

## **ACCOUNTING INFORMATION IN THE DIGITAL AGE: PREPARING FOR THE FUTURE**

**Beatrice Elena Gore** <sup>1\*</sup>, **Carmen Mihaela Bulău**<sup>2</sup>,  
**Loredana Cristina Tănase**<sup>3</sup>

<sup>1)2)3)</sup> *Valahia University of Târgoviște, Târgoviște, Romania*

### **Abstract**

This paper examines the role of Accounting Information Systems (AIS) in the digital age, focusing on how these systems enhance organizational efficiency, transparency, and decision-making. The objective of the study is to synthesise and compare empirical evidence regarding the determinants of AIS effectiveness and their impact on organizational performance, with particular emphasis on Small and Medium-Sized Enterprises (SMEs). The research adopts a structured narrative literature review with a comparative analytical approach, drawing on empirical studies conducted in Asia, Europe, and North America. The reviewed studies are primarily based on survey data analyzed using advanced statistical techniques such as PLS-SEM, AMOS, and SPSS. The analysis highlights key determinants of AIS success, including system quality, information quality, and user satisfaction, as well as the growing contribution of emerging technologies such as artificial intelligence and blockchain in enhancing data integrity and reducing fraud risks. The findings indicate that effective AIS implementation significantly improves financial reporting accuracy, operational performance, and competitive advantage. The study concludes that sustained investment in digital skills and technological infrastructure is essential for organizations seeking to adapt successfully to the digital economy.

### **Keywords**

Accounting Information Systems, digital transformation, information quality, SME performance, technology adoption

### **JEL Classification**

M41, M15, O33, L86, G32

---

\* Corresponding author, **Beatrice Elena Gore** - [gorebeatrice32@yahoo.com](mailto:gorebeatrice32@yahoo.com)