



# THE CHALLENGES OF IMPLEMENTING ACCOUNTING INFORMATION SYSTEMS IN IFRS AND GAAP : GLOBAL STUDY

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## ABSTRACT

This paper provides a thorough analysis of the difficulties that arise when putting accounting information systems (AIS) into practice under the auspices of generally accepted accounting principles (GAAP) and international financial reporting standards (IFRS). The research delves into the worldwide terrain, covering a range of commercial settings and legal structures. Using both qualitative and quantitative research methods, the study looks into important variables that affect how well AIS is adopted and integrated in accordance with GAAP and IFRS requirements.

**KEYWORDS:** Accounting Information Systems (AIS), International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (GAAP), Global Study

## INTRODUCTION

The use of strong Accounting Information Systems (AIS) is essential for enabling financial reporting and decision-making within businesses in the fast-paced, networked corporate world of today. For companies that operate globally, however, there are numerous obstacles to overcome due to the intricacy of AIS's alignment with the various regulatory frameworks of Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS). This research report provides an extensive analysis of the difficulties experienced while adopting AIS in the framework of IFRS and GAAP, based on a worldwide survey that covered a wide range of geographic locations and industry sectors.

## OBJECTIVE OF THE STUDY

- Evaluate the difficulties involved in aligning AIS with IFRS and GAAP standards requirements.
- Examine important implementation problems for AIS, such as data standardization, regulatory compliance, technology compatibility, and organizational preparedness.
- Advices obstacles of AIS integration, IFRS and GAAP compliance

## LITERATURE REVIEW

1. Sharma, S., Joshi, M. and Kansal, M., 2017

The purpose of this study is to investigate how users and accounting professionals view the pre-implementation issues with International Financial Reporting Standards (IFRSs). Despite its early resistance to adopting IFRS, India announced its determination to do so on April 1, 2016, in response to institutional pressure. It specifically examines how Indian banking industry professionals (users) and accounting professionals (preparers) have responded to implementation challenges of International Financial Reporting Standards (IFRS). This is in contrast to the more extensively studied aspects of IFRS implementation, such as adoption motivations, experience effects, and practice diversity.

2. Hoang, T.C. and Nguyen, S.P., 2021

The findings of a survey about faculty attitudes and efforts regarding IFRS integration into Vietnamese accounting courses are presented in this research. In March 2020, the Ministry of Finance (MoF) released Decision No. 345/QD-BTC, which outlined a roadmap for implementing the Vietnamese Financial Reporting Standards in compliance with IFRS. complete execution by 2025. The 2014 KPMG-AAA survey served as the basis for the questionnaire's



construction. 166 accounting professors who teach accounting courses at Vietnamese institutions responded to the survey. The findings indicate that the majority of faculty members now lack confidence that Vietnam will implement IFRS in accordance with the MoF's expectations in the roadmap regarding the timeline for IFRS integration into the curriculum and graduates'

3. Arbidane, I., Khachatryan, N. and Martirosyan, N., 2023

Accounting now faces difficulties in measuring and reporting ecosystem service results. While business activities exploit ecosystem services to generate entrepreneurial profits, they also attempt to repair ecological harm and promote sustainable development, both of which require accountability for their outcomes. The article presents the information disclosure priorities for sustainable development while interpreting the fundamental rules of the IFRS-S1 standard within the context of ecosystem services. Information disclosures about ecosystem services are given special attention in the short-, medium-, and long-term financial reports that businesses publish.

4. Khanh, T.H.T. and Hoang, T.X., 2024

This study looks into the factors that influence Ho Chi Minh City, Vietnam's Small and Medium-sized Enterprises' (SMEs) decision to implement International Financial Reporting Standards (IFRS). The study employs a methodological framework that includes factor analysis, descriptive statistics, scale testing, regression and correlation matrix analysis using SPSS, and it uses primary data from surveys. This study aims to comprehend the intricate interactions between many factors that push small and medium-sized enterprises (SMEs) in a globalized economy to adopt International Financial Reporting Standards (IFRS), a worldwide accounting standard that enables transparent and comparable financial reporting across national borders. Vietnam has its own Vietnam Accounting Standards (VAS), however as the world's financial systems become more integrated, there will be possibilities as well as obstacles associated with the move towards IFRS.

5. Ali, M.M., Nobi, M.N., Wafik, H.A., et al.,

In order to determine the underlying reasons of accounting problems and offer practical answers, this research study offers a thorough examination of the problems that businesses in several industries face. It examines the difficulties posed by modern accounting procedures, highlighting typical issues such as inaccurate financial reporting, insufficient cash flow management, and ineffective accounts payable procedures. The study looks at how these problems could impact profits, stakeholder relationships, and possible legal consequences. By summarizing its findings, this study aids readers in understanding the underlying causes and repercussions of these accounting errors. It also looks at cutting-edge strategies and upcoming technologies, like enhanced internal controls, automated accounting systems, and advanced data analytics, to solve these issues. Through this study, firms can gain important insight on the main

6. Richards, H.E., Shi, Y. and Xu, H., 2024.

We investigate if the top management team's (TMT) pay-performance sensitivity (PPS) distribution affects the probability and caliber of non-GAAP earnings disclosed by companies. Executive team members are intended to be motivated both collectively and individually by management compensation contracts. Those in charge of governance can improve TMT cooperation by arranging these contracts to have comparable PPS. But this cooperation could also result in the TMT working together to make judgments that will maximize their own remuneration. Therefore, less collusion may result from a larger PPS dispersion. We discover that when there is a larger dispersion of PPS, the probability of companies disclosing non-GAAP earnings falls and the caliber of non-GAAP earnings disclosures rises.

7. McClure, C.G. and Zakolyukina, A.A., 2024.

The widespread disclosure of non-GAAP earnings points to potential efficiency benefits. We investigate the true consequences of investors valuing companies using both GAAP and non-GAAP earnings by generating a dynamic investment model. The firm's manager, who is concerned with the current stock price, underinvests and makes his investment susceptible to short-term earnings when investors solely consider the company's GAAP earnings. By accounting for these sporadic earnings, non-GAAP earnings can increase investment efficiency; yet, they can also conceal wasteful investment by adding opportunistic bias. Even if they encourage overinvestment, non-GAAP results predominate in reporting that is GAAP-only. According to counterfactual research, adding skewed non-GAAP earnings to GAAP earnings boosts the value of the company by 3.4 percent as compared to GAAP-only reporting. Eliminating bias decreases overinvestment and adds an additional 1% to the worth of the company.



8. McCambridge, J. and Lesch, M., 2024

A significant turning point in the global implementation of alcohol and health policies is the Global Alcohol Action Plan 2022–30 (GAAP). Nonetheless, the GAAP has received minimal attention in the scholarly literature. This study looks into the GAAP's potential and content with an emphasis on the alcohol sector. It is obvious why more needs to be done to address alcohol and health. Alcohol's detrimental effects on health and the influence of business on policy are now well recognized. Thus, the alcohol business is now primarily seen as a major contributing factor to the issue. The GAAP asks influential industry players to refrain from detrimental actions in each of the six areas where public health actors have special duties to play.

9. Cheng, K., Tavakolifar, M. et al., 2024

In order to address the questions of whether non-GAAP measures are applied and interpreted consistently across industries, and more importantly, whether the market responds to non-GAAP disclosures similarly across different industries, this study looks at non-GAAP disclosures in two specific industries: the consumer nondurable goods industry and the business services industry. Membership in an industry may have an effect on how non-GAAP disclosures are used and interpreted; some industries even have their own policies to try and standardize the use of non-GAAP measures within their own sector. The impact of the industry on non-GAAP disclosures, however, has not been fully investigated.

10. Zhu, C., 2024.

Loan contracts with GAAP provisions outline how to handle accounting changes' impact on financial covenants. I show that frozen-on-request (FOR) GAAP provisions—which integrate accounting changes unless either the borrower or the lender requests a freeze—are becoming more and more prevalent. By eliminating the need for renegotiations, FOR GAAP simplifies the process of incorporating accounting changes into covenant calculations and guards against opportunistic GAAP freezes by mandating renegotiations in good faith. As a result, FOR GAAP is more likely to include accounting adjustments that improve covenant informativeness, which reduces false negatives and false positives (i.e., Type II and Type I mistakes of financial covenant violations)

11. McVay, S.E., Rodriguez-Vazquez, E.A. et al., 2024

Even though standard setters and regulators have taken a negative stance toward the rise in non-GAAP financial indicators, investors can still benefit from this important experience. We look into whether investors' pricing of non-GAAP exclusions is influenced by prior experience with non-GAAP earnings metrics. We found that experience helps with the pricing of non-GAAP exclusions and assess it as the frequency with which managers or analysts release non-GAAP earnings over the previous eight quarters. Investors seem to overestimate the durability of exclusions at the earnings announcement if they have never dealt with non-GAAP earnings figures before; this appears to rectify in the months that follow. Cross-sectional testing indicate that by lowering information processing costs, experience helps investors price non-GAAP exclusions.

12. Daye, M. and Verret, J.W., 2024.

One of the first empirical assessments of the voluntary adoption of IFRS in Japan, this study demonstrates that Nikkei 225 companies' earnings announcements using IFRS have greater value relevance than those of Nikkei 225 companies using Japanese GAAP (earning announcements from 2008–2022). This study employs a value relevance technique that, having evolved from the groundbreaking work of Ball and Brown (1968), links abnormal returns during the 12 months before to the announcement to surprise earnings (calculated using Bloomberg-compiled analyst earnings estimates). The ability of qualitative factors to gauge unexpected profits is another discovery. With the exception of the accounting standard, Japan offers a rare chance to compare IFRS to a local standard in a sizable, established country with comparable businesses.

13. Ashby, J.A., Chyz, J.A., Myers, L.A. et al., 2024

We investigate if companies that do not include amortization effects in their non-GAAP earnings assign a larger portion of the purchase price of an acquisition to definite-lived intangible assets (DLIA). Two possible benefits of this strategy are as follows: (1) it can boost non-GAAP earnings by moving the often included depreciation of tangible assets to the amortization of DLIA, which is excluded from non-GAAP earnings; and (2) it can reduce the probability of future impairments by moving goodwill allocations to DLIA. Our findings are in line with expectations: non-GAAP reporting companies who do not include amortization in their non-GAAP earnings assign a larger portion of the acquisition price to DLIA. We also see that these companies devote a smaller portion of the purchase price to goodwill and depreciable assets.



14. Nararatwong, R., Kertkeidkachorn, N. et al., 2024,

A long-standing problem in natural language processing is entity linking, which has been the subject of numerous studies that have attempted to tackle the problem from various angles. These solutions, though, have mostly dealt with open-domain knowledge sources. Our study, on the other hand, focuses on the financial industry, which is known for its complexity. Examples of this complexity include tables with complex hierarchical structures and detailed concept definitions. We present a new dataset with 10,000 samples that is a hybrid combination of textual and tabular inputs for entity linkage. Predicting a concept from the provided table and surrounding sentences that describes a given table cell is required by the dataset. Three methods are used in our experiment. An approximative string matching algorithm is the first one. A refined language-model retriever is the second.

15. Son, M., 2024

The usage of non-GAAP (Generally Accepted Accounting Principles) performance measurements by businesses is covered in the article. Non-GAAP measurements are frequently employed to provide customers with core earnings that are predictive of future performance, by excluding transient factors from earnings. Critics counter that businesses might fudge non-GAAP reporting to improve the appearance of their success. Although regulations have been put in place to improve non-GAAP reporting, the standard of the reports is still debatable. The article also looks at how aggressive non-GAAP reporting differs in non-regulated and regulated companies, and it concludes that opportunistic reporting is more common in non-regulated industries. All things considered, investors ought to exercise caution when extrapolating company success from non-GAAP measures.

16. Parrondo, L. and Amat, O., 2024

The globalization trend has significantly altered the global economy, and accounting is no different. Internationally uniform accounting standards are becoming more and more necessary as organizations expand their operations internationally. The goal of accounting convergence is to standardize accounting practices so that companies can compete fairly. The establishment of a single, superior set of international accounting standards is the aim of accounting convergence. But there are obstacles in the way of accounting convergence, such as disparities in political beliefs, legal systems, and cultural norms. Despite these obstacles, a number of nations are pursuing accounting convergence, and enthusiasm in creating a single set of excellent international accounting standards is rising. A global example of this is the International Financial Reporting Standards (IFRS).

17. Khan, N. and Hussain, A., 2024

This study delves deeply into the language of finance, highlighting the complex network of accounting rules, applications, and theory that permeates many different sectors. Accounting facilitates communication and decision-making processes by acting as the common language of business. This study explores the depths of accounting theory in an effort to dissect the fundamental ideas that underpin financial reporting and analysis. This study also investigates the history of accounting standards, following their progression from antiquated customs to contemporary legal structures. It looks at how these standards affect financial reporting and how they can improve accountability and transparency. This article demonstrates the various applications of accounting principles by highlighting the subtleties of accounting processes in various industries through a comparative comparison.

18. Berdiyrovich, B.S., 2024

This article explores how international standards have a major impact on accounting and auditing processes around the globe. It talks about how these standards help with global harmonization, which makes financial reporting consistent and comparable throughout various jurisdictions. The essay also examines how these standards have improved the quality and transparency of financial reporting, emphasizing how crucial they are to maintaining regulatory compliance and advancing international best practices. It also discusses the professional development that these standards demand and the difficulties that organizations encounter in putting them into practice, including the financial implications and the requirement to adjust to international norms.

19. Alshamsi, K.H.S.M. and Ahmad, A.N.A., 2024

The purpose of this study was to create a framework for implementing International Financial Reporting Standards (IFRS) and measuring how it affects the performance of organizations. Organizational variables closely align with Financial Reporting & Transparency, Economic & Industry Impact & Global Market Presence, but not with Decision-Making & Governance, according to the established framework. Nonetheless, the accounting capabilities variables have a stronger correlation with both industry influence and worldwide market presence than do the top management support factors, which in turn have a stronger correlation with decision-making and



governance. On the other hand, preparedness factors have a strong correlation with financial reporting and transparency, industry impact and global market presence, and decision-making and governance, underscoring their noteworthy influence on the success of organizations. This paradigm can be used in corporate settings, offering direction for making strategic decisions and improving performance when implementing

20. Everard, A. and St. Pierre, K., 2024

In this paper, we analyze and present the findings from over 200 cases against the biggest public accounting firms, bridging the gap between research and practice. Our conclusions are crucial since the lawsuits harm the firms' reputations, the legitimacy of the industry as a whole, and have the potential to cause significant financial losses as well as clientele loss. Not identified in earlier legal study, we discover three important findings. First, we discover that the majority of Generally Accepted Auditing Standards (GAAS) concerns in the charges are related to Generally Accepted Accounting Principles (GAAP), particularly those that center on valuation. Second, although though they are frequently overlooked in the fraud literature, fraud claims made against the auditors themselves represent a serious issue. Third, the accounting is reported on by the Public Company Accounting Oversight Board (PCAOB).

21. Kateb, I., 2024

The purpose of this study is to investigate the effects of Saudi Arabia's adoption of the International Financial Reporting Standards (IFRS) on the quality of financial reporting, with a particular emphasis on the mediating function of effective audit committees (ACs) and the traits of ACs that are negatively correlated with earnings management (EM) practices. The study gathered financial information from ninety-two listed companies between 2012 and 2020, including the years prior to and following the adoption of IFRS in 2017. The association between IFRS adoption, ACs, and EM was examined using regression and rigorous mediation analysis based on the Baron and Kenny (1986) methodology. The results show that EM practices are significantly and negatively impacted by the adoption of IFRS. Furthermore, the research revealed that AC

22. BharatiMakhijani, D.D.S., Abraham, M., et al., 2024.

In the framework of several accounting standards, this research study does a thorough comparative examination of Corporate Social Responsibility (CSR) reporting procedures. The growing significance of corporate social responsibility (CSR) in modern business settings has led to companies disclosing non-financial data to stakeholders. The purpose of this study is to clarify the degree to which disclosure and reporting of CSR activities are impacted by various accounting rules. A variety of commonly used accounting standards are included in the analysis, such as the International Integrated Reporting Council (IIRC) framework, the Sustainability Accounting Standards Board (SASB), and the Global Reporting Initiative (GRI). businesses operating in different sectors and countries, this study aims to detect trends and differences in CSR reporting methods.

23. Piartrini, P.S. and Putri, P.A.N., 2024.

This article explores how investors in the capital market see accounting information quality and how it influences their investing decisions. The purpose of the study is to investigate how investors' decision-making processes are impacted by the quality of accounting information, specifically with regard to evaluating investment opportunities and risk management. To examine earlier research and theories about the quality of accounting information, investment choices, and investor behavior, a thorough assessment of the literature is done. The results imply that accurate assessment of investment possibilities by investors is positively impacted by high-quality accounting data, which also improves transparency, lessens information asymmetry, and increases investor trust in the financial system. On the other hand, low-quality accounting data can result in investors losing money, making ill-informed judgments, and experiencing more uncertainty.

24. Alam, P., Cheng, Y., Rickett, L.K. et al., 2024.

looking at generally accepted auditing standards (GAAS) and generally accepted accounting principles (GAAP) type PCAOB inspection deficiencies, separately, this study aims to expand research on the impact of PCAOB inspections on audit firm behavior and reveal the differential effects on audit fees in subsequent years. Using multivariate regression techniques, we empirically investigate the audit fees of 98,393 client firm-year observations for auditors who obtained a PCAOB inspection report between 2004 and 2021. We discover that in the years after the reported deficit, higher (lower) audit fees are related to GAAS (GAAP) deficiencies. According to our findings, the PCAOB inspection procedure alters the behavior of audit firms when GAAS problems are disclosed, causing the company to increase audit fees in order to cover the costs of fixing the errors.

25. Brandon, D., Holt, T., Jones, J., et al., 2024



The FASB has finally established the official financial reporting guidelines for cryptocurrencies like Bitcoin, following years of discussion. You must use the authoritative advice of the FASB to decide on the proper financial accounting treatment and evaluate the reporting implications for Bitcoin in this circumstance. Students can handle these needs for three distinct clients—a Bitcoin miner, a Bitcoin trader, and a shop who takes Bitcoin as payment—thanks to the case's modular design. Students must consider carefully how each client will be impacted by the new instructions as they finish the case. Teachers can modify the case's features to make it more or less difficult, enabling them to design case assignments that fit the requirements of both graduate and undergraduate accounting programs. Students who finished their case report

## **METHODOLOGY**

This study is secondary data from scholarly publications, books, websites, and newspapers. Secondary data was analysed and obtained by other scholars. Material reviews analyse relevant literature to find areas for improvement in the field of research. To investigate research objectives, a comprehensive literature review was undertaken using abstract and citation databases, websites, and newspapers. Researchers conducted in-depth analysis in a real-life situation by evaluating research articles, cross-checking facts, and utilizing qualitative data from many databases. This analysis examines the current Challenges of IFRS and GAAP.

## **FINDINGS**

1. **Technical Challenges:** The implementation of AIS in accordance with IFRS and GAAP necessitates the resolution of technical issues such data integration, system compatibility, and software constraints. To overcome these obstacles, AIS infrastructure must be updated, and new technologies must be implemented in order to satisfy the constantly changing accounting rules.
2. **Organizational Challenges:** Implementing AIS is significantly hampered by organizational culture, human shortages, and resistance to change. Organizations that want to cultivate the innovative and adaptive culture required for a successful AIS integration should prioritize change management techniques, leadership support, and staff training.
3. **Regulatory Challenges:** Significant regulatory obstacles include keeping up with changing accounting standards and handling intricate local and global regulatory regulations. To guarantee conformity to IFRS, GAAP, and other regulatory requirements, organizations must set up strong compliance frameworks, regulatory monitoring systems, and proactive engagement with regulatory agencies.
4. **Financial Challenges:** Organizations are frequently unable to spend in AIS upgrades, training initiatives, and system maintenance tasks due to cost, budget, and resource constraints. To successfully implement AIS and overcome financial obstacles, it is imperative to prioritize investments, carry out cost-benefit evaluations, and investigate alternate financing possibilities.

## **SUGGESTION**

1. **Invest in Upgrading AIS Infrastructure:** Set aside funds for the modernization of AIS's hardware, software, and data storage systems in order to guarantee compliance with IFRS and GAAP regulations. To handle the complexity of accounting regulations, think about modernizing current systems or putting cloud-based solutions into place.
2. **Provide Comprehensive Employee Training:** Provide workers with extensive training courses to improve their comprehension of AIS features and IFRS and GAAP regulations. To ensure that AIS deployment is effective, training should emphasize technical proficiency, regulatory compliance, and change management techniques.
3. **Establish Regulatory Compliance Frameworks:** To guarantee compliance with changing regulatory requirements and accounting standards, provide strong frameworks for regulatory compliance. To ensure compliance, keep up with modifications to IFRS, GAAP, and other regulatory requirements. You should also proactively update AIS processes and procedures.
4. **Foster a Culture of Innovation and Adaptability:** To overcome change resistance and remove cultural barriers to AIS adoption, cultivate an innovative and flexible culture inside the organization. Promote transparent communication, teamwork, and information exchange among staff members to aid in the integration of novel technology and procedures.
5. **Enhance Data Integration and Interoperability:** In order to overcome integration issues between AIS and other systems, such Enterprise Resource Planning (ERP) and Customer Relationship Management (CRM) systems, implement strong data integration strategies, data governance frameworks, and interoperability standards. Maintaining data consistency and integrity across systems is essential to preserving the accuracy of financial data.



## CONCLUSION

In conclusion, the challenges of implementing Accounting Information Systems (AIS) in compliance with International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP) are multifaceted and require careful consideration and strategic planning. Technical complexities, organizational resistance, regulatory requirements, financial constraints, and integration issues emerge as significant hurdles in AIS implementation efforts.

Addressing these challenges requires a holistic approach, including investments in upgrading AIS infrastructure, comprehensive employee training, establishment of robust regulatory compliance frameworks, fostering a culture of innovation and adaptability, enhancing data integration and interoperability, prioritizing regulatory compliance and risk management, seeking external expertise and guidance, and implementing continuous monitoring and improvement processes.

Notwithstanding the difficulties, AIS deployment must be successful in order to improve financial reporting procedures, facilitate well-informed decision-making, and ensure accounting standard compliance. Organizations can enhance financial reporting accuracy and reliability, overcome regulatory compliance obstacles, and overcome barriers to AIS integration by proactively addressing these issues and putting the recommended strategies into practice. This will ultimately protect organizational credibility and stakeholder trust.

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