

Implementation of SysTrust Theory: A Systematic Literature Review

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This study aims to explore the application of SysTrust Theory in Accounting Information Systems (AIS) through a systematic literature review. SysTrust Theory, developed by the AICPA (2017), focuses on the reliability of information systems by assessing aspects such as availability, integrity, security, confidentiality, and privacy. This study analyzed several related articles published between 2012 and 2025, identifying the positive impacts of implementing SysTrust Theory on AIS effectiveness, business performance, financial reporting quality, and organizational commitment. The results showed that integrity was the most dominant factor in improving AIS reliability, followed by security and privacy. The implementation of SysTrust has also been shown to reduce the risk of fraud, improve the accuracy of financial data, and support strategic decision making. However, challenges such as user uncertainty about electronic payment systems and technology adaptation continue to be obstacles. This study recommends the need to improve system quality, educate users, and strengthen internal controls to optimize the benefits of SysTrust Theory in business practices.

Keywords: SysTrust theory, Accounting Information System (AIS), availability, integrity, security, confidentiality, privacy

Introduction

Manipulation, fraud, illegality, bribery, and other forms of abuse have long been part of the dynamics of the business world. These illegal practices are widespread, detrimental, complex, and have negative impacts on all parties involved. Some experts believe that unethical behavior and lack of professionalism by companies, coupled with their ignorance of the vital role of accounting information systems (AIS), may have contributed to the global financial crisis. Several prominent cases, such as AT&T (2022), Hyundai Capital America (2022), Steinhoff (2017), FinTechs (2016), and Wirecard (2020), show that even companies with good reputations, strong market positions, and seemingly credible financial statements are not immune to scandals due to unethical behavior, professional misconduct, or audit failures.

Electronic payment systems are one of the financial services most affected by advances in information technology. The digitalization of financial institutions and the development of payment systems have accelerated transaction processes, strengthened accountability, and increased efficiency and flexibility in payment management, which are important factors in supporting business growth. These improvements also support increased customer satisfaction by meeting their expectations, while strengthening the comparability of financial

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reports, which is very useful for decision makers. System reliability in the context of administration plays an important role in ensuring data strength and a stable accounting structure. Conversely, an unreliable system can have various negative consequences.

These impacts include repeated system failures and breakdowns, which hinder internal and external users' access to key services; the system's inability to prevent unauthorized access, which makes it vulnerable to threats such as viruses, hacking, and confidential data leaks; loss of data integrity, which can cause information to become corrupted, inaccurate, or even manipulated; and technical support constraints that can trigger negative impacts on system changes, such as disrupted access to administrative services, leaks of personal information, and decreased levels of trust in the available data. In the context of customer uncertainty about the characteristics of electronic payment systems and their relationship to the effectiveness of accounting information systems (AIS), several previous studies (such as Al-Rabei, 2023; Siringoringo, 2023; Al-Dmour et al., 2019) found that electronic payment system attributes—including aspects of security, reliability, and assurance—can affect AIS performance. For example, a secure and easy-to-use payment system tends to encourage more accurate and efficient processing of financial transactions.

Furthermore, customers' perceptions of uncertainty have the potential to influence the strength and direction of the relationship between the quality of electronic payment systems and AIS effectiveness. If customers feel anxious about the system, for example due to concerns about security risks or find the system difficult to operate, this can reduce the effectiveness of AIS, because uncertainty can trigger errors, delays, and loss of trust in the system. Conversely, when customers feel confident and have minimal uncertainty about the payment system, AIS effectiveness tends to increase because users are more active and efficient in using the system, which has an impact on the provision of accurate and timely financial data. Therefore, government agencies are advised to focus on improving the quality of electronic payment systems, especially in terms of security, reliability, and assurance—while reducing customer uncertainty through education and transparent communication.

This study aims to conduct a systematic literature review to explore the application of SysTrust Theory in Accounting Information Systems (AIS). Through this analysis and current literature, we will seek answers to key questions about how this SysTrust Theory is reflected in business practices and whether with the application of this SysTrust the company can face challenges and opportunities in implementing this concept. In this case, the author will explore the SysTrust Theory in Accounting Information Systems (AIS).

Literature Review

According to AICPA (2017), the SysTrust framework is a form of assurance service that aims to independently assess and verify the reliability of an information system. The AICPA summarizes the main purpose of SysTrust by stating that advances in information technology provide companies with much greater capabilities at lower costs. However, as the business world's dependence on information technology increases, the level of tolerance for systems that are insecure, unavailable when needed, or unable to produce consistent and accurate information has decreased. Unreliable systems can have a variety of negative consequences that affect not only the company itself, but also its customers, suppliers, and business partners. Therefore, the main purpose of engaging in SysTrust services is to enable auditors or assurance professionals to issue a report stating whether management has implemented adequate system reliability controls.

The carefully designed SysTrust framework consists of a series of comprehensive professional standards specifically designed to evaluate and ensure the maximum reliability, security, and integrity of AIS. In this careful

framework is stated that criteria can be found regarding the formulated trust services, and these criteria serve as a fundamental basis for a comprehensive assessment and detailed reporting of the controls applied to the organization. This framework aims to ensure that internal control mechanisms can ensure the reliability of the Accounting Information System (AIS). Some elements of the SysTrust framework are confidentiality, security, privacy, integrity, processing, and availability. The quality of control in AIS can determine the quality of financial reporting, as detailed in the framework contained in the financial reporting information system.

This systematic review of the literature provides insight into the development of SysTrust Theory in Accounting Information Systems (AIS). Thus, this SysTrust concept provides a strong foundation for further research and practice in supporting sustainable business. So the conceptual framework of this study is as follows:

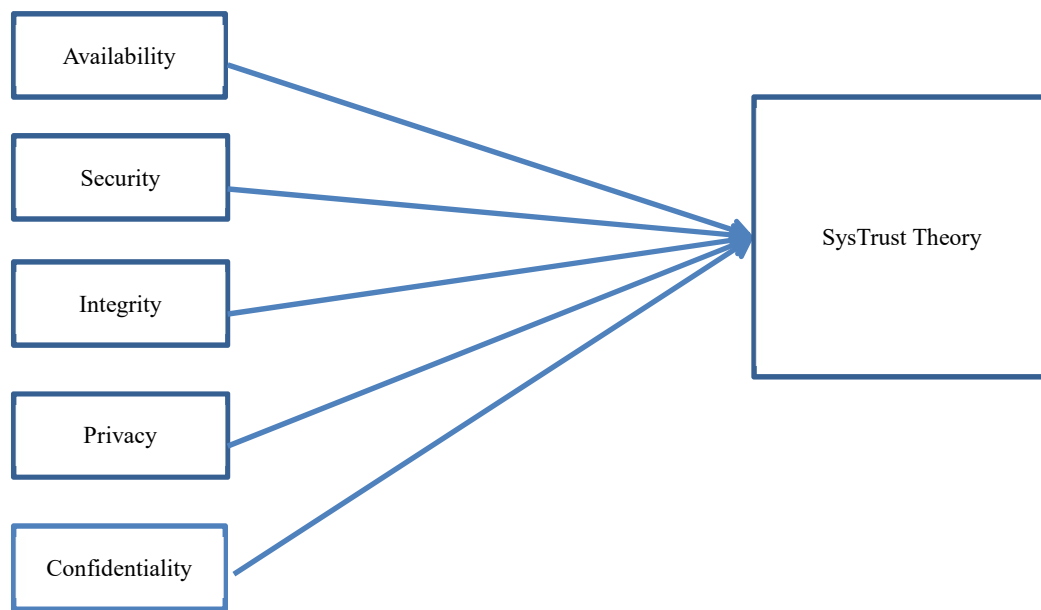


Figure 1. SysTrust Theory Conceptual Framework.

Methods

The approach used in this study is Systematic Literature Review. In this study, the literature was published between 2012 and 2025. To select relevant research, the author searched from various sources, such as Emerald Insight, JSTOR, ProQuest, SAGE Premier Journals, Science Direct, Scopus, SpringerLink, Taylor & Francis, and Google Scholar. As a database search criterion, the author used the phrase “SysTrust Theory” to obtain appropriate articles.

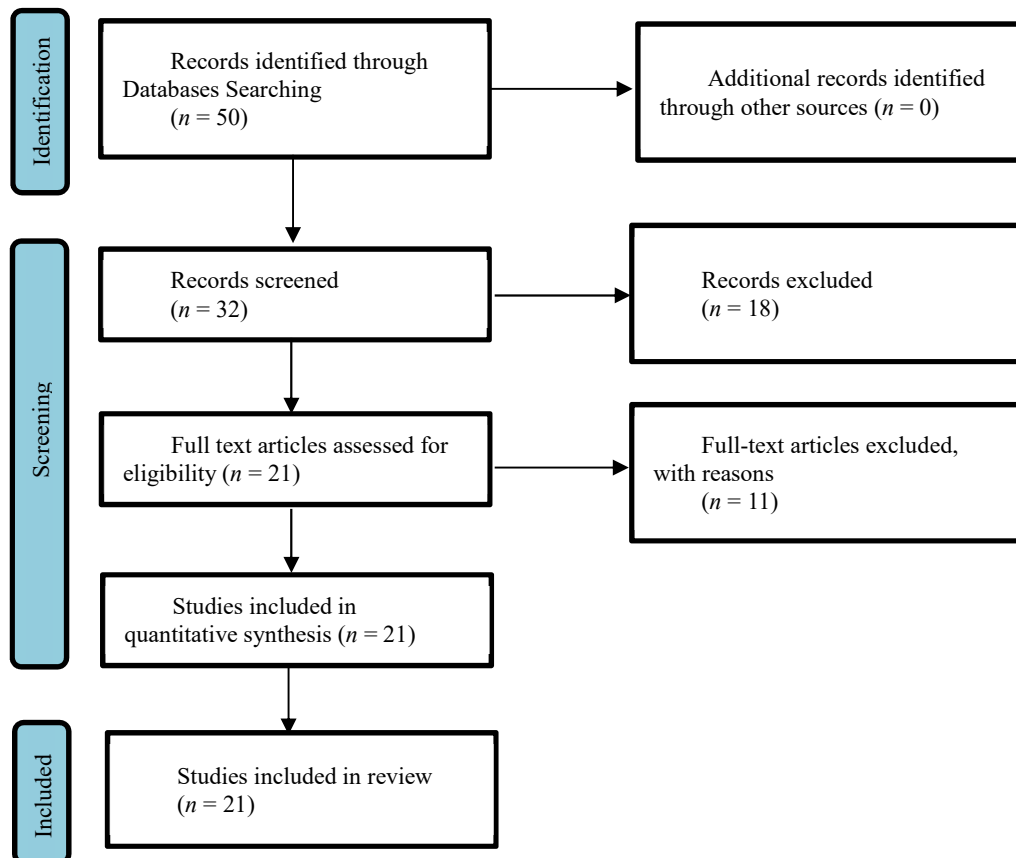
Research conducted related to related theories based on research topics is the next stage after determining the research topic, and literature review plays an important role. When researchers are looking for theories, researchers will read various relevant literature in order to collect as much information as possible, such as from journals, research results (thesis and dissertation), books, magazines, and several other sources. All can be used as sources of literature. When researchers get relevant literature, it will be arranged for use in this study. Therefore, in general, several procedures starting from identifying theories, searching for literature, and analyzing documents related to relevant material on the research problem as a whole are included in the literature review.

Table 1

Article Search Tracking

Search date	Database	Search year	Keywords
February 20th, 2025 until May 1st, 2025	Emerald Insight	2012-2025	System Trust Theory, Accounting Information System (AIS), Availability, Integrity, Security, Confidentiality, and Privacy
	JSTOR		
	ProQuest		
	SAGE Premiere		
	Science Direct		
	Scopus		
	SpringerLink		
	Taylor & Francis		
	Google Scholar		

Source: Data Processed 2025.

*Figure 2.* PRISMA diagram to acquire selected studies. Source: authors.

In this research, the process of identifying and selecting articles follows the guidelines outlined in the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA), taking into account various necessary criteria. Systematic reviews and meta-analyses serve as effective methods for consolidating existing evidence on specific subjects. Nevertheless, if not properly reported, evaluating their reliability and significance becomes challenging. PRISMA offers a structured framework for researchers to ensure their reports are thorough,

transparent, and methodologically sound.

Results and Discussion

The results of the article selection after conducting searches from several sources are shown in Table 2, namely the author chose several articles for further review.

Table 2

Results Data of Mapping

No.	Year	Researcher name	Title	Variables	Results
1	2025	Amar Johri	Impact of Artificial Intelligence on the Performance and Quality of Accounting Information Systems and Accuracy of Financial Data Reporting	Dependent variable: Accuracy of Financial Data Reporting Independent variables: 1. Relevance 2. Accuracy 3. Variability 4. Timeliness Moderating variable: 1. QoAIS 2. Internal Control System/ICS 3. Artificial Intelligence	1. QoAIS has a positive effect on the Accuracy of Financial Reporting. 2. ICS has a positive effect on the Accuracy of Financial Reporting. 3. IA has a positive effect on the Accuracy of Financial Reporting. 4. Relevance has a positive effect on QoAIS. 5. Accuracy has a positive effect on QoAIS. 6. Variability has a positive effect on QoAIS. 7. Timeliness has a positive effect on QoAIS. 8. ICS has a positive effect on QoAIS. 9. AI has a positive effect on QoAIS. 10. QoAIS moderates the relationship between ICS and AI on the Accuracy of Financial Reporting.
2	2024	Isam Saleha, Malik Abu Afifa and Abdallah Alkhawajab and Tamim Hannonna	Electronic Payment Systems Characteristics and Accounting Information Systems Effectiveness: Moderating Impact Perceived Customers' Uncertainty	Dependent variable: AIS Effectiveness Independent variables: 1. Security 2. Reliability 3. Assurance Moderation variables: Perceived Customers' Uncertainty	1. Security affects AIS Effectiveness. 2. Reliability affects AIS Effectiveness. 3. Assurance affects AIS Effectiveness. 4. Perceived Customer's Uncertainty does not moderate Security on AIS Effectiveness 5. Perceived Customer's Uncertainty moderates Reliability on AIS Effectiveness. 6. Perceived Customer's Uncertainty moderates Assurance on AIS Effectiveness.
3	2024	The participants were Dr. Alia M. Khalaf, Dr. Wan Nursyahida Wan Ismail, Dr. Hassan Che Haat, Dr. Wan Zuriati Wan Zakaria, and Dr. Mohammed WA Saleh	An Empirical Study on the Impact of System Trust Framework Implementation on Organizational Commitment in the Jordanian Government Sector	Dependent variable: Organizational Commitment (OC) Independent variables: 1. Availability 2. Integrity 3. Security 4. Confidentiality 5. Privacy	1. Availability has a positive effect on Organizational Commitment. 2. Integrity has a positive effect on Organizational Commitment. 3. Security has a positive effect on Organizational Commitment. 4. Confidentiality has a positive effect on Organizational Commitment. 5. Privacy has a positive effect on Organizational Commitment.
4	2024	Juanda Astarani	The Influence of Payment Channels and the Development of Accounting Applications on the Operational and Financial Performance of MSMEs in Pontianak City and Singkawang	Dependent variables: 1. Operational Performance 2. Financial Performance Independent variables: 1. Payment Channels 2. Accounting Applications	1. Payment Channels have an effect on Operational Performance. 2. Payment Channels have an effect on Financial Performance. 3. Accounting Applications do not have an effect on Operational Performance. 4. Accounting Applications have an effect on Financial Performance.

			City		
5	2024	Medani Bagege, Nyanjige Mayala, and Amembah A. Lamu Amos	Effects of Computerized Accounting Procedures on the Quality of Financial Reporting of Crop Boards in Kilimanjaro	Dependent variable: Quality of Financial Reporting Independent variable: Computerized Accounting Procedures	Computerised Accounting Procedures have a positive effect on the Quality of Financial Reporting
6	2024	Lukman Hamdani, Sunarsih, Rizaldi Yusufarto, Achmad Rizal, and Annes Nisrina Choirunnisa	Social Media, Trust, and Intention to Pay Zakat through Institutions: Lessons from Indonesian Experience	Dependent variable: Intention to Pay Zakat Through Institution Independent variable: 1. Firm-Generated Information 2. User Based Factors 3. Social Factors Moderating variable: Trust	1. Trust has a positive effect on Intention to Pay Zakat Through Institution. 2. Firm-Generated Information has a positive effect on Intention to Pay Zakat Through Institution. 3. User Based Factors have a positive effect on Trust. 4. Social Factors have a positive effect on Trust. 5. Social Factors do not have a positive effect on Intention to Pay Zakat Through Institution. 6. User Based Factors do not have a positive effect on Intention to Pay Zakat Through Institution.
7	2024	Alia Majed Khalaf, Wan Nursyahida Binti Wan Ismail, Ahmad Marei, Mohammed WA Saleh, and Marwan Mansour	The Framework for System Trust's Effect on the Organizational Commitment in the Jordanian Public Sector. Taking into Consideration the Role of the Timeliness Factor	Dependent variable: Organizational Commitment Independent variables: 1. AIS Availability 2. AIS Integrity 3. AIS Security 4. AIS Confidentiality 5. AIS Privacy 6. AIS Timeliness	1. AIS Availability influences Organizational Commitment. 2. AIS Integrity influences Organizational Commitment. 3. AIS Security influences Organizational Commitment. 4. AIS Privacy influences Organizational Commitment. 5. AIS Confidentiality influences Organizational Commitment. 6. AIS Timeliness influences Organizational Commitment.
8	2023	Ali M. Alrabei	The Mediating Effect of COVID-19 Pandemic on the Nexus between Accounting Information Systems Reliability and E-Commerce: From the Perception of Documentary Credit Employees	Dependent variable: E-Commerce Independent variables: 1. Security 2. Availability 3. Processing Integrity 4. Privacy 5. Confidentiality Moderating variable: COVID-19 Pandemic	1. Security affects E-Commerce. 2. Availability affects E-Commerce. 3. Processing Integrity affects E-Commerce. 4. Privacy affects E-Commerce. 5. Confidentiality affects E-Commerce. 6. COVID-19 moderates AIS and E-Commerce.
9	2022	Abdallah Mohammad, Mohd Rizuan Bin Abdul Kadir, Wan Mohd Nazif Wan Mohd Nori, and Hasmaizan Binti Hassan	The Moderating Effect of the Cloud Computing on the Relationship between Accounting Information Systems on the Firms' Performance in Jordan	Dependent variable: Firm Performance Independent variables: 1. System Availability 2. Security and Integrity 3. Confidentiality and Privacy 4. System Quality Moderating variable: Cloud Computing	1. System Availability has a positive effect on Firm Performance. 2. Confidentiality and Privacy have a positive effect on Firm Performance. 3. Security and Integrity have a positive effect on Firm Performance. 4. System Quality has no effect on Firm Performance. 5. Cloud Computing has a positive effect on Firm Performance. 6. Cloud Computing moderates System Availability on Firm Performance. 7. Cloud Computing moderates

					Confidentiality and Performance on Firm Performance.
10	2022	Sharifah Norzehan Syed Yusuf, Nur Hanida Sanawi, Erlane K. Ghani, Rifqi Muhammad, Dalila Daud, and Eley Suzana Kasim	Examining Technology Improvement, Procedural Application, and Governance on the Effectiveness of Zakat Distribution	Dependent variable: Effectiveness of zakat distribution Independent variables: 1. Technology Improvement 2. Zakat Application Procedures 3. Governance Concept	1. Technology Improvement has a positive effect on the Effectiveness of Zakat Distribution. 2. Zakat Application Procedures do not have a positive effect on the Effectiveness of Zakat Distribution. 3. Governance Concept has a positive effect on the Effectiveness of Zakat Distribution.
11	2021	The Holy Karima Ariani and Endang Kiswara	SysTrust Analysis of the Electronic Tax Applications Based-on Technology Accepted Model	Dependent variable: SysTrust on Tax Application Independent variables: 1. Security 2. Availability 3. Processing Integrity 4. Confidentiality 5. Privacy	1. Security has a positive effect on SysTrust on Tax Application. 2. Processing Integrity has a positive effect on SysTrust on Trust Application. 3. Confidentiality does not have a positive effect on SysTrust on Trust Application. 4. Privacy does not have a positive effect on SysTrust on Trust Application. 5. Availability does not have a positive effect on SysTrust on Trust Application.
12	2021	Saeed Awadh Bin-Nashwan, Hijattulah Abdul-Jabbar, and Saliza Abdul Aziz	Does Trust in Zakat Institutions Enhance Entrepreneurs' Zakat Compliance?	Dependent variable: Entrepreneur's Zakat Compliance Independent variables: 1. Religiosity 2. Moral Reasoning 3. Peer Influence 4. System Fairness Moderating variable: Trust in Institution	1. Religiosity has a positive and significant effect on Entrepreneur's Zakat Compliance. 2. Moral Reasoning has a positive and significant effect on Entrepreneur's Zakat Compliance. 3. Peer Influence has a negative and significant effect on Entrepreneur's Zakat Compliance. 4. System Fairness has a positive and significant effect on Entrepreneur's Zakat Compliance. 5. Trust moderates the relationship between the variables Religiosity, Moral Reasoning, Peer Influence on Entrepreneur's Zakat Compliance. 6. Trust does not moderate the relationship between System Fairness and Entrepreneur's Zakat Compliance.
13	2021	Alzhara Humaid Alsulmani, Sheikha Saif Alkindi, and Essia Ries Ahmed	Customer Accounting Information and Omani Service Companies' Performance	Dependent variable: Companies Performance Independent variable: Customer Accounting Information	Customer Accounting Information has a positive effect on Company Performance.
14	2020	Muhammad Ridwan AB. Aziz and Nur Aqilah Hazirah Mohd Anim	Trust towards Zakat Institutions among Muslim Business Owners	Dependent variable: Trust Institution Independent variables: 1. Board Capital Composition 2. Disclosure Practices 3. Stakeholder Management	1. Board Capital Composition does not have a positive effect on Trust Institutions. 2. Disclosure Practices have a positive effect on Trust Institutions. 3. Stakeholder Management has a positive effect on Trust Institutions.
15	2019	Victoria Chiu, Qi Liu, Brigitte Muchlman, and Amelia Annette Baldwin	A Bibliometric Analysis of Accounting Information Systems Journals and Their Emerging	Dependent variable: Characteristic in AIS Independent variable: 1. Publication Journal 2. Research Time Period 3. Research	1. Main Topic in Accounting Field (Tax Accounting) does not have a positive effect on Characteristic in AIS. 2. Publication Journal (Education Journal) does not have a positive effect on Characteristic in AIS.

			Technologies Contributions	Methodology Used 4. Type of Technology Used in Research 5. Main Topic in Accounting Field	3. Research Time Period has a positive effect on Characteristic in AIS. 4. Research Methodology Used has a positive effect on Characteristic in AIS. 5. Type of Technology used in research has a positive effect on Characteristic in AIS.
16	2018	Ahmed Al-Dmour, Maysem Abbod, and Rand Al-Dmour	The Impact of the Implementations of the SysTrust's Framework upon the Quality of Financial Reporting: Structural Equation Modeling Approach	Dependent variable: Quality of Financial Reporting Independent variables: 1. Availability 2. Security 3. Processing Integrity 4. Confidentiality 5. Privacy	1. Confidentiality has a positive effect on the Quality of Financial Reporting. 2. Processing Integrity has a positive effect on the Quality of Financial Reporting. 3. Security has a positive effect on the Quality of Financial Reporting. 4. Privacy has a positive effect on the Quality of Financial Reporting. 5. Availability has no effect on the Quality of Financial Reporting.
17	2018	Ahmed Al-Dmour	The Impact of Reliability of the Accounting Information System upon the Business Performance via the Mediating Role of the Quality of Financial Reporting	Dependent variable: Business Performance Independent variable: AIS Reliability Moderating variable: Quality of Financial Reporting	1. AIS Reliability affects Business Performance. 2. Quality of Financial Reporting moderates AIS Reliability. 3. Quality of Financial Reporting moderates Business Performance.
18	2018	Michael Alles	Examining the Role of the AIS Research Literature Using the Natural Experiment of the 2018 JIS Conference on Cloud Computing	Dependent variable: AIS Development in Cloud Computing Independent variables: 1. Focus AIS research 2. Research Methodology Used 3. Publication Journal 4. Year of Publication 5. JIS Conference 6. Theory Applied	1. Focus AIS research has a positive effect on AIS Development in Cloud Computing. 2. Research Methodology used has a positive effect on AIS Development in Cloud Computing. 3. Journal Publication has a positive effect on AIS Development in Cloud Computing. 4. JIS Conference has a positive effect on AIS Development in Cloud Computing. 5. Theory Applied does not have a positive effect on AIS Development in Cloud Computing.
19	2017	Ebrahim Mansour, Wasfi Al Salamat, and Walid Masadeh	The Impact of Reliability Elements on Performance Indicators of Jordanian Commercial Banks	Dependent variable: Company Performance Independent variables: 1. Availability 2. Security 3. Privacy 4. Integrity	1. Availability has a positive effect on Company Performance. 2. Security has a positive effect on Company Performance. 3. Integrity has a positive effect on Company Performance. 4. Privacy does not have a positive effect on Company Performance.
20	2015	Elizabeth Wyslocka	Internet Accounting Offices	Dependent variable: The level of adoption of internet-based accounting offices by SMEs Independent variables: 1. User Security and Trust 2. Efficiency and Ease of Use 3. Accounting Service Fees 4. Accessibility and Flexibility 5. Business Accounting	1. User Security and Trust have a positive and significant effect on the level of adoption of internet-based accounting offices by SMEs. 2. Efficiency and Ease of Use have a positive and significant effect on the level of adoption of internet-based accounting offices by SMEs. 3. Accounting Service Fees have a positive and significant effect on the level of adoption of internet-based accounting offices by SMEs. 4. Accessibility and Flexibility have a positive and significant effect on the level of adoption of internet-based accounting

				Complexity Levels 6. Government Regulation and Policy Support	offices by SMEs. 5. Business Accounting Complexity Levels do not have a positive and significant effect on the level of adoption of internet-based accounting offices by SMEs. 6. Government Regulation and Policy Support do not have a positive and significant effect on the level of adoption of internet-based accounting offices by SMEs.
21	2012	Zaini Zainol, Sherliza Puat Nelson, and Abu Bakar Malami	Internal Human-Based Threats and Security Controls in Computerized Banking Systems: Evidence from Malaysia	Dependent variables: 1. Intentional Treats 2. Unintentional Treats Independent variables: Manager Experience	1. Experience Manager does not have a positive effect on Intentional Treats. 2. Experience Manager does not have a positive effect on Unintentional Treats.

In previous literature, it shows that companies have successfully integrated SysTrust Theory into Accounting Information Systems (AIS). This study also highlights several factors that influence SysTrust Theory in Accounting Information Systems (AIS) which are used in several elements, such as Company Performance, E-Commerce, Organizational Commitment, Operational Performance, Financial Report Quality, Tax Applications, and so on. This literature also identifies several challenges faced by companies in implementing SysTrust Theory in the context of Accounting Information Systems (AIS).

Overall, the results of this literature review indicate that the implementation of SysTrust in Accounting Information Systems has had a positive impact on existing business practices. However, there are still several challenges and obstacles that indicate the continued development of better strategies and approaches to optimize the company's operational activities.

Results

SysTrust Theory has several elements in the implementation of Accounting Information Systems (AIS). Some of the elements are:

(1) Availability: Describes a system that is available and can function at a time specified by the agreement or service level statement. In this case, it allows the main users of the system to use it during the permitted period. This allows the business organization to carry out the requirements in its work. The availability of technology or systems can increase the reliability of the system. Users will not be able to run effectively if they have a limited system. The importance of Availability in AIS is in order to protect the company from risk.

(2) Integrity: Refers to accurate, comprehensive, legitimate, and timely AIS processing. If the AIS system has higher integrity, then the less likely the weaknesses in management occur. Integrity can help in making the right decisions and reduce emotional responses and actions in employees. With integrity and moral values, it can create a sense of mutual trust between employees and managers.

(3) Security: The purpose of a security system is to protect AIS from unauthorized access and reduce the potential dangers and risks that can be caused by the use of inappropriate data. Security is considered the most important tool in understanding technological risks that can reveal attacks on electronic systems that can harm business interests. The implementation of security can contribute to the development of honesty and positive attitudes in a business organization.

(4) Confidentiality: Relating to the system's ability to maintain the security of essential data. In maintaining

sensitivity and exclusivity, the company will implement regulations. The importance of Confidentiality is to minimize the possibility of information being revealed and to encourage employees to be more active.

(5) Privacy: The responsibilities and obligations of each individual and company related to the collection, use, storage, disclosure, and deletion of personal data (Greenberg, Li, & Wong-On-Wing, 2012). Personal data is data that includes the identification of a person directly or indirectly. Privacy can help decision makers in making the right and intelligent decisions and optimizing business operations. Privacy is essential in protecting data and must be included in management programs and plans.

Discussions

SysTrust is a type of assurance service performed by a licensed Public Accountant to independently test the systems of an organization or company and offer assurance of the reliability of a system. SysTrust Theory aims to build user trust in business partners or application service providers which are third-party systems. The main objective in implementing SysTrust is as a service in ensuring financial reports, increasing public trust, supporting important roles in administration, such as in planning and control, meeting overall company goals, supporting decision-making, and eradicating corruption, violations, and errors. This is done by providing the right information at the right time. The five SysTrust principles in AIS are used to ensure the reliability of the AIS process.

Several variables contained in the SysTrust Theory, including Availability, Integrity, Security, Confidentiality, and Privacy have a positive impact on the reliability of the Accounting Information System. Integrity is the most widely applied concept. Integrity shows a significant increase in the performance of this theory. When timeliness is produced reliably, it can improve company performance and employee commitment to the company. Timeliness in the system is a major role in improving the quality of employee performance in the company. The presence of integrity plays a very important role in determining whether or not an audit is effective. There is a significant correlation between Integrity, Security, Confidentiality, Privacy, and Availability. The supporting research conducted by Al-Dmour (2018) examined how the SysTrust framework as an internal control mechanism can guarantee the dependence of the Accounting Information System (AIS) on business performance. Majed et al. (2024) revealed that Availability, Integrity, Security, Confidentiality, Privacy have a positive influence on AIS. System quality can be used to predict business performance and the accuracy of financial reporting.

Security and Privacy are very important for auditors to improve audit quality, foster commitment within a team, and can provide better results to users of financial statements. Security, Privacy, and Confidentiality are increasingly important instruments for auditors in increasing effectiveness. In addition, Privacy and Security in financial data are important tools to be able to assess and report company performance and profits. Based on Al-Dmour (2018) who tested the SysTrust framework against business performance in order to ensure the reliability of AIS through internal control, Availability holds the strongest correlation. In this study, it was determined that the strength of the five SysTrust principles greatly influenced the reliability of AIS, because reliable AIS improves the standards of a company's strategic planning process. On the other hand, it is necessary to adapt to the development of new technological systems so that it can reduce the workforce, accelerate work completion, improve communication, and produce high-quality services.

Conclusions

Based on several recent literature reviews, the Framework on SysTrust Theory consisting of Availability, Integrity, Security, Confidentiality, and Privacy has a significant impact on reliability in Accounting Information Systems (AIS). This theory explains the importance of security in a system in order to meet the goals of each company in combating corruption and violations, directly identifying any errors and ultimately assisting management in the decision-making process. From several existing studies, it shows that the most frequently influential quality is integrity. This means that integrity requires a moral commitment from every employee of the company. Integrity is a professional quality that requires AIS users to be honest and transparent. This means that all parties involved must act firmly and responsibly in disclosing any fraud or errors in order to produce high audit quality, which can improve employee performance in the company. When handling and reporting with integrity and ultimately being published to the public, integrity has a very important role.

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