

Knowledge Management as Bridge Of Accounting Information System And Strategic Management

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ABSTRACT

Purpose – The purpose of this paper to recognize knowledge management as the bridge of implementation of accounting information system and strategic management in order to reach company aims.

Design/methodology/approach – this study uses *meta-analysis* as the explanation approach as finding out the indicators for implementing accounting information system and strategic management that is bridged by knowledge management and may necessary be approved by empirical study for the next future research.

Finding – The indicators of accounting information system and strategic management are supported by the quality of knowledge management for reaching the company aims.

Originality/value – The characteristic of each indicator of accounting information system brings the strategic management that shows the result for successfully implemented in reaching the company aims so that by studying this system at each different kind of situation will affect not only strategic management quality but also the different strategic management to perform quality of knowledge management in reaching high performance of company.

Keyword : accounting information system, strategic management, knowledge management.

INTRODUCTION

Since the history of big crisis in Asia in 1998 continuing in year 2008 in Western Countries, there will be necessary to lift up the high motivation here to increase the knowledge management quality in firms so that management can faced the crises wisely.

This writing purpose is to scheme the big picture of indicators for implementing the accounting information system and strategic management in firms that are bridged by high performance of knowledge management to reach firms' goals. One high motivation reasons for me to write is concerning the high technology performance at any disciplines, especially in accounting information system that is supporting worldwide companies information with many software are not used properly so the human resource operated with different level of knowledge which are mostly this kind of situation happens not only in developing countries but also in developed countries. However, the accounting information system itself has well performance with accuracy and reliable based on knowledge management level uses and it will support the planning and implementation of strategic management that is useful for developed not only the company system but also company goals. This may recognize the knowledge management is the major factor for well govern of the firms everyday.

Basically, the crisis in year 2008 brings the uncertainty for specialized who uses the accounting information systems whereas prediction of human character based on knowledge level becomes uncomfortable manner that cannot be put into the system as the strategic management implementation, whereas the fact that knowledge management is put ahead the accounting information systems remembering the variety of indicators that may influence the system itself considered have difficulty in their measurement which the application of discipline may have not been found yet. That is why the accounting information system will develop from time to time.

Besides, we think about standardization of knowledge management to support reducing the uncertainty which may put some important indicators considered based on description data and also may support the practices of strategic management to contribute their firm performances.

A system can be defined :

A system is a group of two or more interrelated components or subsystems that serve a common purpose.

The information system can be defined :

The information system is the set of formal procedures by which data are collected, processed into information, and distributed to users.

Accounting information systems can be defined :

AIS subsystems process financial transactions and non financial transactions that directly affect the processing of financial transactions. For example, changes to customers' names and addresses are processed by the AIS to keep the customer file current. Although not technically financial transactions, others changes provide vital information for processing future sales to the customer.

The AIS is composed of three major subsystem :

1. *The transaction processing system (TPS), which supports daily business operations with numerous reports, documents, and messages for users throughout the organization;*

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