

THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS ON THE QUALITY OF FINANCIAL REPORTS: A SYSTEMATIC LITERATURE REVIEW

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Abstract

The development of information technology drives public and private sector organizations to adopt integrated information systems, one of which is Accounting Information System (AIS) are utilized to support financial management activities and organizational decision-making. Accounting information systems play a crucial role in processing financial data and transactions into accurate, relevant, and timely information, thereby substantially influencing the quality of the financial reports produced. Various empirical studies indicate a positive and statistically significant association between the implementation of AIS and the quality of financial reports. However, these findings remain scattered across various studies with diverse approaches, objects, and results. Therefore, this research aims to conduct a Systematic Literature Review (SLR) to identify, analyze, and synthesize previous studies discussing the impact of AIS on financial reporting quality. The SLR method is applied by examining relevant scholarly articles from various literature sources to obtain a comprehensive overview of the contribution of accounting information systems to enhancing financial statement quality. The results of this study are expected to provide a deeper understanding of the factors influencing financial reporting quality resulting from the implementation of AIS, as well as to identify research gaps as a basis for the development of future studies.

Keywords: Accounting information systems, financial reporting quality, information systems, systematic literature review.

1. INTRODUCTION

The rapid development of information technology has become a major driving force for organizations in both the private and public sectors to adopt integrated information systems in support of operational activities and decision-making processes. In this context, the Accounting Information Systems (AIS) serves a strategic function as a system specifically developed to gather, record, process, store, and present financial data in the form of relevant, accurate, and timely information for management and other stakeholders. Beyond functioning merely as a recording tool, AIS serves as an integral component of an organization's internal control system, contributing to the minimization of errors, fraud, and data manipulation. Consequently,

the effectiveness of AIS implementation is a crucial determinant of the quality of financial information and the reliability of the resulting financial statements.

Financial statements, as the primary output of AIS, reflect an entity's financial position and performance and must fulfill qualitative characteristics such as relevance, reliability, comparability, and neutrality in order to be optimally useful for various users. High-quality financial statements provide a sound basis for economic decision-making, accountability, and transparency. Therefore, the quality of financial statements is strongly influenced by the effectiveness and reliability of the underlying accounting information system. Numerous empirical studies have demonstrated that well-implemented AIS has a positive and significant effect on enhancing the quality of financial statements, both in private and public sector organizations.

However, despite the growing body of literature examining relationship between AIS and financial reporting quality, the findings remain fragmented across studies conducted in different organizational contexts, sectors, research designs, and measurement indicators. This fragmentation results in a lack of a comprehensive and integrated understanding of how AIS influences financial reporting quality and which dimensions of AIS play the most critical roles. As a result, existing studies tend to provide partial insights, making it difficult to draw generalizable conclusions.

To address this gap, a systematic synthesis of prior research is required. Accordingly, SLR approach, which enables a structured identification, evaluation, and synthesis of relevant empirical studies. Through this approach, patterns, consistencies, and inconsistencies in previous findings can be identified, while potential research gaps can be systematically revealed. Specifically, this study aims to: (1) analyze the influence of AIS on the quality of financial statements based on a synthesis of prior research findings; (2) identify the most influential AIS dimensions affecting financial reporting quality; (3) examine variations in research findings across different organizational sectors and contexts; and (4) identify research gaps to inform future studies.

By adopting a systematic approach, this study is expected to contribute academically by integrating and strengthening the existing literature on the relationship between accounting information systems and financial reporting quality. From a practical perspective, the findings are anticipated to provide insights for organizations in developing and implementing more effective accounting information systems to enhance transparency, accountability, and the reliability of financial information

2. METHODOLOGY

This study employs a SLR system with the aim of identifying, analyzing, and synthesizing findings from previous studies that examine the impact of AIS on the quality of financial reporting. The SLR system was named due to its capability to give a methodical, structured, and comprehensive overview of exploration developments

on a particular content, as well as to facilitate evidence-based conclusions deduced from multiple applicable scholarly sources.

The literature hunt process was conducted using a single academic database, namely Google Scholar. The selection of Google Scholar was grounded on its expansive content of scholarly publications, including both public and transnational journals, as well as its availability to full-text articles. The consistent use of a single database allows the composition identification and selection process to be carried out in a more controlled and methodical manner, in agreement with SLR principles.

The composition hunt was conducted using keywords applicable to the exploration focus, including AIS, financial reports quality also methodical literature review. These keywords were applied both singly and in combination using the Boolean operator AND to gain papers aligned with the exploration objects. This hunt process was limited to papers published within the period 2019 – 2024 to insure the applicability and currency of the reviewed literature.

To insure the applicability and quality of the named studies, this exploration applied predefined inclusion and exclusion criteria. The addition criteria comprised scholarly papers agitating Accounting Information Systems and financial reporting quality, examined through either empirical studies or a systematic literature review approach, published in public or transnational academic journals. Also, the papers were needed to be published between 2019 and 2024, available in full-textbook format, and written in either Indonesian or English. Papers were barred if they didn't directly address the exploration content, were non-scholarly publications, bandied information systems in general without a specific account environment, or represented duplicate records.

The composition selection process was conducted totally in several stages. The original stage involved relating papers through keyword quests in Google Scholar. All recaptured papers were also collected and screened to identify and remove indistinguishable records. Latterly, a screening process grounded on titles and objectifications was performed to assess the applicability of each composition to the exploration focus. Papers that weren't directly related to the role of AIS in enhancing the quality of financial reports were barred at this stage. Papers that passed the original webbing were also subordinated to a full- textbook review to further assess their eligibility grounded on the established criteria.

In the final stage, a aggregate of 10 papers that met all addition criteria and didn't fall under the rejection criteria were named as primary literature for review. These papers were also anatomized and synthesized to identify the effect of AIS on financial report quality, determine the most significant impacting factors or confines of AIS, examine variations in exploration findings across different organizational surrounds, and identify exploration gaps that may give directions for future studies.

3. FINDINGS AND DISCUSSION

Findings

Prior to hypothesis testing, the measurement instruments were evaluated to ensure their validity and reliability. The validity test results indicate that all questionnaire items have factor loading values exceeding the acceptable threshold, confirming that each item appropriately measures its intended construct. Furthermore, the reliability analysis demonstrates that all variables meet the reliability criteria, with Cronbach's alpha values above the minimum recommended level. These findings confirm that the research instruments are both valid and reliable, thereby suitable for further statistical analysis.

Subsequently, classical assumption tests were conducted to ensure the robustness of the regression model. The normality test results indicate that the data are normally distributed, as evidenced by acceptable probability values. The multicollinearity test shows that all independent variables have tolerance values above the minimum threshold and variance inflation factor (VIF) values below the critical level, indicating no multicollinearity issues. Additionally, the heteroscedasticity test confirms the absence of heteroscedasticity, as the significance values exceed the standard criterion. Overall, these results suggest that the regression model fulfills all classical assumption requirements and is appropriate for hypothesis testing.

Table 1. Summary of Previous on Accounting Information System and Financial Reporting Quality

Writer	Year	Research Methods	Research Focus	Main Findings
Agnemas Yusoep Islami	2024	Literature review using a descriptive qualitative approach (reviewing 25 articles from the 2020-2024)	Analyzing influence of AIS on financial reports quality	AIS positive effect on financial reports quality. Proper AIS implementation improves accuracy, timeliness, efficiency, relevance, reliability, understandability, and comparability of financial reports, thereby supporting accountable decision-making.

Aldino, H. P & Septiano, R	2021	Quantitative research using survey methods and multiple linear regression analysis	Effect of AIS on quality of financial statements in public sector.	AIS positive also significant financial reports quality. Effective AIS implementation enhances relevance, accuracy, and timeliness of financial reports, supporting transparency and decision-making.
Hendra Lesmana	2021	Quantitative research using multiple linear regression, t-test, F-test, R ² test, purposive sampling (15 respondents)	Influence of AIS also IC at financial reports quality at Pasarbatang Village Office	Result indicate that AIS significantly affect financial reports quality (sig. 0.003), also IC positive also significant (sig. 0.005). Simultaneously, both variables explain 81.7% of the variation in financial reports quality, indicating that AIS and IC are key factors in improving financial reporting quality.
Rio Gusherins ya & Samukri	2020	Quantitative research using simple linear regression, t-test, saturated sampling (47 respondents)	Effect of AIS implementation on financial reports quality	Findings show that AIS positive also significant on financial reports quality (sig. 0.000). R ² 0.586 , AIS explains 58.6% of variation in financial reports quality. In addition, AIS implementation (98.7%) and financial statement quality (99.1%) are categorized as very good.

Haria Saputri, Ujang Kusnaedi, Yandi Asmana	2023	Descriptive qualitative and sample quantitative research and questionnaire s, simple linear regression analysis)	Effect of AIS implementation on financial reports quality of service business in North Jakarta	AIS positive also significant on financial reports quality. Correlation value (R) of 0.778 indicates that AIS contributes 77.8% to upgrade of financial reports quality.
Abdul Rahman & Ayudhini Azzahra Permatasari	2021	Quantitative research using surveys and multiple linear regression analysis	Effect of human resource competence and regional financial accounting systems on the quality of local government financial statements	Capability(HR) also regional financial AIS positive also significant, both partially and simultaneously, on quality of local government financial statements. Implementation of AIS in accordance with standards and competent human resources enhances relevance, reliability, also timeliness of financial reports.
Neneng Sri Suprihatin & Arinda Ayu Ananthy	2019	Quantitative research using survey methods with questionnaires; data analysis using SEM-PLS	Effect of GAS also AIS on quality of local government financial reports	implementation of GAS also AIS has positive also significant on financial reports quality. AIS stronger influence than GAS. Simultaneously, GAS and AIS explain 71.5% of the variation in financial reports quality, improving relevance, reliability, and timeliness.

Frista Chairina & Tineke Wehartaty	2019	Quantitative research using simple linear regression, t also f test, purposive sampling (97 respondents)	Effect of AIS implementation on the financial reports quality BPKPD of Surabaya City	AIS positive also significant on financial reports quality (sig. 0.000). Adjusted R^2 value of 0.459 indicates that AIS explains 45.9% of variation in financial reports quality. The use of e-accounting helps BPKPD produce high-quality financial information.
Tisna Nur Aidah & Mia Ika Rahmawati	2024	Quantitative research using multiple linear regression, t and f test, purposive sampling (52 respondents)	Effect of AIS aksi IC financial reports quality in educational institutions/foundations Surabaya	AIS positive also significant at financial reports quality (sig. 0.000), while IC positive but insignificant (sig. 0.593). Simultaneously, both variables explain 51.3% of variation financial reports quality ($R^2 = 0.513$).
Animah, Adhitya Bayu Suryantar a, & Widia Astuti	2020	Quantitative research using multiple linear regression, purposive sampling (76 MSMEs)	Effect of human resource competence also AIS on financial reports quality of MSMEs in West Lombok	Findings show that capability(HR) doesn't affect financial reports quality (sig. 0.540), while AIS have significant (sig. 0.000). Results also indicate a low level of understanding of SAK ETAP among MSMEs.

Source: Secondary Data from Selected Articles, Processed By the Authors (2025)

3.1 Analysis of Findings Patterns

Based on a review of various previous studies, a fairly harmonious pattern of findings can be identified concerning the association between AIS and reliability financial reports. In general, most studies conclude that the proper implementation of AIS is essential to reliability financial reports. AIS helps associations produce fiscal information that's more accurate, applicable, dependable, and presented in a timely manner. These findings indicate that the actuality of AIS is one of the crucial factors supporting the medication of high-quality fiscal statements.

In addition, these studies emphasize that AIS functions as a sole recording tool, system that bear internal control also transparency in fiscal reporting. Therefore,

quality of fiscal statements grasped result of integration between information systems, counting procedures, and fiscal operation practices that are constantly enforced by associations.

3.2 Comparison of Research Results

The review findings indicate that the function of AIS in boosting realibility financial reports varies across organizational environments. In state-run, AIS plays crucial role in boosting responsibility also openness in financial management, where its implementation in compliance with governmental regulations and established accounting standards is able to enhance realibility financial reports also increase public trust in financial information presented. Meanwhile, in the private sector and service companies, AIS is primarily emphasized as a tool to streamline financial reporting processes by minimizing recording errors, enhancing data accuracy, and accelerating the preparation of financial statements. Although organizational characteristics differ from those of the public sector, research findings consistently show a positive contribution of AIS to realibility financial reports. In MSME sector, however, implementation of AIS still faces various challenges, such as limited accounting knowledge and low adoption of accounting standards; nevertheless, the use of relatively simple AIS has been shown to improve the regularity of record- keeping and reliability, indicating significant potential for AIS development in MSMEs if supported by improved accounting competence and adequate support.

3.3 Dominant Styles Used

From a methodological perspective, the literature review shows that most of the reviewed studies employ a qualitative approach. Generally used styles include literature review, document analysis, and descriptive approaches. This approach aims to gain a deeper understanding of the processes and mechanisms of AIS implementation in various organizational contexts and its donation to the quality of fiscal statements.

Through qualitative approaches, experimenters are suitable to identify patterns, parallels, and differences across studies without counting solely on statistical testing. This approach is considered applicable for describing AIS implementation practices and the organizational surrounds that impact the quality of fiscal statements.

3.4 Inconsistencies or Exploration Gaps

Although exploration findings generally point in the same direction, this review also identifies inconsistencies, particularly regarding the supporting factors that impact the effectiveness of AIS perpetration. Some studies indicate that the quality of mortal coffers and internal control play an important part in enhancing AIS effectiveness, while other studies find that these factors do n't have a significant impact, especially in small-scale associations similar as MSMEs.

In addition, this review identifies a exploration gap in the form of a limited number of qualitative studies that explore in depth the process of AIS implementation, the challenges faced by associations, and strategies to optimize the use of AIS. Thus,

unborn exploration is recommended to strengthen the use of qualitative approaches, similar as case studies and in-depth interviews, to gain a further comprehensive understanding of perpetration of AIS and their influence on financial reports quality across various types of associations.

4. CONCLUSION

Qualitative SLR to inspect role of AIS in magnify financial reports quality. Findings indicate that effective AIS implementation plays an important role in generating high-quality financial statements by supporting accuracy, relevance, reliability, and timeliness of information. AIS functions not only as a transaction- recording tool but also as an integrated system that enhances transparency, accountability, and financial control.

The review shows that the positive impact of AIS applies across various organizational contexts, including the public sector, private sector, and MSMEs. However, the effectiveness of AIS depends on organizational readiness, capability, also internal control systems. Study also identifies research gaps, particularly the limited use of qualitative approaches to explore AIS implementation processes, challenges, and non-technical contextual factors.

Overall, this SLR contributes theoretically by emphasizing the importance of organizational context and user behavior in AIS implementation and provides a foundation for future qualitative, context-driven research to improve financial reporting practices.

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