

THE IMPACT OF ACCOUNTING INFORMATION SYSTEM USE ON EMPLOYEE PERFORMANCE IN MANUFACTURING COMPANIES: “SYSTEMATIC LITERATURE REVIEW”

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Abstract

The development of information technology has encouraged manufacturing companies to utilize Accounting Information Systems (AIS) as a supporting instrument for operational activities and decision-making processes. However, previous research on the impact of AIS use on employee performance has shown inconsistent findings. This study aims to summarize and systematically analyze empirical findings regarding the impact of Accounting Information Systems on employee performance in manufacturing companies. The method used is a Systematic Literature Review (SLR) of ten scientific articles published in the period 2015–2025 and obtained from the Google Scholar and Garuda databases. The synthesis results indicate that the use of AIS generally has a positive impact on improving employee performance, especially in aspects of work efficiency, timeliness, data accuracy, and productivity. However, the magnitude of this influence is largely determined by supporting factors, such as user competence, level of trust in the system, organizational readiness, and management support. This study provides a theoretical contribution by strengthening the relevance of the Technology Acceptance Model (TAM) and the contingency approach in explaining the relationship between AIS and employee performance, and serves as a foundation for the development of further studies on AIS digitalization in the manufacturing sector.

Keywords: Accounting Information Systems, Employee Performance, Manufacturing Companies, Technology Implementation

1. INTRODUCTION

In the digital era, manufacturing companies are increasingly shifting from manual accounting processes to Accounting Information Systems (AIS) to enhance the speed, accuracy, and reliability of financial data processing. AIS plays a strategic role in organizational operations by processing financial information that supports managerial and operational decision-making (Saputri et al., 2023). The implementation of computerized accounting systems enables companies to improve efficiency and reduce operational costs compared to conventional manual systems (Qur'aini et al., 2024)

Employee performance is a critical factor in determining organizational success, particularly in manufacturing companies that operate within complex and dynamic

environments. AIS supports employee performance by providing timely and accurate information, facilitating work processes, and enabling more systematic task execution. The effectiveness of AIS implementation is reflected in the interaction between users and the system in supporting the optimal functioning of accounting processes (Kharisma & Dharmadiaksa, 2015). When utilized effectively, AIS can enhance employees' ability to complete tasks efficiently, accurately, and in accordance with organizational standards (Sopian & Wawat, 2019).

Despite the widespread adoption of AIS in manufacturing companies, empirical studies examining its impact on employee performance have produced inconsistent results. Several studies report a positive and significant influence of AIS on work efficiency, accuracy, and productivity, while others find weak or insignificant effects. These inconsistencies indicate that the relationship between AIS use and employee performance is influenced by various supporting factors, including user competence, trust in the system, organizational support, and technological readiness (Saputri et al., 2023). Therefore, a systematic literature review is needed to synthesize existing empirical findings and identify research gaps related to AIS implementation and employee performance in the manufacturing sector.

Based on the background and urgency above, the problem formulation focuses on the inconsistency of the influence of AIS on the performance of manufacturing employees. The main research question: How does the use of Accounting Information Systems affect employee performance in manufacturing companies based on literature synthesis?

2. METHODOLOGY

This study employed a Systematic Literature Review (SLR) by collecting relevant articles from Google Scholar and the Garuda Journal database. These databases were selected due to their extensive coverage of national and international academic publications in the fields of accounting, information systems, and management..

The article search process was carried out by applying specific keywords aligned with the research focus, namely "Accounting Information Systems," "Employee Performance," "Manufacturing Companies," and "AIS Implementation," across the selected databases.

Table 1. Inclusion & Exclusion

Inclusion	Exclusion
Studies that examine the relationship between the use of Accounting Information Systems (AIS), employee performance, and manufacturing organizations.	Journal that do not address the application of Accounting Information Systems (AIS), employee performance, or manufacturing-sector contexts.

English and Indonesian language journal.	Journals that do not use English and Indonesian.
Journal with years 2015-2025.	Journals under 2015.
The full text of the article is available for access and review.	Articles with incomplete text or only available in abstract form.

The article selection process was conducted by initially collecting articles from the selected databases, resulting in 30 identified studies. Subsequently, the articles were screened based on their titles, abstracts, and content to assess their relevance to the research objectives. After applying the inclusion and exclusion criteria, 10 articles were deemed suitable and included in this study..

3. FINDINGS AND DISCUSSION

3.1 Findings

Based on the selection results, there were 10 selected articles, it was found that the influence of the use of Accounting Information Systems (AIS) on employee performance in manufacturing companies can be seen from several previous journals.

Table 2. Research Article Extraction Result

Writer	Year	Method	Focus	Findings
(Febyanti & Suwarno, 2025)	2025	Quantitative	Analyzing the influence of Accounting Information Systems (AIS) on employee performance in the purchasing division.	The study demonstrates that implementing an AIS significantly improves employee productivity at PT Semen Indonesia Distributor. By enhancing data collection efficiency, accuracy, and precision, AIS contributes to better performance. The Technology Acceptance Model (TAM) highlights that perceived usefulness and ease of use of AIS are critical for boosting employee productivity.

(Hamta & Putri, 2019)	2019	Quantitative	Assessing the effects of IT sophistication, management involvement, and AIS users' technical competence on employee performance at the individual level.	This study reveals that advanced information technology does not significantly impact individual performance at PT Betamec by itself. The findings suggest that technology and management support must be complemented by employee competence in using the system. Employee proficiency with AIS, however, has a significant effect. Overall, IT sophistication, management participation, and technical expertise of AIS users collectively influence individual employee performance.
(Izati, D. S. A., Rahayuningsih, 2023)	2023	Mix method (Qualitative & Quantitative)	Identifying the partial and combined effects of AIS effectiveness and quality on individual employee performance.	The effectiveness of AIS usage at PT. Raditya Putra Grafika Gresik significantly impacts employee performance improvement, while system quality has no significant effect partially, but does have an effect when combined with system effectiveness. This finding confirms that system utilization by users is more critical than simply the technical quality of the system.
(Rizaldi, 2015)	2019	Quantitative	Testing the influence of accounting information systems on employee performance at	The findings indicate that Accounting Information Systems positively and significantly influence employee performance at CV Teguh Karya Utama. The use of systems designed to meet organizational requirements contributes to greater

			CV Teguh Karya Utama.	efficiency, timely task completion, and improved work quality. This suggests that effective AIS implementation plays a key role in enhancing employee performance.
(Hoki & Efriadi, 2022)	2022	Quantitative	Analyzing the role of user trust and effective implementation of AIS technology in shaping employee performance.	The study highlights that employee performance improves when Accounting Information Systems (AIS) technology is used effectively.
(Lukiman & Lestarianto, 2016)	2016	Quantitative	Examine how the implementation of AIS, general information systems, the efficiency of AIS use, trust in AIS technology, and IT influence individual performance.	Findings indicate that the use of an Accounting Information System (AIS) does not influence employees' personal performance. This was due to employee doubts, who did not fully trust that the accounting information system could help them perform their jobs more effectively.
(Aini & Ardini, 2018)	2018	Qualitative	Understanding the application of accounting information systems, their operational effectiveness and efficiency, and their impact on employee performance.	This study found that computer-based accounting information systems boost employee performance, despite the costs, by supporting company operations, efficiency, and profitability through better time management, fewer errors, and stricter adherence to standard procedures.

(Transetio & Budyastuti, 2019)	2019	Quantitative	Investigating how accounting information systems, user skills, and employee integrity impact employee performance.	The AIS at PT United Can Company Ltd. has been shown to improve employee performance. Understanding the system increases productivity, but technical skills have little impact. The effectiveness of the system depends largely on how it is applied in daily tasks and the integrity of its users.
(Feny Nur Rohmawati & Maria Yovita R. Pandin, 2023)	2023	Mixed Method (Quantitative & Qualitative)	Testing and analyzing the influence of Accounting Information Systems and the Use of Information Technology on individual employee performance both partially and simultaneously.	This study shows that the Accounting Information System (AIS) and the Use of Information Technology have a partial positive but insignificant effect on individual employee performance at PT Fajar Abadi Mahameru. This is due to employees' lack of knowledge about technology-based accounting information systems and their lack of thoroughness in carrying out their work.
(Herdyasnyah et al., 2025)	2025	Qualitative	Analyze how to implement Accounting Information Systems (AIS)	This study shows that the AIS via Handi HTS and Web Portal at PT. Ajinomoto Bengkulu significantly enhances employee performance by boosting efficiency, work quality, productivity, skills, and job satisfaction. It highlights the need for digital infrastructure and HR skill development to optimize AIS use.

3.2 Discussion

Based on the synthesis and various research findings, it is evident from the findings that Accounting Information Systems (AIS) have a beneficial effect on the performance of employees within manufacturing organizations. The implementation of an AIS is considered capable of facilitating employee performance in company operations. Research by (Rizaldi, 2015) found that implementing an Accounting Information System (AIS) tailored to a company's operational needs can boost work effectiveness, employee accuracy in completing tasks, and the quality of the company's performance. This statement aligns with research (Febyanti & Suwarno, 2025) findings from this study reveal that the use of an AIS significantly improves employee performance, particularly through accelerated work processes and increased data accuracy. Accounting Information Systems (AIS) are considered a supporting tool that can help employees work more systematically. The benefits of using an AIS are determined not only by the technology, but also by how users utilize the system, as well as how they optimize it. Based on research findings (Hamta & Putri, 2019) It appears that the development of information system technology does not substantially influence employee performance however, employees' ability to effectively use AIS significantly affects their individual performance, while user skills in using AIS have a significant impact on individual employee performance. Research by (Izati, D. S. A., Rahayuningsih, 2023) supports this finding, stating that the effectiveness of AIS use significantly affects employee performance, indicating that employee performance is strongly influenced by how effectively Accounting Information Systems are utilized, whereas the system's technical quality alone does not yield significant outcomes without optimal use.

Methodologically, research in this area is largely dominated by quantitative studies that focus on measuring the relationship between AIS utilization and employee performance. Meanwhile, qualitative and mixed-method research remains limited, despite its ability to capture deeper insights into organizational and non-technical factors influencing AIS implementation. In general, the findings suggest that AIS has the potential to enhance employee performance when supported by appropriate user competencies and organizational alignment, although this potential may not be fully achieved without adequate training and strong managerial involvement.

Despite the generally positive findings, prior studies present mixed results regarding the impact of AIS on employee performance. While many studies report significant positive effects (Rizaldi, 2015) (Febyanti & Suwarno, 2025), (Transetio & Budyastuti, 2019), other studies report no significant impact (Lukiman & Lestarianto, 2016) dan (Feny Nur Rohmawati & Maria Yovita R. Pandin, 2023). This inconsistency indicates a research gap, suggesting that the effectiveness of AIS depends heavily on contextual factors such as organizational structure, leadership support, technological capability, and employee readiness.

3.3 Research GAP and Implications

A review of ten articles revealed differing findings regarding the impact of Accounting Information Systems (AIS) on employee performance, creating a research gap that needs to be clarified. Studies such as (Rizaldi, 2015) and (Febiyanti & Suwarno, 2025) shows that SIA is able to improve the effectiveness and quality of work by utilizing the perception of benefits and ease of use. In contrast, the study (Rizaldi, 2015) as well as (Feny Nur Rohmawati & Maria Yovita R. Pandin, 2023) shows that SIA has no significant effect due to the lack of user understanding and trust in the system. On the other hand (Izati, D. S. A., Rahayuningsih, 2023) found that the effectiveness of AIS use had an impact on performance, but system quality was not partially significant, suggesting that other variables influence the relationship. Such inconsistencies in prior studies imply that the association between Accounting Information Systems and employee performance remains insufficiently explored, particularly regarding the factors of digital competence, organizational readiness, and technological literacy, which have been minimally studied, even though these factors play a crucial role in the success of the system (Rizaldi, 2015). Therefore, the research gap lies in the lack of understanding of the factors that strengthen the relationship between AIS and employee performance in the context of digitalization in the manufacturing sector.

The synthesis of prior studies indicates that the success of Accounting Information System (AIS) implementation in manufacturing companies is not solely determined by the sophistication of the technology, but is largely influenced by how effectively the system is utilized by employees. This finding reinforces the relevance of the Technology Acceptance Model (TAM) and suggests that user competence, trust in the system, and organizational readiness play significant roles in shaping AIS outcomes. Empirical evidence further demonstrates that the effect of AIS on employee performance is situational and contingent upon organizational characteristics, managerial support, and the alignment between the system and job requirements, which is consistent with the contingency theory perspective. Based on these insights, future research is encouraged to develop an integrated conceptual framework that incorporates technological, human, and organizational factors, and to adopt mixed-methods approaches to gain a deeper understanding of the mechanisms underlying AIS effectiveness. Additionally, subsequent studies should explore moderating variables such as digital literacy, continuous training, and organizational innovation climate, as well as conduct comparative analyses across different manufacturing subsectors to enhance the generalizability of the findings.

4. CONCLUSION

Based on the results of the Systematic Literature Review (SLR) of ten scientific articles published between 2015 and 2025, it can be concluded that the implementation of Accounting Information Systems (AIS) in manufacturing companies

generally contributes significantly to better employee work outcomes. The utilization of AIS is evident in improving work efficiency, task completion accuracy, data processing precision, and employee productivity in supporting company operations. These findings indicate that AIS plays a strategic role as a supporting tool that helps employees carry out their tasks in a more structured and systematic manner. However, the SLR results also show some variations in findings, with several studies indicating that the effect of AIS on employee performance is not yet significant. This difference reveals that technological sophistication is not the only factor shaping successful AIS implementation, but is also influenced by supporting factors such as user competence, trust in the system, organizational readiness, management support, and system alignment with job requirements.

From an academic development perspective, this systematic literature review provides theoretical contributions by reaffirming the Technology Acceptance Model (TAM) in explaining the relationship between technology acceptance and employee performance, particularly through perceptions of ease of use and system usefulness. Furthermore, the synthesis results highlight the importance of the Contingency Theory approach, which conveys that the level of effectiveness achieved by Accounting Information Systems is closely tied to the organizational setting in which the system is embedded. Therefore, the impact of AIS use on employee performance cannot be fully generalized, but must be understood in the context of human resource readiness, organizational support, and the specific work environment. Overall, this systematic literature review not only summarizes existing empirical findings but also provides a conceptual foundation for future research in developing a more integrated model to study the involvement of Accounting Information Systems in driving improvements in employee performance in the digital era, particularly in the manufacturing sector.

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