

EVALUATION OF ACCOUNTING INFORMATION SYSTEMS IN SUPPORTING INTERNAL CONTROL

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Abstract

Accounting Information System (AIS) is a system designed to collect, record, process, and present financial information that management needs to make decisions. It also serves as a tool for internal control within an organization. Internal control helps ensure that the organization's goals are met, especially in terms of reliable financial reports, protection of assets, and compliance with policies and regulations. A well-implemented Accounting Information System is expected to strengthen internal control and reduce the risk of errors or fraud in the accounting process.

This study aims to assess the application of the Accounting Information System in supporting internal control within an organization and to identify the challenges faced during its implementation. The research method used is descriptive qualitative, which seeks to systematically and thoroughly describe the actual situation of the Accounting Information System's application and its role in internal control. Data collection was carried out through direct observation of accounting processes, semi-structured interviews with individuals involved in managing the Accounting Information System and internal control, as well as a document study of existing procedures and policies.

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Accounting Information Systems (AIS) are important for giving accurate, useful, and up-to-date financial information that helps a company's internal control work well. Strong internal control is needed to make sure financial reports are trustworthy, protect the company's resources, and follow all relevant rules and guidelines. This study looks at how Accounting Information Systems are being used to support internal control in an organization. The research uses a qualitative descriptive approach, gathering data through observation, interviews, and reviewing documents. The findings show that the Accounting Information System has helped make internal control more effective, especially in areas like separating responsibilities, approving transactions, and keeping accurate records. But there are still some issues, like not enough skilled people and not fully using available technology. So, the company should work on improving the skills of its staff and keep developing the system so that internal control can be even better.

Keywords: Accounting Information Systems, Internal Control, System Evaluation, Accounting, Information Technology

1. INTRODUCTION

1.1. Research Background

The development of information technology has caused major changes in accounting processes and the management of operational activities in modern organizations. Accounting Information Systems (AIS) are not only tools for handling financial data but also play a key role in strengthening internal controls within companies. This aligns with findings that show AIS technology can improve the effectiveness of internal control systems by providing accurate data processing and integrated control mechanisms, which help reduce the risk of errors or fraud in financial reporting (Adesti et al., 2025). Internal control is an important part of keeping the accounting system reliable because it helps prevent and detect problems that may come from business activities. Strong internal controls ensure that information is accurate, assets are secure, and the company follows its procedures and regulations. Previous research shows that using an accounting information system with proper internal control mechanisms can create more relevant and reliable information, which helps improve the quality of managerial decision-making.

In addition, within an organizational context, the relationship between SIA and internal controls has been proven to have a positive impact on operational and reporting aspects. For example, a study analyzing the quality of SIA at PT Pos Indonesia found that strong internal controls, such as task separation and dual verification, can improve the quality of financial data while also reducing errors in the recording and reporting process (J. Akuntansi, 2024). However, the implementation of SIA in supporting internal control is not always effective. Factors such as the skill level of users, inadequate internal control policies, and low understanding of the system can hinder the application of SIA. Previous studies show that the lack of proper use of information technology can negatively affect internal control performance, increasing the risk of errors in financial reports and reducing the organization's ability to anticipate accounting problems. This highlights the need to thoroughly evaluate SIA within the context of internal control before making continuous improvements. (Pengendalian & Spi, 2024) Therefore, a thorough evaluation of how the SIA system supports internal control is important to carry out. This evaluation is expected to show how well the system meets the organization's needs, how effective it is in creating strong control mechanisms, and provide clear recommendations for improvement to enhance accounting performance and overall organizational governance.

1.2. Research Objectives

1. Looking at how well the Accounting Information System supports internal control inside the organization.
2. To find out what factors affect how effective AIS is in controlling internal processes.

3. To suggest ways to improve the use of the AIS so that internal control becomes more effective.

1.3. Research questions

1. How effectively is the Accounting Information System integrated with internal control procedures to support internal control within the organization?
2. Which organizational, procedural, and human resource-related factors limit the effective integration of the Accounting Information System with internal control procedures?
3. What improvement measures can be adopted to strengthen the integration of the Accounting Information System with internal control procedures and enhance internal control effectiveness?

2. METHODOLOGY

2.1. Type and Research Approaches

This study uses a qualitative descriptive method to better understand how Accounting Information Systems (AIS) are implemented and how they help support internal control in a company. A qualitative approach was selected because it offers a full view based on real-life observations, making it better suited for looking at information systems and internal control. This method has been used in other similar studies that examine internal control through AIS by gathering data through observation, interviews, and documents (Yurike Dewi Widiapsari et al., 2024). showing that this approach works well for studying AIS and internal control.

This method also matches earlier studies that used descriptive qualitative approaches to assess accounting information systems in relation to internal control within a particular company. In this research, data were looked at in a story-like way to show how internal control rules connect with accounting technology and how dependable the information from the system is (Indramarta & Syafputra, 2024).

2.2. Research Objects and Subjects

In this study, The research object is the Accounting Information System (AIS) used for processing financial data and internal control within the organization being studied. The object includes system components, procedures, technologies used, and related internal policies.

The research subjects consist of:

1. Management and accounting staff, who directly use the AIS in financial recording and reporting activities
2. Internal control and internal audit teams, responsible for monitoring the effectiveness of controls and the accuracy of financial reporting.

The research subject was selected using purposive sampling, which involves deliberately choosing respondents based on specific criteria, such as direct involvement in managing SIA and understanding of internal controls. This method is

commonly used in information systems and accounting research because it allows researchers to gather relevant and in-depth data (S. Akuntansi et al., 2024)

2.3. Data Collection Technique

Data collection in this research was done using several techniques to get comprehensive and complementary information, namely:

1. Direct observation, which involved watching the operational process of the Accounting Information System, transaction flow, and the implementation of internal controls in daily activities. This observation aimed to find out how well the written procedures matched the actual practices being followed.
2. Semi-structured interviews, conducted with the research subjects to gather information about their understanding of the Accounting Information System, the challenges they faced, and their perceptions regarding the effectiveness of internal controls. The semi-structured format allowed the researcher to ask follow-up questions based on the respondents' answers, leading to more in-depth information.
3. Documentation, which involved collecting secondary data in the form of company documents such as accounting SOPs, financial reports, internal audit reports, and internal control policies. These documents were used to support the findings from observation and interviews.

Using a combination of these three techniques has been widely recommended in accounting qualitative research because it helps improve the completeness and accuracy of the data (Yurike Dewi Widiapsari et al., 2024)

2.4. Data Analysis Techniques

In this research, data analysis is done qualitatively using the following steps:

1. Data reduction, which is the process of selecting, simplifying, and focusing on raw data obtained from observations, interviews, and documentation to make it relevant to the research goals.
2. Data presentation, which involves organizing the data into descriptive narratives, tables, or matrices that show the application of SIA and internal control in a systematic way.
3. Drawing conclusions and verification, which is the process of interpreting the data to reach conclusions about the effectiveness of SIA in supporting internal control and verifying findings with theories and previous research results.

This analysis technique follows the qualitative data analysis model by Miles and Huberman, which is commonly used in information systems and accounting research.

2.5. Data Validity and Reliability

To ensure the data is valid and reliable, this research uses a method called triangulation, which includes:

1. Source triangulation, by comparing data collected from different respondents,
2. Method triangulation, by comparing results from observations, interviews, and documentation.

Using triangulation helps reduce the researcher's personal bias and increases confidence in the research findings.

This technique has been proven effective in qualitative research in the fields of accounting and information systems, especially in evaluating internal controls. (Indramarta & Syafputra, 2024)

3. FINDINGS AND DISCUSSION

3.1. Alignment of Accounting Information Systems with Internal Control Procedures

The alignment between Accounting Information Systems (AIS) and internal control procedures plays a crucial role in ensuring the effectiveness of organizational control mechanisms. The study findings show that this alignment improves transaction accuracy, enhances data reliability, and strengthens monitoring activities. When accounting systems are designed in accordance with established control procedures, organizations are better able to safeguard assets and ensure compliance with internal policies.

This finding is consistent with research by (Asmita & Marlina, 2025), who found that Accounting Information Systems have a significant impact on internal control effectiveness by supporting asset protection, reliable financial reporting, and compliance with organizational regulations. Their study confirms that AIS functions optimally as an internal control tool only when system implementation is aligned with formal control procedures.

Similarly, (Sulistianto, 2024) emphasized that an integrated Accounting Information System contributes positively to internal control effectiveness, particularly when system configuration reflects the organization's control structures and procedures. This indicates that system alignment is not merely a technical issue but also an organizational and procedural one.

3.2. Utilization of AIS Control Features to Support Internal Control

The study reveals that AIS provides various built-in control features, such as authorization mechanisms, audit trails, and access restrictions. These features are designed to support internal control activities by ensuring that transactions are properly approved, documented, and traceable. Effective utilization of these features enhances transparency and accountability within the organization. (Wibowo et al., 2025) demonstrated that high-quality Accounting Information Systems combined with effective internal control significantly contribute to fraud prevention. Their findings highlight that audit trails and access controls embedded in AIS reduce opportunities for manipulation and unauthorized transactions.

However, the results also indicate that these control features are not fully utilized in practice. Limited user understanding and inadequate system configuration reduce the effectiveness of AIS as an internal control mechanism. This supports the

argument by (Tindage et al., 2025), who found that the effectiveness of AIS in strengthening internal control depends heavily on system reliability, ease of use, and user competence.

3.3. Segregation of Duties and Control Weaknesses

Despite AIS implementation, weaknesses in internal control persist, particularly around segregation of duties. The study finds that some users perform multiple critical functions within the system, such as transaction authorization and recording. This situation increases the risk of errors and fraud, even in a computerized environment. These findings align with the conclusions of (Novita Sari, 2025), who stated that misalignment between Accounting Information Systems and internal control procedures weakens organizational control and negatively impacts performance. Their research emphasizes that AIS alone cannot guarantee effective internal control without proper role separation and procedural enforcement.

3.4. Management Commitment and Governance Support

Management commitment is identified as a key factor in ensuring alignment between AIS and internal control procedures. Strong leadership support is necessary to establish clear control policies, ensure proper system usage, and provide ongoing training for users. Without adequate managerial involvement, AIS implementation tends to prioritize operational efficiency over control effectiveness.

This finding is supported by (Hastuti & Widuri, 2025), whose systematic literature review highlighted that internal control remains essential for ensuring accountability and risk mitigation in Accounting Information Systems, even with advanced technological integration. Their study emphasizes that governance quality and the control environment significantly influence AIS effectiveness.

3.5. Implication of AIS and Internal Control Alignment

Overall, the discussion demonstrates that alignment between Accounting Information Systems and internal control procedures enhances internal control effectiveness by improving accuracy, transparency, and oversight. However, optimal alignment requires not only advanced technology but also proper system configuration, competent users, effective segregation of duties, and strong managerial commitment.

The findings reinforce prior empirical evidence that Accounting Information Systems must be implemented as an integral part of the internal control framework, rather than as standalone technical tools (Hastuti & Widuri, 2025). Therefore, organizations should continuously evaluate the alignment of AIS with internal control procedures to maximize system benefits and strengthen governance

4. CONCLUSION

This research concludes that a strong connection between Accounting Information Systems (AIS) and internal control processes is crucial for effective internal control within organizations. When AIS is properly aligned with these

processes, it improves the accuracy, reliability, and timeliness of financial information, leading to better monitoring and decision-making. This aligns with previous research showing that AIS significantly helps protect assets, improves the quality of financial reporting, and ensures compliance with organizational policies when integrated with internal control mechanisms (Asmita & Marlina, 2025).

However, the study also reveals that AIS's potential to support internal control isn't fully realized. Issues like weak segregation of duties, limited use of system control features, and a lack of user skills remain significant obstacles. This reinforces the idea that simply having an accounting information system isn't enough to guarantee effective internal control without proper organizational structures and consistent enforcement of procedures (Sulistianto, 2024).

Furthermore, this study emphasizes the importance of management's commitment to ensuring AIS and internal control procedures are aligned. Strong governance, clear policies, and ongoing user training are essential to maximize AIS's internal control function. This is supported by (Hastuti & Widuri, 2025), who stress that internal control remains vital for ensuring accountability and reducing risk in accounting information systems, even in technologically advanced settings.

Overall, this study supports the theory that effective internal control is achieved by integrating technology, procedures, and human resources. By aligning Accounting Information Systems with internal control procedures, organizations can transform AIS from a simple transaction processing tool into a comprehensive system for effective governance and organizational control. Future research should use quantitative or mixed-methods approaches to further investigate the cause-and-effect relationship between AIS alignment and internal control effectiveness in various organizational contexts.

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