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Use of E-Commerce, Use of Information Technology, Organizational Culture, Quality Accounting Information System, Quality Accounting Information

Weismann Immanuel Sigalingging, Rapina Rapina
Maranatha Christian University, Indonesia

Abstract

Information plays a very important role in all aspects of human life, both individuals and organizations. The things that are expected to improve the accounting information system to improve its quality at PT. Royal Abadi Sejahtera is the use of e-commerce, the use of information technology and organizational culture. The purpose of this research is to find out how much influence the independent variables have on the ability of the accounting information system to produce quality accounting information. The population in this study were all employees of the accounting department as many as 80 people with a sample of 67 people. The data was obtained by distributing questionnaires to a sample of 67 people. The data is processed using the SmartPLS v3 application. The results of the study explain that the use of e-commerce and the use of information technology affect the quality of accounting information systems and the quality of accounting information systems affect the quality of accounting information. Meanwhile, organizational culture does not affect the quality of accounting information systems. The research results can be used for PT. Royal Abadi Sejahtera to solve problems regarding poor quality accounting information systems.

Keywords: *e-commerce, information technology, organizational culture, quality of accounting information systems*

INTRODUCTION

Sustainable The working environment in commercial organizations, educational institutions and government agencies is changing. Change is closely related to advances in information technology which is the main foundation in making the information system itself. Information becomes important for the organization so that it makes the organization very hopeful in the application of the accounting information system used. (Ramadan, 2017). In making decisions with a purpose, reaching decisions that are efficient and effective, organizations need to determine which decisions need to be planned, the information needed to plan those decisions, and what must be done to obtain and process the data needed to obtain information that can be used. (Romney & Steinbart, 2017).

Bodnar and Hopwood (2014) states that an accounting information system is a set of resources, such as people and facilities, that are formed with the aim of processing financial data and transactions as well as data and other transactions into information. Romney & Steinbart

Corresponding author
weismannsigalingging@gmail.com
DOI: -to be assigned-

(2017) stated the same thing, which states that an accounting information system is a system that integrates, records, collects and processes data into information for stakeholders in decision making.

Astuti et al. (2019) states that an accounting information system will be of quality if the system can be used to integrate, analyze, report, and collect information to present quality information, which enables management to act and make decisions. These characteristics include reliability, integrity and being available when needed. Susanto (2013) explained that the accounting information system will be of quality if the accounting information system can be connected from all related elements and sub elements, which work together in harmony to have quality accounting information output.

Reality in the field shows that there are still many problems related to accounting information systems that have not been integrated in manufacturing companies, as happened at PT. Royal Eternal Prosperity. According to David Kurniawan as the Accounting Department Head, the accounting information system used today is not well integrated, such as the automatic recording carried out by the system has not been running properly due to frequent system errors that result in unreliable financial reports. Another example in the 2021 financial statements of the University of North Sumatra, the University of North Sumatra has several recurring findings from 2020. This is because the University of North Sumatra does not yet have an integrated information system in the preparation of financial statements. (Arifin, 2022) Several previous studies have stated that use of e-commerce, use of information technology, and organizational culture affect the quality of accounting information systems (Pahlevi et al., 2021); (Astuti et al., 2019); (Putra et al., 2020); (Tripambudi, 2014b) Another empirical study states that the quality of accounting information systems affects the quality of accounting information (Darma, 2020) ; (Bakri, 2016) ; (Zeina et al., 2016) .

The current study is a replication of previous empirical studies conducted by Putra et al. (2020) which examines the effect of the use of information technology and user competence on the quality of accounting information systems and their impact on the quality of accounting information. The difference between this research and the empirical study conducted by Putra et al. (2020) is the current study replacing the independent variable used in previous empirical studies, namely user competence with two other independent variables, namely the use of e-commerce and organizational culture, so that this is a novelty in the research model that I will examine.

From the background explanation described above, I am interested in examining how much influence the use of e-commerce, the use of information technology, and organizational culture have on the quality of accounting information systems (KSIA) and their implications for the quality of accounting information (KIA) in the manufacturing sector. remember manufacturing industry is becoming the main driver for the improvement of the national economy, and beyond that it becomes a reliable sector to spur equity in public welfare and national development, as expressed by the then Minister of Industry of the Republic of Indonesia (Hartarto, 2019)

The findings of this study are expected to be a source of reference or provide information about the factors that affect the quality of accounting information systems for manufacturing company organizations. In addition, this research is expected to be a strategy to obtain a high-

quality accounting information system. And finally, the findings of this study are expected to be used as guidelines, sources, information, or as a comparison for further research on the same topic.

LITERATURE REVIEW

Contingency Theory

Contingency theory states that all components in the organization must be in harmony with each other. In management accounting systems, contingency theory has the basis that there is no one-size-fits-all control system , which can be applied to all organizations under any circumstances. This concludes that the design of the various components of the accounting system depends on specific contingencies, or other contextual factors that may influence certain conditions (Otley, 1980) .

Organizations and management view that the organization is a sub-system that relates between the organization and the environment, emphasizes the form of variables, places various characteristics of the organization, and tries to understand how the organization should function in various special conditions and circumstances, in order to achieve desired organizational structure and appropriate management response when faced with certain situations (Chong, 1997)

E-commerce

The Organization for Economic Cooperation and Development (OECD) states that *e-commerce* is a transaction that is based on the process and transfer of data electronically (Meiryani , 2020) . (Laudon & Laudon, 2012) stated that *e-commerce* is a process of buying or selling business products electronically by consumers or from companies to other businesses using *mobile* or computer applications as a liaison for business transactions. In its development according to Laudon (2017) *e-commerce* can be defined as activated profitable transactions with digital models in between individuals and organizations . Transactions that are activated with a digital model collect all transactions that are consolidated by digital technology. Most of these transactions mean transactions that occur via the web, mobile devices, and/or via the internet .

In this study, the types of *e-commerce* used are *Business to Business* (B2B) and *Business to Consumer* (B2C), because the company that is the unit of analysis in this study uses *e-commerce applications* to collaborate with other companies and sell their products as well. directly to consumers. This study uses *ubiquity, universal standard, interactivity,* and *information density* as dimensions (Laudon, 2017) .

Susanto (2013) argues that accounting information systems in companies currently rely heavily on telecommunications, as well as online data processing. Susanto (2013) states that the existence of extranets, internet, intranets, and electronic commerce (e-*commerce* or *e-business*) shows that the role of telecommunications is so important now and in the future. Along with the theory , previous research that has been done by Pahlevi et al. (2021) ; Zeina et al., (2016) ; Hertati (2021) stated that the use *of e-commerce* have an influence on the quality of accounting information systems.

H1: The use of e-commerce has an effect when confronted with KSIA.

INFORMATION TECHNOLOGY

Rajaraman (2018) states that information technology can be explained as technology used to process, organize, obtain, store, and distribute data (information) that has been processed for use by information users. Meanwhile , Sutabri (2014) views information technology as a technology used to process data in order to provide the right information for decision makers. Furthermore, Romney & Steinbart (2017) stated that information technology (in the form of *hardware* and *software*) is used as a tool to facilitate accounting information systems in carrying out their functions in order to produce appropriate information.

Laudon & Laudon (2012) added that in computer-based accounting systems, information technology is useful as a platform for other information system components to be placed. The same thing was expressed by Nurudin (2017) that information technology is currently an element that needs to be considered in improving the accounting information system used. The main reason is of course the use of information technology in business continuity is to encourage information systems to realize their functions and roles optimally.

From explanation above, it can be concluded that information technology is a tool used to assist accounting information systems in processing existing data as information that will be used for decision makers (Putra et al., 2020) . This study uses *functionality, compatibility,* and *maintainability* as its dimensions (Putra et al., 2020) . Along with the theory, previous research that has been done by Putra et al., (2020) ; Astuti et al. (2019) ; Bakri (2016) suggests that information technology has an influence on the quality of accounting information systems.
H2: The use of information technology has an influence when faced with KSIA.

ORGANIZATIONAL CULTURE

Robbins & Judge (2014) stated "Organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations." This statement can be translated that organizational culture shows a system of shared ideas that are owned and accepted by all members of the organization that will differentiate one organization from another. Furthermore, Suharmono (2016) expresses organizational culture in the form of a shared value and belief system which is the *output* of relationships with people, both structures and organizational systems that produce norms that are implemented in group and individual behavior.

Furthermore, according to Kaswan (2018) organizational culture is explained as an implicit argumentation pattern that is noticed and studied by a group when solving adaptation problems with the external environment and integrating with the environment within its organization. These assumptions have been proven to be well implemented and are considered valid. Thus, it can be taught to new members of the organization as the right way to understand, weigh, and deal in relation to this problem.

Laudon & Laudon (2012) stated that organizational culture is an element within an organization that is identical to its information system. Furthermore, Romney & Steinbart (2017) state that organizational culture influences the design of its accounting information system. This research uses *attention to details , innovation and risk taking, team orientation,* and *people orientation,* as dimensions (Robbins & Judge, 2014) . Along with the theory, previous research that has been done by (Tripambudi, 2014) ; (Astuti et al., 2019) ; (Bakri, 2016) stated that organizational culture has an influence on the quality of accounting information systems.

H3: Organizational culture has an influence when faced with KSIA.

Quality of Accounting Information System

Romney & Steinbart (2017) stated that an accounting information system is a system used to collect, record, collect, and process data to produce information for decision makers. The existing system includes human resources, rules and directions for software data, information technology infrastructure and internal control. Susanto (2013) describes in full that an information system will be of high quality if the accounting information system can be integrated from all existing elements and sub elements, which can work together harmoniously to produce accounting information that can be used for decision makers.

Susanto (2013) added that these integrated components can also be said to be elements of an accounting information system consisting of *brainware, hardware, software, databases*, procedures and communication networks. Zaied (2012) suggests that to measure the quality of accounting information systems can use the characteristics of *reliability, usability, adaptability, trust, and maintainability* . This study uses the level of integration, flexibility, efficiency, and reliability as its dimensions (Stair & Reynold, 2012) ; (Susanto, 2013) ; (Zaied, 2012) .

Along with the theory, previous research that has been carried out by (Akbar, 2018) (Astuti et al., 2019) ; (Bakri, 2016) stated that organizational culture has an influence on the quality of accounting information systems.

H4: KSIA has influence when faced with MCH.

Quality of Accounting Information

Susanto (2017) states that accounting information is processed financial transactions and data that is also designed to be more useful and informative for users of information as a basis for weighing in decision making. Jansen et al. (2018) suggests that the quality of information is a measure of the output value produced by the system and the output for consumers of information. Quality decision making requires quality information, and if the information obtained from the information system does not meet the criteria, then the decision-making process will be difficult (Laudon & Laudon, 2012) .

Meanwhile Laudon & Laudon (2012) argue that the decision-making process will be difficult if the information system has not been able to produce information that meets these quality standards, namely accurate, complete, consistent, can be validated, timely, and easily accessible. This study uses the level of timeliness, accuracy, and completeness as its dimensions (Hall, 2014) . Laudon & Laudon (2012) added that if the quality of the accounting information system is successfully implemented, it will produce quality accounting information and of course it will also be used by users of the information to make a decision.

Along with the theory, previous research that has been done by (Tripambudi, 2014) ; (Bakri, 2016) ; (Akbar, 2018) ; (Darma, 2020) states that the quality of accounting information systems has an influence on the quality of accounting information.

FRAMEWORK

Based on the explanation that has been described above, the framework of this research which can be described is as follows:

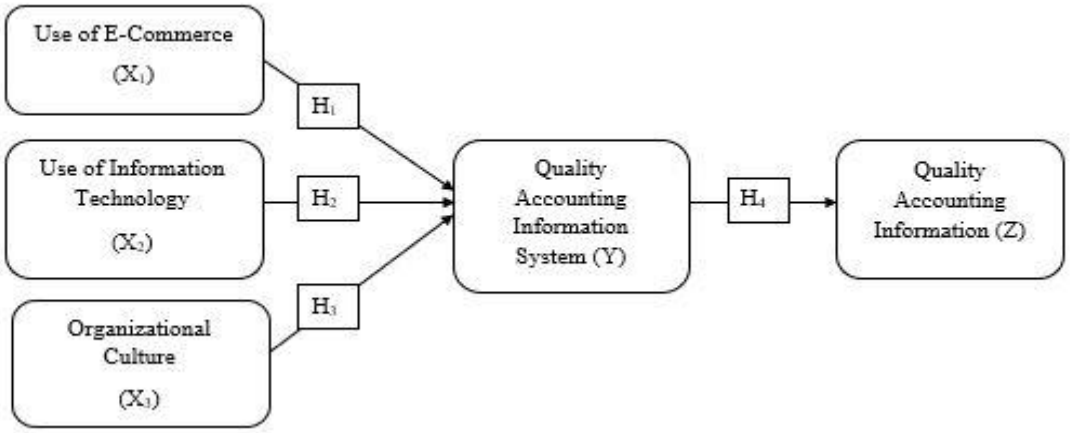

Figure 1 Thinking Framework

RESEARCH METHOD

In this study, the research method used is explanatory research using a quantitative approach in collecting data, with the aim of knowing the relationship between two or more variables, as well as to test the truth of a hypothesis. (Sugiyono, 2018). The population tested in the current study were all employees in the accounting department of PT. Royal Abadi Sejahtera and its subsidiaries are 80 people. The number of samples in the current study was 67 people, based on the use of the slovin formula. The sampling technique in the current study uses probability sampling with a simple random sampling technique (Sugiyono, 2018).

The data collection technique with a quantitative approach in the current study uses a questionnaire as the medium. Questionnaires are a way of collecting data with the researcher's technique of providing a list of questions or written statements to be responded to or filled out by respondents (Sugiyono, 2018).

To test the hypothesis in this study, the researcher used the SEM – PLS (Structural Equation Model – Partial Least Square) structural equation modeling. The reason for using the structural equation model is to examine the relationship between the variables in the model in this study. Furthermore, according to Ghozali (2017), PLS is an alternative approach that shifts from a covariance -based SEM approach to a variance-based approach.

In order to know the level of validity and reliability of the questionnaire used, the validity test uses convergent validity, namely by correlating the item scores of the questions (component score) with the construct score which in turn produces a loading factor. If the correlation indicator (Average Variance Extracted) > 0.7 then the loading factor value is said to be high. However, for early-stage research, a loading factor > 0.5 is considered sufficient (Ghozali, 2017). As for the reliability testing of this study using Cronbach's alpha and composite reliability. The measurement item is confirmed to be reliable if it can have a Cronbachs alpha value > 0.7 (Ghozali, 2017). The structural test of the model can be measured by looking at the R-Square value which describes how

much influence there is between the variables in the model. The next step is to estimate the value for the path relationship in the structural model obtained with a value that is considered significant if the t-statistical value> 1.96 and p value <0.05 for a significance level of 5%. (Ghozali, 2017).

FINDINGS AND DISCUSSION

The target respondents who filled out the questionnaire in this study were all employees, both managers, assistant managers, supervisors, and all staff in the accounting department. The number of respondents in this study were 67 people. This research data can be processed because it has met the minimum sample size of 67 people.

Validity and Reliability Test

In this study, the first step was to test the validity and reliability of the data that had been collected. The results of the validity test are presented in table 1 which explains that each tested variable is declared valid because it has an AVE value of 0.5 (Ghozali, 2017) .

Table 1 Validity test

Variables	Average Variance Extracted (AVE)	Results
Use of E-Commerce	0.5 95	Valid
Use of Information Technology	0.5 70	Valid
Organizational Culture	0.6 27	Valid
Quality Accounting Information System	0.606 _	Valid
Quality Accounting Information	0.564	Valid

Source: processed data

The next stage carried out by the researcher was to conduct a reliability test. Each variable is declared reliable if it has an alpha coefficient value seen from the large *Cronbach alpha* and *composite reliability values* that meet the criteria, namely > 0.7 (Ghozali, 2017) . The results of the reliability test are presented in table 2 which explains that each tested variable is declared reliable.

Table 2 Validity test

Variables	Cronbach Alpha	Composite Reliability	Results
Use of E-Commerce	0.826 _	0.879	Reliable
Use of Information Technology	0.810 _	0.868	Reliable
Organizational Culture	0.899 _	0.921	Reliable
Quality Accounting Information System	0.906	0.924	Reliable
Quality Accounting Information	0.870	0.900	Reliable

Source: processed data

From the above data processing, the path model is presented in Figure 2 which describes each value of the indicator for each variable.

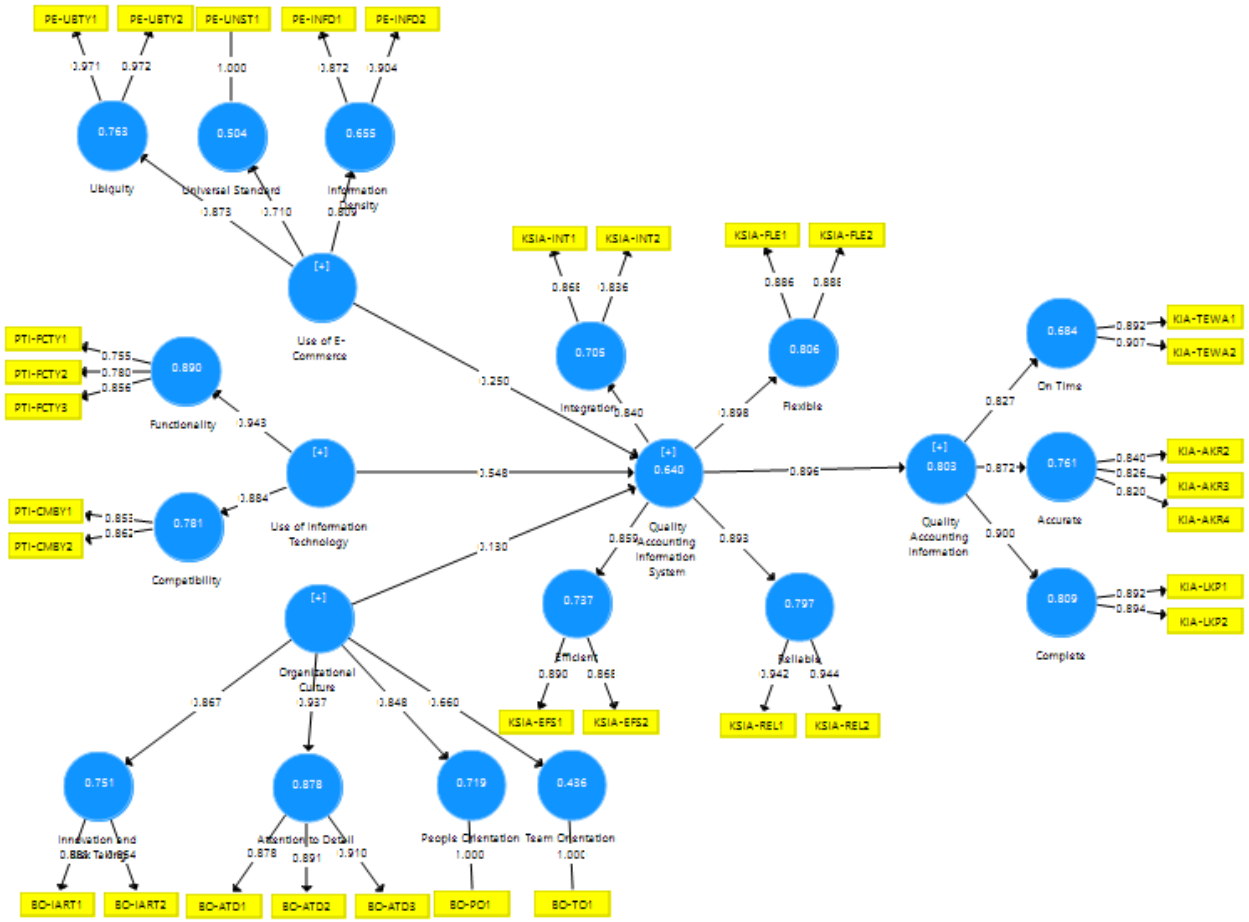

Figure 2 Path Model Analysis
Source: processed data

Structural Model Testing

The next step after testing the validity and reliability, where the results were obtained that the processed data was declared valid and reliable, the researchers conducted a structural model test where this structural test aims to find out how much influence or relationship occurs between variables in the research model. Structural testing of the model can be measured by paying attention to the value of R-Square or R^2 (Ghozali, 2017) . The results of the structural test are shown in table 3.

Table 3 R-Square

Variables	R-Square
Quality Accounting Information System	0. 640
Quality Accounting Information	0.803

Source: processed data

From the processed results, it was found that the accounting information system quality variable has an R-Square value of 0.640 or 64%, which can be concluded that the independent variables in this study are the use of e-commerce, the use of information technology and organizational culture are able to explain or describe the dependent variable, namely quality. accounting information system by 64%, but the remaining 36% is described by other variables not tested in this study.

The impact variable of the accounting information system quality variable, namely the quality of accounting information has an R-Square value of 0.803 or 80.3% which can be concluded that the dependent variable, namely the quality of the accounting information system is able to explain or describe the impact variable, namely the quality of accounting information of 80.3%., but the remaining 19.7% is described by other variables not tested in this study.

T-Static Test

Hypothesis testing can be done by performing a statistical T test. In this study, the criteria for the statistical t test used by the researcher is the value that is considered significant if the t statistic value is > 1.96 and the p value is < 0.05 for a significance level of 5% (Ghozali, 2017) . The results of the statistical T test are presented in table 4.

Table 4 Statistical T Test

Hypothesis	**T- Statistics**	**P-Values**	**Results**
PE →KSIA	2,302	0.022	H1 Accepted _
PTI →KSIA	4.443	0.000	H2 Accepted _
BO →KSIA	1.252	0.211	H3 Rejected _
KSIA →KIA	34,431	0.000	H4 Accepted _

Source: processed data

DISCUSSION

Various problems contained in the accounting information system which was appointed as a phenomenon in this study illustrates that the application of the accounting information system that has been implemented in the company PT. Royal Eternal Prosperity is still not qualified. In this study, the researcher estimates that the elements that can improve the quality of accounting information systems and have the impact of making accounting information more quality are the use of e-commerce, the use of information technology, and organizational culture.

Use of E-Commerce Affects the Quality of Asia

Hypothesis 1 ($H1_{)}$ described in this study is that the use of e-commerce has an influence on when faced with KSIA . The processing *output* presented in table 4 shows the relationship between the variables of the use of e-commerce (PE) when faced with the quality of the accounting information system (KSIA) resulting in a T-Statistic value of 2.302 where the T-Statistic value is > 1.96 and the P-Values value is 0.022 where the P-Values < 0.05 which means that the use of e-commerce has an effect when faced with KSIA (H_1 is accepted).

The number of e-commerce applications such as Tokopedia, Shopee and others in the current era to make buying and selling transactions, makes companies able to take advantage of this application to be able to market their products. All sales and purchase transactions are recorded clearly and in detail on the e-commerce application and can be integrated with the accounting information system used by the company or in other words the accounting information system application used is able to absorb the records made by the e-commerce application. It is not surprising that by utilizing e-commerce applications, all records will be recorded properly and of course the information produced is reliable.

Use of Information Technology Affects the Quality of Ais

Hypothesis 2 ($H_{2\ )}$ described in this study is the use of information technology have influence when faced with KSIA . The processing *output* presented in table 4 shows the relationship between the variables of the use of information technology (PTI) when faced with the quality of the accounting information system (KSIA) resulting in a T-Statistic value of 4.443 where the T-Statistic value is > 1.96 and the P-Values value is 0.000 where P-Values <0.05, which means that the use of information technology has an influence when faced with KSIA (H_2 is accepted).

Currently information technology is growing and of course for companies it should not be too late to follow the development of existing information technology. As a simple example of recording, which is usually done manually, can now be inputted into a computer or in other words, the accounting information system application currently used is capable of absorbing all data that has been entered into the computer, with the hope that the data will be successfully absorbed and then processed systemically. by the application of accounting information systems can be used for decision making.

Organizational Culture Affects the Quality of Asia

Hypothesis 3 (H_3) described in this study is that organizational culture has an influence when faced with KSIA . The processing *output* presented in table 4 shows the relationship between organizational culture variables (BO) when faced with the quality of accounting information systems (KSIA) resulting in a T-Statistic value of 1.252 where the T-Statistic value is > 1.96 and a P-Values value of 0.211 where the P-Values <0.05 which means that organizational culture has no influence when faced with KSIA (H_3 is rejected).

In this study, the organizational culture studied was only from the point of view of one company. The organizational culture that exists in the company has not focused on the existing accounting information system because there are still many reports and calculations carried out by calculating manually. The current accounting information system application used by the company has not been able to absorb the existing organizational culture in the company, one of which is accurate.

Quality of Asia Affects the Quality of Accounting Information

Hypothesis 4 (H_4) which is described in the current study is that the quality of the accounting information system has an influence when faced with financial problems MCH. The processing *output* presented in table 4 shows the relationship between the quality of accounting information system (KSIA) variables when faced with the quality of accounting information (KIA) resulting in a T-Statistic value of 34,431 where the T-Statistic value is > 1.96 and the P-Value value is 0.000 where P-Values < 0.05 which means that the quality of the accounting information system has an influence when faced with MCH (H_4 is accepted).

Currently, the application of the accounting information system used by the company does not yet have a good quality. It can be seen from the phenomena that occur in the field that the applications used still often experience system errors. With frequent system errors, the existing accounting information system applications become less qualified, which of course has an impact on poor quality accounting information.

CONCLUSION & FURTHER RESEARCH

The use of e-commerce affects KSIA. This section explains if the application of the accounting information system used by PT. Royal Abadi Sejahtera is able to absorb all transaction records in e-commerce applications, so the accounting information system applications used are of higher quality.

The use of information technology affects KSIA. This section explains if the application of the accounting information system used by PT. Royal Abadi Sejahtera is able to optimally absorb existing hardware (hardware) or software (software), so that the accounting information system application used is of higher quality.

Organizational culture does not affect KSIA. This section explains if the application of the accounting information system used by PT. Royal Abadi Sejahtera has not been able to absorb the organizational culture upheld by the company, one of which is about accuracy and speed.

The quality of accounting information systems affects MCH. This section explains if the accounting information will be of higher quality if the accounting information system used by PT. Royal Eternal Prosperous quality. This is because quality accounting information is the output of a quality accounting information system.

If the application of the accounting information system used is not of high quality, then business actors in this case the company organization can consider using e-commerce applications and information technology so that the application of accounting information systems is of higher quality. If the application of the accounting information system used is of high quality, of course it can produce quality accounting information.

For further researchers, this research can be developed by expanding the scope of the organization to be studied, or the scope of business units other than manufacturing companies.

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