

**Master Thesis: The role of accounting information systems in the decision-making
process for SMEs**

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Abstract

The importance of accounting information systems in any organisation, especially the small and medium sized enterprises is vital. This study investigates the use of accounting information systems to decision-making process. Due to lack of accounting information, small and medium sized enterprises however, make late, inaccurate, sometimes incorrect decisions. Taking into account this problem, the following study sought to determine the effect of accounting information systems on the development of SMEs in Georgia. The collected data were interpreted and analysed using both inferential and descriptive statistics based on the case study and the survey conducted within SMEs. The participants involved in this survey were decision-makers of Georgian SMEs who were selected randomly. Analysis of these responses and the case study demonstrated that accounting information systems are the main tool not only to control daily business operations, to process financial, accounting and taxation data properly but also to analyse company's financial position and the results of its performance. The results indicate that it has a huge role in the tactical and strategic decision-making process and helps the companies to take competitive advantage with lower costs and more efficient way.

Key words: Decision-making process, Accounting information system, Small and Medium sized Enterprises.