

Research Article

Enhancing Financial Quality: Impact of Accounting Information Systems, Internal Control with Company Performance as Moderating Factor

Andini Dwi Mega Rachman¹, Masagus Asaari^{2*}

^{1,2} Faculty of Economic and Business, YARSI University, Jakarta

Corresponding author: Masagus Asaari (masagus.asaari@yarsi.ac.id)

Received: 15-07-2024; Accepted: 20-01-2025

Abstract

This research aims to determine the effect of accounting information systems and internal control systems on the quality of financial reports with company performance as a moderator. The primary data used in this research was obtained directly from statements (questionnaires) of PT employees. Sources of Alfaria Trijaya Tbk and secondary data in this research were obtained from the official website of PT. Source Alfaria Trijaya Tbk. The results of this research show that There is a significant influence of the accounting information system on the quality of financial reports; There is a significant influence of the internal control system on the quality of financial reports; There is a significant influence of the accounting information system on the quality of financial reports moderated by company performance; There is a significant influence of the internal control system on the quality of financial reports moderated by company performance. The contribution of this study lies in the identification and in-depth analysis of the influence of accounting information systems and internal control systems on the quality of financial reports, with company performance as a moderating factor. Managerial implications highlight the critical role of robust accounting information and internal control systems in ensuring high-quality financial reporting.

Keywords: Accounting Information Systems, Internal Control Systems, Quality of Financial Reports, Moderating Company Performance

JEL Classification: M31, G32, L25

How to cite: Rachman, A. D. M., Asaari, M., (2025). Enhancing Financial Quality: Impact of Accounting Information Systems, Internal Control with Company Performance as Moderating Factor, *Research of Accounting and Governance (RAG)* 3(1), 21-32



This is an open-access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) international license.

1. Introduction

Quality is defined as the degree of conformity to established standards, which can be evaluated through inspection. Financial reports provide valuable information that aids stakeholders in their decision-making processes (Santosa et al., 2023). Quality financial reports are characterized by well-prepared and accurate information that adheres to accounting principles and is easily comprehensible to users, according to Kuntagi, Saragi, and Syafira (2022).

Financial reports provide insights into a company's condition, which subsequently informs the evaluation of its performance. The primary purpose of financial reports is to offer information regarding an entity's (company's) financial position, financial performance, and cash flows. This information is valuable for various users of financial reports who rely on it to make informed economic decisions, Santosa et al. (2022) further states that those interested in a company's financial statements include creditors, investors, public accountants, employees, the capital market supervisory authority (OJK), underwriters in the capital market, consumers, suppliers, assessment institutions, trade associations, courts, as well as academics and researchers, and regional governments (Pemda).

Accounting information system collects, records, stores and processes data to produce information for decision-makers. Information systems can be utilized by many parties to achieve company excellence through speed, flexibility, integration and accuracy of the information. Accounting information systems can provide opportunities for businesspeople to increase efficiency and effectiveness in decision-making, thereby enabling companies to achieve competitive advantage (Asaari & Madjid, 2023).

Accounting information system is an information subsystem in an organization. Its activity is to collect information from various entity subsystems and communicate it to the organization's information processing subsystem. Accounting information systems are considered an important factor in achieving greater performance, especially in the decision-making process (Mardiana & As'ari, 2023).

Bookkeeping data frameworks incorporate forms, methods and frameworks that capture bookkeeping information from commerce forms, record bookkeeping information into suitable records, handle nitty gritty bookkeeping information by classifying, summarizing and, solidifying and announcing summarized bookkeeping information to inner and outside clients agreeing. Bookkeeping data frameworks are required by numerous parties, both from inside the company and from parties exterior the company, for illustration, directors and workers (Saputri & Santoso, 2023). Supervisors require this data in arranging, checking and controlling exercises, whereas for workers, this data can be utilized to see their work prospects within the company.

The application of bookkeeping data framework innovation in companies can give added value for clients within the shape of different budgetary data for arranging, controlling and company decision-making exercises, which eventually affect by and large company execution (budgetary and non-financial execution).

This study offers a solution in the form of implementing a strong accounting information system and internal control system to improve the quality of financial reports, with company performance as a moderating factor. The results indicate that an optimized accounting information system and internal control can produce higher-quality financial reports, minimize the risk of errors and fraud, and increase stakeholder trust.

However, there is a research gap in the form of a lack of focus on other factors, such as human resource competence and work experience, which can also affect the quality of financial reports. In addition, the scope of the study is limited to one company, creating the need to compare the results in other sectors or companies to expand the generalization of the findings.

2. Literature Review and Hypothesis

Literature Review

Quality of Financial Reports

Every form of business needs to prepare quality financial reports to determine the development and health of the company. The definition of quality, is that it conforms to established standards or benchmarks. The definition of financial statements is a collection of company financial information that is used by the parties concerned to assist in the decision-making process. Financial statements

are the final product of a series of processes. recording and summarizing transaction data used to communicate financial data or company activities to interested parties. Another opinion, is that the definition of financial reports is accounting information that describes the financial condition of a company, where this information can be used as an illustration of a company's financial performance. From the definition above, the quality of financial reports is accounting information from a series of processes of recording and summarizing company transaction data to communicate financial data or company activities in accordance with predetermined standards to its users (Khaniya et al., 2023).

Accounting information system

Data frameworks can be utilized to extend the speed, adaptability, astuteness and exactness of the data delivered; hence, numerous parties utilize data frameworks to attain organizational fabulousness. Bookkeeping is the method of recognizing, measuring, recording, classifying, summarizing and detailing budgetary data in money related terms (money) in a company or organization, which is tended to to interested parties within the setting of decision-making. bookkeeping data frameworks incorporate forms, strategies and frameworks that capture bookkeeping information from trade forms, record bookkeeping information into fitting records, handle bookkeeping information in detail by classifying, summarizing and uniting, and report summarizing bookkeeping information to clients. Bookkeeping data framework could be a framework that can collect, record, store and handle information to create data for decision-makers. In the mean time, bookkeeping data frameworks incorporate forms, strategies and frameworks that capture bookkeeping information from commerce forms, record bookkeeping information into fitting records, handle bookkeeping information in detail by classifying, summarizing and solidifying and detailing summarized bookkeeping information to inside and outside clients. Past investigate conducted expressed that the comes about of inquire about on the usage of government bookkeeping guidelines and the execution of bookkeeping data frameworks altogether impact the quality of money related reports. Moreover, research conducted by Mardiana & As'ari, (2023) states that the accounting data framework encompasses a solid relationship with the quality of budgetary announcing in North Aceh Rule.

Internal Control System

Inner control in a company is one of the most capacities of an bookkeeping data framework. Hence, the bookkeeping data framework must back the inner control actualized by the company (Darmawanet et al., 2017). Concurring to V (2019), "Internal Control may be a framework made to supply security ensures for components inside the company.", "Inside Control could be a prepare planned to ensure the accomplishment of targets related to operational adequacy and proficiency, unwavering quality of budgetary announcing, and compliance with pertinent lawful controls.", "Inner Control is "all organizational plans, strategies and estimations chosen by a commerce movement to protect these resources, increment operational proficiency and bolster compliance with set up administrative arrangements."

Company performance

Execution is the method carried out and the comes about accomplished by an organization in giving administrations or items to clients. Execution is the result accomplished by an worker in a certain period in a certain field of work in agreement with his obligations and capacities. Execution could be a depiction of the level of accomplishment of the usage of a movement, program or approach in realizing the objectives, mission and vision of an organization as expressed within the detailing of an organization's vital plot. In common, execution is an accomplishment that an organization can accomplish in a certain period. Another opinion of Amstron and Noble in Fahmi (2018), "Execution is the result of work that includes a solid relationship with the organization's key objectives, client fulfillment and giving financial commitments." Prerequisites for measuring quality execution, in carrying out execution estimation, the conditions that must be met to degree quality execution are key compatibility, significance, affectability, unwavering quality, adequacy and common sense.

Hypothesis**The Influence of Accounting Information Systems on the Quality of Financial Reports**

States that the bookkeeping data framework encompasses a solid relationship with the quality of budgetary reports in SKPD North Aceh Rule. The bookkeeping data framework can clarify its impact on the quality of budgetary reports in SKPD North Aceh Rule. The bookkeeping data framework contains a critical impact on the quality of money related reports in SKPD North Aceh Rule. The comes about of this investigate back investigate. The comes about of this inquire about appear that understanding bookkeeping, utilization of bookkeeping data frameworks, and inside control frameworks have a fractional and concurrent impact on the quality of monetary reports. Separated from that, inquire about agreeing states that bookkeeping data frameworks have a noteworthy positive impact on the quality of company monetary reports. In other words, on the off chance that the utilize of an bookkeeping data framework in an institution is running well, the quality of the money related reports delivered will too be great and bad habit versa.

H1: Accounting information systems influence financial reports**The Influence of the Internal Control System on the quality of financial reports**

Appears that government inside control framework factors impact the quality of variable government monetary reports. So, the third speculation is acknowledged. This finding implies that the way better the inside control framework is actualized, the way better the quality of the budgetary reports created. Separated from that, it is additionally backed which appears that the execution of government bookkeeping measures, execution of territorial administration data frameworks and internal control frameworks incorporates a positive impact on report quality. Appear that there's a critical impact of the Internal Control Framework on the Quality of Monetary Reports. So, on the off chance that the inner control framework is sweet, at that point the quality of the money related reports will be great.

H2: The Internal Control System Influences Financial Reports**The Influence of Accounting Information Systems on the Quality of Financial Reports and Moderated by Company Performance**

Appear that the Bookkeeping Data Framework does not influence the quality of budgetary reports. Be that as it may, company execution can direct the data framework on the quality of budgetary reports. This finding is bolstered by past inquire about from Lestari and Rustiana (2019). The utilize of bookkeeping data frameworks does not influence the execution of smaller scale, little and medium undertakings. In any case, company execution can direct the bookkeeping data framework, so it can be concluded that company execution can direct the bookkeeping data framework on quality. Money related articulations.

H3: Accounting Information Systems have a significant and influential effect on Company Performance and are Moderated by Company Performance**The Influence of the Internal Control System on Company Performance and is Moderated by Company Performance**

Internal control has a positive effect on company performance. Found that the internal control system has a positive effect on company performance, so the hypothesis is accepted. This result is supported by research.

H4: The Internal Control System has a significant influence on company performance and is moderated by company performance**Framework**

Based on the explanation of the theoretical basis and previous research, it can be concluded that the dependent variable for this research is the quality of financial reports, and the independent variables for this research are the accounting information system and internal control system. Based on this explanation, a conceptual framework is obtained, which is shown in Figure 1.

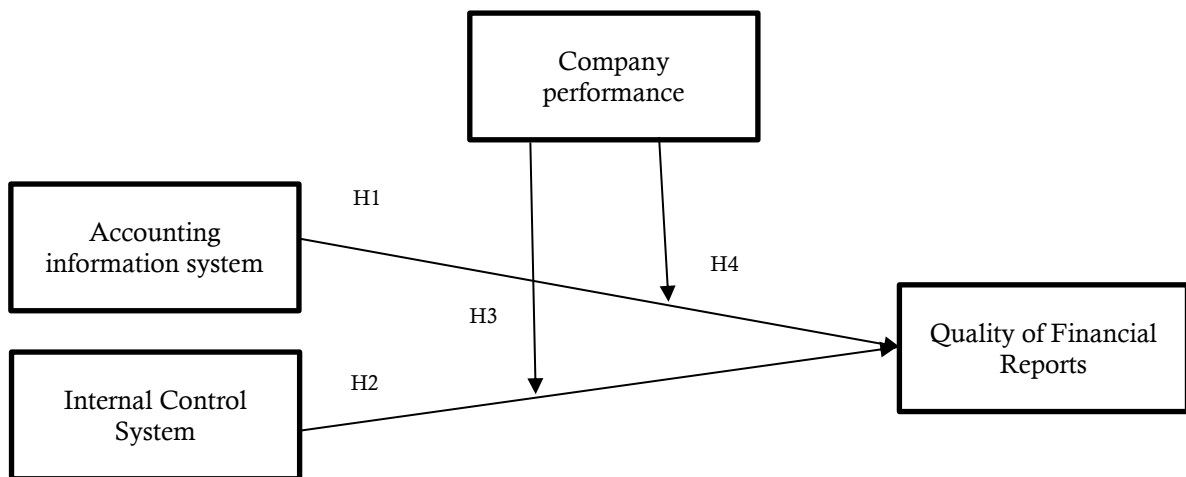


Figure 1. Conceptual framework

3. Data and Method

Types of research

The type of research used is quantitative descriptive research. This research method uses a quantitative method because the data to be processed is ratio data. The focus of this research is to determine the magnitude of the influence between the variables studied. In this research, the data used are primary and secondary. According to Sekaran and Roger (2017), primary data refers to information obtained directly by researchers related to related variables for certain purposes of the study, namely questionnaires. In this research, primary data is in the form of respondents' perceptions of the questions asked in the research questionnaire regarding related variables. The data source in this research is the answers to a questionnaire distributed to employees at PT. Source Alfaria Trijaya Tbk. The data obtained during the research will be processed, analyzed and processed further based on the theory that has been studied to conclude then.

Data collection technique

The data collection technique in this research was to distribute questionnaires to respondents either directly or indirectly. The researcher carried out direct data collection by directly sending questionnaires to the employees who were the object of the research and indirectly by asking a colleague for help to distribute the questionnaire and collect data.

Population

Population is related to data. If a human provides data, then the size or number of the population will be the same as the number of humans. The population in this research is several employees related to the Accounting Information System and Internal Control System in Financial Reports, namely directors, managers, accounting, finance admin, and store operations at PT. Source Alfaria Trijaya Tbk (Alfamart).

Sample

The sample is part of the population's number and characteristics. The sample taken from the population must be truly representative of the population studied, Sugiyono (2018). According to Sugiyono (2017), the sample is part of the population, which is the source of data in research, where the population is part of the number of characteristics possessed by the population.

4. Results

Descriptive Statistics

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting information system	50	15	25	21,28	3,031
Internal Control System	50	18	30	26,54	3,018
Company Quality	50	16	24	22,20	2,556
Quality of Financial Reports	50	20	30	26,94	3,191
Valid N (listwise)	50				

Source: Processed Data (2023)

From Table 1, there were 50 respondents. The results of these calculations show that the Implementation of the Accounting Information System has a minimum of 15 respondents' answers and a maximum of 25, with an average value of 21.28 and a standard deviation of 3.031.

Normality test

The data normality test is used to determine whether data is normally distributed. This test compares the probabilities obtained with a significant level of 0.05. If the calculated significant value is > 0.05 , then the data distribution is normal.

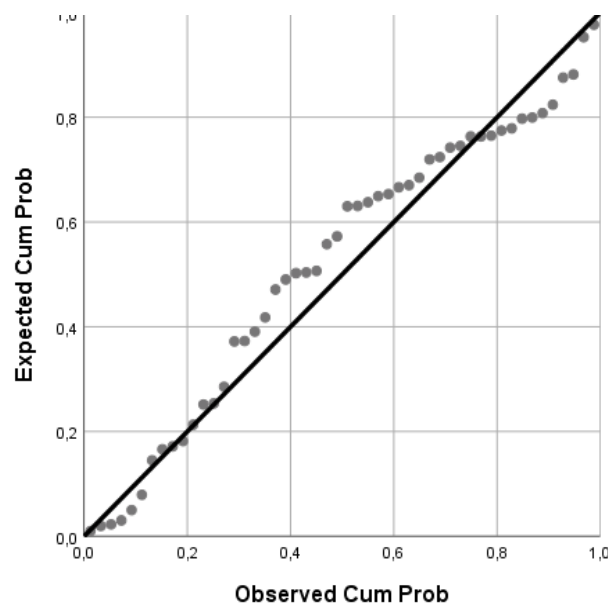


Figure 2. Normality Test

Based on Figure 2 above, the points are spread around the diagonal line, and the distribution follows the direction of the diagonal line. This finding shows that the regression model in this study has met the normality assumption.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables. A model is said to be free of multicollinearity if it has a VIF of less than 10 and a tolerance value of more than 0.1.

Table 2. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	Internal Control System	,688	1,453
	Company performance	,736	1,359
	Accounting information system	,912	1,096

Source: Processed Data (2023)

Based on table 2 above shows that all TOL values are > 0.10 and $VIF < 10$, so it can be concluded that there is no multicollinearity between individuals in this model.

Heteroscedasticity Test

Heteroscedasticity test to determine whether there is inequality of residual variance for all observations in the regression model. The Glejser test carries out this test by looking at the significant values after regression with Res_2 on the dependent variable. Therefore, researchers obtained the following results using SPSS 25:

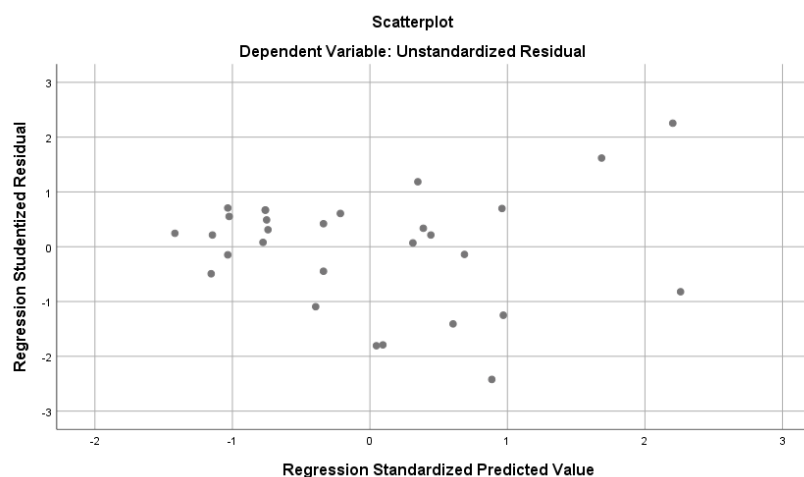
**Figure 3. Heteroscedasticity Test**

Figure 3 depicts the distribution of points or whether they do not form a special pattern. Thus, this research is free from symptoms of heteroscedasticity.

Multiple Linear Regression Analysis Test

Multiple linear regression analysis is used to analyze the influence of the independent variable implementation of accounting information systems and internal control systems on the dependent variable, namely the quality of financial reports. The following is the calculation of multiple linear regression:

Table 3. Multiple Linear Regression Analysis Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,755	2,896		,952	,350
Internal Control System	,391	,080	,018	,090	,929
Accounting information system	,173	,081	,372	2,132	,063

Source: Processed Data (2023)

The regression analysis results indicate that the accounting information system and internal control system have differing impacts on the quality of financial reports. The constant value is 2.755, with a significance level of 0.350, which is not statistically significant. The internal control system has an unstandardized coefficient of 0.391 and a significance level of 0.929, indicating it is not a significant predictor of financial report quality.

T-test

The t-test is intended to see whether the independent variables individually influence the dependent variables and have been tested at a significance level of 0.05. The t-table value is seen from the t-table with the formula $df = n - k$; the testing criteria are H_0 is rejected if the calculated $t\text{-test} > t\text{-table}$, then the correlation coefficient is declared significant, and H_0 is accepted if the calculated $t < t\text{-table}$, then the correlation coefficient is declared insignificant.

Table 3. T-test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	24,345	2,753		8,844	,000
Internal Control System	,199	,068	,506	2,939	,003
Accounting Information System	,033	,079	,072	2,418	,36

Source: Processed Data (2023)

Table 4. T-test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	104,588	41,174		2,540	,015
SIA*Company Performance	,044	,057	1,070	1,770	,045
SPI*Company Performance	,116	,049	3,926	2,360	,023

Source: Processed Data (2023)

Based on the results of the t-test in Table 3, the variable *Internal Control System* has a coefficient value of 0.199 with a significance level of 0.003, indicating a significant positive effect on the quality of financial reports. Meanwhile, the variable *Accounting Information System* has a coefficient value of 0.033. However, the significance level of 0.36 indicates that this variable does not have a significant effect on the quality of financial reports. In Table 4, the interaction of the variable *Accounting Information System* with company performance (*SIA*Company Performance*) has a coefficient value of 0.044 with a significance level of 0.045, indicating a significant positive effect on the quality of financial reports.

5. Discussion

The Influence of Implementing an Accounting Information System on the Quality of Financial Reports.

Based on the comes about of the T-test calculation for the application of the Bookkeeping Data Framework, the t esteem encompasses a critical level of importance, so H_0 is rejected, and H_1 is acknowledged. So, the execution of a bookkeeping data framework encompasses a positive impact on the quality of monetary reports. This result implies that the theory is acknowledged, so the comes about of reports on the bookkeeping data framework enormously impact the quality of money related reports. The comes about of this inquire about are in understanding with past investigation, which appeared that bookkeeping data frameworks have a positive impact on the quality of budgetary reports. The comes about of this investigation appear that by executing a bookkeeping data framework appropriately and accurately, the quality of the company's money related reports can be progressed. In the mean time, Putro (2019) appears that they have something

in common, to be specific that the bookkeeping data framework impacts the quality of budgetary reports, where the more compelling and effective the utilize of accounting data frameworks in companies, the more they can construct systems and utilize the framework within the work handle, the more quality money related reports they will give. The comes about of the relapse examination appear that the usage of the bookkeeping data framework incorporates a critical impact on the quality of the budgetary reports.

The Influence of the Internal Control System on the Quality of Financial Reports.

Based on the comes about of the t-test calculation for the Inside Control Framework variable, the t esteem is critical, so H0 is rejected, and H2 is acknowledged. So, the Inside Control Framework incorporates a positive and noteworthy impact on the Quality of Budgetary Reports. So, the control environment is the motor that drives the company and is the establishment on which everything is put, and representative execution is the effective implementer of accomplishing company objectives. The comes about from analysts and past investigation appear that they have something in common, specifically that the inside control framework impacts budgetary reports. The more workers apply to the inside control framework made by the company, the more PT representatives. Source Alfaria Trijaya Tbk. The comes about of other demonstrate that there's a noteworthy positive impact between the inside control framework on the quality of government budgetary reports.

The influence of the Accounting Information System on the Quality of Financial Reports is moderated by Company Performance.

Based on the comes about of this investigation expressed that the impact of the Bookkeeping Data Framework on the Quality of Monetary Reports is directed by Company Execution. The calculated t esteem is critical, at that point H0 is rejected, and H3 is acknowledged, so the Bookkeeping Data Framework contains a positive impact on the Quality of Money related Reports, which Company Execution moderates. The disappointment of the inside control framework having a noteworthy impact on the quality of money related reports can be advocated by a few reasons. First, although the inner control framework is outlined to play down the hazard of mistakes or extortion, its usage may not be fully effective on the off chance that the understanding and commitment of all components of the organization don't back it. Now, there's a plausibility that control methods center more on regulatory compliance than on driving considerable advancements within the quality of reports. Third, dependence on imperfect innovation or need of overhauls within the control framework can debilitate its viability. In expansion, organizational culture and human behavior components, such as resistance to supervision or need of preparation, can too be boundaries. This investigation comes about of this investigation back past investigate. Directing Company Execution can direct the Bookkeeping Data Framework by fortifying the impact of company execution on the quality of money related reports. The comes about of other inquire about concluded that company execution was able to direct the bookkeeping data framework by reinforcing the impact of the bookkeeping data system on the quality of monetary reports and had a positive impact; this may impact the change of the quality of money related reports.

The influence of the Internal Control System on the Quality of Financial Reports is moderated by Company Performance.

Based on the comes about of this investigate state that the Inside Control Framework impacts the Quality of Monetary Reports, directed by Company Execution. The calculated t esteem is noteworthy, at that point H0 is rejected and H4 is acknowledged. So, the Inside Control Framework impacts the Quality of Money related Reports, directed by Company Execution, which incorporates a positive impact. The comes about of this investigate back the past company execution can direct the inner control system on the quality of budgetary reports and contains a positive and critical impact. This finding gives a articulation that company execution can move forward the relationship between inside control and the quality of monetary reports is sweet for making strides the state of the framework inside the company to progress the quality of money related reports to the greatest. The comes about of other appear that company execution can direct the inner control framework on the quality of monetary reports and includes a positive and

noteworthy impact since a great level of execution will impact the usage of inner control and deliver great quality monetary reports.

6. Conclusion

Based on the comes about of investigate and dialog with respect to the impact of Bookkeeping Data Frameworks and Inside Control Frameworks on the Quality of Monetary Reports with Company Execution, Directing Respondents in this inquire about were 50 workers who worked at PT. Source Alfaria Trijaya Tbk come to the taking after conclusions. Bookkeeping data frameworks have a positive impact on the quality of monetary reports. The inside control framework includes a positive impact on the quality of budgetary reports. Bookkeeping Data Frameworks impact the quality of monetary reports, directed by company execution. Company Execution moderates the Inner Control System's impact on the Quality of Money related Reports. Administrative suggestions propose that contributing in progressed bookkeeping data frameworks and strong inner controls is foremost for accomplishing higher operational productivity and guaranteeing compliance with administrative guidelines. Viable usage of these frameworks can lead to made strides decision-making forms, decreased chance of mistakes and extortion, and expanded believe among partners, eventually contributing to the generally monetary wellbeing and maintainability of the organization.

Recommendation

For assist investigate, it is prescribed to grow the scope of investigate objects by utilizing more assorted divisions such as innovation, fund, or fabricating to compare comes about between businesses. In expansion, the utilize of more complex investigation strategies, such as Basic Condition Modeling (SEM), can help investigate more profound connections between factors. Analysts can to consider including modern factors, such as supervision quality, organizational culture, or innovation selection, to see their impacts on the subject being considered.

References

- Aditya, O. R., Dan Welly, S. (2017). Pengaruh Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan. *Jurnal SIKAP*, 2 (1). 2541-1691. <https://doi.org/10.32897/sikap.v2i1.64>
- Anggraeni, Tutik Dwi. (2020). Pengaruh Sistem Pengendalian Intern Dan Keadilan Organisasi Terhadap Kinerja Perusahaan Dengan Pencegahan Fraud Sebagai Variabel Intervening. *Prosiding Seminar Nasional Pakar*. 3. 2615 - 2584. <https://doi.org/10.25105/pakar.v0i0.6895>
- Asaari, M., & Madjid, S. (2023). The Influence of Management Control Systems on the Financial Performance of Hospitals. *Research of Accounting and Governance*, 2(1), 1–12. <https://doi.org/10.58777/rag.v2i1.51>
- Ashianti, Agnes. (2018). Pengaruh Kesesuaian Tugas Teknologi, Kepercayaan, Dan Efektivitas Sistem Informasi Akuntansi Terhadap Kinerja Individu Pada Pasar Swalayan Di Kota Tangerang. *Jurnal Ilmu Akuntansi*. <https://doi.org/10.52859/jba.v4i2.28>
- Aziyah, W., & Yanto, H. (2022). Pengaruh Sistem Pengendalian Intern Dan Komitmen Organisasi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Kompetensi Sumber Daya Manusia Sebagai Variabel Moderating. *Owner: Riset & Jurnal Akuntansi*. 6(1). <https://doi.org/10.33395/owner.v6i1.686>
- Darma, J., Dan Gaffar, H. S. (2020). Pengaruh Kualitas Sistem Informasi Akuntansi Terhadap kualitas Informasi Akuntansi. *Jurnal Ilmiah MEA*. 4 (1). 2621-5306.
- Farwansyah, N. I., Rahayu, S. I., & Zhafiraah, N. R. (2024). Do Financial Performance and Corporate Governance Effect on Firm Value: Evidence from Manufacturing Sector. *Research of Business and Management*, 2(1), 29–40. <https://doi.org/10.58777/rbm.v2i1.184>
- Gusherinsya, R., dan Samukri. (2020). Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan. *Jurnal Akuntansi*, 9 (1). 2716-3849. <https://doi.org/10.37932/ja.v9i1.94>
- Khaniya, D., Lapae, K., & Santoso, P. W. (2023). The Effect of Good Corporate Governance, Firm Age, and Leverage on Firm Value. *Research of Business and Management*, 1(1), 1–9. <https://doi.org/10.58777/rbm.v1i1.8>

- Ismail, F. F., dan Dedy, S. (2019). Pengaruh Sistem Informasi Akuntansi Dan Pengendalian Internal Terhadap Kinerja Karyawan PT. Beton Elemen Persada. *Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi (JASA)*, 3 (1). 2550-0732.
- Kuntadi, C., Juniarty, E. M. S., & Syasi, I. S. (2022) . Pengaruh Standar Akuntansi Pemerintah, Sistem Pengendalian Internal Pemerintah, Dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Pemerintah. *Jurnal Ilmu Manajemen dan Terapan*, 3 (5). 2686-4924.
- Lestari, N. A., Dan Siti, H. R. (2019) . Pengaruh Persepsi Owner Dan Pengetahuan Akuntansi Dalam Penggunaan Sistem Informasi Akuntansi Terhadap Kinerja Usaha Mikro, Kecil, Dan Menengah Di Pamulang. *Journal Of Business And Entrepreneurship*. 1 (2). 2623-0089.
- Mardiana, N., & As'ari, H. (2023). Effect of Corporate Governance Implementation on Financial Performance. *Research of Accounting and Governance*, 1(2), 40–49. <https://doi.org/10.58777/rag.v1i2.59>
- Mutmainnah, N., dan Ratna, W. (2018). Analisis Dampak Kualitas Komite Audit Terhadap Kualitas Laporan Keuangan Perusahan Dengan Kualitas Audit Sebagai Variabel Moderasi. *Jurnal Akuntansi dan Keuangan Indonesia*, 10 (2), 147-170. <https://doi.org/10.21002/jaki.2013.08>
- Nandasari, D. A., Dan Ramlah. (2019). Pengaruh Sistem Informasi Akuntansi Terhadap Kinerja Karyawan. *Tangible Journal*, 4 (1). <https://doi.org/10.47221/tangible.v4i1.52>
- Pangesthi, D. A. D., Dan Sugeng, S. (2021). Analisis Pengaruh Kegunaan Sistem Informasi Akuntansi, Kemudahan Sistem Informasi Akuntansi, Dan Kualitas Sistem Informasi Akuntansi Terhadap Kinerja Karyawan Bpkd Kabupaten Wonogiri. *Jurnal Penelitian Dan Kajian Ilmiah*, 19 (2). 2085-2215. <https://doi.org/10.32795/hak.v2i1.1505>
- Prayanthi, I., Erienika, L., Dan Ricky, D. L. (2020). The Effect Of Sistem Quality, Information Quality And Perceived Usefulness On Accounting Information Sistem User Satisfaction. *Klabat Accounting Review*, 1 (2). 2722-7278. <https://doi.org/10.60090/kar.v1i2.475.1-11>
- Putri, P. A. Y., Dan I Dewa, M. E. (2020). Pengaruh Sistem Informasi Akuntansi Dan Sistem Pengendalian Internal Terhadap Kinerja Perusahaan. *Jurnal KRISNA: Kumpulan Riset Akuntansi*, 11 (2). 179-189. <https://doi.org/10.22225/kr.11.2.1433.179-189>
- Putro, A.N. (2019). Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan. *Jurnal. Universitas Lampung*. 3(2). 105-124.
- Santosa, P. W., Rahayu, S. I., Simon, Z. Z., & Santoso, P. W. (2023). Moderating Role of Audit Quality and Firm Size on Pretax Profit Margin and Related Party Transactions: Evidence From Indonesia. *Business: Theory and Practice*, 24(1), 291–300. <https://doi.org/10.3846/btp.2023.17946>
- Santosa, P. W., Setianingrum, A., & Yusuf, C. (2022). Corporate governance and leverage on firm value : Evidence of Indonesian large firms. *Jurnal Keuangan Dan Perbankan*, 26(4), 862–873. <https://doi.org/10.26905/jkdp.v26i4.7764>
- Saputri, N. A., & Santoso, P. R. (2023). Influence of Profitability, RETA, Liquidity, Leverage, Company Size, and Corporate Governance on Financial Distress. *Research of Accounting and Governance*, 1(1), 1–12. <https://doi.org/10.58777/rag.v1i1.6>
- Saputri, D. A., Dan Nastiti, R. S. 2022. Pengaruh Sistem Informasi Akuntansiterhadap Kinerja Perusahaan Pada Usaha Mikro Kecil Dan Menengah (UMKM). *Journal Of Accounting Taxing And Auditing (JATA)*, 3 (2). 2746-2552. <https://doi.org/10.57084/jata.v3i2.895>
- Sekaran, U., & Bougie, R. 2017. *Metode Penelitian Untuk Bisnis: Pendekatan Pengembangan- Keahlian*, Edisi 6 Buku 1.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif dan Kualitatif*. Bandung: Alfabeta.
- Suprihatin, N. S., Dan Arianda, A. A. (2019). Pengaruh Penerapan Standar Akuntansi Pemerintah Dan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan. *Jurnal Riset Akuntansi Terpadu*, 12 (2), 242-252. <https://doi.org/10.35448/jrat.v12i2.6218>
- Taufik, M. M. (2020). Pengaruh Orientasi Pasar Terhadap Kinerja Perusahaan Ukm Dimediasi Keunggulan Bersaing. *Jurnal Ekonomika dan Manajemen*, 9 (1), 25-38.

- Triyani, Zelda Dan Chara Pratami. (2018). Pengaruh Sistem Informasi Akuntansi Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Daerah. *Jurnal Akuntansi Dan Keuangan (JAK)*, 23 (1), 11-30. <https://doi.org/10.23960/jak.v23i1.90>
- Yanti, N. S., Anwar, M., dan Supami, W. S. (2020) . Pengaruh Penerapan Standar Akuntansi Pemerintah, Pemanfaatan Sistem Informasi Akuntansi Dan Pengawasan Keuangan Terhadap Kualitas Laporan Keuangan Pemerintah Daerah. *Jurnal Riset Mahasiswa Akuntansi (JRMA)*, 8 (1). 2715 - 7016. <https://doi.org/10.21067/jrma.v8i1.4455>