

Explaining a Decade of Inconsistency: A Systematic Review of AIS Effectiveness in Indonesia

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ABSTRACT

This study addresses the persistent inconsistencies in the literature regarding the effectiveness of Accounting Information Systems (AIS) in Indonesia. Employing a Systematic Literature Review (SLR) of 70 Sinta-indexed articles from 2014-2024, we find that while human resource competence and internal control systems are the most studied determinants of financial reporting quality, their reported impacts are highly contradictory. Our analysis reveals these inconsistencies are not random but are systematically driven by contextual moderators, primarily entity type (government vs. private sector) and organizational maturity. The study's primary contribution is the development of an integrated, context-contingent conceptual model. By synthesizing the D&M IS Success Model with Agency Theory and the Resource-Based View, this model reframes prior contradictions not as anomalies, but as predictable outcomes of complex contextual interactions. This provides a more cohesive theoretical foundation for future AIS research and offers a nuanced diagnostic tool for practitioners in emerging economies.

Keywords: Accounting Information Systems, Financial Reporting Quality, Systematic Literature Review, Indonesia

INTRODUCTION

The quality of financial statements is a cornerstone of accountability and transparency for entities in both the public and private sectors. In Indonesia, evolving regulations and growing public demands require entities to improve the integrity of their financial reporting. For government agencies, reliable financial statements not only reflect the responsible stewardship of public funds but also serve as the basis for the Financial Audit Agency (BPK) to issue audit opinions (Windarsih, 2014). An unqualified opinion signifies successful regional financial management and directly impacts an agency's performance accountability, as confirmed by A. P. Sari & Nurlaila (2022).

The private sector faces similar pressures, as the credibility of its financial statements forms the foundation of investor and creditor trust (Wahyuni, 2022). For Micro, Small, and Medium Enterprises (MSMEs), dependable financial reporting is a crucial prerequisite for securing financing from financial institutions (Jannah et al., 2023). Meanwhile, for non-profit organizations such as cooperatives and mosques, transparent reporting is essential for maintaining the confidence of their members and congregation (Nurillah et al., 2021). A failure to present high-quality reports can lead to information asymmetry, cause reputational damage, and threaten an organization's sustainability.

Public demand for transparent and accountable financial information has intensified, a trend stipulated in regulations such as Government Regulation No. 71 of 2010 concerning Government Accounting Standards. To be considered high-quality, financial statements must possess key characteristics, including relevance, reliability, comparability, and

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understandability (Fahrurrozi, 2019; Merantika & Heriyanto, 2017). Accounting information systems (AIS) play a pivotal role in this process. As an integrated collection of components, an AIS measures an entity's business activities and transforms them into quantitative information for financial statements (Ifanka & Sari, 2022; Oktaviani & Devyanthi, 2024). An effective AIS is thus expected to yield superior reporting outcomes.

In the public sector, this technological transformation is manifested in the transition of Government Accounting Standards (SAP) from a cash to accrual basis, and the migration from standalone information systems like the Regional Management Information System (SIMDA) to a national integrated platform, the Local Government Information System (SIPD) (Rahmah & Zulkifli, 2018). Additionally, the government has developed various accounting information system applications, such as the Regional Financial Accounting System (SAKD) and the Village Financial System (Siskeudes), to enhance the effectiveness of regional financial management (Murapi, 2020; Papra & Inapty, 2024).

Similarly, in the corporate and MSME sectors, accounting information systems serve as pivotal instruments for achieving financial reporting objectives. This technological shift represents a profound transformation, presenting new challenges and opportunities. It is this complexity that has spurred extensive research seeking to identify the critical success factors for the implementation of accounting information systems, establishing this topic as a continuously evolving field of study.

Research on the effectiveness of accounting information systems in Indonesia over the past decade has covered a broad scope; however, the findings remain largely fragmented and lack systematic integration. Early studies during this period tended to focus on validating the impact of fundamental factors. Windarsih (2014), for instance, provided strong evidence of the role of Inspectorate's internal oversight in minimizing adverse audit findings from the BPK. Furthermore, this body of research is predominantly focused on other internal factors, such as human resources competence (Merantika & Heriyanto, 2017), and the application of government accounting standards (Sihite & Holiawati, 2017).

Over time, the research focus has evolved and begun to analyze the impact of specific technology systems, moving from early studies on SIMDA (Fahrurrozi, 2019), and Siskeudes for village government (Papra & Inapty, 2024), to more recent investigations into SIPD (Fitriasari, 2024). Research contexts have also broadened, expanding beyond governments to include the MSME sector, where studies highlight the importance of owners' accounting knowledge (Jannah et al., 2023), and the State-Owned Enterprise (SOE) sector, with its focus on governance and leadership characteristics (Diazani & Wibowo, 2024; Rianty N & Rani, 2021). This thematic development has been paralleled by methodological evolutions. Analytical approaches have shifted from simple regression model to Structural Equation Modeling (SEM), enabling a more in-depth examination of complex mediating and moderating relationships (Gea & Putra, 2022; Naida, 2024).

Although the literature on the effectiveness of accounting information systems is extensive, this body of work reveals a significant analytical gap: stark contradictions regarding the impact of its most fundamental variables. For instance, human resources competence, a factor generally considered to have a positive and significant effect on financial statement quality (Hermanto et al., 2022; Sihite & Holiawati, 2017), is sometimes reported as

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insignificant (Diazani & Wibowo, 2024; Lestari Utami et al., 2023), or even negative (Oktaviani & Devyanthi, 2024). This inconsistent pattern of findings also applies to internal control system variables (Baso & Betu, 2023; Yusriwanti & Susanti, 2022). Fundamentally, this fragmented and contradictory state of literature creates practical uncertainty. This gap is exacerbated by the fact that, to date, no single study has emerged that comprehensively synthesizes these findings, analyzes the sources of inconsistencies, and traces the decade-long evolution of the research.

To systematically analyze the fragmented and often contradictory findings in the Indonesian AIS literature, this study adopts the DeLone and McLean (D&M) IS Success Model as its primary theoretical framework (DeLone & McLean, 2016). The D&M model is uniquely suited for this task as it conceptualizes AIS effectiveness as a multidimensional, process-driven construct. However, the D&M model alone does not fully explain why inconsistencies arise in specific contexts. Therefore, we enrich our analysis by integrating complementary theoretical lenses. We use Agency Theory to explain the fundamental demand for high-quality information as a monitoring mechanism (Jannah et al., 2023). We draw on Contingency Theory to argue that the relationships within the D&M model are moderated by organizational context, such as entity type and maturity (Satriawan & Dewi, 2020). Finally, the Resource-Based View (RBV) provides a lens to understand how internal capabilities, such as human resource competence, are converted into tangible performance benefits under specific conditions (Lubis, 2022). By combining these perspectives, this study moves beyond merely identifying factors to explaining the underlying mechanisms of AIS effectiveness.

The novelty of this research lies in addressing the identified gap through a systematic and comprehensive literature review of 70 empirical studies, providing complete coverage of the field. Beyond a simple inventory of past research, this study makes three key contributions: it analyzes pattern of inconsistencies in previous findings; it investigates the source of these contradictions by considering contextual variables (e.g., entity type, methodological evolution); and it ultimately proposes an integrated model that maps the dynamic interplay among human, organizational, regulations, and technological dimensions in determining accounting information system effectiveness.

This study pursues three key objectives: mapping the research landscape, analyzing inconsistencies, and developing an integrated model. The results confirm that research on AIS effectiveness in Indonesia has grown significantly, focusing primarily on four pillars: human resource competence, internal control systems, technology utilization, and accounting standards. While most factors show a consistent positive influence, the impact of human resource competence and internal control systems, two of the most studied determinants varies significantly across contexts. This section delves into these inconsistencies to uncover the underlying reasons.

This research offers significant contributions to both theory and practice. Theoretically, this study enriches the literature on accounting information systems in Indonesia by providing a comprehensive synthesis of the factors that determine their effectiveness. More than a mere aggregation of studies, the resulting analysis offers a deeper understanding of the complex interplay among variables, including the roles of mediation and moderation. This understanding provides a robust foundation for future conceptual model development.

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Consequently, this study provides a clearer roadmap for future researchers, enabling them to formulate more precise hypotheses and resolve many of the inconsistencies prevalent in existing literature.

These findings also hold significant practical relevance. For managers across the government, corporate, and MSME sectors, this study's conclusions serve as a strategic guide for identifying priority areas that require improvement to enhance financial reporting quality. For policymakers, the study provides evidence-based recommendations that can inform the design of human resource development programs, initiatives to strengthen internal controls, and strategies for optimizing information technology investments. Ultimately, these benefits converge to strengthen the national ecosystem for financial accountability and transparency, thereby building and maintaining public trust.

METHOD

Research Design

This study employs a Systematic Literature Review (SLR) methodology to synthesize empirical evidence, identify research gaps, and analyze longitudinal trends in AIS effectiveness research in Indonesia. The structured and transparent process of an SLR is essential for producing objective and reliable conclusions, superior to those from traditional narrative reviews (Khasanah & Nilasari, 2023). The entire process adheres to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) 2020 guidelines.

To minimize researcher bias, several procedural safeguards were implemented. First, the search strategy and inclusion/exclusion criteria were defined a priori. Second, the initial screening of titles and abstracts was conducted independently by two researchers. Any disagreements were resolved through discussion to reach a consensus. This dual-review process enhances the reliability of the study selection phase.

Conceptual Framework

The thematic synthesis process was guided by an initial analytical framework which broadly classified determinants into human, organizational, regulatory, and technological dimensions. This framework served as a starting point and was systematically refined through the SLR process to develop the final, more nuanced conceptual model presented in the discussion.

Search Strategy and Selection Criteria

The literature search was conducted using the Publish or Perish (Version 8) software to query the Google Scholar database for articles published between 2014 and 2024 to capture research from the most recent decade. The search strategy combined a specific search phrase ("Quality of Financial Statements" in the title) with a broader keyword search using terms such as "determinants," "factors," "accounting information system," and "Indonesia".

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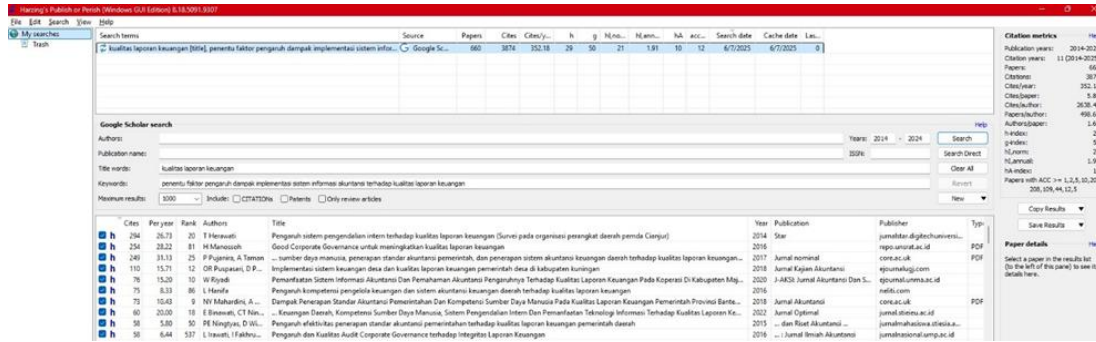


Figure 1. Image Search Results with Publish or Perish Software

The article selection process, detailed in the PRISMA 2020 flow diagram, involved multiple stages.

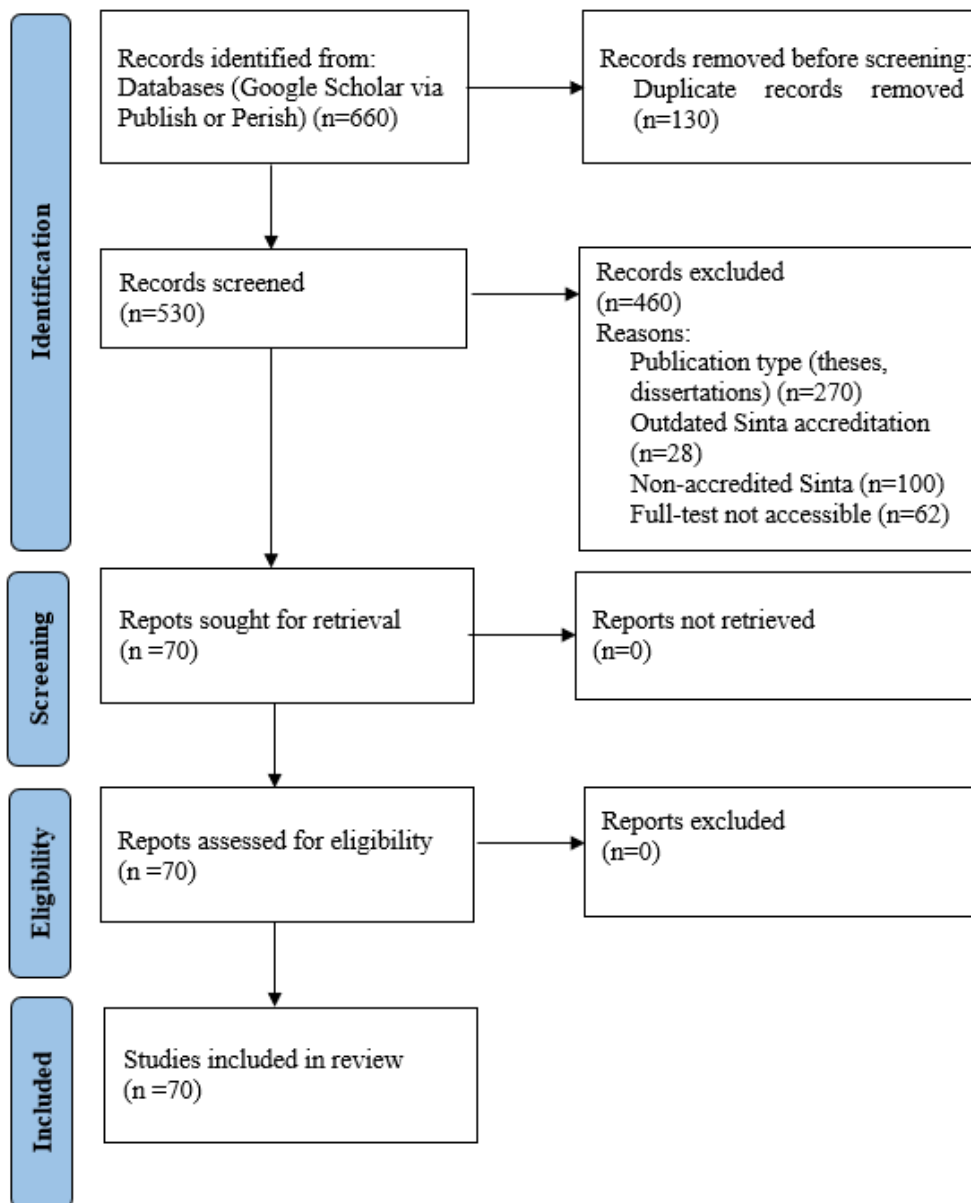


Figure 2. PRISMA 2020 Flow Diagram of the Study Selection Process

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After removing duplicates, titles and abstracts were screened for relevance. The full texts of the remaining articles were then assessed for eligibility based on the pre-defined inclusion and exclusion criteria outlined in Table 1.

Table 1. Inclusion and Exclusion Criteria

Criterion	
Inclusion	<ul style="list-style-type: none">– Peer-reviewed journal articles or conference proceedings.– Publication within the 2014–2024 timeframe.– Empirical research (quantitative, qualitative, or mixed method).– Research context set in Indonesia.– Focus on determinants of financial statement quality (or a close proxy, e.g., report integrity) as the dependent variable.– Sinta accreditation with an active and accessible DOI.
Exclusion	<ul style="list-style-type: none">– Unpublished works (e.g., theses, dissertations, working papers).– Full-text unavailable or inaccessible.– Full-text articles not available were excluded.– Non-peer-reviewed conference proceedings.– Studies conducted outside of Indonesia.– Lacks Sinta accreditation or has an inactive/inaccessible DOI.

Data Extraction and Analysis

Data from each selected article was extracted and organized into a master spreadsheet (Microsoft Excel). This data extraction form included columns for: bibliographic details (author, year, title), research objectives, methodology, sample characteristics, independent and dependent variables, moderating or mediating variables (if applicable), and a summary of key findings. The subsequent analysis was conducted using a thematic synthesis approach.

Table 2. Thematic Synthesis Stages

Stage	Description
Codification	Identifying and labeling each variable investigated in the selected articles.
Category Creation	Grouping similar codes into broader thematic categories based on the initial conceptual framework.
Consistency Analysis	Analyzing consistency by cross tabulating the findings for each primary determinant to identify patterns of significant, non-significant, and contradictory results.
Evolutionary Analysis	Mapping the evolution of literature by sorting articles chronologically to identify shifts in research themes, technologies, and methodological complexity.
Narrative Synthesis	Synthesizing the results from the thematic and evolutionary analyses into a coherent narrative that interprets the findings and connects them to established theories.

The thematic synthesis involved a multi-stage process. During the codification stage, each independent, dependent, and moderating variable from the 70 articles was identified and labeled. Subsequently, in the category creation stage, these initial codes were grouped into broader thematic categories based on the conceptual framework. For instance, codes such as 'user training,' 'accounting background,' 'staff expertise,' and 'technical skills' were aggregated under the overarching theme of 'Human Resource Competence'.

RESULTS

The systematic review process, encompassing identification, screening, and eligibility assessment, yielded a final sample of 70 articles. These studies were deemed relevant and of sufficient quality for data extraction and in-depth analysis.

Descriptive Profile of the Selected Literature

This section presents a descriptive analysis of the 70 articles that constitute the final research sample. This analysis provides an overview of the research landscape regarding the effectiveness of accounting information systems in Indonesia over the past decade.

Table 3. Distribution of Articles by Year of Publication

Year	Number of Articles
2014	2
2015	0
2016	0
2017	5
2018	1
2019	3
2020	7
2021	10
2022	12
2023	15
2024	15
Total	70

Source: Processed by author

As shown in Table 3, research interest in this topic has grown significantly, particularly since 2020, reaching its peak in 2023 and 2024. This trend is likely driven by accelerated digitalization and heightened demands for accountability across various sectors in the post-pandemic era.

Table 4. Distribution of Articles by Entity Type

Entity Type	Number of Articles	Number of Articles (%)
Local Government (Regency/City/Province)	45	64.29
SOEs/Public Companies	10	14.29
Miscellaneous	5	7.14
Central Government (Ministries/Institutions)	4	5.71
MSMEs	2	2.86
Village Government	2	2.86
Cooperatives	1	1.43
Non-Profit Organizations (e.g., Hospitals, Mosques, PTN)	1	1.43

Source: Processed by author

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The local government sector is the most dominant research subject, accounting for 64.29% of the total sample. This reflects significant attention to public sector accountability in Indonesia, particularly concerning regional financial management through systems like SIMDA and SIPD. State-owned enterprises (SOEs) and public companies represent the second-largest focus at 14.29%, followed by the central government at 5.71%. This distribution underscores a strong research interest in public and quasi-public sector entities. Conversely, the MSME and cooperative sectors are notably underrepresented. Despite being the backbone of the national economy, these sectors remain relatively unexplored, indicating significant opportunities for future research.

Table 5. Frequency and Significance of Key Determinants

Key Determinant	Frequency (No. of Studies)	No. of Significant Findings	No. of Non- Significant Findings	Significance Rate (%)	Non- Significant Rate (%)
Human resource competence/quality	37	29	8	78.38	21.62
Internal control system	22	14	8	63.64	36.36
Utilization of information technology	19	15	4	78.95	21.05
Implementation of accounting standards	17	16	1	94.12	5.88
The Quality of the Accounting Information System	16	13	3	81.25	18.75
Governance	14	11	3	78.57	21.43
Audit roles	11	9	2	81.82	18.18
Organizational commitment	9	4	5	44.44	55.56

Source: Processed by author

Dominance of Key Factors

As the data indicates, four key factors dominate literature: human resource competence (appearing in 37 studies), the internal control system (22 studies), information technology utilization (19 studies), and the application of accounting standards (17 studies). This finding confirms that four dimensions, human factors, organizational controls, technology, and regulatory compliance are considered the foundational pillars of accounting information system effectiveness by researchers in the Indonesian context.

DISCUSSION

While the descriptive results map the landscape of AIS research, the core contribution of this study lies in the interpretation and resolution of its central puzzle: the persistent inconsistency in the findings for core determinants. This section deconstructs this puzzle and synthesizes the findings into a cohesive, theory-driven model.

The Paradox of Core Determinants: Why Do HR Competence and ICS Yield Contradictory Results?

While the descriptive results confirm the dominance of human, organizational, and technological factors, the most significant contribution of this review lies in explaining the inconsistencies surrounding their impact. By applying the DeLone & McLean IS Success Model and Agency Theory, we can deconstruct these contradictions and understand them not as random noise, but as predictable outcomes of a complex, process-driven system.

Our analysis confirms that HR competence and Internal Control Systems (ICS) are the most frequently investigated factors, yet they paradoxically exhibit the highest rates of inconsistency (22% and 36% non-significant findings, respectively) (Diazani & Wibowo, 2024; Eman et al., 2022; Imelia et al., 2021; Lestari Utami et al., 2023; Muh. Hirzun et al., 2024; Nurillah et al., 2021; Purwati & Firmansyah, 2024; A. Sari & Widiatmoko, 2023). This contradicts foundational management theory, which posits them as unequivocally positive drivers. The explanation lies not in whether these factors are important, but under what conditions their importance is realized.

The negative finding for HR competence reported by Oktaviani & Devyanthi (2024) provides a crucial clue, best explained by Agency Theory. In an environment with weak controls (a flawed system), high competence becomes a double-edged sword. It equips agents (management) with the capability to skillfully exploit systemic weaknesses for personal gain, thus degrading rather than improving financial reporting quality. This transforms a potential asset into a significant liability.

For ICS, the inconsistencies are primarily driven by a mismatch between formal procedures and informal realities, a phenomenon best understood through Institutional and Contingency Theories. In highly regulated environments like local governments, formal ICS is a critical mechanism for achieving legitimacy and compliance, leading to consistently significant findings (Hariyanto et al., 2020; Lestari Utami et al., 2023; Naida, 2024; Oktaviani & Devyanthi, 2024; Oktavianto, 2023; Palalangan, 2019; Pramesti & Damajanti, 2022; Pramitha et al., 2024; A. Sari & Widiatmoko, 2023; Sati et al., 2024; Satriawan & Dewi, 2020; Sihite & Holiawati, 2017). However, in contexts like MSMEs or non-profits, where resources are limited and operations are less complex, formal controls are often superseded by powerful informal mechanisms, such as direct owner oversight or a strong shared culture (Nurillah et al., 2021). In these cases, standard metrics for formal ICS fail to capture the true control environment, resulting in non-significant findings.

A Multi-Theoretical Synthesis: Integrating RBV to Explain Value Creation

To deepen this analysis, we introduce the Resource-Based View (RBV), which argues that competitive advantage stems from resources that are valuable, rare, and inimitable (VRIN) (Lubis, 2022). HR competence is a classic example of such a resource. This lens allows us to reframe the puzzle:

- Positive findings occur when HR competence is a genuine VRIN resource and the organization is structured to leverage it (i.e., it has high-quality systems and strong controls).

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- Non-significant findings occur when one of two conditions is met: either HR competence is not a rare resource (e.g., basic skills), or, more critically, the organization's infrastructure (e.g., low IT maturity, poor system quality) prevents this valuable resource from being exploited effectively. This aligns perfectly with the D&M model, which posits that the benefits of user skill are mediated by system and information quality. The resource exists, but its value cannot be unlocked.

Therefore, the effectiveness of HR competence is not an intrinsic property of the skill itself, but an emergent outcome of the interaction between the resource (competence) and the organizational context (controls and systems).

Toward an Integrated, Context-Contingent Model of AIS Effectiveness

Synthesizing the analysis above, this study moves beyond merely listing factors and proposes an integrated, context-contingent model of AIS effectiveness for the Indonesian context. This model posits that the relationship between AIS determinants (e.g., HR competence, ICS) and financial reporting quality is not direct. Instead, it is powerfully moderated by organizational context (entity type, culture) and mediated by the quality dimensions of the D&M model (system, information, and service quality).

The key propositions of this model are:

1. **Context is King:** The impact of any determinant is contingent on the entity's institutional environment. Regulatory pressure elevates the importance of formal ICS in government, while resource constraints and operational simplicity amplify the role of owner's direct knowledge in MSMEs.
2. **Competence is a Double-Edged Sword:** The value of HR competence is determined by the control environment. In strong control environments, it is a key asset for value creation (RBV). In weak control environments, it becomes a potential risk for value destruction (Agency Theory).
3. **ICS Effectiveness is Culturally Embedded:** The effectiveness of a formal ICS is moderated by informal controls rooted in organizational culture. A strong ethical culture can amplify a technically average ICS, while a toxic culture can neutralize even a state-of-the-art system.

This model reframes the inconsistencies in the literature not as contradictions, but as predictable outcomes of these complex, multi-level interactions, offering a more robust explanation of AIS success.

CONCLUSION

This systematic literature review resolves a decade of documented inconsistencies in the Indonesian AIS literature by proposing an integrated, context-contingent model of AIS effectiveness. Synthesizing 70 articles through a multi-theoretical lens (D&M, Agency, RBV, Contingency), we demonstrate that the contradictory impacts of key determinants like HR competence and ICS are not methodological flaws but are systematic outcomes of moderation by entity type, governance maturity, and organizational culture. This framework transforms a

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fragmented body of knowledge into a cohesive explanation of AIS success, offering a more robust theoretical foundation for future research.

The practical implications are significant. For policymakers, a differentiated approach is needed: enforce strict compliance for government bodies but focus on subsidized training and simplified software for MSMEs. For managers, AIS investment must be holistic, pairing technology with continuous user training and the cultivation of an ethical culture that reinforces formal controls. For MSME owners, prioritizing their own accounting knowledge is paramount, as their direct oversight is often the most critical control factor.

This study is limited by its qualitative synthesis; future research should conduct a meta-analysis to quantify the effect sizes identified here. Furthermore, the proposed model should be empirically tested across diverse entities. Future studies should also explore the impact of disruptive technologies like AI and blockchain on this evolving landscape.

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