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Research Article

Application of Cloud Computing in Modern Accounting Practices a Systematic Literature Review

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Abstract: This study explores the application of cloud computing in modern accounting practices through a systematic literature review. The rapid advancements in information technology have revolutionized accounting information systems, making processes more efficient, integrated, and responsive. Cloud computing allows real-time, remote access to financial data across devices, enhancing transaction processing, reporting, and overall accuracy. The reviewed literature highlights that cloud-based accounting improves operational efficiency by automating tasks, streamlining workflows, enabling cross-department collaboration, and reducing infrastructure and maintenance costs. It also leads to better financial data quality through continuous updates, standardized procedures, and improved audit trails. Strategically, cloud adoption strengthens accounting's role as a business partner by providing faster, more relevant insights for planning, control, and performance evaluation. However, challenges persist, particularly regarding data security, privacy risks, regulatory compliance, and service disruptions. Additionally, human resource factors, such as digital skills, change management, and user acceptance, are critical to successful implementation. In conclusion, this study provides a conceptual overview of how cloud computing enhances modern accounting, emphasizing its benefits in improving efficiency and decision-making, while recognizing the challenges that need to be addressed for its sustainable adoption.

Keywords: Accounting Information Systems; Cloud Computing; Cloud-Based Accounting; Financial Data Security; Modern Accounting.

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1. Introduction

The development of information technology has brought about major changes in the way organizations manage their business activities, including in the field of accounting. Accounting practices that previously relied heavily on manual recording and local systems are now shifting towards an integrated digital system (Nhan et al., 2023). These changes are not only triggered by the demands of efficiency, but also by the need for speed, accuracy, and disclosure of financial information. In an increasingly dynamic business environment, the ability to quickly access and process financial data is an important factor in supporting managerial decision-making (Čupić, 2023).

Modern accounting is no longer understood simply as a process of recording financial transactions, but as an information system that plays a strategic role in planning, controlling, and evaluating organizational performance (Bogra, 2024). The use of digital technology allows the accounting process to run in a more structured and automated manner, thereby reducing the risk of human error and improving the quality of the information produced. This change in role encourages the accounting

profession to adapt to technological developments to remain relevant in facing the demands of the ever-evolving business world (Mouritsen, 2024).

One of the rapidly evolving and widely adopted technologies in accounting practices is Cloud Computing. This technology allows data storage and processing to be carried out over the internet network without relying on local hardware. (Kathure, 2024)In practice, Cloud Computing makes it easy for organizations to access financial data anytime and from anywhere as long as they are connected to the network (Huchhanava, 2022). This flexibility makes Cloud Computing an attractive solution for companies in managing accounting information systems, especially for organizations that require cross-location mobility and collaboration (Kathure, 2024).

The application of Cloud Computing in accounting practices has brought significant changes to the way financial data is managed. The process of recording, reporting, and financial analysis can be done in real-time, so that the information produced becomes more relevant and actual. This condition provides an advantage for management in responding quickly to changes in the business environment (Pham & Vu, 2024). In addition, the use of cloud-based systems also allows the integration of various business functions, such as finance, operations, and human resources, into a single interconnected platform (Pham & Vu, 2024).

In terms of efficiency, Cloud Computing is considered to be able to reduce the initial investment costs that are usually needed for the procurement of accounting hardware and software (Pflueger, 2025). Organizations no longer need to provide complex technology infrastructure because services are provided by cloud providers. Subscription-based payment schemes also provide flexibility for companies to adjust service capacity to actual needs. This is an important consideration, especially for small and medium-sized businesses that have limited resources (Wu, 2024).

While it offers a wide range of benefits, the implementation of Cloud Computing in accounting practices also presents a number of challenges. The issue of security and confidentiality of financial data is a major concern, considering that data is stored on third-party servers. Reliance on service providers also poses a risk in the event of a system outage or a change in service policies. In addition, the readiness of human resources in operating cloud-based systems is a determining factor for the success of its implementation. Without adequate understanding and skills, the benefits of this technology cannot be utilized optimally.

The difference in the level of adoption of Cloud Computing in accounting practices also shows variations in organizational readiness . Some companies have made full use of this technology, while others are still in the early stages of implementation or have not even adopted it at all. This condition is influenced by various factors, such as company size, industry type, applicable regulations, and management's perception of the risks and benefits of technology (Lazirko, 2025). These variations show that the application of Cloud Computing in accounting is not uniform and needs to be comprehensively understood.

As attention to digital transformation increases, academic studies on Cloud Computing in the field of accounting are also developing. Various studies have discussed the influence of this technology on the work efficiency of accountants, the quality of financial reports, and internal control systems (Baskaran, 2023). However, the results of the research are scattered in various sources with different approaches and focuses. These differences in findings and viewpoints raise the need for studies that are able to systematically summarize and synthesize existing knowledge (Zheng, 2025).

The literature study method is seen as the right approach to understand the development of research related to the application of Cloud Computing in modern accounting practices. Through a review of various previous studies, a comprehensive picture can be obtained of the application pattern, the benefits produced, and the challenges faced. This approach allows researchers to identify common trends and research gaps that are still open for further study.

The use of literature study methods also provides a strong theoretical foundation in understanding the relationship between Cloud Computing and modern accounting practices (Manzil & S, 2024) . By examining various scientific sources, this research not only focuses on the technical aspects of the use of technology, but also on its implications for business processes and the role of the accounting profession. This approach is expected to provide a deeper understanding of how Cloud Computing is shaping accounting practices in the digital era (Akhavan, 2023).

Based on this description, this study is directed to examine the application of Cloud Computing in modern accounting practices through a systematic literature study. This study seeks to develop a structured understanding of the benefits and challenges of the application of this technology and its relevance in supporting the transformation of accounting practices. The results of the study are expected to contribute to the development of accounting science and become a reference for practitioners and researchers who are interested in technology-based accounting topics.

2. Literature Review

This literature review is compiled to build a conceptual framework regarding the application of Cloud Computing in modern accounting practice by relying on three main theoretical foundations in accounting. The three theories are used to explain the change in the role of accounting, the transformation of accounting information systems, and the adoption of digital technology in supporting the organizational decision-making process. This approach is necessary so that the discussion of Cloud Computing is not only understood as a technical innovation, but also as part of the development of accounting science.

2.1. Accounting Information Systems Theory

Accounting Information System Theory views accounting as a system designed to collect, process, and present financial information systematically to its users. In this framework, accounting is not understood as a mere record-keeping activity, but rather as a series of integrated processes that aim to produce information that has useful value for decision-making (Taib, 2023). Accounting information systems are built to ensure that the financial data generated is relevant, reliable, and available at the time needed. The timeliness and reliability of information are important elements because managerial decisions are highly dependent on the quality of the information presented by the system (Bastian, 2023).

In the perspective of accounting information system theory, technology plays a supporting role in strengthening the effectiveness of the system. The development of information technology allows the accounting system to undergo a significant change from a simple and separate form to a complex and integrated system (Grave, 2025). Cloud computing emerged as part of that evolution by offering a different data management model than conventional systems. Through Cloud Computing, data processing and storage no longer depends on local hardware, but is carried out centrally on servers that can be accessed via the internet. These changes have a direct impact on the way accounting information systems are designed, operated, and utilized by organizations (Suryani, 2025).

The transformation from on-premises systems to cloud-based systems brings important implications for the structure of accounting information systems. Systems that were previously fragmented can now be integrated into one interconnected platform. This integration allows the flow of financial data to run more smoothly and consistently. The data input on one part can be directly used by another part without the need for a transfer or reprocessing process. From the point of view of accounting information system theory, these conditions improve the quality of the system because it reduces the potential for errors, data duplication, and information delays (Trisnawati, 2023).

In practice, a cloud-based accounting information system provides convenience in managing financial data. The transaction recording process can be done automatically through a system that has been programmed in accordance with applicable accounting standards. This automation reduces reliance on error-prone manual processes. In addition, financial reports can be generated faster and more consistently because the data used comes from one common source. This consistency is important to maintain the reliability of financial information used by various parties in the organization (Fatmawati, 2024).

The integration between modules in a cloud-based accounting system also allows the flow of information to run efficiently. Accounting modules can be connected with other modules, such as inventory, sales, and payroll, so that the data generated is comprehensive (Dharmayanti, 2023)). From the perspective of accounting information systems theory, this integration strengthens the system's function as an information provider that supports internal control and organizational planning. Financial information no longer stands alone, but becomes part of a broader management information system (Rispantyo, 2025).

The implementation of Cloud Computing also affects the role of accounting in organizations. Accountants not only focus on recording transactions, but are also involved in the management and analysis of the information generated by the system. The speed of processing and ease of access to data allow accountants to provide more timely information to management. Within the framework of accounting information systems theory, these changes show that technology expands the accounting function as a strategic information provider for organizations (Kang, 2023).

2.2. Modern Management Accounting Theory

Modern Management Accounting Theory places accounting as a strategic tool that plays an important role in supporting the achievement of organizational goals. Accounting is understood as an information system that provides the basis for planning, control, and evaluation of performance. In this theory, accounting is no longer seen solely as a historical reporting tool, but rather as an integral part of the managerial process (Restuti, 2023). Accounting information is used to assist management in formulating strategies, allocating resources, and assessing organizational performance on an ongoing basis.

In the framework of modern management accounting, the need for fast and accurate information is becoming increasingly important. A dynamic business environment demands management to make decisions in a short period of time with a high level of uncertainty. Cloud Computing supports this need by providing real-time access to financial data. The information generated by a cloud-based accounting system can be directly used by management without having to wait for periodic reporting processes. This condition strengthens the role of accounting as the main supporter of decision-making (Andreas, 2023).

The application of Cloud Computing strengthens the management accounting function in dealing with the dynamics of the business environment. Management can monitor financial conditions directly and conduct performance analysis on an ongoing basis. The information available in real-time allows management to identify problems early and take corrective action quickly. In the perspective of modern management accounting theory, this ability increases the effectiveness of managerial control and supports the achievement of organizational goals (Adhariani, 2024).

The use of cloud-based technology has also expanded the role of accounting from just a transaction recorder to a strategic partner of management. Accountants play a role in providing relevant information for performance evaluation and strategy formulation (Diansyah, 2025). Accounting information is not only used for reporting purposes, but also as a basis for analysis in short-term and long-term decision-making. This shows that the application of Cloud Computing is in line with modern management accounting principles that emphasize the value of information for management.

2.3. Theory of Technological Innovation in Accounting

The Theory of Technological Innovation in Accounting explains that the adoption of new technology is influenced by the perception of benefits, organizational readiness, and the ability of individuals to accept and manage change. Technology is seen as a tool that can improve accounting performance if implemented appropriately (Saraswathi, 2024). In this theory, innovation is not only seen from the technical side, but also from the organizational and human side involved in it. The application of new technology requires changes in work patterns and adjustments in human resource competencies (Adhariani, 2024).

Cloud Computing is a form of technological innovation that changes the way organizations manage accounting systems (Zhang, 2024). These innovations affect not only the technical aspects of data processing, but also the organizational structure and role of the accounting profession. Accountants are required to have a broader understanding of technology in order to be able to make optimal use of cloud-based systems. Within the framework of technological innovation theory, the readiness of human resources is a key factor in the successful implementation of Cloud Computing in accounting (Zheng, 2025).

In addition to the readiness of human resources, infrastructure readiness is also an important factor in the adoption of Cloud Computing. Organizations that have adequate technology support and a strong culture of innovation tend to be more open to the adoption of cloud-based systems (Manzil & S, 2024). Conversely, infrastructure limitations and concerns about data security risks can be a barrier to adoption. Therefore, the success of Cloud Computing implementation is determined not only

by technological sophistication, but also by the organization's ability to manage changes and the risks that come with them (Lv et al., 2024).

The integration between accounting information systems theory, modern management accounting theory, and technological innovation theory in accounting shows that the application of Cloud Computing is part of the transformation of accounting practices. This technology not only improves system efficiency, but also strengthens the role of accounting as a strategic information system in the organization (Manzil & S, 2024). This theoretical understanding is an important basis for analyzing the application of Cloud Computing in modern accounting practice through a literature review approach.

3. Materials and Method

This study uses a qualitative approach with a literature study method that is systematically compiled to examine the application of Cloud Computing in modern accounting practices. This method was chosen because it is able to provide a comprehensive understanding of the development of concepts, findings, and trends of previous research that are relevant to the topic being studied. The literature study allows researchers to identify general patterns, differences in viewpoints, and research gaps that are still open in the study of Cloud Computing and accounting (Kasna et al., 2024).

The data collection process is carried out through a search for scientific articles that discuss the application of Cloud Computing in the field of accounting and accounting information systems. Literature sources come from accredited national journals and international journals relevant to the research topic. The articles used are limited to publications within a certain time frame to reflect the latest developments in technology-based accounting practice and research. The literature search was conducted using keywords related to Cloud Computing, modern accounting, and accounting information systems (Pamungkas et al., 2024).

The literature selection stage was carried out by assessing the suitability of the article to the focus of the research. The selected article is a research that explicitly discusses the use of Cloud Computing in the accounting process, both from a conceptual and empirical perspective (Setiawan & Ratnawati, 2023). Articles that are not relevant to the focus of the study or do not address the accounting aspect are directly excluded from the analysis. This process aims to ensure that the analyzed literature has a strong correlation to the research objectives (Maliki, 2025).

Data analysis was carried out by reading and studying each selected article in depth. Relevant information, such as the research objectives, methods used, and key findings, were identified and classified according to the study theme (Ramizah et al., 2023). The results of the analysis are then synthesized to build a structured understanding of the application of Cloud Computing in modern accounting practices. This synthesis process is carried out by comparing and connecting findings between studies to obtain a comprehensive picture (Izal et al., 2025).

The validity of the research results is maintained through a systematic and consistent analysis process of all literature sources used. By using a structured literature study method, this research is expected to be able to present objective and academically accountable study results (Yulia, 2025). This approach allows researchers to draw conclusions based on existing scientific evidence and make a theoretical contribution to the development of Cloud Computing-based accounting studies.

4. Results and Discussion

The results of the literature review show that the application of Cloud Computing in modern accounting practices is part of the transformation of accounting information systems triggered by the development of digital technology and the demands of organizational efficiency (Kang et al., 2023). Various studies have described a shift from a locally-based accounting system to a more flexible and integrated cloud-based system. This shift reflects changes in the way organizations manage financial data, both in the process of recording, processing, and presenting accounting information (M.V, 2025).

One of the main findings in the literature review is the increase in the efficiency of accounting processes through the use of Cloud Computing. Cloud-based accounting systems allow for faster transaction recording and financial data

processing than conventional systems (Xiao, 2024). This automation reduces the dependence on manual processes that have been a source of delays and recording errors. With a cloud-based system, transaction data can be directly processed and stored in a centralized database, so that financial information can be obtained more quickly and consistently (Syah, 2023).

In addition to increasing efficiency, Cloud Computing also contributes to improving the quality of accounting information. The information generated by cloud-based systems tends to be more accurate because the data is sourced from an integrated system. Integration between accounting modules allows financial data to be updated automatically when transactions occur, thereby reducing the risk of data inconsistencies (Zhang, 2024). In modern accounting practice, the quality of information is an important factor because it is used as the basis for managerial decision-making and evaluation of organizational performance (Zheng et al., 2025).

The results of the study also show that Cloud Computing supports the provision of accounting information in real-time. This ability provides an advantage for management in monitoring the organization's financial condition in an ongoing manner (Lv, 2024). The information available in real-time allows management to respond to changes in operational conditions more quickly. In a dynamic business environment, the speed of access to information is one of the main advantages of cloud-based accounting systems over traditional systems that rely on periodic reporting (Shah, 2023).

From a management accounting perspective, the implementation of Cloud Computing strengthens the role of accounting as a tool to support strategic decision-making. Accounting information is no longer limited to period-end financial statements, but can be used on an ongoing basis for planning and control (Adhariani, 2024). Cloud-based systems allow for more in-depth financial analysis because the available data is comprehensive and integrated. This expands the accounting function from just a transaction recorder to a provider of strategic information for management (Kang, 2023).

Literature review also shows that the application of Cloud Computing has a positive impact on collaboration in organizations. Cloud-based systems allow access to financial data by various authorities without being bound by geographical location. This condition favors a more flexible and collaborative work pattern, especially in organizations with a dispersed work structure (M&M.V, 2025). Better collaboration between departments can improve coordination and speed up the accounting information-based decision-making process (Accounting Information Systems, 2023).

Although it offers various benefits, the results of the literature review also reveal challenges in the application of Cloud Computing in accounting practices. One of the most frequently raised issues is the security and confidentiality of financial data. Data storage on third-party servers raises concerns about the risk of data leakage and unauthorized access. Financial data has strategic value for organizations, so the protection of this data is a major concern in the implementation of cloud-based systems (Sadiyah, 2024).

In addition to security issues, reliance on cloud service providers is also a challenge that needs to be considered. Organizations must rely on the reliability of service providers' systems and policies in managing financial data. Service disruptions or policy changes can affect the operational continuity of the accounting system (Grave, 2025). Therefore, the results of the study show that the selection of the right cloud service provider is an important factor in the successful implementation of Cloud Computing in accounting (Alwis, 2024).

Another challenge identified in the literature review is related to the readiness of human resources. The implementation of a cloud-based accounting system requires accountants to have adequate technological competence. Accountants are not only required to understand accounting principles, but also to be able to operate and utilize cloud-based systems optimally (Bogra, 2024). Limited understanding of technology can hinder system utilization and reduce the expected benefits of Cloud Computing deployment.

The results of the study also show that there are differences in the level of Cloud Computing adoption between organizations. Some organizations have adopted cloud-based accounting systems across the board, while others are still in the early stages of implementation. These differences are influenced by various factors, such as organizational size, operational complexity, and readiness of technological

infrastructure (Kathure, 2024). Organizations with larger resources tend to be better prepared to adopt cloud-based systems than organizations with limited resources (Darmaputra, 2024).

In the perspective of accounting information systems theory, these findings show that the application of Cloud Computing improves the quality of the system through integration and data processing speed (Fadillah, 2025). Cloud-based accounting systems are able to provide more relevant and timely information, thus supporting the system's function as an information provider for decision-making. Improving the quality of this system is in line with the main goal of the accounting information system in producing reliable and useful information (Yusmaniarti, 2025).

From the point of view of modern management accounting theory, the results of the study show that Cloud Computing strengthens the strategic role of accounting in organizations. Real-time and integrated accounting information allows management to plan and control more effectively. Accounting is no longer positioned as an administrative function, but as part of a managerial process that supports the achievement of organizational goals (Muid, 2024).

Meanwhile, from the perspective of the theory of technological innovation in accounting, the findings of the literature review show that the success of the implementation of Cloud Computing is highly dependent on the readiness of the organization to manage change. The perception of the benefits of technology and the readiness of human resources are the determining factors in the adoption of cloud-based systems (Soraya et al., 2024). Organizations that have a culture of innovation and strong management support tend to be more successful in implementing Cloud Computing in accounting practices (Ramizah, 2023).

The results and discussions show that Cloud Computing has an important role in shaping modern accounting practices. This technology provides significant benefits in improving the efficiency, information quality, and strategic role of accounting. However, its implementation also presents challenges that need to be carefully managed, especially related to data security, dependence on service providers, and human resource readiness. These findings confirm that the application of Cloud Computing in accounting is a complex process and requires an integrated approach between technology, organizational, and human resource aspects. 5. Comparison.

This review article synthesizes prior studies qualitatively; therefore, no quantitative benchmarking comparison is provided.

5. Conclusion

Based on the results of the literature review that has been conducted, it can be concluded that the application of Cloud Computing has a significant role in shaping modern accounting practices. This technology not only serves as an operational support tool, but has become part of the transformation of accounting information systems that affect the way organizations manage, process, and utilize financial information. The shift from on-premises accounting systems to cloud-based systems shows a paradigm shift in accounting practices that emphasizes more on efficiency, integration, and timely availability of information.

The results of the study show that Cloud Computing is able to improve the efficiency of accounting processes through automating transaction recording and accelerating financial data processing. Cloud-based accounting systems enable faster and more consistent presentation of financial statements because data is managed in an integrated, centralized database. This condition contributes to improving the quality of the accounting information produced, both in terms of accuracy and reliability. Quality information is an important factor in supporting managerial decision-making and evaluation of organizational performance.

From the perspective of modern management accounting, the implementation of Cloud Computing strengthens the strategic role of accounting in organizations. Real-time financial information allows management to monitor financial conditions on an ongoing basis and respond to changes in the business environment more quickly. Accounting is no longer limited to historical reporting functions, but has evolved into an information system that supports strategic planning, control, and decision-making. These changes confirm that cloud-based technologies are in line with the demands of modern accounting practices that are oriented towards the use of information.

However, literature reviews also show that the application of Cloud Computing in accounting is inseparable from various challenges. The issue of security and confidentiality of financial data is a major concern, considering that data is stored and managed by third parties. In addition, reliance on cloud service providers poses risks related to system reliability and service sustainability. The readiness of human resources is also a determining factor for the success of the implementation of Cloud Computing, because accountants are required to have adequate technological competence to operate cloud-based systems optimally.

Based on these findings, it can be concluded that the successful implementation of Cloud Computing in modern accounting practices is highly dependent on the readiness of the organization as a whole. Management support, readiness of technological infrastructure, and the development of human resource competencies are important elements in maximizing the benefits of this technology. Without proper management, the potential of Cloud Computing in improving the quality and role of accounting cannot be utilized optimally.

This literature review shows that Cloud Computing is an integral part of the development of modern accounting practices. This technology provides a great opportunity for organizations to improve the efficiency, information quality, and strategic role of accounting. The findings in this study are expected to be a conceptual basis for the development of technology-based accounting practices and become a reference for future research that examines the application of Cloud Computing in a more specific accounting context.

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