

# BUILDING A PARADIGM OF INTEGRITY AND ACCOUNTABILITY IN ACCOUNTING INFORMATION SYSTEMS: A SYSTEMATIC LITERATURE REVIEW ON THE IMPLEMENTATION OF ETHICAL VALUES IN COMPANIES IN INDONESIA

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## Abstract

The advancement of digital technology has driven significant changes in the implementation of Accounting Information Systems (AIS) in Indonesian companies. However, previous studies have primarily focused on technical aspects such as efficiency and automation, while integrity, accountability, and ethics have received relatively less attention. This situation underscores the need for an AIS review that is not only technically effective but also grounded in moral and professional values. This study conducts a Systematic Literature Review (SLR) of literature examining the integration of ethics, integrity, and accountability in AIS, using sources from Google Scholar and accounting journals, including empirical and conceptual articles in Indonesian and English published within the last ten years, while non-peer-reviewed publications and works prior to 2015 were excluded. The quality of the articles was evaluated based on relevance, methodology, and scientific contribution, followed by thematic analysis. The review findings indicate that individual integrity, organizational culture and ethics, and professional codes of conduct are the primary variables influencing AIS integrity and accountability, with system transparency and internal controls as important supporting factors. These findings emphasize that integrating technical and ethical aspects contributes to reliable, transparent, and trustworthy financial reporting, and recommend further empirical testing to strengthen ethical and accountable AIS practices in Indonesia

**Keywords:** Accounting integrity, Accounting Information System accountability, Professional ethics of accountants, Implementation of ethical values, Companies in Indonesia

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## 1. INTRODUCTION

The advancement of digital technology has driven a significant transformation in the implementation of Accounting Information Systems (AIS). Technologies such as cloud computing, big data analytics, and artificial intelligence (AI) are increasingly integrated into AIS to support the automation of accounting processes, accelerate data processing, minimize human errors, and enhance operational efficiency as well as real-time financial reporting (Novida, 2025).

This transformation provides substantial benefits for companies in managing financial information; however, it also presents challenges related to data security,

information integrity, and the risk of financial manipulation that may threaten the reliability of financial reports (Syauqan & Firdaus, 2024). Studies indicate that regulatory frameworks and cybersecurity are essential prerequisites for AIS to function as credible monitoring and reporting tools (Noviyanti, 2025). In Indonesia, the adoption of cloud-based AIS has increased due to its perceived ability to deliver efficiency, flexibility, and optimized data management (Carolina et al., 2024) & (Wati & Firdaus, 2025). Nevertheless, companies continue to face obstacles such as data security concerns, connectivity issues, system integration challenges, and limited user digital literacy. The ability of AIS to prevent fraud largely depends on the strength of internal controls implemented within organizations (Wahyu Cahyo Nugroho, 2022).

Various literature studies indicate that AIS implementation tends to focus on technical aspects such as speed, efficiency, and automation, while ethical values, integrity, and accountability are often overlooked. Insufficient attention to moral values increases the risk of computer-based fraud, unauthorized access, and data manipulation, which can threaten corporate credibility and investor trust (Nurrochmah, 2024). AIS is not merely a recording and reporting tool but an integral component of organizational governance. Access management, audit trails, and data security mechanisms are essential to achieving both internal and external accountability. Therefore, accounting practices must be grounded in honesty, integrity, objectivity, and responsibility, in accordance with professional accounting codes of ethics. A paradigm that positions AIS as an instrument of governance and accountability based on moral values and transparency is therefore critical.

Based on these conditions, this study is important because the rapid digitalization of AIS in Indonesia has not been fully accompanied by the integration of ethical values and integrity. Without a strong ethical foundation, the use of AIS may increase the risk of fraud, data manipulation, and security breaches, ultimately weakening accountability and stakeholder trust. This study aims to identify relevant ethical values and integrity principles to strengthen AIS accountability, examine the relationship between AIS implementation and ethical and moral controls, and analyze the risks of fraud, manipulation, and data breaches resulting from weak ethical foundations. Furthermore, this study develops a conceptual framework that integrates the technical aspects of AIS with ethical values and integrity in Indonesian companies, while also providing guidance for ethical and accountable AIS implementation and IT governance recommendations to minimize fraud risk (Hildagard et al., 2023).

This study reviews the literature on the implementation of ethical values in Accounting Information Systems (AIS) in Indonesian companies by addressing several key questions: how individual and professional integrity influence AIS reliability and accountability and prevent fraudulent practices; how organizational culture, ethical leadership, and professional codes of ethics support transparent and

accountable financial reporting; how the integration of technical AIS aspects and ethical values shapes the quality of accounting information; and what gaps in the literature require further investigation to strengthen ethical and accountable AIS practices.

## 2. METHODOLOGY

This study employs the Systematic Literature Review (SLR) method as a conceptual and methodological approach to systematically examine and synthesize empirical and theoretical findings regarding the implementation of ethical values in Indonesian companies through Accounting Information Systems, with a focus on developing a paradigm of integrity and accountability. The SLR design was chosen because it provides a comprehensive, structured, and evidence-based understanding of the integration of ethical principles, accountability practices, and transparent governance in AIS implementation. The process of literature search, selection, and evaluation was conducted transparently and is replicable, using the PICO framework (Population, Intervention, Comparison, and Outcome) to clarify the study focus, enhance the precision of source selection, and systematically map the relationships between the study context, digital literacy interventions, conceptual comparisons, and the expected sustainable development outcomes. The following table presents a summary of the PICO elements used as the conceptual foundation of this study.

**Tabel 1.Pico**

| Component           | Description   |
|---------------------|---|
| <i>Population</i>   | Companies in Indonesia that use Accounting Information Systems (AIS)                    |
| <i>Intervention</i> | Implementation of ethical values and integrity principles in AIS                        |
| <i>Comparison</i>   | Companies using AIS without a focus on ethical values or integrity                      |
| <i>Outcome</i>      | Transparent and accountable reporting systems that support ethical accounting practices |

Source: Processed data (2025)

The literature search strategy was conducted by exploring various leading academic databases, such as accounting journals and Google Scholar, to obtain articles in English and Indonesian published within the last ten years (2015–2025). The initial search yielded approximately 317 articles, using the keywords “Accounting ethics” OR “ethical values in accounting” OR “integrity in accounting” OR “accountability in accounting” AND “Accounting Information System” OR “Sistem Informasi Akuntansi” AND “organizational culture” OR “ethical leadership” OR “code of ethics”, which were then screened based on inclusion and exclusion criteria.

Tabel 2.Criteria Inclusion and Exclusion

| Criteria            | Inclusion   | Exclusion  |
|---------------------|---|--|
| Type of publication | Peer-reviewed journal articles, empirical studies, or conceptual papers related to AIS and ethics       | Non-peer-reviewed articles, theses, internal reports, editorials                 |
| Language            | English and Indonesian  | Other languages  |
| Publication period  | 2015-2025   | Published before 2015  |
| Research focus      | Implementation of ethical values, integrity, and accountability in Accounting Information Systems (AIS) | Accounting studies without an ethical/integrity focus or topics unrelated to AIS |

Source: Processed data (2025)

The literature selection process in this study followed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines, which consist of four main stages: identification, screening, eligibility, and inclusion (Moher et al., 2009) to ensure a systematic, transparent, and replicable review process. During the identification stage, article searches were conducted through reputable academic databases, and reference management was performed using Mendeley. This process yielded 312 articles, of which three duplicates were removed, resulting in 309 unique records. The screening stage involved reviewing titles and abstracts based on the inclusion criteria, focusing on studies related to Accounting Information Systems (AIS), ethics, integrity, and accountability within organizational contexts in Indonesia. Exclusion criteria included literature review articles, books, manuscripts without full-text availability, and studies that were purely technical in nature. As a result, 293 articles were excluded, leaving 16 articles deemed relevant. At the eligibility stage, the remaining 16 articles were evaluated through full-text analysis using the Mixed Methods Appraisal Tool (MMAT) 2018 (Hong et al., n.d.) based on clarity of research objectives, methodological appropriateness, data quality, reliability of analysis, and relevance of findings. Articles scoring below 60 percent were excluded. Quality assessment was conducted independently by four researchers and finalized through discussion to minimize bias. The articles that met all criteria were subsequently analyzed using thematic analysis supported by NVivo 14, involving systematic coding and theme development, and were validated through researcher triangulation. The combined application of PRISMA, MMAT, NVivo 14, and collective validation resulted in a methodologically robust literature synthesis and provided a comprehensive understanding of integrity and accountability in Accounting Information Systems within the context of Indonesian companies.

### 3. FINDINGS AND DISCUSSION

The results of the systematic literature review indicate that the effectiveness of Accounting Information System (AIS) implementation in Indonesian companies is influenced by four main variables: (1) the integrity of individual AIS users, (2) professional ethics and responsibility, (3) organizational integrity and culture, and (4) professional codes of ethics and accounting governance. These variables are interrelated in shaping the quality of accounting information, system reliability, and financial reporting accountability. Individual and professional integrity serve as the moral foundation for maintaining data accuracy and honesty, while organizational culture and professional codes of ethics create an environment that supports ethical, transparent, and responsible accounting practices. Overall, the relationships among individual integrity, organizational integrity and culture, professional ethics, and professional codes of ethics in relation to the quality of Accounting Information Systems are presented in Table 3.

**Table 3. Variable Relationships and Data Extraction**

| Variable   | Author(s) & Year   | Method   | Focus   | Findings  |
|--|--|--|---|---|
| <b>Integrity of AIS Users</b>                              | Chandrayatna, I. D. G. P. & Sari, M. M. R. (2020)                  | Quantitative (analysis of internal control and organizational ethical culture) | Level of honesty, morality, and ethical behavior of individuals in using AIS    | Individual morality and ethical behavior have a significant effect on accounting fraud incidents and the reliability of AIS   |
| <b>Professional Ethics and Responsibility of AIS Users</b> | Nurul Hasmi, W. W., Sartina, A. R. O., & Sinta Hasan, S. D. (2024) | Conceptual literature and empirical studies                                    | Application of professional ethics in accountants' behavior and decision-making | Professional ethics support the reliability, credibility, and quality of accounting information and limit unethical practices |
| <b>Organizational Integrity and Culture</b>                | Santi Adella Damayanti (2024)                                      | Quantitative (survey and organizational culture analysis)                      | Organizational culture and ethical leadership in accounting practices           | Strong organizational culture and ethical leadership enhance accountants' professional ethics and encourage honest            |

|  |   |   |  |  |
|--|---|---|--|--|
|  |   |   |  | and accountable behavior   |
| <b>Professional Code of Ethics and Accounting Governance</b> | Ardianti, T. I., Azizah, S. N., & Sandari, T. E. (2023) | Quantitative (analysis of code of ethics and financial reporting quality) | Implementation of professional codes of ethics and accounting governance | Codes of ethics enhance public trust, regulate professional behavior, and support accountability as well as the quality of financial reporting and AIS |

Source: Processed data (2025)

The literature review indicates that the success of Accounting Information Systems (AIS) is not determined solely by technological sophistication or system design, but rather by socio-technical interactions among human factors, ethical values, organizational culture, and professional governance (May & Lumban, n.d.). Individual integrity serves as a fundamental pillar of AIS effectiveness. Honesty and ethical behavior of system users play a crucial role in preventing accounting fraud and ensuring the reliability of generated information (Chandrayatna & Sari, 2019). These findings emphasize that even technically advanced systems remain vulnerable to biased or unreliable outputs when operated by individuals lacking integrity. Professional ethics and responsibility strengthen the normative dimension of accounting practices. The application of professional ethical principles constrains unethical behavior and enhances information credibility (Hasmi et al., 2024). Beyond regulating individual conduct, professional ethics foster collective awareness that accounting is a profession with inherent social responsibility (Ova Novi Irama et al., 2025). Organizational culture and integrity significantly influence ethical behavior in AIS usage. Organizations that emphasize honesty, ethical leadership, and fair reward systems are proven to enhance system accountability and reduce the likelihood of fraud (Santi Adella Damayanti, 2024;). An ethical organizational environment ensures that AIS is utilized in alignment with transparency and financial accountability objectives (Dewi et al., 2025). Professional codes of ethics and accounting governance function as external normative guidelines regulating accountants' professional conduct. Ethical standards encompassing integrity, objectivity, and professional competence have been shown to increase public trust in financial reporting (Ardianti et al., 2026). Moreover, codes of ethics serve as moral guidelines in system-based information management, supporting the social legitimacy and accountability of AIS (Asan et al., 2025).

These four variables can be explained through Socio-Technical Systems (STS) Theory, which emphasizes alignment between technical and social



subsystems (Fabio et al., 2024). Agency Theory explains the role of ethics and professional codes as control mechanisms to minimize opportunistic behavior (Phillips et al., 2019), while Institutional Theory highlights legitimacy and the homogenization of accounting practices through organizational culture and codes of ethics (Galleli & Amaral, 2025). The literature reveals a clear research gap: most studies still examine ethical variables in isolation, without an integrated conceptual framework, particularly within developing country contexts. This study offers an integrative approach by viewing AIS quality as the result of dynamic interactions among individuals, organizations, and professional norms (Najla et al., 2024). Theoretically, these findings enrich the accounting and information systems literature by affirming AIS as a multidimensional construct that extends beyond technical considerations. Practically, the study emphasizes strengthening individual integrity, internalizing ethical values within organizational culture, and consistently enforcing professional codes of ethics. For management and regulators, these findings provide a foundation for internal control policies and governance frameworks that integrate technical compliance with the development of moral integrity. Ultimately, improvements in AIS quality can be achieved through synergy among technology, human factors, and ethical values.

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#### **4. CONCLUSION**

The success of Accounting Information Systems (AIS) in Indonesian companies is determined by the integration of technical excellence, individual integrity, professional ethics, organizational culture, and professional codes of ethics. Individual integrity serves as the moral foundation for information reliability and fraud prevention, professional ethics constrain unethical behavior, organizational culture creates an environment that supports ethical accounting practices, and professional codes of ethics ensure system legitimacy and accountability. The literature analysis reveals variations in the focus of prior studies, highlighting the need for an integrative approach that views AIS quality as a multidimensional construct involving interactions among individuals, organizations, and professional norms. Practically, these findings underscore the importance of internalizing ethical values, strengthening individual integrity, and consistently enforcing professional codes of ethics to enhance AIS accountability, while recommending the development of integrative quantitative models and context-specific research in companies within developing countries.

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