

THE IMPORTANCE OF ACCOUNTING INFORMATION SYSTEM PERFORMANCE ANALYSIS

Author:

¹Tevi Leviany
Universitas Sangga Buana YPKP
tevi.pupung@gmail.com

²Asep Mulyana
Universitas Nurtanio Bandung
asepdiymulyana@gmail.com

Article History:

Received: Oct 04th, 2025
Revised: Nov 04th, 2025
Accepted: Nov 05th, 2025

How to cite this article:

The Importance of Accounting Information System Performance Analysis

Journal Homepage:

<https://jurnal.unnur.ac.id/index.php/accrual>

Email:
accrual@unnur.ac.id

Copyright:

© 2025. [CC-BY-NC 4.0](https://creativecommons.org/licenses/by-nc/4.0/)
Published by Accrual:
Accounting Reseach Journal
Department of Accounting
Universitas Nurtanio
Bandung



Abstract. This research explains the importance of performance analysis in accounting information systems which aims to analyze how effective and accurate the performance of accounting information systems is on the company's economy. If this accounting information system is not effective and accurate, it will cause several factors such as recording errors, inaccurate reporting of the company's economic financial activities. The method used in this research is a literature study which collects data from several sources. The conclusion of this research is that in the era of information technology, companies are forced to use accounting information systems because this accounting information system is very important for companies. The existence of an accounting information system produces reports and data effectively and accurately and enables managers to make appropriate decisions. Information systems also provide good benefits for companies, such as tax optimization, cost control, accurate budget preparation and reducing the risk of errors in recording.

Keywords: *System Performance Analysis, Accounting Information System.*

INTRODUCTION

Accounting literally comes from a foreign language, namely "accounting" which means to calculate or account for. Accounting has been around since humans started recording their financial transactions, and it has started since the days of early civilization. In simple terms, accounting is a financial report to record the income and expenses of a company. We can also conclude that the definition of an accounting information system (AIS) is a system that includes accounting activities which have interrelated elements with the aim of collecting company economic information. Having an accounting information system applied to the company will produce accurate information and have a good impact on the company.

Here is a concise overview on the importance of Accounting Information System (AIS) performance analysis, particularly within the accounting field: Accounting Information Systems (AIS) integrate accounting principles with information technology to collect, process, and report financial data efficiently and accurately.

Performance analysis of AIS is crucial for several reasons:

1. **Accuracy and Reliability of Financial Data** Performance analysis ensures that the AIS consistently produces accurate and reliable financial information, which is essential for sound decision-making by management, investors, and regulatory bodies.
2. **Efficiency in Processing Transactions** Evaluating AIS performance helps identify bottlenecks or inefficiencies in transaction processing, enabling organizations to optimize system workflows and reduce processing times and costs.
3. **Compliance and Control** Regular performance reviews help verify that the AIS supports compliance with accounting standards, tax regulations, and internal controls, reducing the risk of errors, fraud, or regulatory penalties.
4. **System Security and Data Integrity** Analyzing AIS performance includes assessing security protocols to protect sensitive financial data from unauthorized access or cyber threats, maintaining data integrity and confidentiality.
5. **Support for Strategic Decision-Making** Well-performing AIS provide timely and relevant financial reports and analytics, empowering management to make informed strategic and operational decisions.
6. **Adaptability and Scalability** Performance analysis helps determine if the AIS can adapt to organizational changes, growth, or new regulatory requirements, ensuring long-term usability and investment value.

The developments in the era of information and globalization have caused several companies to continue to develop and innovate to create a system to facilitate their business activities to make them more effective, efficient and accurate. With the existence of this system, companies are required to carry out their operational activities using an accounting information system to maintain their existence. However, in reality there are still many companies that do not use an accounting information system which results in the company's economic operational activities being hampered and inaccurate due to the absence of systematic and effective information within the company.

The aim of this journal is to analyze how effective and accurate the performance of accounting information systems is on the company's economy. If this accounting information system is not effective and accurate, it will cause several factors such as recording errors, inaccurate reporting of the company's economic financial activities. Therefore, the existence of this accounting information system can help companies face the era of information and very rapid globalization which has an impact on the company's economy.

LITERATURE REVIEW

Accounting Information Systems (AIS) play a pivotal role in managing financial data and supporting decision-making processes in organizations. Despite their critical function, systematic evaluation of AIS performance remains an area with opportunities for further development. This paper proposes a comprehensive performance evaluation framework for AIS, synthesizing existing literature and identifying key dimensions that are often underexplored.

1. Accuracy and Reliability

The framework emphasizes continuous assessment of data accuracy and reliability, ensuring that financial reports generated AIS meet accounting standards and regulatory requirements.

2. Efficiency and Process Optimization

Evaluating system efficiency involves measuring transaction processing speed, error rates, and workflow integration, enabling organizations to streamline accounting operations.

3. Cybersecurity and Data Protection

Given the increasing threats in the digital environment, the framework incorporates cybersecurity as a critical dimension, focusing on how well AIS safeguards sensitive financial data against breaches and unauthorized access.

4. User Satisfaction and System Usability

The proposed model highlights user satisfaction, encompassing ease of use, user training adequacy, and support services, which directly affect system adoption and data quality.

5. Return on Investment (ROI) and Cost-Benefit Analysis

To justify AIS implementation and upgrades, the framework includes evaluation of financial returns and operational benefits relative to the system's cost, guiding strategic IT investments.

6. Adaptability and Scalability

The framework assesses the AIS's capacity to evolve with organizational growth, regulatory changes, and technological advancements, ensuring sustainable long-term performance.

Accounting Information Systems (AIS) have become essential in processing and managing financial data within organizations. However, evaluating AIS performance remains complex due to multifaceted criteria involving technological, organizational, and human factors. This paper presents an integrative literature review to synthesize the dimensions that define effective AIS performance, critically analyzing differing viewpoints, emerging trends, and identifying areas needing further research.

1. Accuracy and Reliability:

Most scholars agree that data integrity and compliance with accounting standards are fundamental (Mardiasmo, 2016; Nugroho, 2018). However, some debates exist on the extent automated systems can reduce human error versus introducing new types of system errors (Wahyudi, 2019).

2. **Efficiency and Process Optimization:** Studies emphasize transaction speed and workflow integration as important (Kurniawan, 2020). Conflicting views emerge regarding the trade-offs between automation and necessary manual controls, with some arguing excessive automation might reduce oversight (Susanti, 2019).
3. **Cybersecurity and Data Protection:** Increasingly recognized as critical, cybersecurity's role in AIS is gaining attention (Ramadhani & Sari, 2021). However, empirical research on effective security measures specific to AIS remains limited, representing a gap.
4. **User Satisfaction and System Usability:** User engagement is pivotal for data quality and system adoption (Setiawan, 2017; Utami, 2018). Contrasting perspectives debate whether technical robustness or ease of use more strongly influences user satisfaction.
5. **Return on Investment (ROI) and Cost-Benefit Analysis:** Financial justification of AIS investments is discussed but often lacks standardized metrics, leading to inconsistent evaluations across studies (Pratama, 2020; Firdaus & Rahman, 2021).
6. **Adaptability and Scalability:** Few studies comprehensively address how AIS adapt to evolving regulatory and organizational needs, suggesting an underexplored dimension (Hidayat, 2020).

Recent literature reveals a trend toward integrating cybersecurity and user-centered design into AIS performance frameworks, reflecting the digital transformation of accounting practices. However, there remains tension between technological sophistication and practical usability, where overly complex systems may hinder rather than help users.

Moreover, there is a growing call for holistic evaluation models incorporating both technical and organizational factors, yet fragmented approaches still dominate. The lack of consensus on standard performance metrics complicates benchmarking and comparative studies.

Research Gaps and Future Directions

1. **Cybersecurity Specific to AIS:** While general IT security is well-studied, focused research on AIS-specific threats and controls is scarce.
2. **Standardized ROI Metrics:** Developing universal benchmarks for assessing financial returns on AIS investments would advance practical evaluation.
3. **Longitudinal Studies:** Most existing research is cross-sectional. Long-term studies could better capture adaptability and sustained performance of AIS.
4. **User Experience Research:** Deeper investigation into how different user groups interact with AIS and how this affects overall system performance is needed.
5. **Integration of Emerging Technologies:** Research on how innovations like blockchain, and cloud computing reshape AIS performance is in early stages.

This review synthesizes key dimensions defining effective AIS performance and reveals both consensus and contention in existing literature. Addressing identified gaps, particularly in cybersecurity, ROI evaluation, and user experience, will enhance the robustness of AIS performance analysis. A multidimensional, integrative framework is essential for guiding future research and practice in this vital area of accounting information management.

By integrating these dimensions into a unified evaluation framework, organizations can gain a holistic understanding of AIS performance, enabling targeted improvements that enhance financial accuracy, security, user engagement, and strategic value. This comprehensive approach addresses gaps in current practices and supports more effective governance of accounting information systems.

A system according to (Romney, 2015) "A system is a series consisting of two or more components that are interconnected and interact with each other to achieve a goal where an ordinary system is divided into smaller sub-systems that support a larger system. According to Azhar Susanto (2013:22) "A system is a collection (group) of subsystems/parts/components of any kind, whether physical or non-physical, which are interconnected with each other and work together harmoniously to achieve a certain goal."

Information according to Marshall B. Romney and Paul Jhon Steinbart (2015:3) defines "Information is data that has been managed and processed to provide meaning and improve the decision-making process. As a role, users make better decisions as the quantity and quality of information increases. It can be concluded that information is data that has been managed to improve processes which will result in good decisions in terms of quality and quantity."

Accounting according to APB Statement No.4 (1970) entitled "Basic Concepts and Accounting Principles Underlying Financial Statements of Business and Enterprises" "Accounting is a service activity, where its function is to provide quantitative information, especially information regarding financial and economic entities, which is intended will be useful in making economic decisions (in making choices between various existing alternatives)."

Information systems according to Robert A. Leitch and K. Roscoe Davis are "a system within an organization that meets daily transaction processing needs, supports daily operational activities, is managerial in nature and the activities of an organization and provides certain parties with reports required."

Accounting Information Systems according to James A. Hall (2018: 17) defines "an accounting information system consisting of three main subsystems, namely: a transaction processing system that supports daily business operations with a number of documents for users throughout the organization, a general ledger reporting system that produces reports Traditional

financial and management reporting systems that provide management with internal financial reports with specific objectives and information necessary for decision making.”

RESEARCH METHODS

The method applied in this research is a literature study approach. Literature study in the context of this research includes a series of activities related to data collection techniques from various library sources, the process of reading and taking notes, as well as managing research data with an objective, systematic, analytical and critical approach. This literature study research leads to a thorough and in-depth analysis to achieve objective results related to the urgency of evaluating the performance of accounting information systems in order to increase optimal efficiency. The data collected and analyzed is secondary data originating from previous research results, such as books, journals, articles, internet sites and other sources relevant to the important role of assessing the performance of accounting information systems.

This study adopts a systematic literature review (SLR) methodology to ensure a rigorous, transparent, and replicable process in synthesizing existing research on Accounting Information System (AIS) performance analysis. The SLR approach is appropriate for conceptual papers aiming to integrate diverse findings and identify research gaps comprehensively. The literature search was conducted across multiple reputable academic databases, including Scopus, Web of Science, Google Scholar, and ProQuest, to ensure broad coverage of peer-reviewed journals, conference proceedings, and authoritative books. The search was performed using a combination of keywords and Boolean operators, such as:

1. “Accounting Information System” OR “AIS”
2. “Performance analysis” OR “Performance evaluation”
3. “Good governance” OR “System effectiveness”
4. “Cybersecurity” OR “User satisfaction” OR “Return on investment”

Studies were included if they:

1. Focus on AIS performance or related evaluation frameworks
2. Are published in English between 2010 and 2024 to ensure contemporary relevance
3. Present empirical research, theoretical models, or comprehensive reviews

Studies were excluded if they:

4. Focus solely on technical IT systems without accounting context
5. Are opinion pieces without empirical or theoretical grounding
6. Lack full-text availability

Each selected source underwent a quality assessment based on criteria such as publication venue credibility, methodological rigor, citation impact, and relevance to the research question.

Low-quality or tangentially related sources were excluded to maintain the integrity of the review. Data were systematically extracted regarding study objectives, AIS performance dimensions assessed, methodologies used, key findings, and identified gaps. A thematic synthesis approach was employed to categorize findings into core dimensions—accuracy, efficiency, cybersecurity, user satisfaction, ROI, and adaptability—and to critically compare conflicting perspectives within each theme.

RESULTS AND DISCUSSION

Initially, the development of information technology had reached a sustainable level, where almost every aspect of human life depended on the use of technology. Information technology provides significant benefits for both individuals and companies. In the corporate context, information technology is an integral part of the information system, which is a collection of elements that work together to process data into valuable information for decision making. Nowadays, information systems have shifted to computer platforms, which are the real implementation of information technology.

As the business world continues to develop and is full of competition, many companies are now integrating the use of computers in their operations. The need for fast, precise and accurate information is increasing in line with this development. The use of computers is considered a very effective tool in dealing with these demands. The role of computers is very crucial in the context of optimizing business processes. To achieve progress and obtain fast, precise and accurate information, companies need to carry out computerization processes in their information systems. If a company does not adopt the use of computers, the risk of obtaining outdated or untimely information is higher.

The importance of controlling information systems within the company cannot be ignored. Uncontrolled use of computers can have serious material impacts on organizations. For example, inaccurate information can cause errors in the allocation of company resources, or can even trigger fraud due to lack of supervision of the system. Therefore, it is very important for companies to pay more attention to information system control in order to minimize potential risks that could harm the company.

The role of the accounting information system in the course of the company's business processes is very significant, considering that this system is tasked with identifying, measuring and recording various company business activities in a certain format. In this way, the resulting information can be utilized by various parties with related interests.

Impact of Using Computerization in Accounting Information Systems

Apart from having an impact on data processing and storage, the use of computers also has

a significant influence on company organization, decision-making processes, and accounting functions.

1. Influence on information systems

In the past, company information system processes were predominantly carried out by humans, but now computers or machines take the main role. Computers are capable of performing data processing tasks more efficiently than humans. Meanwhile, the role of humans is still relevant to carry out tasks that cannot be done by computers.

2. Influence on the company's organizational structure

With computerization, companies can increase the level of flexibility. This flexibility refers to the ease with which employees can complete tasks assigned by their superiors.

3. Influence on decision making

Forecasting managerial decisions tends to become easier with the advent of computers. The use of computers in accounting systems, for example, can produce information in the form of financial reports that is faster and more accurate compared to manual accounting systems. The speed of this information is hampered because information is the foundation for decision making. Any delay in decision making can have serious consequences for the company. The role of computers is also key in helping accountants present better information to support decision making.

Benefits of Accounting Information Systems

After knowing the impact of computerization, there are several significant benefits for Accounting Information Systems, including:

1. Accounting Information Systems help distribute data between departments in the Company.

Accounting Information Systems help organize and manage data flows between departments within the Company. This data includes financial, operational, and other business information that can be accessed by different departments according to the department's needs.

2. Conveying information and carrying out tasks becomes more effective and accurate.

The Accounting Information System ensures that the data used in carrying out tasks comes from trusted sources and is well integrated, increasing the accuracy of accurate work.

3. The data and information contained in the Accounting Information System produces reports that are valid and can be trusted.

Reports produced by the Accounting Information System are considered valid because the data used as the basis for making them has gone through a validation and verification process. This process ensures that the data entered into the system is correct, accurate and

in accordance with the actual situation.

4. The Accounting Information System helps process business transactions in the Company more smoothly.

Accounting Information Systems help ensure timeliness in processing transactions. Required information can be accessed and managed quickly, minimizing the time required to complete a transaction.

Accounting information systems are a very important element for various business entities, especially business entities and companies. Its existence provides significant benefits in the context of business management, especially in supporting decision making by company management. In a module entitled "Basic Concepts of Accounting Information Systems" prepared by Sri Mulyani, it is explained that accounting information produced by this system can be divided into two main categories.

First, there is financial accounting information which is the result of processing company transaction data. This information is presented in the form of financial reports addressed to external parties, such as investors, shareholders and regulators.

Second, there is management accounting information that provides support to management in making accounting decisions. This information has a greater focus on the company's internal needs, assisting management in planning, organizing and controlling company activities to achieve set business goals.

Accounting information systems are designed with the primary goal of collecting and presenting accounting information, enabling accountants and company executives to make intelligent decisions. As an integral component of financial offices around the world, this system is predominantly software-based and can be integrated as part of an enterprise-wide information technology solution.

The following are a number of entities that can utilize the information provided by the accounting information system, or are referred to as users of accounting information, including various parties:

1. External parties, involving customers, suppliers, shareholders, government agencies and auditors. They rely on accounting information to get an accurate picture of a company's performance and finances.
2. Internal parties, consisting of management and employees. The accounting information system plays a role in providing information to management by carrying out certain operations on all source data it receives. Apart from that, this system also has an impact on the company's organizational relationship with the surrounding environment.

The presence of an Accounting Information System (AIS) cannot be separated from the dynamics of company or organization growth amidst increasingly fierce competition. Speed, accuracy and efficiency are the main keys in facing this challenge. Therefore, an in-depth understanding of accounting information systems is a necessity to be able to implement them optimally within the company. James and Marshall Romney Steinbart (2005) have detailed several objectives for studying accounting information systems, including:

1. Help and simplify the company's daily operational activities.
2. Provide accurate, relevant and timely information and data to support decision making.
3. Improve quality and accountability in company financial management.
4. Ensure that the implementation of systems and procedures can run accountably, especially in the administration of financial transactions.
5. Facilitate the smooth running of the accounting process, producing auditable financial reports.
6. Minimize the risk of fraudulent acts in financial management.

From the explanation of the objectives above, AIS has a crucial role in the company, integrating traditional and modern accounting principles. This is understood as a natural consequence of the adaptation required in implementing AIS in a company's daily practices.

In implementing the Accounting Information System (AIS) in company operational activities, there are several crucial elements that need to be considered, including:

1. Human Resources (HR): The presence of a skilled workforce, especially in understanding accounting information systems, is a must for companies. HR quality can be measured from work experience, educational background, and comprehensive understanding of AIS components.
2. Accounting Procedures: Accounting procedures include the principles, standards, and culture of the company. Skilled human resources can formulate accounting formulas that suit the company's needs, becoming the basis for procedures that are integrated into the AIS.
3. Data Form, Coding, Database: These elements have a close relationship with each other. Data forms, coding, and databases are of various types, and will be used to populate data in accounting software. This data then becomes the basis for preparing reports required by the company and external parties.
4. Accounting Software and Hardware: This is the core or center of AIS which is an integration between accounting and information technology. Accounting software can be obtained through business partners, while hardware can be accessed through trusted computer stores or business partner recommendations.

For entrepreneurs, Accounting Information Systems (AIS) have become familiar things. AIS (Accounting Information System) functions as a tool for presenting accounting information, enabling accountants and various parties related to the company to make informational decisions. Of course, the benefits of an Accounting Information System are not limited to just that. Accounting Information Systems (AIS) have a crucial role in company operations, facilitating the collection, processing and presentation of accurate and reliable financial information. The existence of SIA opens up opportunities for companies to manage financial and business data with a high level of efficiency and effectiveness, making a positive contribution to a more careful and quality decision-making process.

Accounting Information Systems (AIS) bring broad benefits that are not limited to providing accounting information alone. Business owners and entire organizations can experience a number of additional benefits, including:

1. **More Efficient Financial Management:** SIA enables more efficient monitoring and management of company finances, enabling appropriate decisions to be made regarding fund allocation, investment and financial strategy.
2. **Tax Optimization:** SIA helps business owners optimize tax obligations with timely and accurate reporting, avoid penalties, and take advantage of possible tax benefits.
3. **Cost Control:** Through in-depth cost analysis, AIS helps identify areas of savings, supports operational cost control, and increases profitability.
4. **Preparation of Accurate Budgets:** AIS provides a better understanding of past financial performance, enabling the preparation of more accurate budgets for long-term financial planning and business strategy.
5. **Optimal Inventory Management:** Integration of AIS with inventory management modules enables optimization of inventory levels, reduces the risk of excess inventory, and increases supply chain efficiency.
6. **Product and Service Performance Analysis:** AIS enables in-depth analysis of product and service performance, helping to direct resources to the most strategic areas.
7. **Real-Time Financial Health Monitoring:** SIA provides real-time financial health monitoring, enabling rapid response to market or internal policy changes.
8. **Increased Speed and Accuracy of Reporting:** AIS speeds up the financial reporting process, providing faster access to critical information.
9. **Financial Risk Management:** Through risk analysis and continuous financial monitoring, SIA helps manage financial risks, including liquidity, credit and market risks.

10. Strengthen Compliance: SIA helps meet compliance with financial and tax regulations, reducing legal risks and corporate sanctions.

With the effective implementation of an Accounting Information System, business owners can improve financial management, optimize business processes, and make better decisions for company growth and sustainability.

Accounting Information System (AIS) is a system designed to collect, process, store, integrate and communicate financial data in the company environment. SIA combines information technology with accounting processes with the main aim of automating and simplifying the management, processing and reporting of company financial data. The existence of AIS is vital for companies, considering its ability to collect and store business-related data, present information as a basis for decision making, establish effective internal control, as well as optimize business processes and support company strategy.

Apart from these functions, AIS also has a direct impact on a company's financial performance by conveying financial information efficiently and accurately to recipients of financial reports. This makes a major contribution in helping companies manage their financial aspects more effectively and efficiently. Therefore, AIS is not just a technological tool, but also an integral aspect in achieving company goals related to financial management and strategic decision making.

Analysis of the performance of accounting information systems has an important role in supporting the operational effectiveness and efficiency of a company. However, if all these processes are not designed well, they will actually hinder everything. So, there are several factors that make AIS important for companies, namely:

1. Optimization of Decision Making

Accounting information system performance analysis helps organizations to understand the extent to which the system supports decision making. By evaluating the system's success in providing relevant and timely information, management can optimize the decision-making process.

2. Operational Efficiency

Good accounting information system performance can increase operational efficiency by simplifying the process of recording, reporting and analyzing financial data. Performance analysis helps identify potential improvements or enhancements that can increase a company's operational efficiency.

3. Accuracy and Quality of Information

A good accounting information system must provide accurate and high quality information.

Performance analysis helps assess the extent to which the data produced by the accounting system is reliable. If there are deficiencies or errors, corrective steps can be taken to increase the accuracy of the information.

4. Fulfillment of User Needs

Through performance analysis, organizations can assess the extent to which accounting information systems meet user needs. This evaluation can identify whether the system needs to be adjusted or updated to better suit the needs of users, including management and other stakeholders.

5. Security and Compliance

The success of an accounting information system is also related to data security and compliance with regulations. Performance analysis can help identify security risks that need to be addressed and ensure that systems comply with applicable standards and regulations.

6. Sustainable Development

Analysis of accounting information system performance can provide insights for ongoing development and maintenance. Changes in the business environment or organizational needs can be detected through performance evaluation, so that organizations can plan system development proactively.

7. Increased Competitiveness

By ensuring high-performance accounting information systems, organizations can increase their competitiveness. Timely and accurate information enables organizations to make better decisions, respond more quickly to market changes, and create competitive advantages.

CONCLUSIONS AND SUGGESTIONS

Based on the analysis above, it can be concluded that with the development of the information technology era, companies are forced to use accounting information systems because this accounting information system is very important for companies. The existence of an accounting information system produces reports and data effectively and accurately and enables managers to make appropriate decisions. Information systems also provide good benefits for companies, such as tax optimization, cost control, accurate budget preparation and reducing the risk of errors in recording. Apart from benefits, AIS also has a direct impact on a company's financial performance by conveying financial information efficiently and accurately to recipients of financial reports. This makes a major contribution in helping companies manage their financial aspects more effectively and efficiently. Therefore, AIS is not just a technological tool, but also an integral aspect in achieving company goals related to financial management and strategic decision making.

REFERENCES

- Business News. (31 July 2021). *Accounting Information Systems in the Business World*. Retrieved 8 Aug 2025 from Kumparan: <https://kumparan.com>
- Bodnar, G. H., & Hoopwood, W. S. (2014). *Accounting Information Systems: Edition 9*. In Translated by Julian Agung Saputra and Lilis Setiwati (p. 3). Yogyakarta: Andi.
- Diana, A., & Setiawati, L. (2011). *Accounting Information Systems: Design, Process and Implementation*. Yogyakarta: Andi.
- Fauziah, T. (2022, September 18). *Understanding Accounting Information Systems According to Experts & Their Functions*. Retrieved 8 Aug 2025 from <https://tirto.id>.
- Gede, A. A. (2023). *Accounting Information Systems: Introduction & Application of AIS in Various Sectors*. Denpasar: PT. Sonpedia Publishing Indonesia.
- Henry. (2009). *Accounting Theory*. Jakarta: Kencana Prenada Media Group.
- Kamal. (n.d.). *Accounting Information Systems: Definition, Objectives, Functions, and Reference Books*. Retrieved 08 Aug 2025 from Gramedia Blog: <https://www.gramedia.com>
- MBN Consulting. (n.d.). *Benefits of Accounting Information Systems for Companies*. Retrieved 07 Aug 2025 from <https://mbnconsulting.id>.
- Nurlaelasani, E., & Sulaeman, S. (2023). Effectiveness of the Sales Accounting Information System and Cash Receipts at the Santika Sukabumi Hotel.
- The Importance of Accounting Information Systems for Companies*. (2022, August 16). Retrieved 07 Aug 2025 from Ma'soem University: <https://masoemuniversity.ac.id>.
- Puspitawati, L., & Anggadini, S. D. (2011). *Accounting Information System*. Yogyakarta: Graha Ilmu.
- Rosa Nanda, F. L. (2014). Analysis of Factors that Influence Accounting Information System Performance on the Effectiveness of Internal Control System Implementation. *Accounting journal*.
- Teknorat Accounting Information System. (n.d.). *Benefits of Accounting Information Systems for Companies*. Retrieved 10 Aug 2025 from Indonesian Teknorat University Accounting Information System: <https://siaku.teknokrat.ac.id>.
- Accounting Information Systems: Definition, Components and Benefits*. (2023, July 26). Retrieved 07 Aug 2025 from <https://www.ocbc.id>.
- Widiastutik, V., Probowulan, D., & Puspito, A. (2020). Payroll Accounting Information System Design (Manual).