RATIOVA: Journal of Economic and Accounting Perspectives

Improving Financial Reporting Efficiency Through Accounting Information System Design

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Submitted: 14 January 2026
Revised: 20 January 2026
Accepted: 25 January 2026
Published: 30 January 2026

Abstrak
Penelitian ini bertujuan untuk menganalisis kelemahan sistem pencatatan dan pelaporan akuntansi manual yang digunakan oleh CV. XXX serta merancang desain Sistem Informasi Akuntansi (SIA) berbasis komputer yang sesuai dengan kebutuhan perusahaan. Pendekatan penelitian ini menggunakan metode kualitatif deskriptif dengan desain studi kasus. Data dikumpulkan melalui wawancara, observasi, dan dokumentasi, kemudian dianalisis menggunakan model interaktif Miles dan Huberman yang meliputi reduksi data, penyajian data, serta penarikan kesimpulan. Hasil penelitian menunjukkan bahwa sistem manual berbasis Microsoft Excel menimbulkan berbagai permasalahan seperti risiko kesalahan input, lemahnya pengendalian internal, keterlambatan laporan keuangan, serta rendahnya efisiensi pengarsipan. Rancangan SIA yang diusulkan mencakup otomatisasi pencatatan transaksi, penerapan kontrol berbasis otorisasi, pelaporan keuangan real-time sesuai standar akuntansi, serta penyimpanan digital terpusat. Implikasi teoretis penelitian ini menegaskan peran penting SIA dalam meningkatkan akurasi, keandalan, dan ketepatan waktu informasi keuangan. Secara praktis, penelitian ini memberikan kontribusi dengan menawarkan model desain SIA yang aplikatif bagi usaha kecil dan menengah (UKM) dengan keterbatasan sumber daya. Kebaruan penelitian ini terletak pada fokus pengembangan desain SIA yang tidak hanya bersifat evaluatif tetapi juga memberikan solusi komprehensif sesuai konteks operasional UKM di Indonesia.
Kata kunci: Sistem Informasi Akuntansi; Pencatatan; Pelaporan; Usaha Kecil dan Menengah; Efisiensi

Abstract
This study aims to analyze the weaknesses of the manual accounting recording and reporting system used by CV. XXX and to design a computerized Accounting Information System (AIS) tailored to the company's needs. The research employed a descriptive qualitative approach with a case study design. Data were collected through interviews, observations, and documentation, and analyzed using Miles and Huberman's interactive model, which includes data reduction, data display, and conclusion drawing. The findings reveal that the manual Excel-based system results in frequent input errors, weak internal control, delayed financial reporting, and inefficient archiving. The proposed AIS design incorporates automated transaction recording, role-based authorization controls, real-time financial reporting in compliance with accounting standards, and centralized digital storage. The theoretical

implication highlights the essential role of AIS in improving the accuracy, reliability, and timeliness of financial information. Practically, this research contributes by providing an applicable AIS design model for small and medium-sized enterprises (SMEs) with limited resources. The novelty of this study lies in its emphasis on developing a system design that not only evaluates but also offers a comprehensive solution adapted to the operational context of SMEs in Indonesia.
Keywords: Accounting Information System; Recording; Reporting; Small and Medium-Sized Enterprises; Efficiency

Introduction

The rapid development of science and technology in the era of globalization requires companies to continuously improve the quality and effectiveness of their operations. The utilization of information technology has become a critical factor in creating competitive advantage, expanding business networks, and supporting managerial decision-making (Hidayatuloh & Agustin, 2015; Ashshidiqy & Ali, 2019). Information systems are considered an integrated component designed to collect, process, store, and distribute relevant information for organizational decision-making (Susanto, 2017; IAI, 2019).

One of the most crucial types of information systems is the Accounting Information System (AIS). AIS plays a central role in identifying, recording, and reporting financial transactions to produce accurate, relevant, and timely information for both internal management and external stakeholders such as investors, creditors, and tax authorities (Larasati et al., 2016; Rahaningsih, 2016; Edi & Wahyuningrum, 2017). Effective implementation of AIS has been shown to enhance the quality of financial reporting, strengthen internal controls, and support strategic decision-making (Endaryati & Subroto, 2020; Gustiyan, 2014).

In practice, however, many organizations particularly small and medium-sized enterprises (SMEs) still face significant challenges in adopting AIS. For instance, CV. Maliya Syahid Consultant continues to rely on manual recording using Microsoft Excel for cash inflows and outflows as well as for preparing financial reports. Such practices lead to inefficiencies, potential human errors, and difficulties in generating comprehensive financial reports (Dwi Setiyono, 2022).

Previous studies have largely focused on evaluating the effectiveness of AIS implementation in large enterprises and governmental institutions (Romney & Steinbart, 2014; Viola et al., 2017). In contrast, relatively few studies have specifically examined the design and implementation of AIS tailored to the unique needs of SMEs, despite the fact that SMEs often operate with limited human resources, technological capacity, and financial support (Rahaningsih, 2016; Endaryati & Subroto, 2020). The present study addresses this research gap by analyzing and designing an AIS that is both practical and adaptable to the operational requirements of SMEs.

The novelty of this study lies in the design of an accounting information system for recording and reporting that is customized for the operational activities of CV. XXX.

Unlike previous research, which has generally been evaluative in nature, this study emphasizes system design with a computerized approach aimed at improving efficiency, minimizing manual errors, and producing financial statements that comply with accounting standards.

Accordingly, the objectives of this research are threefold: (1) to analyze the weaknesses of the current manual accounting recording and reporting system used by CV. XXX, (2) to design an AIS model that enhances efficiency, accuracy, and reliability of financial information, and (3) to contribute both practically, by offering a solution for SMEs, and theoretically, by enriching the academic discourse on AIS development in small business contexts.

Literature review

Accounting Information Systems (AIS)

An Accounting Information System (AIS) is an organized structure of people, procedures, software, databases, and technology designed to collect, record, process, and report financial data for decision-making purposes (Romney & Steinbart, 2014). A well-designed AIS ensures that financial information is accurate, timely, relevant, and reliable, thereby supporting both operational efficiency and strategic decision-making (Susanto, 2017; IAI, 2019). AIS is particularly crucial in enabling businesses to meet reporting requirements, improve internal control, and enhance transparency (Viola et al., 2017). Moreover, the adoption of computerized AIS has been linked to improved financial performance, reduction of errors, and stronger accountability within organizations (Larasati et al., 2016; Gustiyan, 2014).

AIS and Small and Medium-Sized Enterprises (SMEs)

While larger organizations often have the resources to implement advanced AIS solutions, SMEs typically face challenges due to limited financial, technological, and human resources (Rahaningsih, 2016). As a result, many SMEs still rely on manual systems or basic software such as Microsoft Excel for accounting tasks, which increases the likelihood of inefficiency and errors (Endaryati & Subroto, 2020). Nevertheless, SMEs constitute a significant portion of the economy, and their ability to adopt AIS effectively has direct implications for financial reporting quality, tax compliance, and overall competitiveness (Edi & Wahyuningrum, 2017). Several studies highlight that SMEs adopting computerized AIS can improve decision-making and operational efficiency (Hidayatuloh & Agustin, 2015; Ashshidiqy & Ali, 2019).

AIS Design and Implementation

Prior research on AIS has largely focused on evaluating existing systems within large enterprises or government agencies (Romney & Steinbart, 2014; Viola et al., 2017). However, relatively few studies address the design of AIS tailored to SMEs, even though SMEs often require simpler, more cost-effective solutions (Rahaningsih, 2016; Endaryati & Subroto, 2020). Designing an AIS involves identifying user requirements,

mapping transaction processes, developing standardized recording procedures, and ensuring compliance with accounting principles (Susanto, 2017). A tailored AIS should not only enhance efficiency but also reduce risks of human error and provide financial reports that support managerial and regulatory needs (Larasati et al., 2016).

Hypothesis development

Qualitative research, hypotheses are generally formulated as working assumptions or propositions that guide the investigation rather than statistical statements to be tested (Creswell & Poth, 2018). Based on the literature review and the context of this study, several working hypotheses are proposed regarding the role of Accounting Information Systems (AIS) in supporting small and medium-sized enterprises (SMEs).

Proposition 1:

The use of manual accounting systems, such as Microsoft Excel, leads to inefficiencies, a higher risk of human error, and difficulties in producing comprehensive financial reports (Dwi Setiyono, 2022; Susanto, 2017).

Proposition 2:

The design and implementation of a computerized AIS tailored to SMEs can enhance the accuracy, timeliness, and reliability of financial reporting (Romney & Steinbart, 2014; Endaryati & Subroto, 2020).

Proposition 3:

An effective AIS contributes to strengthening internal control by reducing errors, enhancing accountability, and supporting compliance with accounting standards (Viola et al., 2017; Gustiyan, 2014).

Proposition 4:

AIS plays a critical role in managerial decision-making by providing relevant and real-time financial information that supports strategic and operational planning (Hidayatuloh & Agustin, 2015; Larasati et al., 2016).

Proposition 5:

The adoption of AIS in SMEs is influenced by contextual limitations such as human resources, technological infrastructure, and financial capacity, which require a tailored system design (Rahaningsih, 2016; Ashshidiqy & Ali, 2019).

A conceptual framework is a concept of how a theory can be connected to the many factors identified as a problem (Solikin et al., 2018). The conceptual framework is depicted in a simple schematic form, reflecting the general content of the research. This allows for detailed and more focused research. The following description is required:

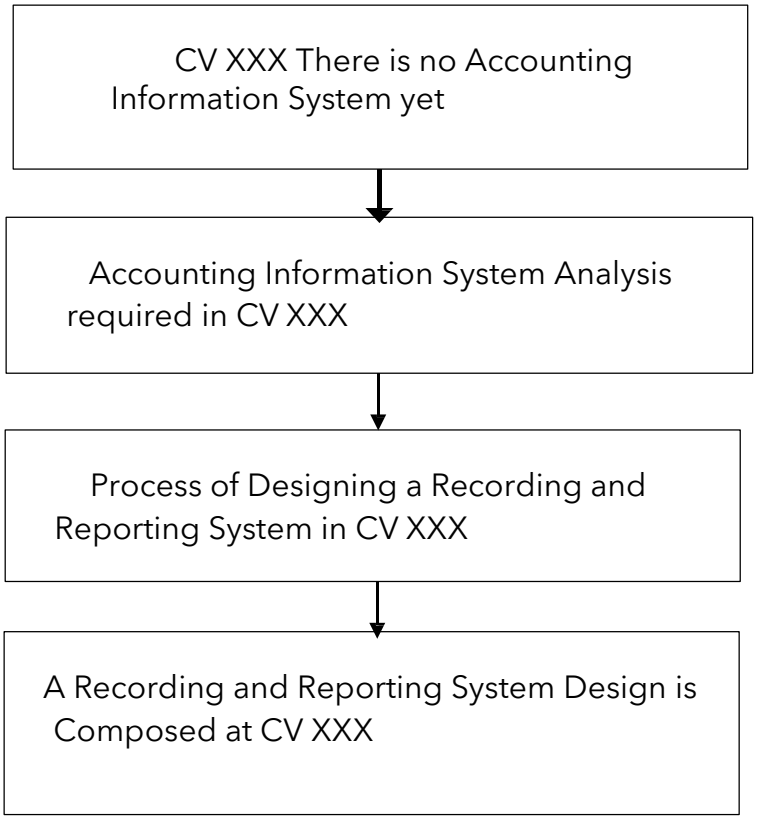

Figure 1. The conceptual model

Methodology

This study employs a qualitative descriptive case study approach, which is appropriate for exploring in-depth phenomena within a specific organizational context (Creswell & Poth, 2018; Yin, 2018). The case study design was chosen to provide a comprehensive understanding of the accounting information system (AIS) currently implemented at CV. XXX, with a focus on its weaknesses and the design of a computerized system to improve financial recording and reporting.

Research Site and Object

The research was conducted at CV. XXX, a small- and medium-sized enterprise (SME) engaged in consultancy services. The object of the study is the accounting information system for cash receipts, cash disbursements, and financial reporting used by the company.

Data Collection Methods

Data were collected using the following techniques:

Interviews – Conducted with company staff responsible for financial recording and reporting to obtain information regarding procedures, challenges, and user needs (Miles et al., 2014).

Observation – Direct observation of the accounting processes, particularly the use of manual systems (Microsoft Excel) for recording and reporting.

Documentation – Collection of financial documents such as receipts, payment records, and financial reports to analyze the existing system and identify weaknesses (Susanto, 2017).

Data Analysis Techniques

Data analysis was carried out using Miles and Huberman's interactive model, which consists of three main stages:

Data reduction – Simplifying and categorizing data related to the current manual accounting system and its limitations.Data display – Presenting information in the form of flowcharts, tables, and system design diagrams to facilitate understanding. Conclusion drawing/verification – Drawing conclusions about system weaknesses and formulating the design of a computerized AIS tailored to the company's needs (Miles et al., 2014).

Research Validity

To ensure the credibility of findings, this study applied the following strategies:

Triangulation of data sources (interviews, observations, and documentation) to validate information (Creswell & Poth, 2018). Member checking by discussing the findings with company staff to confirm accuracy. Peer debriefing through consultation with academic supervisors to refine interpretations.

Research Output

The final output of this study is the analysis and design of an Accounting Information System for recording and reporting, tailored to the operational needs of CV. XXX. The system design is expected to enhance efficiency, reduce errors, and produce more reliable financial reports.

Data Analysis

The data collected from interviews, observations, and documentation at CV. XXX were analyzed using Miles and Huberman's interactive model. The analysis focused on identifying the weaknesses of the manual system, determining user requirements, and proposing a computerized Accounting Information System (AIS) tailored to the company's needs.

Table 1. Analysis of the Existing Manual Accounting System

Aspect	Current Practice	Weaknesses	Implications
Transaction Recording	Using Microsoft Excel spreadsheets	High risk of entry errors; no standardized format	Inaccurate transaction data; difficulty in tracking transactions
Cash Receipts	Notes recorded manually in separate Excel files	Risk of duplication; lack of integration with other accounts	Inefficient reconciliation; inconsistent reporting
Cash Disbursements	Recorded manually, no approval trail	No segregation of duties; vulnerable to unauthorized edits	Weak internal control; potential fraud
Financial Reporting	Compiled manually at end of month/period	Time-consuming; prone to calculation mistakes	Delayed reports; unreliable information for decision-making
Archiving	Stored in both physical and Excel-based folders	Difficult retrieval; physical damage risk	Low efficiency; weak document security

Source: Author's analysis, 2022

Explanation of Table 1

The analysis indicates that reliance on Excel-based manual processes creates inefficiency, inconsistency, and security risks. Transactions are not standardized, cash processes lack internal control, and reports are delayed, reducing their usefulness for timely decision-making.

Table 2. User Needs Analysis

Stakeholder	Identified Needs	System Implications
Management	Timely and accurate financial reports	Automated reporting features; dashboard with financial summaries
Accounting Staff	Easier data entry with reduced errors	Input validation and standardized templates
Auditors/Internal Control	Clear authorization and transaction history	Role-based access control; approval workflow
External Users (Tax Office, Investors)	Standard-compliant financial statements	Compliance with accounting standards (SAK/IFRS)

Source: Author's analysis, 2022

Explanation of Table 2
Different stakeholders require a system that ensures efficiency, accountability, and compliance. Management demands real-time information, staff requires user-friendly features, auditors need robust controls, and external stakeholders expect reliable and standardized reports.

Table 3. Comparison of Before and After AIS Implementation

Aspect	Before (Manual System)	After (Proposed AIS)	Expected Outcome
Transaction Recording	Manual Excel entry, no error checks	Automated entry with built-in validation	Fewer errors, consistent data
Cash Receipts	Recorded separately; duplication possible	Integrated module with unique receipt numbers	Secure, traceable, efficient process
Cash Disbursements	No approval control; prone to manipulation	Role-based access with approval workflow	Stronger internal control; accountability
Financial Reporting	Compiled manually at month-end; delayed	Automatically generated (Income	Faster, accurate, real-time reports

		Statement, Balance Sheet, Cash Flow)	
Archiving	Physical and scattered Excel files; retrieval is difficult	Centralized digital storage with backup system	Secure, efficient, easy retrieval
Decision-Making	Based on delayed and sometimes inaccurate information	Based on timely, reliable, standardized reports	Improved strategic and operational decisions

Source: Author's analysis, 2022

Explanation of Table 3
The proposed AIS significantly improves accuracy, security, and efficiency compared to the manual system. Automated reporting reduces delays, role-based controls strengthen accountability, and centralized archiving enhances data accessibility. These improvements are expected to optimize financial decision-making and compliance.

Table 4. Summary of Interview Results

Informant	Key Statements	Interpretation
Accounting Staff	"Currently, we use Excel to record daily transactions. Sometimes errors occur when inputting numbers or formulas."	Manual recording is error-prone and lacks validation, causing inefficiency.
Finance Officer	"Compiling reports takes a long time because we have to re-check every sheet. Preparing monthly reports can take more than a week."	Financial reporting is time-consuming and delays decision-making.
Management	"We need financial information faster, especially for decision-making, but the current system is too slow and not reliable."	The manual system does not support timely and strategic decision-making.
Auditor (Internal)	"There is no clear approval process for disbursements. This could lead to	Lack of internal control mechanisms increases the

	unauthorized expenses going unnoticed."	risk of fraud or misuse of funds.
Admin Staff	"It is difficult to find past documents because files are stored in different folders and sometimes get lost."	Archiving and document retrieval are inefficient and insecure.

Source: Author's analysis, 2022

Explanation of Interview Results

The interviews reveal several recurring themes regarding the weaknesses of the current accounting system:

1. High risk of error – The use of Excel without standardized templates leads to frequent mistakes in transaction recording.
2. Inefficiency in reporting – Preparing monthly financial reports is time-consuming, often delaying managerial decision-making.
3. Lack of internal controls – No formal approval process for cash disbursements increases the risk of unauthorized transactions.
4. Delayed decision-making – Management cannot access real-time financial information, limiting strategic agility.
5. Weak archiving system – Document storage is fragmented, leading to difficulties in retrieval and a higher risk of data loss.

Integration with System Analysis

When combined with observation and documentation findings (Tables 1–3), the interviews confirm that the current manual system is inadequate to meet the company's operational needs. Stakeholders consistently highlighted issues of efficiency, accuracy, and control, which align with the proposed AIS design.

The proposed AIS directly addresses these issues

Automating data entry and reporting to minimize errors and delays, Incorporating role-based access and approval workflows to strengthen internal controls,

Implementing centralized digital archiving for secure and efficient data retrieval,

Providing real-time financial information to support managerial decision-making.

Discussion

The findings of this study highlight that the manual accounting system currently implemented by CV. XXX is inadequate in terms of efficiency, accuracy, and internal control. The use of Microsoft Excel for recording transactions increases the likelihood of human error and lacks a standardized structure, resulting in inconsistent financial records. This is consistent with Susanto (2017), who emphasized that manual systems are highly vulnerable to data entry mistakes and often fail to provide reliable information for decision-making.

The inefficiencies identified in the preparation of financial reports also align with the argument of Endaryati and Subroto (2020), who found that small and medium-sized enterprises (SMEs) using manual processes often face significant delays in financial reporting. The time-consuming process at CV. XXX, where monthly reports may take more than a week to compile, illustrates the limitations of Excel-based systems in meeting managerial needs for timely and accurate information.

Moreover, the lack of authorization controls in cash disbursements presents a serious internal control weakness. According to Romney and Steinbart (2014), the absence of clear approval mechanisms increases the risk of fraud and reduces accountability within organizations. The interview results confirmed this issue, with internal auditors pointing to the absence of a proper approval trail for disbursements. This supports the notion that effective AIS design must integrate authorization workflows and role-based access to strengthen accountability (Viola et al., 2017).

The issue of fragmented and insecure archiving further demonstrates the weakness of manual systems. Physical files and dispersed Excel folders make document retrieval inefficient and vulnerable to loss or damage. Prior studies (Gustiyan, 2014; Ashshidiqy & Ali, 2019) also showed that SMEs relying on physical storage face higher risks of inefficiency and poor data management. Thus, the proposed AIS design that integrates centralized digital archiving with backup systems directly addresses this problem.

From a strategic perspective, the proposed AIS is expected to enhance decision-making processes. Timely and accurate financial information enables managers to make more effective operational and strategic decisions (Larasati et al., 2016). In line with Hidayatuloh and Agustin (2015), information technology is not only a support tool but also a strategic asset that strengthens competitiveness by improving efficiency, accountability, and transparency.

In summary, the discussion confirms that the weaknesses identified at CV. XXX reflect broader challenges faced by SMEs in adopting accounting systems. However, this study contributes by designing a tailored AIS model that addresses these specific weaknesses. The proposed system provides automation, standardization, and control mechanisms that are essential for SMEs to improve efficiency, reduce errors, and generate reliable financial information for both internal and external stakeholders.

Conclusion

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Statement of Key Findings

This study found that the manual accounting system at CV. XXX, which relies on Microsoft Excel, is inefficient, prone to errors, and lacks adequate internal control mechanisms. Transaction recording is inconsistent, financial reporting is delayed, and archiving is fragmented, leading to difficulties in decision-making and accountability. Through interviews, observations, and documentation, it was revealed that stakeholders require a system that improves efficiency, accuracy, security, and compliance. The proposed computerized Accounting Information System (AIS) design addresses these issues by introducing automation, role-based authorization, standardized reporting, and centralized digital archiving.

Connection to Objectives, Contributions, Limitations, and Recommendations

The findings of this study are strongly connected to the research objectives, as the analysis successfully identified the weaknesses of the manual accounting system at CV. XXX and provided a system design capable of improving efficiency, accuracy, and reliability. The study's focus on developing an Accounting Information System tailored to the needs of a small and medium-sized enterprise demonstrates its relevance to the initial research questions, which sought to explore how accounting processes could be enhanced through the integration of information technology. In doing so, the research not only addressed practical issues faced by the company but also contributed to the academic understanding of system design within SME contexts.

From a theoretical perspective, this study enriches the literature on accounting information systems by reinforcing prior arguments that AIS plays a critical role in ensuring data accuracy, strengthening internal controls, and supporting managerial decision-making (Romney & Steinbart, 2014; Susanto, 2017). At the same time, it highlights a gap in existing research, which has often focused on large organizations, by demonstrating how SMEs with limited resources can benefit from customized AIS solutions. Practically, the study provides direct contributions to managers, staff, and auditors by offering a system that reduces human error, improves reporting timeliness, and enhances accountability. Furthermore, the system design presented here can be replicated by other SMEs facing similar challenges, thereby extending its applicability beyond the case study.

Despite these contributions, the research is constrained by certain limitations. Being a single case study, the findings may not be fully generalizable to all SMEs, as organizational contexts and resource capacities vary widely. Moreover, the research remained at the level of analysis and design, without implementing and testing the system in practice, which limits the ability to assess its effectiveness in real-world operations. Data collection relied heavily on interviews and observations, which, while valuable, may carry elements of subjectivity that influence interpretation.

Building on these limitations, several recommendations emerge. Future studies should move beyond system design toward implementation and empirical testing to evaluate performance outcomes such as efficiency gains, error reduction, and decision-making improvements. Comparative studies across multiple SMEs would also provide richer insights into shared challenges and best practices in AIS adoption. In addition, research could explore the integration of AIS with taxation systems or enterprise resource planning (ERP) platforms to enhance scalability, compliance, and competitiveness. Finally, attention should be given to the human element of system adoption by assessing user readiness, training needs, and acceptance, which are often decisive factors in the success or failure of new information systems.

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