

The Role of Accounting Information Systems in the Decision-Making Process in Economic Organization, A Field Study

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Abstract :

This study examines the implementation of Accounting Information Systems (AIS) and their role in enhancing decision-making quality and Organizational success. It highlights the integrative relationship between AIS and decision-making and their impact on performance. A descriptive-analytical approach was used, based on survey data from 52 participants, including university professors and accounting and finance staff, using SPSS Version 25..The findings indicate a moderate positive correlation between AIS and decision-making ($r = 0.601$), with AIS explaining 36.1% of the variation in decisions. Regression analysis also reveals a statistically significant effect of AIS on decision-making. The results confirm that improvements in AIS lead to better decision quality and enhanced Organizational performance.

Key Words: Accounting Information Systems; Decision-Making; Information Quality; Statistical analysis; Organizational Performance.

JEL Classification : M15, M41, C83

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Introduction :

The world has witnessed rapid developments in the era of globalization across various fields, particularly in business, information technology, and accounting. Accounting is considered one of the most important branches of knowledge aimed at providing relevant information to its users through the processing and analysis of data. The accounting information system is regarded as one of the most important administrative systems upon which organizations rely to support decision-making of various types.

Organizations strive to achieve development by adopting effective administrative and organizational systems that enable them to make rational decisions—whether administrative, financial, or strategic—based on accurate and reliable information that helps reduce future risks. In this context, the accounting information system contributes to producing high-quality financial information that supports top management in making sound decisions.

Research Problem: To what extent does the Accounting Information System contribute to Decision-Making within the Economic organization?

Research Hypotheses:

- The accounting information system provides accurate and timely information.

- The accounting information system has a direct impact on the decision-making process within organizations.

Research Objectives:

- To identify the reality of implementing accounting information systems in economic organizations.
- To highlight the role of accounting information in supporting appropriate decision-making.
- To clarify the importance of the decision-making process in the success and development of the organization.
- To demonstrate the effective role of the accounting information system in financial decision-making.

Significance of the Study: The importance of this study lies in highlighting the contribution of the accounting information system to the decision-making process within the economic organization by demonstrating the integrative relationship between them and their impact on improving organizational performance, through both theoretical and practical perspectives.

Research Methodology: This study adopts the descriptive-analytical method by presenting the theoretical concepts related to the accounting information system and the decision-making process, as well as analyzing field data collected through a questionnaire using the Statistical Package for the Social Sciences (SPSS), version 25.

Research Structure: The study is divided into three main sections: the first addresses the fundamentals of the accounting information system, the second discusses the concept of decision-making, and the third is devoted to the field study.

I. Fundamentals of the Accounting Information System

Economic organizations rely heavily on the accounting information system due to its role in providing clear, accurate, and timely accounting information necessary for sound decision-making.

1. Concept of the Accounting Information System:

Before addressing the accounting information system, the following concepts are defined:

- **System:** A set of interrelated components that interact in an integrated manner under specific constraints to achieve a common objective within a given environment (Gourine & Naqaz, 2019, p. 117).
- **Information System:** “A set of sequential activities, procedures, and processes that transform data into new information within a framework that includes specific quality characteristics. This information is then disseminated and distributed through various channels. In administrative planning, information systems constitute an interactive informational structure composed of multiple elements such as hardware, software, networks, individuals, laws, rules, and procedures, enabling the collection, processing, storage, and integration of data into a database that supports managers in

making resource planning decisions and solving project management issues” (Bouchrit, 2022, p. 145).

- **Accounting Information System:** Defined as “a set of policies, procedures, and methods established by management to record and classify transactions, design documents and records, specify instructions for collecting financial information, methods of recording it, means of control, and techniques for presenting results” (Houari, 2017/2018, p. 07).

2. Objectives of the Accounting Information System:

Among the main objectives of the accounting information system are: (Mokadem, 2019, p. 181)

- Producing reports that serve the organization’s objectives, whether financial, statistical, or operational (daily and weekly reports);
- Providing reports in a timely manner to assist management in making appropriate decisions;
- Ensuring internal control requirements to protect organizational assets and improve performance efficiency;
- Adding value to the organization by providing accurate and timely information, thereby enhancing the decision-making process.

3. Characteristics of the Accounting Information System:

To effectively achieve its objectives, the accounting information system should have the following characteristics: (Kerdouci, 2021, p. 43)

- Inclusion of a set of rules, procedures, and principles linking system components dynamically;
- Orientation toward achieving main and sub-objectives, particularly the production and delivery of accounting information to users;
- Composed of interconnected subsystems arranged hierarchically;
- High accuracy and speed in processing financial data into accounting information;
- Ability to provide management with necessary information at the right time for decision-making;
- Flexibility to allow updates and adaptation to organizational changes.

Additionally, the system should be clear and easy to use, cost-effective (its benefits should exceed its costs), and based on a scientific approach in providing information.

4. Components of the Accounting Information System:

The accounting information system consists of the following elements (Helaili & Ahmed Qaid, 2019, p. 375):

- **Inputs:** Represent all documents and daily records reflecting the organization’s transactions with its internal and external environment. These inputs constitute system data and may originate from various sources, including feedback from previous outputs.
- **Processing:** The process through which inputs are transformed into outputs, representing the interaction of all system components. In accounting systems,

this includes recording, classification, and summarization in accordance with accounting principles and rules.

- **Outputs:** The final results of the system, including financial statements and reports directed to internal and external users, delivered as a final informational product.
- **Feedback:** A control mechanism that compares actual outputs with planned outputs. Any discrepancies require adjustments in inputs, processing, or even reconsideration of planned outputs to achieve desired results.

II. The Nature of the Decision-Making Process

The pursuit of achieving organizational objectives requires a comprehensive understanding of both current realities and future expectations in order to make sound and rational decisions within the organization. Ultimately, decisions made by managers to achieve predefined goals represent the driving force behind the continuity and success of the organization.

1. Concept of Decision-Making:

Decision-making can be defined as the selection of one alternative from a set of available alternatives, typically two or more. It can also be described as a set of procedures undertaken by a responsible individual or a designated group within the organization. These decisions are binding on those responsible for their implementation (Belbali, 2024, p. 85). It is also defined as “choosing one alternative among several available options to achieve a goal, solve a problem, or seize an opportunity”. (Sadok & Dif, 2019, p. 283)

2. Types of Decisions:

Organizations make various types of decisions to ensure their continuity and operations, due to the diversity of functions within them. These include strategic, administrative, and financial decisions. Decisions can also be classified based on their level of structure into the following (Mohammed & Matar, 2022, pp. 232–233):

- **Structured Decisions:** These are decisions governed by well-defined rules, laws, and procedures, leaving little room for personal judgment. They are routine and repetitive in nature and can be delegated to lower management levels.
- **Semi-Structured Decisions:** These decisions are partially governed by rules and procedures, allowing some degree of personal judgment. They occur occasionally and are usually made at the middle management level.
- **Unstructured Decisions:** These are non-routine decisions that require a high degree of personal judgment and are typically made by top management.

3. Stages of the Decision-Making Process:

Decision-making involves several key stages to reach the most appropriate alternative (Bouhaf, Ben Harkou, & Harrath, 2021, p. 44):

- **Problem Identification:** Clearly defining the problem helps in reaching a sound decision that effectively addresses it.

- **Identification of Alternatives:** After identifying the problem, possible solutions are explored by generating ideas from internal managers or external experts.
- **Selection of the Best Alternative:** Choosing the most suitable option that achieves the organization's objectives.
- **Implementation of the Decision:** A decision remains ineffective unless it is put into action.
- **Monitoring and Evaluation:** Assessing the progress of implementation in terms of time, resources, and outcomes. If the decision fails to solve the problem, previous steps must be revisited.

4. Factors Affecting the Decision-Making Process:

Among the factors influencing the decision-making process are (Laredj Medjahed, Benatek, & Benloulou, 2021, p. 678):

- The behavior and personality of the decision maker;
- The level of rationality;
- The structure and culture of the enterprise;
- The nature of the decision;
- The strategic focus of the enterprise ;
- The environment ;
- Performance goals.

III. Field Study

After presenting the theoretical concepts discussed in the previous two sections on the accounting information system and decision-making within economic organizations, this section aims to apply the theoretical framework of the role of the accounting information system in decision-making to the practical reality of Algerian economic organizations. This will be done through a field study in which questionnaires were used as a tool for statistical analysis. To achieve the study's objectives, this section is divided as follows:

1. Methods and Tools Used in the Study:

This part highlights the methods and tools employed in our study to reach the desired results.

1.1. Methodology of the Study

a - Study Approach: The study relied on an analytical approach by examining and discussing the data obtained from the outputs of the Statistical Package for the Social Sciences (SPSS). Various statistical analysis tools were employed, including standard deviation, correlation coefficient, reliability coefficient, and hypothesis testing.

b - Study Population: The study population was divided into two main categories:

- **First Category:** University professors specializing in accounting and finance.
- **Second Category:** Employees in the accounting and finance departments of economic organizations, including financial managers, accountants, certified accountants, auditors, account custodians, etc.

c - Study Sample: The study sample consisted of 71 individuals selected from the study population. A total of 71 questionnaires were distributed, 65 were returned, and 13 questionnaires were rejected due to incomplete or incorrect responses. The following table summarizes the data:

Table 1: Number of Questionnaires Distributed to the Sample

Distributed Questionnaires	Accepted Questionnaires	Rejected Questionnaires	Missing Questionnaires
71	52	13	6
100%	73.24%	18.31%	8.45%

Source: Prepared by the researchers based on questionnaire results.

1.2. Tools Used in the Study

a - Questionnaire Form: In our study, we relied on a questionnaire as a tool to gather the opinions of specialists (the study population) regarding the accounting information system and its role in the decision-making process within economic organizations. The questionnaire was divided as follows:

- Personal data of the sample individuals;
- **Section One:** Concerns the accounting information system in the economic organization and includes **13 statements**;
- **Section Two:** Concerns the relationship between the accounting information system and decision-making and includes **14 statements**.

b - Five-Point Likert Scale: To analyze the study, we used a five-point Likert scale, expressed as follows: 1 = Strongly Agree ; 2 = Agree ; 3 = Neutral ; 4 = Disagree ; 5 = Strongly Disagree

Each response is assigned a numerical value, as shown in the following table:

Table 2: Five-Point Likert Scale

Score	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Degree	1	2	3	4	5

Source: Prepared by the researchers based on previous studies.

After completing the collection of the questionnaires, organizing them, and discarding the invalid ones, we relied on the SPSS Version 25 (Statistical Package for the Social Sciences) to analyze the obtained results, facilitating the process of analysis and discussion. The following statistical methods were employed:

- Statistics related to personal data;
- Cronbach's Alpha to measure the reliability of the study instrument;
- Correlation coefficient to determine the relationship between the two variables;
- Regression coefficient to estimate the relationship between the independent variable (Accounting Information System – AIS) and the dependent variable (Decision-Making);
- One-way Analysis of Variance (ANOVA) to test hypotheses concerning the independent variable and its effect on the dependent variable.

c - Validity and Reliability Testing of the Study Instrument:

c1- Validity of the study instrument (questionnaire), which is divided into:

-Face validity: To prepare this questionnaire, we formulated clear, appropriate, and understandable questions to facilitate comprehension by the sample members. Some statements were removed or modified to reach the final version of the questionnaire. Additionally, it was translated since the majority of Algerian economic institutions operate in French.

-Internal validity: Internal validity is demonstrated through testing the correlation coefficient (Pearson) to determine the degree of interrelation among the questionnaire statements within each section. The following two tables illustrate this:

Table 3: Pearson Correlation Coefficients for the First Axis Statements

Statement No.	Significance Level	Correlation Coefficient	Statement No.	Significance Level	Correlation Coefficient
1	0.009	0.358**	8	0.001	0.437**
2	0.000	0.526**	9	0.336	0.136
3	0.001	0.433**	10	0.000	0.667**
4	0.000	0.482**	11	0.000	0.626**
5	0.000	0.473**	12	0.000	0.567**
6	0.000	0.483**	13	0.013	0.343*
0.330*	*0.330	0.017			

Notes:

Correlation is significant at the 0.01 level (2-tailed).

*Correlation is significant at the 0.05 level (2-tailed).

Source: Prepared by the researchers based on SPSS V.25 outputs.

Table (3) shows that the correlation coefficient values for statements (1, 2, 3, 4, 5, 6, 8, 10, 11, and 12) of the first axis are positive and statistically significant at a significance level of less than 0.01, indicating a strong correlation. The correlation coefficients for statements (7 and 13) are also positive and statistically significant at a level of less than 0.05, which likewise indicates a meaningful association. In contrast, statement (9) shows no significant correlation. Therefore, it can be concluded that the statements of the first axis (the Accounting Information System in the economic institution) are valid and exhibit a positive (direct) correlation.

Table 4: Pearson Correlation Coefficients for the Second Axis Statements

Statement No.	Significance Level	Correlation Coefficient	Statement No.	Significance Level	Correlation Coefficient
1	0.02	0.429**	8	0.000	0.633**
2	0.07	0.370**	9	0.000	0.704**
3	0.000	0.540**	10	0.000	0.523**
4	0.000	0.582**	11	0.000	0.684**
5	0.000	0.648**	12	0.000	0.628**
6	0.000	0.663**	13	0.000	0.598**
7	0.000	0.691**	14	0.188	0.185**

Notes:

Correlation is significant at the 0.01 level (2-tailed).

*Correlation is significant at the 0.05 level (2-tailed).

Source: Prepared by the researchers based on SPSS V.25 output

Table (4) shows that the correlation coefficient values for all statements of the second axis (the Accounting Information System and its relationship with decision-making) are positive and statistically significant at a significance level of less than 0.01, indicating a strong correlation. Therefore, it can be concluded that the statements of the second axis are valid and exhibit a positive (direct) relationship.

c2- Reliability of the Study Instrument: To assess the reliability of the study instrument, Cronbach's Alpha coefficient was used, as shown in the following table:

Table 5: Cronbach's Alpha Reliability Coefficient

Number of Statements	Cronbach's Alpha
27	0.845

Source: Prepared by the researchers based on SPSS V.25 outputs

It can be observed from Table (5) that Cronbach's Alpha value is 0.845, which is considered a good level of reliability, as it exceeds the statistically accepted threshold (greater than or equal to 0.6). This indicates that the distributed questionnaire has a high degree of reliability and validity, and therefore, it can be relied upon for analyzing the obtained results.

2. Analysis and Discussion of the Study Results:

This section focuses on analyzing all elements of the questionnaire, starting with the analysis of the personal data of the study sample, followed by the analysis of the study axes using the previously mentioned statistical methods.

2.1. Analysis of Personal Data:

This involves analyzing the first section of the questionnaire related to the personal data of the study sample, represented by: gender, age, job position, educational level, and professional experience.

a - Distribution of the Study Sample by Gender:**Table 6: Distribution of the Sample by Gender**

Gender	Frequency	Percentage
Male	42	80.8%
Female	10	19.2%
Total	52	100%

Source: Prepared by the researchers based on SPSS V.25 outputs

Table (6) shows that 80.8% of the questionnaire responses were from males, representing the largest proportion of the sample, while the remaining 19.2% were from females. This indicates that the study sample is predominantly male, with a relatively acceptable proportion of females included.

b - Distribution of the Study Sample by Age:**Table 7: Distribution of the Sample by Age**

Age Group	Frequency	Percentage
From 20 to 30 years	4	7.7%
From 31 to 40 years	14	26.9%
From 41 to 50 years	16	30.8%
Over 50 years	18	34.6%
Total	52	100%

Source: Prepared by the researchers based on SPSS V.25 outputs

With regard to the age of the sample members, Table (7) shows that the largest proportion belongs to the group over 50 years old, accounting for 34.6% (18 individuals). This is followed by those aged between 41 and 50 years, representing 30.8% (16 individuals), then the group aged between 31 and 40 years with 26.9% (14 individuals). Finally, the smallest proportion is 7.7%, representing 4 individuals aged between 20 and 30 years, which constitutes the youngest group in the sample.

c - Distribution of the Study Sample by Educational Level:**Table 8: Distribution of the Study Sample by Educational Level**

Educational Level	Frequency	Percentage
Bachelor's Degree	17	32.7%
Master's Degree	21	40.4%
Doctorate (PhD)	8	15.4%
Other Qualifications	6	11.5%
Total	52	100%

Source: Prepared by the researchers based on SPSS V.25 outputs

Table (8), which presents the distribution of the sample by educational level, shows varying percentages among the different categories. The largest group consists of individuals with a Master's degree, totaling 21 persons (40.4%), followed by those with a Bachelor's degree, totaling 17 persons (32.7%). Next are holders of a Doctorate (PhD), with 8 individuals (15.4%). This indicates that the majority of the sample members have a university-level education, which positively influences and enhances the reliability of the obtained results. The final category, representing 11.5%, includes 6 individuals with other qualifications, such as a Higher Technician Certificate in Accounting and a Business Administration Certificate.

d - Distribution of the Study Sample by Job Position:

Table 9: Distribution of the Sample by Job Position

Job Position	Frequency	Percentage
University Professor	7	13.5%
Accounting Officer / Staff	26	50%
Auditor	12	23.1%
Accountant/ Financial Expert	7	13.5%
Total	52	100%

Source: Prepared by the researchers based on SPSS V.25 outputs

Table (9) shows that the majority of the sample respondents hold the position of Accounting Officer, representing 50% of the sample, which amounts to 26 individuals. This group constitutes the largest category in the study sample, allowing us to rely fully on their opinions. This is followed by the Auditors group, which includes 12 individuals (23.1%), representing a moderate proportion compared to the first category. Meanwhile, both University Professors and Accountants/Financial Experts each account for 7 individuals (13.5%), representing the lowest proportions within the sample.

e - Distribution of the Study Sample by Professional Experience:

Table 10: Distribution of the Sample by Professional Experience

Professional Experience	Frequency	Percentage
Less than 5 years	5	9.6%
From 5 to 10 years	9	17.3%
From 11 to 15 years	10	19.2%
More than 15 years	28	53.8%
Total	52	100%

Source: Prepared by the researchers based on SPSS V.25 outputs

Table (10) illustrates the distribution of the sample according to professional experience. The largest proportion consists of individuals with more than 15 years of experience, accounting for 53.8% (28 individuals), which exceeds half of the sample. This is a positive indicator, as greater professional experience enhances the reliability of the questionnaire and the study results. The group with 11 to 15 years

of experience represents 19.2% (10 individuals), which is a reasonably good proportion, followed by those with 5 to 10 years of experience at 17.3%, and finally, the group with less than 5 years of experience represents 9.6% (5 individuals), the lowest proportion. Overall, this distribution is largely satisfactory and positively impacts the study.

1.2. Hypothesis Testing and Result Extraction:

Since the study involves one independent variable (Accounting Information System) and one dependent variable (Decision-Making), a single hypothesis was formulated to examine the effect of the accounting information system on decision-making within Algerian economic institutions.

- Testing the Proposed Hypothesis:

- **H₀ (Null Hypothesis):** There is no statistically significant effect of the accounting information system on the decision-making process in Algerian economic institutions.
- **H₁ (Alternative Hypothesis):** There is a statistically significant effect of the accounting information system on the decision-making process in Algerian economic institutions.

To verify the hypothesis, **Simple Linear Regression (Régression Linéaire Simple)** was used to measure the impact of the accounting information system (independent variable) on decision-making (dependent variable) according to the following equation:

$$Y = a_0 + a_1X$$

Where:

- **X:** Independent variable (Accounting Information System)
- **a₁:** Regression coefficient (slope)
- **a₀:** Constant (intercept)
- **Y:** Dependent variable (Decision-Making)

The analysis is carried out according to the following steps:

a - Analysis of the Correlation Index:

Table (11) illustrates the correlation between the Accounting Information System (AIS) as the independent variable and Decision-Making as the dependent variable:

Table 11: Correlation between AIS and Decision-Making

Independent Variable	Dependent Variable	Correlation Coefficient (r)	Determination Coefficient (R ²)	Adjusted R ²	Standard Error
AIS	Decision-Making	0.601 ^a	0.361	0.348	0.36842

AIS (X): Accounting Information System in the economic institution

Y: Decision-Making

Source: Prepared by the researchers based on SPSS V.25 output.

The above table indicates the following:

- There is a **positive (direct) correlation** between the Accounting Information System (AIS) and Decision-Making, with a correlation coefficient of **0.601 (60.1%)**, which is above the average level.

- Regarding the **coefficient of determination ($R^2 = 0.361$)**, the AIS explains **36.1% of the variance in decision-making**, while the remaining **63.9%** is attributed to other variables not included in this study.
- The **adjusted R^2 (0.348)** reflects the explanatory strength between the independent and dependent variables, indicating that the AIS explains **34.8% of the variance in decision-making**, with the remaining **65.2%** due to other factors outside the scope of this study.

b - F-Test:

Through the F-test, we verify the existence of a statistically significant relationship between the Accounting Information System (AIS) as the independent variable and Decision-Making as the dependent variable. Table (12) presents the results of this test.

Table 12: Simple Linear Regression of the Effect of AIS on Decision-Making

Model	Sum of Squares	df	Mean Square	F-Test	Significance Level	Statistical Decision
Regression	3.835	1	3.835	28.250	0.000	Reject H_0
Residual	6.787	50	0.136			
Total	10.621	51				

b: Independent variable (AIS)

a: Dependent variable (Decision-Making)

Source: Prepared by the researchers based on SPSS V.25 output.

The table shows that the **F-Test value is 28.250** with a **significance level of 0.000**, which is less than 0.05 (5%). Accordingly, the model leads us to **reject the null hypothesis (H_0)** and **accept the alternative hypothesis (H_1)**, indicating that there is a **statistically significant effect of the Accounting Information System on the decision-making process** at a significance level of $\alpha = 5\%$.

c - T-Test: Table (13) presents the results of the T-test for the Accounting Information System (AIS):

Table 13: T-Test for the Accounting Information System

Model	Regression Coefficient (b)	Standard Error	Beta	t-Value	Significance Level
Constant (a_0)	0.666	0.261	0.601	2.553	0.14
AIS (a_1)	0.704	0.133		5.315	0.000

Source: Prepared by the researchers based on SPSS V.25 output.

$$Y = a_0 + a_1X$$

From the table, we can conclude the following:

- The **constant term (a_0)** has a **t-value of 2.553** at a significance level of **0.14**, which is greater than 0.05. Therefore, we **accept the null hypothesis** that the constant equals 0 and **reject the alternative hypothesis** that the constant is different from 0.
- For the **Accounting Information System (a_1)**, the **T-test value is 5.315** with a significance level of **0.000**, which is less than 0.05. Therefore, we **reject the null hypothesis** and **accept the alternative hypothesis**, indicating a **statistically**

significant effect of the Accounting Information System on decision-making in Algerian economic institutions.

Consequently, the regression model representing the effect of the Accounting Information System on decision-making can be written as:

$$Y = a_0 + a_1X$$

Where:

- **Y:** Dependent variable (Decision-Making)
- **X:** Independent variable (AIS)
- **a₀ (Intercept):** 0.67
- **a₁ (Slope):** 0.7

$$Y = 0.67 + 0.7X$$

$$\text{Decision-Making} = 0.67 + 0.7 \times (\text{Accounting Information System})$$

Interpretation:

According to this equation, **an improvement or development in the Accounting Information System by one unit leads to an improvement in decision-making by 0.7 units**, indicating a positive and significant impact of AIS on the quality of decisions in the institution.

Conclusion:

This study concluded that the accounting information system is a fundamental pillar upon which economic organizations rely to support the decision-making process. It contributes to providing accurate, reliable, and timely information, thereby enhancing the quality of decisions made. The field study also confirmed the existence of a statistically significant relationship and impact between the accounting information system and decision-making. This highlights the importance of continuously developing and improving these systems in line with modern environmental requirements. Accordingly, the effectiveness of decisions within an organization largely depends on the efficiency of its accounting information system.

Main Findings:

- There is an actual implementation of the Accounting Information System (AIS) within the company under study, with varying levels of efficiency.
- The Accounting Information System contributes effectively to improving the quality of managerial decisions by providing accurate, relevant, and timely information.
- There is a statistically significant positive correlation between the efficiency of the Accounting Information System and the quality of decision-making.
- Management relies heavily on accounting outputs in making both operational and strategic decisions.
- The system helps reduce the level of uncertainty and risks associated with managerial decisions.

- Some shortcomings were identified, including:
 - Weak continuous updating of the system
 - Lack of training among some users
 - Limited integration with other information systems

Recomandations :

Based on the findings, the study recommends the following:

- Continuously develop and update the Accounting Information System to keep pace with technological changes.
- Enhance integration between the Accounting Information System and other information systems within the organization.
- Invest in training and developing human resources in the use of modern accounting systems.
- Improve the quality of input data to ensure accuracy and reliability of outputs.
- Increase reliance on the system in strategic decision-making, not only operational decisions.
- Adopt modern technologies such as artificial intelligence and predictive analytics to support decision-making.
- Strengthen the internal control system to ensure the reliability of accounting information.
- Ensure the timely availability of information to avoid delays in decision-making.
- Encourage management to use analytical reports rather than relying solely on traditional data.

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