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n *Journal of Open Innovation: Technology, Market, and Complexity*, Volume 9, Issue 3, September 2023, 100105, aparece el artículo [*The predictors of the quality of accounting information system: Do big data analytics moderate this conventional linkage?*](https://doi.org/10.1016/j.joitmc.2023.100105)*,* escrito por Nunung Nurhayati, Rudi Hartanto, Irena Paramita, Diamonalisa Sofianty & Qaisar Alila, en cuya introducción se lee: “*Modern-day organizations operating in a highly competitive business environment tend to acquire multiple resources to establish an effective accounting information system (AIS) essential for optimizing financial portfolios and business continuity (Namazi and Rezaei, 2023). This indicates the need to understand the ingredients of an effective AIS so that organizations and employees may warrant their legitimacies (Weber, 2020). Although AIS is well-established in organizations, the debate on its quality is ongoing as the practitioners and academicians are yet to agree on the factors contributing to creating an effective AIS ((Vosselman and De Loo, 2023). It is inferred that the dynamic changes in knowledge inter alia, organizational factors (top management support, competencies of employees, corporate culture), and the sources of information are the potential agents affecting the content and functioning of AIS (Fitriati and Susanto, 2017, Lutfi, 2022, Quattrone and Hopper, 2001, Susanto and Meiryani, 2018). ―AIS is a key to organizational success as it allows integrating, coordinating, and controlling business activities (Al-Okaily, 2022, Alshirah et al., 2021, Das, 1989, Papiorek and Hiebl, 2023). It is an integral component of a management information system (MIS) which facilitates the accumulation, classification, analysis, and provision of financial information to external stakeholders, and the management to take strategic action (Al-Dalaien and Dalayeen, 2018). Past studies have developed multiple interpretations of AIS for example Nguyen and Nguyen (2020) rendered it as a set of interconnected activities, formal documents, and technologies operationalized for collecting, processing, and reporting information for third parties. Similarly, Alshira’h et al. (2020) described it as a system established to record events/transactions and generate information for the evaluation of organizational performance by offering inclusive insight into financial transactions (Kaplan et al., 1998, Saad, 2023, Soudani, 2012). Overall, AIS represents information and computer-based technologies and resources established by organizations to track and report accounting activities*.” De manera que los contadores deben ser competentes en los sistemas de administración administrativos y, como parte de ellos, en los sistemas de información contable. Enseñados a utilizar un programa de computador que imponen a cualquiera organización, están perdiendo de vista la importancia se hacer un diseño estratégico del proceso de información. Se sabe que la información debe cumplir, gozar, exhibir, ciertas calidades, de cuya presencia depende su efecto. En todos los casos necesitamos que la información sea verdadera, es decir, que represente la imagen fiel de lo que se informa. Ciertas relaciones son mágicas.

*Hernando Bermúdez Gómez*