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**Accounting Information System Analysis at
PT PLN UID Lampung**

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ABSTRACT

This study aims to analyze the implementation of Accounting Information Systems (AIS) at PT PLN UID Lampung, including its effectiveness in supporting operational efficiency, data security, process automation, and corporate decision making. In addition, this study also identifies challenges and system development plans to improve the performance and function of the accounting information system. PERMEN BUMN No. PER-18/MBU/10/2014 emphasizes importance technology information For increase Power BUMN competitiveness through accurate data and decision making decision fast. This study uses a qualitative method through direct interviews with key informants, namely Asman AKT AT and PDP at PT PLN UID Lampung. The data obtained were analyzed to understand the implementation, benefits, challenges, and efforts to develop accounting information systems in the company. The results of the study indicate that the implementation of SAP-based accounting information systems has had a significant positive impact on the operational efficiency of PT PLN UID Lampung. This system is able to automate most manual processes, improve data accuracy, and accelerate the completion of financial reports. Special training and technical support are available to assist users in operating the system. However, challenges faced include the adaptation of new users and technical constraints that require third-party vendor intervention.

Accounting Information System, PT PLN UID Lampung.

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INTRODUCTION

Accounting Information System helps ensure more accurate financial data by automating the recording and reporting process. PT PLN UID Lampung is one of the main distribution units of PLN which is one of the State-Owned Enterprises (BUMN) engaged in the electricity sector which is responsible for distributing electricity throughout the Lampung Province. Responsible for managing electricity distribution in the Lampung Province area. The main tasks of PT PLN UID Lampung include distributing electrical energy to customers and ensuring reliable and safe electricity distribution in its working area. As

part of PT PLN (Persero), PLN UID Lampung also runs a program to develop services and improve electricity infrastructure in the Lampung area to meet the increasing electricity needs in line with regional development and regional economic growth.

In general theory, according to Steven A. Moscovice SIA is defined as designed system For collect, record, store, and process financial and non-financial data For produce useful information for Decision Making Components SIA's main functions include source Power people, procedures, technology, and internal controls that are interrelated interact For produce relevant and reliable information. Effective AIS allow company For increase efficiency operational, strengthening internal control, and support taking decision strategic.

Remember how importance system information accounting and cycle income for a company, very unreasonable reason If the company does not have system information adequate accounting For supervise cycle his income (Gracia et al., 2019) . Companies may face a number of problems, such as not being able to processing transaction with right. In the BUMN Ministerial Regulation No. PER-18/MBU/10/2014, it is stated that For increase Power competitiveness of State-Owned Enterprises (BUMN) in face competitive business world competition in the current global era This is very necessary systems and mechanisms taking fast and precise decisions and policies in every BUMN Organ, especially the Minister of BUMN and the GMS. To make decision This requires accurate, fast and precise data.

Progress Rapid technology can provide challenges to the effectiveness of accounting information systems. Evidence shows that the effectiveness of accounting information systems is highly dependent on the sophistication of information technology and the competence of its users (Hibatullah, 2019) . Therefore, this analysis evaluates the applied technological infrastructure and the level of competence of accounting information system human resources operating this system at PT PLN UID Lampung.

Good internal control in accounting information systems helps prevent errors and fraud in financial statements (Putri & Sari, 2021) . The design of a proper accounting information system is one way to improve internal control mechanisms in a company (Capah, 2020) . In the context of PT PLN UID Lampung, it is important to determine how the accounting information system contributes to internal control and what should be done to improve it in order to achieve organizational goals. The study of the accounting information system at PT PLN UID Lampung must also consider external factors that can affect the performance of this system. For example, government regulations and industry policies can affect the way a company manages and reports its financial

information. Research shows that alignment between the accounting information system and existing business processes is essential to achieving maximum system performance.

Study previously show various aspect important relevant SIA with management company. For example, research by Utari et al. (2024) show that SIA is good own connection close with performance organization, especially in matter internal control and decision making decision data - based. Research conducted The Hermitage (2024) state that success SIA implementation is highly dependent on integration between technology information, culture organization, and training users. In addition, research by Agustina & Sari (2020) find that participation management, adequate training, and satisfaction user own connection significant to effectiveness use of SIA. Yulientinah & Siregar (2021) also stated that SIA supplies influential significant to internal inventory control in the company, which shows importance integration system For prevent cheating and ensuring data accuracy.

The research phenomenon that can be the basis for research at PT PLN UID Lampung is related to the effectiveness of accounting information systems in supporting the company's financial management. As a large company operating in various regions, PLN UID Lampung relies heavily on accounting information systems to ensure accuracy and efficiency in recording financial transactions, managing revenue, and reporting financial information. However, challenges often arise in the form of mismatches between operational needs and system capabilities, user resistance to the implementation of new technologies, and the risk of errors or fraud in managing financial data. This study will use qualitative methods to provide insight into the accounting information system at PT PLN UID Lampung. Data collection will be carried out through interviews that can be explored in more depth.

System

A system is a conceptual structure consisting of functions that work together and are related as an organic unit to achieve desired results effectively and efficiently, a system can be interpreted as an entity consisting of interconnected components that work together to achieve predetermined goals (Aisyah, 2020) . The main function of the system is to organize and manage resources so that they can operate efficiently and effectively. In this context, the objectives of the system include achieving desired results, increasing productivity, and reducing operational costs (Warkim et al., 2020) . A system according to a network consists of procedures that are interconnected and gathered together to carry out an activity or complete a certain target. A system is a series of data or more that are interrelated and interact to achieve goals. The

system is also a unit of data that is connected and organized procedurally (Sallaby & Kanedi, 2020) .

The system also acts as a tool to collect, process, and store information needed in decision making. In this case, the information system becomes an important part of organizational management, where the information produced can be used to plan, organize, and control various activities (Aswiputri, 2022) . Thus, the purpose of the system is not only limited to operational efficiency but also to improve the quality of decisions taken by management (Yuwono & Ellitan, 2024) . Systems can be divided into several types, such as open systems and closed systems. Open systems interact with the external environment, while closed systems are not affected by external factors. Understanding these types of systems is important for the development of effective information systems. In the context of information systems, the interaction between system components is key to achieving the desired goals, where each element must function properly so that the system can operate optimally (Lipursari, 2020) .

Information

Information is data that has been processed into a form that is meaningful to the recipient and useful in decision making. Information can be a source of new knowledge and increase insight. Information can provide events and conditions in society, facilitate innovation, and show power relationships. In this context, the purpose of information is to increase the efficiency and effectiveness of the organization through the delivery of relevant and accurate data (Novarin & Sukarta, 2020)

With an efficient Information System, an organization can manage data better, make more informed decisions, and improve overall performance. In addition, Information Systems enable businesses to improve interactions with customers. Therefore, good integration of Information Systems can provide a competitive advantage for companies. Information serves as a bridge between data and knowledge, enabling individuals and organizations to make better decisions. Information serves as a bridge between data and knowledge, enabling individuals and organizations to make better decisions (Shelemo, 2023) . In addition, information also helps improve communication between departments within the organization, thereby facilitating better collaboration and coordination.

In an increasingly connected era, the importance of information cannot be ignored. Organizations that are able to manage information well will have a significant competitive advantage. Therefore, effective information management is a major challenge for many organizations today. The goal of information management is to ensure that the right information is available to

the right people at the right time, thus supporting better and faster decision making (Darmansah, 2023).

Accounting Information System

Accounting Information System (AIS) is a system that combines information technology and accounting processes to manage and report a company's financial data. The accounting information system in the financial section is closely related to the management of cash flow in the company (Rahmansyah & Darwis, 2020). Cash flow activities include funds needed to support the company's financial activities, so controlling cash flow is very important so that its use is effective and free from manipulation. The accounting system can be processed into a consideration in decision making to support the development of the company. Therefore, the accounting information system has an important role in monitoring and evaluating activities carried out in the company (Maulida, 2020).

Accounting Information System (AIS) is a system designed to collect, process, and present relevant financial information for decision making. According to Kustiawan et al., the accounting information system functions to support accounting activities and financial reporting efficiently and effectively (Ria, 2018) . The main functions of the accounting information system include collecting transaction data, processing data, and presenting accurate and timely financial reports. With the existence of an accounting information system, organizations can minimize errors in financial recording and reporting, as well as increase transparency and accountability (Pipit Mulyah, 2020).

The main purpose of the Accounting Information System (AIS) is to provide the information needed by management to facilitate the management of the company's financial data, support the company's daily activities (Sari & Hwihanus, 2023) . A company in order to continue to exist, the company must operate by carrying out a number of businesses whose events are referred to as transactions such as making purchases, storage, production processes and sales. The accounting information system also aims to produce financial reports that can be used to make business decisions. In addition, the accounting information system also plays a role in fulfilling reporting obligations to external parties such as investors, creditors, and regulators (Hajar & Pratiwi, 2023) . Thus, the accounting information system not only supports the internal management of the organization but also builds trust with external parties. The accounting information system also helps operational efficiency by automating accounting processes that were previously carried out manually. This not only saves time in completing accounting tasks but also reduces the risk of accounting information system errors. In this context, the application of information

technology in the accounting information system is important to improve the quality and speed of the information produced. Therefore, the development of an accounting information system aims to create a system that automates and simplifies the management, processing, and reporting of financial data in a company.

RESEARCH METHOD

Research Approach

This study uses a qualitative approach with the main objective to understand in depth and comprehensively the accounting information system implemented at PT PLN UID Lampung. The research method focuses on in-depth observation to understand the phenomenon comprehensively. This approach allows researchers to understand the reality of the accounting information sociosystem from the perspective of research participants. Through this approach, researchers can explore detailed information, both explicit and implicit, related to the implementation, effectiveness, and challenges faced in implementing accounting information systems in the company environment.

Data collection technique

Data is collected through several techniques, including:

1. Interview: The researcher conducted an in-depth interview with an Accountant employee at PT PLN UID Lampung. This interview aimed to obtain subjective views on the information system. Accounting
2. Observation: Researchers also conducted direct observations of the accounting information system process in the company.
3. accounting information systems. This documentation serves as supporting data that can enrich the analysis.

Data analysis

Data collected from interviews, observations, and documentation were analyzed using thematic analysis techniques. Researchers identified key themes emerging from the data and linked them to the research objectives.

RESULT AND DISCUSSION

Research result

Researchers have met with Mrs. Fisba Asfihana as ASMAN AK AT and PDP and Mr. Arie Sumanto Asman General and Cost Accounting to ask several things related to the Accounting information system at PT PLN UID Lampung. The results are as follows:

Main Duties of the Accounting Department

The accounting department is responsible for checking and verifying the company's financial transactions, recording and documenting, and is tasked with preparing accurate financial reports.

1. Anisa: What are the main tasks of the Accounting section according to Mrs. Fisba? Asfihana at PT PLN UID Lampung ?

Physics Asfihana : *"The main thing is to prepare financial reports. In addition, making tax reports, but not only producing reports, but also ensuring accountability and correct recording procedures."*

Analysis: Based on the source's statement The main task of the accounting department includes preparing financial statements and tax reports as the main focus. However, this responsibility is not limited to income alone, but also involves verifying accountability and ensuring that recording procedures are in accordance with standards. This shows the importance of accuracy and compliance with regulations in supporting transparency and reliability of the financial statements produced.

At PT PLN UID Lampung, the section accountancy own role strategic in ensure finance company managed with good and appropriate with standard applicable accounting. Implementation from task main part accounting in the company This includes : compilation report finance, reporting tax, verification and accountability transactions, monitoring and compliance to procedure accounting, internal control and auditing. With implementation tasks this, part Accounting at PT PLN UID Lampung plays a role important in guard credibility and stability finance company, as well as support operational transparent and efficient business.

Use of Accounting Information Systems

2. Anisa: How to Use the Accounting Information System at PLN UID Lampung according to Mrs. Fisba Asfihana ?

Physics Asfihana : *"The most important Accounting Information System is called IRP SAP, it is still being developed by a third party vendor... all PLN companies use it, it has been integrated into several of PLN's own applications."*

Analysis: The informant's statement shows that the main Accounting Information System (AIS) used is SAP IRP (System Analysis). *Programmentwicklung*), which is under development by a third-party vendor. This system is used comprehensively by PLN companies and has been integrated with various PLN internal applications. This reflects the focus on developing integrated technology to improve efficiency and consistency in accounting data management.

experience. This transparency provides employees with certainty about clarity and openness in the management of their salaries, thereby reducing the potential for dissatisfaction related to differences in calculations.

Recording and Reporting Process

4. Anisa: How is the recording and reporting process at PT PLN UID Lampung according to Mrs. Fisba? Asfihana

Physics Asfihana : *"Most of them are already using applications, both integrated and stand-alone. For manual reports, it is like a monitoring report."*

Analysis: The financial recording and reporting process in the company combines the use of integrated and non-integrated applications to support efficiency and accuracy. However, manual reports are still prepared for monitoring purposes, as explained by Fisba Asfihana. This shows that although technology plays an important role, manual reporting is still needed as an additional monitoring step in ensuring data accuracy and consistency.

5. Anisa: How is the recording and reporting process according to Mr. Arie Sumanto ?

Arie Sumanto : *" In terms of reporting finance, we are still manual. We cannot speed up financial reports, because there is a financial report format from ministry and ESDM that we have to fill in or detail the transactions in the ledger. We have a deadline, we have time until the 6th or 7th of the month to make a report."*

Analysis: The US explanation highlights that although most financial records have used applications, the financial reporting process is still done manually to meet the format and details set by the ministry and ESDM. This process requires in-depth transactions from the general ledger, which is time-consuming and limits the speed of reporting. With deadlines until the sixth or seventh of each month, manual reporting is a solution that is adjusted to regulatory needs, although it adds challenges in terms of operational efficiency.

At PT PLN UID Lampung, the recording and reporting process finance done with combination digital and manual systems for ensure data accuracy and compliance to regulations set by the Ministry of Energy and Mineral Resources. Implementation from this process includes : Recording Finance with System Integrated and Non- Integrated, Manual verification and monitoring **process**, compilation report finance with the format determined by the ministry and ESDM, challenges and solutions in the reporting process.

Implementation of recording and reporting processes finances at PLN UID Lampung show balance between use technology and needs regulation. While application finance help increase efficiency recording, manual reporting

remains required For fulfil standards that have been determined by the regulator. This is confirm importance accuracy, compliance, and oversight in manage report finance company.

System Efficiency and Automation

6. Anisa: How efficient and automated is the SAP system at PT PLN UID Lampung according to Mrs. Fisba? Asfihana ?

Physics Asfihana : *"Previously, all journaling was done manually... With SAP, our role is only to cross-check. So it is very efficient."*

Analysis: SAP implementation since 2012 has had a significant impact on work efficiency. Previously fully manual processes are now mostly automated, with the user's role limited to rechecking. FA explained,

7. Anisa: How efficient and automated is the SAP System at PT PLN UID Lampung according to Mr. Arie Sumanto ?

Arie Sumanto : *" All transactions are recorded or directly in SAP. So Accounting doesn't make manual journals anymore. So usually we still do monitoring. So if it is not right, we will confirm to the User."*

Analysis: All transactions are now recorded directly in SAP, eliminating the need for manual journaling by the accounting department. The accounting role focuses more on monitoring to ensure the accuracy of the inputted data. If any discrepancies are found, confirmation is made to the relevant users. This emphasizes the efficiency and shift of the accounting function from manual operational processes to monitoring and validating data in an automated system.

The implementation of SAP since 2012 has brought about a major change in work efficiency by automating most of the financial recording process. Previously, all journaling was done manually, but now users are only tasked with rechecking (crosschecking). This not only saves time but also minimizes the potential for accounting information system errors, showing how technology can improve productivity and accuracy in financial management.

Data Security and Accuracy

8. Anisa: How safe and accurate is the SAP system at PT PLN UID Lampung according to Mrs. Fisba? Asifihana ?

Physics Asifihana : *"Each user has their own role, so there are limitations. This system is quite safe and accurate."*

Analysis: Security and accuracy of data in the system are guaranteed through the distribution of access based on the role of each user (role). Each user only has access to data that is relevant to their work.

9. Anisa: How safe and accurate is the SAP System at PT PLN UID Lampung according to Mr. Arie Sumanto ?

Sumanto : " *SAP users are limited. There are only each field has 2 or 3 people. So, it's enough safe* "

Analysis: Data security and accuracy in SAP systems are maintained through role -based access sharing. access). Each user can only access data that is relevant to their tasks, thus reducing the risk of misuse and increasing accuracy in information management. According to Fisba Asfihana, this system is quite safe and accurate thanks to the access restrictions. Arie Sumanto added that the number of SAP users in each field is also limited, usually only two to three people, which further strengthens access control and ensures focused and responsible use of the system.

Arie Sumanto added : "*Because all transactions generate their journals, all parties can immediately see the journal. If there is something wrong, it can be cross- checked, in Accounting it is familiar with the General Ledger, it can be checked from there. In the system, there is also ICOFR, so in the system, the evidence that is monitored is always updated. from the bottom to the center. Here there is also something called the Internal Supervisory Unit.*"

Analysis: The SAP system enables transaction transparency through journal automation, which can be directly viewed by related parties. If an error occurs, the journal can be easily cross-checked, especially with reference to the General Ledger which is already familiar in the accounting department. In addition, the system is equipped with *Internal Control over Financial Reporting* (ICOFR), which ensures that transaction evidence is always updated and monitored from the bottom to the center, increasing data accuracy and security. In addition, the company also has an Internal Audit Unit to strengthen internal supervision and ensure compliance with applicable procedures.

At PT PLN UID Lampung, data security and accuracy in system finance, especially those based on SAP (System Application and Product in Data Processing), are implemented through a number of mechanism following : Role-Based Access Control (RBAC), transparency and accuracy through journal automatic, Internal Control Over Financial Reporting (ICOFR), Internal Supervision by the Unit Internal Audit (IAC)

Implementation system Data security and accuracy at PLN UID Lampung is very structured with SAP usage based on role-based access, automation journal transactions, ICOFR for monitoring evidence transactions, as well as support from Unit Internal Control. Combination mechanism This ensure transparency, accuracy, and security in financial data management company.

System Strengths and Weaknesses

10. Anisa: According to Mrs. Fisba Asfihana What are the advantages and disadvantages of this system?

Physics Asfihana : *"The advantage is that it really helps the manual process to become automatic. The disadvantage is that sometimes users need time to understand the flow, so if the user moves, they have to learn from the beginning again."*

Analysis: The advantage of the system is its ability to automate previously manual processes, making it faster and more efficient. However, its weakness lies in accounting information system human resources (HR), where new users need time to understand the system's workflow. SAP's FA system has the main advantage of automating manual processes, making it faster and more efficient. However, its main weakness lies in the challenge of HR adaptation, especially for new users. They need time to understand the system's workflow, and if there is a change of personnel, the learning process must start from scratch. This shows that although technology offers efficiency, the success of its implementation still depends on accounting information system and user training.

11. What challenges faced in SAP implementation according to Mr. Arie Sumanto ?

Arie Sumanto : *" The challenge for people who have been through manual processes is that they definitely know, but for those who are new to the process, their knowledge is definitely lost, that in order to achieve this report, what the process must be, so that when an error occurs or it is not as it should be, it is difficult to track it."*

Analysis: The main challenge in SAP system is the knowledge gap between experienced users in manual processes and new users. Old users understand the workflow thoroughly, including the steps required to achieve the final report. However, new users often have difficulty tracking the process when errors or discrepancies occur, due to the lack of understanding of the system flow. This shows the importance of training and workflow documentation to ensure effective knowledge transfer.

Based on the interview results above, the researcher can describe the CAT or flow of the SAP application.

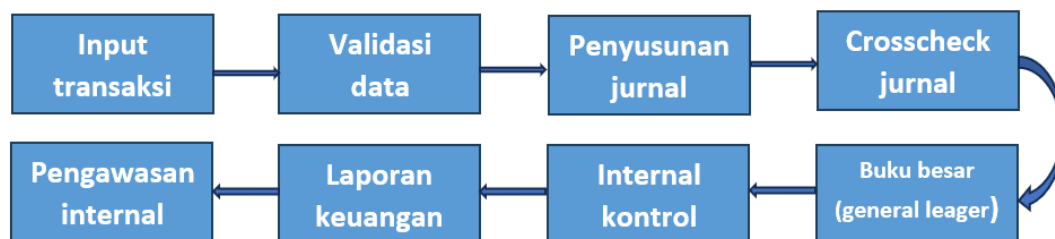


Figure 2. SAP flow

Discussion

In general theory, according to Steven A. Moscovice SIA is defined as designed system For collect, record, store, and process financial and non-financial data For produce useful information for Decision Making Components SIA's main functions include source Power people, procedures, technology, and internal controls that are interrelated interact For produce relevant and reliable information. Effective AIS allow company For increase efficiency operational, strengthening internal control, and support taking decision strategic. Principles This become measure measuring in evaluate implementation of SIA at PT PLN UID Lampung.

Based on statement resource person, PT PLN UID Lampung uses SAP's IRP (Systemanalyse Programmentwicklung) system as the core of their AIS. SAP is designed For integrate various activity operational company, allowing data to be inputted user stored in a way centralized, and supportive real-time access. SAP implementation since 2012 has been automate part big recording process transaction finance, with part accountancy focuses on monitoring and data validation. This in line with SIA theory which emphasizes importance automation and integration in increase efficiency Work.

However, it is different with theory that suggests elimination of manual processes completely, PT PLN UID Lampung remains maintain manual report for monitoring purposes. This step reflect need supervision addition For ensure accuracy and consistency of data. In addition, even though SAP is used in a way comprehensive, several recording processes Still involving non- integrated system. This is show existence need For adapt implementation theory with context operational and regulatory company.

In general Overall, the implementation of SAP -based SIA at PT PLN UID Lampung reflects Lots principle SIA theory, such as integration, efficiency, and accuracy. However, the use of manual reports and non- integrated systems show that adaptation theory in practice need flexibility in accordance with need specific company. With development sustainable system, SAP is expected can Keep going support management transparent and efficient finance at PT PLN UID Lampung.

CONCLUSION

The implementation of SAP-based Accounting Information System (AIS) at PT PLN UID Lampung has had a significant impact on operational efficiency, especially in automating manual processes, improving data accuracy, and accelerating financial reporting. The system is nationally integrated, enabling cross-branch data synchronization and supporting faster decision-making. Data security is guaranteed through role-based access sharing. However, major challenges include the adaptation of new users and the resolution of certain technical constraints that require the assistance of third-party vendors.

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