



ASSESSING THE IMPACT OF INFORMATION TECHNOLOGY ON ACCOUNTING PERFORMANCE: A REVIEW STUDY

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Article history:	Abstract:
Received: 26 th June 2025	The purpose of the current research is to review a set of previous literature to determine the extent to which the impact of information technology on accounting performance is evaluated, through the analysis of a set of articles to understand the intellectual and conceptual trends and developments of previous studies, in light of the statement of objectives, type, sample and results of each study, in the light of which the extent of the relationship between this study and previous studies is determined, as well as understanding how information technology affects accounting performance contributes to improving computerized accounting systems and speeding up reporting processes. Financial and accounting carried out by companies, in addition to contributing to forecasting in data analysis tools and accounting programs by improving the ability to analyze financial information faster and using information technology to predict future financial trends and provide the best suggestions, and as a result, study came out with a set of results, foremost of which was that information technology contributes to improving computerized internal control mechanisms, which contributes to improving accounting performance through compliance with accounting standards, laws and legislation. Financial.
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INTRODUCTION

The data explosion phenomenon in recent years has been brought on by advances in electronic and computer technology, which will undoubtedly influence society's future and provide people with the information they require (Kotenidis & Veglis, 2021). Today, information is used by not just senior managers and executives but also by researchers, scientists, and entrepreneurs, among other segments of the population. Information system users use their phones to obtain important information that helps both labor and capital work (Kraus et al., 2021). Because the creation and administration of high-quality information is essential to the organization's operations and provides a good foundation for critical information. Ensuring the timely availability of accurate, reliable, and precise information, together with its usefulness, is the ultimate aim of these systems. It fulfills the primary function of information technology across the board for the business. Information technology is widely regarded as a significant resource that improves managers' and workers' capacity to accomplish the organization's goals and ensure its viability while boosting productivity, which in turn gives them more power (Abdelraheem et al., 2021). As a result, the technological accounting information system needs to deliver pertinent data instantly, as well as regular updates on the most significant occurrences and prompt comments on them. Problem. A collection of data and processing techniques that generate the information a user need make up an accounting information system. An integrated system that connects the user and the machine and provides information to assist the organization's decision-making, management, and process activities is another definition of the management information system. The system makes use of databases, planning, control, analysis models, computers, manual processes, and decision-making (Bachmid, 2016).

Accounting is an information system that helps users identify, document, and share the economic events that occur inside an organization. Accounting is a system that gathers, organizes, computes, and documents financial data about a company and provides it to decision-makers (Sibi & Merin, 2020). Consequently, the selection of all economic activities to those that are only relevant to the company organization constitutes business transactions or accounting (Almagtome et al., 2020), with the exclusion of unrelated commercial activity. After that, the transaction is formatted (either on paper or on a computer screen) to create documents or data that may then be processed to create accounting information or other information (Wisna, 2013).

The business must endeavor to enhance performance in order to survive, with performance being the end result of an employee's labor in terms of quantity and quality in carrying out his obligations in line with those delegated to him



(Wahyuni et al., 2023). Because human resources are vital to a company's system and development (Harsono & Atunisa, 2021), performance is the outcome of a procedure that is applied and calculated over time based on predetermined provisions or agreements that enhance employee well-being. As a result, companies engage in CSR activities (Astuti & Augustine, 2022).

Because this topic contributes to the development of a set of activities, documents, and related techniques intended to gather data, process, and provide information to various internal groups and external decision-makers within the organization, the current study came to highlight the significance of demonstrating the usefulness of conducting an audit study to evaluate information technology on accounting performance in order to establish the aforementioned.

STUDY PROBLEM

Accounting information systems provide opportunities for businessmen to increase the effectiveness and efficiency of the decision-making process, allowing companies to improve their accounting performance through the use of modern information technology, and the ability of users in companies is an important axis to be linked to the effectiveness of internal information systems, and therefore the implementation and development of information technology contributes to improving accounting performance, which leads to meeting the company's needs of information and gaining user satisfaction with the system, and therefore the problem of study lies in understanding the mechanisms that can Through information technology improving accounting performance, and therefore the problem of study can be formulated in a fundamental question (**Is it possible to assess the impact of information technology on accounting performance?**).

The importance of study

Study derives its importance by evaluating the impact of information technology on accounting performance, as business companies urgently need more depth, diversity and interest in bridging the knowledge gap in the use of information technology to manage and support their accounting performance properly, as well as obtaining accounting information characterized by appropriate qualitative characteristics.

The importance of study is also shown through the contribution of information technology in improving the efficiency and accuracy of accounting performance, as well as reducing automation and continuous improvements in reducing human errors, and this is a course that allows information technology to develop the capabilities of accountants in analyzing financial information better and predicting future trends.

Objectives of study

The current study aims to conduct a comprehensive review study on the subject of evaluating the impact of information technology on accounting performance, while the other objectives of study are:

1. Understand the appropriate mechanisms for the impact of information technology on accounting practices and financial reporting and analysis processes.
2. Identify the benefits of using information technology to improve efficiency and accuracy in providing instant information.
3. Identify the challenges and obstacles that may be faced in the implementation of information technology in accounting.

LITERATURE REVIEW

Information Technology: According to Juhandi et al. (2020) and Eiji & Gin (2021) respectively, information technology is the application of computers and communications to acquire, process, store, and distribute different kinds of information files. It also refers to the technology that combines computers and high-speed communication pathways. (Balbaa et al., 2023) argued Information technology is a set of associated computers, supporting equipment, software, services and resources that are applied to support business processes. Rustamjon oglı (2023) sees information technology as a branch of education that deals with study of the learning process and the assimilation of knowledge.

The development of technology today has developed very rapidly. Technological developments can be seen through the many discoveries and innovations developed at this time. Technology is the application of knowledge for a practical purpose. Technological inventions and innovations have had an impact on society, bringing about changes in various areas of people's lives. If technology is applied correctly, technology will have a positive impact on humans. Technology that lasts In the development at this time, one of the technologies that exist at this time is technology in the field of information. The information has been agreed internationally as a result of data processing that is valuable in principle. Information technology is described as technology that transmits data, speech, and video over high-speed communication links and computers (Permana et al., 2022). Information technology is a technology used to process data, including data processing, acquisition, gathering, storage, and processing of data in many methods, according to (Saryadi & Arini, 2023).



Accounting performance: Sales less cost of products sold, sale, general, and administrative expenditures equals accounting performance (before depreciation and amortization) (Fang,2021). (Wang & Yu,2012) referred to accounting performance as the total cash amount of the internal transfer price in business units during the measurement period. Note (Cyree,2016) that accounting performance as return on assets before tax. Accounting performance is defined as return on assets (ROA: operating income divided by total assets) and earnings per share (McClain, 2007). Table 1 illustrates a set of previous studies.

Table (1) Previous studies related to the variables of study

Education	Objective of study	Type of study	Study Sample	Results of study
Ismail,2007	By including it into the concept of how management accounting systems may provide accounting and management information, this study explains the connection between the advancement of information technology and the success of small and medium-sized businesses.	Survey	Data collected from 310 SMEs	Companies that use sophisticated information technology can generate sufficient information on management accounting and thus improve performance.
Al-Dalahma,2013	Determine how the hazards associated with information technology use affect the functionality of accounting information systems from the perspective of Saudi Arabia's auditors.	Field study	(92) Auditors in Saudi Arabia	The performance of accounting information systems is significantly impacted (75.6%) by the hazards associated with adopting information technology.
Wisna,2013	The influence of information technology on the quality of the accounting information system (reliability, timeliness, flexibility, usefulness, and effectiveness) in terms of functionality, simplicity of use, and AIS compliance	Exploratory study	Study sample included a sample of employees in Bandung universities	The influence of information technology on the quality of the accounting information system (reliability, timeliness, flexibility, utility, and effectiveness) in terms of functionality, simplicity of use, and compatibility



				with AIS compliance
Asuquo et al.,2020	Determine the impact of information technology on the accounting line of business in the global system.	Health study	Lecturers, graduate students and practitioners of the accounting profession by (200) individuals.	The accounting business line has changed from what it was in the past to a business line that has evolved in tandem with the trend of technological advancement and globalized structure due to the substantial influence that information technology has on the accounting business line.
Abdelraheem et al.,2021	Study the impact of information technology on the quality of accounting information in 2014	Applied study	It included managers of companies listed on the Tehran Stock Exchange by (425) managers	Information technology's aspects—timeliness, relevance, correctness, sufficiency, and real conversion rate—have an impact on the standard of accounting data for businesses that are listed on the Tehran Stock Exchange.
Manuaba&Donniana,2021	Analyze the effects of information technology use, SIA users' technical proficiency, and the efficiency of accounting information systems on worker performance.	Field study	Workers in the southern Bali region with 134 workers.	The productivity of staff members at the BPD Bali branch office in the South Bali area was positively impacted by the efficiency of the accounting information system, the technical proficiency of SIA users, and the usage of



				information technology.
Astuti & Augustine, 2022	Using MIS as an intermediary variable, take into account and assess the effects of agility and digital technologies.	Analytical study	Directors, Directors, Heads of Departments	The management's use of digital technology and accounting information systems contributes to the organization's performance.
Chowdhury, 2023	Build a model based on artificial neural networks to forecast management information, then use real data to validate the model's correctness.	Field study	Corporate Administrators	The suggested model satisfies accounting information criteria and has an excellent prediction accuracy of 98.83% for management accounting data.
Yoshikuni et al., 2023	Determine how strategic resilience and innovation (SFI) are impacted by the integration of information systems infrastructure (ISII) and the mediating function of strategic enterprise management practices (IS-SEM) that support information systems (IS-SEM) and choices.	Applied study	Directors in 388 organizations from Brazil and the United States	Organizational innovation and strategic adaptability are impacted by the integration of information systems infrastructure.
Petricelia & Ompusunggu, 2024	Testing and assessing how user participation, IT development, and individual technical proficiency affect the accounting information system's performance in the Bintan Region's Bureau of Cooperatives, Small Enterprises, Industry, and Commerce	Exploratory study	(62) Worker in the Bureau of Cooperatives, Small Enterprises, Industry and Commerce in Bintan Region	Information technology development has a positive and significant impact on accounting information system performance, as does user participation, and technical skills acquired through personal experience all



				have a positive and significant impact on accounting information system performance. a noteworthy and favorable effect on the office of cooperatives, small businesses, industry, and commerce in Bintan State's accounting information systems performance.
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Source: Prepared by researchers

DISCUSSION OF RESULTS

Although these studies highlight the importance of information technology in improving the quality and performance of accounting information systems, some important points must be taken into account, as the circumstances and context of specific companies and institutions must be taken into account when interpreting the results. Other factors affecting the quality and performance of accounting information systems, such as organizational processes, training, and organizational culture, should also be considered. Information technology plays an important role in improving the quality and performance of accounting information systems in companies and institutions. As technology evolves, this impact is expected to continue in the future, which will enhance the ability of companies to manage accounting information efficiently and better achieve their goals.

Also, most of the previous literature notes that information technology is related to accounting performance and therefore this matter contributes to improving the accuracy, efficiency and credibility of accounting information investment rates in a way that implements systems and supports the capabilities of companies in achieving the desired level of quality and outstanding performance in managing their accounting information and internal auditing, as well as studies have shown that information technology is working to facilitate the process of using accounting information systems in a way that contributes to ensuring compatibility and continuous improvement in achieving tangible benefits. Companies have a reputation and high ability to manage their internal operations.

RECOMMENDATIONS AND IMPLEMENTATION MECHANISMS

1. The need for companies to be careful to take into account the internal policies and contexts that information technology can contribute to improving accounting performance, which requires taking into account factors and systems and developing employees on an ongoing basis.
2. Companies must ensure their compatibility with the technological systems they use to improve their accounting performance in a way that contributes to strengthening the quality and accuracy of the accounting system for creativity in building distinguished performance.
3. The need for companies to be keen to develop the capabilities of workers by providing distinguished training in a way that increases the productivity, efficiency and effectiveness of workers within these companies.
4. The need for companies to be keen to benefit to the fullest extent from information technology and increase their competition within the targeted markets in a way that contributes to improving their internal and external accounting performance and enhancing communication and cooperation between work teams.
5. The need to keep pace with developments and the progress of information technology in a way that contributes to improving the quality and performance of information systems and accounting capabilities.

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