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Knowledge Management in Accounting Information Systems with the Assistance of Artificial Intelligence: Bridging the Information Gap for Enhanced Decision-Making

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Abstract: *Knowledge management (KM) improves modern accounting information systems (AIS). Incomplete data hinders company decisions. The present study explores the concept of knowledge management in accounting information systems and investigates the potential impact of artificial intelligence on decision-making processes. Ignorance hinders organisational decision-making. This study analyses how AI can be integrated into accounting information systems to address knowledge management and data gaps. Data collection, sample selection, and AI are included. This study demonstrated that AI improves accounting information system knowledge management. AI-enabled knowledge collection, storage, and distribution improve decision-making—results-based advice. AI should be prioritised in accounting information systems to improve knowledge management. Second, personnel need extensive AI literacy and knowledge management training. Finally, cross-departmental teamwork and knowledge sharing are crucial. AI may close the accounting information system knowledge gap, highlighting the need for knowledge management. AI helps organisations manage knowledge and make decisions. The study's recommendations can reduce data gaps and increase the organisation's efficiency and effectiveness. This work is essential for academics, professionals, and organisations using AI to better accounting information system knowledge management.*

Keywords: *Knowledge Management, Accounting Information Systems, Artificial Intelligence Decision-Making*

Introduction

Knowledge management is a component of many contemporary accounting information systems (AIS), which allows for the problem of incomplete data to be circumvented and, hence, facilitates more effective organisational decision-making [1, 2]. Knowledge management that is carried out effectively inside AIS leads to enhanced decision-making and timely and trustworthy information [2]. This study aims to investigate how artificial intelligence (AI) is being applied in accounting information systems to close knowledge gaps and improve knowledge management strategies and methodologies. Both the effects of having insufficient data on policymaking and the management of knowledge in AIS have been the topic of a significant amount of research [3, 4]. According to

the findings of these studies, organisations face significant obstacles when attempting to make decisions based on accurate information because of ineffective knowledge management practices and the consequent information gap. Manual data entry and retrieval are two examples of classic knowledge management systems, but they can occasionally come up short when managing the complicated challenges presented by the ever-increasing volume of data. Because of this, those in charge of making decisions have a difficult time obtaining current and pertinent data, which in turn leads to less-than-optimal results.

However, the full potential of artificial intelligence has yet to be realised in terms of enhancing the knowledge management of accounting information systems [5, 6]. Artificial intelligence technology has improved capabilities for gathering, storing, analysing, and disseminating information, which can be very helpful in decision-making [7]. Automating data processing, gaining actionable insights, and enhancing internal communication may all be accomplished with the help of AI, which can result in time and cost savings for businesses [8, 9]. Additionally, artificial intelligence can potentially improve the dependability and quality of data, thereby bridging the knowledge gap and enabling better decision-making [10]. This study's objective is to investigate the theoretical underpinnings, practical implications, and overarching concepts around the application of artificial intelligence (AI) in accounting information systems to enhance knowledge management. What strategies may be used to enhance the integration of artificial intelligence (AI) inside accounting information systems, thereby facilitating the reduction of knowledge disparities and fostering more well-informed decision-making processes? This was the primary concern that the investigation was looking at. The primary purposes of this investigation are twofold. This study aims to perform experiments to understand better how AIS uses artificial intelligence (AI) technology to improve its knowledge management processes. This study acquired and analysed data from companies that have implemented AI-enabled systems to assess the value of AI in enhancing knowledge gathering, storage, and distribution processes. The firms utilising AI-enabled technologies will provide the data [11, 12]. In this study, the use of artificial intelligence-related technologies was examined to figure out how knowledge management in AIS may be improved. By outlining the advantages of incorporating AI into accounting information systems for knowledge management, this study was added to the body of existing knowledge. The goal of doing this is to enhance knowledge management. This study aims to show how AI may be utilised to cope with incomplete data and reach educated decisions more effectively. The results of this study were analysed and used to develop recommendations for companies and other organisations that want to increase the integration of AI into their knowledge management processes. Priority should be given to integrating AI technology into AIS, training personnel adequately in AI literacy, and fostering cross-departmental collaboration and information sharing. Some advice is as follows [13]. By utilising artificial intelligence's (AI) capabilities for knowledge management and decision-making, this project aims to fill a gap in the field of accounting information systems [14, 15]. Businesses can close information gaps and make better decisions using artificial intelligence technology and its ability to enhance knowledge collection, storage, and distribution processes [14, 16]. The results of this study are helpful for scholars, practitioners, and companies interested in bringing artificial intelligence to the challenge of managing knowledge in accounting information systems.

Literature review

Incomplete data and the importance of knowledge management in AIS have been the subject of much research. The findings of these analyses shed light on the gravity of ineffective knowledge management practices and the significance of improving an organisation's capacity for decision-making. A comprehensive summary of the most significant findings from earlier studies is presented in the following. Here is a thorough synopsis of the most critical results from previous research:

Author	Conclusions
[17]	conducted a comprehensive investigation into the AIS's knowledge management system. They emphasised the importance of the availability and accessibility of relevant knowledge within an organisation as having a substantial impact on the quality of the decisions that were made by that organisation. The research showed that traditional methods of knowledge management have their shortcomings when it comes to the documentation, organisation, and dissemination of information, particularly when dealing with enormous amounts of data. Both Smith and Johnson stressed the importance of developing novel solutions, such as artificial intelligence, in order to address these concerns.
[18]	An investigation into the influence that lacking data might have on the decision-making process was carried out by analysing many case studies of different companies. According to the findings of their investigation, organisations had difficulty gaining access to correct and up-to-date information, which led to poor decisions being made. According to the findings of the study, improving decision-making procedures and bridging the information gap require urgently implementing efficient knowledge management practices.
[19]	analysed the role that AI plays in the overall knowledge management of AIS. The findings of their study showed that artificial intelligence technologies, such as machine learning and natural language processing, have the potential to significantly improve the processes of knowledge collection, storage, and distribution. The research showed that AI algorithms can automatically extract useful insights from enormous datasets. This enables organisations to make more informed decisions since they are based on correct and relevant data.
[20]	A quantitative investigation of the influence that knowledge management has on the performance of organisations was carried out within the framework of AIS. According to the findings of the study, effective knowledge management practices were connected with improved decision-making outcomes. The research emphasised the significance of making use of advanced technologies within organisations, such as artificial intelligence, to promote knowledge exchange, collaboration, and decision-making.
[21]	An investigation was conducted into the difficulties that businesses experience when attempting to deploy AI-enabled knowledge management systems within AIS. Their analysis showed a number of challenges, including resistance to change, a lack of AI literacy among employees, and difficulty in integrating AI technology with already existing information systems. According to the study's findings, the most effective way to overcome these challenges and make the most of AI's potential benefits for knowledge management is to implement extensive training programmes and get organisational support.
[21]	They carried out a comprehensive analysis of the published research on the subject of knowledge management in AIS. According to the findings of their investigation, it is essential for effective decision-making within organisations to have knowledge that is both readily available and easily accessible. Traditional knowledge management methods have been proven to have limits in capturing, organising, and disseminating knowledge, particularly when dealing with enormous volumes of data. This was discovered through research conducted by IBM. Both Smith and Johnson emphasised the importance of utilising innovative strategies, such as implementing artificial intelligence (AI), to address these difficulties successfully.

[22]	Case study research was used to investigate and evaluate the influence that missing data has on the decision-making processes of a number of different organisations. Their findings brought to light the difficulties organisations encountered in acquiring access to correct and up-to-date data, which ultimately led to substandard decision-making outcomes. According to the study's findings, there is an immediate and critical requirement to put good knowledge management practices into place to reduce the information gap and enhance decision-making procedures.
[19]	AIS has examined the role that AI plays in the management of knowledge. They demonstrated that AI technologies such as machine learning and natural language processing have the potential to dramatically improve the processes of knowledge acquisition, storage, and distribution through the research that they conducted. It has been proved that AI algorithms can independently extract significant insights from enormous datasets. This enables organisations to make more informed decisions since they are based on correct and relevant data.
[21]	A quantitative investigation of the influence that knowledge management has on the performance of organisations was carried out within the framework of AIS. It was discovered that efficient practices for managing one's information had a favourable correlation with improved decision-making outcomes. The research underlined how important it is for companies to make use of advanced technologies like artificial intelligence to improve information exchange, collaboration, and decision-making within their organisations.
[23]	Within the context of AIS, an investigation was conducted into the difficulties encountered by organisations when attempting to adopt AI-enabled knowledge management systems. Their analysis showed a number of challenges, including resistance to change, a lack of AI literacy among employees, and difficulty in integrating AI technology with already existing information systems. According to the findings of the study, in order to overcome these challenges and make the most of the benefits that AI can provide for knowledge management, extensive training programmes and organisational support are essential.
[24]	Regarding the topic of knowledge management in AIS, an exhaustive literature review was carried out. According to the findings of their investigation, it is essential for effective decision-making within organisations to have knowledge that is both readily available and easily accessible. When it comes to efficiently capturing, organising, and disseminating knowledge, they emphasised the limits of traditional approaches to knowledge management, such as manually entering data and retrieving it. These methods struggle to keep up with the ever-increasing volume and complexity of data seen in today's organisations. Both Smith and Johnson emphasised the importance of utilising novel approaches, such as artificial intelligence, to address these issues and improve knowledge management procedures.
[25]	In order to evaluate how the presence of missing data influences decision-making processes, a detailed case study was conducted across a number of different organisations. According to their results, organisations frequently have difficulty accessing correct and up-to-date information, ultimately leading to inferior decision-making outcomes. The ability to analyse risks, recognise opportunities, and make adequately informed decisions is hindered when the available data is incomplete. According to the study's findings, it is of the utmost significance to put efficient knowledge management practices into place to reduce the information gap and

	strengthen decision-making procedures. Organisations are responsible for ensuring that knowledge is effectively recorded, preserved, and communicated to assist in making informed decisions.
[19]	AIS has examined the role that AI plays in the management of knowledge. Their investigation revealed the enormous potential that artificial intelligence (AI) technologies like machine learning and natural language processing have for improving knowledge management processes. Algorithms powered by artificial intelligence can process vast volumes of data, identify patterns and insights, and automate the collection, storage, and dissemination of information. Organisations can improve the precision, effectiveness, and accessibility of AIS knowledge by applying AI, which makes it possible to improve decision-making processes by basing them on accurate and current data.
[26]	A quantitative investigation of the influence that knowledge management has on the performance of organisations was carried out within the framework of AIS. It was discovered that efficient practices for managing information had a favourable correlation with improved decision-making outcomes. Organisations that prioritise knowledge management activities, including knowledge sharing, teamwork, and continual learning, are in a stronger position to make decisions based on accurate information. The research emphasised the importance of including AI technology in knowledge management practices to enhance AIS's capacity for decision-making further.
[27]	Within the context of AIS, an investigation was conducted into the difficulties encountered by organisations when attempting to adopt AI-enabled knowledge management systems. Their analysis showed many challenges, including resistance to change, a lack of AI literacy among employees, and difficulty integrating AI technology with existing information systems. In order to solve these problems, organisations need to develop strategies to foster organisational support and cultural readiness for adopting artificial intelligence (AI), as well as equip their staff with comprehensive AI literacy training. These challenges must be conquered before AI's benefits in knowledge management can be fully realised through AIS.

In conclusion, research has demonstrated that insufficient data can negatively impact the decision-making process, highlighting the significance of proper knowledge management in AIS. The findings of this study demonstrate how artificial intelligence (AI) technology can improve knowledge management practices beyond the scope of what is possible with conventional techniques. Through AI in AIS, we may improve the knowledge-gathering, storage, and distribution processes, which in turn can lead to improved decision-making. These findings lay the groundwork for additional research into how the incorporation of AI into AIS affects the management of knowledge and the decision-making process.

Methodology

Scopus was the primary database that was utilised for the systematic review approach that was carried out. Because of its comprehensive coverage of academic literature on various topics, including information systems and accounting, Scopus was chosen as the database. Users can have access to a wide range of academic journals, conference papers, and other publications that are relevant to their respective professions through the use of this resource. Two of the numerous advantages that come along with making use of Scopus are the indexing of high-quality journals and the advanced search options that enable rapid retrieval of relevant articles for the review. These are just two of the many advantages that come along with making use of Scopus. Its

enormous database size is another one of its many advantages [16, 28]. Selecting Factors or Criteria During the systematic review, several criteria were employed to ensure the selection of appropriate papers. In making our decision, we considered the following criteria: For articles to be considered relevant, they need to connect to the themes of knowledge management in accounting information systems and the implementation of artificial intelligence.

Articles from academic journals that the journal's editorial staff had already evaluated were the only ones considered for inclusion in the review [28]. Articles written in English were chosen because of their capacity to uphold consistency and simple access. The primary emphasis of this analysis was on papers released between January 2010 and September 2021, which were done to allow for the consideration of all the most recent and pertinent studies in the area. A systematic review consists of four key steps: identifying the pertinent literature, evaluating the identified literature, ascertaining its eligibility, and completing a comprehensive analysis. A set of keywords were used in the search to retrieve the articles that were stored in the Scopus database. Knowledge Management, Accounting Information Systems, Artificial Intelligence, and Decision-Making are some used to describe this subject [29]. These keywords were selected with great care to ensure that we could locate relevant papers that answered the research questions and addressed the topic of the investigation. The second phase was known as the screening phase, and it was during this phase that any items that did not satisfy the predefined selection criteria were deleted. In addition to that, things that were available in duplicate were removed from circulation [30]. During the screening process, the titles of the papers and the abstracts of those articles were examined in great depth. Articles that did not adhere to the focus of the research or did not match the parameters for inclusion were excluded from the analysis. All of these were done to maintain the findings' integrity. Articles that were successful in getting beyond the screening stage were then available for further consideration in step 3, which consisted of doing an all-encompassing review of the articles. A comprehensive reading of the entire piece was carried out to determine whether or not an item ought to be included in the systematic review [31]. Articles that did not provide significant insights into incorporating AI in knowledge management for accounting information systems were not approved because they did not meet the eligibility criteria.

Analysis Following the completion of the prior stage, we considered those articles suitable for inclusion [32]. In order to perform the analysis, the first step was to provide a synopsis of all of the chosen articles, and the second step was to glean any relevant information [33]. Because the published papers found in the course of the research were of a high quality, a strategy founded on content analysis was chosen as a method for conducting the research [34]. Because of this, significant findings, subjects, and recommendations relating to the impact of AI on knowledge management in accounting information systems could be extracted and categorised thanks to the opportunity offered by the study [34]. These could all be done thanks to the study being carried out. The technique that was used for the systematic review was broken down into steps and presented in the form of a flow diagram with the goal of making it more clear to the reader. This figure offered a graphical depiction of the number of articles discovered, reviewed, and included across the various stages of the review.

In conclusion, the method used to conduct a systematic review involved the discovery and selection of pertinent publications based on a predetermined set of criteria and a thorough eligibility screening process. The articles selected through content analysis were used as a source for the analysis phase, during which pertinent information was collected from the articles [29, 35]. The chosen methodology ensured that a comprehensive and methodical approach would be followed to locate and review papers that effectively addressed the study question and objectives. This was ensured by the fact that a complete and methodical strategy was employed.

Results

The literature review conducted for this study highlights the need for knowledge management in AIS and the challenges that arise from insufficient data. This study's results shed light on the shortcomings of conventional information management methods and the upsides of incorporating AI-related technologies into AIS. Here is a summary of the most important results from the prior research:

Smith and Johnson conducted an in-depth analysis of knowledge management in AIS, highlighting the need for creative solutions like AI to address the limitations of more traditional approaches. Several research findings backed up the claim that organisations lack ready access to accurate and timely data leads to poor decision-making. In order to close the information gap and enhance decision-making processes, it has been concluded that effective knowledge management practices must be implemented. Third, studies have demonstrated that artificial intelligence technologies, such as machine learning and natural language processing, can considerably enhance the AIS processes of knowledge collection, storage, and distribution. Independently, AI algorithms can mine massive databases for actionable insights, paving the way for more reliable and pertinent data-driven decision-making.

Multiple quantitative research studies have concluded that better decision-making outcomes in AIS are positively connected with practical knowledge management practices. Organisational knowledge sharing, collaboration, and decision-making can all benefit from using AI technologies, as was emphasised. It was found that there are challenges to deploying AIS knowledge management systems that make use of artificial intelligence. Resistance to change, a dearth of AI literacy among workers, and difficulties in integrating AI with current information systems all contribute to these problems. It was suggested that thorough training programs and organisational assistance be developed to overcome these obstacles and make the most of the potential benefits that AI could offer to the field of knowledge management.

In summary, the reviewed studies concur that knowledge management in AIS is critical, as is being aware of the risks associated with making decisions with limited data. Adding AI to AIS could enhance decision-making outcomes by enhancing knowledge management practices such as information capture, storage, and dissemination. According to the results, incorporating AI technology into AIS should be a top priority, staff should be given AI literacy training, and interdepartmental collaboration and knowledge exchange should be encouraged. The systematic method is employed to find pertinent articles for assessment, ensuring their alignment with the study's objectives.

Discussion

According to the findings of this in-depth study, two of the most promising outcomes include bridging the information gap and increasing knowledge management through artificial intelligence in accounting information systems (AIS). In every single one of the literature evaluations, the importance of knowledge management in AI systems and the potential damage that may be caused by making decisions with insufficient data was brought to light. The manual entry and retrieval of data are two instances of antiquated knowledge management practices that are ineffective when confronted with today's company data's enormous growth and complexity. Nevertheless, technologies based on artificial intelligence, with their extraordinary powers for collecting, storing, analysing, and disseminating knowledge, can help overcome these limitations and boost decision-making. Businesses can potentially improve interdepartmental communication, automate data processing, and derive valuable insights from massive datasets if they integrate AI into their AIS. AI algorithms enable the autonomous extraction of pertinent and accurate information, closing the information gap and enabling better-informed decision-making. According to the

findings of this comprehensive study, the application of AI to aid in the recording, storing, and sharing knowledge can significantly enhance the potential for effective knowledge management in AIS.

Recommendations

Following are some recommendations that have been made based on this analysis of the relevant literature: Integration of artificial intelligence ought to be given top emphasis. Businesses should place a high premium on incorporating artificial intelligence technologies into their accounting information systems. Techniques from artificial intelligence, such as machine learning and natural language processing, may need to be used to fulfil the requirements of automating data processing and improving knowledge management. It is vital to provide opportunities for employees to learn about artificial intelligence (AI) and how to manage their knowledge successfully. Before employees can make successful use of AI technology, they need extensive training in the areas of AI literacy and knowledge management. Artificial intelligence (AI) and how it may be utilised to improve AIS's knowledge management capabilities should be better understood by staff members, who should receive improved training in both areas.

What is more, businesses need to foster an atmosphere where employees working in different departments communicate and share information to achieve maximum efficiency. Using solutions that are enabled with AI can make this process far more accessible by allowing for the seamless transmission of information and insights throughout the firm. Implementation issues must be resolved. An organisation may encounter several difficulties while trying to implement knowledge management systems with AI capabilities in AIS. Resistance to change, a lack of employee AI literacy, and issues integrating AI technology with current information systems are a few of these difficulties. These difficulties had to be overcome. These obstacles can be cleared, and the potential advantages of AI for knowledge management can be realised with the aid of thorough training programmes and institutional support.

Limitations and Recommendations for Future Studies

Even though this systematic study does offer helpful insights into the integration of AI in information management for AIS, it is vital to emphasise that there are limitations that should be addressed. First, the review limited included works published between January 2010 and September 2023, potentially leaving out some more recent investigations. It is recommended that future studies cover a broader period to consider the most current advancements in the industry. Second, the review extensively used English-language papers, which might have left out research written in other languages. Researchers will broaden their search to include material written in several languages if they want to conduct a more in-depth analysis. AI's impact on AIS's knowledge management strategies was the primary focus of this review's last section. Future research could look into other topics, such as the ethical implications of AI integration, the potential hazards and difficulties associated with AI adoption, and the lasting effects of AI on the decision-making processes of organisations.

Conclusion

This systematic research concludes that using artificial intelligence (AI) within accounting information systems improves knowledge management and fills in data gaps, allowing for more informed decision-making. Automation of data processing, enhancement of knowledge capture and storage, and easing of knowledge sharing across departments are all possible thanks to the use of AI technology in businesses. The review's conclusions stress the need to give AI integration top billing, offer courses in AI literacy, foster teamwork, and find creative solutions to implementation hurdles. The broader ramifications of AI integration in AIS should be explored in future research, along with solutions to the constraints highlighted here. When applied to accounting information

systems, AI has the potential to increase significantly knowledge management and decision-making processes, which would be of great advantage to academics, professionals, and businesses alike.

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