

## ABSTRACT

The aim of this study is to know the accounting information systems on Islamic banks in Malaysia. For this study, a theoretical framework was developed using reference to previous research work as a basic theory. A total of 137 questionnaires were distributed through a direct interview with employees of several Islamic banks in Selangor State. Data analysis of this study was performed using SPSS version 22 program. The results of this study show that the five independent variables, i.e. transaction recording, database system, compliance with laws and regulations, fraud detection, ethical behavior stimulation, internal control and audit, had a significant impact on the accounting information system. Thus, all five hypotheses were found to be significant and thus their support.

**Keywords:** Accounting, Accounting information systems (AIS), transaction recording, database system, compliance with laws and regulations, fraud detection, ethical behavior, internal control and audit.