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\textbf{Abstract}
Accounting information systems have improved conventional information control. Due to corporate meltdowns, corporate governance has come under greater scrutiny to improve practices of managing, retrieving and extracting accounting information within organizations. This paper introduces a framework for an ontology-driven accounting information system as a mean to share information in line of common agreement. The proposed approach contributes to weakening of asymmetric information and information transparency problems. © 2011 Springer-Verlag.

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AIS; Corporate Governance; Ontology; Semantic Web

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