

The Effects of Information Technology on the Accounting System

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Abstract: *The purpose of this research is to investigate the influence of information technology on the accounting information system (AIS) in businesses and to assess the role of information technology in improving the quality and performance of accounting transactions in a transparent and safe manner. The researchers examine several resources and associated literature on the influence of information technology on the accounting profession in order to identify the key effects, improve the development of these technologies in order to strengthen the AIS, and eliminate mistakes in this system. The researchers conclude that information technology innovation aided in the development of corporate accounting systems, improved business performance, and aided in the emergence of cloud accounting; however, one of the most significant disadvantages of using information technologies in AISs is the lack of standardised technologies used in all systems. Companies are typically picky in selecting technologies that suit their business, which reduces the transparency of AIS results. As a result, they recommend that all companies invest a portion of their profits in developing software for accounting systems, developing human resources, and training accountants for important accounting software, and they must use accounting software efficiently and effectively to obtain the greatest level of benefits from this software in order to overcome the disadvantages of information technology implementation in an AIS.*

Keywords: Accounting system, Audit, Decision making, E-system, Information Technology, Security.

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