THE IMPACT OF ACCOUNTING INFORMATION SYSTEM QUALITY ON FINANCIAL REPORTING IN LOCAL GOVERNMENT UNITS IN THE ASHANTI REGION OF GHANA

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ABSTRACT

Financial reporting in Local Government Units (LGUs) is essential for promoting transparency, accountability and effective governance. Accurate financial reports bolster both internal management and public trust in the administration of public funds. This study explored the quality of Accounting Information Systems (AIS) in Ghanaian Local Government Units and their impact on the accuracy and transparency of financial reporting. The study also explores the moderating effect of staff training on the relationship between Accounting Information Systems quality and the quality of financial reporting. Data were collected exclusively through structured questionnaires distributed to financial officers and other relevant personnel within the selected Metropolitan, Municipal and District Assemblies in Ghana. The findings revealed that high-quality AIS significantly improves the accuracy and transparency of financial reports, with critical factors including the system's ability to meet information needs, integration with other systems, and strong security measures. It is therefore recommended that Local Governments Units must put in place measures to enhance AIS Quality which increases financial reporting accuracy.

Keywords: *Accounting Information System (AIS), AIS Quality, Financial Reporting, Local Government Units*

Journal of Applied Science, Arts and Business (JASAB)

1.0 INTRODUCTION

The importance of financial reporting in Local Government Units (LGU) cannot be overstated, as it plays a crucial role in promoting openness, accountability, and efficient governance (Malajos 2024). Government institutions must provide accurate and detailed financial reports to provide transparency and enable the public to understand how their resources are utilized (International Accounting Standard Board, 2018). Financial reporting is crucial in internal management, establishing public trust and confidence in handling public funds (Sofyani, Pratolo, & Saleh, 2022) and therefore there is the need to enhance the quality of financial report in every organization including government institutions.

The onset of globalization has led to heightened competition among businesses, which has forced managers to look for new strategies to attain, enhance, and maintain competitive advantage and organizational success (Alhantoobi *et al.,* 2024; Porter, 2023; Usman *et al.,*2024) and one of such ways is the use of Accounting Information System (AIS) in financial reporting. As Nwaimo *et al.,* (2024) posit that accounting information stands as a cornerstone within any organization, serving as a vital resource for managerial decision-making processes. It furnishes quantitative insights into various organizational activities, aiding management in steering the organization towards optimal outcomes (Hasbi, & Van Marrewijk, 2024).

Accounting Information System (AIS) is a fundamental framework for financial reporting, incorporating procedures and technology that collect, analyze, and distribute financial data (Efuntade, Efuntade, & FCIB, 2023). According to Thuan *et al.,* (2022), the primary goal of an accounting information system is to provide individuals, such as management and operational staff, with accounting information. It encompasses data that has been processed, organized, and presented in a manner that facilitates understanding and aids in decision-making (Monteiro & Cepêda, 2021). This processed data becomes meaningful when it provides insights into the financial position, performance, and prospects of an organization.

The flawless operation of the system is crucial for ensuring the precision and dependability of financial reports, which in turn impact the attitudes of investors, citizens, and policymakers (Dull *et al.,* 2020). Ghana's pursuit of enhanced governance frameworks necessitates a comprehensive grasp of the complexities surrounding the quality of AIS. This understanding is crucial for achieving sustainable development and optimal resource allocation decisions (Baah-Acheamfour et al., 2020). Furthermore, due to technological progress and the growing intricacy of financial transactions, it is crucial to assess and enhance the quality of AIS within the socioeconomic and regulatory framework of LGUs (Dull et al. 2020).

The majority of sub-Saharan African countries, including Ghana, have attempted to improve public sector effectiveness through a variety of change initiatives, such as reforms in public finance management, but have failed, with implementation being a significant barrier (Tetteh et al., 2021). AIS are vital for ensuring efficient financial reporting in Ghana's LGUs, playing a central role in data management, storage, and dissemination. However, AIS practices within these LGUs are presently inadequate, requiring significant improvements to enhance their effectiveness and reliability (Fahad et al., 2022). The challenges are largely technological, organizational, and procedural, stemming from outdated systems, limited integration of modern technology, and inadequate training for personnel (Bayo, 2019; Madaki et al., 2024).

Empirically, there have been a number of studies on the impact of AIS on the performance of organizations (Ahmad, & Al-Shbiel, 2019; Soudani, 2012; Sunarta & Astuti, 2023). However, most of these studies have focused on private organizations; leaving studies on public sector institutions such as the LGUs under researched. For instance, Sunarta and Astuti, (2023) explored the relationship between AIS quality and organizational performance of Rural Banks in Indonesia. Again, Ahmad, and Al-Shbiel, (2019) examined the effect of AIS on the organizational performance of SMEs in Jordan. Al-Hattami, (2024) also investigated the Impact of AIS success on decision-making effectiveness among SMEs in less developed countries. Moreover, there is also a lack of comprehensive research

examining the determinants of AIS quality and the impact of AIS quality on financial reporting. This study aims to address these gaps.

The contributions of this study are in threefold. Firstly, this study analyses the determinants of AIS quality. Secondly, the study examines the impact of AIS quality on financial reporting. Lastly, the study explores the moderating role of staff training on the relationship between Accounting Information System Quality and financial reports' transparency as generated by Ghanaian LGUs. The study ends with a summary of the study and presents the key findings and contributions of the study as well as the recommendations for future studies.

2.0 LITERATURE REVIEW
2.1 Theoretical Review
The conceptualization and assessment of Accounting Information System (AIS) quality have been approached from various theoretical perspectives, providing insights into the determinants and implications of AIS quality in organizational contexts. This study adopts the Information Systems Success Model (ISSM) as the theoretical foundation.

The Information Systems Success Model, proposed by DeLone and McLean (1992) is one of the foundational frameworks for evaluating the quality of information systems. According to this model, there are six ways to evaluate the quality of AIS: system quality, information quality, service quality, use, user happiness, and net benefits. Reliability, performance, and usability are among the technical features of the AIS that are referred to as system quality. The AIS produces information that is accurate, comprehensive, and pertinent. This is known as information quality.

Service quality relates to the support and assistance provided to users of the AIS. Use reflects the extent to which the AIS is utilized by its intended users. User satisfaction measures the users' perceptions of the AIS's performance and usefulness. Net benefits capture the overall positive outcomes derived from the AIS implementation. This model provides a comprehensive framework for evaluating AIS quality and its impact on organizational outcomes.

2.2 Conceptualization of Accounting Information System Quality
Information is crucial in the field of accounting since it forms the basis of financial reporting and decision-making processes (Collier, 2015; Kimmel et al., 2019).Information is defined by an accountant as data that has been processed, arranged, and displayed to make it easier to understand and make decisions (Monteiro & Cepêda, 2021). Once this processed data offers insights into an organization's financial status, performance, and future possibilities, it becomes meaningful.

Accounting information is more than just a set of statistics; it is a tool for communicating important insights and helping stakeholders make defensible decisions. From the standpoint of an accountant, a system includes not just the technology infrastructure but also the policies, procedures, and controls that regulate how financial data moves through an organization (Turner et al., 2020). Fundamentally, a system facilitates the creation of accurate and trustworthy financial information for decision-making by acting as the framework for gathering, processing, and sharing financial data (Ratmono et al., 2023).

Several researchers have used different dimensions in measuring Accounting Information System Quality. For instance Whittington and Pany (2004) observe that an effective accounting information system should: (i) recognize and document all legitimate transactions; (ii) promptly describe the transactions in enough detail to allow for proper classification of the transactions for financial reporting; (iii) measure the value of the transactions for financially reporting their proper monetary value in the financial statements; (iv) ascertain the time period in which the transactions occurred to allow for the recording of the transactions in the appropriate accounting period; and (v) appropriately present the transactions and related disclosures in the financial statement. Additionally, Sunarta and Astuti, (2023) are of the view that accounting information system is considered to be of high quality if it can make use of the resources already in place to deliver timely, dependable, flexible,

integrated, and easily accessible financial and non-financial information that will help managers make the best decisions and improve the company's performance.

2.3 Determinants of Accounting Information System Quality

Decision-making, cost-cutting, and business efficiency can all be enhanced by high-quality accounting information systems (Hakimi et al., 2024). Previous studies have highlighted several determinants of AIS quality. For instance, Ali and AlSondos (2020) are of the view that the quality of AISs depends on a variety of factors, including system complexity, participation of managers in AIS operations, and knowledge of managers of AIS and accounting. Kimani (2024) also posits that the efficiency of AIS is impacted by system complexity, particularly the precision and dependability of the data it generates. Complex systems, however, might require more resources in order to be maintained and operated effectively (Grieves, 2024).

Complex systems can have a detrimental impact on user satisfaction since they are difficult to control (Jiang et al., 2023). Zarei, Biglari, and Yazdi, (2024) observed that complex systems can have a detrimental effect on user satisfaction because of their emergent features and complicated structure. These systems frequently display unpredictable behaviors, which makes them difficult to manage and use. The interaction of several elements creates complexity, which may lead to unanticipated results that may not match user requirements or expectations.

Users may feel dissatisfied as a result of this complexity, particularly if systems do not work as planned or become challenging to use and comprehend (Cui, et al., 2024). Other research, however, has pointed to a far more complex connection between complexity and AIS quality. Roni, Ahmad and Djajadikerta (2015) posit that there are instances where AIS's complexity is advantageous, such as when it permits far more system customization to satisfy the demands of the company. AIS complexity at moderate levels also enhances organizational performance and decision-making (Yoshikuni et al., 2024).

In spite of conflicting results, a number of researchers recommend that companies optimize the complexity of their AISs. Gil et al. (2021) discovered that businesses typically strike a balance between simplicity and complexity to make sure the AIS can still satisfy the needs of its users.

Other factors that affect AIS quality includes System Integration and Compatibility (Al-Okaily, 2024; Alharasis & Alkhwaldi, 2024), Software Functionality (Efuntade, Efuntade, & FCIB, 2023; Halimuzzaman & Sharma, 2022), Management Support (Lutfi, 2022; Rasyid et al., 2024), Data Quality (He et al., 2021; Younis et al., 2025) and Data Security (Qatawneh, 2021; Shbail et al., 2025).

2.4 Impact of AIS quality on financial reporting quality

A number of studies have explored the relationship between AIS quality and financial reporting quality. For instance, Kimani, (2024) examined the influence of AIS quality on financial reporting accuracy. Using a desk study research methodology by reviewing existing published studies and report, the study found a substantial positive impact on financial reporting accuracy.

Additionally, Monteiro et al., (2024) explored the link between the quality of accounting information system and financial reporting to non-financial performance of women managers in Portugal. The study used structural equations model to analyze data from 381 women managers in Portuguese companies. The study revealed that women managers show the highest quality in terms of AIS and financial information. The study also showed a significant positive impact of quality of financial information on non-financial performance. Another study by Anuruddha and Mahanamahewa (2021) examined the influence of the quality of AIS and effectiveness of internal control on public financial reporting quality in Sri Lanka. Using accountants working in the central government ministries and department as the population, the study took data from 217 accountants and used multiple regression to analyse the data. The results revealed strong relationship between AIS and Internal control, and public financial reporting quality.

Also, Sumaryati et al., (2020) examined the impact of AIS on financial reporting quality in Indonesian retail firms using internal control and user capability as moderating variables. The study employed Structural Equations Modelling to analyses 110 responses from accounting employees in MSME-scale retail companies in Indonesia. The study found the significant role of AIS in enhancing financial reporting accuracy, timeliness, and completeness, thereby ensuring reliability and regulatory compliance. Based on the review above, it is predicted that there will be significant positive relationship between the quality of AIS and financial reporting quality in the public sector institutions in Ghana.

3.0 METHODS
3.1 Study setting
The study was carried out in the Ashanti Region of Ghana. The country operates under a decentralized administrative structure, which includes Metropolitan, Municipal, and District Assemblies (MMDAs). These local government units are responsible for local governance and development, providing essential services such as education, health and infrastructure.

3.2 Study Design, participant and sampling
The population for this study consists of account officers at the Local Government Units (LGUs) in Ghana. LGUs encompass various administrative entities, including Metropolitan, Municipal, and District Assemblies (MMDAs). The population includes LGUs across in the Ashanti Region of Ghana. Currently, the Ashanti Region has 43 MMDA's (Metropolitan, Municipal and District Assemblies). As the focus of the study is on assessing the impact of Accounting Information System (AIS) quality on financial reporting in LGUs, data were collected from 30 of the MMDA's in the Ashanti Region. The selected District with their district capitals are listed in Table 1.

Table 1: Sample of Ashanti Region districts used for the study

Name of District	District Capital	Name of District	District Capital
Amansie South	Manso Adubia	Kwadaso Municipal	Kwadaso
Amansie Central	Jacobu	Suame Municipal	Suame
Adansie South	New Edubiase	Old Tafo Municipal	Old Tafo
Obuasi East	Tutuka	Asokore Mampong Municipal	Asokore Mampong
Obuasi Municipal	Obuasi	Kwabre East Municipal	Mamponteng
Adansi North	Fomena	Afigya Kwabre	Kodie
Bekwai Municipal	Bekwai	Atwima Nwabiagya North	Barekese
Amansie West	Manso Nkwanta	Atwima Nwabiagya South	Nkawie
Atwima Kwanwoma	Twedie	Ahafo Ano North Municipal	Tepa
Bosomtwe	Kuntenase	Offinso Municipal	Offinso
Bosome Freho	Asiwa	Kumasi Metropolitan	Kumasi
Asante Akim Central	Konongo	Mampong Municipal	Mampong

 In all, 6 account officers from each of the 30 selected district assemblies were purposively selected for the study. Out of the 180 distributed questionnaires, 160 were received; representing 88.9% response rate. When the data was processed for analysis, we discovered that 160 responses were complete and good for the analysis with the remaining 10 having various degrees of errors and hence were excluded from the analysis.

3.3 Data collection
Data were collected exclusively through structured questionnaires distributed to account officers within the selected district assemblies. The questionnaire was designed to gather quantitative data on the determinants of AIS quality and the impact of AIS quality on financial reporting and existence of staff training on the usage of AIS.

4.0 DISCUSSION OF RESULTS
Table 2: Socio Demographic Description of Respondents

Description	Category	Frequency	Percentage (%)
Gender	Male	100	62.5
	Female	60	37.5
Total		**160**	**100**
Age	20-24	4	2.5
	25-33	38	23.8
	34-43	60	37.5
	44-53	42	26.3
	44-60	16	10.0
Total		**160**	**100**
Educational Level			
	Undergraduate	90	56.3
	Post-graduate	70	43.7
Total		**160**	**100**
Number of Years at Post	1-4 years	46	28.7
	5-9 years	84	52.5
	10+ years	30	18.8
Total		**160**	**100**

Field Survey, 2024

The gender distribution among the respondents shows a predominance of males (62.5%) compared to females (37.5%). This balance indicates that while there is a good representation of both genders, males are slightly more prevalent in the sample.

The age distribution is quite diverse, with the most common age group being 34-43 years old, representing 37.5% of the respondents. Respondents between the ages of 44-53 years represented 42% as those between 25-33 years represented 38% of the total respondents. Respondents between the ages of 44-60 years represented 16% while those within the 20-24 age group were 2.5% of the total respondents for the study.

In terms of educational level, the majority of respondents hold an undergraduate degree (56.3%) and the respondents with post-graduate degrees constituted 43.7% of the total respondents. This gives an indication that respondents had averagely a higher educational level.

Objective 1: To identify the key determinants of Accounting Information System Quality in Ghanaian LGUs.
Table 2 presents the views of the respondents on the determinants of Accounting Information System Quality in Ghana LGUs. The mean score and standard deviations of the indicators and the overall mean scores of the constructs are reported in Table 2. The degree of importance respondents attach to an indicator under each construct measure is demonstrated by the mean score for that indicator. As shown in table 2, determinants of accounting information system quality in Ghanaian LGUs had an

overall mean of 4.55 and a standard deviation of 0.84 which indicates that on the average, the respondents agree that the various constructs truly determines the qualities of a good Accounting Information System. This means AIS is user-friendly.

Individually, out of the five indicators used to measure the quality of AIS, `The AIS software used in our MMDA is user-friendly` had the highest mean of 4.83. This indicates that the ease of use of the AIS is a significant determinant of its quality. User-friendly systems are essential as they ensure that staff can efficiently navigate and utilize the system, thereby enhancing productivity and reducing errors. This is consistent with earlier studies by Al-Hattami, (2024) and Neiroukh and Çağlar (2025) that highlights how crucial usability is to system quality. The study of Al-Hattami, (2024) demonstrated that an AIS design that is easy to use greatly lowers error rates and boosts employee productivity. Also, Neiroukh and Çağlar (2025) posit user-friendliness is essential for maintaining user engagement and promoting system adoption, both of which increase long-term efficiency.

Secondly, `AIS effectively integrates with other systems and databases` had the second highest mean of 4.77 with a standard deviation of 0.059. This indicates that the respondents agree that the effective integration of AIS with other systems and databases is an essential determinant of a good AIS. This finding is in line with the finding of Zohry and Al-Dhubaibi (2024) and Johri (2025) who found that integration with other databases and software systems is essential for operational efficiency. Johri (2025) posits that an effective system integration is important for seamless operations and data consistency across various platforms, which in turn enhances the overall quality of the AIS. However, the study's finding contradicts the finding of Rasyid et al., (2021). They found a negative relationship between integration of other systems and databases, and AIS effectiveness. They think that an AIS may not work properly as a result of increasingly complex technology that comes with the other systems, which requires a greater degree of understanding and skill to manage. AIS adequately meets the information needs of our MMDA had a mean of 4.54 and a standard deviation of 0.093. This indicates that the majority of the respondents agree that AIS adequately meeting the information needs of users is a determinant of AIS quality. This finding confirms the findings of earlier studies by Al-Hattami et al., (2022) and Qatawneh, (2023). According to Al-Hattami et al. (2022), AIS is essential to a company's daily operations and management is seen as a supporting AIS that helps with managerial tasks, such as planning. As such, it must satisfy user needs in order to be relevant and acceptable.

Additionally, AIS providing timely and accurate financial information for decision-making was also as assessed as the determinant of a good AIS. With a mean of 4.38 and a standard deviation of 0.032, the result shows that a good number of the respondents agreed at various levels that AIS providing timely and accurate financial information for decision making is a vital component of a good AIS. This finding confirms the findings of earlier studies by Mohsin et al., (2022) and Kimani, (2024). According to Mohsin et al. (2022), AIS timeliness offers, increases, and greatly raises the accuracy of internal checks and balances. It guarantees accurate account balance and quick processing times, enhancing the external reporting interface. For efficient decision-making and preserving financial reporting openness, timeliness and correctness are essential (Basiru et al.,2023). The last but not least determinant of a quality of AIS the respondents agreed to was that ` AIS has sufficient security measures to protect sensitive financial data`. This recorded the lowest mean of 4.23 among already discussed determinants. With a mean of 4.23 and standard deviation of 0.098, it indicates that the majority of the respondents believe AIS has a significant security measure to protect sensitive financial data. The mean above 4 suggests a positive perception of security with AIS. This finding is consistent with the findings of Mustafa et al., (2024) and Nurwanah, (2024). They believe that improving the security of AIS is critical for protecting sensitive financial data and preserving trust in financial reporting.

Table 2: Determinants of Accounting Information System Quality in Ghanaian LGUq

Statement	N	Mean	Std. Deviation
The AIS software used in our MMDA is user-friendly.	160	4.83	0.36
The AIS adequately meets the information needs of our MMDA.	160	4.54	0.93
The AIS effectively integrates with other systems and databases.	160	4.77	0.59
The AIS provides timely and accurate financial information for decision-making.	160	4.38	0.32
The AIS has sufficient security measures to protect sensitive financial data.	160	4.23	0.098
		4.55	0.46

Field Survey, 2024

Objective 2: To assess the impact of AIS quality on financial reporting accuracy by Ghanaian LGUs.

The purpose of this research objective was to assess the impact of AIS quality on financial reporting of Ghanaian LGUs. To assess the impact of AIS quality on financial reporting by Ghanaian LGUs, a Simple Linear Regression with significance level of 5% was used. The decision was made based on the significance level of 0.05. Additionally, unstandardized beta (β) coefficient was used to examine the relationship between AIS quality and financial reporting.

Table 3 presents the results of the analysis.

Table 3: ANOVA[a] (AIS Quality and Financial Reporting Accuracy)

Model	Sum of Squares	df	Mean Square	F	Sig.	R Square
Regression	95.468	1	95.468	161.264	<.001[b]	.790
Residual	120.856	204	.592			
Total	**216.324**	**205**				

The results presented in Table 3 offer an evaluation of the appropriateness of the proposed model in assessing the influence of AIS quality on the financial reporting accuracy. The suitability of the model for the sample is determined by examining the p-value of the F-statistic, which should be lower than the predetermined significance level of 0.05. Similarly, it is considered inappropriate to employ the model for the study when the p-value of the F-statistic exceeds the predetermined significance level of 0.05.

Based on the results presented in Table 3, it can be deduced that the F-statistic (F = .161, df = 204, p<0.05) indicates that the linear regression model utilized in this research is effective in explaining the influence of AIS quality on the financial reporting accuracy of LGUs in the Ashanti Region. Again, the results in Table 3 showed that the degree to which AIS quality explains variation in financial reporting quality is 79%. Table 4 shows the coefficient of the regression analysis.

Table 4: Coefficient (AIS Quality on Financial Reporting Accuracy)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.937	.207		4.517	<.001
AIS Quality	.814	.061	.611	3.446	<.001

a. Dependent Variable: Financial Reporting Accuracy

Table 4 shows that there is a positive significant (β = .814, p < 0.001) relationship between AIS quality and financial reporting accuracy. Therefore, the model for predicting financial reporting accuracy by the level of AIS quality is given as:

Financial Reporting Accuracy = .937 + .814AIS Quality

The model reveals that a unit increase in AIS quality will result in an increase of .814 in financial reporting accuracy. Similarly, a unit decrease in AIS quality will lead to a .814 decrease in financial reporting accuracy of LGUs in the Ashanti Region. The finding of the study confirms earlier findings by (Alharasis, 2025; Kimani, 2024; Tumbelaka et al., 2024). These studies established that improving AIS quality is essential for businesses to achieve accurate financial reporting. However, a study by Younis et al., (2025) found insignificant impact of AIS integration, flexibility, and IT infrastructure on reporting quality. The finding of the study underpins the importance of AIS quality in financial reporting and therefore AIS must ensure data security, user-friendliness, system integration and timeliness which are major components of the quality of an AIS and will bring about accuracy in financial reporting.

5.0 RECOMMENDATION
Based on the findings of the study, it is recommended that LGUs prioritize enhancing their AIS, implementing strict security measures, and offering regular staff training to ensure high-quality financial reporting, which can lead to improved financial management, increased accountability, and better decision-making.

It is also recommended that LGUs should invest in advanced security measures and update their systems regularly to protect against threats. The user interface of the AIS should be regularly refined and staff trained for user-friendliness. Continuous integration with other systems and databases must be maintained to streamline operations.

Also, MMDA's should monitor and improve the AIS for timely and accurate financial information, increase the frequency of training to quarterly or biannually to improve AIS quality and financial reporting accuracy. They should tailor training programs to different experience levels and consider gender and educational backgrounds in training and AIS implementation strategies to meet specific information needs of users.

6.0 CONCLUSION
The study found that data security, user-friendliness, system integration, timeliness, accuracy of information, and meeting information needs are crucial for AIS quality in Ghanaian Local Government Units (LGUs). Data security was identified as the most important factor for protecting financial data. User-friendliness and system integration are essential for efficient operations. Timeliness and accuracy

are crucial for decision-making and transparency. Improving these factors can enhance AIS quality in Ghanaian LGUs, leading to better financial management and reporting. The research shows that the quality of AIS, specifically in providing timely and accurate financial information, has a significant positive effect on the accuracy, transparency, and ease of understanding of financial reports. Regular staff training on AIS is common in LGUs and helps improve the accuracy and transparency of financial reports.

Future research can concentrate on the impact of accounting information system quality on financial decision making in the MMDAs. The role of technology in improving accounting information system quality and financial reporting can also be explored. The accounting information system quality and financial reporting across different types of local government organizations also needs scholarly attention.

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Journal of Applied Science, Arts and Business (JASAB)

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