Supporters

山东科技大学 SHANDONG UNIVERSITY OF SCIENCE AND TECHNOLOGY

济南大学 UNIVERSITY OF JINAN

山东大学 SHANDONG UNIVERSITY

贵州大学

青岛大学 QINGDAO UNIVERSITY

山东师范大学 SHANDONG NORMAL UNIVERSITY

9 781450 387859
ISBN: 978-1-4503-8785-9

2020 3rd International Conference on Big Data Technologies (ICBDT 2020)

ISBN: 978-1-4503-8785-9

ICBDT 2020

Qingdao, China | September 18-20, 2020

ICPS Published by ACM

2020 3RD INTERNATIONAL CONFERENCE ON BIG DATA TECHNOLOGIES

Proceedings of

2020 3rd International Conference on Big Data Technologies

ICBDT 2020

Workshop
2020 4th International Conference on Business Information Systems
(ICBIS 2020)

Qingdao, China | September 18-20, 2020

ISBN: 978-1-4503-8785-9

The Association for Computing Machinery
2 Penn Plaza, Suite 701
New York New York 10121-0701

ACM COPYRIGHT NOTICE. Copyright © 2020 by the Association for Computing Machinery, Inc. Permission to make digital or hard copies of part or all of this work for personal or classroom use is granted without fee provided that copies are not made or distributed for profit or commercial advantage and that copies bear this notice and the full citation on the first page. Copyrights for components of this work owned by others than ACM must be honored. Abstracting with credit is permitted. To copy otherwise, to republish, to post on servers, or to redistribute to lists, requires prior specific permission and/or a fee. Request permissions from Publications Dept., ACM, Inc., fax +1 (212) 869-0481, or permissions@acm.org.

For other copying of articles that carry a code at the bottom of the first or last page, copying is permitted provided that the per-copy fee indicated in the code is paid through the Copyright Clearance Center, 222 Rosewood Drive, Danvers, MA 01923, +1-978-750-8400, +1-978-750-4470 (fax).

ACM ISBN: 978-1-4503-8785-9

2020 3rd International Conference on Big Data Technologies

(ICBDT 2020)

Workshop
2020 4th International Conference on Business Information Systems
(ICBIS 2020)

Table of Contents

Preface……..……..…..……..…… ix

Conference Committees…….....x

Session 1: Data analysis and management

Prediction and Analysis of Chengdu Housing Rent Based on XGBoost Algorithm
Yue Ming, Jie Zhang, Jiaming Qi, Tian Liao, Maolin Wang, Lingli Zhang 1

An Efficient Method for Scientific Data Retrieval Service
Lixin Du, Mingyue Li, Jiangying Xu..... 6

ML-EPIC: Collection and Translation of Multilingual Social Media Data
Afnan Meshal Aldhahri, Kenneth M. Anderson 11

MatRec: Matrix Factorization for Highly Skewed Dataset
Hao Wang, Bing Ruan 16

Chinese News Event Corpus Construction Method Based on Syntax Tree
Sun Qingzhi, Du Qingfeng, Zhang Chenxi, Li Jun..... 20

A Three-Stage Periodic Model: An Initial Analysis of Government Preventive Measures against COVID-19 Epidemics
Serena Barakat, Rao Hong, Roger Nyberg, William Wei Song, Yuhao Wang, Zichen Xu 26

A Data Concept Map for the Data Driven Enterprise Using Smart Technologies
Tzu-Chen Yeh, Hsiu-Chun Chen, Jung-Sing Jwo, Ching-Sheng Lin, Cheng-Hsiung Lee..... 32

Session 2: Big Data Science and Data Engineering

Design and Implementation of Big Data Management Platform for Android Applications
Bing Han, Zhenxiang Chen, Cong Liu, Mingyue Shang 36

Correlation Analysis of Internet Addiction with Daily Behavior: A Data-Driven Method
Xingxu Zhang, Yong Ma, Xiaoqiang Di, Huamin Yang, Binbin Cai..... 41

A Column-Level Data Lineage Processing System Based on Hive
Zehua Tan, Haihong E, Meina Song 47

K-means Clustering Based Undersampling for Lower Back Pain Data
Qian Zhou, Bo Sun, Yunsheng Song, Shuang Li 53

Combining Active Learning and Data Augmentation for Image Classification
Yu Ma, Shaoxing Lu, Erya Xu, Tian Yu, Lijian Zhou 58

Regularized Multi-view Spectral Clustering With Noisy Data
Xiaozhu Gao, Xia Xu, Hui Zhang 63

Design and Application of Digital Platform for Big Data Eco-system
Bai Yu, Wei Chuncheng, Zhou Dongping, Yu Yang 69

EM Meets Malicious Data: A Novel Method for Massive Malware Family Inference
Yongkang Jiang, Shenghong Li, Tong Li 74

Session 3: Intelligent algorithms and high-performance computing

Hybrid Recommendation Algorithm Based on Improved Collaborative Filtering and Bipartite Network
Wenbin Jiao, Bingxian Ma, Lianjiang Zhu 80

Staged life prediction of rolling bearing based on improved GA_BP neural network
CHEN Jingxiang, YU Zhongqing, YANG Xixin, GUO Lu 85

Deep Learning-based Hourly Temperature Prediction: A Case Study of Mega-cites in North China
Yajie Qi, Chunwei Guo 93

Sarcasm Detection Using Graph Convolutional Networks with Bidirectional LSTM
Shuaiqi He, Fenzhuo Guo, Sujuan Qin 97

Research on Entity Relation Extraction in Education Field Based on Multi-feature Deep Learning
Mengxue Song, Jingsheng Zhao, Xiang Gao 102

Entity Recognition of Chinese Medical Literature Based on BiLSTM-CRF and Fusion Features
Jinshan Zhang, Yutai Wang, Xinghai Yang, Fengjiao Wang 107

Predicting Monthly Pageview of Wikipedia Pages by Neighbor Pages
Yujia Yang, Shi Lu, Huan Zhao, Xiaoqian Ju 112

Session 4: Modern Information Theory and Technology

RSRP-Based CID Outdoor Positioning via LTE Networks
Da Li, Yingke Lei, Qianlin Chen, Huan Zhang 116

Collaborative Filtering Algorithm Based on Dynamic Trust Attenuation
Ren Jing-xia, WU Zhi-feng 121

Design and Implementation of Public Opinion System in Colleges
Tao Sun, Kun Liu, Shaokai Zheng 126

Research on Predictive Model of Prefabricated Building Safety Risk Based on RS-SVR
Chunguang Chang, Zhiqi Liu 131

CSSIG: Identification of Cancer Sample-Specific Associated Genes Using Information Gain based on DNA Methylation Data
Chuanhua Kou, Yuanyuan Zhang, Jinhe Wang 136

A Development of Family Continuity Management Training for Medical Staffs Based on Business Continuity Management Concept
Kananut Charoenthammachoke, Natt Leelawat, Jing Tang, Akira Kodaka 141

Quantitative Measurable Concepts to Visualize Business Process Improvement
Oluwatoyin Fakorede, Philip Davies 147

A comprehensive model integrating UTAUT and ECM with espoused cultural values for investigating users' continuance intention of using mobile payment
Yuyang Zhao, Fernando Bacao 155

Session 5: Image analysis and intelligent recognition

Ship Target Detection Algorithm Based on Improved YOLOv3
Fengjiao Wang, Xinghai Yang, Yulin Zhang, Jianfeng Yuan 162

Lithology Identification Based on Multi-scale Residual One-dimensional Convolutional Neural Network
Lijian Zhou, Shaoxing Lu, Yuwei Liu, Xiwu Liu 167

Super-resolution Convolutional Neural Networks: An Application to Scene Text in the Wild Recognition
Yan Wen, Yi Shao, Jihua Cao 172

A Novel Method for Graph Matching
Chunyu Zhao, Zhaoning Yin, Haoru Wang, Xiuyang Zhao, Dongmei Niu 177

An Automatic Approach for Extracting Chinese Entity Synonyms from Encyclopedias
Subin Huang, Wei Qin, Senyan Zhao, Shengwei Gu 182

Chinese Conference Event Named Entity Recognition Based on BERT-BiLSTM-CRF
Rui Xiong 188

Improved GrabCut Algorithm Based On RANSAC For Tire Belt Image Segmentation
Zeju Wu, Liang Chen, Cuijuan Jiao 192

Session 6: Economic Management and E-commerce

Design and implementation of inspection report generation system based on online template making and specified report data
Qi JingPei 197

Study on the Pricing of Perishable Products in the Supply Chain with Overconfident Consumers
Ying Li, Guihang Guo 202

Internal Control, AIS Quality and Accounting Information Quality: Empirical Evidence from Higher Education in West Java – Indonesia
Yenni Carolina, Rapina Rapina, Barnabas T Silaban, Christine Sada, Ghina Widyaningsih, Fitri Ayu ... 207

Research on the Real Option Value of Internet Enterprises- Based on the Managerial Ability and User Value
Li Yadong, Zhao Shuangyue, Li Xiaozhe 212

The Effects of Rating and Sentiment on Online Review Helpfulness: A Dynamic Perspective
LIYUAN ZHU, HANYING YANG, NINGNING CHENG 216

Role of Big Five Personality Traits in Sustainable Consumption Behavior
Kashifa Akbar, Yongsheng Jin, Minhas Mahsud, Muqarrab Akbar, Abdul Waheed, Rizwana Amin 222

An Analysis of the Profit Model and Its Financial Evaluation of GOME Retail Holdings Limited under the "New Retail"
Guihang Guo, Ying Li, Qianru Li 227

The Impact of A Collection of Tasks And Activities On Accounting Information Quality: Survey in Indonesia
Rapina Rapina, Riki Martusa, Meythi, I.Nyoman Agus Wijaya, Amelia Zelien, Lisnawati 233

An empirical study on the users' continuous intention of imported cross-border e-commerce platforms based on TAM and perceived risk theory
Wang Yaru 237

Preface

It is our great pleasure to welcome you to attend the 4th International Conference on 2020 3rd International Conference on Big Data Technologies (ICBDT 2020) and it's workshop 2020 4th International Conference on Business Information Systems (ICBIS 2020), held during September 18-20, 2020, which is supported by Shandong University of Science and Technology, China, University of Jinan, Shandong University, Guizhou University, Shandong Normal University, Qingdao University, and other universities. With the world fighting together against coronavirus this year, ICBDT 2020 has been converted into a virtual conference for the safety of our participants.

The aim of ICBDT 2020 and ICBIS 2020 are to provide a professional platform for discussing research issues, opportunities and challenges in the fields of Big Data Technologies and Business Information Systems. The conference has attracted papers from many international researchers and scholars in related fields with burgeoning applications touching upon various sectors from United States, China. Portugal, Thailand, United Kingdom, Sweden, Indonesia. etc.

Shandong University of Science and Technology (SDUST), founded in 1951, offers multidisciplinary education in engineering, sciences, management, literature, law, economics and education with unique engineering characteristics. It is a key construction university of Shandong Province for cultivating personnels with practical abilities. It is co-built by Shandong Provincial People's Government and the former State Administration of Work Safety.

All of the papers were subjected to peer-review by conference committee members and international reviewers. The proceedings will be published in the International Conference Proceedings Series by ACM, which will be archived in the ACM Digital Library, with ISBN numbers 978-1-4503-8785-9.

We have two Keynote speakers invited this year, they are: Prof. Limsoon Wong, ACM Fellow, National University of Singapore, Singapore; Prof. Wenyu Zhang, Zhejiang University of Finance and Economics, China. We thank the ICBDT 2020 organizing committee members, keynote speakers, session chairs, authors, teachers and students, and in general, to those who supported this conference.

Finally, we hope that you will find this conference interesting and rewarding and provide you with a valuable opportunity to share ideas with other researchers around the world.

ICBDT 2020 Conference General Chair

Prof. Yanjun Peng, Shandong University of Science and Technology, China

Conference Committees

Honorary General Chair
Qingtian Zeng, Shandong University of Science and Technology, China

Conference Chair
Yongquan Liang, Shandong University of Science and Technology, China

Conference Co-Chairs
William Wei Song, Dalarna University, Sweden
Yanjun Peng, Shandong University of Science and Technology, China
Zhenxiang Chen, University of Jinan, China
Liqiang Nie, Shandong University, China
Zhaohui Peng, Shandong University, China
Jiguo Yu, Qilu University of Technology, China
Kewen Li, China University of Petroleum, China
Jia Yu, Qingdao University, China
Junwei Du, Qingdao University of Science and Technology, China

Program Chairs
Azadeh Sarkheyli, Dalarna University, Sweden
Binge Cui, Shandong University of Science and Technology, China
Wenyu Zhang, Zhejiang University of Finance and Economics, China
Weijian Ni, Shandong University of Science and Technology, China
Zhongying Zhao, Shandong University of Science and Technology, China

Program Vice-chairs
Xuesong Jiang, Qilu University of Technology, China
Wenjuan Gong, China University of Petroleum, China
Guodong Wang, Qingdao University, China
Lijun Sun, Qingdao University of Science and Technology, China

Publicity Chair
Pascal Rebreyend, Dalarna University, Sweden

Technical Committees
D.Vasumathi,NTUHCE, Hyderabad, India
Yajie Qi, China Meteorological Administration, China
Ali Yavari, Swinburne University of Technology, Australia
Anooja Ali, REVA University, Bangalore, India
Assoc.Muhamad Taufik Abdullah, University Putra Malaysia,Malaysia
Bingxian Ma, University of Jinan, China

Chuan-Jun Su, Yuan Ze University, Taiwan
Cun JI, Shandong Normal University, China
Han Li, North China University of Technology, China
Huanqing Cui, Shandong university of science and technology, China
Jianqiang Li, Beijing University of Technology, Beijing, China
Jianxu Liu, Chiang Mai University, Thailand
Krzysztof Gaska, Silesian University of Technology, Poland
Lan Yang, California State Polytechnic University, USA
Mehrdad Mohasses, University, United Arab Emirates
Mervat Bamiah, Prince Sultan University, Saudi Arabia
Mingwen Tong, Central China Normal University, China
Mukesh Singhal, University of California, USA
Ochei Ailemen Ikpefan, Covenant University, Nigeria
P. Srinivasa Pai, Utah State University, USA
Robert Bestak, Czech Technical University in Prague, Czech Republic
Rongjuan Chen, Wenzhou-Kean University, China
S.Vasavi, VR Siddhartha Engineering College, India
Shengli Lv, Northwestern Polytechnical University, China
Tiffany Tang, Wenzhou-Kean University, China
Wong Ka Chun, City University of Hong Kong, Hong Kong
Xian Hequn, Qingdao university, China
Yan Wen, Suzhou University, Suzhou, China, China
Yan-Ping Chen, GuiZhou University, China
Yiming Zhang, National University of Defense Technology, China
Yujing Wang, Tianjin University of Commerce, China
Zeyar Aung, Khalifa University of Science and Technology, UAE
Ke Ji, University of Jinan, China
Muhammad Abdullah Adnan, Bangladesh University of Engineering and Technology, Bangladesh
Shahid Anjum, Universiti Teknologi Brunei (UTB), Brunei Darussalam
Yanling Zhou, HeFei University, China
Yutai Wang, University of Jinan, China
Hongzhi Wang, Harbin Institute of Technology, China
Mohamed DBOUK, Lebanese University, Lebanon
Yongbin Qin, Guizhou University, China

The Impact of A Collection of Tasks And Activities On Accounting Information Quality: Survey in Indonesia

[1]Rapina Rapina
rapinacen@yahoo.com

[2]Riki Martusa
theofilus2001@yahoo.com

[3]Meythi
meythi79@gmail.com

[4]I.Nyoman Agus Wijaya
aguswijaya.inyoman@gmail.com

[5]Amelia Zelien
azelien@yahoo.com

[6]Lisnawati
lisna.kamadjaya@gmail.com

Accounting Department, Maranatha Christian University, Bandung, Indonesia

ABSTRACT

An organization in general, of course, has a goal of being able to survive in the long term. To achieve this goal, an organization needs a good business process to support the running of the organization. Business Process can be considered as a collection of tasks and activities that exist in a structured and orderly manner to provide results in the form of goods or services for internal and external users. Organizational managers are responsible for managing business processes. Business processes are needed to see how the company runs its daily business, business processes also have an important role in structuring and implementing flexible information systems. Information systems are built and operated to provide information for managers. This research intends to understand effect of business processes quality (BPQ) to accounting information systems quality (AISQ) and its impact on accounting information quality (AIQ).

CCS Concepts

·Social and professional topics ~Professional topics ~Management of computing and information systems ~Information system economics

Keywords

business processes, a collection of task, accounting information quality.

1. INTRODUCTION

Every company realizes prices by serving the goods & services that consumers expect. The goods & services mentioned are prepared to pass through the line of business processes. A business process is a chain of activities to achieve business goals. Manager do their planning by dividing the business process into smaller activities, assigning people to do each activity and motivating them to do a good job. Managers need information to make decisions. Information systems are built and operated to provide information for managers. Information systems provide information through 3 processes: recording data about business activities, storing & maintaining data and reporting useful information about business processes. The infrastructure that supports the production of accounting information is the Accounting Information System (AIS). The resources for running AIS are people & technology. AIS will capture, store data about business events which can be called activities in accounting transactions. Only events that change the composition of the organization's assets, liabilities and capital will be accounted for and processed by AIS. AIS will definitely appear in every company [1]. AIS is a group of data and procedures for processing data that generate information for its users [2]. Information is the adhesive of the organization, better the quality better the communication, and the integrity will be better [3]. Qualified information has characteristics such as relevant, accurate, well-timed, and comprehensive. If the information is not qualified, it will impact the wrong decision-making [4]. Qualified accounting information is a competitive advantage for organizations [5]. They have to qualified information on accounting systems to produce qualified information [6].

Permission to make digital or hard copies of all or part of this work for personal or classroom use is granted without fee provided that copies are not made or distributed for profit or commercial advantage and that copies bear this notice and the full citation on the first page. Copyrights for components of this work owned by others than ACM must be honored. Abstracting with credit is permitted. To copy otherwise, or republish, to post on servers or to redistribute to lists, requires prior specific permission and/or a fee. Request permissions from Permissions@acm.org.
ICBDT 2020, September 18–20, 2020, Qingdao, China
© 2020 Association for Computing Machinery.
ACM ISBN 978-1-4503-8785-9/20/09…$15.00
https://doi.org/10.1145/3422713.3422757

2. LITERATURE REVIEW

2.1. Business Process Quality (Bpq)

Romney and Steinbart [7] argue that a business process is a set of activities and tasks that are interrelated, coordinated and structured by a person or with a computer or machine to help achieve organizational goals. Weske [8] stated a business process can be thought of as a set of activities that use one or more inputs to produce valuable outputs for customers. The conclusion is about business processes quality can be said to be a process under the standards in providing products or services by the organization's objectives. The dimensions of the quality of business processes will use are time leads, the quality or internal processes, the flexibility of the process. Time leads refers to how long an activity will run from start to finish [9] [10] [11]. The quality of internal processes, is the ability to produce a qualified output [9] [10] [11]. The flexibility of the process is as the process's capability to produce the desired diversity output [9] [10] [11].

2.2. Accounting Information Systems Quality (Aisq)

Information quality is the result of the quality of information systems, the results of which will be useful for decision making,

and must reflect several characteristics, namely relevant, easy to understand, complete [12]. Information systems quality according to DeLone and Mclean (2003) is a term for success [13]. the success of information systems is the ability of an accountant to understand the accounting information system and carry out the use of technology [14]. AIS refers to the activities of collecting, storing, and processing financial and accounting data required by decision makers in the company. AIS is basically an activity concept that uses computers to track accounting activities and is often used in conjunction with information technology resources [15]. The dimensions used for accounting information system quality are: Integration which means that system support business decisions to making information combinations easier [16] and information systems are integrated into all components in the accounting information system to convert financial data into financial information [1]. Flexibility refers to the system can adapt to users needs and environmental changes [16] [17]. Accessibility which means the system must be accessible anytime and anywhere and be able to generate information automatically without the need for manual calculations [16].

2.3. Accounting Information Quality

Information can be defined as data that has been processed and arranged to give meaning to the user. Users need information for the decision-making process and improve the decision-making process. Qualified information will improving decision [18]. Qualified information as successfully information has component such as relevant, timely, accurate, complete, and summarization [19]. The dimensions the accounting information quality as follows:

1. Accurate means accounting information truly reflects the situation and the existing conditions and free from material error [18] [19]

2. Relevant means accounting information conduct under the requirements [19] [20]

3. Timely may imply that accounting information is available when the information is required [19] [20] [3]

4. Complete, can be interpreted as accounting information twill be generated data related to issues and events to make a decision [19] [18]

3. THEORETICAL FRAMEWORK

3.1. Effect Of Bpq On Aisq

To perform in business measurement professionally, we must have knowledge and expertise related to business processes and business context for an accounting information system [18]. Before we develop a useful accounting information system framework, we must understand the organization's business processes, entities involved, and transaction data [21]. The information system's value is the relationship between information systems with users and business processes [22]. While at the organizational level, the business process is fundamental; it has roleplay in the realization of flexible information systems [12].

3.2. Effect Of Aisq To Aiq

Information quality refers to the degree of product issued by an information system. According to Hall [19], AISQ is based directly on the system development life cycle activities that generate accounting information. This system presents accounting information to internal and external users. The overall objective of AIS is to convey information to users [23]

4. HYPOTHESES DEVELOPMENT

1. BPQ affects AISQ

2. AISQ affects AIQ

5. METHODOLOGY

Based on the research objectives, this study was included in survey research. The survey method is a primary data collection method that uses oral and written questions. The instrument used was a questionnaire with closed questions and provided an empty space if the respondent wanted to give a brief comment on each question item contained in the questionnaire. Each answer to the questionnaire have the scores obtained have a level measurement or ordinal-scale unit. Target population in this study was 119 commercial banks in Indonesia. The reason for determining the banking industry as a population is because the ability of the regions to spur economic growth will be largely determined by the ability of the regions to strengthen the bases of domestic growth and to explore the unique potential that exists in the regions. To develop regional economic bases, financial support from banking and financial institutions is required . Respondents in the study consisted of 67 banking industries in Indonesia, and the observation unit was the operational manager of 254 people and officers who did accounting. The reason for choosing operational managers as respondents is because users of information systems include managers, non-management workers and external users. The Structural Equation Model (SEM) with the parameter estimation model using the PLS (Partial Least Square) method was applied to test the research hypothesis. SEM statistical analysis techniques are used because of the causal relationship between variables, and each variable involved is considered a variable that cannot be observed directly.

6. DISCUSION OF FINDINGS

In this section, we can see the results of data processing using partial least squares. Then a complete model path diagram is also presented that illustrates the effect of BPQ on ASIQ and its impact on AIQ in the following figure:

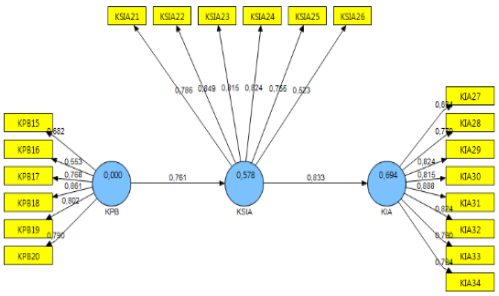

Figure 1. Path Diagram Full Model

The weighting factors in Figure 1 reflect the validity of each statement item is valid and the reliability of the construct latent variables being studied has also been reliable. The questionnaire statement is said to be valid if it has a weighting factor higher than 0,50. Then the criteria for composite reliability are considered adequate if the result is more than 0,70.

7. HYPOTHESES TESTING

A summary of the research hypothesis testing is shown below:

Table 1. Summary Hypothesis Test Results

Sub Structure	Path	Coeff.	$t_{statistic}$ *	R^2
First	KPB ➔ KSIA	0,761	10,382	0,578
Second	KSIA ➔ KIA	0,833	22,244	0,694

*t-critical = 1,96

The coefficient of determination (R-square) in Table 1 shows that the quality of BPQ has an influence of 57.8% on AISQ. Furthermore, AISQ has an impact of 69.4% on AIQ.

Test results in Table 1 show the value of the $t_{statistic}$'s of business process quality (10.382) is higher than $t_{critical}$ (1.96), which means the first hypothesis show that accounting information systems are influenced by quality of business process. This study provides empirical evidence that the better the quality of business processes, the better the quality of the accounting information system. This research is in line with the statement of Turban and Volonino [22] that there is a relationship between business processes and accounting information systems. The test results for the second hypothesis about the impact of AISQ on AIQ also show that the t statistic is higher than t critical. This is in line with the statement from Hall [19] that there is a positive relationship between AIS and accounting information.

8. CONCLUSION

1. The BPQ which include time, internal process quality and process flexibility have been accommodated in the AISQ. From the research results, it is known that the time dimension still needs further attention because there are still many obstacles when faced with simultaneously withdrawing large data from several branch offices in banking organizations.

2. The AISQ has an impact on the AIQ. From the research results it is known that so far the accounting information system software used has shown a harmonious integration between computer devices, software, communication equipment, operating procedures, entered data, tasks to be done and producing accounting information as is according to user needs.

9. RECOMMENDATION

There are things that need to be considered in the BPQ, which must increase the application capability of the AIS so that it has a user interface design that is easy to learn with a menu structure and icons in the form of simple images. This is related to efforts so that someone does not need a long waiting time to master the application and does not hinder the work of other individuals. An accountant must realize that everyone has different perceptions in receiving information, so that the information to be provided can be designed and communicated according to the behavior of decision makers. To fulfill the symbol of scientific investigation, other researchers are advised to add other variables to enrich the model. It is hoped that the results of further research can produce more perfect results or can remain the same as the results of this study. If the research results are the same, it means that the model used in this study has high consistency to be applied to banking organizations.

10. REFERENCES

[1] Boockholdt, L.J., 1999. *Accounting Information Systems*. *Fifth Edition*. USA: Mc Graw Hill International Edition

[2] Bagranoff, N.A., Simkin,M.G. and Norman,C.S. 2010. *Accounting Information System,11th Ed*. USA: John Wiley & Sons.

[3] Susanto, A. 2008. *Accounting Information Systems. Risk-Development Control Structure.* Bandung. Lingga Jaya.

[4] Huang, K.T., Lee,Y.W., and Wang,R.Y. 1999. *Quality Information and Knowledge. USA*: Prentice Hall.

[5] Hongjiang Xu. 2009. Data quality issues for AIS' implementation: Systems, stakeholders, and organizational factors. *Journal of Technology Research*

[6] Laudon,K.C. and Laudon,J.P. 2012. *Management Information Systems: Managing the Digital Firm. Twelfth Edition*. USA: Pearson Education, Inc

[7] Romney,M.B. and Steinbart,P.J. 2012. *Accounting Information Systems.Global Edition.Twelfth Edition.* USA: Pearson Education Limited

[8] Weske,M. 2007. *Business Process Management: Concepts, Languages,Architectures.* NewYork: Springer Berlin Heidelberg.

[9] Stuhb,A. and Karni,R. 2010. *ERP: The Dynamics of Supply Chain and Process Management*. New York: Springer Science+Business Media.

[10] Dumas, M., Rosa,L.M., Mendling, J. and Reijers, H.A. 2013. *Fundamentals of Business Process Management.* New York: Springer-Verlag Berlin Heidelberg.

[11] Pyle,D. 2003. *Business Modeling and Data Mining*. USA: Morgan Kaufmann Publishers.

[12] Gorla, N., Somers,T.M. and Wong,B. 2010. *Organizational impact of system quality, information quality, and service quality.* Journal of Strategic Information Systems 19: 207–228 DOI: 10.1016/j.jsis.2010.05.001

[13] Delone, W.H., and McLean, E.R., 2003. The DeLone and McLean model of information system success. *Journal of Management Information System* 19 (4): 9–30.

[14] Gellinas, U.J., and Dull,R.B.,2008.*Accounting Information Systems*. USA: Thomson-South Western.

[15] Petrucelli,J.R.2012.*Detecting Fraud in Organizations-Techniques, Tools and Resources*. Canada: John Wiley & Sons,Inc.

[16] Heidmann,M. 2008. *The Role of Management Accounting Systems in Strategic Sensemaking.* Germany: Deutscher Universitäts-Verlag. DOI: 10.1007/978-3-8349-9633-6

[17] Stair,R.M. and Reynolds,G.W. 2010. *Principles of Information Systems A Managerial Approach. Ninth Edition*. USA: Course Technology, Cengage Learning.

[18] Gellinas, U.J. and Dull,R.B., 2008. *Accounting Information Systems. USA: Thomson-South Western*

[19] Hall,J. A. 2011. *Accounting Information Systems*. 7e. USA: South Western Cengage Learning

[20] Schermerhorn, J.R. 2011. Introduction to Management. International Student Version. Asia: John Wiley & Sons.

[21] Haryani, E., and Pranoto. T., 2014. Accounting Information System Framework for NPO (A Case Study on Children Development Centers Salatiga Cluster). *Research Journal of Finance and Accounting 5 (12): 208-213.*

[22] Turban,E. and Volonino,L. 2010. *Information Technology for Management. 7th ed*. USA: John Wiley & Sons.

[23] Hansen, D.R., Mowen,M.M. and Guan,L. 2006. *Cost Management: Accounting and Control. 5e.* South Western: Cengage Learning.