

ANALYSIS OF ACCOUNTING INFORMATION SYSTEMS AND CHANGE MANAGEMENT IN BUSINESS ACTIVITIES IN THE DIGITALIZATION ERA

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Abstract

Digital transformation has brought significant changes to accounting information systems (SIAs), making them not only a transaction recording tool, but also a strategic system to support decision-making. This research discusses the impact of digitalization on SIA, change management strategies in its implementation, and the importance of synergy between technology and management. The research uses a qualitative method with a literature study approach from various journals and books. The results of the discussion show that digitalization improves efficiency, accuracy, transparency, and internal control. However, the success of transformation relies heavily on human resource readiness, leadership support, and structured change management. The synergy between technology and management is the key to creating an adaptive, efficient, and sustainable accounting information system in the digital era.

Keywords: Accounting Information Systems, Change Management, Digitalization, Business Transformation, Information Technology.

1. Introduction

In today's era of digitalization, accounting information systems (SIAs) play a very important role in the context of modern business. SIA not only serves as a tool for recording financial transactions, but also as a means for better strategic decision-making. According to research conducted by the Indonesian Association of Public Accountants (IAPI), 75% of companies that adopt information technology-based SIA report improved operational efficiency and accuracy of financial statements (IAPI, 2022). Digitalization has changed the way companies operate, from manual processes to more efficient automation, allowing for real-time monitoring of financial performance. SIA is an essential tool in the modern business world, helping companies improve efficiency, accuracy, transparency, and accountability in managing financial data. In Indonesia, SIA has been widely adopted by various types of companies, including small and medium-sized enterprises (SMEs), thanks to the impetus for information technology developments and the need for more transparent financial management. The use of SIA allows companies to process financial transactions in real-time, facilitate reporting and auditing, and help with compliance with applicable accounting regulations. Overall, the widespread adoption of SIA reflects an awareness of the importance of technology in supporting better financial and operational performance, as well as business growth and sustainability in Indonesia. Research on the implementation of SIA in Indonesia is still relatively minimal, especially those that in-depth analyze the local challenges faced in its implementation. Most of the existing studies focus more on the benefits and efficiencies resulting from the implementation of SIA, but not many have explored the specific

challenges in Indonesia. In addition, there is a need to understand how local cultural and economic factors affect the adoption and effectiveness of SIA.

The impact of digitalization on business processes and accounting systems should not be underestimated. Companies that do not adapt to these changes risk falling behind. For example, companies that rely on traditional accounting systems often struggle to meet the needs of fast and accurate financial reporting, especially in rapidly changing situations such as economic crises. According to a study by Deloitte, 60% of companies that do not invest in IT have difficulty in growth and competitiveness (Deloitte, 2021). Therefore, it is important for organizations to understand and implement accounting information systems that are in accordance with the needs of the digital age. Technological changes have had a great impact on various aspects of life, including in the business world. Organizations that are able to adapt to changes in information technology will have higher competitiveness (Laudon & Traver, 2021). In the midst of the era of digitalization, companies are required to manage information quickly and accurately, so the existence of an Accounting Information System (SIA) is very important. SIA serves as a bridge between operational data and managerial needs for strategic decision-making (Romney & Steinbart, 2018). However, digital transformation not only demands the adoption of technology, but also changes in organizational culture, work structure, and employee mindset (Kotter, 2012). Therefore, change management is a crucial aspect in the implementation of digital-based information systems.

Change management is becoming an important tool in managing organizational transformation, overcoming challenges, and responding to emerging opportunities, by applying change management principles, companies can manage transitions more planned, reduce resistance to change, and ensure that the changes implemented can achieve their desired goals. Previous research by (Mukhsin, 2020) Examining the role of information and communication technology in implementing village information systems in village information publications in the era of globalization. From these descriptions, there is significant room for further research that can fill these gaps and provide more comprehensive insights into strategies that can be implemented to address these challenges.

The focus of this research is to answer the main question, which is related to accounting information systems in business activities in the era of digitalization and The purpose of this research is to specifically address the impact of digitalization faced in the application of accounting information systems. In addition, this research aims to understand change management in business activities in the digitalization era. Through in-depth analysis, this research is expected to provide a more comprehensive insight into effective strategies to overcome these challenges, so as to support the implementation of SIA more successfully in various types of companies or organizations in Indonesia. The benefits of this research are expected to fill the existing knowledge gap and offer practical solutions to increase the effectiveness of the implementation of Accounting Information Systems in the digitalization era.

2. Theoretical Background

2.1 Accounting Information System (SIA)

SIA is a system that collects, records, stores, and processes data to generate financial information that is relevant in decision-making (Gelinas et al., 2018). The system includes technology, human, and business process components. Recent technologies such as cloud computing, blockchain, and artificial intelligence have changed the face of traditional SIA

(Warren et al., 2015). When categorized according to the value chain model, it is explained that the accounting information system is a supporting activity that is included in the company's infrastructure, which can add value to the organization by providing accurate and timely information (Mailita & Andriani, 2018) In the digital era, SIA has evolved by integrating new technologies such as cloud computing, big data, and artificial intelligence to improve efficiency and accuracy in financial recording and analysis. Effective SIA implementation enables companies to increase transparency, mitigate the risk of errors, and accelerate more accurate and real-time-based financial reporting. SIA's goal is to process financial and accounting data and produce financial reports that can be used by managers or stakeholders to make informed decisions. The main function of the Accounting Information System is to provide financial statements as the basis for management decision-making (Knauer, et al., 2020). In addition, the SIA serves to establish adequate internal controls, ensuring that economic reports are prepared in accordance with procedures and regulations, thereby providing valid and reliable results.

2.2 Change management

Management is an activity carried out to mobilize human resources or human resources and all existing facilities to achieve goals by utilizing resources through activities that become the function of management itself (Arifin, 2017). Change management serves as a structured approach to help organizations manage this transition, both from a technological, cultural, and operational perspective. Activities that are the functions of management are organizing, controlling, planning and mobilizing (Wahyuni et al., 2025). Meanwhile, the strategy itself is an effort needed to achieve the goal. The process that is carried out systematically for the application of knowledge, the application of the means and resources needed to influence change in individuals who will feel the impact of the process is change management according to Irawan (2018). While (Arifin, 2017) Change management itself defines change management as efforts taken to manage the consequences that arise in order to create changes to the organization.

A process that is carried out continuously or consistently with the aim of renewing the organization related to the ability to serve needs according to market needs, structure, direction, and even workers and customers is the definition of change management (Joeliaty & Firmansyah, 2016). In research conducted by Ratnasari et al. (2020), it is shown that the process of change that occurs in companies requires pioneers from within the company itself. The pioneer in question must be involved in the company's activities, have competence and have strategic access in changing the organizational structure, company policies and even company culture. Adaptation to changes triggered by digital transformation is a guideline for organizational sustainability. Digital transformation not only affects the way we work and operational processes, but also brings significant changes to organizational structure, work culture, and overall business strategy. In this context, the implementation of change management has a central role to manage complex transitions and ensure flexibility in the face of change. Thus, organizations face various challenges during the adaptation process, so that the transition to the digital era can take place more smoothly and in line with the organization's strategic goals (Wulandari & Pudjiarti, 2024)

2.3 Digitalization in Business

Digitalization is the process of transferring media from printed, audio, and video to digital form (Asaniyah, 2017). Digitization converts printed forms to electronic forms by

means of scanning that aims to create a corresponding electronic page. Digitization can be interpreted as the process of converting data into digital form through a computer (Yulianti & Prastowo, 2021). Technological advances can help human welfare, including in terms of work, goods, communication, and health services (Scott, 2020). In the context of accounting, digitization allows for the automation of financial statements, real-time data integration, and analytics-based decision-making (Susanto, 2017). From the definition given, it can be concluded that digitization is the process of converting from print, audio, and video media to digital formats. Business digitalization involves the integration of technology that changes the way a company operates in different areas, services, and relationships with customers. It's not just about buying and using new devices or software, but also creating a balance between digital information media, social media utilization, e-commerce, and electronic payment methods. E-commerce provides convenience and flexibility without an unlimited time, and is an arena where economic actors or entrepreneurs must compete to convince customers to be interested in buying the products offered (Rudi, 2020).

Changes in business activities carried out by humans such as the transition from conventional money to digital money, conventional media to digital media, and other changes also affect many aspects of life. Activities that can be done by individuals or groups are no longer limited by space and time, even activities such as transactions and communication can be done digitally anywhere and anytime without having to meet in person (Danuri, 2019).

3. Methods

The purpose of this article is to review and synthesize the available literature related to dynamic capabilities so that it can contribute to the understanding of Accounting Information System Analysis and Change Management in Business Activities in the Digitalization Era. Therefore, the author uses the literature method on related topics to show that the qualitative method is the most appropriate literature review. This research is categorized as library research, which is a series of research related to the method of collecting library data, or research whose research object is explored through various literature information (books, encyclopedias, scientific journals, newspapers, magazines, and documents).

The focus of this literature review is on the thematic review. Thematic reviews of literature are organized based on topics or issues, not the development of time by reviewing various theories, laws, postulates, principles, or ideas used to analyze and solve formulated research questions. The nature of this research is descriptive analysis, namely the regular decomposition of data in the form of previous literature that has been obtained, then additional understanding and explanation are given so that the subject can be better understood by the reader. The data that was successfully collected in this literature review is data in the form of previous literature, both in the form of scientific journals that have been successfully identified and collected that contain conceptions of talent, talent management, human resource management and important thematic issues of talent management in the public sector.

4. Results and Discussion

4.1 The Impact of Digitalization on Accounting Information Systems

Digitalization has become a major force for transformation in all aspects of the organization, including the field of accounting. The Accounting Information System

(SIA), which was previously manual and paper-based, has evolved into a dynamic, real-time and integrated digital technology-based system. These changes not only affect the technical aspects of recording and reporting, but also change the way organizations view accounting data as a strategic asset. The findings of the study show that digitalization has a significant impact on the efficiency, effectiveness, accuracy, and speed of the accounting process. One of the most tangible impacts of digitalization on accounting information systems is the increase in operational efficiency. With the help of technologies such as cloud-based accounting software, enterprise resource planning (ERP) and electronic data processing systems, the process of recording transactions that used to be time-consuming and prone to human error, can now be automated. Digitalization allows every transaction that occurs in an organization to be recorded in real time, so that financial reports can be generated quickly and accurately. This is important to support management's strategic decision-making.

In addition to efficiency, digitalization also increases transparency and accountability. With a digitized accounting system, every information that enters the system can be traced back (audit trail), thus minimizing the possibility of data destruction. This makes digitalization an important tool to support good corporate governance practices. In the case of public accounting, the existence of a digitized accounting information system facilitates the audit process for both internal and external auditors because the data can be accessed and verified electronically without the need for time-consuming and labor-consuming physical examinations. However, the research findings also show that digitalization is not without challenges. The main challenge is the readiness of human resources (HR) to adopt new technologies. Many organizations, especially small and medium-sized enterprises (SMEs), face constraints when it comes to technical skills, access to quality software, and IT infrastructure investment budgets. In addition, resistance to change from employees who are used to using manual systems is also an obstacle in the digitalization process. Therefore, the successful implementation of digital SIA depends not only on technology, but also on the management level and organizational culture.

Another change brought by digitalization is the change in the role of accountants. In the past, the role of an accountant was limited to recording transactions and preparing financial statements. Now, with the advent of digital systems, accountants are required to be able to analyze financial information, provide strategic insights, and support data-driven decision-making processes. This makes the accounting profession more complex, requiring knowledge of information technology, data analysis, and an in-depth understanding of information systems. As a result, the impact of digitalization on accounting information systems is significant, encompassing everything from operational efficiency, data accuracy, transparency, transformation of accountant roles, to increased internal controls. However, to realize these benefits, organizations must be able to prepare adequate technology infrastructure, develop human resource capabilities, and build an organizational culture that adapts to technological changes. By adopting a holistic approach, digitalization will be an important catalyst for building a relevant, reliable, and sustainable accounting information system in the digital age.

4.2 Change Management Strategy in Information Systems Transformation Accounting

The transformation of the Accounting Information System (SIA) is inseparable from the need for effective change management. Rapid technological change, coupled with the complexity of new systems, requires organizations to respond with planned and scalable

strategies. The results show that one of the key factors in the successful introduction of digital SIA is the organization's ability to manage the change process, including technical, structural, and cultural aspects. Change management consists of a series of processes designed to ensure that organizational change, in this case the digitization of SIA, takes place in a controlled manner and is accepted by all stakeholders. Key strategies for change management include clear communication, intensive training, employee engagement, and strong leadership support. Open communication is important to explain the reasons for the change, the expected benefits, and its impact on the individual's duties and roles within the organization. Training and capacity building of human resources is an important part of this strategy. Organizations need to equip staff with the technical skills to use the new system, as well as the ability to analyze information and understand technical business processes. Training should not be done only once, but must continue to be carried out as the system develops and information needs are increasingly complex.

In addition, change management emphasizes the importance of engaging staff from the early stages of the change project. This approach increases the employee's sense of belonging to change and reduces resistance. Engaged employees are more likely to be receptive and proactive in the successful implementation of SIA. Top management support is also a factor that should not be overlooked. Leaders who actively drive change, provide resources, and provide examples of the use of digital systems will send a strong signal that organizations are committed to transforming. This helps to form a work culture that is open to change and innovation. However, not all transformations go smoothly. During the implementation of digital SIA, the challenges often faced are resistance to change, lack of integration between systems, conflicts between departments, and uncertainty about the new work structure. To address these issues, organizations need a dedicated change management team to design, monitor, and evaluate each phase of transformation. With the right change management strategy, the transformation of the accounting information system can be carried out more smoothly and effectively. Organizations will not only successfully adopt new technologies, but also develop an adaptive, collaborative, and data-driven organizational culture. Therefore, change management is not just a complementary component, but a core element for the success of digital transformation of accounting.

4.3 Synergy between Technology and Management

Synergy between technology and management is an important prerequisite for the success of digital transformation, especially in accounting information systems. Technology can provide tools and infrastructure to automate processes, speed up access to information, and improve data accuracy and transparency. However, without proper management, technology will only become a tool that cannot be applied optimally. Therefore, a strong synergy between technology development and management roles is essential to ensure that digital innovation has a truly significant impact.

Management plays an important role as a facilitator in integrating technology into organizational operations. This includes strategic planning, resource allocation, risk management, and the development of an organizational culture that is open to innovation. In many cases, the technology transition fails not because of technical incompatibility, but because of a lack of visionary leadership and cross-departmental coordination. Therefore, management needs to understand that technology is not an IT project, but rather an integral part of the overall business strategy. On the other hand, technology can improve management functions through real-time reporting systems, analytics

dashboards, and collaboration platforms that support fast, data-driven decision-making. Technology also enables management to design more effective monitoring systems, improve operational efficiency, and adapt to market changes. It is clear that when technology and management support each other, a dynamic, responsive, and competitive work environment can be created. In fact, this synergy requires the participation of all stakeholders. Without the active participation of employees, leadership support, and the overall commitment of the organization, technology cannot stand alone. Therefore, it is important to establish two-way communication mechanisms, cross-functional training, and a structured change management approach. Thus, digital transformation based on the synergy between technology and management not only results in an efficient accounting information system, but also strengthens the strategic position of the organization in facing the challenges of the digital era.

Although this study has referred to 16 literatures, there are still shortcomings that can be used as a reference for further research. The scope of this research focuses on the analysis of accounting information systems and the management of changes in business activities in the digital era. Therefore, there is a need for further research to be able to test the recommendations of this study in order to establish empirical and relevant results.

5. Conclusion

This study aims to analyze the impact of digitalization on Accounting Information Systems (AIS), examine appropriate change management strategies in AIS transformation, and explore the synergy between technology and management in supporting digital transformation.

The results indicate that digitalization has a significant impact on the efficiency, effectiveness, accuracy, transparency, and speed of accounting processes. Digital-based AIS enables real-time recording, strengthens internal control through audit trails, and enhances decision-making quality. However, the success of digital implementation is highly dependent on human resource readiness, infrastructure availability, organizational culture, and leadership commitment.

Furthermore, the study finds that effective change management is a key determinant of successful AIS transformation. Clear communication, continuous training, employee involvement, and strong top management support are essential to reduce resistance and ensure smooth system adoption. Change management should be positioned as a core strategic element rather than merely a supporting activity.

Finally, this research highlights that sustainable digital transformation can only be achieved through strong synergy between technology and management. Technology provides tools for automation and data-driven decision-making, while management ensures strategic alignment, coordination, and cultural adaptation. When both elements work collaboratively, organizations can develop adaptive, competitive, and sustainable accounting information systems in the digital era.

Although this study provides comprehensive insights based on the reviewed literature, further empirical research is recommended to validate and extend these findings in different organizational contexts.

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