# 162-Acman-Similarity-- -

26S-B2-Informatik 2 DES 009

26S-B1-Informatik 2 (Moodle PP)

FH Kärnten Gemeinnützige Gesellschaft mbH

## Document Details

**Submission ID**
trn:oid:::1:3446748610

**Submission Date**
Dec 17, 2025, 12:16 AM GMT+1

**Download Date**
Dec 17, 2025, 12:20 AM GMT+1

**File Name**
162-Acman---Similarity---.docx

**File Size**
53.2 KB

18 Pages

4,412 Words

26,228 Characters

# 8% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.

## Match Groups

**32** Not Cited or Quoted 8%
Matches with neither in-text citation nor quotation marks

**4** Missing Quotations 1%
Matches that are still very similar to source material

**0** Missing Citation 0%
Matches that have quotation marks, but no in-text citation

**0** Cited and Quoted 0%
Matches with in-text citation present, but no quotation marks

## Top Sources

5% Internet sources
4% Publications
2% Submitted works (Student Papers)

## Match Groups

- **32** Not Cited or Quoted 8%
  Matches with neither in-text citation nor quotation marks
- **4** Missing Quotations 1%
  Matches that are still very similar to source material
- **0** Missing Citation 0%
  Matches that have quotation marks, but no in-text citation
- **0** Cited and Quoted 0%
  Matches with in-text citation present, but no quotation marks

## Top Sources

5% Internet sources
4% Publications
2% Submitted works (Student Papers)

## Top Sources

The sources with the highest number of matches within the submission. Overlapping sources will not be displayed.

| | | |
|---|---|---|
| 1 | Internet | journals.innovareacademics.in 2% |
| 2 | Internet | archive.aessweb.com 1% |
| 3 | Internet | doaj.org <1% |
| 4 | Publication | Mulyati Akib, Tuti Dharmawati. "Quality analysis of financial statement reviews o... <1% |
| 5 | Publication | Pengmian Wang, Shuguang Liang. "Internal audit independence, legal person go... <1% |
| 6 | Internet | epdf.pub <1% |
| 7 | Internet | www.tandfonline.com <1% |
| 8 | Student papers | Birzeit University Main Library <1% |
| 9 | Student papers | National University of Ireland, Maynooth <1% |
| 10 | Internet | repository.stiemahardhika.ac.id <1% |

11 Student papers

University of Bradford <1%

12 Student papers

Heriot-Watt University <1%

13 Publication

Han Fathul Imam Sazali, Firman Pribadi. "Evaluation of Hospital Accounting Syste... <1%

14 Publication

Mahmoud Mousavi Shiri, Mahdi Salehi, Fatemeh Abbasi, Shayan Farhangdoust. "F... <1%

15 Publication

Saddam A. Hazaea, Ebrahim Mohammed Al-Matari, Saleh F. A. Khatib, Khaldoon A... <1%

16 Internet

ebin.pub <1%

17 Internet

pure.port.ac.uk <1%

18 Internet

www.coursehero.com <1%

# LITERATURE REVIEW: THE EFFECT OF INTERNAL CONTROL AND INTERNAL AUDIT ON THE RELIABILITY OF ACCOUNTING INFORMATION SYSTEMS


## ABSTRACT

*The objective of this research is to examine how internal control and internal audit affect the reliability of accounting information systems (AIS), drawing insights from 15 national and international journal articles. The review reveals that the majority of these sources emphasize a positive and statistically significant relationship between internal control mechanisms and internal audit functions on AIS reliability. Well-structured internal control systems contribute to accurate, consistent, and trustworthy system output, while also minimizing mistakes and fraudulent activities. Moreover, when internal audits are carried out independently, they enhance transparency, streamline reporting, and increase institutional accountability. Some studies further highlight an indirect influence through enhanced fraud detection and improved quality of financial reporting. Hence, the collaborative interaction between internal audit and internal control is pivotal to achieving dependable and high-quality accounting information systems.*


*Keywords: : internal control, internal audit, reliability, accounting information system.*

## INTRODUCTION

Strong internal controls allow auditors to rely on these systems to identify risks and evaluate the reliability of financial data, which leads to more effective audits, Organizations implementing strong internal controls tend to encounter fewer errors and fraud, improving the overall audit process (Irna Susilawati et al., 2024). High-quality internal audit improves the Enhancing the consistency of accounting data through the mitigation of agency conflicts

and increasing transparency, The impact of internal control becomes even more pronounced strengthened in high-tech industries and when there is less capital occupation by its major shareholders (Liu et al., 2024).

Effective internal control importantly reduces fraudulent activities Internally, the efficiency of internal control and a good accounting system plays a crucial role in minimizing the risk of fraud (Fatwa Nabila F.E & M. Rakha Rafiansyah Rizq, 2024). Although strong internal controls are critical to the success of accounting information systems, it is important to realize that they provide reasonable, not absolute, assurance of achieving organizational goals, internal controls must be consistently applied and adapted to the changing business environment to maintain their effectiveness (Živanović et al., 2022).

Internal audit is essential for ensuring responsible and open financial practices, especially in government agencies, by strengthening internal control systems and preventing fraud (Middin, 2024). Reliable financial reporting heavily depends on well-functioning internal control systems, which auditors utilize to verify the precision of financial disclosures. The COSO framework serves as a detailed reference for establishing robust and effective internal control practices.which are included in an important part of the audit process (Younas & Veerasamy, 2024).

Factors that affect the reliability of accounting information systems include Well-implemented internal control within AIS contributes significantly to the accuracy and reliability of financial statements(Ahmed Al-Dmour, 2018). Moreover, financial reporting quality serves as an intermediary in linking the reliability of accounting information systems and business performance (Xu, 2024). Internal audit ensures compliance with management policies and regulatory requirements, thereby increasing the reliability of financial information (Gilbert Alexander Hendrik Sipahelut & Tri Ratnawati, 2023).

The influence exerted by internal control and internal audit on the reliability of accounting information systems aims to understand how internal audit improves the reliability and reliability of financial disclosures main objective of this analysis, improving the reliability of financial reports through adherence to accounting rules and guidelines (Agrayi Afifa Putri et al., 2024). In recent years, internal control and internal audit in various entities, both government and state-owned companies, have shown serious weaknesses that directly

influence the reliability of the accounting information systems they use, one example is the case at PT Bio Farma (Persero) Bandung, which is the focus of the Supreme Audit Agency of the Republic of Indonesia (BPK RI) in 2016, the impact of the BPK audit illustrates that there are deficiencies in the company's Internal Control System (SPI), such as the lack of SOPs, waste of budget, and non-payment of fines for late procurement (Nurmaulidiya & Suryani, 2019).

Have an immediate effect on the Analysis of the Effect of Internal Control and Internal Audit on the Reliability of Accounting Information Systems has been carried out in various contexts, Journal (Meikhati & Rahayu, 2015) this study found that internal control and internal audit play a crucial function in preserving the reliability of accounting information systems, because through the process of supervision, risk assessment, and evaluation of system implementation, internal auditors ensure that each component in the accounting information system applies according to predetermined provisions due to effective internal audits, every activity of recording, processing, and reporting accounting information can be monitored and reviewed regularly to prevent errors, irregularities, or potential fraud.

Meanwhile, research (Resti Yusnita Utami, 2016) shows that internal control and internal audit, especially through general and application controls in accounting information systems, have a good impact and have a major effect on the reliability of accounting information systems. this is evident in the increased reliability of the audit trail, which reflects the accuracy and traceability of data in the system. Journal by (Natatsa Rizqina Mubarika1, Ari Nugroho Cahyono, Muhamad Ali Ma'ruf, 2024) This study's outcomes show that internal audit holds a significant effect on the quality of accounting information presented in the financial statements but logically so that internal audit controls also have an influence on the accounting information system, because the system is the main source of audited financial data.

Furthermore, research by (Sepang et al., 2021) this study proves that internal audit control supports the reliability of accounting information systems through supervision of procedures, evaluation of the reporting system, and prevention of recording errors in other words, the stronger the internal audit control, the better the accounting information system on the presentation of valid and reliable information.

## METHOD

This research Was conducted through the literature review method based on several previous studies related to internal control and internal audit in the reliability of accounting information systems, The collection of articles was carried out by manual search through google scholar, semantic scholar, Scimago for international journals. 15 journals were taken because in this study based on considerations of validity, relevance, and currency of information to answer the focus of the study, namely the effect of internal control and internal audit on the reliability of accounting information systems. The selected journals are journals that match the title criteria and the publication deadline is a maximum of 10 years (2015-2025), using Indonesian and English which have been indexed by Sinta and Scopus.

List of articles used in the literature review Table 1.

| Title and author | Methods | Contents | Pros and cons |
|---|---|---|---|
| The Effect of Internal Control Quality on Accounting Information Systems on the Reliability of Audit Trail at Pt. Bank Mega, Tbk Setia Budi Medan Branch (Manurung, 2015). Sinta 4 | quantitative | The research proves the finding that internal audit control Shows a strong and meaningful influence on the reliability of accounting information systems. This fact is supported by the t-count index of 6.117> t-table 2.021 and a significance index of 0.000 <0.05. This means that the greater the quality of internal control used in The system of accounting information, the higher the reliability of the | The advantages are clear methods and results that support information system control practices. However, the research was only conducted in one branch with limited respondents, so the results are not widely representative. |

| | | | |
|---|---|---|---|
| Access link:<br><br>Klik disini | | information produced, such as an accurate, complete, and traceable audit trail. Thus, effective internal audit control strengthens the function of the accounting information system in terms of providing reliable and trustworthy financial data. | |
| The Important Role of Internal Control in Accounting Information Systems<br><br>(Fu'ad, 2015)<br><br>Sinta 2<br><br>Access link:<br><br>Klik disini | (library research). | The study found that proper internal controls are an important and integral part of the accounting information system. These controls include elements such as supervised conditions, control processes, risk analysis, information and communication, and supervision. If one of these components does not run optimally, the reliability of the accounting information produced by the system will decrease. | The strength of this journal is its comprehensive and systematic discussion of the concept of internal control in accounting information systems based on the COSO framework, thus providing a strong theoretical understanding for readers. However, the shortcoming lies in the approach that is still conceptual without being supported by empirical data, so that the effect of internal control and internal audit on the reliability |

| | | | |
|---|---|---|---|
| | | | of accounting information systems has not been proven directly through statistical analysis or field studies. |
| The Effect of Internal Control and Internal Audit on Fraud Prevention at Ksp Kopdit Pintu Air Maumere Branch<br><br>(Tantri et al., 2025)<br><br>Sinta 5<br><br>Access link :<br><br>Klik disini | Quantitative | This study proves that internal audit control helps strengthen the reliability of accounting information systems, because a system that is monitored and audited regularly will produce information that is more accurate, reliable, and free from manipulation. Internal audit plays a crucial role in preventing fraud, which can be seen from The calculated t-value of 7.271 and a significance of 0.000. | The strength of this journal is that internal audit is proven to significantly prevent fraud, which supports the reliability of accounting information systems. The drawback is that the AIS variable is not studied directly, so its effect is only concluded indirectly. |
| The Effect of Internal Control in Mediating Accounting Information Systems and the Role of Internal Auditors on Fraud Prevention | Quantitative | This study shows Which internal control and the role of internal auditors Show a beneficial and important influence on the anticipation of fraud, and the accounting information system also has a direct influence in supporting | The strength of this journal lies in the use of the PLS method, which is able to analyze direct and mediation relationships between variables clearly, and focus on the relevant and actual public sector |

| | | | |
|---|---|---|---|
| in the West Papua Provincial Government (Ohoiway et al., 2023)<br><br>Sinta 5<br><br>Access link :<br><br>Klik disini | | these efforts and indirectly through internal control. This indicates that the better internal control and The function of internal auditors in the organization, The greater the reliability of the accounting information system in preventing errors, manipulation, and fraud. | context. The drawback is that this research was conducted with a relatively small sample size (32 respondents), so the generalizability of the results is limited and does not include other external variables that may affect system reliability or fraud prevention. |
| The Effect of Internal Control Quality of Accounting Information Systems on Audit Trail Reliability at PT Pelindo I (Persero) Belawan International Container Terminal Medan<br><br>(Fahlevi, 2016)<br><br>Sinta 3<br><br>Access link: | quantitative | This study proves that internal audit controls help ensure the reliability of the accounting information system system that is closely monitored and tested by internal audit is Capable of produce information that is accurate, traceable, and in accordance with applicable accounting processes, thus ensuring proper decision making in the organization. | The strengths of this journal are the use of appropriate methods and the relevant focus on internal control over the audit trail as part of the AIS. However, the shortcomings lie in the limited number of respondents and not clearly distinguishing between internal audit controls and internal controls in general. |

| | | | |
|---|---|---|---|
| Klik disini | | | |
| Internal Control on the Quality of Local Government Financial Statements (Study at the Regional Financial Management and Revenue Agency (Bpkpd) Jambi Province)<br><br>(Fiqih et al., 2024)<br><br>Sinta 3<br><br>Access link:<br><br>Klik disini | Quantitative | The results of this study prove that internal control contributes to the reliability of accounting information systems. This is because the accounting information system is the main tool in producing financial reports. When internal controls similar to the division of tasks, supervision, and system evaluation are carried out properly, the system of recording, processing, and presenting data reports in the AIS becomes more accurate, structured, and accountable. | The strengths of this journal lie in the use of strong statistical methods as well as a direct empirical approach from government agencies, which provides high practical relevance of reporting. On the downside, this study has not explicitly included internal audit variables and only measures AIS reliability indirectly through the quality of financial statements. |
| Analysis of the Effect of Internal Audit and the Quality of the Accounting Information System on the Effectiveness of Internal Control | Quantitative | This study proves that internal audit control has a crucial role in maintaining the reliability of accounting information systems, because transparent audit mechanisms and follow-up on audit reports are able to strengthen the integrity and | complete, as well as an in-depth discussion of the role of internal audit in the operational process. However, the drawback is that the focus of the accounting information system is not used as the main |

| | | | |
|---|---|---|---|
| Process Credit Granting and Collection at Pt. Bpr Surasari Hutama Accounting Study Program (Ollan Intani Audina, 2019) Sinta 5 Access link : Klik disini | | accuracy of data generated by the system. internal audit has a partially significant effect on internal control, with a significance value of 0.003 and a contribution of 25.9%. Although the focus of the research is not directly on the accounting information system, effective internal audit is proven to encourage the quality of accounting process control. | dependent variable, so the direct relationship between internal audit control and AIS reliability still needs to be researched more deeply related to a more specific point of view. |
| The Effect of Sales Accounting Information Systems and Internal Control on the Effectiveness of Receivables Control at Pt Niaga Inter Sukses Pekanbaru (BR HASIBUAN et al., 2022) | qualitative | This study proves that internal control has a beneficial effect and has a major impact on the reliability of accounting information systems in producing accurate and reliable information. An effectively structured sales accounting information system is also proven to increase control efficiency, but internal control variables make the most dominant contribution (t | The strengths of this journal are the use of strong statistical methods and the presentation of a detailed analysis of the relationship between accounting information systems and internal controls, as well as their effect on accounts receivable control. However, the shortcomings lie in the limited scope of only |

| | | | |
|---|---|---|---|
| Sinta 5<br><br>Access link :<br><br>Klik disini | | value = 8.869, significance 0.000). | one company and not explicitly examining the internal audit function, so the generalization of results and integration of internal audit aspects is still lacking in depth. |
| The Effect of Internal Control System and Implementation of Internal Audit on Employee Performance (Case study at Tirtauli Drinking Water Regional Company Pematangsiantar)<br><br>(Eva Sriwiyanti et al., 2024)<br><br>Sinta 5<br><br>Access link :<br><br>Klik disini | Quantitative | This study proves that the internal control system and internal audit have a significant impact on organizational performance, which indirectly reflects the reliability of the accounting information system underlying decision making. An effective internal control system ensures the accuracy and reliability of financial information, while internal audit plays a role in assessing and correcting weaknesses in controls, so both can strengthen the integrity of the accounting information system in the company. | The strength of this journal is the systematic use of quantitative methods, supported by relevant field data and complete statistical analysis to measure the influence of two main variables. In addition, this journal presents clear and easy-to-understand results. However, the disadvantages are that the object of research is limited to only one agency (PDAM Tirtauli), and it does not directly discuss the reliability of accounting information systems, so the results need to be interpreted implicitly if |

| | | | |
|---|---|---|---|
| | | | they are related to the topic. |
| The Effect of Auditor Quality, Internal Control System and Audit Committee on Audit Delay at Public Accounting Firms in Makassar City<br><br>(Guskhairani & Zulvia, 2024)<br><br>Sinta 5<br><br>Access link :<br><br>Klik disini | Quantitative | This study found that effective internal audit controls can improve the reliability of accounting information systems, especially in terms of accuracy, relevance, and understandability of information presented in local government financial reports. Internal audit strengthens the integrity and control of the system, while AIS supports the efficiency and speed of data processing, so that both support each other in creating a reliable accounting information system. | The strengths of this journal lie in the use of relevant primary data, a fairly large sample coverage of government agencies, and complete statistical testing (validity, reliability, normality, multicollinearity, regression tests). However, the drawback is the limitation in generalizing the results because the object of research only covers government agencies in Padang City. |
| Internal audit independence, legal entity governance structure, and financial reporting quality | Quantitative | This study shows that internal audit independence has a significant and positive effect on the quality of financial reporting, which reflects the reliability of the accounting information system. The higher the | The journal excels because it uses large panel data, robust analysis methods, and topics relevant to the reliability of accounting information. However, the drawback is that the research context is |

| | | | |
|---|---|---|---|
| (Wang & Liang, 2025)<br><br>Scupus Q1<br><br>Access link:<br><br>Klik disini | | internal audit independence, the smaller the earnings manipulation and the more accurate the reported financial information. This effect is amplified through corporate governance structures, such as board size and shareholding dispersion, which mediate the relationship. Thus, independent internal audit markedly improves the transparency, objectivity, and integrity of a firm's accounting information system. | limited to China and does not cover qualitative aspects. |
| Annual report audit , ESG report assurance and audit quality : Evidence from the same accounting firm<br><br>(Li et al., 2025)<br><br>Scopus Q1<br><br>Link akses:<br><br>Klik disini | Quantitative | This study shows that when the same accounting firm handles both the annual report audit and ESG report assurance, it does not compromise auditor independence, but rather enhances audit quality through knowledge spillover and reputation investment effects. Audit effectiveness increases as auditors obtain additional | The journal has the strengths of strong analytical methods and extensive data over 15 years, as well as innovative topics related to the integration of financial auditing and ESG. However, the weaknesses are that the geographical coverage is limited to China and does not cover practical |

| | | | |
|---|---|---|---|
| | | information from ESG reports that support the financial audit process. These results reinforce the conclusion that thorough internal audit control, including over non-financial information such as ESG, significantly improves the reliability of accounting information systems, as it reduces errors and improves the integrity of financial statements. | aspects or auditors' views directly. |
| Internal audit department performance under ERP systems: empirical evidence from Taiwanese firms (Tsai et al., 2015) Scopus Q1 Access link: Klik disini | Quantitative | This study shows that the effective implementation of ERP systems and the use of audit software significantly improve the performance of the internal audit department (IAD), which in turn contributes greatly to the reliability of the company's accounting information system. A widely integrated ERP strengthens the financial reporting process, improves information quality, audit efficiency, and internal control. These | This journal excels in the use of PLS methods and involves many professional auditors, with relevant and technology-based topics. However, it lacks limited coverage in Taiwan and does not delve deeply into qualitative aspects. |

| | | | |
|---|---|---|---|
| | | results suggest that internal audit control through information technology support is able to improve the accuracy and reliability of accounting information, thereby strengthening the audit function as a pillar of effective corporate governance. | |
| An international study of internal audit function quality<br><br>(Jiang et al., 2018)<br><br>Scopus Q1<br><br>Link akses :<br><br>Klik disini | Quantitative | This study shows that the quality of the internal audit function (IAF) is significantly affected by firm complexity, board oversight, and audit committee diligence, and decreases when the CEO has great power. In addition, strict corporate governance regulations and high industry competition also drive the quality of the IAF. These findings confirm that high-quality internal audit controls play an important role in strengthening the internal control system and improving the reliability of financial information, | The journal has the advantage of using extensive international data from 265 companies and a robust statistical analysis method (Fractional Response Model), thus providing a comprehensive picture of the factors that influence internal audit quality. In addition, the approach is relevant for assessing internal audit's role in strengthening the reliability of financial information. However, the journal also has shortcomings, such as |

| | | | |
|---|---|---|---|
| | | which is at the core of a reliable accounting information system. | the data used comes from a 2010 survey, which may not reflect current conditions, and the correlational approach, which cannot conclude a definitive cause-and-effect relationship. |
| Internal audit function characteristics and the quality of internal control systems: Moderating the effect of enterprise resource planning system maturity<br><br>(Shaiti & Al-Matari, 2020)<br><br>scopus Q3<br><br>Link akses :<br><br>Klik disini | Quantitative | The results revealed that the proficiency and objectivity of internal auditors had a strong and meaningful influence on the effectiveness of the internal control system, with an $R^2$ value of 64.6%. This finding indicates that competent and independent internal auditors are able to strengthen supervision and detect risks, which in turn increases the reliability of accounting information systems in presenting accurate and reliable reports. ERP maturity was also found to strengthen the relationship between auditor competence and control quality, but did not | The journal excels because it uses robust PLS-SEM methods and primary data from SMEs implementing ERP, thus providing relevant empirical insights in the digital age. The topic is also innovative by combining aspects of technology and internal audit. However, the shortcomings lie in the geographical focus limited to Saudi Arabia and the scope of variables that include only two internal audit characteristics, so the results are not fully |

| | | | |
|---|---|---|---|
| | | significantly moderate independence. | generalizable to a global context or other sectors. |

## RESULTS AND DISCUSSION

According to the 15 journals reviewed, the majority state that internal control and internal audit exert a meaningful and beneficial impact on the reliability of accounting information systems. In the first group, several journals explicitly test and prove that a well-functioning internal audit controls strengthen the dependability of accounting information, as found by (Manurung, 2015) where the effectiveness of internal control exerts a significant effect on the audit trail in AIS. (Fahlevi, 2016) also concluded that a rigorously audited system provides more precise and traceable data. Something similar is shown in research (Tantri et al., 2025), in which internal auditing plays a crucial role in preventing fraudwhich strengthens accounting information systems to be more reliable. (Ohoiway et al., 2023) even suggested that the impact of internal control systems and internal auditors is direct and indirect in preventing fraud and accounting system integrity. In the public sector, (Fiqih et al., 2024) showed that internal controls support the reliability of financial statements, which are systematically processed through AIS.

Furthermore, the second group consists of journals that analyze the effect of internal control or audit indirectly on AIS reliability, through aspects such as accounts receivable control, performance effectiveness, or decision making. (Ollan Intani Audina, 2019) indicates that internal audit has an impact on the effectiveness of accounting processes, which contributes to the accuracy of system information. (BR HASIBUAN et al., 2022) confirmed that internal control makes a dominant contribution to accounts receivable control, which is closely related to an organized sales accounting information system. Similarly, (Eva Sriwiyanti et al., 2024) highlighted the impact of internal control and internal audit on employee performance, which reflects an indirect link to the reliability of AIS. (Guskhairani & Zulvia, 2024) also emphasizes the contribution of internal audit to enhancing financial quality reports and data processing, which are processed through information systems.

The third group includes reputable international journals from Scopus that examine the influence of the internal audit function in the context of technology, ERP, governance, and ESG audits, the results of which also reinforce the concept of AIS reliability. Research (Wang & Liang, 2025)concluded that internal audit independence significantly strengthens the reliability of financial reporting which is a core component of AIS. (Li et al., 2025) found that the integration of financial audit and ESG reports in one auditor does not reduce quality, but rather increases the effectiveness of controls and the reliability of system information. (Tsai et al., 2015) stated that ERP supported by internal audit improves report quality, audit efficiency, and system control. Meanwhile, (Shaiti & Al-Matari, 2020) shows that the ability and objectivity of internal auditors have a significant influence on the quality of controls, which strengthens the reliability of information systems. Finally, (Jiang et al., 2018) emphasized that the high quality of the internal audit function-in the context of global governance regulation and oversight-contributes greatly to system strengthening and the reliability of financial information produced by AIS.

In addition to empirical journals, one conceptual journal is also included in the study, namely from (Fu'ad, 2015) in this journal it is explained that the reliability of information generated by AIS is highly dependent on the five core components of an internal control system, namely the organizational environment, risk evaluation, procedural controls, communication systems, and oversight mechanisms. If one of these components does not run optimally, the quality and reliability of accounting information will decrease. Although this journal does not present empirical data, it contributes theoretically to explain why and how internal control is an important foundation for a reliable and secure accounting information system.

Thus, the results of the 15 journals overall support the conclusion that internal control and internal audit are key components in creating a reliable accounting information system. An independent and risk-based internal audit function, as well as an internal control structure that complies with the COSO framework, is proven to strengthen the integrity, transparency, and accuracy of accounting information. In various contexts, both public and private, national and international, the research findings consistently indicate that the successful implementation of accounting information systems is highly dependent on the effectiveness of internal control and supervision carried out in the organization.

## CONCLUSION

According to the findings of the literature review of 15 journals, it may be inferred that internal control and internal audit are the two main components that affect the reliability of accounting information systems. Strong internal control allows every activity of recording, processing, and reporting information to be carried out according to applicable procedures and standards. Meanwhile, internal audit plays an important role in ensuring compliance with policies, evaluating the effectiveness of controls, and preventing potential irregularities. Findings from various journals show that the implementation of structured internal audits and risk-based internal controls can strengthen data accuracy, audit trail, and integrity of financial statements in accounting information systems. Although there are some journals that show indirect or conceptual effects, all findings still support the importance of the integration of these two components in enhancing the reliability of accounting information. Therefore, organizations, both public and private, need to optimize the implementation of internal audit and internal control systems to ensure the reliability of accounting information systems in supporting effective and accountable decision making.

## REFERENCES