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Enhancing financial performance through computerized accounting information systems: the critical role of accounting information quality and top management support

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Publication date 2025/11/19

Journal VINE Journal of Information and Knowledge Management Systems

Pages 1-25

Publisher Emerald Publishing Limited

Description Purpose

In the evolving landscape of digital finance, particularly in emerging economies like China, Computerized Accounting Information Systems (CAIS) are increasingly adopted to enhance financial operations. However, the success of these systems depends not only on technological adoption but also on the accounting information quality (AIQ) and top management support (TMS). This study aims to investigate the effect of CAIS on financial performance (FP), examine the mediating role of AIQ and explore the moderating effect of TMS on these relationships.

Design/methodology/approach

This research uses a quantitative approach, using structured questionnaires collected from 312 accounting and finance professionals in Chinese firms. The proposed model is tested using partial least squares structural equation modeling.

Findings

The results demonstrate ...

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