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Accounting Information Systems and Performance of Manufacturing Companies in
Rwanda. Case of CIMERWA Plc

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Rwanda. Case of CIMERWA Plc**



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Abstract

Purpose: The general objective of this study was to assess the effect of Accounting Information Systems (AIS) on the performance of manufacturing companies in Rwanda, focusing on a case study of CIMERWA Plc. Specifically, the study assessed the effect of Accounting Information Systems security on the performance of CIMERWA Plc, examined the effect of Accounting Information Systems accuracy on the performance of CIMERWA Plc and analysed the effect of Accounting Information Systems reliability on the performance of CIMERWA Plc.

Methodology: The study was descriptive as well as correlational. A population of 157 from various departments within CIMERWA Plc. A sample size of 113 was determined by the researcher using Slovin's formula. Every member of the population has an equal chance of getting chosen when a simple random sampling is used. Questionnaire and interview guide all played a role in the data collection process. Within the scope of the research, SPSS 25 was used.

Findings: The results indicate coefficient for AIS security is 0.307, suggesting that for each unit increase in AIS security, performance improves by 0.307 units, with this relationship being statistically significant. Similarly, the coefficient for AIS accuracy is 0.323, indicating that a one-unit increase in AIS accuracy corresponds to a 0.323 increase in performance, which is also statistically significant. Additionally, the coefficient for AIS reliability is 0.348, signifying those improvements in AIS reliability enhance performance by 0.348 units, with a statistically significant impact.

Unique Contribution to Theory, Practice and Policy: The study recommends that CIMERWA PLC enhance AIS security through multi-factor authentication, employee training, and advanced technologies; improve AIS accuracy via audits, automated validation, and staff training; and strengthen AIS reliability through regular updates, user support systems, and feedback mechanisms to ensure seamless operations and optimal data management.

Keywords: *Accounting Information Systems, Accuracy, Reliability, Performance, Security*

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INTRODUCTION

The use of information technology has been widely embraced by manufacturing firms, which have shifted from manual operations to accounting financial transactions. There are several benefits to computerized accounting over the old manual method, hence it has recently become the norm. All ideas and basic accounting rules are upheld, nonetheless, by the two approaches. Some operations can be automated thanks to the technical aspects of using already created software and codes (Imene & Imhanzenobe, 2020).

Globally, Business operations and performance have been significantly impacted by the new era's rise of information technology (IT) and the financial sector's growing openness. Organizational performance is profoundly impacted by these cross-industry dynamics, which induce modifications with substantial social and economic consequences (Popelo *et al.*, 2021).

Accounting Information Systems (AIS) are increasingly recognized as an important tool for enhancing the operational efficiency and effectiveness of small and medium enterprises (SMEs). AIS implementation in Vietnamese SMEs is shaped by various factors. Notable among these factors are the perceived relative advantage of AIS, the commitment of owners and managers, and the impact of external pressures such as the COVID-19 pandemic (Thuan *et al.*, 2022).

Small and medium-sized businesses (SMEs) in Indonesia may greatly benefit from better environmental sustainability and overall firm performance if their Environmental Accounting Information Systems (EAIS) are coordinated. Environmental needs and organizational capabilities have a crucial role in determining EAIS alignment. Organizational and environmental performance are both improved by this alignment, which makes information systems more user- and process-friendly. In order for businesses to address environmental concerns, improve their public perception, adopt sustainable practices, and get reputable certifications, EAIS alignment must be effective. This method emphasizes the significance of AIS's strategic incorporation of environmental factors to guarantee openness, responsibility, and financial gains, which in turn promote improved management responsiveness and operational efficiency (Susanto, 2019).

In Kenya, the use of Accounting Information Systems (AIS) significantly impacts the financial performance of tea manufacturing firms, as observed in Mudete Tea Factory. Accounting Information Systems including accurate accounting information recording and effective financial reporting, plays a crucial role in enhancing financial outcomes. The integration of AIS in daily operations and adherence to proper financial reporting practices are recommended for improving decision-making and aligning with organizational policies, ultimately contributing to enhanced financial performance in tea manufacturing firms (Lidovolo & Margaret, 2023).

In Rwanda, Accounting information systems (AIS) play a crucial role in several industries. In the hospitality industry, especially in hotels, asset information systems (AIS) greatly enhance financial management by streamlining decision-making and transaction monitoring (Ruhumuliza, 2020). This system enhances the reliability of financial statements and the effectiveness of company operations by guaranteeing compliance with accounting standards. Similarly, the study conducted by Labson (2022) on Banque Populaire du Rwanda illuminates the critical role that AIS plays in financial institutions, emphasizing its capacity to ensure accurate financial reporting and efficient budget administration. The research shows that AIS is very important to Rwanda's management system. In order to keep up with the dynamic

demands of the market, businesses may use AIS to streamline their operations, increase transparency, and optimize financial performance.

Problem Statement

Despite Rwanda's collective efforts to improve accounting information systems (AIS) in manufacturing companies, significant obstacles continue to hinder financial performance and operational efficiency. In Rwanda, 80% of new products that are intended for the Rwandan market will not be competitive in international markets due to inadequate advertising in the local market. Over the course of the years, Rwanda has shown a range of sales performance trends, including a loss in sales of 0.6% in 2013, a fall in total sales volume of 1.4% in 2016, and a reduction in total sales volume of 12.4% in 2020. As much as manufacturers have made an effort to brand and market their goods in a highly effective manner, there are significant gaps that exist between the expectations of customers and their views of the manner in which products are advertised (Nyambane & Munene, 2021).

According to Behuria (2019), despite the Rwandan government efforts on reviving growth in the manufacturing sector, it still faces a challenge in developing partnerships with local firms to support technology acquisition and capability enhancement. This inevitably leads to reliance on foreign investment and investing in local actors to support their acquisition of technological capabilities. Accounting Information Systems (AIS) can solve this problem. Local manufacturing enterprises may simplify operations, increase data quality, and improve financial management with comprehensive AIS. It provides real-time operational indicators for improved decision-making and resource allocation. Its integration may also increase local competence to manage and use complex technical systems, reducing dependence on foreign knowledge. Accounting Information Systems training and assistance may help Rwandan enterprises build the essential technical competencies, creating a more self-sufficient and sustainable manufacturing industry.

The overall issues of AIS deployment in Rwanda's industrial sector have been studied, but the impact of AIS on enterprises like CIMERWA PLC has not. This helps discover specific operational difficulties and possibilities for the organization. Investigating how AIS affects manufacturing organizations like CIMERWA PLC may help optimize these systems. Addressing AIS integration, data integrity, and staff training issues may improve company performance and make Rwandan manufacturing more effective and sustainable.

General Objective

The general objective of this study was to assess the effect of Accounting Information Systems (AIS) on the performance of manufacturing companies in Rwanda, focusing on a case study of CIMERWA PLC.

Specific Objectives

- i. To assess the effect of Accounting Information Systems security on the performance of CIMERWA PLC.
- ii. To examine the effect of Accounting Information Systems accuracy on the performance of CIMERWA PLC.
- iii. To analyze the effect of Accounting Information Systems reliability on the performance of CIMERWA PLC

Research Hypotheses

H₀₁: Accounting Information Systems security does not have a significant effect on the performance of CIMERWA PLC.

H₀₂: Accounting Information Systems accuracy does not have a significant effect on the performance of CIMERWA PLC.

H₀₃: Accounting Information Systems reliability does not have a significant effect on the performance of CIMERWA PLC.

LITERATURE REVIEW

Theoretical Review

Theoretical frameworks serve as heads through which researchers interpret their observations, guide the formulation of research questions, and offer a basis for hypothesis development. The theoretical framework typically draws on existing theories or concepts to explain the relationships between different elements of the study.

Technology-Organization-Environment (TOE) Framework

The Technology-Organization-Environment (TOE) framework was established in the 1980s in reaction to the growing significance of technology inside organizational settings. The T.O.E. framework was developed to shed light on the elements that impact technology adoption (Malik *et al.*, 2021). According to the TOE framework, there are three key domains that are crucial for the effective integration of technological innovations: technical (T), organizational (O), and environmental (E). Included in the technical section are the features, complexity, and compatibility of the technology as well as its intrinsic traits. Leadership buy-in, organizational structure, available resources, and one aspect of an organization's environment is its cultural receptivity to change (Amini & Jahanbakhsh Javid, 2023).

The Technology-Organization-Environment (TOE) framework provides valuable insights into how organizations like CIMERWA PLC can strategically adopt and integrate technological innovations. By considering the technical features, organizational context, and environmental factors, the TOE framework guides decisions on AIS implementation to align with organizational goals and adapt to industry-specific challenges in the manufacturing sector in Rwanda.

Resource-Based View (RBV)

The Resource-Based View (RBV) of the business emerged in the mid-1980s in reaction to conventional theories of strategic management, which mostly centred upon competitive dynamics and external market pressures (Ndegwa, 2022). The RBV theory, put out by academics like Birger Wernerfelt and Jay Barney, states that, rather than relying only on external factors, a company's competitive advantage may be explained by its distinctive combination of internal resources and competencies. The idea that resources may only provide a lasting competitive advantage if they are valuable, rare, inimitable, and non-substitutable (VRIN) is central to RBV. Resources may be either material, like money or property, or immaterial, like an organization's history, values, and expertise. Strategic resource allocation, capacity development, and organizational learning are three pillars of RBV that support the idea of making the most of these in-house assets. Using RBV, businesses can outperform their rivals and stand out from the crowd by concentrating on what they do best: their own strengths and skills (El Nemar *et al.*, 2022).

Resource-Based View (RBV) theory offers a strategic lens for CIMERWA Plc to leverage its internal resources and competencies through AIS. By focusing on developing unique capabilities within its information systems, CIMERWA can enhance operational efficiency, improve decision-making processes, and sustain competitive advantage in the competitive cement manufacturing industry.

Information Systems Success Model (ISSM)

The Information Systems Success Model (ISSM), which was created by DeLone and McLean in 1992, provides a comprehensive framework for assessing the success and impact of information systems (IS) within organizations. Six critical characteristics have been added to this framework throughout the years from its original conception as the DeLone and McLean Model of Information Systems Success: net benefits, system quality, information quality, service quality, intention to use, and usefulness (Ebnehoseini *et al.*, 2022). The technical parts of the IS, such as its dependability, usability, and security, are assessed by system quality. The system's ability to generate and provide up-to-date information is a measure of its information quality. User satisfaction with support services is measured by service quality, while user willingness and perceptions of ease of use are measured by intention to use. While evaluating an IS, usefulness considers how it will improve organizational activities and decision-making; while calculating net benefits, look at how it will affect productivity, efficiency, and competitive advantage as a whole (Wilson *et al.*, 2021). The ISSM is a powerful tool for academics and practitioners in IS to assess the efficacy of IS, improve system performance, and guide strategic IT investments to boost corporate results.

Information Systems Success Model (ISSM), developed by DeLone and McLean, outlines essential criteria for evaluating the effectiveness of AIS within organizations. At CIMERWA PLC, adopting the ISSM framework can ensure that the AIS enhances system quality, provides reliable information, and supports user satisfaction. This approach facilitates better management of organizational resources, improves operational processes, and ultimately contributes to achieving strategic objectives in the Rwandan manufacturing field.

Empirical Review

Faraidun (2022) investigated the influence of accounting information systems on organizational performance. There is currently no general agreement on how strategic management affects organizational performance, and this research seeks to rectify that. So, the following hypothesis was developed: accounting information systems greatly improve organizational performance. The use of a structural equation model to determine if other variables may mitigate such a link was still outstanding, however. A selected sample of 96 manufacturing enterprises in Erbil Kurdistan were subsequently sent questionnaires. Using Smart PLS, a new structural equation modelling technique was used to analyse the obtained data. The study's importance lies in the fact that no prior research attempted to address this issue within the context of Kurdistan's industrial enterprises.

A study conducted by Khalid and Kot (2021) looked at how Accounting Information Systems (AIS) affected performance management in the banking industry in Thailand. The researchers needed to know how Thai banks were doing financially when it came to applying modern management techniques, new business trends, the expansion of the modern business climate, and the fierce competition in the banking industry. Financial statements from six large Thai commercial banks covering the years 2011–2019 were content analyzed using a purposive sample technique. Some of these banks include Siam Commercial Bank, Krung Thai Bank,

Bangkok Bank, Bank of Ayudhya, Thanachart Bank, and Kasikorn Bank. One dependent variable, Return on Equity, and four independent variables, Total Assets, Operational Assets, Total Liabilities, and Earnings After Tax, were used to represent the AIS in the research. The study's hypotheses were addressed via the use of various regressions and correlations. The research found that Return on Equity is positively and significantly affected by Total Assets, Operating Assets, and Earnings after Tax. Return on Equity was also seen to be significantly and negatively correlated with Total Liabilities. Results showed that AIS improved performance management significantly and favourably, and the research concluded that AIS should be seriously evaluated as an integral part of any company's strategy for achieving its long-term performance management goals.

Ganyam and Ivungu (2019) studied the effect of Accounting Information System on Financial Performance of Firms. Having an accounting information system is crucial for managers who want to stay ahead of the competition in this era of fast technology change, high levels of consumer and owner awareness, and demanding standards. In this analysis, we look at how accounting information systems impact businesses' bottom lines. The overarching goal is to survey the empirical research and theoretical underpinnings of the relationship between accounting information systems and the financial success of businesses. According to the results of the study, previous research on the topic of accounting information's impact on financial performance has only sometimes taken into consideration the financial performance of enterprises in relation to the cost implications of accounting information systems. The bulk of the studies that examined this link used survey research designs, and most of those studies were conducted in developed countries where computerized accounting system approaches are widely recognized, according to this study. Therefore, in order to address the void in the literature, this study suggests doing further research in this field.

Al-waeli *et al.* (2020) investigated the impact of the accounting information system on financial performance via the medium of internal control. The data was collected from a sample of workers at eighteen different industrial organizations using ninety questionnaires. Financial performance was shown to be significantly affected by timeliness, accuracy, and verifiability. Even though it had no discernible impact on how relevant financial success was. Findings indicated that internal controls moderated the association between accuracy, relevance, and financial success in a favourable way. However, there was no discernible impact of the internal control system on the correlation between timeliness, verifiability, and financial performance. Based on the results, this research recommends that management use more effective techniques to guarantee the efficiency and effectiveness of internal controls. Businesses' bottom lines also benefit from an efficient accounting information system. This research adds to what is already known about the connection between accounting information systems and financial performance via the mediating effect of internal control. This research fills a need in the literature by offering a fresh theoretical perspective and management groundwork for future studies within the setting of industrial organizations.

Research focusing on the function of AIS in driving strategic success in manufacturing organizations like CIMERWA PLC is needed, since the current study primarily examines dynamics in the electronics sector.

METHODOLOGY

The study was descriptive as well as correlational. To help with pattern discovery and data trend interpretation, descriptive analysis simplifies and displays important parts of a dataset.

A total of 157 individuals from various departments within CIMERWA PLC. Researcher was able to sample the community with the necessary degree of accuracy using Slovin's method. In order to participate in this study, people were issued a survey that just requires their responses. 113 respondents were given many choices on how to answer a question using response options. The participants were asked to complete the surveys on their own time and then return them to the researcher within the allotted time period using the same way.

Statistical and numerical representations of the result simplified the researcher's work and give the reader a clearer understanding of the findings. The study utilized SPSS (Statistical Package for the Social Sciences) for data analysis. Quantities were employed for the analysis of respondents' perspectives on each variable, and regression analysis was performed to examine the nature of the relationships between the report's factors.

FINDINGS AND DISCUSSIONS

Response Rates

The study presents the response rate of the questionnaires distributed in CIMERWA Plc. Out of the 113 questionnaires issued, 109 were returned, representing a response rate of 96.5%, while 4 questionnaires were not returned, accounting for 3.5%. The high response rate of 96.5% reflects a strong level of participation from the respondents, enhancing the reliability and representativeness of the study findings.

Inferential Statistics

The purpose of inferential statistics is to draw conclusions from a statistical sample. Correlation analysis, hypothesis testing, confidence intervals, and regression analysis are all examples of tools used in inferential statistics.

Table 1: Correlation's Matrix

| | | AIS security | AIS accuracy | AIS reliability | Performanc e |
|-----------------|---------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| AIS security | Pearson Correlation | 1 | .504** | .525** | .713** |
| | Sig. (2-tailed) | | .000 | .000 | .000 |
| | N | | 109 | 109 | 109 |
| AIS accuracy | Pearson Correlation | | 1 | .504** | .707** |
| | Sig. (2-tailed) | | | .000 | .000 |
| | N | | | 109 | 109 |
| AIS reliability | Pearson Correlation | | | 1 | .726** |
| | Sig. (2-tailed) | | | | .000 |
| | N | | | | 109 |
| Performance | Pearson Correlation | | | | 1 |
| | Sig. (2-tailed) | | | | |
| | N | | | | |

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

Source: Research Findings, 2024

Table 1 shows the correlation analysis findings, which analyze the correlations between the independent factors (AIS security, accuracy, and reliability) and the dependent variable (performance inside CIMERWA Plc). The Pearson correlation coefficient between AIS security and performance is 0.713, indicating a strong positive relationship. Similarly, the

Pearson correlation value for AIS accuracy and performance is 0.707, reflecting another strong positive relationship. Furthermore, the Pearson correlation value for AIS reliability and performance is 0.726, indicating yet another significant positive relationship.

All of these correlations are statistically significant at the 0.05 level, demonstrating the vital importance of these Accounting Information Systems aspects on CIMERWA Plc's overall performance. These results indicate that increasing AIS security, accuracy, and reliability is critical for increasing the company's operational performance and decision-making processes. The important associations indicate strong AIS may significantly improve organizational performance.

The findings align with Duong (2023), who emphasized the crucial role of Accounting Information Systems (AIS) in improving accuracy, management, and operational efficiency. The significant positive correlations between AIS security, accuracy, reliability, and CIMERWA Plc's performance demonstrate how robust AIS enhances decision-making and operational processes. AIS is essential for managing financial and operational data efficiently, benefiting multiple stakeholders, including managers and auditors. These results highlight AIS as a key driver in advancing organizational performance and economic management systems.

Table 2: Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .871 ^a | .759 | .752 | .14170 |

a. Predictors: (Constant), AIS reliability, AIS accuracy, AIS security

Source: *Research Findings, 2024*

Table 2 presents the model summary for the regression analysis assessing the impact of AIS reliability, AIS accuracy, and AIS security on the performance of CIMERWA Plc. The correlation coefficient (R) is 0.871, indicating a strong positive relationship between the independent variables and performance. The R Square value is 0.759, suggesting that approximately 75.9% of the variance in performance can be explained by the predictors included in the model. The adjusted R Square value of 0.752 further supports this, accounting for the number of predictors and indicating that the model fits the data well.

The findings demonstrate that AIS reliability, accuracy, and security collectively contribute significantly to enhancing the performance of CIMERWA Plc, emphasizing the importance of effective accounting information systems in achieving operational success.

The findings align with Popelo *et al.* (2021), who emphasized that advancements in information technology (IT) and financial sector transparency significantly impact business operations and performance. AIS reliability, accuracy, and security collectively play a vital role in enhancing operational success at CIMERWA Plc. These aspects illustrate how effective accounting systems, supported by IT developments, can improve organizational processes, boost efficiency, and generate positive economic outcomes, reinforcing the importance of adopting modern technologies across industries.

Table 3: ANOVA

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|--------------|----------------|------------|-------------|---------|-------------------|
| 1 | Regression | 6.647 | 3 | 2.216 | 110.341 | .000 ^b |
| | Residual | 2.108 | 105 | .020 | | |
| | Total | 8.755 | 108 | | | |

a. Dependent Variable: Performance

b. Predictors: (Constant), AIS reliability, AIS accuracy, AIS security

Source: Research Findings, 2024

Table 3 displays the ANOVA results for the regression model that evaluates the performance of CIMERWA Plc in relation to the factors of Accounting Information System (AIS). Accounting Information System reliability, AIS accuracy, and AIS security. The regression model has a notable overall significance, as shown by the F value of 110.341. This high score indicates that the independent factors contribute to explaining the variation in performance. The significance level (Sig.) is 0.000, which is less than the 0.05 threshold, indicating that the connections between independent variables and performance are statistically significant. This shows that the model is successful in demonstrating how various AIS elements affect the company's performance.

The findings resonate with Hosain's (2019) research on SMEs in Bangladesh, which highlights the importance of Accounting Information Systems (AIS) in enhancing organizational performance. Just as accounting knowledge, management support, and record-keeping drive profitability and efficiency in SMEs, AIS reliability, accuracy, and security at CIMERWA PLC contribute significantly to operational success. Both studies emphasize that while AIS offers critical insights and competitive advantages, effective utilization by management is essential for achieving superior performance and sustainable growth.

Table 4: Coefficients

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .136 | .236 | | .577 | .565 |
| | AIS security | .307 | .053 | .344 | 5.777 | .000 |
| | AIS accuracy | .323 | .055 | .347 | 5.916 | .000 |
| | AIS reliability | .348 | .056 | .370 | 6.219 | .000 |

a. Dependent Variable: Performance

Source: Research Findings, 2024

Table 4 provides the coefficients that offer valuable insights into the relationships between the predictors (AIS security, AIS accuracy, and AIS reliability) and the dependent variable (performance) at CIMERWA Plc. The constant term (β_0) is 0.136, indicating the expected level of performance when all AIS factors are at zero.

The unstandardized coefficients (B) show how performance changes for each unit increase in the corresponding predictor while keeping other variables constant. AIS security has a coefficient of 0.307, suggesting that a one-unit increase in AIS security corresponds to a 0.307 improvement in performance. AIS accuracy shows a coefficient of 0.323, indicating that a one-unit increase leads to a 0.323 enhancement in performance, highlighting its significant contribution. AIS reliability exhibits a coefficient of 0.348, signifying that a one-unit increase

results in a 0.348 improvement in performance, emphasizing the importance of reliability in the AIS.

All predictors have statistically significant p-values ($p = 0.000 < 0.05$), confirming their individual impact on performance. These results indicate the essential role of AIS security, accuracy, and reliability in enhancing the overall performance of CIMERWA Plc.

The findings are supported by Ruhumuliza (2020)' study, which highlights the crucial role of Accounting Information Systems (AIS) in enhancing financial management across industries in Rwanda. AIS strengthens decision-making processes and transaction monitoring, similar to how AIS security, accuracy, and reliability contribute to improved performance at CIMERWA Plc. Both studies demonstrate that effective AIS implementation is essential for operational efficiency and optimal financial outcomes, reinforcing the value of these systems in various sectors.

Limitations

The current study is only focused on CIMERWA and no other cement firms. Findings was not generalized due to the different operating environment for other cement manufacturing companies within and outside Rwanda and East Africa. Other than use of AIS for assessing performance of CIMERWA, the other functions and operations of the company were not addressed by the research study.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The general objective of this research was to examine the influence of Accounting Information Systems (AIS) on the performance of CIMERWA PLC. The study focused on three key dimensions of AIS: security, accuracy, and reliability. The results demonstrated a strong consensus among respondents that these dimensions are critical for enhancing the overall performance of the organization.

Respondents strongly agreed that the AIS's security procedures are successful at protecting sensitive financial information, which is critical for operational success. They observed that CIMERWA PLC's strong user authentication mechanisms and frequent security audits greatly contribute to data protection, improving the integrity of the financial reporting process. This focus on security was seen as critical in building confidence among stakeholders and guaranteeing regulatory compliance.

The results for AIS accuracy were likewise favorable, with respondents admitting that the system guarantees high precision in financial reconciliations and data collection. Participants emphasized the importance of transaction data dependability for making informed decisions, as well as the necessity of accurate reporting in improving organizational success. This supports the concept that precision in AIS not only reduces mistakes but also allows for faster solutions to financial difficulties.

Another important consideration was reliability, with respondents strongly agreeing that the AIS is constantly updated and interfaces effectively with other corporate systems. Many underlined the need of providing excellent user assistance and minimizing disturbance during system changes in order to ensure operational continuity. Respondents emphasized that a dependable AIS improves day-to-day operational efficiency, eventually increasing the organization's total output.

The data demonstrated a significant positive connection between AIS security measures and improved performance, resulting in the rejection of the AIS security hypothesis. Similarly, the hypothesis about the accuracy of AIS was rejected, emphasizing its importance in enhancing organizational decision-making processes. The null hypothesis for AIS reliability was also rejected, since dependable systems were shown to play an important role in preserving operational effectiveness and driving continuous improvement at CIMERWA PLC.

Recommendations

CIMERWA PLC is recommended to conduct regular security training sessions for employees to raise awareness of cybersecurity threats and ensure compliance with security protocols.

CIMERWA PLC is recommended to develop a comprehensive user support system to address technical issues promptly and minimize disruptions to operations.

CIMERWA PLC should gather user feedback on the AIS to identify areas for improvement and enhance system reliability and user satisfaction.

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