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The effect of cloud computing on accounting information system effectiveness

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ABSTRACT

The purpose of this research is to determine whether cloud computing technology has an impact on the effectiveness of accounting information systems. This research was conducted in Denpasar, the capital city of Bali Province, and the center of economic and financial activities in Bali Province. The population of the study consists of business entities implementing cloud computing technology in Denpasar, totaling 32,476 according to the data from the Department of Cooperatives, Micro, Small, and Medium Enterprises of Denpasar in 2022. A sample of 100 respondents was selected using the simple random sampling method. The data collected for the study was quantitative and obtained through a Likert scale questionnaire. Validity and reliability tests were performed to ensure the legitimacy and consistency of the measurement instrument. Data analysis involved classic assumption tests such as normality, multicollinearity, and heteroskedasticity. Simple linear regression analysis was conducted to measure the relationship between the independent variable (Cloud Computing Technology) and the dependent variable (Effectiveness of Accounting Information Systems. The research findings demonstrate that cloud computing technology has a statistically significant and positive effect on the effectiveness of accounting information systems. This is supported by a regression coefficient of 0.638 ($p = 0.001$) and an R^2 value of 0.228, indicating that 22.8% of the variation in system effectiveness can be explained by the use of cloud computing.

Keywords: Technology Cloud Computing, Effectiveness of Accounting Information Systems

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INTRODUCTION

Cloud computing-based information systems present a viable alternative for businesses (Kristiyanthi et al., 2024). Globally, cloud computing has emerged as a transformative technology reshaping traditional application development and operational cycles (Zheng et al., 2023).Cloud computing-based accounting information systems represent a digitization milestone within accounting, offering comprehensive solutions ranging from recording purchases and sales, cash inflows and outflows, journalizing, posting, to financial reporting (Kristiyanthi et al., 2024). The availability of cloud-based applications and supportive services has facilitated easier and more efficient operations. Common cloud applications include Google Drive, Dropbox, iCloud, OneDrive, Instagram, Twitter, Facebook, and Cloud. The transformation of accounting information systems in the digital era, particularly the adoption of cloud computing, has significantly streamlined document management and specific accounting operations via electronic cloud platforms (Zheng et al., 2023). Cloud computing enables ubiquitous access to accounting systems through internet connectivity.

Cloud computing is a model for delivering computing resources via the internet. These resources include storage, servers, networks, and software. It allows users to access computing and storage services on demand, helping to optimize system performance (Rawashdeh et al., 2023). This service model relieves clients from managing physical infrastructure, as system providers control the underlying infrastructure. Cloud computing stands as a major innovation in business; nevertheless, challenges remain, notably concerning data security and

confidentiality in cloud databases (Briasouli, 2022). The influence of Information Technology (IT) on modern business development continues to grow in significance with many companies implementing IT solutions such as Big Data and Cloud Computing (Vărzaru & Bocean, 2024)

The operational principle of cloud computing is founded on flexibility, facilitating user convenience. The internet acts as the primary system and platform for cloud computing operations, complemented by an on-demand access principle that enables usage anytime and anywhere. From a business perspective, cloud computing services represent lucrative opportunities, providing foundational IT resources such as storage media, processing power, memory, operating systems, and network capacity, allowing cloud clients to run applications while maximizing server hardware utilization (Alasady et al., 2022; Syah Fitri et al., 2023). Consequently, companies increasingly trust and adopt cloud technology.

The impact of cloud computing on accounting information systems is also evident at the national economic level. According to a CNBC Indonesia report, cloud computing is projected to contribute approximately IDR 560 trillion (USD 40 billion) to the Indonesian economy over five years, supporting employment in both digital and non-digital sectors. Research conducted in collaboration with Boston Consulting Group found that public cloud deployment could contribute between USD 35 billion and 40 billion cumulatively to Indonesia's GDP from 2019 to 2023, representing about 0.6% of the annual national GDP. The cloud economy is also expected to generate approximately 350,000 new jobs across technology, marketing, finance, and operations sectors (Rupali et al., 2023).

Empirical studies have demonstrated the positive impact of cloud computing-based accounting information systems on organizational performance. Ajala et al. (2025) and Mujalli et al. (2024) found that cloud-based accounting systems significantly improve the performance of small and medium-sized enterprises by enhancing real-time data access, reporting accuracy, and operational efficiency. Mohammed (2022) also reported that the adoption of cloud technologies contributes to higher quality financial information and better decision-making processes within organizations. Similarly, Abdullah & Almaqtari (2024) and Zohry & Al-Dhubaibi (2024) identified improvements in the timeliness, accuracy, and reliability of accounting operations as a result of cloud system implementation. Moreover, cloud computing can reduce operational costs by replacing traditional infrastructure with scalable, internet-based accounting solutions (Zheng et al., 2023).

Despite these advantages, some studies have reported inconclusive or limited effects. For instance, Jalo & Pirkkalainen (2024) noted that implementing information technology does not always lead to significant improvements in accounting information system effectiveness, especially when user training, organizational support, or system alignment with business processes is insufficient. These contrasting findings suggest that the benefits of cloud adoption depend on various contextual and organizational factors. Nonetheless, cloud technology is widely acknowledged for enhancing operational efficiency, reducing costs, increasing system reliability, and enabling flexible resource allocation. As noted by Golightly et al. (2022) and Islam et al. (2023), cloud computing provides shared and configurable computing resources via the internet, allowing organizations to scale and adapt their accounting systems according to evolving business demands.

Challenges in cloud computing implementation include dependence on reliable internet connectivity; disruptions can impede productivity and system performance. Additionally, companies often have limited control over data stored on third-party infrastructure. Despite these limitations, existing literature supports the notion that cloud computing optimizes resource use and improves accounting processes, easing business management.

Despite the increasing adoption of cloud computing across various business sectors, particularly in MSMEs, there is limited empirical research specifically examining its direct impact on accounting information system effectiveness in the Indonesian context. Furthermore, while several global studies have identified benefits, contextual factors such as technological readiness, user competence, and infrastructure differences can influence outcomes. Thus, this study seeks to fill the gap by providing localized evidence from Denpasar, Bali, where digital transformation among micro and small enterprises is growing but remains underexplored in academic literature. Therefore, the present research is entitled: "The Effect of Cloud Computing On Accounting Information System Effectiveness".

LITERATURE REVIEWS

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) was introduced by Fred Davis in 1989 as an extension of the Theory of Reasoned Action (TRA) developed by Fishbein and Ajzen. TAM serves as a theoretical framework to explain the factors influencing users' acceptance of technology, particularly information systems. The model highlights two primary constructs: Perceived Usefulness, defined as the degree to which an individual believes that using a particular technology will enhance their job performance, and Perceived Ease of Use, which refers to the degree to which the user believes that the technology will be free of effort. These perceptions shape the user's attitude toward using the system, which in turn influences their behavioral intention to use the technology and ultimately their actual system usage. According to Billanes & Enevoldsen (2021), external factors such as system design

quality or user training can indirectly affect user beliefs, attitudes, and intentions through perceived usefulness and ease of use. Due to its explanatory power, TAM has been widely adopted in information systems research to predict and understand user behavior in adopting new technologies.

Effectiveness of Accounting Information Systems

The effectiveness of accounting information systems (AIS) refers to the extent to which these systems support organizational goals by managing financial information that is accurate, timely, and relevant. AIS encompasses the processes of collecting, processing, storing, and reporting accounting data, all of which must be integrated to provide meaningful outputs. Nguyen et al. (2024) emphasizes that an effective system must deliver information that meets management's needs in decision-making processes. Several factors impact AIS effectiveness, including software quality, hardware capability, database integrity, and user competence (Mohammed, 2022; Zohry & Al-Dhubaibi, 2024). Furthermore, the information produced by AIS should be reliable and easily accessible, facilitating financial control and planning within the organization. The alignment of these elements is critical to ensuring that the system contributes positively to overall business performance.

Cloud Computing

Cloud computing is an internet-based computing technology that enables flexible and integrated access to resources such as data storage, servers, software, and other services on demand. As described by Syah Fitri et al. (2023), cloud computing delivers virtualized computing services via the internet, allowing users to access these resources anytime according to their needs. Zheng et al. (2023) highlight that cloud computing supports real-time delivery of services and information, significantly improving operational responsiveness. The technology is typically categorized into three primary service models: Infrastructure as a Service (IaaS), Platform as a Service (PaaS), and Software as a Service (SaaS) (Alasady et al., 2022). Within the context of accounting information systems, cloud computing facilitates efficient transaction recording, financial reporting, and data control without the necessity for additional physical infrastructure. Moreover, it offers scalability, mobility, and enhanced data security (Sudirman, 2020), making it highly relevant for improving the effectiveness of technology-based accounting information systems.

METHODS

This research was conducted in Denpasar City, Bali Province, which was selected as the study site due to its status as the economic and financial center of the region and the most densely populated city in Bali. Denpasar is also recognized for its adaptability to technological advancements, particularly the adoption of cloud computing in business operations. The study focuses on business actors in Denpasar who have implemented cloud computing within their accounting information systems. The population of the study consists of 32,476 business units, based on data from the Denpasar Office of Cooperatives and Small and Medium Enterprises in 2022. The sampling method employed is probability sampling using a simple random sampling technique, where each member of the population has an equal chance of being selected. The sample size was calculated using the Slovin formula with a 10% margin of error, resulting in a total of 100 respondents. A 10% margin of error was selected to balance statistical accuracy with practical feasibility, considering the extensive population size (over 32,000 businesses) and resource constraints. While a 5% margin is more commonly used, prior research in exploratory studies involving large and diverse populations has justified the use of a 10% threshold when generalizability is not the primary objective but rather the identification of trends and associations (Nguyen et al., 2024).

This study uses quantitative data collected through questionnaires distributed to the selected respondents. The questionnaire was developed based on indicators for each variable under study and applied a five-point Likert scale to measure respondents' attitudes and perceptions, ranging from strongly disagree to strongly agree. The primary data source for this study is direct responses from business actors who use cloud computing technology. Prior to data analysis, the research instrument was tested for validity and reliability. Validity was tested using Pearson Correlation, with an item considered valid if its correlation coefficient with the total score was ≥ 0.3. Reliability was tested using the Cronbach Alpha coefficient, with $\alpha \geq 0.70$ indicating acceptable reliability.

Data analysis was conducted using SPSS software. The process began with classical assumption testing, including normality testing using the Kolmogorov-Smirnov method to assess whether the data were normally distributed, and heteroscedasticity testing using the Glejser test to detect any non-constant variance in residuals. A simple linear regression analysis was then conducted to examine the effect of cloud computing technology (independent variable) on the effectiveness of accounting information systems (dependent variable). The regression model used is expressed as $Y = a + bX + e$, where Y represents the dependent variable, X the independent variable, a the constant, b the regression coefficient, and e the error term. Hypothesis testing was performed using the t-test to determine the significance of the independent variable's effect on the dependent variable. Additionally, the coefficient of determination (R^2) was used to measure the extent to which the independent variable explains the variation in the dependent variable. Finally, a model feasibility test (F-test) was

conducted to assess whether the regression model is appropriate for explaining the relationship between the variables in this study.

RESULTS AND DISCUSSION

Results

This study aims to analyze the influence of cloud computing technology on the effectiveness of accounting information systems among business actors in Denpasar City. Denpasar City was chosen as the research location because it is the center of economic and financial activities in Bali Province and has a relatively high level of technology adoption. The respondents in this study were business actors who have used cloud computing technology in their accounting activities, with a sample size of 100 people obtained through simple random sampling.

Respondent Description

The characteristics of the respondents reflect demographic and business background diversity. Based on gender, the majority of respondents were female (58%) and the rest male (42%). In terms of age, most respondents were within the productive age range, namely 21–30 years (48%), followed by the 31–40 age group (22%) and over 41 years (17%). The respondents' most recent education level was predominantly high school graduates (57%), followed by bachelor's degree holders (33%), master's degree holders (8%), and diploma holders (2%). Based on employment status, most were private employees (56%), followed by entrepreneurs (30%) and students (13%), with only 1% coming from state-owned enterprises. In terms of business category, the majority of respondents operated in the micro-enterprise sector (51%), followed by small businesses (40%) and medium enterprises (9%). This information provides an overview that most business actors in Denpasar who adopt cloud computing come from micro and small business groups.

Instrument Validity and Reliability Test

The research instruments were tested for validity and reliability to ensure the accuracy of the data collected. The validity test using Pearson correlation analysis showed that all items for the cloud computing variable (X) and the effectiveness of the accounting information system (Y) had correlation values above 0.3. This indicates that the instruments used are valid in measuring the intended constructs. Additionally, the reliability test using Cronbach's Alpha yielded a value of 0.806 for variable X and 0.812 for variable Y. These values exceed the minimum required threshold of 0.7, so it can be concluded that the research instruments are reliable and can be used consistently.

Classical Assumption Test

Before conducting regression analysis, classical assumption tests were carried out to ensure the data met the necessary statistical conditions. The normality test using the Kolmogorov-Smirnov method resulted in a significance value of 0.114 (> 0.05), indicating that the data are normally distributed. Furthermore, the heteroscedasticity test using the Glejser method showed significance values above 0.05, meaning the model does not contain symptoms of heteroscedasticity. These results indicate that the data meet the classical assumptions of simple linear regression.

Simple Linear Regression Analysis Results

To determine the influence of cloud computing technology on the effectiveness of the accounting information system, a simple linear regression analysis was conducted. Based on the calculation results, the regression equation obtained is as follows:

$$\mathbf{Y = 25.565 + 0.638X}$$

This equation shows that when the cloud computing variable (X) increases by one unit, the effectiveness of the accounting information system (Y) will increase by 0.638 units. The positive regression coefficient indicates a direct relationship between the two variables.

Coefficient of Determination (R^2)

The result of the coefficient of determination test shows an R^2 value of 0.228, meaning that 22.8% of the variation in the effectiveness of the accounting information system can be explained by the use of cloud computing technology. The remaining 77.2% is influenced by other variables outside this model, such as the quality of human resources, system integration, and organizational factors.

Model Feasibility Test / Goodness of Fit (F-Test)

This test is used to determine whether the independent variable simultaneously affects the dependent variable at a 5% significance level ($\alpha = 0.05$). The basic decision-making criteria according to Ghozali (2018) are:

1. If the goodness of fit value < 0.05, then Ho is accepted. This means the model can predict the observed

values, so the research model is appropriate.

2. If the goodness of fit value > 0.05, then Ho is rejected. This means there is a significant difference between the model and the observed values, so the model used is not yet appropriate.

Based on the research results, the outcome of the simultaneous F-test can be seen in Table 1. below:

TABLE 1. The Simultaneous F-test Outcomes

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	373.918	1	373.918	28.878	<.001[b]
	Residual	1268.922	98	12.948		
	Total	1642.840	99			
a. Dependent Variable: Effectiveness of Accounting Information Systems (Y)						
b. Predictors : (Constant), Cloud Computing (X)						

The analysis results presented in Table 4.8 show that the coefficient of determination (R^2) is 0.228. This indicates that 22.8% (0.228 × 100%) of the variance in the dependent variable, namely the Effectiveness of Accounting Information Systems (Y), can be explained by variations in the independent variable, Cloud Computing (X). The remaining 77.2% is influenced by other factors not included in the regression model or examined in this study.

Partial Significance Test (t-Test)

The t-test was conducted to assess the influence of the independent variable on the dependent variable individually. The test evaluates the probability value (p-value) compared to a significance level of 0.05 (α = 5%). If the p-value < 0.05, the alternative hypothesis (Ha) is accepted; otherwise, it is rejected. Based on the results, the t-test outcomes can be found in Table 2. below:

TABLE 2. The T-test Outcomes

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	25.565	5.389		4.744	<.001
	Cloud Computing (X)	.638	.119	.477	5.374	.001
a. Dependent Variable : Effectiveness of Accounting Information Systems (Y)						

As presented in Table 4.10, the partial test (t-test) for the Cloud Computing variable shows a significance value of 0.001, which is less than 0.05. The coefficient value of 0.638 confirms that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_1) is accepted. This suggests that Cloud Computing (X) has a positive and statistically significant effect on the Effectiveness of Accounting Information Systems (Y).

Discussion

The results of this study confirm that cloud computing technology exerts a positive and statistically significant influence on the effectiveness of accounting information systems (AIS). The regression coefficient of 0.638 indicates that each unit increase in the utilization of cloud computing leads to a 0.638-unit improvement in AIS effectiveness. This relationship is further validated by the t-test ($p = 0.001 < 0.05$), demonstrating a strong individual effect, and by the F-test ($p < 0.001$), confirming the reliability of the overall regression model. These findings highlight cloud computing as a key driver in enhancing AIS performance, especially in a digital business environment where timely and accurate financial data is essential. The statistical evidence affirms the value of cloud computing as a transformative tool in modern accounting systems.

This result aligns well with the Technology Acceptance Model (TAM) introduced by Fred Davis (1989), which emphasizes that perceived usefulness and perceived ease of use are fundamental determinants of user acceptance of technology. Cloud computing fulfils both constructs. It offers tangible benefits such as automated transaction recording, centralized storage, real-time data access, and enhanced financial reporting accuracy,

directly reflecting its perceived usefulness (Ajala et al., 2025; Rawashdeh et al., 2023; Zheng et al., 2023) . At the same time, it is accessible through intuitive interfaces that require minimal technical skills, reinforcing its perceived ease of use. According to Billanes & Enevoldsen (2021), external factors such as system design and user training influence users' perceptions, which in turn affect attitudes and behavioral intentions toward technology adoption, supporting the applicability of TAM to this context.

From the perspective of AIS effectiveness, these findings are also consistent with prior definitions and frameworks. An effective AIS must provide accurate, timely, and relevant information that supports decision-making, financial control, and planning (Nguyen et al., 2024). Cloud computing contributes to this goal by enabling real-time access to integrated systems that manage accounting data efficiently. The ability to process transactions, store data securely, and generate reliable reports aligns with AIS effectiveness criteria (Han et al., 2023). Moreover, features like automated backups, data synchronization, and cross-platform access further enhance the system's reliability and responsiveness, making cloud technology an ideal platform for accounting functions.

The empirical results are also aligned with existing studies on cloud-based accounting systems. Shaleh (2024) found that such systems significantly improved data entry and reporting speed, while Ajala et al. (2025) emphasized enhanced financial visibility and managerial control through real-time access. In addition, Mohammed (2022) and Zohry & Al-Dhubaibi (2024) highlighted the operational efficiency gains achieved by integrating cloud computing into AIS across businesses of varying sizes. The present study builds on these insights by providing new empirical evidence from businesses in Denpasar, specifically within the micro, small, and medium enterprise (MSME) sector. This localized contribution adds value to the existing body of knowledge, particularly in the Indonesian context, where digital transformation among MSMEs is a national priority.

Another important observation concerns the characteristics of the respondent population, which further reinforces the significance of cloud computing's usability. The majority of respondents were aged 21–30 and had high school diplomas, suggesting that even users with moderate educational backgrounds are capable of adopting and benefiting from cloud-based AIS. This supports the TAM proposition that perceived ease of use plays a critical role in user adoption. Technologies that are complex or require specialized training are often rejected by non-technical users, whereas cloud computing, due to its simplicity and accessibility, encourages broader acceptance (Loebis et al., 2024). These findings also demonstrate that cloud-based AIS solutions are well-suited to MSMEs, which often lack the human and financial resources necessary to implement complex IT infrastructures.

Despite these encouraging results, the study also reveals that cloud computing alone does not account for all the variance in AIS effectiveness. The R^2 value of 0.228 implies that approximately 77.2% of the variance is influenced by other factors beyond cloud computing. These may include elements such as employee skills, leadership support, user training, organizational culture, and the integration of systems across departments (Thuan et al., 2022). This suggests that the successful implementation of AIS requires more than just adopting new technology, it must be accompanied by comprehensive organizational readiness. Without adequate support from management, proper training, and alignment of business processes, the benefits of cloud computing may not be fully realized.

Therefore, it is important to adopt a holistic approach when implementing technology-based accounting systems. As highlighted in the literature, AIS effectiveness is not determined solely by software features, but by how well the system is supported, maintained, and utilized within the organization. Organizational structure, employee engagement, and commitment from top management are just as critical as the technology itself. Integrating cloud computing should be seen as a component within a larger strategy of digital transformation. This means companies should invest not only in cloud-based solutions but also in training programs, leadership development, and internal communication to ensure smooth technology integration.

From a practical perspective, the findings offer valuable implications for both business owners and software developers. For MSME owners, cloud computing provides a cost-effective, scalable, and reliable solution to improve financial operations, reduce errors, and generate accurate financial reports. Reliable accounting data enables better business decisions, facilitates compliance, and increases transparency. For developers, the study highlights the need to design affordable, user-friendly, and customizable cloud applications tailored to the specific needs of MSMEs. As more small businesses begin their digital transformation journey, the demand for intuitive and efficient systems will grow. Effective collaboration between technology providers and business users will be essential to create systems that deliver maximum benefit and encourage long-term adoption.

Although the findings provide valuable insights, several limitations should be acknowledged. First, the use of self-reported questionnaires may introduce response bias, as participants may provide socially desirable answers or lack complete understanding of technical aspects. Second, there is a possibility of non-response bias, as businesses with no interest or limited familiarity with cloud computing might have chosen not to participate, thereby skewing the sample. Third, the study's generalizability is limited, as it focuses solely on business entities within Denpasar, Bali. Different regions may exhibit varied levels of digital infrastructure, business maturity, and cloud adoption. Future studies could expand the geographic scope and employ mixed methods to validate and enrich the findings.

CONCLUSIONS AND SUGGESTION

Conclusions

Based on the data analysis and discussion presented in the study titled *"The Influence of Cloud Computing Technology on the Effectiveness of Accounting Information Systems"*, it can be concluded that cloud computing technology has a positive effect on the effectiveness of accounting information systems. The level of cloud computing adoption, whether high or low, directly influences the effectiveness of these systems.

Suggestion

Based on the findings, this study offers several practical and academic implications. For business practitioners, the significant positive influence of cloud computing on the effectiveness of accounting information systems suggests the importance of integrating cloud-based technologies into their operations. Such adoption can enhance efficiency, improve data accessibility, and optimize overall system performance. In addition, organizations are encouraged to conduct regular evaluations of their accounting information systems to monitor the ongoing impact of cloud computing and identify potential areas for improvement, ensuring that technological investments continue to yield meaningful benefits. From a research perspective, the coefficient of determination indicates that cloud computing accounts for only 22.8% of the variance in system effectiveness, highlighting the need to explore other influential factors. Future researchers are encouraged to investigate additional determinants, such as organizational policies, IT infrastructure, employee competencies, and user engagement that may contribute more comprehensively to the success of accounting information systems. A broader and more integrated approach to these variables will provide deeper insights and support the development of more effective strategies for system improvement.

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