

12.

Anastasya_SCITEPRESS_Fahmi,
Anastasya, Rapina.docx
by Agus Devtech

Submission date: 01-Nov-2023 08:29AM (UTC+0700)

Submission ID: 2213714087

File name: 12._Anastasya_SCITEPRESS_Fahmi,_Anastasya,_Rapina.docx (526.13K)

Word count: 8616

Character count: 52583

The Challenges Faced by The Information System in The Era of Industry 4.0 and Their Impact on Information Quality

Fahmi Dwi Suhenda¹, Anastasya Regina Candra¹ and Rapina Rapina¹

¹Department of Accounting, Maranatha Christian University, Bandung, Indonesia

Fahmidwisuhenda@gmail.com, areginacand@gmail.com, rapinarapinarapina@gmail.com

Keywords: Internal Control System, Personality Characteristics, Organizational Structure, and Business Process Quality.

Abstract: The importance of business process quality is widely recognized, it is a complex concept with significant weight. When the quality of this process is poor, it has the potential to cause the information system to fail and, as a result, contribute to a decline in the quality of information. The purpose of this research is to investigate and assess the impact of internal control system, personality characteristics, organizational structure, and business process quality on the quality of the accounting information system, as well as the impact of accounting information system quality on the overall quality of accounting information. Purposive sampling, a non-random sampling technique, was used to select 80 participants for the survey questionnaire. A variance-based structural equation model (SEM) was used to analyze the collected data. SEM is a statistical method that is commonly used to analyze variable relationships and test hypotheses in complex models. The research's primary finding contends that the effectiveness of internal control system, personality characteristics, organizational structure, and business processes significantly and favorably influences the effectiveness of the quality of accounting information system. The study's second key finding suggests that the organization's overall information quality is significantly influenced by the quality of the information system.

1 INTRODUCTION


The banking sector must undergo a digital transformation because the banking world is undergoing multiple changes, particularly as we reach the 4.0 era, when banks must now keep up with technological improvements to remain competitive (Maulidya, 2021). Changes in the Indonesian population's lifestyle are intimately linked to the digital era, with technology increasingly facilitating banking. One notable difference is that real cash is no longer required in today's world, as all payments are made with virtual money (Rapina, 2021).


As indicated by the new Financial Services Authority Regulation (POJK) No. 12/POJK.03/2021 on the Implementation of Digital Banking Services, banking services can be improved through digital banking and capitalizing on opportunities in the industrial revolution period. The Financial Services Authority (OJK) has published the regulatory


framework for digital banks, with the head office functioning as the physical branch and the rest, referred to as smart branches, operating online. The move to digital banking is a vital transformation for all banking institutions since it requires them to adapt to changes in human lifestyle, consequently boosting the quality of banking performance (Maulidya, 2021).

State-owned banks undergoing digital banking transformation, including as Mandiri, BNI, BRI, and BTN, are still trying to improve their information systems to facilitate better integration. This allows for the creation of clearly understandable information for management objectives (Kurniawan, 2017).

The problems that occur in Indonesia are described in phenomena related to the field of accounting, especially regarding the implementation of accounting information systems. Occurrence in state-owned banking occurred in 2021 at Bank Mandiri's Mampang Prapatan Branch, where a frontliner embezzled 120 billion (Simanjuntak,

¹ <https://orcid.org/0000-0000-0000-0000>

² <https://orcid.org/0000-0000-0000-0000>

³ <https://orcid.org/0000-0000-0000-0000>

2021). Lax internal controls at the Area level (one level above the Branch), where there was little personnel rotation or movement of supervisors and frontline staff who had worked in the same unit for four years, were the root cause of this occurrence, according to an internal audit. Furthermore, the organizational culture still accepted certain individuals sharing passwords while disregarding security, particularly in the Branch Delivery System (BDS) software. As a result, staff abused the Accounting Information System (AIS), lowering its quality. Because the incident was hushed up, the data at the Branch did not match what was reported to the Area.

In 2023, BDS (Branch Delivery System) will be the dominant software in the banking sector, notably among state-owned banks. However, because of the enormous data access, each task performed by BDS takes a long time. For example, updating the status of delinquent customers from "current" to "written-off" at the end of each month takes 5 minutes per client (if there are 50 customers \times 5 minutes = 4.5 hours to execute this process). This takes a significant amount of time and has an impact on the quality of business processes because it is only done at the end of the month. Furthermore, BDS contains a flaw in the input procedure that necessitates double entry, increasing the danger of human mistake. This leads to poor information system quality and inconsistencies between physical records and BDS software entries.

The phenomenon mentioned above indicates that a number of factors, such as internal controls (the inability of the banking institution to implement internal controls, which results in illicit behaviors like the sharing of BDS passwords), can affect the quality of the AIS (Accounting Information System). Moreover, organizational structure (the organization already has an adequate organizational structure, but in the context of the phenomenon above, organizations in branch offices or in the regions are still not fully informed in detail regarding the authority possessed by the board of directors at the head office); personality characteristics (both subordinate and superior employees do not yet have the principle that sharing passwords is a prohibited activity so that it violates the principle of conscientiousness or prudence); and the quality of business.

Accounting information, as processed data, has the potential to improve the quality of decision-making processes (Bodhar, 2014; Romney, 2018). Accounting information is provided to organizational decision-makers (Considine, 2012). High-quality accounting information is defined as having features

that make it more helpful (O'Brien, 2014). Timeliness, accuracy, and completeness are characteristics of high-quality accounting information (Baltzan, 2014; Romney, 2018).

Internal controls have an impact on the quality of AIS (Kurniawan, 2017; Rashedi, 2019). Organizational structure influences the quality of AIS (Kuraesin, 2016; Wisna, 2015). The quality of business processes influences the quality of AIS (Sari, 2015). AIS quality is influenced by AIS quality (Al-Hiyari, 2013; Darma, 2020; Sajady, 2008). The referenced study's extra variable is "internal controls," and the population used comprises of all state-owned banking companies in West Java.

Previous study acts as the primary reference journal, with the distinctive factor being an additional variable of internal control system as an independent variable (Rapina, 2021). Furthermore, the researchers concentrate their investigation on the AIS of state-owned banks, notably the BDS or Branch Delivery System.

Based on the reasoning above, the researcher identifies the following research limits. The AIS in question is the BDS software version 11.00.00, which was upgraded on March 15, 2023. Due to limits in the big data migration process, the BDS hardware cannot be updated, posing a risk of company losses if the data migration process fails. OTIs (Operational Technical Instructions) are in effect until December 20, 2022. Employees who run the BDS are the topic of personality traits. Customers or borrowers are not included in this study because it is only for personnel who operate the BDS.

The purpose of this study was to determine how much the internal control system, personality traits, organizational structure, and business process quality on the quality of the accounting information system and its impact on the quality of accounting information. This research also contributes to factors that can influence the implementation of the accounting information system, thereby producing quality accounting information. Furthermore, this research is expected to help solve problems that occur in the field of accounting for organizations in Indonesia.

2 THEORETICAL REVIEW

2.1 ACCOUNTING INFORMATION SYSTEMS IN THE INDUSTRY 4.0 ERA

The Industry 4.0 revolution, also known as the "cyber-physical system," is a phenomenon that arises when cyber technology and automation technology collaborate. This revolution causes major changes in a variety of industries. Many things have changed as a result of the birth of this revolution in numerous areas. What used to require a large personnel for operations is now replaced by the use of technological machines (Rashedi, 2019).

The internet of things, big data, augmented reality, cybersecurity, and artificial intelligence are examples of technology used in the Industry 4.0 revolution. AIS is a component of the Industry 4.0 revolution, and it includes big data and cybersecurity (Rashedi, 2019).

AIS plays a critical function in giving information that assists management in developing organizational strategies to meet an organization's goals. Many studies have shown that the quality of an organization's information system serves as a barometer for its performance in meeting its goals. The accounting system employed by state-owned banks, notably the Branch Delivery System (BDS), is the subject of the investigation. BDS is a computer-based accounting system that allows banks to execute financial and non-financial operations online. BDS is the fundamental operational banking service, consisting of menus based on transaction codes. Banking transactions are completed utilizing BDS with diverse transaction types in major cities, however BDS utilization optimization is less typical in smaller locations due to fewer transactions.

The BDS system is utilized by bank employees for their daily work activities. Given that BDS is a critically important system for banking operations, the manner of utilizing BDS follows specific procedures or protocols aligned with the policies of each bank. BDS is also capable of generating accurate information used by top management for decision-making in order to achieve organizational goals. Based on the above description, the researcher will delve into variables that can enhance the performance of BDS, thereby producing high-quality information for decision-makers.

The BDS workflow is comprised of three (3) processes: (1) the morning process known as "branch opening," in which the system is activated by the branch manager or authorized user to allow normal operations; (2) the daily transaction process, in which frontliners provide services to customers under various conditions; and (3) the end-of-day process, also known as "branch closing," in which the branch manager is required to physically reconcile the cash in the vault with the n The branch closing

process can begin after the physical and non-physical monies are in sync (Cahyaning, 2016).

2.2 INTERNAL CONTROL SYSTEM IN AIS QUALITY

ICS is a collection of guidelines and practices intended to prevent misappropriation of the company's resources, guarantee the availability of correct corporate accounting data, and guarantee that all staff members have followed or implemented management policies and laws in a proper manner. (Tresyani, 2019). ICS is a process driven by the board of directors, management, and employees that aims to ensure that organizational goals are met (Rashedi, 2019).

The control environment, risk assessment, information and communication, and monitoring are the four fundamental components of policies and procedures designed and implemented by management to provide reasonable assurance that control objectives can be met (Tresyani, 2019).

When an organization maintains a system that generates high-quality information, organizational goals can be met. Control over transaction processing is required to ensure that the components of internal control are applied within the application system. The internal control system is intended to ensure the system's completeness, such as safeguarding or detecting input errors, and rejecting such requests. It also guarantees that data processing is in accordance with the desired criteria or requirements and that the output is suitable for distribution to senior management (Kurniawan, 2017).

Based on the above description, it can be concluded that the internal control system has an impact on the quality of AIS, similar to previous research (Anuruddha, 2021; Kurniawan, 2017; Rashedi, 2019)

H1: Internal Control System (ICS) influences the Quality of AIS.

2.3 PERSONALITY TRAITS IN AIS QUALITY

Personality traits are specific patterns of behaviour exhibited by individuals in their daily activities, formed by various interconnected factors. These traits should be possessed by every employee working in an organization, as they can enhance employees' abilities in performing their tasks. One of the tasks

carried out in the Industry 4.0 era is the utilization of technology.

The use of technology must be comprehended as it holds significant importance in the field of information systems, accomplished by exploring the role of personality: the Five Factor Model of Personality (Openness, Agreeableness, Conscientiousness, Extraversion, and Neuroticism). To achieve optimal performance, it is imperative to form a working team that aligns the information system with personality types, as indicated by research conducted by Lea et al. (2019), where the Five Factor Model of Personality can influence information systems (Rapina, 2021).

Individuals with creativity can identify the system's current strengths and faults (Simanullang, 2021). When a case needs to be escalated to the next level of leadership, the system should simply align (Pramasella, 2019). Making exact decisions requires exercising caution while operating the system (Ernawati, 2019). Even new users who are using the system for the first time should find it simple to socialize. The system's operation should be based on emotional experiences, developing an anticipating mindset (Najm, 2019). Individuals must possess the Five Factor Model of Personality as employees of any business, particularly in this research environment of state-owned banking, in order to operate the system and create quality information. The researcher limits the personality traits explored in this study to those required of personnel in the banking industry.

The study conducted by (Rapina, 2021) explores the influence of personality traits on the quality of accounting information systems. Furthermore, research examining the Five Factor Model of Personality has been previously investigated by (Ernawati, 2019; Pramasella, 2019; Simanullang, 2021). Based on the above description, the second hypothesis of this study posits that personality traits affect the quality of AIS.

H2: Personality Traits influence the Quality of AIS.

2.4 ORGANIZATIONAL STRUCTURE IN AIS QUALITY

Organizational structure as the formal arrangement between individuals and groups about the allocation of duties, responsibilities, and authority within an organization (McShane, 2015). The roles and responsibilities of persons and groups associated to the execution and supervision of interrelated activities aimed at accomplishing organizational

goals are referred to as organizational structure (Kuraesin, 2016). Organizational structure as having three dimensions: span of control, centralization, and formalization (McShane, 2015).

In organizational structure, the number of employees can influence the system being used, but managers in the organization must be able to control these employees so that the system can operate as intended (Kuraesin, 2016). Managers are at the center of all authority related to the organizational system (Kuraesin, 2016). Procedures and rules related to the system should be uniform from the head office to the smallest branches (Ghozali, 2018). With a well-established organizational structure, it will result in quality AIS (Kuraesin, 2016).

Organizational structure is an important issue to consider in the creation of information systems since it influences the implementation of AIS (Kuraesin, 2016). Organizational structure can facilitate information availability by extending information dissemination to multiple levels within an organization, allowing employees at the lowest level to contribute to decision-making (Bodhar, 2014).

According to the preceding definition, the third hypothesis of this study is that organizational structure influences the quality of AIS. (Rapina, 2021) did previous research with a random sample of 46 organizations, while (Kuraesin, 2016; McShane, 2015) conducted research revealing the influence of organizational structure on AIS quality.

H3: Organizational Structure influences the Quality of AIS.

2.5 BUSINESS PROCESS QUALITY IN AIS QUALITY

Quality of business processes is the interrelated business activities that result in products or services for consumers. These processes can be repeated to achieve optimal outcomes, or they can focus on maximizing a specific process occurring at the moment (Kuraesin, 2016). The emphasis of business process quality lies in providing services that are convenient for employees and do not consume customers' time. The produced products should align with management's objectives (Romney, 2018). Business process quality is reflected in the waiting time for each transaction within the organization's system. Each task has a different waiting time based on the complexity of the performed work (Rapina, 2021).

The information system can be influenced by the business processes of the organization (Rapina, 2021). The quality of AIS can be enhanced through

existing business processes; a good business process should be well-structured, and organizational procedures should be observed based on real-life occurrences, enabling the business process to be of high quality.

A successful business process should have defined objectives, inputs, outputs (within the system being used), and resource utilization. It includes multiple operations at various levels and can affect more than one unit within the firm, compromising the quality of both the business process and the AIS (Kuraesin, 2016).

Based on the description above, the fourth hypothesis of this study is that the quality of business processes affects the quality of AIS, in line with previous research (Kuraesin, 2016; Rapina, 2021)

H4: The quality of business processes has an impact on the quality of AIS.

2.6 QUALITY OF AIS IN ACCOUNTING INFORMATION QUALITY

AIS uses a procedure to collect and turn data into accounting information. Financial information is data that has been processed to generate the financial AIS process. (Darma, 2020) defines this process as the processing of financial accounting information. For first-time users, the system should be simple to use (Ahmed, 2019). It should have freedom within its constraints; a system with constraints that is escalated to senior management due to exceptions shows flexibility (Ahmed, 2019). The system's records should include data that will be subject to audits, and inputting data once should provide efficient information, reducing human errors (Tresyani, 2019).

The output should be efficient in terms of time and user-friendliness. To guarantee confidentiality, the information should be maintained in a single location (database), and it should be presented in the form of diagrams. High-quality accounting information can be produced by AIS that adheres to the concepts of usability, adaptability, auditability, and security (Darma, 2020).

The fifth hypothesis of this study is that the quality of AIS influences the quality of accounting information, according to [2, 15, 19, 26]

H5: The Quality of AIS Affects the Quality of Accounting Information.

Accounting information that is timely and up to date is available when needed [7]. On the other hand, accurate accounting information is free of inaccuracies and accurately reflects current

conditions [4]. The quality of accounting information is a feature that accounting information must have in order to suit the needs of users [15]. Accuracy, completeness, and timeliness are all aspects of information quality. Accuracy, completeness, and timeliness are all hallmarks of high-quality information [8]. Attributes of information quality include timeliness, accuracy, and completeness [7]. Quality information as having properties such as correctness, timeliness, and completeness [30]. The quality of the information produced by the information system determines the success of the information system in SIA. SIA acts as a middleman or instrument to actualize information, allowing project managers and staff working at the company's organizational level to make educated decisions.

Based on the hypotheses above, the following diagram presents the model or framework of thought as follows. This is also a novelty of the research conducted, because researchers have not found all variables to be studied together.

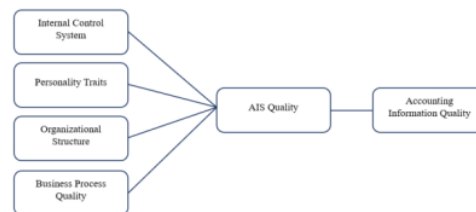


Figure 1: Research Model or Framework

3 RESEARCH METHOD

A data gathering strategy used is providing written statements to respondents and asking them to answer truthfully [31]. Online media such as Google Forms or physical questionnaires given directly to respondents are utilized to distribute questionnaires. Respondents in this survey are workers of state-owned banks, specifically BMRI, BBNI, BBRI, and BBTN.

Because the questionnaire takes the form of multiple-choice answers that vary (not equidistant values from 1 to 5), the scale employed for this research is an interval scale. The respondents were given statements with numerical values that corresponded to their levels (Sugiyono, 2014).

Table 1: Operationalization of Variables

| Variable | Dimension | Indicator |
|---|-----------------------------|---------------------------------------|
| Internal Control System Meilani (2017) | Control Environment | Management Control |
| | | Division of tasks |
| | | Authority |
| | | Responsibility |
| | Risk Assessment | Procedure Policy |
| | Information & Communication | Standard Operating Procedure |
| Personality Traits Barnet et al. (2015) | Monitoring | Review |
| | Openness | Openness to New Experience |
| | Agreeableness | Avoid Conflict |
| | Conscientiousness | Caution in carrying out an action |
| | Extraversion | Interaction with others |
| Organizational Structure Mc Shane, et al. (2015) | Neuroticism | Negative Emotional Experience |
| | Control Range | Controllable |
| | Centralization | Centralized Organizational Activities |
| | Formalization | Development Process Notice |
| Business Process Quality Romney & Steinbart (2018) | Long Waiting Time | No long waits |
| | | Just one time input |
| | | Work just got easier |
| | | Minimizing human error |
| AIS Quality Romney & Steinbart (2018) | Utility | Processing Information |
| | | Output |
| | | Optimizing Resources |
| | | Improve the Performance |
| | Ease of Use | It is useful |
| | Flexibility | Flexibility |
| | Auditability | Auditability |
| Accounting Information Quality Baltzan (2014) | Security | Hardware |
| | On Time | Real Time |
| | Accurate | Tested |
| | Complete | Output |

Control environment, risk assessment, information & communication, and monitoring are the components of the SPI variable. These criteria were selected because a good control system needs to have standard operating procedures and procedural

policies in order for a bank-made system to function. Then, the dimensions of personality traits, namely openness, agreeableness, conscientiousness, extraversion, and neuroticism, were selected because these five personalities are related to one another, making it very appropriate for employees who operate the system to form these five personality traits. Then the dimensions of the organizational structure are span of control, centralization and formalization, the reason for choosing these dimensions is because banking is a company that has clear responsibilities and authorities so that clear tasks will result from the company's organizational structure. Then the dimension of the business process quality variable is the length of time waiting, the reason for choosing this dimension is because a system that runs work programs properly is a system that minimizes waiting time. Then the reason the researcher chose the flexibility dimension in the SIA quality variable is because the BDS system can be escalated to the leadership to determine policies, and timeliness, data accuracy and data completeness as one of the principles of information to facilitate decision makers.

SEM PLS is a data analysis method that the author uses to analyze the relationship between variables (Sugiyono, 2014). The outer model consists of a validity test using convergent validity > 0.7, it is said to be high, as well as the average variance extracted (AVE) value and communality value > 0.5 (Ghozali, 2018), then discriminant validity can be seen from the measurement of the cross loading factor with the construct and comparison of average variance extracted (AVE) roots with latent variable correlations (Ghozali, 2018). After that, the reliability test used Cronbach's alpha > 0.6 (Ghozali, 2018). Then to find out the effect between the independent and dependent variables, a t test (hypothesis testing) is carried out both partially (Sugiyono, 2014).

4 RESEARCH FINDINGS

There are 30 manifest variables with 6 latent variables including Internal Control Systems, Personality Characteristics, Organizational Structure, and Business Process Quality (X); AIS Quality (Y) and Accounting Information Quality (Z), with the help of smartPLS 3 with the following model.

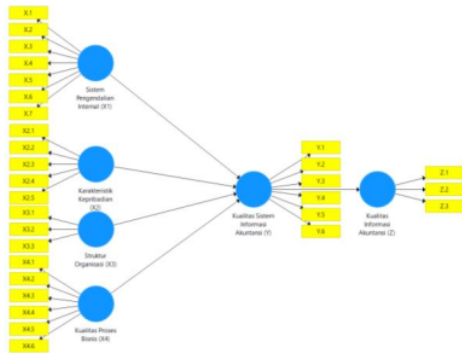


Figure 2 : Research Model

The PLS Algorithm menu in the image below is then used to provide the calculation results for the whole bootstrapped model.



Figure 3 : Complete PLS Algorithm Research Model

Additionally, two validity tests must be performed: convergent validity and discriminant validity.

4.1 CONVERGENT VALIDITY

Table 2 : Loading Factor

| Manifest Variable | Loading Factor | Standard Value | Conclusion |
|-------------------|----------------|----------------|------------|
| SPI_1 | 0.981 | 0.700 | Valid |
| SPI_2 | 0.976 | 0.700 | Valid |
| SPI_3 | 0.759 | 0.700 | Valid |
| SPI_4 | 0.942 | 0.700 | Valid |
| SPI_5 | 0.921 | 0.700 | Valid |
| SPI_6 | 0.777 | 0.700 | Valid |

| | | | |
|--------|-------|-------|-------|
| SPI_7 | 0.820 | 0.700 | Valid |
| KK_1 | 0.878 | 0.700 | Valid |
| KK_2 | 0.946 | 0.700 | Valid |
| KK_3 | 0.794 | 0.700 | Valid |
| KK_4 | 0.857 | 0.700 | Valid |
| KK_5 | 0.773 | 0.700 | Valid |
| SO_1 | 0.975 | 0.700 | Valid |
| SO_2 | 0.981 | 0.700 | Valid |
| SO_3 | 0.925 | 0.700 | Valid |
| KPB_1 | 0.865 | 0.700 | Valid |
| KPB_2 | 0.880 | 0.700 | Valid |
| KPB_3 | 0.899 | 0.700 | Valid |
| KPB_4 | 0.797 | 0.700 | Valid |
| KPB_5 | 0.907 | 0.700 | Valid |
| KPB_6 | 0.917 | 0.700 | Valid |
| KSIA_1 | 0.723 | 0.700 | Valid |
| KSIA_2 | 0.882 | 0.700 | Valid |
| KSIA_3 | 0.881 | 0.700 | Valid |
| KSIA_4 | 0.893 | 0.700 | Valid |
| KSIA_5 | 0.767 | 0.700 | Valid |
| KSIA_6 | 0.906 | 0.700 | Valid |
| KSI_1 | 0.818 | 0.700 | Valid |
| KSI_2 | 0.883 | 0.700 | Valid |
| KSI_3 | 0.721 | 0.700 | Valid |

According to the chart above, all 30 manifest variables are determined to have good validity because the loading factor value is higher than the standard value (Sugiyono, 2014).

Table 3 : Average Variance Extracted and Composite Reliability

| Latent Variable | AVE | CR | Standard Value | Conclusion |
|-----------------------------|-------|-------|----------------|------------|
| Internal Control System | 0.786 | 0.962 | 0.500 | Valid |
| Personality Characteristics | 0.726 | 0.929 | 0.500 | Valid |
| Struktur Organisasi | 0.923 | 0.973 | 0.500 | Valid |

| Latent Variable | AVE | CR | Standard Value | Conclusion |
|--------------------------------|-------|-------|----------------|------------|
| Business Process Quality | 0.772 | 0.953 | 0.500 | Valid |
| AIS Quality | 0.714 | 0.937 | 0.500 | Valid |
| Accounting Information Quality | 0.658 | 0.852 | 0.500 | Valid |

All variables are deemed to be legitimate because the AVE value and composite reliability of the 6 (six) latent variables are both > 0.5 (Ghozali, 2018).

4.2 DISCRIMINANT VALIDITY

Table 4: Croos Loading Factor

| Items | SPI | KK | SO | KPB | KSIA | KIA |
|--------|--------|--------|--------|--------|--------|--------|
| SPI_1 | 0.981 | 0.040 | 0.016 | 0.123 | 0.061 | -0.087 |
| SPI_2 | 0.976 | 0.058 | 0.052 | 0.149 | 0.099 | -0.058 |
| SPI_3 | 0.759 | 0.011 | -0.015 | 0.079 | -0.026 | -0.103 |
| SPI_4 | 0.942 | 0.121 | 0.070 | 0.165 | 0.056 | -0.133 |
| SPI_5 | 0.921 | -0.014 | 0.038 | 0.060 | 0.029 | -0.203 |
| SPI_6 | 0.777 | -0.027 | -0.001 | 0.122 | 0.004 | -0.067 |
| SPI_7 | 0.820 | -0.013 | 0.016 | 0.093 | 0.017 | -0.025 |
| KK_1 | -0.087 | 0.878 | 0.363 | 0.062 | 0.155 | 0.323 |
| KK_2 | -0.058 | 0.946 | 0.264 | 0.060 | 0.313 | 0.181 |
| KK_3 | -0.103 | 0.794 | 0.182 | -0.023 | 0.197 | 0.089 |
| KK_4 | -0.133 | 0.857 | 0.394 | 0.029 | 0.115 | 0.285 |
| KK_5 | -0.203 | 0.773 | 0.231 | 0.036 | 0.123 | 0.208 |
| SO_1 | -0.067 | 0.061 | 0.975 | -0.118 | -0.034 | 0.080 |
| SO_2 | -0.025 | 0.099 | 0.981 | -0.065 | -0.034 | 0.047 |
| SO_3 | 0.323 | -0.026 | 0.925 | -0.125 | -0.014 | 0.064 |
| KPB_1 | 0.181 | 0.056 | 0.123 | 0.865 | 0.061 | 0.084 |
| KPB_2 | 0.089 | 0.029 | 0.149 | 0.880 | 0.116 | 0.074 |
| KPB_3 | 0.285 | 0.004 | 0.079 | 0.899 | 0.073 | 0.084 |
| KPB_4 | 0.208 | 0.017 | 0.165 | 0.797 | 0.214 | 0.074 |
| KPB_5 | 0.080 | 0.155 | 0.060 | 0.907 | 0.184 | 0.148 |
| KPB_6 | 0.047 | 0.313 | 0.122 | 0.917 | 0.184 | 0.084 |
| KSIA_1 | 0.064 | 0.197 | 0.093 | 0.016 | 0.723 | 0.043 |
| KSIA_2 | 0.084 | 0.115 | 0.062 | 0.052 | 0.882 | 0.264 |

| | | | | | | |
|--------|-------|--------|--------|--------|-------|-------|
| KSIA_3 | 0.074 | 0.123 | 0.060 | -0.015 | 0.881 | 0.148 |
| KSIA_4 | 0.084 | -0.034 | -0.023 | 0.070 | 0.893 | 0.084 |
| KSIA_5 | 0.074 | -0.034 | 0.029 | 0.038 | 0.767 | 0.043 |
| KSIA_6 | 0.148 | -0.014 | 0.036 | -0.001 | 0.906 | 0.264 |
| KSI_1 | 0.084 | 0.061 | -0.118 | 0.016 | 0.214 | 0.818 |
| KSI_2 | 0.043 | 0.116 | -0.065 | 0.363 | 0.184 | 0.883 |
| KSI_3 | 0.264 | 0.073 | -0.125 | 0.264 | 0.184 | 0.724 |

It may be deduced that the indicators used to measure latent variables have complied with the requirements since the CLF value of the manifest variable is higher than the CLF values of the other manifest variables, or in other words, the numbers in the yellow shading are greater than the numbers in the blue shading. Additionally, the test that needs to be run is a reliability test called Cronbach's alpha.

Table 5: CA

| Latent Variable | CA | Standard Value | Conclusion |
|--------------------------------|-------|----------------------------|------------|
| Internal Control System | 0.969 | Must be greater than 0.700 | Reliable |
| Personality Characteristics | 0.907 | | Reliable |
| Organizational Structure | 0.961 | | Reliable |
| Business Process Quality | 0.945 | | Reliable |
| AIS Quality | 0.921 | | Reliable |
| Accounting Information Quality | 0.756 | | Reliable |

The Cronbach's alpha value of the 6 (six) variables is greater than 0.7, meaning that all latent variables are reliable. Since the ke-6 (six) variation's nilai cronbach's alpha is more than 0.7, all previous variations are now reliable.

Criterion I:

H₀: SPI / KK / SO / KPB does not affect AISQ or AISQ does not affect AIQ

H₁: SPI / KK / SO / KPB affect AISQ or AISQ affects AIQ

Criterion II:

Reject H₀: P Values are smaller than the significance level of 0.05 (5%).

Criterion III:

Reject H₀: t stat. greater than t table.

Table 6: t-Test

| Information | Statistics <i>t</i> | <i>t</i> Tabel | Results | P Values | Results |
|---------------|------------------------|----------------|-------------------------------|-----------------|---------|
| SPI → KSIA | 6.532 | 1.989 | H ₀ is rejected | 0.000 < 0.05 | Sig. |
| KK → KSIA | 2.717 | 1.989 | H ₀ is rejected | 0.007 < 0.05 | Sig. |
| SO → KSIA | 6.605 | 1.989 | H ₀ is rejected | 0.000 < 0.05 | Sig. |
| KPB → SIA | 6.873 | 1.989 | H ₀ is rejected | 0.000 < 0.05 | Sig. |
| KSIA → KIA | 3.043 | 1.989 | H ₀ is rejected | 0.002 < 0.05 | Sig. |

The value of the *t* table is 1.989, and the *t* statistics and *P* values can be used to assess if the factors under research have an influence or have the opposite effect. As a result, the hypothesis testing's conclusion is as follows.

- Internal Control System's *t* Statistics value for AIS Quality is $6.532 > 1.989$, and the *p* value is $0.000 < 0.05$ (5%). The conclusion that the Internal Control System can affect AIS Quality follows from the rejection of H_0 .
- Personality Characteristics' *t* Statistics value in relation to AIS Quality is $2.717 > 1.989$, and the *p*-value is $0.007 < 0.05$. H_0 is therefore rejected, proving that personality traits can affect AIS quality.
- The organizational structure's *t* statistics value for AIS quality is $6.605 > 1.989$, and the *p* value is $0.000 < 0.05$. Inferring that Organizational Structure can affect AIS Quality, H_0 is therefore rejected.
- The Business Process Quality *t* Statistics value for SIA Quality is $6.873 > 1.989$, and the *p* values are $0.000 < 0.05$. Thus, H_0 is refuted, confirming the conclusion that Business Process Quality can affect AIS Quality.
- The *p* value is $0.002 < 0.05$ and the *t* Statistics value of the AIS Quality towards Information System Quality is $3.043 > 1.989$. In light of H_0 's rejection, it may be concluded that AIS Quality can affect Information System Quality.

5 DISCUSSION

5.1 INTERNAL CONTROL SYSTEM TOWARDS AID QUALITY

Based on the data processing results above, H_0 is rejected because the obtained *p* values are greater than the calculated *t* value ($6.532 > 1.989$), indicating that the Internal Control System (ICS) influences AIS quality, which is consistent with previous research by (Anuruddha, 2021; Kurniawan, 2017; Rashedi, 2019; Tresyani, 2019). The goals of the organization can be achieved when high-quality information is produced by upholding a system that was put in place by the organization to make sure that internal control components are integrated into the application system. As a result, control over transaction processing is required. Internal control systems are designed to assure the system's completeness, such as preventing against or detecting input errors, which cause the system to refuse such requests. Furthermore, they ensure that data processing was carried out in accordance with the desired criteria or requirements, and that the outputs are suitable for distribution to top management (Kurniawan, 2017).

5.2 PERSONALITY CHARACTERISTICS TOWARDS AID QUALITY

Based on the data processing results above, H_0 is rejected since the acquired *p* values are more than the calculated *t* value ($2.717 > 1.989$), showing that AIS Quality influences Personality Characteristics. This is consistent with prior studies which found that personality traits measured using the Five-Factor Model of personality (OACEN) can influence AIS quality (Ernawati, 2019; Najm, 2019; Pramasella, 2019; Simanullang, 2021). A quality accounting information system can be produced using the Five-Factor Model of personality. The banking company's accounting information system (AIS) application does not fully accommodate the task of re-examining all parts of employment. This situation arises from the fact that the individual responsible for examining the input results from other departments is the only one who conducts the re-examination. The work outcomes are only authorized by a supervisor when a customer, for instance, opens a new account through customer service or transfers money through a teller. Individuals in positions higher than the supervisor, such as branch managers, do not participate in

approving the operations of customer service or teller, despite the fact that they all perform the same duty as users of the accounting information system. Furthermore, the installed accounting information system (AIS) does not adequately accommodate to the strong and diligent desire to understand the accounting information system. Customer service and tellers, for example, should have a strong and conscientious motivation to master the applied accounting information system application. It has been found that the accounting information system used by the vast majority of commercial banks is frequently updated in other areas, like the consumer card division, necessitating constant adjustment on the part of users. The workflow is hampered by these updates, which frequently makes users tired of learning. From the description given above, one can infer that the more personality traits that an applicable accounting information system can accommodate, the higher the quality of the accounting information system.

5.3 ORGANIZATIONAL STRUCTURE TOWARDS AIS QUALITY

Based on the data processing results above, H_0 is rejected since the acquired p values are more than the calculated t value ($6.605 > 1.989$), showing that Organizational Structure impacts AIS Quality. This is congruent with the findings that organizational structure is an important factor to consider when creating information systems (Sari, 2015; Yanti, 2022). Organizational structure influences AIS adoption because it can improve information availability by dispersing it across multiple levels within an organization. This allows employees at lower levels to participate in decision-making. The accounting information system (AIS) has not been entirely successful in incorporating job specialization inside the organizational framework. Using an accounting information system requires breaking down procedures into a list of necessary actions. The bulk of commercial banks clearly divide work across separate departments. For example, the duties of a customer support agent and a teller are unique, and they cannot switch roles. There is a physical barrier between the customer service area and the teller area, and the programs they use have different passwords depending on whether they are a teller or a customer care representative. Furthermore, it is well recognized that the accounting information system (AIS) application has not accommodated employees'

relevant responsibilities based on their specializations. This is because most commercial banks still utilize distinct programs for branch offices, retail risk divisions, commercial divisions, and consumer card divisions. As a result, the accounting information system has been unable to provide the essential data automatically when generating reports. Some reports must still be created manually by merging data from several accounting information system programs utilized across various divisions.

5.4 BUSINESS PROCESS QUALITY TOWARDS AIS QUALITY

Based on the data processing results above, H_0 is rejected since the acquired p values are more than the calculated t value ($6.873 > 1.989$), showing that process quality can influence AIS quality. This is comparable to the findings that business procedures can influence information systems (Rapina, 2021). AIS quality can be improved by existing business processes, where effective business processes should be well-structured and organizational procedures should be monitored based on real-world events, ensuring business process quality. The appropriate processing time is reflected in the AIS application. This is due to data retrieval delays from the AIS application, as they compete for processing time with the Central and Eastern Indonesia regions. Longer processing durations result from the increasing amount of data extracted. The processing timeframes of the accounting information system application support other actions, like inter-branch fund transfers. There are two transfer options: LLG (Lalu Lintas Giro) and RTGS (Real Time Gross Settlement), and both forms of transfers arrive at the target bank on the same day, though at a different charge. Waiting times also fluctuate between commercial banks, depending on their rules. For example, the needed waiting time in the accounting information system application for opening new client accounts ranges from 5 minutes to up to 20 minutes. This is dependent on how the accounting information system application handles client data entry, especially when consumers are asked confirmation questions ranging from simple to sophisticated queries.

5.5 AIS QUALITY TOWARDS ACCOUNTING INFORMATION QUALITY

Based on the data processing results above, H_0 is rejected since the acquired p values are more than the calculated t value ($3.043 > 1.989$), indicating that accounting information quality is influenced by AIS quality. This is consistent with previous study who found a link between AIS quality and accounting information quality (Abidin, 2021; Darma, 2020; Rapina, 2021; Sari, 2015; Tresyani, 2019). An AIS that adheres to criteria such as usability, adaptability, auditability, and security can generate high-quality accounting data. In other words, AIS quality can influence accounting information quality based on these characteristics.

As there are still challenges in commercial banks about the difficulty to acquire information from multiple functional areas, the accounting information system (AIS) application has not been fully built. Integration, for example, has not been realized in the credit card and loan divisions. For example, if a customer has a business loan for billions of rupiah and then wishes to apply for a credit card, they must do so as a new customer because their identity cannot be traced inside the credit card section. In other words, the accounting information system applications that are now in use in banking have not been integrated nicely with other departments.

6 CONCLUSION

Based on the theory that has been described, the research hypothesis, and the results of the study, it is known that:

1. The effectiveness of accounting information systems is significantly impacted by internal control systems. The phenomenon that exemplifies this has been reported by (Simanjuntak, 2021), involving the misappropriation of 120 million dollars in client funds by frontline. A high-quality AIS can be attained when the internal control system is built to ensure the completeness that is inherent in the system itself, for example, by protecting against or identifying input errors and refusing such requests. Additionally, it guarantees that data processing adheres to the necessary standards or criteria and that the output is appropriate for presenting to upper management.
2. Personality characteristics have a big impact on how well accounting information systems work. (Simanjuntak, 2021) describes a phenomenon in which some people continue to share passwords without thinking about security, particularly when it comes to the Branch Delivery System

(BDS) software. Employee misuse of the Accounting Information System (AIS) therefore reduced the system's quality. The information at the Branch did not match what was reported to the Area since the incident was kept quiet. The Five-element Model of Personality (OACEN), which each element has a distinct function that can enhance the quality of AIS, is something that banks should teach their employees in.

3. Although the company already has a suitable organizational structure, branch offices and regional organizations are still mostly unaware of the exact authority that the head office's board of directors possesses in light of the aforementioned situation. Additionally, the establishment of a distinct organizational structure in banking will lead to identical policies and guidelines throughout the entire system, from the main office to the tiniest branches.
4. The quality of during business operations has a big influence on the caliber of accounting information systems. on the quality of business processes (the lengthy write-off procedure, which can only be finished at the end of the month, suggesting that BDS is already overworked) (this proves that business processes in banking are inadequate). This study also demonstrates that process quality is one factor affecting AIS quality. A system that completes tasks as soon as it is practical is considered efficient, based on process quality metrics such as waiting time for the system.
5. The quality of accounting information is significantly impacted by the quality of the accounting information system. Accordingly, this data must meet the AI quality standards for accuracy, timeliness, and completeness.

REFERENCES

- Abidin, S. G. C. Y. (2021). Pengaruh Efektivitas Proses Bisnis dan Komitmen Organisasi terhadap Kualitas Sistem Informasi Akuntansi. *JAFTA*, 3(1).
- Ahmed, R. (2019). The impact of Accounting Information Systems' Quality on Accounting Information Quality. *ResarchGate*.
- Al-Hiyari, A. M. N. K. N. A. J. M. E. H. M. (2013). Factors that affect accounting information system implementation and accounting information quality: A survey in University Utara Malaysia. *American Journal of Economics*, 3(1), 27–31.

- Anuruddha, S. (2021). . Influence the Quality of Accounting Information Systems and the Effectiveness of Internal Control on Public Financial Reporting Quality; an Empirical Study. *ResearchGate*.
- Baltzan, P. (2014). *Business Driven Information Systems* (3rd ed.). McGraw.
- Bodhar, G. H. H. W. S. (2014). *Accounting Information Systems* (11th ed.). Pearson Education.
- Cahyaning, E. K. (2016). Evaluasi Penerimaan Sistem Informasi Teknologi Branch Delivery System di Kalangan Perbankan. *Accounting and Business Information Systems Journal*, 4(1).
- Considine, B. P. A. O. K. S. D. L. M. (2012). *Accounting Information Systems* (4th ed.). John Wiley & Sons Australia Ltd.
- Darma, J. S. G. H. (2020). Pengaruh Kualitas Sistem Informasi Akuntansi terhadap Kualitas Informasi Akuntansi. *JIMEA*, 4(1).
- Ernawati, R. G. R. D. E. (2019). PENGEMBANGAN KARAKTER SISWA BERDASARKAN THE BIG FIVE FACTOR OF PERSONALITY DALAM MEMBERIKAN LAYANAN BIMBINGAN KARIR. *JURNAL SELARAS Kajian Bimbingan Dan Konseling Serta Psikologi Pendidikan.*, 2(2).
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program SPSS 25* (9th ed.). Universitas Diponegoro.
- Kuraesin, A. D. (2016). . Influence Organizational Structure on the Quality of Accounting Information Systems. . *Research Journal Finance and Accounting*, 7(2).
- Kurniawan, A. P. M. (2017). Pengaruh Pengendalian Internal terhadap Kualitas Sistem Informasi Akuntansi serta dampaknya terhadap Kualitas Informasi Akuntansi. *STAR-STudy & Accounting Research*, 14.
- Maulidya, G. P. (2021). Perbankan Dalam Era baru Digital: Menuju Bank 4.0. . *Proceeding Seminar Bisnis*, 5.
- McShane, S. G. M. Von. (2015). *Organizational Behavior* (17th ed.). McGraw-Hill.
- Najm, N. A. (2019). Big Five Traits: A Critical Review. *Gadjah Mada International Journal of Business*, 21(2).
- O'Brien, J. A. M. G. M. (2014). *Sistem Informasi Manajemen*. Salemba Empat.
- Pramasella, F. (2019). Hubungan Antara Lima Besar Tipe Sifat Kepribadian Dengan Kesenian Pada Mahasiswa Rantau. *Psikoborneo*, 7(3).
- Rapina, H. A. N. N. (2021). Analisis Hambatan Kualitas Sistem Informasi Akuntansi Perbankan di Era Industri 4.0. *Ekuitas: Jurnal Ekonomi Dan Keuangan*.
- Rashedi, H. D. T. (2019). How Influence the Accounting Information Systems Quality of Internal Control on Financial Reporting Quality. *ResearchGate*.
- Romney, M. B. S. P. J. (2018). *Sistem Informasi Akuntansi* (13th ed.). Salemba Empat.
- Sajady, H. D. M. N. H. (2008). Evaluation of The Effectiveness of Accounting Information Systems. *International Journal of Information Science and Technology*, 6(2).
- Sari, N. Z. M. (2015). The Effect Business Process to Quality of Accounting Information Systems with Survey in BUMN Industrial Strategis in Bandung Indonesia. *International Journal of Trend in Research and Development*, 2(1).
- Simanjuntak, L. E. E. (2021). 15 Tahun Jadi Buron, Pembobol Bank Mandiri Rp 120 Miliar Ditangkap! Baca artikel detiknews, "15 Tahun Jadi Buron, Pembobol Bank Mandiri Rp 120 Miliar Ditangkap!" selengkapnya <https://news.detik.com/berita/d-5642279/15-tahun-jadi-buron-pembobol-bank-mandiri-rp-120-miliar-ditangkap>. *Detik.Com*.
- Simanullang, T. (2021). Pengaruh Tipe Kepribadian the Big Five Model Personality Terhadap Kinerja Karyawan. *Jurnal Manajemen Pendidikan Dan Ilmu Sosial (JMPIS)*, 2(2).
- Sugiyono. (2014). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Tresyani, T. (2019). Pengaruh Sistem Pengendalian Internal Terhadap Kualitas Sistem Informasi Akuntansi Yang Berdampak Pada Kualitas Informasi Akuntansi (Survei Pada Satuan Kerja perangkat Daerah Kota Bandung) . *Doktoral Dissertation, Universitas Komputer Indonesia*.
- Wisna, N. (2015). Organizational Culture and its Impact on the Quality of Accounting Information Systems. *Journal of Theoretical and Applied Information Technology*, 85(2).
- Yanti, R. E. P. C. W. (2022). Factor Affecting the Quality of Accounting Information: the Role of Accounting Information Systems. *Jurnal Riset Akuntansi Kontemporer*, 14(1).

2 MANUSCRIPT PREPARATION

We strongly encourage authors to use this document for the preparation of the camera-ready. Please follow the instructions closely in order to make the volume look as uniform as possible (Moore and Lopes, 1999).

Please remember that all the papers must be in English and without orthographic errors.

Do not add any text to the headers (do not set running heads) and footers, not even page numbers, because text will be added electronically.

For a best viewing experience the used font must be Times New Roman, on a Macintosh use the font named times, except on special occasions, such as program code (Section 2.3.8).

2.1 Page Setup

The paper size must be set to A4 (210x297 mm). The document margins must be the following:

- Top: 3,3 cm;
- Bottom: 4,2 cm;
- Left: 2,6 cm;
- Right: 2,6 cm.

It is advisable to keep all the given values.

Regarding the page layout, authors should set the Section Start to Continuous with the vertical alignment to the top and the following header and footer:

- Header: 1,4 cm;
- Footer: 2,5 cm.

Any text or material outside the aforementioned margins will not be printed.

2.2 First Section

This section must be in one column.

2.2.1 Title

Use 15-point type for the title, aligned to the center, linespace exactly at 17-point with a bold font style and initial letters capitalized. No formulas or special characters of any form or language are allowed in the title.

Words like "is", "or", "then", etc. should not be capitalized unless they are the first word of the title.

2.2.2 Subtitle

Added on the same line as the title preceded by a colon (:). Use 15-point type for the subtitle, aligned

to the center, linespace exactly at 17-point with a bold font style and initial letters capitalized. No formulas or special characters of any form or language are allowed in the subtitle.

Words like "is", "or", "then", etc. should not be capitalized unless they are the first word of the subtitle.

2.2.3 Authors

Author(s) name(s) should be aligned to the center with linespace exactly at 13-point. The text must be set to 11-point and there should be a spacing before of 24-point.

Please note that the name of each author must start with its first name.

2.2.4 Affiliations

Affiliation(s) should appear aligned to the center including organisation, address and e-mail.

The linespace must be of exactly 11-point with 9-point of font size and the font style set to italic.

2.2.5 Keywords

Each paper must have at least one keyword. If more than one is specified, please use a comma as a separator. Keywords should appear justified, with a linespace exactly of 11-point, a hanging indent of 2-centimeters, spacing before of 48-point, no spacing after and font size of 9-point. The sentence must end with a period.

2.2.6 Abstract

Each paper must have an abstract. The abstract should appear justified, with a linespace exactly of 11-point, a hanging indent of 2-centimeters, spacing before of 12-point and after of 30-point, and font size of 9-point. The sentence must end with a period.

2.3 Second Section

This section must be in two columns.

Each column must be 7,5-centimeter wide with a column spacing of 0,8-centimeter.

The section text must be set to 10-point, justified and linespace single.

Section, subsection and sub subsection first paragraph should not have the first line indent, other paragraphs should have a first line indent of 0,5-centimeter.

2.3.1 Section Titles

The heading of a section title must be 13-point bold in all-capitals, aligned to the left with a linespace exactly at 15-point, hanging indent of 0,7-centimeter and with an additional spacing of 24-point before (not applicable to the first title section of the paper) and 12-point after.

No dot should be included after the section title number.

2.3.2 Subsection Titles

The heading of a subsection title must be 12-point bold with initial letters capitalized, aligned to the left with a linespace exactly at 13-point, hanging indent of 1,0-centimeter and with an additional spacing of 11-point before (not applicable right after a section title) and 11-point after.

Words like “is”, “or”, “then”, etc should not be capitalized unless it is the first word of the subsection title.

No dot should be included after the subsection title number.

2.3.3 Sub Subsection Titles

The heading of a sub subsection title should be in 11-point bold with initial letters capitalized, aligned to the left with a linespace exactly at 12-point, hanging indent of 1,0-centimeter and with an additional spacing of 10-point before (not applicable right after a subsection title) and 10-point after.

Words like “is”, “or”, “then”, etc should not be capitalized unless it is the first word of the sub subsection title.

No dot should be included after the sub subsection title number.

2.3.4 Tables

Tables must appear inside the designated margins or they may span the two columns.

Tables in two columns must be positioned at the top or bottom of the page within the given margins. It is advisable the use of text boxes in this case.

Tables should be properly numbered, centered and should always have a caption positioned above it. Captions with one line should be centered and if it has more than one line should be set to justified. The font size to use is 9-point. No bold or italic font style should be used. Spacing before and after should be of 12-point and 6-point, respectively.

The final sentence of a caption must end with a period.

Table 1: This caption has one line so it is centered.

| | |
|------------------|------------------|
| Example column 1 | Example column 2 |
| Example text 1 | Example text 2 |

Table 2: This caption has more than one line so it has to be set to justify.

| | |
|------------------|------------------|
| Example column 1 | Example column 2 |
| Example text 1 | Example text 2 |

Please note that the word “Table” is spelled out.

2.3.5 Figures

Please produce your figures electronically, and integrate them into your document.

Check that in line drawings, lines are not interrupted and have a constant width. Grids and details within the figures must be clearly readable and may not be written one on top of the other.

Figure resolution should be at least 300 dpi.

Figures must appear inside the designated margins or they may span the two columns.

Figures in two columns must be positioned at the top or bottom of the page within the given margins. It is advisable the use of text boxes in this case.

Please do not use indentation and set the figure layout to in line with text.

Figures should be properly numbered, centered and should always have a caption positioned under it. Captions with one line should be centered and if it has more than one line should be set to justified. The font size to use is 9-point. No bold or italic font style should be used. Spacing before and after should be of 6-point and 12-point, respectively.

The final sentence of a caption must end with a period.



Figure 1: This caption has one line so it is centered.



Figure 2: This caption has more than one line so it has to be set to justify.

Please note that the word “Figure” is spelled out.

2.3.6 Equations

Equations should be placed on a separate line, numbered and centered. An extra line space should be added above and below the equation.

The numbers accorded to equations must appear in consecutive order inside each section or within the contribution, with number enclosed in brackets and set on the right margin, starting with the number 1.

The use of a table with two columns is advisable. Example:

$$\text{1} \quad a = b + c \quad (1)$$

2.3.7 Algorithms and Listings

Algorithms and Listings captions should be properly numbered, font size 9-point and no bold or italic font style should be used. Captions with one line should be centered and if it has more than one line should be set to justified.

2.3.8 Program Code

Program listing or program commands in text should be set in typewriter form such as Courier New.

Example of a Computer Program in Pascal:

```
begin
  Writeln('Hello World!!');
End.
```

The text must be aligned to the left with the linespace set to single and in 9-point type.

2.3.9 Reference Text and Citations

References and citations should follow the APA (Autor, date) System Convention (see the References section). As example you may consider the citation (Smith, 1998). Besides that, all references should be cited in the text. No numbers with or without brackets should be used to cite or to list the references.

References should be set to 9-point, justified, with a single linespace and hanging indent of 0,5-centimeter.

Citations should follow the section text format (see file FormatContentsForAuthors.pdf).

For more instructions about the references and citations usage please see the appropriate link at the conference website.

3 COPYRIGHT FORM

For the mutual benefit and protection of Authors and Publishers, it is necessary that Authors provide formal written Consent to Publish and Transfer of Copyright before publication of the Book. The signed

Consent ensures that the publisher has the Author's authorization to publish the Contribution.

The copyright form is located on the authors' reserved area.

The form should be completed and signed by one author on behalf of all the other authors.

4 CONCLUSIONS

We hope you find the information in this template useful in the preparation of your submission.

ACKNOWLEDGEMENTS

If any, should be placed before the references section without numbering.

REFERENCES

- Moore, R., Lopes, J., 1999. Paper templates. In *TEMPLATE'06, 1st International Conference on Template Production*. SCITEPRESS.
- Smith, J., 1998. *The book*, The publishing company. London, 2nd edition.

APPENDIX

If any, the appendix should appear directly after the references without numbering, and not on a new page.

12. Anastasya_SCITEPRESS_Fahmi, Anastasya, Rapina.docx

ORIGINALITY REPORT

6%

SIMILARITY INDEX

4%

INTERNET SOURCES

3%

PUBLICATIONS

3%

STUDENT PAPERS

PRIMARY SOURCES

1

www.conference.unsyiah.ac.id

Internet Source

1%

2

Submitted to Universitas Budi Luhur

Student Paper

1%

3

Submitted to Padjadjaran University

Student Paper

1%

4

ojs.unud.ac.id

Internet Source

<1%

5

1library.net

Internet Source

<1%

6

Submitted to Okaloosa-Walton Community College

Student Paper

<1%

7

Submitted to Universitas Negeri Padang

Student Paper

<1%

8

www.iiste.org

Internet Source

<1%

9

Submitted to LIGS University

Student Paper

<1%

| | | |
|----|--|------|
| 10 | Submitted to School of Business and Management ITB Student Paper | <1 % |
| 11 | Submitted to Universitas Diponegoro Student Paper | <1 % |
| 12 | ejournal.uin-suka.ac.id Internet Source | <1 % |
| 13 | docshare.tips Internet Source | <1 % |
| 14 | tigerprints.clemson.edu Internet Source | <1 % |
| 15 | core.ac.uk Internet Source | <1 % |
| 16 | www.treedis.com Internet Source | <1 % |
| 17 | Meiryani Meiryani, Kanaya Regina Aprilia, Dezie Leonarda Warganegara, Yanti Yanti. "Challenges of the Accounting Profession in the Era of the Industrial Revolution 4.0", 2022 8th International Conference on E-business and Mobile Commerce, 2022 Publication | <1 % |
| 18 | de.slideshare.net Internet Source | <1 % |
| 19 | www.researchgate.net Internet Source | <1 % |

20

Joanne M Flood. "Wiley Practitioner's Guide to GAAS 2018", Wiley, 2018

Publication

<1 %

21

journal.unhas.ac.id

Internet Source

<1 %

22

Wahyudi A C, Abidin Z. "EFFECT OF FINANCIAL PERFORMANCE AND BANK OWNERSHIP ON RETURN ON ASSET IN INDONESIAN BANKING PERIOD 2019-2022", JOURNAL OF BUSINESS STUDIES AND MANAGEMENT REVIEW, 2023

Publication

<1 %

Exclude quotes Off

Exclude matches Off

Exclude bibliography Off