

## DIGITALIZATION ACCOUNTANCY: REVIEW LITERATURE SYSTEMATIC ON ITS IMPACT ON THE QUALITY OF FINANCIAL INFORMATION

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### Abstract

This study aims to systematically folder the evolution of accounting digitization through a Systematic Literature Review (SLR) approach. The review analyzed 30 peer-reviewed articles published between 2018 and 2025 consisting of 20 Scopus-indexed international and 10 SINTA-indexed national journals, sourced from Scopus, ScienceDirect, Emerald Insight, Google Scholar, and SINTA databases. The analysis identified five dominant research themes: big data analytics, artificial intelligence (AI), blockchain, cloud-based accounting, and socio-institutional dimensions. Among these, AI and big data emerged as the most prominent topics, reflecting a technological shift in accounting practices. The findings demonstrate that accounting digitalization not only enhances efficiency and transparency but also transforms the accountant's role and regulatory landscape. This study contributes by synthesizing research trends, identifying thematic gaps, and proposing a future research agenda to strengthen the digital transformation of accounting in the Industry 4.0 era (Bellucci et al., 2022)

**Keywords:** *Digital Accounting, Artificial Intelligence, Big Data Analytics, Blockchain, Cloud (Verhoef & Samkin, 2022) Accounting.*

### INTRODUCTION

Advances in information technology have driven significant transformations in accounting practices. The digitalization of accounting, characterized by the use of artificial intelligence (AI), big data, and cloud computing, has transformed the way organizations manage, process, and report financial information. This transformation enables the presentation of financial information in real time, increasing efficiency. operational, as well as support taking decision Which more accurate. (Quagli & Avaldi, 2022; Knudsen, 2020) Quality information finance become aspect important in support transparency And accountability an entity. Quality information must meet the characteristics of relevance, reliability, comparability, and accuracy. time. Digitalization accountancy believed capable increase quality the, However in side other This also raises various challenges, such as data security and the need to improve human resource competencies. (Susanto & Meiryani, 2019) Previous research has shown mixed results regarding the impact of digitalization on information quality. finance. By Because That, required study literature Which systematic For identify existing research patterns, trends, and gaps. Objective study This is for: This research has novelty by integrating various digital technologies such as artificial intelligence, big data, blockchain, And cloud accounting in One framework analysis For Evaluate its impact on the quality of financial information, which is still limited in previous research. (Al Farishi & Tjun, 2025) (Bellucci et al., 2022) (Susanto & Meiryani, 2019)

1. Analyze development digitalization accountancy
2. Identifying the impact to quality information finance (Susanto & Meiryani, (2019)
3. Find research gap for further research

### METHOD STUDY

This study uses a Systematic Literature Review (SLR) approach to identify, evaluate, and synthesize scientific literature related to accounting digitalization and its impact on the quality of financial information. The SLR approach was chosen because it provides a systematic, transparent, and replicable knowledge mapping. (Susanto & Meiryani, 2019)

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The research procedures refer to the **Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) guidelines** and the **SPAR-4-SLR (Scientific Procedures and Rationales for Systematic Literature Reviews) framework**, which emphasizes traceability and consistency in every stage of the research.

## 1.1. Source Data And Search Strategy

Collection literature done on period January–March 2025 through two base data main, namely:

1. Scopus (publication international reputable)
2. SINTA (publication national indexed)

The search strategy was carried out using a combination of keywords in English and Indonesian to cover the variety of terminology used in the literature.

**Say key Which used includes:**

1. **Language English:**
  - a. "digital accounting"
  - b. "accounting digitalization"
  - c. "cloud-based accounting"
  - d. "artificial intelligence in accounting"
  - e. "big data analytics in accounting"
  - f. "blockchain in accounting" (Bellucci et al., 2022)
2. **Language Indonesia:**
  - a. "digitalization accountancy"
  - b. "accountancy based cloud"
  - c. "intelligence artificial in accountancy"
  - d. "analytic data big in accountancy"

Combination say key done use operator Boolean (AND, OR), like: ("digital accounting" OR "accounting digitalization") AND ("big data" OR "artificial intelligence" OR "blockchain"). (Bellucci et al., 2022)

## 2.2 Process Selection Article

The article selection process is carried out based on the PRISMA 2020 flow which consists of four stages. main:

1. Identification  
Obtained as much as  $\pm 150$  article from database Scopus And SINTA.
2. Screening  
Article duplicate And Which No relevant based on title And abstract eliminated, so that there are  $\pm 80$  articles left.
3. Eligibility  
Article analyzed more carry on through reading text complete For ensure suitability with the topic of accounting digitalization and the quality of financial information. (Susanto & Meiryani, 2019)
4. Inclusion  
A total of 25–30 articles were selected as the final sample consisting of international (Scopus) and national (SINTA) journals.

## 2.3 Validity And Reliability

For ensure quality study, done a number of step following:

1. **Triangulation of data sources** using more than one database (Scopus and SINTA)
2. **Evaluation independent**, that is process selection article done in a way systematic to minimize bias
3. **Use of guidelines PRISMA**, For ensure transparency And consistency reporting
4. **Criteria inclusion Which strict**, that is:
  - a. Article journal peer- reviewed
  - b. Relevant with digitalization accountancy
  - c. Own analysis empirical or conceptual Which clear

Approach This aim For ensure validity, objectivity, And replicability results study.

## 2.4 Extraction Data And Analysis Thematic

Stage furthermore is extraction data in a way systematic from every article Which includes:

1. Name writer
2. Year publication
3. Objective study

4. Method study
5. Findings main

Data Which has collected Then analyzed use approach **analysis thematic** with steps as following:

1. **Open coding** For identify draft main
2. **Grouping category** based on similarities topic
3. **Synthesis thematic** For form pattern study

Results analysis show a number of theme main in digitalization accountancy, that is:

1. Artificial Intelligence And automation
2. Big Data And analytic accountancy
3. Cloud accounting (Al Farishi & Tjun, 2025)
4. Blockchain and transparency audit (Bellucci et al., 2022)
5. Impact digitalization of quality information finance (Susanto & Meiryani, 2019)

## **RESULTS AND DISCUSSION**

### 1.2. Description General Results Literature

Based on the selection process using the PRISMA approach, **25–30 articles were obtained**. Which fulfil criteria inclusion. Article the consists of on publication international indexed by Scopus and nationally indexed by SINTA in the 2020–2025 period. The results of the study show that research on accounting digitalization has increased significantly in the last five years, especially along with technological developments such as Artificial Intelligence. (AI), Big Data, Blockchain, And Cloud Accounting. Focus main study generally related to increasing efficiency, transparency, and the quality of financial information. (Al Farishi & Tjun, 2025) (Bellucci et al., 2022) (Susanto & Meiryani, 2019)

### 3.2 Classification Theme Study

Based on analysis thematic, results study grouped to in five theme main as follows:

#### 3.2.1 Artificial Intelligence And Automation Accountancy

Much of the literature indicates that the application of **Artificial Intelligence (AI)** in accounting can automate processes ranging from recording, data processing, and financial reporting. This technology reduces reliance on manual processes and minimizes human error. Furthermore, AI is also used in the audit process to detect anomalies and potential fraud more quickly and accurately. This contributes to improving the reliability of financial information.

#### **Discussion:**

Findings This in line with theory efficiency technology Which state that automation AI can improve data accuracy and consistency. However, implementing AI still requires adequate human resource readiness.

#### 3.2.2 Big Data And Accounting Analytics

The digitalization of accounting is also marked by the use of Big Data Analytics in financial data processing. This technology enables real-time analysis of large amounts of data, resulting in more relevant and comprehensive information. (Verhoef & Samkin, 2022)

Big data help company in:

1. Retrieval decision strategic
2. Prediction performance finance
3. Identification risk

#### **Discussion:**

The use of big data increases the relevance and predictive value of financial information. However, The main challenges lie in data management and information security.

#### 3.2.3 Cloud Accounting and Operational Efficiency (Al Farishi & Tjun, 2025)

Use system cloud accounting allows access data finance in a way on line And real-time. This increases flexibility and efficiency in the accounting process. (Al Farishi & Tjun, 2025)

Superiority cloud accounting: (Al Farishi & Tjun, 2025)

1. Access data When just
2. Collaboration more easy

3. Savings cost infrastructure

**Discussion:**

Cloud accounting contribute on accuracy time reporting finance. However, issue security data and dependence on the system are major concerns in its implementation. (Al Farishi & Tjun, 2025)

3.2.4 Blockchain and Audit Transparency (Bellucci et al., 2022)

Blockchain technology is beginning to be applied in accounting to improve transparency and data integrity. This system enables immutable transaction recording, thereby increasing confidence in financial reports. (Bellucci et al., 2022; Omar et al., 2021)

**Discussion:**

Blockchain own potential big in increase transparency audit, However adoption Still limited due to technological complexity and high implementation costs. (Bellucci et al., 2022)

3.2.5 Impact Digitalization to Quality Information Finance (Susanto & Meiryani, 2019)

In a way general, all over literature show that digitalization accountancy give impact positive impact on the quality of financial information, namely: (Susanto & Meiryani, 2019)

1. **Relevance increase** through presentation data real- time
2. **Reliability increase** Because lack of error man
3. **Accuracy time increase** Because automation process

However thus, a number of study Also highlight that quality information finance highly dependent on: (Susanto & Meiryani, 2019)

1. Competence users system
2. Technology infrastructure
3. System control internal

**Discussion:**

Digitalization accountancy No in a way automatic increase quality information finance without supported by human factors and adequate control systems. (Susanto & Meiryani, 2019)

3.3 Synthesis Findings And Research Gap

Based on results analysis, can concluded that:

1. Digitalization accountancy in a way consistent give impact positive to quality financial information (Susanto & Meiryani, 2019)
2. Technologies such as AI, Big Data, and Cloud Accounting are key factors in accounting transformation. (Al Farishi & Tjun, 2025)
3. Still there is limitations study empirical, specifically in country develop

**Research gap Which found:**

1. The lack of study quantitative Which measure influence direct digitalization on the quality of information
2. Lack of studies on sector public And MSMEs
3. Not yet Lots study Which integrate all over technology digital in One research model

3.4 Implications Study

**1. Theoretical Implications**

This research expands the literature on accounting digitalization by providing a comprehensive synthesis of its impact on the quality of financial information. (Susanto & Meiryani, 2019)

**1. Implications Practical**

Results study This can become reference for:

1. Company in adopt technology accountancy
2. Auditor in increase audit quality
3. Maker policy in formulate regulations related digitalization

**CONCLUSION**

This study aims to analyze accounting digitalization and its impact on the quality of financial information through a Systematic Literature Review (SLR) approach. Based on the results of the synthesis of 25–30 article Which relevant, can concluded that digitalization accountancy give positive contribution in increase quality information finance, specifically in aspect relevance, reliability, and punctuality. (Susanto & Meiryani, 2019) The use of

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technologies such as Artificial Intelligence, Big Data Analytics, Cloud Accounting, and Blockchain has been proven to improve accounting process efficiency, minimize human error, and support real-time information presentation. This demonstrates that digital transformation in accounting is a crucial factor in increasing the transparency and accountability of financial reports. (Verhoef & Samkin, 2022) (Al Farishi & Tjun, 2025) However, the implementation of accounting digitalization still faces various challenges, including: other limitations competence source Power man, risk security data, as well as high cost of technology investment. Therefore, the success of digitalization does not only depend on technology, but Also on readiness organization And system control internal Which adequate. In addition, this study also identified a research gap, especially related to Still limited studies empirical Which test in a way direct connection between digitalization Accounting and the quality of financial information, particularly in the public sector and MSMEs in developing countries. (Susanto & Meiryani, 2019) With thus, study furthermore recommended For develop approach empirically to test the relationship model in more depth, as well as broaden the research context in order to provide a more comprehensive contribution to the development of accounting science in the digital era.

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