

## Utilization of Accounting Information System (SIA) in Optimizing Company Financial Statements

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### ***Abstract***

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*The development of information technology has significantly affected the company's Accounting Information System (SIA), especially data processing moving from manual to computerized. The purpose of this article is to find out the use of Accounting Information Systems to Optimize the Company's Financial Statements by using the Systematic Literature Review (SLR) method to synthesize the findings of studies related to the use of SIA in optimizing the company's financial statements. The results of the study show that SIA plays a role as a tool to facilitate company activities and improve the quality of financial statements. The close relationship between information technology and SIA makes a positive contribution to the effectiveness of planning, control, analysis, decision-making, and presentation of financial statements. The benefits of SIA include transparency of business data, function as a comprehensive decision-making system, and the development of a systematic internal control system. In the competitive era, companies need to continue to make technological changes to increase their competitive advantage through the use of SIA.*

**Keywords:** *Accounting Information System (SIA), Corporate Financial Statements, Transaction Processing System, Ledger Reporting System, Management Reporting System*

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## INTRODUCTION

The increasing popularity of information technology in the information era has a significant effect on the accounting information system (SIA) in companies. The need for this system is due to the use of computers in terms of information systems, this has an impact on data processing and results in changes from manual systems to computerized systems. The creation of an information system also requires the help of various components that are intended to drive the success of the system. The efficacy of information system applications in companies depends on how they are used, their level of convenience, and the technology used. Every company must change its technology in order to increase profits (Almumtahanah, 2019).

Advances in information technology have a significant effect on the utilization of an organization's accounting information system. Today, technology has an influence on every sector of life. The majority of day-to-day responsibilities are technology-related. The creation of information

technology has a considerable role in the implementation of an organization's accounting information system. According to Romney and Steinbart (2014), information technology is a computer that stores, manipulates, receives, processes and conveys information. This aims to facilitate the analysis of the company's performance in relation to the current economic situation and the company's potential in the future.

Information systems realize that finance has a significant role in the company because of the importance of finance in the effectiveness of planning, supervision, analysis, decision-making and presentation of financial statements. Therefore, it is stated that a financial information system that takes money into account is very important for the effectiveness of financial performance and management performance, so as to show the company's performance. An accounting information system is created based on the company's goal of producing factual and relevant information. A successful information system does not have to facilitate the storage of data in digital format, but it can support management analysis. The quality component of financial statements is the accounting information system, which produces financial reports from procedures based on accurate data, efficient processes, and successful outputs.

Usually, the company's financial statements have an information media function. Also important to know are the company's financial statements, which reflect the company's performance over a long period of time. With a company's financial statements, you deduce the magnitude of profits and losses associated with a particular period. In particular, information regarding the financial status of these companies is available to interested parties and those persons have the right to know it. Realizing how important financial statements are to determining the health of a company, they are prepared carefully and without favoritism.

The company's financial statements are expected to be released within the stipulated timeframe. Usually, companies release financial statements at the end of the accounting period. This accounting period is dedicated to each company. Some of them are completed annually, while others are frequently reused. Different companies have different rules regarding this accounting period. The most important component of a company's financial statements is that all transactions are properly documented, which allows the financial statements to have accurate calculations. Because income, losses, and tax payments depend on financial statements. Judging from the background, the purpose of this research is "to find out the use of Accounting Information Systems in Optimizing Company Financial Statements".

Accounting Information System (SIA) is an association of information technology with accounting procedures. Its goal is to automate and simplify the management, processing, and reporting of financial information in a company. Quoted from ([www.kledo.com](http://www.kledo.com))

In a society where technology has a significant impact on every aspect of life, it is not unexpected that technology is also the cornerstone of financial management in a business organization. One of the important ideas in understanding the combination of technology and accounting is the Accounting Information System (SIA).

Accounting Information System is not just a computer tool or program, but a system that combines information technology with accounting principles to manage financial data more effectively and efficiently. This idea not only changes the way organizations handle their finances, but has a significant effect on decision-making.

Experts' views on the meaning and importance of Accounting Information Systems in the context of financial management of a corporation:

1. Krismiaji (2015) explained that SIA is a system that processes data and transactions to produce information to make plans, control, and run a business.
2. Baridwan (1998, p.6) explains that "An accounting system consists of forms, records, procedures, and instruments used to process financial data regarding business or economic errors to produce useful feedback for management and other interested parties with the situation, such as shareholders, creditors, and the government."
3. Wilkinson (1991) explained that the accounting information system (SIA) is a framework for coordinating resources, converting economic data inputs into financial information outputs, carrying out the entity's activities, and providing accounting information for related parties.
4. Jones and Rama (2006) both figures stated that SIA is a *subsystem* of management information systems, where *the subsystem* provides accounting and financial information, along with other information in routine accounting transactions.

According to James A. Hall (2018 : 17). SIA includes three main sub-systems, namely:

1. Transaction processing system.

This system is part of the business information system to maintain daily transactions for business operations. This information system is designed to make large amounts of mundane business data print accurate financial information. The main function of this system is to answer common questions and follow the progress of transactions through the organization.

The stages and how the transaction processing system works are:

- 1) The first stage collects all the data to complete the transaction. Then, the data is *input* into the transaction processing system in two ways, namely manual or automatic.

- 2) After that, the transaction data collected and input is processed at the polling station and held in two ways, namely *batch processing* and OTLP.

## 2. Ledger reporting system.

This system is an information processing procedure intended to maintain a ledger and produce reports that are the results of the company's actions. The purpose of this system is to collect and organize data from various sources. There are several known sources, including each subsystem of the accounting cycle, the treasurer records information regarding investments and funding, the budget department, and the controller ensures the accuracy of the information (Romney & Steinbart, 2018).

## 3. Management reporting system.

Management reports make internal stakeholders "aware" of the company's activities. They are included in the internal reports that managers and senior executives use to run the organization, make business decisions, and monitor progress. Management reports can be varied in content and scope. Often, management reports contain financial and operational information on small business segments and can function as a form of business intelligence. Because they contain proprietary information, management reports are confidential and for internal use only. They do not follow GAAP, IFRS or any fixed format or *template*.

SIA has a formal information system involving a series of procedures intended to collect and process information into knowledge. The knowledge is disseminated to users of the collected economic information, both financial and non-financial, the information is then used to make financial transactions. Economic data is converted into financial information through accountants. The monetary value of accounting information represented by the existence of currency units is distributed to them with access to information (Nuriadini & Hadiprajitno, 2022).

SIA includes information intelligence facilitating the collection and storage of data (Romney & Steinbart, 2018). In addition, SIA consists of six constituent parts, namely:

1. People who use the .
2. Procedures and instructions for collecting, storing, and processing data.
3. Organizational data as well as business activities.
4. *Software* used.
5. SIA's infrastructure includes *the hardware* used,
6. Internal supervision to protect the data security of the accounting information system.

The functions of the accounting information system according to Nur M., et al (2022), namely:

1. Business data transparency. The first function, SIA has the function of storing and collecting information related to the company's business. The procedure begins to collect data about transactions according to the documents, then write them down in the log according to the type of transaction. At the end, submit the information to the organized ledger menu.
2. Become a complete decision-making system. The second function, the accounting information system, is the provider of financial statements that is the basis for decisions. This information includes the company's transactions and the evaluation of the process is carried out by the management team.
3. Creating a Systematic Internal Control System Finally, SIA can develop a systematic internal control system and in line with company procedures. As a result, economic reports change the rules and policies of running a business effectively and efficiently.

The benefits of SIA according to Nuriadini & Hadiprajitno (2022) are:

1. Timely and accurate information makes it easier for companies to carry out key value chain activities effectively and efficiently,
2. Optimizing the quality level and limiting the production cost of products or services,
3. Optimizing the efficiency of the company's performance whether in finance or other fields,
4. Optimizing decision-making skills,
5. Facilitate communication between departments in the organization.

The accounting system in companies is not suitable for other companies because each company has its own characteristics and characteristics, and is adjusted to the needs of the company (Chairina & Wehartaty, 2019).

There are various indicators in the accounting system, namely:

- a. Tools and human resources.
- b. Journal of Records.
- c. Report.

The accounting information system includes six parts so that it runs efficiently and smoothly:

1. People (Humans)  
Anyone uses an information system. This includes accountants, managers, CFOs as well as other C-suite executives, financial analysts, and auditors. SIA promotes effective collaboration between different departments.
2. Procedures and Instructions  
SIA implements procedures and instructions governing how financial information is collected, stored, processed and disseminated, making it easier for employees to complete

training on these procedures. This approach is either manual or automated, from internal or external sources, such as employees or third parties.

### 3. Accounting Information System Data

AIS has a database that stores information in a centralized location, accessed and reported. Structures, such as SQL, query languages allow data in AIS to be organized as well as accessed for reporting purposes. SIA stores data relevant to the organization's financial practices.

### 4. *Accounting Information System* Software

SIA has an important software component for storing, retrieving, processing, and analyzing financial data about the company. Although AIS was originally a manual system, the company uses *customized software* to meet the specific needs of each business.

### 5. IT Infrastructure

IT infrastructure is the hardware that manages SIA and includes computers, servers, routers, and business components. IT infrastructure is compatible with *software* used by AIS, must have the capacity to operate efficiently and be used for other *software* used by the company.

### 6. Internal Controls

Internal control is security to maintain the data stored in SIA. Internal controls include verification methods that use biometrics, encryption methods, and passwords. The system is designed to filter out sensitive information for employees who have not been granted access, but still allows them to access information with full access. Internal controls are important to SIA, containing important information about sensitive employees and customers such as credit card numbers, as well as financial information about the company.

Financial statements are the final product of accounting that includes recording financial information about a certain fiscal year. It is a condensed version of all financial transactions throughout the year. These financial statements are produced by the accounting department to meet the needs of management and the company.

Financial statements discuss financial transactions. Financial statements generally include balance sheets, income statements, equity change reports, changes in financial position reports, notes, and additional information that are an integral part of financial statements.

1. Kasmir (2008) The definition of financial statements as the result of a recording process which is intended to summarize transactions during the relevant financial year. Financial statements have balance sheets, income statements, capital change reports, cash flow statements and financial records.

2. Munawir (2010) explained that financial statements are the form of reporting including balance sheets, income statements, and equity change reports. The balance sheet reflects the total assets, liabilities, and equity of the company. The calculation of profit and loss shows the company's achievements and expenses incurred during a certain period, the equity change report shows the cause and effect of the change in the company's capital. ([www.jurnal.co.id](http://www.jurnal.co.id))

#### A. Objectives of Financial Statements

The objectives of the financial statements from the experts are:

According to Anastasia Diana & Lilis Sekawati (2017:17), "The purpose of financial statements is to disseminate information about the financial status, performance and cash flow of the organization (company) which is of interest to the majority of financial statement users. This information is useful for companies and individuals making economic decisions. In addition, the financial statements show the results of responsibility for the resources delegated to him."

The objectives of financial statements according to Indonesian Accounting Principles Irham Fahmi (2017:10) are:

1. Describe the type and amount of assets that the corporation currently owns.
2. Explain the type and volume of debt and capital that the company currently has.
3. Describe the type and volume of revenue earned during a given period.
4. Describe the amount and type of company-related expenses in a given period.
5. Explain changes in the company's assets, liabilities and capital.
6. Describe the performance of the company's management in a certain period of time.
7. Describe the notes on the financial statements.
8. Other relevant financial information.

The purpose of financial statements in accounting is to find out how the financial condition of the business or company is in a period. Where the conclusions of this report are incorporated into the work of the users of this report, as well as all other stakeholders. The results can be used to assess or take preventive measures if the company's financial situation is adversely affected or requires intervention.

Related parties often use financial statements with a relevant format and benefit, investors, creditors, governments, and the general public are examples.

In addition to the purpose, there are additional functions of financial statements:

1. For the evaluation of the condition of business and business development.
2. To assess business conditions, whether additional capital is needed.
3. As an accountability report to *stakeholders*.

## B. Types of Financial Statements

In order to be understood easily, accurately and structured, financial statements are prepared according to the type of financial statements. Financial reporting complies with PSAK. These rules simplify the accounting process and allow for the conceptualization and creation of financial procedures. Indonesia's accounting standards are called IFRS.

### Types of Financial Statements:

#### 1. *Income Statement*

This report discusses revenue, expenses, and income related to the company. As is common knowledge, this report provides information on whether your company is profitable or at a loss.

Income and expense statements are often also referred to as corporate or business financial statements. In this report, you learn about income, expenses, and tax debts. This knowledge can make it easier for you to develop policies regarding the next steps in your business.

- a. **Income:** Business income is the profit from the sale of goods or services. Generally, the income reported in the report is income obtained from cash and credit transactions.
- b. **Burden:** That is the costs associated with running an organization for a certain period. Examples of costs are salaries, transportation, training, utilities, and taxes.
- c. **Profit and loss:** Refers to the net profit earned after deducting income-related expenses. The greater the income figure compared to the expenditure, the greater the profit.

#### 2. *Balance Sheet*

Balance sheet or financial position report. This type of financial statement describes the composition of assets, liabilities, and capital over a detailed and comprehensive period. The balance sheet is a representation of the company's financial structure and status. Information on assets, liabilities and capital is important for the balance sheet statement. To find out, you can use the formula of the accounting equation:  $\text{Assets} = \text{Liabilities} + \text{Capital}$ .

- a. **Assets:** That is, resources that are legally documented and have monetary value. Such as buildings, land, cars, and money. Assets are categorized into two classes, current and short-term, and non-current.



- b. Liability: Namely debts to other parties by the company. Examples of bank loan obligations, taxes, money owed, loans from financial institutions, and overdrafts.
- c. Capital: Namely the total value of the company's wealth owned by its owner. Capital is devoted to the company's assets, the amount increases along with investments made in the company. The composition of capital is fixed income, share capital, and other related goods.

### 3. Capital Change Report

During the inception of the company, the capital is changed according to the success of the company. Capital change report to find out the amount of capital change and the cause of the change.

The information for making a report is the initial capital, the amount of money needed to complete the desired withdrawal period, and the total profit or loss obtained. Capital changes are reported after profit and loss are documented first.

### 4. Cash Flow Statement

This report clarifies the company's daily and seasonal spending patterns. Cash flow reports are used as a predictor of future cash flows. Cash outflows can be seen from the income from operational activities and funding received. The company's cash inflow from the amount of the company's operating costs.

Cash flow statements are 3 different types of activities, namely operations, investments, and funding.

- a. Operating activities: Reports on initiatives related to sales, purchases and operating expenses of the company, including sales of goods or services, interest and income tax, rent, salary and wages.
- b. Investment Activity: An activity of selling or buying physical assets. Such as, the acquisition or sale of property, factories, equipment, and other assets that are not current and financial assets.
- c. Funding Activity: This is a monetary activity that is obtained from additional funding from a company. To calculate, you add or subtract the monetary value of the long-term debt and the owner's share of equity.

Cash flow statements are important with income statements and balance sheets in the company's cash flow analysis. Without the flow of information, it is difficult to determine the success of the company.

### 5. Notes on Financial Statements (CaLK)

The recorded financial statements are made according to a detailed elaboration related to the types of financial statements, balance sheet, profit and loss, changes in capital, and cash flow of the company. It is done in order to have a comprehensive understanding of the entire fund management process.

The review of this financial statement is carried out by large companies to disseminate adequate financial statement information.

The provisions for the presentation of financial statements for commercial companies in Indonesia are in PSAK No. 1 concerning the ratification of financial statements as IAI accounting standards on December 19, 2013.

The components of financial statements according to PSAK No. 1 include five main parts, namely:

1. Financial position report at the end of the period,
2. Income statement and other comprehensive profit income in one period,
3. A report of changes in equity during the period,
4. Cash flow statements during the period, and
5. Notes on financial statements".

In Indonesia, the financial statement component is regulated in PSAK no. 1. The 2019 regulation says that the financial statements have five components consisting of the Profit/Loss Report, the Balance Sheet Report, the Equity Change Report, the Cash Flow Report, and the CaLK.

1. Income Statement

This report is a comprehensive report describing the company's revenue, costs, profits and losses in one period (Munawir, 2000:26). The main purpose of the income statement is to show the actual capacity of the company to make a profit. The company's income statement is prepared so that various components of financial performance are emphasized. The basic income statement has the following components. (Indonesian Accounting Association, 2004):

- a. Income
- b. A loss of income,
- c. Loan burden,
- d. Part of the company's profit or loss,
- e. Tax burden,
- f. Profit or loss of the company's normal activities,
- g. Amazing post,
- h. Minority rights,

- i. Net profit or loss for the current period".

## 2. Balance Sheet Report

A company's balance sheet is prepared so as to describe the financial situation at a certain time, this is done by presenting financial information on a certain date, generally at the close of the book. The balance sheet is as low as possible and has the following components. (Indonesian Accounting Association, 2004):

- a. Tangible assets,
- b. Intangible assets,
- c. Financial Assets,
- d. Investment is required using the equity method,
- e. Supplies
- f. Debts and other debts,
- g. Cash and cash equivalents,
- h. Accounts payable and other debts,
- i. Estimated liabilities,
- j. Obligations with long-term interest,
- k. Minority rights,
- l. Share capital and other equity posts".

## 3. Equity Change Report

This report reflects the increase or decrease in assets in the relevant period. The Company publishes a statement of equity changes to be the main components of the financial statements, as in this component (Indonesian Accounting Association, 2004):

- a. Total profit or loss for a given period.
- b. Each income and expenses, profit and loss are recognized directly in equity.
- c. The impact of changes in accounting policies and correction of errors in related PSAK.
- d. Capital transactions with shareholders and capital distribution to shareholders.
- e. The amount of the beginning and end of profit or loss and changes in balance.
- f. The amount of money in each type of share capital, premiums and reserves at the beginning and end of the period, as well as their specific changes, must be disclosed separately.

## 4. Cash Flow Statement

Cash flow statements can provide information that allows users to assess changes in the company's net assets, financial structure and capacity to influence cash flow in order to adapt to changing circumstances and opportunities (Indonesian Accounting Association, 2004). Cash flow information is useful for companies that want to assess their capacity to print cash as well as cash replacements, as well as giving users the possibility to create models that assess as well as compare the future cash flow values of many companies.

#### 5. Notes on Financial Statements

This note is that the component part of the financial statements requires additional information to be disclosed in the preparation of financial statements. For example, the disclosure of management asepsis in the determination of the depreciation of company assets. (Kieso, 2014).

#### 6. Financial Statement Limitations

The value of financial statements is very valuable in assessing the company's performance and financial standing, it has weaknesses that must be considered when interpreting information. This defect endangers the accuracy and completeness of financial statements. The limitations of financial statements include (Kasmir, 2008):

- a. It is *historical*, so it is not necessarily relevant to the current situation.
- b. It is general and is not intended for every user.
- c. Estimation of consumer desires.
- d. The measurement with the value of the currency is not reflected in the financial statements.

Utilizing the concept of conservatism faces ambiguity so as not to separate it from the use of judgment and forecasting. For example, a company's financial statements using historical values in the past are not necessarily the same as current values, but according to *historical* values

## METHODS

The research method in writing this article uses SLR (Systematic Literature Review). This method provides a systematic and transparent means of collecting, synthesizing, and assessing studies on the topic. Systematic literature review (SLR) is a research method that is systematically searched in journals as a way to synthesize scientific evidence. The data that the author has found is collected and then synthesized by understanding how the author's interpretation describes companies that use SIA in optimizing financial statements.

## RESULTS AND DISCUSSION

### **A. Benefits of Accounting Information System (SIA) for Companies**

Quoted from ([www.siaku.teknorat.ac.id](http://www.siaku.teknorat.ac.id)) The benefits of SIA are:

1. Accuracy of financial information  
SIA makes it easier for companies to collect, process, and present accurate and reliable financial information. Makes it easier for companies to formulate better decisions based on accurate and reliable financial information.
2. Efficiency  
SIA can make it easier for companies to manage financial information efficiently. This makes it easier for companies to save time as well as financial management costs.
3. Transparency  
SIA can make it easier for companies to get transparency in business operations. It can make it easier for companies to gain the trust of investors, customers, and related parties.
4. Monitoring  
SIA considers finance and performance to make it easier for companies to monitor financial and operational performance. This makes it easier to identify problems like opportunities early, which can then be followed up.
5. Decision  
SIA can make it easier for companies to make better and faster decisions. This makes it easier for companies to make effective decisions to manage their operations.

### **B. Utilization of Accounting Information System (SIA) in Optimizing Company Financial Statements**

The accounting information system has a function of a means to make it easier for company leaders to carry out their activities. From the financial statements, the health of the company can be seen from the results achieved in a certain period. The effectiveness of the company is an aspect that investors consider in the financial statements. Information systems and financial statements have a direct relationship; The goal of the latter is to improve the quality of information. As mentioned by Romney and Steinbart, "Accounting information systems have a significant effect on the quality of financial statements, especially the preparation and presentation of the financial statements produced".

The influence of the Accounting Information System on the quality of financial statements is clear, so it can be said that the system is an information system that processes data and transactions to print information about planning, supervision and business. This system can produce reports, facts, or visualizations that allow users to observe data storage and manage the entire process, the

information produced is accurate and relevant. The accounting information system is improved by providing a useful information system for accounting (Aldino & Septiano, 2021).

The quality of financial statements is improved by improving the efficiency of SIA, which is a method that involves obtaining, recording, storing, processing and converting information into useful information for all users (Wulandari & Octaviani, 2020). The effect of Accounting Information Systems on the quality of financial statements is in line with the research of other organizations: (Eveline, 2017), (Tawaqal and Suparno, 2017), and (Gafur, 2016).

The development of information technology has brought major changes in the accounting information system (SIA) of companies, especially in terms of speed, accuracy, and efficiency of financial data processing. The application of computers and information technology in SIA has replaced manual systems that have been time-consuming and prone to human error. This has a direct impact on the company's effectiveness in planning, controlling, analyzing, and making decisions related to financial conditions. Information technology provides convenience in accessing, storing, and processing large amounts of data in real-time, which ultimately speeds up the process of preparing financial statements. The main function of SIA is not only to record transactions, but also to provide transparent and accurate information to management and interested external parties. SIA functions as a comprehensive decision-making system with the support of systematic internal controls, so that it can minimize the risk of fraud and errors in financial reporting. The benefits of SIA can be seen in increasing the company's operational efficiency, ease of communication between departments, and delivering timely and relevant information for strategic decision-making. Financial statements as the final product of this system function as a tool to evaluate the company's financial condition and a form of accountability to stakeholders. Thus, the quality of information produced by SIA greatly determines the credibility and accountability of the company. Therefore, special attention to the development and implementation of reliable accounting information systems is very important. A good SIA not only improves the company's internal performance, but also makes a great contribution to the accuracy and reliability of financial information which is the main basis for formulating an effective and sustainable business strategy.

The development of information technology has become a major catalyst in the transformation of accounting information systems (SIA) in the modern enterprise environment. In this context, the application of computers and information technology has not only changed the way accounting data is processed, but also expanded the scope and role of SIA as the backbone in the strategic management of financial information. Initially, the accounting process was carried out manually, which was very prone to human error, slow, and less efficient in terms of reporting

and documentation. However, with the integration of information technology, the process can now be carried out automatically, quickly, and with a high level of accuracy. Information technology enables companies to manage large volumes of financial data systematically and in real-time, supporting the availability of timely and relevant information for a wide range of purposes, from daily operations to long-term strategic decision-making.

SIA is not just a transaction recording tool, but has evolved into an information management system that is able to provide added value for companies. In a functional context, SIA facilitates transparent business data collection, strengthens internal control systems, and supports the process of analysis and evaluation of financial performance as a whole. With a structured system design, SIA assists management in designing financial policies, managing cash flow, and identifying potential risks and business opportunities based on valid and accountable data. SIA also enables cross-departmental integration, thereby minimizing data duplication and improving the efficiency of the company's internal communications. In this case, SIA functions not only as an administrative tool, but also as the main foundation in building a good corporate governance system.

The financial statements as the final result of the SIA process reflect a comprehensive picture of the company's financial position, performance, and cash flow in a given period. This report is an important source of information for various parties, such as management, investors, creditors, and the government, in evaluating the condition and prospects of the company. Therefore, the quality of information in financial statements is highly dependent on the effectiveness and accuracy of the accounting information system used. An optimized SIA not only improves the quality of accounting information, but also supports the creation of transparency, accountability, and trust from stakeholders. In the midst of an increasingly competitive and dynamic business environment, companies need to pay special attention to the development of SIA that is adaptive to technological and regulatory changes.

Good SIA development includes aspects of system planning, selection of suitable software, training of human resources, and periodic supervision and evaluation of system performance. This aims to ensure that the system is able to function optimally in producing relevant, reliable, and appropriate information according to management needs. When implemented correctly and effectively, companies can gain a competitive advantage through cost efficiency, faster and more informed decision-making, and improved overall financial performance. Thus, the existence of a modern and integrated SIA is not only a technical tool, but also a strategic asset that is able to drive the company's growth and sustainability in the long term.

## **CONCLUSION**

The development of information technology has had a significant impact on Accounting Information Systems (AIS) by changing the data processing process from manual to computerized. AIS plays an important role in increasing the effectiveness of planning, controlling, decision-making, and preparing accurate and timely financial reports. Through transparency, efficiency, and systematic internal control, AIS supports the quality of financial report information that reflects the company's performance. Therefore, the implementation and development of good AIS is very important to produce relevant and reliable information for business decision making.

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