

Implementation of the accounting information system at Bhakti Husada Indonesia University

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Abstract

This study aims to analyze the implementation of the Accounting Information System at Bhakti Husada Indonesia University. The researcher used a qualitative research method, employing interviews and document analysis in the finance unit of Bhakti Husada Indonesia University. The information sources used as research subjects included financial staff and accountants, system managers, heads of related units, heads of foundations, and rectors. The novelty of this study lies in the structured interviews conducted with many important parties at Bhakti Husada Indonesia University, from the lowest to the highest levels. The results of the study indicate that the implementation of the Accounting Information System has been running and has made a real contribution to improving the speed of financial administration processes and the accuracy of systematic financial data processing. The results of the study indicate that leaders play a very important role in implementing financial management policies, including planning, implementation, and evaluation. This research provides a theoretical contribution to the scientific study of accounting information systems. The results of this study also provide implications regarding the importance of AIS in improving the efficiency of financial administration. Time constraints led the researcher to use only interviews for data collection, not observations, so the information obtained was limited to interview results with informants.

Keywords:

Accounting, Financial Management, Bhakti Husada University

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INTRODUCTION

An Accounting Information System (AIS) is a system that collects, records, stores, and processes data to produce information useful for decision-making (Romney & Steinbart, 2018). An AIS focuses not only on recording financial transactions but also on controlling and providing information to internal and external parties of the organization. In this context, an AIS is used to manage finances and administration at Bhakti Husada University in Indonesia. Rama & Jones (2006) defines an AIS as a system consisting of human resources, procedures, and information technology designed to collect, record, store, and process financial transaction data into information useful for decision-making. An AIS focuses not only on recording transactions but also on controlling and providing relevant, reliable, and timely information to internal and external parties of the organization. Romney & Steinbart (2018) and Rama & Jones (2006), identify six components of an AIS: (people), (procedures and instructions), (software), (IT infrastructure (internal controls and security), AIS functions to collect and store data regarding organizational activities, so that all transactions are recorded systematically and structured, transforming data into useful information for management, thus assisting in planning, controlling, and decision making, AIS provides adequate controls to safeguard organizational assets, ensure data accuracy and reliability, and encourage compliance with applicable policies and regulations.

Looking at current developments, or what could be called the 5.0 era, and current practices in organizations, academic institutions, and so on, accounting has developed rapidly and formed new specializations according to the expectations of its users, namely, *forensic accounting*, green accounting, sharia accounting, public sector accounting, cooperative accounting, and so on. However, in more general, generic actions, at least there are known financial accounting and management accounting. Accounting itself is often also called the language of "business," because accounting is an information system that provides reports to stakeholders *regarding* the economic activities and conditions of an entity (accounting unit, for example, a company) (Sugiarto, 2022). In the era of digital transformation, it has become a strategic necessity in various MSME operations in Indonesia. One significant benefit of digital transformation is the digitization of Accounting Information Systems (AIS). A system is a set of interconnected components that work together to form a unified whole to achieve several goals (Hamdi, 2018).

The purpose of the Accounting Information System (AIS) is to improve efficiency, accuracy, and various decision-making through financial reports produced or output from the accounting information system. (Tasya, 2025). Accounting has developed greatly following the development of business practices; the first known form of accounting is financial accounting. In financial accounting, it is considered to have originated in the 15th century, when Luca Pacioli wrote a book titled *The Book of Arithmetic*. Besides financial accounting, management accounting is an inseparable part of the accounting system of a company or other institution (Narsa, 2024).

Information Systems generally refer to the current accounting practices implemented in various companies and institutions. Along with the advancement of the times and information technology, educational institutions, including Bhakti Husada Indonesia University, have been encouraged to optimize their Accounting Information Systems (AIS) in the financial management process. Universities can also be said to be higher education institutions that not only play a role in providing education, but also are important entities that require transparent, accountable, and valid financial governance (Amillin, 2024).

If university finances are not managed properly, they can lead to losses or bankruptcy. This is because universities, especially private universities, manage their finances themselves, without involving other parties, for both income and expenditure. Bhakti Husada Indonesia

University is one of the private universities in Kuningan Regency that has implemented an accounting information system to support financial management, such as transaction recording, reporting, and monitoring and evaluation. However, the effectiveness and implementation of this system still need to be evaluated to ensure that the Accounting Information System (AIS) functions optimally in line with the goals of the organization or specific institution. Financial management at the institution or campus currently being studied, namely Bhakti Husada Indonesia University, requires a sound system to ensure a healthy and continuously developing campus. Therefore, it is important to understand how the accounting information system implementation process is carried out, the factors that influence it, and the resulting impact on the effectiveness of the university's current financial management.

Based on the results of searching for various previous studies in this study, the purpose of which is to see what previous researchers have done and is a comparison of research and references that will be cited or used as reference material in the study, several research gaps can be identified as follows: In the study entitled: *Accounting Information Systems in the Digital Era*, researchers, the method used is literature study here has relevance, namely about the Accounting information system (Tasya, 2025). The next study, entitled "Web-Based Financial Recording Application (Kabiyo et al., 2020) The relevance is about financial recording or management. The next study: "Evaluation of the Implementation of Financial Accounting Standards for Micro, Small and Medium Entities" (SAK EMKM) at Warkop 46, Kendari City (Kendari et al., 2025) . The relevance is about the application of financial accounting. The latest research, entitled "Analysis of the Implementation of Home Affairs Ministerial Regulation Number 20 of 2018 on Financial Management in Ulukalo Village, Iwoimendaa District, Kolaka Regency" (Iwoimendaa & Kolaka, 2025) It is relevant to financial management. Previous research on accounting information systems was also conducted by Zaçe & Shuli (2025), Ridwan & Suratman (2019), Pramesti & Anisyah (2024), Ajrina et al., (2024).

"Accounting Information Systems Implementation: A Literature Review" research by Zaçe & Shuli (2025). This paper discusses how advances in information technology are driving significant changes in accounting practices. Accounting Information Systems (AIS) have become a primary need because organizations must produce fast, accurate, real-time information for decision-making. The method used was a literature review (scoping review) by analyzing articles from databases such as Scopus and Web of Science, covering a study period of 1973–2025, with a final sample of approximately 23 primary articles. The results indicate that AIS is a crucial part of an organization's digital transformation. Successful implementation depends on a combination of technology, people, and management. AIS has been shown to improve reporting quality and organizational performance. Good implementation provides long-term added value. The difference between Zaçe & Shuli (2025) research and this study in the methods used. Zaçe & Shuli (2025) research used literature review, while this study uses descriptive qualitative methods with data collection techniques using interviews.

Ridwan & Suratman (2019) research entitled "The Success of Accounting Information System Implementation from the Perspective of Organizational Commitment and Managerial Knowledge" discusses key factors that influence the success of Accounting Information System (AIS) implementation, particularly from the perspective of human resources within the organization. This research uses a quantitative method with data collection using questionnaires and respondents from accounting managers in 33 state-owned companies in West Java. The results show that the success of AIS implementation is greatly influenced by human factors, namely commitment to the organization and managerial knowledge. The difference between Ridwan & Suratman (2019) research and this research lies in the methodology and research approach used, as well as the research sample.

The research by Pramesti & Anisyah (2024), entitled "Implementation of Integrated Accounting Information Systems to Improve Financial Reporting Efficiency" discusses how the implementation of an integrated Accounting Information System (AIS) can improve the quality and efficiency of financial reporting in organizations. The methods used were a literature review. Data from books, encyclopedias, scientific journals, newspapers, magazines, and documents. The results show that the integrated Accounting Information System has a significant positive impact on the efficiency and quality of financial reporting, although challenges remain in the implementation process. The difference between Pramesti & Anisyah (2024) research and this study lies in the methods used, Pramesti & Anisyah (2024) research used literature review, while this study uses descriptive qualitative methods.

Another research about the accounting information system from Ajrina et al., (2024) "Implementation of an Accounting Information System Improving the Quality of Financial Reporting". This research explains the relationship between the implementation of Accounting Information Systems (AIS) and improving the quality of financial reports in an organization. The research methodology employed in this study is a comprehensive review of existing literature. The data utilized is classified as secondary data. The study findings demonstrate that the use of accounting information systems has a substantial influence on enhancing the accuracy and reliability of financial statements. Furthermore, the effective utilization of accounting information systems is contingent upon the backing of management, which plays a role in enhancing the accuracy and reliability of financial statements. The difference between Ajrina et al., (2024) research and this study is Ajrina et al., (2024) using a comprehensive review of existing literature, while this study uses descriptive qualitative methods.

Based on this, many previous studies have used the literature review method with similar research, while this study uses a descriptive qualitative approach and interview methods in collecting data. This constitutes a research gap between this study and previous studies.

The results of this study are expected to provide a comprehensive overview of the success rate of the implementation and output of the accounting information system, the benefits obtained, and the challenges encountered during the implementation process at the campus. Furthermore, this research is also expected to make a significant contribution to the development of Accounting Information Systems (AIS). in universities or other institutions that require it, especially in terms of implementing information technology that is in line with organizational needs and improving accounting performance in the financial sector.

With this research, it is hoped that it can dig up information from Bhakti Husada Indonesia University in a valid and accountable manner and can provide valid and accurate information so that it can be used as a basis for research and can be used as a consideration in decision making for leaders or rectors at the campus, as well as for future researchers, especially in the same study program, because so far no party has researched financial accounting management at the university.

METHOD

Qualitative research is a research method based on the philosophy of *postpositivism*, used to examine the condition of natural or uncontaminated objects, where the researcher acts as a key instrument or primary actor in the research process (Nasution, 2021) . In this case, the researcher used a qualitative method to understand the financial system at the Bhakti Husada Indonesia University in depth and comprehensively. Qualitative research is a descriptive type of research that utilizes detailed and valid analysis. In practice, this method is subjective, with the research process being more visible and tending to focus more on existing theory. This method is often referred to as ethnography because it is so widely used to observe current socio-cultural conditions (Subekti, 2025) .

In qualitative research there are three types of data that will be presented or presented, including 1) interviews (Open-ended questions or thorough responses or interviews about certain experiences, perceptions, opinions, feelings, and knowledge of people. Data consists of quotes that are exactly the same with sufficient context for interpretation). 2) Observations (Descriptions of fieldwork activities, behavior, actions, conversations, interactions, interpersonal, organizational or community processes, or other aspects of human experience or opinions from interviews that can be observed). 3) Documents (Materials and other written documents from organizational memorandums, clinical, or program records, official publications and reports, personal diaries, letters, artistic works, photographs and memorabilia and written responses to open-ended surveys) (Emzir, 2022).

Through a qualitative study approach method, this study aims to explore more deeply the process of Accounting Information System (AIS) Implementation at Bhakti Husada Indonesia University. This study is expected to provide a comprehensive picture of the implementation of the system, identify obstacles and successes, and provide recommendations for the development of accounting information systems in other higher education environments. This study used interview and documents to collect data. In this study, the samples or objects of interviews were financial staff, accounting, head of finance, and the rector. The data collection technique was in the form of interview. The number of informants interviewed was 5 people. Criteria for selecting informants using purposive sampling. The researcher has determined the parties who will be research informants because it is believed that these parties are capable of providing information according to research needs. The research was conducted for three months from October to December.

Miles & Huberman (1994) state several stages of data analysis using a qualitative approach, namely: 1) Data reduction to simplify, focus, and organize raw data obtained from the field. In this study, data from interviews and documentation were selected and adjusted to the research needs and eliminated information that was not relevant to the research on the use of accounting information systems at Bhakti Husada University Indonesia. Next, 2) Data presentation is the process of compiling the reduced data into a systematic form so that conclusions can be drawn. In this study, the data is presented in the form of descriptions of the results of interviews with research informants at Bhakti Husada University Indonesia and supporting documents. The final stage is 3) Drawing conclusions based on the presentation of data from interviews and supporting documents on the implementation of accounting information systems at Bhakti Husada University Indonesia.

RESULTS AND DISCUSSION

Bhakti Husada Indonesia University, is a university located in Kuningan Regency. Bhakti Husada Indonesia University is a merger of 2 (two) universities, namely the Kuningan College of Health Sciences (STIKKU) and the Dharma Husada Cirebon Nursing Academy (ADHC) under the auspices of the Bhakti Husada Kuningan Education Foundation based on the Decree of the Ministry of Education, Culture, Research, and Technology No. 544 / E / O / 2024 which was stipulated on August 12, 2024. With the addition of 2 new study programs, namely S1 Tourism and S1 Digital Business. In managing accounting on the campus, researchers examined several pieces of information including:

1. Budget Planning

Bhakti Husada Indonesia University conducts meticulous planning in disbursing its operational budget to minimize ineffective expenditures. The university holds a meeting annually regarding financial budget planning, where planning data is requested from each unit or institution. This step is taken to minimize the budget expenditures during implementation as efficiently as possible. After collecting data from each unit, the finance department and

accounting team analyze the budget to determine its effectiveness. Once the budget has been thoroughly reviewed, the finance team will issue the budget for the following year and hold a meeting with the leadership or rector. After approval and ratification by the leadership, the finance team will then plan expenditures. Expenditures are divided into several terms or periods according to income.

Budget planning is included in the financial data input and planning stages. The budget serves as the basis for the system to process financial data in the future. The AIS's role is to provide historical information used to prepare more accurate budgets. This aligns with the AIS theory by Romney & Steinbart (2018) which states that AIS functions as a budget planning and control tool. Hall (2011) also emphasizes that information systems provide data for budgeting and forecasting. Zaçe & Shuli (2025) also argue that AIS functions to generate information used in organizational planning, control, and decision making.

With careful planning from the finance and accounting team, of course, expenditure will be effective and efficient. This is certainly for the continuity of the implementation of activities on campus in the future. The progress or decline of the campus can be influenced by existing accounting management and adequate human resources.

The number of students at Bhakti Husada Indonesia University is 2,447 students and the amount of budget received from students varies according to the rules set by the campus in each study program, the details of the amount of student tuition fees are as follows:

- a) Public Health Study Program Rp. 6 to 7 million per semester
- b) Nursing Study Program Rp. 7 to 9 million per semester
- c) Midwifery Study Program 9 million per semester
- d) Nursing Study Program Rp. 28.5 million per year
- e) Midwifery Professional Study Program Rp. 21 million per year
- f) Master's Program in RPL 42-45
- g) Digital Business 3.5 million per semester
- h) Tourism Study Program Rp. 3.5 million per semester

2. Daily transaction recording

The transaction activity process at Bhakti Husada Indonesia University consists of several transactions including daily, weekly and monthly transactions, these three transactions will later become report materials to the leadership or rector, in addition, the accounting team can also monitor the development graph of how much finance goes into cash, in the recording process of course it is not recorded manually but uses a special application, namely SEVIMA which has been tested for accuracy, the application has met financial management standards so that the financial accounting team feels helped by the application.

This activity, conducted by Bhakti Husada Indonesia University, is the core of AIS, namely the process of collecting and recording data (data processing). Every transaction is recorded systematically and structured. Systematic recording aligns with the basic function of AIS to collect and process transaction data (Romney & Steinbart, 2018) In addition, information systems support the organization's daily operations through transaction processing (Laudon & Laudon, 2014).

3. Asset management

Asset management at Bhakti Husada Indonesia University encompasses the entire process, from planning, procurement, use, maintenance, security, inventory, and disposal. The goal is to ensure assets support academic activities, efficiency, accountability, and regulatory compliance. Inventories are conducted to officially record assets and ensure their existence, as

failure to do so poses a high risk of asset loss. Several infrastructure teams and the finance department are involved in asset accounting at Bhakti Husada Indonesia University.

The activities or steps taken by the campus are as follows:

- a) Inventory code / barcode assignment
- b) Input assets into the Asset Information System (SIMAK / SIMBA / internal application)
- c) Recording of specifications, location, responsible unit, condition or circumstances

The recording carried out by the campus, especially by the infrastructure team and the finance team, from these activities the output produced is an inventory card (KIB) and a list of assets per unit, making it easy to control and manage the assets at the university.

In AIS theory, asset management is related to internal control and data processing. An AIS helps monitor the value, condition, and movement of assets and reduces the risk of loss or misuse. An AIS not only records but also functions as a control and monitoring tool for organizational resources (Romney & Steinbart, 2018). Hazam (2025) said an AIS helps organizations manage financial data and improve company performance through structured information processing, thus ensuring more controlled and documented asset management and minimizing the risk of loss or misuse. This aligns with the implementation of Bhakti Husada Indonesia University, from assigning inventory codes to establishing responsible units.

4. Semiannual and annual financial reporting

The semesterly financial reporting of Bhakti Husada Indonesia University represents a form of accountability for financial management during an academic period or academic year. This report is prepared to provide a comprehensive overview of revenue realization, operational expenses, cash flow, and budget utilization for each work unit within Bhakti Husada Indonesia University. The report is compiled based on transaction data recorded in the financial system and has undergone a thorough process of internal verification and reconciliation.

This is the output stage of an AIS. The system produces reports such as balance sheets, income statements, and cash flow statements. This information is used by management and external parties. Financial reports are prepared periodically, thus aligning with the theory that an AIS produces relevant and reliable financial reports and supports decision-making (Romney & Steinbart, 2018). The quality of an AIS influences the quality of financial reports (Susanto, 2017). Nurpitasari et al., (2026) also stated that AIS significantly influences the quality of accurate, relevant, and timely financial reports.

The objectives of semester reporting at Bhakti Husada Indonesia University are as follows:

- a) Presenting or conveying information on the realization of income and expenditure during the current semester period.
- b) Measuring the level of efficiency of budget use by work units or each campus institution.
- c) Provide a basis for university leaders in making operational and strategic decisions, so that they can carry out activities effectively and efficiently.
- d) Ensure transparency and accountability in financial management to the foundation, university leadership, and stakeholders.

The scope of reporting on financial use at Bhakti Husada Indonesia University is as follows:

- a) Student academic activities in each academic budget year
- b) Student activities, whether routine or additional activities
- c) Operational faculty and study programs for each class or per academic year
- d) Management of facilities and infrastructure
- e) Employee expenses
- f) Financing of health insurance for lecturers and employees
- g) Procurement of goods and services

- h) Student payments
- i) Travel Expense Payment
- j) Other supporting activities that support the learning process

Realization of income in this semester period, Bhakti Husada Indonesia University obtained main income through:

- a) Tuition payments and student registration
- b) Student academic service income
- c) Collaboration income
- d) Grants from the Government/Private Sector
- e) Income from awards or achievements
- f) Other internal donations and grants

The income received has been used to support the continuity of educational activities, campus operations, and the development of learning facilities.

The realization of spending at Bhakti Husada Indonesia University during the current semester was allocated to several main items, namely:

- a) Employee Expenses (salaries, lecturer research fees, employee/staff fees, activity allowances).
- b) Operational expenses (electricity, water, internet, stationery, cleaning).
- c) Academic expenses (practicals, teaching materials, learning activities).
- d) Travel Expenses (Leaders, Lecturers and Staff/Employees)
- e) Infrastructure expenditure (maintenance, repair of facilities, procurement of other equipment).
- f) Shopping for various student activities (UKM, seminars, workshops, training).

Based on various expenditure needs, the accounting team or finance staff summarizes these funds and processes them into a system to facilitate reporting and control by management, allowing for easy access. The system used for financial management at Bhakti Husada Indonesia University utilizes the SEVIMA application.

The link between the research findings and Accounting Information Systems theory demonstrates that all organizational financial activities, from planning to reporting, are part of a single, interconnected system. Combined, these four findings reflect a complete cycle in AIS: Input includes Budget Planning, Process includes Transaction Recording, Control includes Asset Management, and Output includes Financial Reporting. This means the research findings align with AIS theory, which states that this system works in an integrated manner to produce quality information.

CONCLUSION

Based on the results of qualitative research conducted by researchers regarding the Implementation of Accounting Information Systems (AIS) at Bhakti Husada Indonesia University, several things can be concluded as follows, the Accounting Information System at Bhakti Husada Indonesia University has been absorbed or implemented to support the process of recording, processing, and reporting finances, especially in the activities of accepting new students, paying tuition fees, operational expenses, and preparing periodic financial reports, whether daily, monthly or annually.

The process of implementing or implementing the Accounting Information System (AIS) at Bhakti Husada Indonesia University is running in stages, starting from the stage of identifying needs, preparing infrastructure, implementing human resource training, to routine evaluation actions by the finance department and related units. However, several aspects of implementation or implementation are still limited due to technical constraints and uneven user competency, this is caused by the effectiveness of the Accounting Information System (AIS) seen

from the increased speed of data processing and the availability of more accurate and effective, relevant, and timely information for university management. Various information generated from the system helps leadership decision making related to budget planning, cost control, and periodic financial performance evaluation.

The main obstacles in the implementation of the Accounting Information System (AIS) at Bhakti Husada Indonesia University include limited human resources who understand information system technology, the need for system integration between units, as well as several technical obstacles such as networks, device maintenance, and the lack of standard operating procedures in several financial processes. These obstacles have an impact on the less than optimal utilization of the Accounting Information System (AIS) as a whole. Despite these obstacles or challenges, the implementation of the Accounting Information System (AIS) at Bhakti Husada Indonesia University as a whole can be considered quite successful and has made a positive contribution to transparency, accountability, and effectiveness in campus financial management. The university has demonstrated a commitment to continuously make improvements in various aspects through increasing human resource capacity, refining SOPs, and updating systems and infrastructure.

The leadership at Bhakti Husada Indonesia University plays a crucial role because everything implemented or realized requires the approval of the leadership, who is the policymaker, in this case the rector. The rector issues policies and instructions after reviewing the balance sheet of expenditures and income.

With effective management control and evaluation, the finances at Bhakti Husada Indonesia University remain stable and free of leaks. Furthermore, the university must monitor its human resources. This is crucial for improving the quality of the Accounting Information System (AIS), from planning and implementation to evaluation. Evaluations are conducted periodically, whether daily, monthly, or annually, whenever reports are needed.

Based on the research results, there are several recommendations that need to be examined and followed up. The researchers suggest the following: In terms of infrastructure, software needs to be updated or upgraded to maximize student and other service delivery. Human resources are one of the most important factors in managing a management accounting system, especially in the financial sector. Therefore, periodic technical guidance and workshops related to management accounting issues are necessary. Incentives and *rewards are needed* for financial staff to motivate and motivate them to carry out their work. Financial reports must be prepared periodically, whether daily, weekly, monthly, or annually, to ensure a healthy and monitored financial condition.

This research provides a theoretical contribution to the scientific study of accounting information systems. The results of this study also provide practical implications for Bhakti Husada Indonesia University regarding the importance of an Accounting Information System (AIS) in improving financial administration efficiency and assisting management in faster and more accurate decision-making. Therefore, improvements and enhancements to the implementation of the Accounting Information System (AIS) at Bhakti Husada Indonesia University are needed. Time constraints caused the researcher to only use interviews for data collection and not observations, so the information obtained was limited to the results of interviews with informants. This resulted in the research results being less in-depth. Suggestions for future researchers are to use interview and observation techniques to obtain more in-depth and accurate research results. Furthermore, because the informants were university officials, it took time to conduct interviews with them.

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