarching thematic approach integrated into the analysis. Each theme underwent analysis to determine its coherence, relevance, and alignment with the research objectives. This iterative process formed the foundation for ensuring the authentic resonance of the themes, including the three significant ones, with the content of the transcribed interviews.

During this phase, a steadfast dedication to precision and accuracy was maintained by the researcher. Through meticulous examination and refinement of the themes, including the major ones, the researcher ensured the subsequent analysis would adamantly support the participants' responses and the context of the research.

4.5.5 Phase 5: Connecting and Synthesizing Themes

Having refined the themes, including the major ones, the analytical focus transitioned towards exploring the intricate interconnections that bind them. Under the guidance of the thematic approach, the analysis aimed to unearth patterns that transcended individual themes. These patterns intertwined to create a complex network of relationships that served as the foundation for the adoption of an accounting information system and its influence on decision-making.

The researcher embarked on a synthesis process and inter-connection of the insights was drawn from various themes, including the major ones, to uncover overarching trends and associations. Through an exploration of the intersections among themes, the researcher obtained a comprehensive comprehension of how individual responses contributed to the broader context surrounding the research topic.

4.5.6 Phase 6: Naming the Identified Themes

In this final analytical phase, the focus shifted to giving names to the primary themes that were identified. Limited to the three main ones: the process of adopting an accounting information system, its influence on decision-making, and the accompanying benefits and challenges. These themes had undergone a comprehensive process of meticulous review and clarification. This meticulous approach was seamlessly integrated with the overarching thematic framework that guided the entire analysis.

Each theme was subjected to a methodical and deliberate examination to ascertain its cohesion, relevance, and alignment with the research objectives. This methodical examination was a vital iterative process that established the fundamentals for ensuring that the core themes, consisting of the three pivotal ones, resonated reliably with the substance of the transcribed interviews.

This approach to analysis followed a comprehensive approach that is closely aligned to the thematic approach. It ensured the reliability, validity, and depth of the insights derived from the analysis. The comprehensive understanding achieved through coding, categorization, theme generation, and synthesis, including the exploration of major themes, contributed valuable insights into the process of adopting an accounting information system for decision-making in the advertising business.

4.6 RELIABILITY AND VALIDITY OF THE DATA

Reliability and validity are important concepts in research, regardless of whether the study is qualitative or quantitative. While qualitative researchers may not prioritize these concepts as much as quantitative researchers do, it is still necessary to establish the reliability and validity of the data to ensure the quality of the research. Reliability refers to the consistency and accuracy with which data is measured, while validity refers to the extent to which a study measures what it is intended to measure (Yadav, 2022).

In qualitative research, the problem with reliability often lies in the subjective nature of the data collected, as it is influenced by the researcher's own views and biases. On the other hand, validity can be compromised by the interviewer's failure to consider the participants' social values and beliefs when designing the interview guidelines. Therefore, it is crucial to test the reliability and validity of the primary data gathered in a qualitative study to ensure its credibility and trustworthiness (Andrade & Almeida, 2020).

To address these issues, the current study conducted a brief discussion between the interviewer and the interviewees prior to data collection. This dialogue emphasized the importance of conducting thorough research and gathering comprehensive data. By doing so, the study aimed to minimize any potential bias or subjectivity in the data collection process. Additionally, the study tested the reliability and validity of the data through the submission of the complete study to the interviewees. This was done by providing a complete version of the study to the people who were interviewed as part of the research. This allowed the participants of the interview to read and comment on any of the data, ensuring the accuracy and credibility of the study findings.

Therefore, while reliability and validity may not be the primary focus of qualitative research, they are essential components of any research study that aims to establish credibility and validity. The subjective nature of qualitative data collection and the potential for bias necessitates careful consideration and testing of the reliability and validity of the data gathered. In this study, the researcher took steps to ensure the reliability and validity of the data by engaging in a thorough discussion with participants prior to data collection and by allowing them to review and comment on the study findings (Noble & Smith, 2015).

In short, establishing the reliability and validity of the data is an important aspect of any research study. It is particularly important in qualitative research, where the subjective nature of the data collection process can introduce potential biases. Testing the reliability and validity of the data through comprehensive discussions with participants and allowing them to review and comment on the study findings can help minimize any potential biases and establish the credibility and trustworthiness of the study (Yadav, 2022).

4.7 CHAPTER SUMMARY

This chapter outlines the research methodology employed in the study, which aims to explore the influence of adopting an accounting information system on decision-making in an advertising business. The methodology includes a qualitative research approach, specifically a case study design. Primary data is collected through semi-structured interviews with selected participants, while secondary data is obtained through document analysis. Thematic analysis is used to identify patterns and themes in the data. The chapter also discusses the reliability and validity of the data, highlighting measures taken to ensure credibility and trustworthiness. Overall, this chapter provides a concise overview of the research methodology employed in the study.

CHAPTER FIVE

FINDINGS AND DISCUSSION

5.1 INTRODUCTION

5.1.1 Profile of the Company

SignJet Printing Company, which was established in 2005 in Somalia. It has experienced an impressive journey that has spanned over a decade, and it has grown and evolved during this period, adapting to changes in the industry and continuously striving to meet the needs of its customers. The company has experience working with various accounting systems, which shows its dedication to keeping pace with technological advancements and maintaining accurate financial records (SignjetSomalia, 2022). The manager, who has been with the company for 12 years, shared some insights into the accounting system they use. Over the years, the company has found utility in various systems and software to meet their needs.

Currently, the company's financial operations are managed using software programs such as Sage and Peachtree. Sage 50, a product of the Sage Group, stands out as a remarkable solution for several reasons. Sage 50 offers a wide range of functionalities, including accountancy and payroll solutions. It integrates various financial processes into a single platform, streamlining operations for businesses. Sage 50 is known for its intuitive interface, making it accessible even for non-experts. Users can navigate through features, generate reports, and manage financial data efficiently. Whether the company is a small startup or an established enterprise, Sage 50 adapts seamlessly. It scales without compromising performance, accommodating growth. Additionally, Sage 50 allows customization to fit specific business needs. Users can tailor settings, reports, and workflows, ensuring alignment with organizational requirements. The Sage Group's reputation extends to its customer support, where users benefit from timely assistance, updates, and troubleshooting. Therefore, Sage 50's comprehensive features, user-friendly design, scalability, customization options, and reliable support make it a standout choice for managing financial operations.

What makes Sage 50 stand out is its design which is specifically tailored to meet the unique requirements of small and medium-sized enterprises (SMEs). This focus on

SMEs is a testament to Sage Group's understanding of this sector's needs and its commitment to providing appropriate solutions. This means that Sage Group has not only recognized the unique challenges and requirements that SMEs face, but they have also taken deliberate steps to design a product, Sage 50, that directly addresses these needs. This demonstrates a deep level of empathy and understanding from Sage Group towards SMEs, showing that they are not just a software provider, but a partner invested in the success of small and medium-sized enterprises (Yoon, 2020). Their commitment is further evidenced by the precision and accuracy of their financial report management systems, as noted by Jonathan Symcox in 2022, which play an essential role in tracking revenues and expenses, thereby contributing to the financial health and sustainability of SMEs.

The Chief Accounting Officer (ID-02) of SignJet Printing Company indicated that the transition from basic accounting software to more sophisticated systems like Sage and Peachtree has been instrumental in the company's growth and sustainability. These tools have significantly aided in managing financial reports, providing stakeholders and the board of directors with accurate insights into the company's financial status, particularly concerning revenues and expenses.

These software solutions also play a crucial role in overseeing the company's inventory and meticulously documenting its assets and liabilities. They are indispensable for maintaining accurate records of the company's financial transactions and ensuring efficient inventory management. The evolution of the Accounting Information System (AIS) from simple transaction-recording programs to comprehensive ERP system has been a significant factor in this process, as highlighted by the manager's emphasis on the contribution of these tools to the company's growth through effective recording systems related to inventories, assets, and liabilities (ID-02, The Chief Accounting Officer).

The adoption of an ERP system at SignJet Printing Company marked a significant transformation in financial accounting and business decision-making. Initially, the company managed its financial transactions using Peachtree, succeeded by Sage 50, which offered enhanced accounting features. However, as the company expanded, the need for a system with broader capabilities became apparent. The ERP system was introduced to support a wider range of business processes, enabling real-

time processing and recording of services and products. This has streamlined the entire process flow within the organization, from sales to delivery, and significantly improved decision-making capabilities.

Building on the foundation laid by Peachtree and Sage 50, the company's evolution necessitated a stronger system capable of scaling with its growth. The transition to an ERP system was a strategic move to address the limitations of the former accounting-focused software. While Peachtree and Sage 50 provided a solid base for financial transactions, they lacked the comprehensive functionality required for a flourishing enterprise. The ERP system emerged as a solution that not only continued the legacy of meticulous accounting but also introduced a multi-faceted platform that integrated all business processes. This integration has been pivotal, enabling real-time processing and recording that span from initial sales to final delivery. The ERP system's ability to provide immediate access to financial data and client information has transformed the company's decision-making process. Now, decisions are informed by up-to-the-minute data, reflecting the dynamic nature of the business environment. The upgrade has thus marked a significant leap forward, aligning every department and function within the organization, and empowering leaders with the insights needed to steer the company toward sustained success (ID-02, The Chief Accounting Officer).

With the ERP system, financial reports that were once dependent on manual efforts by the accounting team are now generated automatically, providing the board of directors with immediate access to critical financial data. This shift has empowered managers, external investors, and analysts with up-to-date financial insights, facilitating informed decisions and fostering a more agile business environment. As noted by Salehi (2022), such comprehensive financial reports are vital for assessing the company's financial health. The ERP system's integration across various departments has not only enhanced operational efficiency but also provided a robust platform for growth, ensuring that SignJet Printing Company remains responsive and competitive in the market.

In short, these programs are particularly important for overseeing the company's money matters, helping stakeholders and directors, and making inventory management easier. SignJet is always focused on making its accounting processes better, showing its

strong commitment to good financial management. Sage 50 is a key program that fits well with SignJet's modern way of doing business (ID-02, CAO).

On the other hand, SignJet does not just use technology for its accounting. The company is also dedicated to using it for its printing and advertising services. They aim to provide creative visibility solutions to their clients. SignJet's goal is to use the latest technology and a team of skilled professionals to provide excellent customer service. They also believe in treating everyone with respect and fairness. Also, the company's vision is to become one of the top companies in the creative digital printing and design in the advertising industry in East Africa. It also wants to create a lasting impact for future generations (SignjetSomalia, 2022).

SignJet operates under a centralized organizational structure. This structure is characterized by a clear chain of command that starts from the top level of management and extends to the bottom. This structure is strengthened by a dynamic leadership team that oversees diverse aspects of the business (Penpoin, 2023). As detailed in the following chart below, the Chief Executive Officer (CEO), as the highest-ranking executive, is responsible for making major corporate decisions and setting the company's strategic vision. The Chief Operating Officer (COO) oversees the company's daily operations, focusing on enhancing productivity and operational efficiency. Also, the Chief Finance Officer (CFO) manages the company's finances, including risk management, financial planning, and compliance with financial regulations. The Chief Marketing Officer (CMO) leads marketing efforts, crafting strategies to increase SignJet's visibility and attract clients. The Chief Human Resources Officer (CHRO) manages important HR functions such as recruitment, employee relations, and training and development. The Chief Accounting Officer (CAO) at SignJet Printing Company is responsible for overseeing and managing all financial and accounting functions within the organization. Lastly, the Chief Production Officer (CPO) oversees production, quality control, and manufacturing efficiency.

A FLOWCHART OF SIGNJET ORGANIZATIONAL STRUCTURE

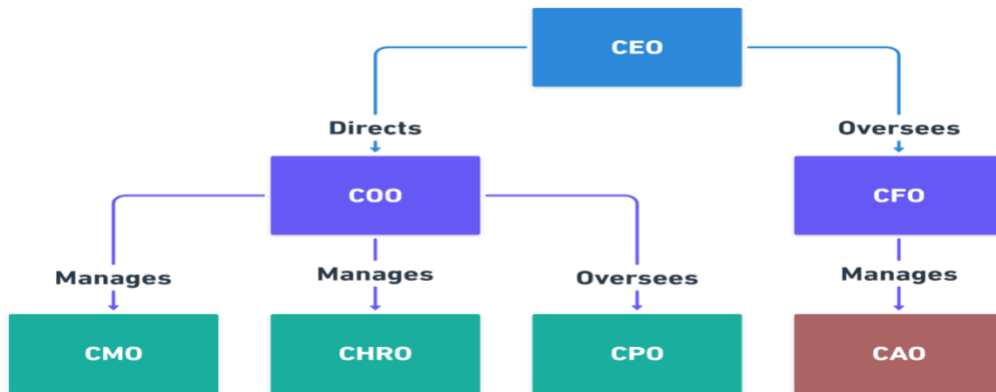


Figure 5.1 Flowchart of SignJet Organizational Structure

Each of these roles plays a critical part in SignJet’s ability to navigate the complexities of the printing and advertising industry while delivering creative visibility solutions to clients. This cohesive leadership team and its diversified responsibilities are key to SignJet’s success (signjet.so).

The SignJet Printing Company maintains its headquarters in Mogadishu, Somalia, and extends its reach through a network of over 10 branches. The company's dedicated workforce totals between 51 to 400 employees, contributing to its extensive operations and service delivery across the region (signjet.so).

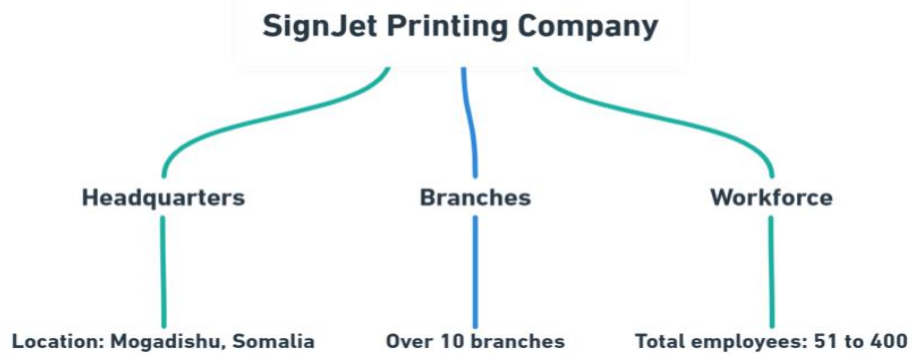


Figure 5.2 SignJet Printing Company

Another thing to note is that this company's distinctive characteristic is its resilience, a capacity to thrive even in challenging environments. This resilience is indicative of the company's adaptability, its ability to maintain enduring customer relationships and its unwavering commitment to providing essential printing and advertising services even in turbulent times. This resilience highlights SignJet's robust position in its industry and its determination to succeed irrespective of external challenges. In short, SignJet Printing Company is committed to using technology, growing, and being sustainable (ID-07, CHRO).

Furthermore, the company has been undergoing significant transitions, moving from manual to automatic processes, transitioning from offline to online operations, and evolving from a single accounting system to a comprehensive ERP system. This evolution underscores the company's commitment to embracing technology (ID-07, CHRO). Also, the company placed great emphasis on the implementation of the accounting information system. This system has been a notable change in their decision-making process by providing real-time and accurate financial data (ID-02, CAO).

Therefore, the use of Peachtree, ERP systems, and Sage 50 software is a testament to the company's dedication to modern financial practices. This dedication not only reflects the company's endurance but also its ability to thrive in challenging situations. The integration of these advanced systems signals a bright future for the company as it continues to incorporate technological advancements into its operations.

In this chapter, the qualitative study's findings and their implications are discussed, focusing on the process of adopting an accounting information system (AIS) and its influence on decision-making within an advertising business. The study reveals three key themes, highlighting the process of AIS adoption on decision-making, factors influencing AIS selection and benefits, and challenges associated with AIS adoption. Through the lens of Neo-institutional theory, the discussion offers insights into how AIS adoption empowers decision-makers in the advertising business. This analysis provides valuable implications for advertising businesses seeking to optimize their decision-making processes and financial management through AIS adoption, fostering data-driven choices and sustainable growth in a competitive market.

5.2 THE COMPANY'S ADOPTION PROCESS OF AIS

SignJet Printing Company, as one of the early printing companies in the advertising industry in Somalia, has revolutionized its operations by transitioning from a manual to an automated AIS. The implementation of the AIS has not only provided real-time and accurate financial data but also offered a comprehensive overview of the company's financial health, empowering management to make timely decisions to drive business growth.

The implementation of the accounting information system revolutionized the decision-making process by providing a real-time and accurate financial data (ID-02, CAO).

Consequently, the decision to adopt an AIS at SignJet Printing Company was a significant undertaking. Thus, the process of implementing the AIS into the company's operations required careful planning and execution.

The adopting of an accounting information system in the advertising business was a significant process that required careful planning and execution. Firstly, we conducted a thorough analysis of the business needs and identified the specific requirements we wanted the accounting information system to fulfil. This involved considering factors such as data management, financial reporting, and integration with existing systems (ID-06, Financial Analyst).

The first step in the process of implementing the AIS at Signjet Printing Company involved conducting a thorough analysis of the company's business needs and identifying the specific requirements that the AIS needed to fulfil. This step highlights the importance of understanding the company's specific needs and requirements before implementing a new system. It ensures that the AIS is tailored to meet these needs, thereby maximizing its effectiveness and benefits for the company.

After gaining a clear understanding of the company's requirements, the next step involved researching different AIS options available in the market.

We researched different accounting information system options available in the market, we like ever re... evaluated their features, functionalities and compatibility with the business operations (ID-06, Financial Analyst).

This step involved evaluating the features and functionalities of different AIS options and assessing their compatibility with the company's business operations. This

ensured that the chosen AIS would not only meet the company's specific needs but also integrate seamlessly with its existing systems.

In addition to researching different AIS options, the team at Signjet Printing Company also sought input from key stakeholders within the organisation.

We also sought input like from key stakeholders to ensure their needs were addressed (ID-06, Financial Analyst).

This step ensured that the needs and requirements of all relevant parties were taken into consideration, thereby promoting buy-in and facilitating a smoother implementation process. It highlights the company's commitment to a collaborative approach in its decision-making processes.

After that, the team at Signjet Printing Company worked closely with the vendor or IT team to implement it effectively. This included tasks such as system configuration, data migration, and testing.

We worked closely with the vendor or IT team to implement it effectively. This like includes tasks such as system configuration, that time migration and testing (ID-06, Financial Analyst).

The allocation of dedicated resources and the establishment of a timeline are crucial steps in ensuring a smooth transition when implementing a new system. This step highlights the importance of careful planning and resource management in the successful implementation of the AIS at SignJet Printing Company. It highlights the company's commitment to minimizing disruptions during the transition and maximizing the benefits of the new system.

We also allocated dedicated resources and established a timeline to ensure a smooth transition (ID-06, Financial Analyst).

Throughout the adoption process of the AIS at Signjet Printing Company, effective communication was deemed essential. The company conducted training sessions to familiarize team members with the new system and address any concerns or questions they had (Mahama & Dahlan, 2022).

So, throughout the adoption process, effective communication was essential. We conducted training session to familiarize the team members with the new system and address any concern or question they had (ID-06, Financial Analyst).

This step highlights the importance of training and communication in ensuring a smooth transition to a new system. It highlights the company's commitment to supporting its team members during this transition and ensuring that they are well-equipped to use the new system effectively. The training covered important topics such as data entry, report generation, and how to interpret financial data.

Yes, during the adoption process, the company provided us with training on how to use the accounting information system effectively. The training covered topics such as data entry, report generation, and how to interpret financial data (ID-04, Financial Analyst).

The above emphasizes the company's commitment to ensuring a smooth transition to the new system. The training sessions were designed to address any concerns or questions, thereby equipping team members with the necessary skills and knowledge to use the AIS effectively. This highlights the importance of training and communication in ensuring the successful adoption of a new system.

In addition to the above, the company also received ongoing support from the vendor of the Accounting Information System. Whenever it encountered any issues or had questions, it could reach out to the vendor for assistance. This ongoing support was instrumental in facilitating a smooth adoption process and ensuring the successful use of the system to its fullest potential.

We also received ongoing support from the vendor of the accounting information system. Whenever we encountered any issues or had questions, we could reach out to them for assistance, overall training the support to help facilitate the adoption process and ensuring that we are able to use the system to its fullest potential (ID-04, Financial Analyst).

Therefore, this step not only equipped the team with the necessary skills to use the system effectively but also provided them with a safety net of support for any potential challenges. This further highlights the company's commitment to supporting its team members during this transition and ensuring that they are well-equipped to use the new system effectively.

Also, the company ensured that the training and support process was extensive and thorough. The vendor provided on-site training and gave access to online resources such as video tutorials and user manuals. This multi-faceted approach ensured that the team could effectively use the new accounting information system.

During the adoption process, we received extensive... extensive training and support from the vendor to ensure that we could effectively use the new accounting information system. The vendor provided on-site training app also gives us access to online resources such as video tutorials on user manuals (ID-04, Financial Analyst).

In addition to the training and online resources, the company also ensured that a dedicated support representative was assigned to their team. This representative was readily available to answer any questions or address any issues that were encountered during the adoption process. This additional layer of support provided by the company further facilitated the smooth transition to the new system. It ensured that the team had a go-to person for immediate assistance, thereby enhancing their confidence and ability to use the new system effectively. This process highlights the company's commitment to providing comprehensive support during this significant transition.

We were assigned a dedicated support representative who was available to answer any question or address any issue encountered (ID-04, Financial Analyst).

Therefore, the company's commitment to supporting its team members during this significant transition. By providing extensive training, assigning a dedicated support representative, and ensuring ongoing support from the vendor, the company ensured that its team was well-equipped to use the new system effectively. This emphasized the importance of comprehensive training and support in successfully adopting new systems within a company.

After the training, the company ensured ongoing support and open communication to address any questions or concerns. It closely monitored its performance and addressed any issues that arose.

Ongoing support and open communication were provided to address any questions and... any questions and consent after the accounting information system were officially launched. We monitored, it's performed... its addressed and questions of the concern (ID-11, Financial Analyst).

This step demonstrates the company's commitment to continuous improvement and user satisfaction. By providing ongoing support, maintaining open lines of communication, and monitoring the system's performance, the company ensured that the AIS continued to meet their needs and expectations effectively.

After the official launch of the AIS, the company continued to monitor its performance and gather user feedback regularly.

We monitored its performance and gathered user... user feedback regularly (ID-11, Financial Analyst).

This step demonstrates the company's commitment to continuous improvement and user satisfaction. By monitoring the system's performance and gathering user feedback, the company could identify any issues or areas for improvement, ensuring that the AIS continues to meet its needs and expectations effectively.

Another crucial process in the adoption of the AIS was the evaluation phase. The company conducted evaluations to assess the effectiveness of the AIS in streamlining accounting processes, improving data accuracy, and enhancing decision-making capabilities. This was based on the feedback received (Faiz & Husna, 2019).

Evaluation was conducted to assess its effective in streamlining accounting process, improving data occurrence and enhancing decision-making capabilities based on feedback receiving. We made necessary adjustments provided additional training and implementation enhancements, to optimize the system's functionality (ID-11, Financial Analyst).

This step demonstrates the company's commitment to continuous improvement and optimization. By conducting evaluations and making necessary adjustments based on feedback, the company ensured that the AIS was not only effectively meeting their needs but also continually improving and evolving.

The final phase in the adoption of the AIS was the implementation stage. The company undertook this step to integrate the AIS into the business operations, aiming to transform and enhance the accounting efficiency. This was based on the need to reduce errors and provide accurate financial data for decision-making.

The implementation of accounting information system in the business company has been truly transformative. It has significantly improved with the accounting efficiency. Reduced errors and... and provided accuracy financial data for decision making (ID-11, Financial Analyst).

This step highlights the company's dedication to continuous improvement and optimization. By implementing the AIS and making necessary adjustments based on its performance, the company ensured that the AIS was not only effectively meeting their needs but also continually improving and evolving. This transformative implementation

has significantly improved the accounting efficiency, reduced errors, and provided accurate financial data for decision-making.

In conclusion, the process of adopting the AIS in the business company was a comprehensive and strategic endeavour. It involved evaluating the company's current processes, selecting suitable vendors, customizing the system to the specific needs, and continuously evaluating and enhancing its performance.

The successful implementation of the AIS has had an emphasis on financial management practices. It has significantly improved accounting efficiency, reduced errors, and provided accurate financial data for decision-making. This has not only streamlined the financial operations but also positioned the company for continuous growth in the business industry.

This process highlighted the company's commitment to continuous improvement and leveraging technology for business success. As it continues to optimize the AIS, the company anticipates further enhancements in its financial management and overall business operations, driving it towards greater heights in the business industry.

5.3 FACTORS INFLUENCING THE AIS ADOPTION IN THE COMPANY

In the process of adopting an AIS into a company, several key factors significantly influence the success of the adoption. One of the primary considerations is the need for industry-specific features. It is crucial to select an information system that offers functionality tailored to the unique needs of the business industry. This ensures that the system can handle the specific accounting requirements and complexities of the industry, thereby improving efficiency and accuracy.

Furthermore, the system should be customizable to adapt to the business processes rather than forcing the company's processes to change to fit the system. This includes being able to manage the specific chart of accounts, business rules, workflows, and reporting needs. Another critical factor is the system's ease of use. The user interface should be intuitive and easy to navigate, reducing the learning curve for the team and ensuring they can make full use of the system's capabilities (AlBastaki and Hamdan, 2023).

Also, considering the system's integration capabilities with other existing systems in the business, the AIS should be able to seamlessly integrate with other systems. In other terms, the AIS can communicate and exchange data with other systems that the business uses, such as Customer Relationship Management (CRM), Human Resources (HR), and Inventory Management systems. This ensures data consistency across all systems and improves overall operational efficiency.

When selecting an accounting information system for business, it is important to consider a few key factors. These include industry specific features, look for an AIS or accounting information system that offers functionality, tailored to the unique needs of the business industry (ID-04, Financial Analyst).

In addition to the factors already mentioned, the company also considered specific features that could enhance the functionality of the AIS. These included capabilities for foreign billing, inventory management, transportation cost allocation, and shipment tracking. These features were deemed important for managing complex business operations, streamlining processes, and improving efficiency.

Another factor is may he include features such as foreign billing, inventory management, transportation, cost, allocation and shipment track. And the second one is scalability and flexibility as our business may grow and evolve over time (ID-04, Financial Analyst).

Another key consideration was the scalability and flexibility of the AIS. As the company grows and evolves, so too does its accounting needs. A scalable AIS can accommodate this growth and change without requiring a system overhaul. It should be able to handle an increasing volume of transactions and adapt to new business processes or changes in regulatory requirements. This scalability is crucial as it allows the AIS to evolve with the business, accommodating growth without the need for significant system changes or upgrades. As the company expands, whether through increased transaction volumes or the addition of new warehouses or distribution centres, the AIS should be able to seamlessly manage these changes.

A flexible AIS, on the other hand, can be customized to meet the unique business needs of the company. It should allow for customization in areas such as reporting formats, data fields, and workflows. This ensures that the system remains relevant and useful as the company's needs change over time. So, ensuring that the AIS can grow with the business and adapt to changing requirements. The system should be capable of

handling an increase in transaction volumes and supporting additional warehouses or distribution centres as the operations expand.

Another factor that the company considered is the incorporation capability of the AIS. It was important to assess how well the AIS could integrate with other systems they use, such as transportation and management systems or Warehouse Management Systems (WMS). Seamless integration enables efficient data flow between systems, eliminating the need for manual data entry and reducing the risk of errors. This integration improves efficiency by ensuring that all systems are working with the same, up-to-date information. It also allows for more comprehensive reporting and analysis, as data from different systems can be combined and analysed together.

Integration capability is to consider how well accounts information system can integrate with other system you use. Such as transfer... transportation and management system or warehouse management system (WMS) and seamless integration enables data flow which improves efficiency (ID-11, Financial Analyst).

In essence, integration capability is a crucial factor in selecting an AIS. It ensures that the system can work harmoniously with existing systems, improving overall operational efficiency and data accuracy.

Additionally, the company considered the reporting and analysis capabilities of the AIS. They prioritized an AIS that provides robust reporting and analysis capabilities.

Reporting and analysing, prioritized an accounting information system provides robust, reporting and analysing capabilities. This allows us to generate detailed financial reports or key performance indicators and gain insight for informed decision-making (ID-11, Financial Analyst).

This feature assists the company in generating detailed financial reports or key performance indicators, providing valuable insights for informed decision-making. With the strength of the reporting and analysis capabilities, the AIS can transform raw data into meaningful information, revealing trends, patterns, and insights that can guide strategic decisions. So, the ability to generate comprehensive reports and conduct in-depth analyses is a critical feature of an effective AIS. It not only enhances financial management but also contributes to strategic planning and performance evaluation.

Moreover, the company considered the AIS as one that is user-friendly and intuitive. They sought an AIS with an intuitive interface and easy-to-use features.

The others, user... user friendly inter-phase, with an intuitive inter-phase and easy to use features that ensure the data your... learn can quickly adapts to the system and reduce the risk errors in data entry and process (ID-11, Financial Analyst).

And after... after selection was made, the implementation process began this involvement. This, ...um...this involves setting up the sof... software configuration to meet the specific needs, training employees on how to use it. The implementation process was managed by the IT department is a support from the vendor of accounting information system (ID-11, Financial Analyst).

This consideration is crucial as it ensures that the team can quickly adapt to the system, reducing the learning curve. An intuitive and user-friendly interface also reduces the risk of errors in data entry and processing, as users are less likely to make mistakes when using the system. Thus, a user-friendly AIS not only improves efficiency but also enhances data accuracy by minimizing errors. This contributes to more reliable financial reporting and better decision-making.

In addition to the factors already mentioned, the company also placed a high priority on security and compliance when selecting its AIS. They ensured that the AIS had strong security measures in place to protect their financial data.

The other one is security and compliance. This ensures a very strong security that measures to protect the financial data, look for features such as data encryption, user access control and compliance with relevant data protection regulations (ID-11, Financial Analyst).

Key features the company looked for include data encryption and user access control, which help to safeguard sensitive information and prevent unauthorized access. Compliance with relevant data protection regulations was also a critical consideration to ensure that the company's financial practices adhere to legal requirements. Therefore, a secure and compliant AIS not only protects the company's financial data but also helps maintain its reputation and trustworthiness. By choosing an AIS with robust security features and compliance capabilities, the company can confidently manage its financial operations knowing that its data is well-protected.

After a thorough evaluation, a selection was made. This decision was based on which system best met the company's unique needs and offered the most value. Once the selection was made, the implementation process began. This involved setting up the software configuration to meet their specific needs and training employees on how to use it effectively. The implementation process was managed by the IT department with

support from the AIS vendor. This careful selection and implementation process ensured that the chosen AIS was not only suitable for the company's current needs but also capable of adapting to future growth and changes.

Continuing from the selection process, another crucial factor in the adoption of the AIS was vendor regulation and support. This involved conducting thorough research on the reputation and record of various AIS vendors. The company read reviews, sought recommendations, and examined the past performance of these vendors with other businesses in the industry.

The other one is, vendor regulation and support this one is talking about, research the reputation and track record of accounting information... and accounting information system vendor, read review and seek recommendation from the business... business industries, consider level support to provide during implementation ongoing usage of the system (ID-11, Financial Analyst).

Moreover, the level of support provided by the vendor during both the implementation phase and ongoing usage of the system was a critical consideration. The company needed to ensure that they would receive adequate assistance throughout the process, from initial setup to troubleshooting and regular system updates. This comprehensive approach to vendor selection and management played a pivotal role in the successful adoption and operation of their AIS.

In conclusion, by considering these factors, the company ensured that the chosen AIS met the specific needs of their business at SignJet Printing Company. It was crucial that the AIS supported scalability, integrated seamlessly with existing systems, enhanced reporting, and analytic capabilities for authorized data, and provided a user-friendly experience. Security and compliance were also key considerations in the selection process. The right AIS not only improved the efficiency and accuracy of financial management in the company's business operations but also empowered them to make well-informed decisions, driving their business success. By taking a comprehensive approach to AIS adoption, the company was able to effectively leverage technology to meet its business objectives.

5.4 THE BENEFITS OF AIS ADOPTION IN THE COMPANY

Following the adoption of the AIS at SignJet Printing Company, the company has witnessed significant enhancements in their decision-making process and overall business operations.

The adoption of accounting information system in the business has... has brought several significant benefits (ID-10, Financial Analyst).

Firstly, the AIS has provided the company with current and accurate financial data. By automating the data entry process and integrating multiple financial operations, the system ensures that the data relied upon for decision-making is accurate and up to date. This automation lowers the chance of error, ensuring the integrity of financial information, and enabling the company to make informed decisions based on precise financial insights.

The adaptation of accounting information system has significantly enhanced the decision-making process and business company; I have personally witnessed numerous advantages resulting from the system's adoption. First off, the technology gives us a current and accurate financial data. The system makers... make sure the data we rely on decision making is accurate and up to date, by automating the data entry process and integrating multiple financial operation (ID-11, Financial Analyst).

Secondly, the AIS has improved efficiency by streamlining financial procedures. Tasks such as manual data inputs, reconciliation, consolidation, and report preparation are now automated tasks that used to consume a significant amount of time. This automation has freed up team members to devote more time to strategic and value-added tasks like studying financial trends and assessing business performance.

Also, the effectiveness of the system enables the company to produce reports and financial statements more quickly, allowing for faster decision-making. This speed and efficiency in generating accurate financial data are crucial in a dynamic business environment where timely and informed decisions can significantly impact the company's success.

The effective of the system also enables us to more quickly produce report and financial accounting, allowing for faster accounting... for faster decision making (ID-11, Financial Analyst).

Continuing, the reporting features of the AIS are another noteworthy advancement. The company now has access to detailed and adaptive financial reports

such as balance sheets, income statements, and cash flow statements. Due to the AIS adoption, these reports provide a comprehensive picture of the financial situation, allowing the company to identify trends, pinpoint areas for improvement, and make wise decisions regarding resource allocation and cost control. This has significantly enhanced their decision-making process and overall business operations.

The system reporting features have access to detailed and adopted financial reports such as balance sheet, income statement and cash-flow statement. these reports give us comprehensive pictures of financial situation allowing us to see trends, pain-points areas for improvement and make wise decision regarding resource allocation and cost control (ID-11, Financial Analyst).

One of the key advantages was the improved efficiency in their operations. The AIS streamlined financial processes, automated manual tasks, and reduced time spent on data entry and reconciliation. This allowed staff members to focus more on strategic and value-added tasks, thereby enhancing productivity and operational efficiency.

The accounting information system has streamlined the financial process and eliminated manual tasks such as data entry and reconciliation (ID-10, Financial Analyst).

The automation that was also brought about by the AIS has increased the speed and accuracy of their financial operations, saved time, and reduced the risk of errors. As a result, their accounting team can now focus more on strategic activities and decision-making. This is a clear demonstration of how technology can enhance efficiency and productivity in business operations.

The automation has increased the speed occurrence of the financial operation, saved time, or reduced the risk of the errors as a result, the accounting team can focus more strategic activity on decision making (ID-10, Financial Analyst).

To further explain the benefits in detail, the first one is accurate financial data. The system at SignJet Printing Company ensures the occurrence and integrity of financial data with automated data entry and real-time updates. This means that SignJet has always access to up-to-date financial information.

Accurate financial data. The system ensures the occurrence... the occurrence and integrity... integrity of financial data with automated by... which automated data entry and real time... and real time updates, we have access to up-to-date financial information (ID-10, Financial Analyst).

This occurrence enables them to make informed decisions based on reliable data, leading to better financial management and planning. The automation brought about by the Project Management System has not only increased operational efficiency but also ensured the accuracy and reliability of their financial data.

The second benefit is enhanced reporting and analysis. The system at SignJet Printing Company provides high reporting capabilities, offering a wide range of financial reports and analyses. They can read detailed reports such as balance sheets, income statements, and cash flow statements, which provide insights into their financial performance.

Enhanced enhanced reporting and analysing. offering a wide range of financial reports and analysed them. We can read detailed reports such as a balance sheet, income statement and cash flow statement, which provide insights into the financial performance. This information helps us to identify trends, analyse profitability and make data driven decision (ID-10, Financial Analyst).

This information helps SignJet to identify trends, analyse profitability, and make data-driven decisions. The Project Management System has not only streamlined operations but also enriched the company's financial reporting and analysis capabilities.

The third benefit is cost savings. By automating processes and reducing manual effort, the Project Management System at SignJet Printing Company has contributed to significant cost savings. They have reduced the need for paper-based documentation, minimized errors that could lead to financial discrepancies, and optimized resource allocation.

Cost saving by automating process and reducing manual effort, the accounting information system has contribution to cost saving. We have reduced the need for paper-based documentation minimized errors that could lead to financial... to financial discrepancies and optimize resource allocation (ID-10, Financial Analyst).

These cost savings have had a positive impact on their overall financial performance. The system has not only improved operational efficiency but also contributed to the financial health of the company.

The fourth benefit is improved compliance and security. The Project Management System at SignJet Printing Company has played a pivotal role in enhancing compliance with financial regulations and internal controls. It ensures proper authorization and segregation of duties, which is a critical aspect of any business

operation. This segregation of duties reduces the risk of fraudulent activity by ensuring that no single individual has control over all parts of a financial transaction, thereby adding an additional layer of security to their operations.

Moreover, the system's high security measures safeguard their financial data, which is the lifeblood of their operations. It protects this sensitive information from unauthorized access or loss, ensuring that only authorized personnel have access to it. This not only ensures the integrity and confidentiality of their financial operations but also contributes to the overall security posture of the company.

Improved compliance and security this system enhanced the compliance with financial regulation of an internal control. It ensures proper authorization and segregation of duty reducing risk of fraudulent activity, reducing risk of fraud of the fraud activity. Additionally, by the system of security measures, safeguard the financial data and projects... and protect it from unauthorized access or loss (ID-10, Financial Analyst).

In addition, these security measures also protect their financial records from potential threats. In today's digital age, where cyber threats are increasingly prevalent and sophisticated, having robust security measures in place is more important than ever. By safeguarding their financial records, they ensure the continuity of their operations and protect their reputation, which is crucial for maintaining trust with their clients. Also, the AIS has also enhanced the company's financial analysis capabilities. It enables the company to perform detailed financial analyses, such as profitability analysis, cost analysis, and variance analysis. The easy availability of historical financial data and the ability to generate accurate forecasts and projections have been significant advancements.

The system also enhances the financial analysis capabilities. With easy availability of historical financial data and ability to generate accurate forecasts and projection... budgets and allow us to evaluate different sense... scenarios and make data driven decisions that support the business goal (ID-11, Financial Analyst).

The system allows the company to evaluate different scenarios and make data-driven decisions that support its business goals. This is made possible by the AIS's ability to provide comprehensive financial reports, which give a clear picture of the financial situation. This, in turn, supports strategic decision-making processes related to resource allocation and cost control. The AIS has thus played a crucial role in improving the efficiency and effectiveness of the company's financial management.

Moreover, the AIS has significantly improved internal control and risk management within the company. The system helps enforce segregation of duties, maintain proper authorization control, and ensure compliance with regulatory requirements.

The accounting information system improves internal control and risk management. This system built-in control and audit trails provide, transparency and accountability reduce the risk of the broad and errors financial transaction (ID-11, Financial Analyst).

The built-in controls and audit trails provided by the AIS enhance transparency and accountability, reducing the risk of fraud and errors in financial transactions. This has been a crucial advancement in strengthening the company's financial integrity and reliability. The AIS has thus played an integral role in enhancing the company's financial management and decision-making processes.

Inclusively, the adoption of the AIS has indeed transformed the company's decision-making process. It has provided them with accurate and timely financial data, streamlined their financial processes, enhanced reporting capabilities, and enabled detailed financial analysis.

by providing us with accurate and timely financial data (ID-11, Financial Analyst).

Overall, the adoption of the AIS has positively transformed SignJet Printing Company's business. It has enhanced efficiency, improved reporting capabilities, ensured compliance, and facilitated better decision-making. These benefits contribute to superior financial management, increased productivity, and ultimately support the growth and success of their business. The AIS has proven to be an indispensable tool that not only streamlines operations but also drives business growth and success. Also, these advancements have strengthened their decision-making process and supported the success and growth of their business. The AIS has played a crucial role in improving the efficiency and effectiveness of the company's financial management, making it an invaluable tool in their business operations.

5.5 CHALLENGES OF ADOPTING AIS IN THE COMPANY

Building on the previously discussed benefits of how the adoption of AIS enhanced the company's decision-making process, the company also faced several challenges during this adoption. Nevertheless, they devised effective strategies to address these obstacles.

When the adoption accounting information system in the business, we encountered several challenges, but we developed strategies to overcome them effectively (ID-11, Financial Analyst).

One such challenge was the initial resistance to change from some team members. Implementing a new system means adjusting to new processes and workflows, which can often be met with resistance.

One challenge was initial resistance to change for some team members (ID-11, Financial Analyst).

To address the initial resistance to the new system, the company implemented a comprehensive change management strategy. This included clear communication about the benefits of the system, training sessions with the new system, and providing ongoing support to address any concerns. By emphasizing the positive impact of the system and addressing any apprehensions, they were able to gradually overcome the resistance and gain acceptance from their team members. This strategic approach was crucial in successfully integrating the AIS into their business operations.

To address this, we implemented a comprehensive change and management strategy. This included clear communication about the benefits of the system, training sessions with the new system, and providing ongoing support to address any issues or difficulties. By emphasizing the positive impact of the system and addressing any apprehension, we were able to gradually overcome the resistance and gain acceptance from them (ID-11, Financial Analyst).

Another challenge the company faced was the integration of the ERP system, which includes the Accounting Information System (AIS), with its existing infrastructure. This required careful planning and coordination to ensure a seamless integration process. Despite these challenges, the company was able to successfully implement the ERP system, demonstrating its adaptability and commitment to enhancing its financial management processes.

The integration of the accounting system... accounting information system with the existing software and system. it requires carefully planning and coordinating to ensure seamless integration process (ID-11, Financial Analyst).

To address the challenge of integrating the AIS with its existing software and system, the company worked closely with the software vendor and their IT team. They identified potential compatibility issues and developed solutions. Regular communication and testing were conducted to address any technical challenges and ensure smooth integration.

We worked closely with the software vendor and the IT team to identify potential account... Compatibility issues and develop solutions. Regularly communication testing was conducted to address any technical challenge and ensure smooth integration by collaboration... closely and leveraging the expertise of both internal and external stakeholders. We successfully integrated the accounting information system in the existing infrastructure (ID-11, Financial Analyst).

By collaborating closely and leveraging the expertise of both internal and external stakeholders, they successfully integrated the ERP system into their existing groundwork. This strategic approach was crucial in overcoming the challenges associated with system integration and ensuring the successful implementation of the ERP system.

Furthermore, data migration posed a significant challenge during the adoption process. The company had to transfer a large amount of financial data from their legacy system to the new AIS. This required careful planning, data cleansing, and validation to ensure data accuracy and integrity. Despite these challenges, the company was able to successfully migrate their data, demonstrating their commitment to maintaining high standards of data quality in their financial management processes.

Data migration was also a significant challenge during the adaptation process, we had to transfer a large amount of financial data from the legacy system to a new accounting information system (ID-11, Financial Analyst).

In response to this challenge, the company established a data migration protocol and conducted thorough testing to identify and rectify any data discrepancies. By dedicating time and resources to the proper data integration process, they were able to successfully overcome this challenge and ensure the integrity of financial data in the new system.

We established data migration to protocol and conducted through testing to identify and rectify any... any... any data disturbance by redirecting time and resource to proper data integration process. We were able to we

will be able to succeed... successfully overcome this challenge and ensure the integrity of financial data in new system (ID-11, Financial Analyst).

This strategic approach was crucial in maintaining high standards of data quality during the transition to the new AIS.

Additionally, ongoing system maintenance and support presented their own set of challenges. It was crucial for the company to have access to technical expertise and reliable support from the software vendor. This was necessary to ensure the smooth operation of the AIS and to address any issues that might arise during its use.

Ongoing system maintenance and supporting present in the on-set challenged. It was... it was crucial to have access to technical expertise and reliable support from the software vendor (ID-11, Financial Analyst).

To address this, the company established a strong working relationship with the vendor, ensuring timely assistance and updates whenever needed. Regular system maintenance and updates were scheduled to address any software bugs or security vulnerabilities.

We establish a strong working relationship with the vendor ensuring timely assistance with updates whenever needed. Regularly system maintenance and update, where should we... scheduled to address any software backs or security, vulnerability by maintaining a proactive approach... a system maintenance and having a reliable support system in place (ID-11, Financial Analyst).

By maintaining a proactive approach to system maintenance and having a reliable support system in place, they were able to effectively manage the ongoing operation of the AIS. This strategic approach was crucial in ensuring the smooth operation of the AIS and maintaining high standards of data quality and security.

In conclusion, while the adoption of the AIS in the business was not without its challenges, the company was able to overcome them effectively. By implementing a comprehensive business strategy, addressing integration issues, ensuring data accuracy during migration, and establishing reliable support channels, they successfully implemented the system.

The experience taught them valuable lessons in planning, communication, and collaboration, which have contributed to the overall success of system adoption and integration into their business operations. Despite the initial hurdles, the AIS has proven

to be an invaluable tool in enhancing their financial management processes and driving their business success.

5.6 DISCUSSIONS

The shift of SignJet Printing Company towards the adoption of an AIS represents a significant strategic initiative. This transition from manual to automated accounting systems was aimed at enhancing financial management practices, reducing errors, and providing accurate financial data for decision-making. The adoption process can be mentioned in several key steps.

The initial step involved conducting a comprehensive analysis of the company's specific business needs. SignJet acknowledged the importance of understanding its unique requirements before selecting an AIS. This assessment encompassed factors such as data management, financial reporting, and integration with existing systems. Notably, this step ensures that the AIS is custom-tailored to meet the company's precise needs.

This step aligns with the Normative Influence, as it mirrors the company's adoption of strategies and methods recommended by experts and professionals. By assessing its specific requirements, SignJet sought to adopt an AIS that aligns with industry best practices, which is a characteristic of normative influence (Scott, 2008).

After identifying its requirements, the company conducted extensive research to explore different AIS options available in the market. They evaluated the features, functionalities, and compatibility of these systems with their business operations. This step ensured that the chosen AIS would not only meet specific needs but also seamlessly integrate with existing systems.

Here, the company's approach reflects elements of both the Normative Influence and the Mimetic Influence. Mimetic influence is the tendency of organizations to imitate or copy the behaviors, structures, or practices of other organizations that are perceived as successful or legitimate in their field. Therefore, in seeking input from various stakeholders within the organisation, such as; the stakeholders of SignJet include its owners, managers, employees, customers, suppliers, creditors, regulators, and evaluating different AIS options, in this case, SignJet adopted a mimetic approach by

choosing an AIS that was similar to the ones used by its competitors and industry leaders. This way, SignJet hoped to gain the same benefits and advantages that those organizations enjoyed from their AIS. Mimetic influence can also reduce uncertainty and risk for organizations that face complex or ambiguous situations (Scott, 2008; Rajib et al., 2019).

SignJet Printing Company actively sought input and feedback from key stakeholders within the organisation, such as the owners, managers, employees, customers, suppliers, creditors and regulators. This collaborative approach ensured that the needs and requirements of all relevant parties were considered, promoting buy-in and facilitating a smoother implementation process.

The company collaborated closely with the selected vendor or IT team to effectively implement the chosen AIS. This phase involved critical tasks such as system configuration, data migration, and rigorous testing. The allocation of dedicated resources and establishing a timeline were vital to ensure a smooth transition during implementation. This step underlines the importance of careful planning and resource management in successful AIS implementation.

While not linked to the theories, this phase represents the practical execution of the AIS adoption process and the company's dedication to seamless implementation. Effective communication and training were pivotal components of the adoption process. SignJet conducted training sessions to familiarize team members with the new system, covering essential topics such as data entry, report generation, and data interpretation. Furthermore, ongoing support from the vendor and a dedicated support representative ensured that team members had access to assistance when needed. This robust training and support framework guaranteed that the team was well-equipped to use the new system effectively. The emphasis on training and support aligns with the Normative Influence theory, as it reflects the company's commitment to adopting industry best practices and ensuring that team members have the necessary skills and knowledge to use the AIS effectively (Scott, 2008).

SignJet emphasized the importance of continuous improvement and optimization throughout the adoption process. Regular evaluations were conducted to assess the AIS's effectiveness in streamlining accounting processes, improving data accuracy, and enhancing decision-making capabilities. The company made necessary

adjustments based on feedback, provided additional training, and implemented enhancements to optimize the system's functionality.

This phase aligns with both the Normative Influence and the Mimetic Influence. SignJet's commitment to continuous improvement reflects its responsiveness to expert recommendations (Normative Influence) and its willingness to adopt practices based on observed successes of the other businesses that had adopted an AIS and achieved positive results (Mimetic Influence) (Scott, 2008; Rajib et al., 2019).

The final phase of implementation aimed to integrate the AIS into SignJet's business operations effectively. This phase was instrumental in improving accounting efficiency, reducing errors, and providing accurate financial data for decision-making. This transformative implementation positioned the company for continuous growth in the business industry.

This phase represents the culmination of the entire process, where the AIS becomes an integral part of decision-making within the company. It enables real-time and accurate financial data to inform critical business decisions.

Therefore, SignJet's process of adopting an AIS consisted of five phases: recognizing the need for an AIS and deciding to adopt it, conducting a thorough analysis of the business needs and identifying the specific requirements for the AIS, seeking input from key stakeholders within the organization and evaluating different AIS options, working closely with the vendor or IT team to implement the AIS effectively, and monitoring and evaluating the performance and impact of the AIS. Also, it was found that each phase was influenced by one or more of the NIS elements, namely the normative, coercive, and mimetic influences. These influences shaped the decision-making process and outcomes at SignJet, affecting the strategic, operational, tactical, collaborative, and continuous aspects of decision-making.

These findings contribute to the literature on the process and the key factors that influence the successful adoption of an accounting information system in an advertising business by providing a comprehensive and in-depth analysis of the process and outcome of the AIS adoption in an advertising business context. Also, the results extend the literature on the institutional theory of isomorphic change by applying it to the case of SignJet, and by examining how the normative, coercive, and mimetic influences affect the decision-making in an advertising business.

In addition to the comprehensive factors influencing the adoption of the AIS, it is imperative to highlight the substantial impact of these factors on the decision-making process and overall business operations at SignJet Printing Company. The integration of the AIS into the business ecosystem has resulted in a profound transformation in various aspects of financial management and decision-making capabilities.

The findings also have practical implications for advertising businesses that are considering or undergoing the adoption of an AIS, as they provide insights and recommendations on how to manage the process and outcome of the adoption, and how to leverage the NIS elements to enhance the decision-making capabilities and performance of the business.

Studying has some limitations and challenges that should be acknowledged. First, the study is based on a single case study of SignJet, which limits the generalizability of the findings to other advertising businesses or contexts. Future research could conduct comparative or multiple case studies to test and validate the findings across different settings and situations. Second, the study relies on qualitative data from interviews, and documents, which may be subject to biases, errors, or inconsistencies. Future research could use quantitative data from surveys, experiments, or secondary sources to complement and triangulate the findings. Third, the study focuses on the process and outcome of the AIS adoption but does not explore the antecedents or consequences of the adoption in depth. Future research could examine the factors that motivate or hinder the adoption of an AIS in advertising businesses, and the long-term effects of the adoption on business performance, sustainability, and competitiveness.

The foremost advantage of adopting the AIS is the assurance of data accuracy and timeliness. By automating data entry processes and integrating various financial operations, the system ensures that the data the company relies on for decision-making is both accurate and up to date. This automation has significantly reduced the chances of errors, preserved the integrity of financial information, and empowered the company to make informed decisions based on precise financial insights. This emphasis on data accuracy and timeliness resonates with the Normative Influence theory, as it mirrors the adoption of best practices and expert recommendations in the field of financial management (Scott, 2008).

Also, the AIS has improved efficiency by streamlining the financial procedures. Tedious tasks, such as manual data inputs, reconciliation, consolidation, and report preparation, are now automated, saving a substantial amount of time. This automation has liberated the team members to concentrate on more strategic and value-added tasks, such as analysing financial trends and assessing overall business performance. The focus on streamlining financial procedures aligns with both the Normative Influence and Mimetic Influence. A business's commitment to efficiency reflects its openness to expert recommendations (Normative Influence) and its willingness to replicate successful practices observed in other companies (Mimetic Influence) (Scott, 2008; Rajib et al., 2019).

Moreover, the efficiency of the system enables us to produce reports and financial statements more rapidly, facilitating faster decision-making. In a dynamic business environment, where timeliness is paramount, the ability to generate accurate financial data promptly has become a critical asset. The AIS ensures that the decision-makers have access to the information they need when they need it. The emphasis on speedy decision-making can be linked to the Normative Influence, as it reflects the company's commitment to adopting industry best practices that prioritize timely and informed decisions (Scott, 2008).

Furthermore, the reporting features of the AIS are particularly noteworthy. The company now has access to detailed and adaptable financial reports, including balance sheets, income statements, and cash flow statements. These reports offer a comprehensive overview of the financial situation, enabling the company to identify trends, pinpoint areas for improvement, and make well-informed decisions regarding resource allocation and cost control.

The adoption of enhanced reporting features aligns with both the Normative Influence and Mimetic Influence. SignJet's choice reflects its receptiveness to expert recommendations (Normative Influence) and its willingness to emulate successful practices observed in other organizations (Mimetic Influence) (Scott, 2008; Rajib et al., 2019). The AIS has reinforced the financial analysis capabilities. It allows the company to perform detailed financial analyses, including profitability analysis, cost analysis, and variance analysis. With easy access to historical financial data and the ability to generate accurate forecasts and projections, the company can evaluate various scenarios

and make data-driven decisions that align with the business goals (ID-11, Financial Analyst).

The focus on improved financial analysis capabilities resonates with the Normative Influence, as it reflects SignJet's commitment to adopting industry best practices in financial analysis and decision-making (Scott, 2008). The AIS has significantly enhanced internal control and risk management within our organization. Its built-in controls and audit trails provide transparency and accountability, reducing the risk of fraud and errors in financial transactions. This has fortified our financial integrity and reliability, instilling confidence in our stakeholders.

The emphasis on strengthened internal control and risk management aligns with both the Normative Influence and Mimetic Influence. SignJet's choice reflects its responsiveness to expert recommendations (Normative Influence) and its willingness to emulate successful practices observed in other companies (Mimetic Influence) (Scott, 2008; Rajib et al., 2019).

In conclusion, the study used the institutional theory of isomorphic change as the theoretical lens and conducted a single case study of SignJet Printing Company, an advertising business in Somalia. It was found that the AIS adoption consisted of five phases, each influenced by one or more of the normative, coercive, and mimetic influences. These influences shaped the decision-making process and outcomes at SignJet, affecting the strategic, operational, tactical, collaborative, and continuous aspects of decision-making. The AIS adoption resulted in a comprehensive transformation of the company's financial management and decision-making capabilities. The system enabled the company to access and analyze accurate and timely financial data, simplify and streamline financial procedures, enhance reporting and communication capabilities, and conduct detailed financial analysis.

The AIS has not only elevated the quality and reliability of the financial information but has also empowered us to make data-driven decisions that support the business goals. It plays an indispensable role in its daily operations, making it an asset for achieving success and fostering growth within the organization. The integration of the AIS has indeed proven to be a pivotal step forward in the shift toward excellence in financial management and decision-making.

In addition to the comprehensive factors influencing the adoption of the AIS, it is imperative to highlight the substantial impact of these factors on the decision-making process and overall business operations at SignJet Printing Company. The integration of the AIS into the company's business ecosystem has resulted in a profound transformation in various aspects of financial management and decision-making capabilities.

Regarding the challenges encountered during the adoption of the AIS, these hurdles were effectively addressed through strategic approaches. The initial resistance to change was managed by emphasizing the benefits of the system, conducting training sessions, and providing ongoing support, aligning with industry best practices in the most efficient and effective way to handle a particular situation or any company task. This approach reflects the Normative Influence theory, as it mirrors the company's adoption of strategies and methods recommended by experts and professionals.

Evaluating different AIS options and collaborating with stakeholders displayed the company's willingness to replicate successful practices observed in other organizations. This approach reflects elements of both the Normative Influence theory and the Mimetic Influence theory. To overcome resistance, the company implemented a comprehensive change management strategy. Clear communication, training sessions, and ongoing support gradually led to acceptance. The emphasis on positive impacts and addressing concerns reflects the company's commitment to industry best practices.

Addressing the challenge of AIS integration with existing systems involved close collaboration with the software vendor and IT team, resulting in successful integration. Collaborating with stakeholders and emulating successful integration practices aligns with the Mimetic Influence theory.

Data migration was a significant challenge but was overcome by establishing protocols and conducting thorough testing. The commitment to maintaining high data quality standards aligns with industry best practices. Overcoming ongoing system maintenance and support challenges was achieved through initiative-taking measures and establishing a strong working relationship with the vendor. The proactive approach and emulation of successful support practices reflect the willingness to replicate observed successes.

Briefly, despite the challenges faced, the company effectively implemented the AIS through strategic approaches, aligning with industry best practices. This adoption resulted in significant benefits, supporting its positive impact on decision-making and overall business operations.

The benefits, including improved efficiency, enhanced reporting, cost savings, and improved compliance and security, demonstrate the company's commitment to industry best practices. The automation-driven efficiency aligns with the willingness to emulate successful practices observed in other companies.

The AIS streamlined financial processes, automated tasks, and enhanced operational efficiency and productivity. The emphasis on data accuracy aligns with the company's commitment to industry best practices. It also ensured data accuracy, enriched reporting, and analysis capabilities, contributed to cost savings, and improved compliance and security. These benefits supported superior financial management, increased productivity, and overall growth and success.

Finally, the AIS has proven to be an indispensable tool that not only streamlined operations but also drove business growth and success at SignJet Printing Company. The company's commitment to industry best practices and willingness to emulate observed successes played a pivotal role in the AIS's successful adoption and integration.

5.7 CHAPTER SUMMARY

In this chapter, the study delves into the findings and discussions that emerged from the thorough examination of SignJet Printing Company's adoption of an AIS. This chapter provides key insights into the results of the research and dissects how these findings relate to, or perhaps deviate from the study's initial objectives.

The findings present a compelling narrative of SignJet's journey towards embracing an AIS as a strategic initiative. This shift signifies SignJet's strong commitment to enhancing its financial management practices and bolstering its decision-making accuracy. It represents a transformation from manual, error-prone processes to an automated, data-driven approach.

One of the central themes that emerge from the research is the crucial role of a needs assessment in tailoring the AIS to meet SignJet's unique requirements. It was noted that SignJet placed paramount importance on understanding its specific needs before selecting an AIS. This not only resonates with industry best practices but also aligns seamlessly with one of the research objectives, which aimed to investigate the significance of needs assessment in AIS adoption.

The findings further underscore the importance of conducting thorough research and evaluation when exploring various AIS options. SignJet actively sought input and feedback from key stakeholders within the organisation, aligning with the objective of exploring stakeholder collaboration in the research. This collaborative approach ensured that the needs and requirements of all relevant parties were considered, promoting buy-in and facilitating a smoother implementation process.

Effective planning and implementation also emerged as a critical factor in the successful integration of the AIS into SignJet's business operations. The study's objective of understanding the importance of effective planning and implementation aligns with the finding that SignJet collaborated closely with the selected vendor or IT team, focusing on system configuration, data migration, and rigorous testing.

The commitment to continuous improvement, as highlighted in the findings, resonates with the research objective of emphasizing continuous improvement. SignJet's dedication to regular evaluations and adjustments reflects its responsiveness to expert recommendations and its willingness to adapt practices. In conclusion, despite the challenges faced, SignJet effectively implemented the AIS through strategic approaches, aligning with industry best practices. This adoption resulted in significant benefits, supporting its positive influence on decision-making and overall business operations.

CHAPTER SIX

IMPLICATIONS, LIMITATIONS AND CONCLUSION

6.1 INTRODUCTION

Chapter Six serves as the concluding chapter of the study. It begins with Section 6.1, 'Implications of the Research', where the study discusses the potential impact and significance of its findings on the advertising industry and the use of AIS in decision-making. Following this, in Section 6.2, 'Limitations of the Research', the study openly acknowledges its constraints and limitations, providing a balanced view of the research. The chapter then moves to the 'Conclusion' section. This part wraps up the study by summarizing the key findings, insights, and contributions of the research in the context of AIS adoption and decision-making in the advertising industry. Finally, in Section 6.4, 'Chapter Summary', the study provides a concise summary of the entire chapter, encapsulating the main points discussed in the chapter. This chapter is designed to provide a comprehensive understanding of the research, its implications, limitations, and the potential for future studies in the dynamic field of advertising.

6.2 IMPLICATIONS OF THE RESEARCH

The successful implementation of the AIS at SignJet Printing Company highlights the company's dedication to enhancing its financial management practices and decision-making capabilities. This section discusses the key steps taken during the adoption of the AIS, the challenges faced, and the strategies employed to overcome them.

The implementation process commenced with a thorough analysis of the company's specific business requirements. SignJet recognized the importance of aligning the AIS with its unique needs, encompassing data management, financial reporting, and integration with existing systems. This approach, resembling the Normative Influence theory, ensured the adoption of strategies and methods recommended by experts (Scott, 2008).

SignJet conducted extensive research to evaluate various AIS options available in the market. Features, functionalities, and compatibility with existing systems were

scrutinized to select a system that would seamlessly integrate into the company's operations. This strategy embodies elements of both Normative Influence and Mimetic Influence theories, reflecting openness to expert recommendations and willingness to adopt successful practices.

The company actively involves and interacts with the key stakeholders, such as the employees, customers, investors, suppliers, local communities and regulatory bodies in the decision-making process, ensuring that the needs and requirements of all relevant parties were considered. This collaborative approach, mirroring the Normative Influence theory, demonstrated receptiveness to input from various experts and professionals within the organisation (Scott, 2008).

Collaborating closely with the selected vendor and the IT team, SignJet ensured a smooth implementation of the chosen AIS. Tasks such as system configuration, data migration, and testing were meticulously carried out. This phase aligns with practical execution rather than specific theories.

Resistance to change from some team members was a challenge encountered during implementation. To address this, SignJet implemented a comprehensive change management strategy. Clear communication about the system's benefits, training sessions, and ongoing support helped overcome resistance. This approach was crucial in integrating the AIS into business operations and reflects the Normative Influence theory (Scott, 2008).

Data migration presented another challenge. SignJet established a data migration protocol, conducted thorough testing, and rectified data discrepancies. This commitment to data quality aligns with the Normative Influence theory, emphasizing adherence to industry best practices. To address ongoing system maintenance and support challenges, SignJet maintained a strong relationship with the vendor. Regular maintenance, updates, and support ensured the smooth operation of the AIS. Importantly, SignJet proactively drew insights from observed successes in similar contexts, aligning with the Mimetic Influence theory. By learning from effective practices, SignJet ensured ongoing data quality and system reliability.

In conclusion, the implementation of the AIS at SignJet Printing Company was marked by a strategic approach that encompassed careful analysis, collaboration, and problem-solving. While challenges were encountered, the company effectively

employed strategies grounded in theories of normative and mimetic influences to achieve a successful AIS integration. This implementation has paved the way for enhanced financial management practices and decision-making capabilities, contributing to the company's continued growth and success.

6.3 LIMITATIONS OF THE RESEARCH

While the implementation of the AIS at SignJet Printing Company has yielded significant benefits, it is important to acknowledge certain limitations that may have impacted the study and its outcomes.

The findings presented in this study are primarily based on the experiences and context of SignJet Printing Company. The unique business environment, size, and operational structure of the company may limit the generalizability of the study's conclusions to other organisations. Different industries, sizes, and operational complexities may present distinct challenges and outcomes during AIS adoption.

Although this study focused on the AIS adoption and implementation process, it is crucial to recognize that the full impact and long-term effects of the AIS may extend beyond our investigation. A more extended monitoring and evaluation period would provide a more comprehensive understanding of the system's performance over time.

During the implementation process, the company faced initial resistance to change from some team members. While strategies were employed to address this resistance, it is important to acknowledge that human factors and the learning curve associated with new technology adoption may persist as challenges. Further research could delve deeper into the human aspects of AIS adoption and explore ongoing strategies to mitigate resistance.

The study primarily focused on the qualitative aspects of AIS adoption, emphasizing its impact on decision-making and financial management. While the benefits of AIS adoption were highlighted, a comprehensive cost-benefit analysis was not conducted within the scope of this study. Future research may explore the financial implications and return on investment associated with AIS adoption.

The successful integration of the AIS within the company relied on collaboration with the selected vendor and the internal IT team. However, this dependence on external

factors specifically, vendor performance and support introduce a degree of uncertainty. Variations in vendor performance or support quality may significantly influence the outcomes of the AIS implementation across different contexts. To address this limitation via exploring multiple vendors and assessing their track records. Avoid overreliance on a single vendor. Also, assessing vendors based on their responsiveness, expertise, and historical performance. Furthermore, preparing for potential disruptions by having backup plans in place. Considering alternative vendors or support mechanisms. Therefore, while vendor collaboration remains essential for successful AIS integration, a balanced approach one that considers both mimetic influence and risk management is crucial. By proactively addressing these limitations, we can enhance the resilience and effectiveness of our AIS implementation.

During the successful integration of the AIS, the company proactively addressed data security and privacy concerns. However, several ongoing challenges persist. First, the dynamic nature of cybersecurity threats demands continuous adaptation. companies must stay ahead of emerging attack vectors and comply with evolving privacy regulations. Second, ensuring the continued protection of financial data is not a one-time effort. Vigilance is essential to prevent breaches, unauthorized access, and data leaks. Lastly, while the change management strategy effectively tackled resistance, the study did not extensively explore broader organizational culture. Understanding how cultural shifts influence AIS adoption requires further investigation. In summary, a comprehensive view that considers technical measures alongside organizational dynamics is crucial for sustained AIS usefulness and data safeguarding.

In conclusion, while the implementation of the AIS at SignJet Printing Company has brought about substantial improvements, these limitations highlight areas for further research and consideration. Recognizing these constraints is essential for a comprehensive understanding of the AIS adoption process and its implications.

6.4 CONCLUSION

The study focused on the adoption of an AIS in the advertising industry. It highlighted the importance of effective decision-making in the dynamic business environment and the role of AIS in providing relevant and timely financial information. Chapter One outlined the research objectives and questions, aiming to explore the process of AIS

adoption in advertising businesses, understand its influence on decision-making, and identify its benefits and challenges. The significance of the study lies in filling the gap in the literature and providing valuable insights for organisations considering AIS adoption for strategic decision-making.

Additionally, the study conducted an extensive literature review on the adoption of an AIS in advertising businesses and its impact on decision-making. AIS is a complex system that records and processes financial data, providing accurate information for informed decision-making. The adoption of AIS offers benefits such as real-time data access, process automation, and improved financial understanding. However, challenges include initial costs, employee resistance, and cybersecurity risks. The chapter emphasized the need for integration with other systems, employee training, and careful consideration of the benefits and challenges. Further research is needed to explore AIS adoption and decision-making in the advertising industry.

Also, the theoretical framework for the study utilised neo-institutional sociology (NIS). NIS's focus on external influences aligns with studying AIS adoption effects. It offered a nuanced approach, exploring normative, coercive, and mimetic pressures that shape AIS adoption and decision-making processes. The choice of NIS was rooted in its adaptability to contemporary organisational dynamics and its ability to illuminate how organisations navigate AIS adoption through concepts like decoupling and loose coupling.

Furthermore, the study outlined the research methodology, which employed a qualitative case study approach. Primary data was collected through semi-structured interviews, while secondary data came from document analysis. Thematic analysis was used to identify patterns and themes. The methodology chapter also discussed data reliability and validity measures, ensuring the study's credibility and trustworthiness.

Also, the study delved into the findings from SignJet Printing Company's AIS adoption. It displayed the company's journey toward embracing AIS and how it improved financial management practices and decision-making accuracy. Key findings included the significance of needs assessment, thorough research and evaluation, stakeholder collaboration, effective planning and implementation, and the commitment to continuous improvement. These findings closely aligned with the study's objectives, demonstrating AIS's positive influence on decision-making and business operations.

In addition, the study acknowledged certain limitations that may impact the study's outcomes. These limitations included the context-specific nature of the findings, the focus on the initial stages of AIS adoption, potential ongoing resistance to change, the absence of a comprehensive cost-benefit analysis, reliance on external factors, evolving cybersecurity threats, limited exploration of organisational culture and change dynamics. These constraints offered areas for further research and consideration.

In conclusion, the study, highlighted SignJet's strategic AIS implementation. Despite challenges, the company effectively utilized strategies rooted in normative and mimetic influences, contributing to successful AIS integration. This implementation led to improved financial management and decision-making capabilities, supporting the company's continued growth and success.

6.5 CHAPTER SUMMARY

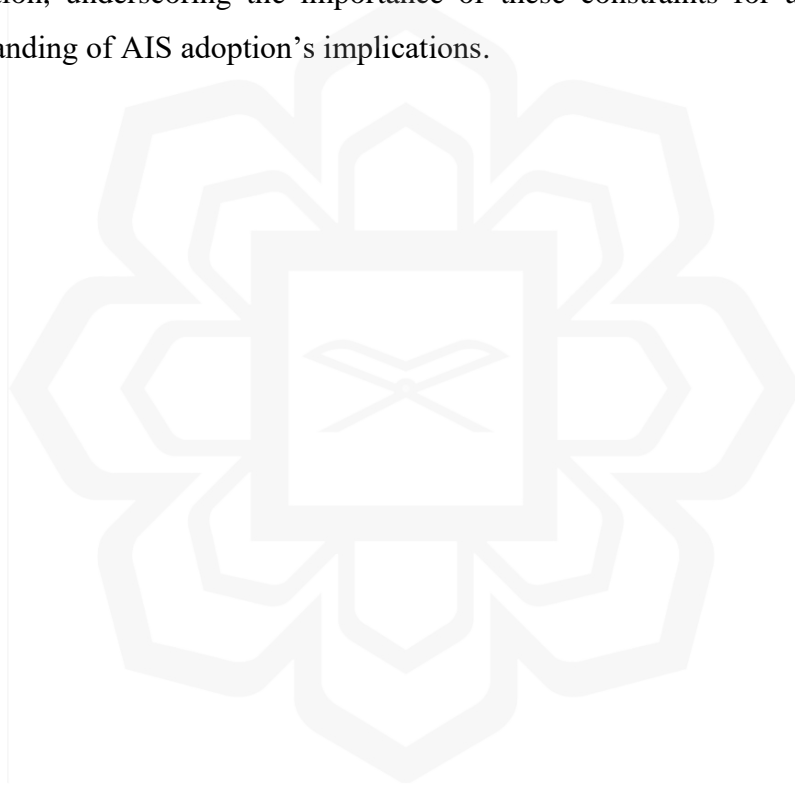
Chapter six explores the implications, limitations, and final thoughts of the study. It starts by discussing the implications of the research, highlighting SignJet Printing Company's successful use of the AIS. The company's strategic approach to AIS adoption is emphasized, underlining the importance of aligning the AIS with specific business needs and conducting thorough research to select the most suitable system.

The chapter also stresses the importance of involving key stakeholders in the decision-making process and collaborating closely with vendors and IT teams during implementation. It discusses the successful strategies used to address resistance to change and ensure data migration quality. These strategies align with normative and mimetic influences, reflecting the company's openness to expert recommendations and its ability to adapt practices based on observed successes.

Moving on to the limitations of the research, the chapter acknowledges that the study's findings are specific to SignJet Printing Company. The unique characteristics of the company's business environment may limit how much the study's conclusions can be applied to other organizations. The study also acknowledges that it focused on the initial stages of AIS adoption, with potential ongoing challenges such as resistance to change and evolving cybersecurity threats.

Furthermore, the chapter notes that the study mainly focused on qualitative aspects of AIS adoption, and a comprehensive cost-benefit analysis was not conducted. It also highlights the dependence on external factors, such as vendor performance, and the need for ongoing efforts to ensure data security and privacy.

In conclusion, the chapter provides a summary of the entire study, emphasizing SignJet's successful AIS implementation and its contribution to improved financial management practices and decision-making capabilities. It reiterates the company's strategic approach and its alignment with normative and mimetic influences. The chapter concludes by recognizing the limitations of the research and areas for further exploration, underscoring the importance of these constraints for a comprehensive understanding of AIS adoption's implications.



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For the reference “Tahmid, M. Accounting in the Cloud: A New Era of Streamlining Accounting with Cloud Technology,” please provide more details such as the year, journal name, volume, issue, and page numbers (if available) so I can format it correctly.

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APPENDIX: INTERVIEW GUIDELINES & QUESTIONS

a. Introduction

Hello, thank you for participating in this study on the accounting information system on decision making in advertising businesses. The purpose of this study is to explore the benefits and challenges of adopting accounting information systems in decision making, as well as to understand the process of adoption and the key factors influencing the successful adoption of AIS on decision making. Your participation is important to us, and we would like to remind you that your responses will be kept confidential.

b. Guidelines of the Interview

1. Please find a quiet and secluded location for the interview.
2. Use a desktop or laptop computer for the interview and ensure that you have a stable internet connection.
3. Please ensure that your camera and microphone are working properly before the interview.
4. The interview will be recorded for research purposes.
5. The interview will take approximately 40 to 50 minutes and will be conducted via Zoom online face to face.
6. Your participation is voluntary, and you are free to withdraw from the interview at any time.
7. Your responses will be kept confidential, and your name will not be used in the study.
8. If you have any questions during the interview, feel free to ask.
9. As a verbal agreement, we will record this interview, and we want to make sure it is fine with you.

c. Interview Questions

The following are the interview questions that will be used to gather insights on AIS adoption on decision making and the challenges and benefits of using AIS in an advertising business.

1. Can you tell me about your experience with accounting information systems and decision making in your advertising business?
2. How do you decide whether to adopt an accounting information system in your decision-making process?
3. Can you describe the process of adopting an accounting information system in your advertising business?
4. What factors do you consider when choosing an accounting information system for your business?
5. How do you ensure that the accounting information system aligns with your business goals and objectives?
6. In what ways has the adoption of an accounting information system improved your decision-making process?
7. What challenges have you faced when adopting an accounting information system in your advertising business, and how have you overcome them?
8. Can you describe any changes in your decision-making process since adopting an accounting information system?
9. How do you ensure the security and accuracy of the information generated by your accounting information system?
10. Can you tell me about any training or support provided during the adoption process?
11. What benefits have you seen because of adopting an accounting information system in your advertising business?
12. How do you evaluate the success of the accounting information system in your decision-making process?

13. Have you experienced any negative effects of adopting an accounting information system in your advertising business, and if so, how have you addressed them?

14. Can you describe any future for the adoption or use of accounting information systems in your advertising business?

15. Is there anything else you would like to share about your experience with accounting information systems in your advertising business?

16.

Thank you for taking the time to participate in this interview. Your insights and experiences will contribute significantly to our study.

..THE END..

