

The AIS-System Quality and Organisational Performance: Empirical Evidence from NGOs in Juba, South Sudan

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Abstract

The overall aim of the study was to examine the relationship between Accounting Information System (AIS)-System quality and organisational performance of selected non-governmental organisations (NGOs) in Juba, South Sudan. The study focused on the effects of AIS-system quality dimensions, which include reliability, responsiveness, assurance, and system performance, on organisational effectiveness, efficiency, and decision-making using the DeLone & McLean Information Systems Success Model and Garbage In, Garbage Out (GIGO) theory. The study design was a quantitative cross-sectional survey design with 124 respondents from seven purposively selected NGOs. A structured questionnaire was used to collect the data, and descriptive statistics and Pearson correlation analysis were used for data analysis. The findings indicated that the perception of the respondents on the AIS-system quality was generally high, particularly on the accuracy, reliability, relevance, and timeliness of the information generated by the systems. The effectiveness, decision-making, efficiency, financial performance, and internal control of the organisation were also high. Correlation analysis results indicated that AIS quality and organisational performance had a positive correlation and were statistically significant ($r = 0.443$, $p < 0.01$), meaning that the better the AIS quality, the better the organisational performance. The results indicate that AIS that are reliable and responsive help to improve financial management, accountability, reporting accuracy, and operational effectiveness of NGOs in resource-constrained environments. The study adds to the scarce empirical evidence on AIS quality and organisational performance in fragile state contexts and offers practical implications for NGO managers, policymakers, and development partners interested in enhancing accountability and organisational performance with better information systems. Future research should examine the interaction effect between system quality, information quality, data quality, and longitudinal and mixed-method research.

Keywords

System Quality; Accounting Information System; Organisational Performance; Reliability and Responsiveness; NGOs in South Sudan.

1. Introduction

The growing dependence on digital technologies has altered how organisations create, manage, and with the help of using financial information to aid decision-making and operational efficiency. The use and proper utilization of Accounting Information Systems (AIS) in the non-profit sector, especially in developing countries like South Sudan, has become a very necessary condition in enhancing transparency, resource management, and overall organisational performance. System quality, expressed through the following characteristics: reliability, responsiveness, assurance, usability, and system performance, is at the core of the effectiveness of AIS outputs (DeLone & McLean, 2016). Quality systems guarantee precise, timely, and readily available information that underpins managerial operations, reinforces accountability practices, and improves service delivery outcomes.

Nevertheless, in the context of the global focus on digital change, numerous NGOs in fragile and resource-limited settings face inadequate information system infrastructures, uneven data processing, and inadequate technical capacities (Heeks, 2018). These limitations have a direct impact on the system quality and, by extension, on the organisational performance. The literature has revealed that low reliability, high frequency of system failures, and inadequate system integration adversely affect data accuracy, reporting speed, and strategic decision-making (Romney & Steinbart, 2021). Conversely, high-quality systems have been associated with higher efficiency, increased oversight of financial operations, and organisational responsibility.

Despite the emerging literature on the relevance of system quality in enterprise and public-sector settings, few empirical studies have examined humanitarian and development agencies working in conflict-prone areas. South Sudan is a special case where NGOs work in a highly infrastructural, security and capacity-constrained environment, which may severely affect the quality of information systems. This leads to a gap that necessitates localized evidence on the impact of system quality on organisational performance in this setting. This relationship can help to understand how to enhance financial management practices, donor reporting, and operational outcomes of NGOs.

The research study, therefore, addresses the correlation between system quality and organisational performance in selected NGOs in Juba, South Sudan. It aims to identify how much system quality leads to the achievement of organisational goals, operational efficiency, and overall effectiveness. The research question is as follows: Does the quality of the system make a notable impact on organisational performance among NGOs working in Juba, South

Sudan? In line with this, the test hypothesis is: H01: No significant connection exists between the quality of the system and organisational performance.

The rest of the manuscript is laid out in the following way: The literature review section gives theoretical backgrounds and empirical evidence research on system quality and organisational performance; the section on methodology details the research design, population, sampling, and analysis methods; the results section depicts the statistical findings; the discussion section explains the findings within the larger literature; and the conclusion section summarizes the implications, limitations, and practice and future research recommendations.

1.1. Statement of the Problem

Although the use of Accounting Information Systems (AIS) continues to gain momentum globally, NGOs operating in unstable conditions, such as in Juba, South Sudan, have continued to face unabated constraints regarding the quality of the systems used, such as unreliable infrastructure, intermittent system failure, and poor responsiveness of electronic platforms. The weaknesses undermine the validity, timeliness, and availability of financial data, which in turn disrupts the performance of an organisation (DeLone & McLean, 2016). Empirically, it is demonstrated that the low system reliability and insufficient technical support lower the quality of financial reporting and prevent effective managerial decision-making (Romney & Steinbart, 2021). The NGOs operating within the developing settings are especially frail, as the quality of the systems tends to provoke postponements of reporting on donor initiatives, use of resources inefficiently, and until they operate efficiently (Heeks, 2018).

Despite the recognition of the value of system quality in improving organisational performance, as confirmed by previous studies, very little empirical evidence can be found in conflict-prone areas where infrastructural and capacity limitations are at their peak. This absence of context-oriented research produces a knowledge gap that is critical in terms of how much the quality of the systems affects the performance of any organisation among the NGOs in Juba, South Sudan. Consequently, research on this relationship is necessary to inform the future financial management system and enhance organisational efficiency and effectiveness.

1.2. The Significance of the Study

This research is important in that it offers empirical data on the role of system quality in accounting information systems in determining organisational performance among NGOs that work in resource-limited and unstable environments, as is the case in Juba, South Sudan. This relationship is essential in understanding how financial reporting can be strengthened in order to ensure that decision-making is accurate and operational efficiency is improved. The results provide useful suggestions to NGO administrators, policymakers, and donors intending to invest in trustworthy and responsive information systems that promote accountability and program efficacy. As a scholar, the research

adds to the deficient literature on AIS performance in conflict-impacted areas, filling one of the knowledge gaps and providing a more contextual understanding that supplements the existing models of system quality and information systems success. The findings also give a basis to future studies on how digital transformation, system optimisation, and financial management practices are carried out within humanitarian and development groups.

2. Literature Review

Accounting Information Systems (AIS) are now significant systems that can improve the performance of an organisation by providing improved financial reporting, accountability, and decision making. AIS combines accounting processes with information technology to produce timely, accurate, and relevant information to make managerial decisions (Romney & Steinbart, 2021). The existing literature tends to indicate a positive correlation between the AIS-system quality and organisational performance due to the fact that efficient systems enhance operational efficiency, transparency, and management of resources (DeLone & McLean, 2003; Grande et al., 2011; Soudani, 2012). Nevertheless, there is still an inconsistency in the empirical findings in different contexts. While research in developed countries has shown that the adoption of AIS has resulted in substantial performance gains, research in developing and humanitarian settings has suggested that these gains may be limited by infrastructural, technical, and organisational factors (Heeks, 2018; Nguyen et al., 2013).

2.1. Review of Theories

2.1.1. Garbage In, Garbage Out (GIGO) Theory

The paper is based on the Garbage In, Garbage Out (GIGO) Theory. GIGO theory is based on the premise that the quality of information system outputs is related to the quality of the data entered and processed in the system (O'Brien & Marakas, 2011). Therefore, even the most technologically advanced AIS platforms cannot enhance the organisation's performance if the data is entered incorrectly, incompletely, or too late. The theory emphasizes the significance of system quality and data quality in order to attain credible organisational results.

2.1.2. DeLone & McLean Information Systems Success Model

According to the DeLone & McLean Information Systems Success Model, the quality of the system has an impact on the quality of information, user satisfaction, system usage, and organisational benefits (DeLone & McLean, 2003, 2016). But there is a theoretical debate about whether organisational success is only a function of the quality of technology. Technology-oriented researchers believe that effective and responsive systems have a positive impact on the performance of the organisation (Petter et al., 2013), while socio-technical researchers are interested in the influence of the competence of users, management support, and organisational culture on the effectiveness of systems

(Heeks, 2018). These opposite views imply that the AIS-system quality can lead to various results based on the circumstances.

2.2. AIS-System Quality

Reliability, responsiveness, security, accessibility, and overall effectiveness of an information system in supporting organisational operations are the AIS-system quality (Stair & Reynolds, 2020). System Quality minimizes errors in processing, enhances reporting, and decision-making by managers. Romney & Steinbart (2021) discovered that trustworthy AIS systems enhance internal controls and enhance the quality of financial reporting. On the same note, Bharadwaj et al. (2013) found that organisations that have excellent information system capabilities have high operational efficiency and strategic performance.

The literature reviewed indicates that AIS-system quality is a key factor in organisational effectiveness. However, the positive impact of reliable and responsive systems on operational efficiency and reporting quality has been highlighted by Bharadwaj et al. (2013) and Romney & Steinbart (2021), while Heeks (2018) and Hamdy et al. (2025) suggest that this benefit may not be fully realized in environments with infrastructural constraints and limited technical capacity. The conflicting results suggest that the link between AIS quality and organisational performance is context dependent. Hence, it is important to understand this relationship in NGOs working in fragile contexts like South Sudan to assess if system quality is sufficient to ensure organisational performance.

2.3. Organisational Performance

The level at which an organisation achieves its objectives in an efficient and effective way can be defined as organisational performance (Daft, 2016). The most common indicators are effectiveness, efficiency, productivity, financial performance, accountability, and quality of decision-making. The literature reviewed indicates that AIS can be utilized to enhance performance through timely and accurate information for planning, monitoring, and control (Grande et al., 2011).

While the consensus is that AIS improves organisational performance, the key factors that drive the improvement are not agreed upon. Others have suggested that the performance benefits are directly linked to the information system capabilities and technological efficiency (Soudani, 2012), while others have focused on the complementary nature of leadership, employee competence, organisational resources, and institutional support (Melville et al., 2004). In this debate, it is suggested that technological and non-technological factors affect organisational performance. Therefore, the study of the quality of the AIS system in NGOs in South Sudan offers a chance to evaluate the relative significance of information systems in resource-poor environments.

2.4. Evidence from Developing and Humanitarian Contexts

The empirical evidence of the developing economies is mixed. A study in Kenya, Uganda, and Ghana revealed that in both public and non-profit organisations, the AIS-system quality improved financial accountability, reporting efficiency, and managerial decision making (Maseko & Manyani, 2011; Melville et al., 2004). Based on the results of these studies, it can be concluded that an effective information system can make the organisation effective and transparent.

Conversely, research carried out in Ethiopia and other poor countries revealed worse outcomes despite the investment in information technology. Researchers explained these results by the lack of reliable infrastructure, poor internet connection, insufficient staff training, and poor data management systems (Heeks, 2018; Yenus, 2020). The same issues have been reported by humanitarian agencies in weak and war-torn countries where insecurity, lack of resources, and shortage of qualified staff have an impact on the performance of the information system (Madon, 2000).

Evidence of the effectiveness of AIS in developing and humanitarian settings is mixed. The results of studies in Kenya, Uganda, and Ghana are generally positive in terms of accountability, reporting efficiency, and decision making, while studies in Ethiopia and other developing countries highlight infrastructural problems, lack of technical support, and staff capacity as challenges to system effectiveness. The conflicting results indicate that the benefits of AIS are not only related to the quality of the system, but also to the context of the system's use. Although there is increasing evidence from developing countries, there has been little research that has explored this relationship between humanitarian NGOs in fragile states like South Sudan, which is why the current study is warranted.

2.5. Research Gap and Justification

Although there is a considerable amount of literature on AIS and organisational performance, there are still gaps. To begin with, the majority of studies are concentrated on the organisations of the private sector and the institutions of the state in the developed or, rather, stable economies. Second, the empirical evidence is not consistent, and certain studies have demonstrated strong positive effects, while others have demonstrated contextual barriers that hamper system effectiveness. Thirdly, the activities of humanitarian NGOs in fragile states, where technological, financial, and operational limitations are more important, are less visible.

The literature shows a positive correlation between AIS-system quality and organisational performance; however, important gaps remain. First, most studies have been conducted in private-sector organisations and public institutions operating in stable economic environments. Second, previous findings are mixed, with some studies reporting strong positive effects while others highlight

contextual challenges that limit system effectiveness. Third, there is limited empirical evidence on humanitarian NGOs operating in fragile and conflict-affected environments where infrastructural, financial, and technical constraints are prevalent. Therefore, the applicability of AIS theories to the NGO context in South Sudan remains insufficiently understood, creating a need for further investigation.

3. Materials and Methods

3.1. Research Design

This research utilized a quantitative, cross-sectional research design to investigate the correlation between the quality of the system and organisational performance among a sample of NGOs in Juba, South Sudan (Creswell & Creswell, 2018). This design suited the study, as it allowed collecting the data at one time and statistically measuring relationships between the independent and dependent variables.

3.2. Population and Sampling of the Study

The study population comprised employees of seven NGOs in Juba, South Sudan, who were using Accounting Information Systems (AIS) in their financial and operational activities. The NGOs were purposively selected as they were functional in AIS, involved in humanitarian and development programmes, and were willing to participate in the study. The organisations were from a variety of sectors such as health, education, livelihoods, protection, and community development. The sample was 124 respondents who were selected from the eligible employees with at least one year of experience in using AIS. Staff lists of participating organisations were used as the sampling frame. The respondents were selected by a simple random sampling technique, which provided equal opportunity to all the eligible employees to be selected (Kothari, 2014). This approach minimized selection bias and enhanced the representativeness of the sample.

3.2.1. Justification for Selection of 7 NGOs and 124 Respondents

The seven NGOs were purposively selected because they fulfilled the study inclusion criteria of having functional Accounting Information Systems (AIS) and active operations in Juba, South Sudan. The organisations were from a wide range of sectors, including health, education, livelihoods, protection, and community development, giving a broad picture of the use of AIS in the NGO sector. The chosen NGOs also had enough eligible respondents to get the sample size of 124 respondents. Their addition increased the representativeness of the study and allowed for analysis of the relationship between AIS-system quality and organisational performance.

3.3. Data Collection Instruments

The structured self-administered questionnaire was used to collect data on a five-point Likert scale with 1 (Strongly Disagree) to 5 (Strongly Agree). The tool was adapted based on the constructs of AIS quality and organisational performance based on the DeLone & McLean Information Systems Success Model (DeLone & McLean, 2003, 2016). The questionnaire included three parts that included demographic data, AIS quality indicators, and organisational performance measures.

3.4. Validity and Reliability

Expert review was used to determine content validity by having academic supervisors and information systems practitioners review the questionnaire to ensure that the questionnaire was able to measure the intended constructs (Mugenda & Mugenda, 2003). Cronbach's alpha coefficient was used to determine reliability. The reliability coefficients of all the study constructs were greater than the recommended level of 0.70, which implies that the measurement instrument had acceptable internal consistency and reliability (Nunnally & Bernstein, 1994).

3.5. Data Analysis

The Statistical Package of Social Sciences (SPSS) Version 25 was used to code and analyze the data. The characteristics of the respondents and the variables of the study were summarized by using descriptive statistics such as frequencies, percentages, means, and standard deviations. To determine the strength and direction of the relationship between AIS quality and organisational performance, the Product-Moment Correlation Coefficient by Pearson was used at a 0.05 level of significance (Field, 2018).

3.6. Ethical Considerations

The study was carried out with respect to the accepted principles of research. Consent was sought from the participating organisations, and informed consent was gained from all respondents. Confidentiality and anonymity were ensured by removing personal identifiers and limiting access to the data collected. Participants were made aware that they could withdraw at any time without repercussions (Creswell & Creswell, 2018). Citation and acknowledgement of all sources were used to maintain academic integrity. All language refinement was done using AI tools, but analysis, interpretation, and conclusions were the responsibility of the author.

4. Findings and Results

The results were attained by use of descriptive statistics and inferential statistics, particularly correlational analysis.

Table 1

The Descriptive Statistics on Information System Quality

Items	Mean	Std. Dev.	Rank	Interpretation
The AIS is easy to use.	4.4435	.69026	1	Very Satisfactory
The AIS is accessible whenever needed.	4.2419	.76902	2	Very Satisfactory
The AIS responds quickly to user requests.	4.1613	1.01523	3	Satisfactory
The AIS is reliable and operates without frequent breakdowns.	4.0806	.93354	4	Satisfactory
The AIS provides adequate security against unauthorized access.	3.9677	.89202	5	Satisfactory
The AIS integrates well with other organisational systems.	3.9516	.87285	6	Satisfactory
The AIS is flexible enough to accommodate organisational needs.	3.8065	.84273	7	Satisfactory
The AIS processes transactions efficiently.	3.2258	1.23525	8	Moderate
The AIS is available when required for operational activities.	2.1210	1.13046	9	Unsatisfactory
Mean	3.778			High

Table 1 The results show that the overall mean score of the respondents on the quality of the Accounting Information System (AIS) was 3.778, which shows that the respondents generally perceived the quality of the AIS as high. Ease of use was the top-rated dimension ($M = 4.4435$, $SD = 0.69026$), and system accessibility was the next ($M = 4.2419$, $SD = 0.76902$), indicating that the users found the system easy to use and accessible. Responsiveness ($M = 4.1613$, $SD = 1.01523$), reliability ($M = 4.0806$, $SD = 0.93354$), security ($M = 3.9677$, $SD = 0.89202$), integration ($M = 3.9516$, $SD = 0.87285$), and flexibility ($M = 3.8065$, $SD = 0.84273$) were rated satisfactory, indicating positive perceptions of the system's functionality and performance.

Though the efficiency of transaction processing was rated as moderate ($M = 3.2258$, $SD = 1.23525$), indicating that there is room for improvement. The lowest mean score ($M = 2.1210$, $SD = 1.13046$) was for system availability for operational activities, which shows that there is a lack of satisfaction among the

respondents with the availability of the system when needed. The standard deviations for transaction processing efficiency and system availability are relatively high, indicating that there were some differences in users' experiences. In general, the results suggest that the AIS is good in most of the system quality dimensions, but there is a need to improve system availability and transaction processing efficiency to make it more effective and useful to the organisation.

Table 2

The Descriptive Statistics on Organisational Performance

Items	Mean	Std. Dev.	Rank	Interpretation
The Organisation achieves effectiveness	4.3306	.64671	1	Very High
The Organisation achieves Improvement in decision-making.	4.3145	.80007	2	Very High
The Organisation achieves efficiency	4.2823	.66943	3	Very High
The Organisation achieves Financial Performance	4.2742	.62909	4	Very High
The Organisation achieves internal budgetary control	4.1855	.97419	5	High
The Organisation achieves automated reports	4.0242	.84067	6	High
The Organisation realizes improved internal and external communication	4.0000	.68669	7	High
The Organisation realizes that employees learn knowledge and expertise skills	3.9839	.76492	8	High
The Organisation Realizes Cost Savings	3.9758	.86920	9	High
The Organisation achieves high productivity	3.6935	.88508	10	High
Mean	4.106			High

Table 2 The views of NGOs operating in Juba on organisational performance (OP). The best-rated indicator was organisational effectiveness (mean = 4.3306, SD = 0.64671), which was understood as very high, and it would mean that the NGOs are mostly fulfilling their goals and strategic aims. Decision-making improved in the second place (mean = 4.3145, SD = 0.80007), which is also a very high score, and this indicates that the organisations have improved analytical and management processes. Organisational efficiency ranked third (mean = 4.2823, SD = 0.66943), and financial performance followed, with very high ratings, which provides evidence that NGOs consider their operational and

financial performance to be high. Internal budgetary control was fifth (mean = 4.1855, SD = 0.97419), which is high and portrays significant improvement, but with variance in financial control. In sixth place, there was automated reporting (mean = 4.0242, SD = 0.84067), which is also high. Enhanced internal and external communication (mean = 4.0000, SD = 0.68669) was ranked seventh, and employee learning, knowledge, and skill development (mean = 3.9839, SD = 0.76492) was ranked eighth and interpreted as high. Cost saving was also high (mean = 3.9758, SD = 0.869200), with a high ranking of number nine, and perceived financial efficiencies. The productivity (mean = 3.6935, SD = 0.88508) was the least-ranked indicator, but it was also viewed as high. On the whole, the mean performance of the organisation was elevated (mean = 4.106), meaning that NGOs in Juba believe they are performing well in several organisational aspects.

4.1. Bivariate Analysis

Bivariate analysis in research assessed the relationship between system quality and organisational performance using Pearson correlation at the 0.05 significance level to determine the strength and statistical significance of the association.

Table 3

Relationship Between System Quality and Organisational Performance

	System Quality Assessment	Organisational Performance Measurement
System Quality Assessment	1	.443**
Pearson Correlation		.000
Sig. (2-tailed)		
N	124	124
Organisational Performance Measurement	.443**	1
Pearson Correlation	.000	
Sig. (2-tailed)		
N	124	124

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

The outcome of the bivariate analysis shows that there is a positive and statistically significant relationship between system quality and the performance of the organisation among the chosen NGOs in Juba. The correlation coefficient ($r = 0.443$, $p = 0.000$) is moderate but significant, thus indicating that there is a relationship between the quality of the system and better organisational performance. This means that NGOs whose accounting information systems are more dependable, effective, and well-operational are more likely to have better operational outcomes in terms of effectiveness, efficiency, and decision-making capacity. The significance value, less than the 0.01 level, proves that this correlation is extremely statistically significant and could not be attributed to randomness. Having 124 participants, the findings would put a solid empirical foot forward on the claim that system quality is a crucial determinant in

influencing organisational performance in resource-strained and developing environments. These results support the theoretical assumption that a strong AIS infrastructure will lead to better organisational performance.

5. Discussion

The study revealed that the respondents generally rated the quality of the AIS high ($M = 3.778$), which means that the AIS used by the selected NGOs was adequate to support financial and operational activities. The mean scores of the system quality dimensions were highest for ease of use ($M = 4.4435$), followed by accessibility ($M = 4.2419$) and responsiveness ($M = 4.1613$). These findings suggest that the respondents feel the AIS is easy to use, easy to access, and can be used for routine organisational activities. The results corroborate the DeLone & McLean Information Systems Success Model, which states that system quality is a key determinant of organisational benefits, which is achieved by effective system use and user satisfaction (DeLone & McLean, 2016).

The high scores for ease of use and accessibility are important in the NGO sector, where workers may have varying levels of information technology skills. Easy-to-use systems minimize operational mistakes, boost employee acceptance, and streamline timely financial information processing. These findings are consistent with the findings of Romney & Steinbart (2021), who report that good AIS platforms result in better reporting accuracy, internal control, and managerial decision-making. Likewise, research in developing economies has shown that the availability of and access to information systems play a major role in the efficiency and accountability of organisations.

Although the overall rating was positive, some dimensions were given comparatively lower ratings. System availability ($M = 2.1210$) received the lowest rating, and transaction processing efficiency ($M = 3.2258$) received the moderate rating. These results suggest that, while users are generally satisfied with and appreciate the AIS, there are operational issues. In the South Sudan context, the unreliable internet connection, irregular power supply, poor technical assistance, and low ICT infrastructure can be blamed for these challenges. This can lead to disruptions in the seamless functioning and accessibility of accounting systems for organisations. This discovery emphasizes that system quality is not just a function of software functionality, but also depends on the overall operational context in which the system is used.

The bivariate analysis also revealed that the AIS system quality was positively correlated with organisational performance, and the correlation was statistically significant ($r = 0.443$, $p < 0.01$). The correlation coefficient shows a moderate positive relationship, suggesting that there is a positive relationship between system quality and organisational performance. This discovery indicates that NGOs with reliable, responsive, secure, and well-functioning AIS platforms are more likely to be effective, efficient, accountable, and make better decisions.

The findings are consistent with the findings of DeLone & McLean (2016), which indicate that a good information system can bring benefits to the

organisation in terms of information processing and decision support. They also corroborate the findings of Heeks (2018) that reliable ICT systems are crucial to enhance transparency, accountability, and service delivery in organisations operating in developing countries. The present study, however, shows that system quality is still relevant in fragile-state settings where infrastructure issues are more prevalent.

The results also confirm the Garbage in Garbage Out (GIGO) theory, which states that the quality of the organisational outputs is dependent on the quality of the inputs and processes of the system (O'Brien & Marakas, 2011). Although the overall quality of the system is good, there may be some issues with the availability of the system, transaction processing, user competence, or data management that can impact the overall performance of the system. Therefore, as well as investing in technology, organisations need to make sure that their employees are constantly trained, data quality is implemented, and systems are maintained regularly.

The study adds to the scarce empirical research on AIS and organisational performance in humanitarian and fragile state contexts. The majority of the AIS studies have taken place in private sector organisations and public institutions in stable environments, and this study provides evidence from NGOs in South Sudan, extending the applicability of AIS theories to the humanitarian and development context.

6. Conclusion

The study examined the relationship between the AIS-system quality and organisational performance of selected NGOs in Juba, South Sudan. Results showed that the overall AIS-System Quality was high and that there was a positive relationship between the AIS-system quality and organisational performance. The ease of use, accessibility, responsiveness, and reliability were identified as strengths, and system availability and transaction processing efficiency were identified as areas for improvement.

The findings confirm the DeLone & McLean Information Systems Success Model and the GIGO theory, which states that high-quality AIS platforms result in higher effectiveness, efficiency, accountability, and decision-making. Despite the limitations of the study due to its cross-sectional design and the use of self-reported data, the study provides valuable evidence from a fragile-state context where empirical AIS research is limited.

The overall conclusion of the study is that there is a need to invest in reliable, secure, and accessible accounting information systems to enhance the performance, accountability, and sustainability of NGOs in South Sudan and other developing country contexts.

6.1. Recommendations

The results indicate that NGO managers need to invest in making the AIS system available, efficient in transaction processing, and providing technical support services. To optimise system performance and minimize disruptions, regular system maintenance, software updates, and staff training programs should be implemented.

Development partners and policymakers should invest in the development of the ICT infrastructure, including reliable internet connectivity, power supply, cybersecurity, and digital capacity building. The creation of ICT standards and best practices for NGOs could further enhance accountability, transparency, and operational effectiveness.

Future studies should be conducted to examine the long-term effects of AIS system quality on organisational performance through longitudinal and mixed methods studies, and to examine the relationship between system quality, information quality, and user competence in fragile environments.

6.2. Implications of the Study

In practical terms, the results suggest that AIS should be considered as a strategic resource of the organisation and not just an accounting tool. System reliability, accessibility, security, and responsiveness investments can improve decision-making, financial accountability, and operational efficiencies.

Theoretically, the study supports the DeLone & McLean Information Systems Success Model and the GIGO theory in the context of a fragile state. The results show that the quality of the AIS system is a significant factor in relation to the performance of the organisation, even in difficult operating conditions.

The study further highlights the need for policy-level interventions to improve the ICT infrastructure and capacity building of NGOs to enhance their organisational performance and accountability.

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AI Statement

The author used AI to enhance language, grammar, and guide the organization of the manuscript. The design of the study, data collection, analysis, interpretation of the findings, and conclusions were done and checked by the author, who bears the responsibility for the entire content of the manuscript.

Conflict of Interest

The author declares no conflicts of interest. This study is independent research that was not supported financially by any institution or personal connection, which might have compromised objectivity, interpretation, or reporting of the research findings.

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