

It is now widely accepted that information technology (IT) has been, and still is, a major driver for accounting to become a knowledge service profession (Granlund, 2011). Thus, inadequate technology can potentially corrupt the very outcomes of an AIS, namely reports and decision-relevant information (Ghasemi et al., 2011), leading to incorrect, unreliable decisions. IT impacts the quality of the AIS (measured in terms of scope, timeliness, aggregation, reliability, flexibility and usefulness), which, in turn, impacts the quality of accounting information (Wisna, 2013). To become the enabling and empowering tools AIS are expected to be, they require the technological infrastructure or 'underpinnings' that facilitate their smooth operation (Ghasemi et al., 2011; Wisna, 2013; Gelinas et al., 2018). Inadequate technologies underpinning AIS can burden a firm with extra maintenance and data recovery costs and issues with data reliability, security and privacy.