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# Information System Effectiveness Analysis Accounting For Receipts, Recording and Financial Reporting At Cv. Bina Puskud Mandiri

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## Abstract

This study was conducted with the aim of determining the accounting information system for cash receipts, recording and reporting at CV Bina Puskud Mandiri. The research approach used a qualitative descriptive type with interview methods, observation, documentation and previous research results. The results of the study indicate that the accounting information system for cash receipts, recording and reporting at CV Bina Puskud Mandiri is carried out manually and computerized. Manually, it is done by recording sales recaps on cash vouchers and computerized by using Microsoft Excel in sales recaps, journals and financial reports. Using Microsoft Excel in cash receipts, recording and reporting requires more time and greater effort in accuracy so that there are no errors that can harm CV Bina Puskud Mandiri.

**Keywords:** *Accounting Information System, Cash Receipt, Recording and Reporting.*

## 1. Introduction

The development of information technology has an impact on the ease of obtaining information in the world. The development of information technology also has a positive impact on the development of the economy in a country and even in the world. The increasingly developing economy has an impact on increasingly tough and competitive competition. The development of information technology also affects the development of the economy in Indonesia with the increasing number of companies in Indonesia. This makes the need for accounting information systems in receiving, recording and reporting cash for companies or organizations in Indonesia increasingly increasing.

An accounting information system is a collection of resources consisting of personnel and tools designed to convert financial data into information, the information is used for stakeholders (Harahap et al, 2023). The cash receipt accounting information system is the process of cash flow in a company that is still operating where cash flow consists of cash in and cash out (Indah & Siti, 2023). Part of the basis for efficient use of capital, financial records greatly assist owners in recording budgets and knowing the financial condition of the entity (Mulyadi, 2014). Financial reports are the output of accounting in the form of formal documents that provide an overview of the operational performance of a company in a certain period. Financial reports must be of high quality with the aim of providing clear and accurate information about the financial position of a company so that it can be used by stakeholders.

Wahyuni et al, (2024) explained that the quality of financial reports is important by ensuring transparency, stakeholder trust, and accountability for financial information. In financial reports, the information obtained is the responsibility of management. Financial reports are a crucial element in the business world, used to describe the financial condition of a company in a certain period. Bakar et al, (2023) include examples of financial reports such as income statements, equity change statements,

and cash flow statements. The main purpose of financial reports is to provide useful information for users in making the right economic decisions. Maulidina and Triandi (2020) revealed that with quality financial report information, managers will be more motivated and efficient in managing the company.

CV Bina Puskud Mandiri is a business entity established on June 22, 2021 and located at Jl. Jend. Sudirman No. 179, Kota Tinggi, Pekanbaru, Riau. This company acts as a fertilizer distributor and strategic business unit owned by Puskud Riau which aims to expand the business network, reduce risks, and increase operational efficiency. In its development, CV Bina Puskud Mandiri has also expanded into various business sectors such as providing fertilizer warehouses, agricultural equipment, insecticide sales, government tenders, chemicals, construction, transportation services, and general trade. The complexity of the business activities carried out drives the need for a more structured management system, especially in the management of accounting and financial reporting. In practice, accuracy and timeliness in financial reporting are key to ensuring business continuity, transparency, and eligibility to participate in large projects such as tenders through the LSPE (Electronic Procurement Services) system.

However, CV Bina Puskud Mandiri previously still used a manual accounting information system that had limitations in terms of efficiency, recording speed, and reporting accuracy. This has the potential to cause delays in decision making, the risk of data errors, and weak integration between the parts involved in financial transactions. Technological advances, especially cloud-based information technology, now offer solutions for companies to digitize accounting processes. According to Smith (2020), the implementation of a cloud-based accounting information system has been proven to increase operational efficiency and the accuracy of financial reports. This technology allows companies to process financial data in real-time, integrated, and more securely

In the research of Aprilia et al, (2023) explains PSAK No. 1 of 2022 Paragraph 9, financial reports provide the purpose of providing information on the financial position, cash flow of the entity, and financial performance that is useful for interested parties and useful for making economic decisions. In financial reports must be general and refer to applicable standards so that they can be generally accepted in meeting the need for understanding and avoiding misunderstandings. In Indonesia, the reference used in preparing financial reports is known as Financial Accounting Standards (FAS) (Gudio, 2024). The researcher raised the research topic conducted by Indah and Siti (2023) which explained that the Zainab Mother and Child Hospital's accounting information system had been carried out effectively and efficiently by utilizing SIMRS.

SIMRS is an application or system used in the process of receiving, recording and reporting cash in the cashier section and is in accordance with accounting provisions. The use of SIMRS at the Zainab Mother and Child Hospital has been able to increase cash receipt activities from patients or patient families so that they can be carried out quickly and accurately. The results of this study are supported by the results of research conducted by Harahap et al, (2023) who explained in their research that the use of an accounting information system in cash receipts and disbursements at the Medan City Ministry of Religion Cooperative has been carried out effectively and efficiently using a software system. By using a software system called Smartcoop. By using the Smartcoop system, the Medan City Ministry of Religion Cooperative is very.

Based on the background described above, this study focuses on the accounting information system used by CV Bina Puskud Mandiri in the processes of cash receipt, recording, and reporting. Several key aspects are addressed in this research, including the differences between manual and technology-based accounting information systems, the effectiveness of the system in supporting the company's financial processes, and the impact of the system's implementation on the efficiency and accuracy of financial reporting. Therefore, the objectives of this study are to identify the differences between manual and technology-based systems, analyze the effectiveness of the accounting information system in cash management processes, and evaluate its impact on the quality of financial reporting at CV Bina Puskud Mandiri.

## 2. Theory Overview

### 1. Accounting Information System

According to Iantari (2023), the Accounting Information System (AIS) is a composition of documents, communication tools, implementing personnel, and various reports designed to transform financial data into useful financial information. Meanwhile, Syaharman (2020) adds that AIS aims to produce information that is relevant in decision making, control, and business operations. When reviewed from this theory, AIS not only includes the technical process of recording transactions, but also includes the effectiveness of the system in producing accurate, timely, and relevant information. Therefore, the effectiveness of an AIS can be measured from three main dimensions :

- a) Information accuracy : the extent to which the system generates error-free data.
- b) Timeliness: the extent to which financial reports can be prepared and used quickly for decision making.
- c) Relevance of information: the extent to which the information produced is in accordance with the needs of users of financial statements.

In the context of CV Bina Puskud Mandiri, the process of receiving, recording, and reporting cash is done manually and computerized using Microsoft Excel. Although in general the reporting is in accordance with accounting standards, this system still causes delays and risks of input errors, which indicates that the effectiveness of AIS in the dimensions of accuracy and speed is not optimal. In addition, the use of non-integrated Excel also makes it difficult to process data in real time, which has an impact on the suboptimal control and decision-making functions.

Thus, the theory of Accounting Information Systems is very relevant to be used as a foundation in analyzing the effectiveness of the system used by CV. Bina Puskud Mandiri. This study aims to evaluate whether the current system has been able to analyze the effectiveness of the system.

### 2. Positive Accounting Theory

According to Wahyuni *et al*, (2024), the quality of financial reports has a crucial role in realizing transparency and accountability. This is in line with positive accounting theory which states that companies tend to choose accounting systems and policies that can increase stakeholder confidence and efficiency in financial management. This theory emphasizes how companies make decisions regarding accounting policies, including in terms of cash. This theory explains that companies will choose accounting policies that are most favorable to stakeholders, such as shareholders or creditors.

### 3. Cash Receipt Accounting System

Cash receipt accounting system according to Mulyadi (2011) Cash receipt accounting system is a network of procedures made according to an integrated pattern to carry out cash receipt activities from routine and non-routine sales based on the provisions of the company concerned. According to Fitriana (2021), the cash receipt accounting system is a series of activities that can be carried out manually or using a computer, which includes the process of recording, grouping, summarizing transactions and financial events, to preparing financial reports as a form of accountability for the implementation of the APBD related to cash receipts.

### 4. Cash Recording

Good cash recording involves several steps, including: Receiving: When receiving a payment (cash or check), record the total payment. Recording: Debit the accounts receivable account and credit the cash account to increase the cash balance. Financial records will make it easier for owners to make decisions regarding the development of their business (Sugiyono, 2013). However, the reality is that there are still many MSMEs that have not made structured financial records in accordance with FAS for MSMEs (I. A. Indonesia, 2016). In financial recording, it can

start from the statement of financial position, income statement, and notes to financial statements (Intinasari *et al*, 2021).

#### 5. Cash Reporting

Cash reporting is done through the cash flow statement, which shows how cash enters and leaves the company in a certain period. Cash flow statements can be prepared using direct or indirect methods. The Reporting System is a network of related procedures, gathered together to carry out a specific activity or purpose. In previous research conducted by Mulya & Fauzihardani (2022) showed that the Reporting System had a positive and significant effect on the Accountability of Government Agency Performance, while in Aprilianti *et al*, (2020) found that the Reporting System had no significant effect on the Accountability of Government Agency Performance.

#### 6. Financial Accounting Standards (FAS)

In Indonesia, the applicable accounting standard is FAS, which refers to the International Financial Reporting Standards (IFRS). FAS and IFRS provide guidelines in the preparation of financial statements, including cash flow statements. To avoid errors in financial recording, proper and correct recording is required. The purpose of this study is to introduce FAS for MSMEs and practice directly the preparation of financial statements. Research by Saputri *et al*, (2023) explains the Financial Accounting Standards (FAS), the purpose of financial statements is as a tool used by interested parties to analyze the financial statements.

### 3. Research Methods

This study adopts a qualitative descriptive approach to explore the implementation of the accounting information system at CV Bina Puskud Mandiri, located in Pekanbaru City. Primary data were collected through direct observation, interviews with two key informants (finance staff and the finance manager), and internal documentation such as cash receipts, vouchers, sales reports, and financial statements prepared manually or with Microsoft Excel. These sources provided a detailed and concrete view of accounting practices within the company.

In addition, secondary data were obtained through a literature review covering theories of accounting information systems, financial accounting standards (FAS), and previous research, including studies by Harahap *et al*. (2023) and Indah & Siti (2023). Indirect information from company staff also supported the research by offering contextual insights that enhanced the overall understanding of the system in use.

### 4. Results and Discussion

The accounting information system is an activity in collecting data and cash transactions, recording and managing cash in the company to the form of financial statements so as to obtain information used by investors, directors and other interested parties. The accounting information system must meet three criteria that indicate that the information obtained is of quality, the three criteria for the accounting information system include:

1. Accurate
2. On Time
3. Relevant

According to research by Fajri *et al*, (2024) accounting information systems have objectives, namely:

1. Provide information in accordance with the provisions of SAK
2. Controlling and protecting company assets
3. Reduce cost, performance effort in accounting records
4. Better security gains

Based on research that has been conducted at CV. Bina Puskud Mandiri, the things that researchers get include:

The results of interviews from several informants in CV. Bina Puskud Mandiri that the process of receiving, recording and reporting cash has been running in accordance with the responsibilities of each worker in accordance with applicable accounting provisions with the management of financial statements carried out manually and computerized. Based on research conducted by researchers found how the process of receiving, recording and reporting cash at CV. Bina Puskud Mandiri.

Informant 1 Finance Manager

"Cash receipts begin with the receipt of Purchase Orders (PO) from marketing and invoices are made by staff and given to customers and then customers make payments by transfer to the CV. Bina Puskud Mandiri account, staff check cash receipts from customers and record cash receipts where payments have been received. Furthermore, proof of cash entry is made and fertilizer can be sent to the customer. Next, the sales recap is inputted and the proof of cash entry is inputted in the cash report and the accounting department conducts journals to the financial statements,"

Informant 2 Finance, Accounting, and Tax Staff

"Cash receipts start with receiving incoming money from customers then cash vouchers are made and cash out and recording of recap, sales recap, recap of purchase to vendors, recap pf cash reports, stock cards. Delivery letters, given to the Accounting department to make financial reports."

Based on informant 1 by the Finance Manager, it is obtained that receiving, recording and reporting cash is the responsibility of the sales staff where the marketing department makes sales to customers by issuing Purchase Orders (PO) and staff make invoices and are given to costumers. The customer makes a payment and the staff checks the incoming cash, when the cash has been successfully received, the staff makes proof of cash entry to the customer. The customer has the right to bring the purchased fertilizer. Staff input sales on the cash report and deposit it with the accounting department to make journals and financial reports. At CV. Bina Puskud Mandiri the Finance Manager has responsibilities as:

1. Ensure transactions are in accordance with SOP
2. Present financial reports to the board of directors and shareholders
3. Supervise the flow of financial transactions
4. Participate in price negotiations with vendors for supplies.

In conducting revenue transactions at CV. Bina Puskud Mandiri, the processes of recording and reporting cash are carried out using both manual and computerized methods. The manual process involves writing a recap of cash reports by hand, while the computerized system utilizes Microsoft Excel for recording purchases, journal entries, and financial reports. These Excel-based processes are enhanced with various formulas to streamline calculations and ensure consistency across financial documentation. Although at one time CV. Bina Puskud Mandiri had adopted the Zahir Accounting Application to manage its financial systems, challenges arose in its implementation due to discrepancies between the software's standard methods and the company's specific operational needs.

Specifically, the issue with the Zahir application centered on its default use of the Average Cost Method for inventory management. In contrast, CV. Bina Puskud Mandiri applies the First-In, First-Out (FIFO) method, especially in recording fertilizer sales. This incompatibility led the management to discontinue the use of Zahir and revert to Microsoft Excel, which offers greater flexibility in aligning with the company's inventory and accounting methods. The use of Excel allows the finance team to customize formulas and reporting formats that reflect their internal procedures more accurately. Additionally, Microsoft Word is employed by administrative staff for drafting correspondence and documenting the receipt of goods from vendors, further supporting operational needs.

According to the second informant, who serves as a staff member in the Finance, Accounting, and Tax division, the receipt, recording, and reporting of cash transactions begin when cash is

received from the customer. At that point, a cash-in voucher is created as proof of the transaction, which then authorizes the customer to collect the purchased goods. Subsequently, the staff compiles several recap documents, including sales summaries, cash reports, and purchase records from vendors, as well as stock cards. These documents are forwarded to the accounting department for further processing and financial analysis.

The final stage in this workflow involves the preparation of journals and financial reports using Microsoft Excel, which continues to serve as the primary tool for accounting activities at CV. Bina Puskud Mandiri. The Finance, Accounting, and Tax division holds comprehensive responsibilities, including maintaining accurate records of all financial transactions, ensuring timely tax reporting, managing vendor-related documents, and supporting financial audits when necessary. The integration of manual and digital tools, while seemingly traditional, has proven to be a practical solution for aligning the company's accounting practices with its operational framework and regulatory requirements.

Based on informant two by the Finance, Accounting, and Tax Staff, it is obtained that the receipt, recording and reporting of cash starts when the staff receives cash from the customer the a cash-in voucher is made and the goods can be brought by the customer. Furthermore, the staff recap sales, recap cash reports, recap purchase of goods from vendors, stock cards that will be given to the accounting department so that further journals and financial reports are made using Microsoft office, namely Excel. At CV Bina Puskud Mandiri Finance, Accounting, and Tax are responsible for:

1. Finance is responsible for making invoices, invoices are made when the marketing department invoices and is responsible for recapitulating sales.
2. Accounting is responsible for the financial statements
3. Tax is responsible for tax by inputting ppn and reports, pph 21 salary, pph 23 in reporting using services in transporting goods

The advantages of manual and computerized cash receipt, recording and reporting:

1. Workable as required
2. Correcting errors can be done more easily by deleting or replacing the wrong one than by using a system that can automatically affect other financial statements:

Weaknesses of manual and computerized cash receipt, recording and reporting:

1. Errors that often occur are wrong writing and wrong input, where before an error occurs the supervisor will check beforehand to avoid errors.
2. Manual financial management has an impact on the slower work process so that the work process is longer and requires more careful accuracy so that the results of the work do not occur errors.

The Finance Manager and Finance, Accounting and Tax Staff have suggestions for the future in receiving, recording and reporting cash at CV. Bina Puskud Mandiri where it is advisable to improve financial management at CV by providing a printout of purchase and sales recaps to customers so that work management is faster and more efficient.

1. What are the key differences between the manual accounting information system and the technology-based system implemented at CV. Bina Puskud Mandiri?

The manual accounting information system at CV. Bina Puskud Mandiri is primarily characterized by the use of physical documentation and standalone spreadsheets in Microsoft Excel. These records are not linked across departments or automated in any form, making the process dependent on human input and supervision. As a result, the accounting staff spends a considerable amount of time entering, verifying, and updating data. This leads to slower report generation and a greater chance of clerical errors, especially when transaction volumes increase or adjustments are required. In this context, the manual system poses a risk of data inconsistency and inefficiency.

Conversely, a technology-based accounting system is typically built on integrated accounting software that enables real-time data entry, synchronization between modules (e.g., sales, purchasing, inventory), and automated report generation. These features significantly enhance the speed and



accuracy of financial operations. Such systems can provide dashboards, audit trails, and consolidated reports that help managers make informed decisions quickly. In integrated systems, once a transaction is recorded, it updates related ledgers automatically, reducing the burden of redundant entries and minimizing error propagation across records.

Research by Harahap et al. (2023) underscores the value of transitioning to a technology-based system, noting that accounting software considerably enhances operational speed, accuracy, and data transparency. Manual systems, while still prevalent in some small enterprises, are increasingly seen as a bottleneck to growth and scalability. In the case of CV. Bina Puskud Mandiri, the continued use of manual tools like Excel—although partially effective—limits the company's ability to compete in a data-driven and highly regulated business environment. A shift toward a fully digital, integrated accounting information system is essential to improve financial oversight, ensure compliance, and enhance long-term strategic planning..

2. How effective is the accounting information system for cash receipt, recording, and reporting implemented at CV. Bina Puskud Mandiri?

At present, the cash receipt, recording, and reporting processes at CV. Bina Puskud Mandiri are carried out through a semi-manual approach. Although Microsoft Excel is used for organizing cash records and creating reports, these files are not interconnected or stored in a central database. When customers make payments, staff create a cash-in voucher manually and then input the data into Excel spreadsheets. Each transaction requires multiple steps that are performed individually, which increases the time spent per transaction and makes the process vulnerable to input inconsistencies.

This lack of integration hampers the effectiveness of the accounting information system. While the final reports meet formal financial standards, the path to generating these reports is inefficient and error-prone. The delay in recording and compiling transaction data can also affect the accuracy of daily and monthly reconciliations. In such a setting, staff may find it difficult to detect errors promptly or monitor real-time cash flow. This becomes particularly problematic during financial audits or when rapid managerial decisions are required based on updated cash positions.

Contrary to this situation, studies such as that by Indah and Siti (2023) demonstrate how the implementation of structured and digital accounting systems—especially in complex sectors like healthcare—significantly improves accuracy and reduces delays in financial reporting. Their research confirms that automated systems can streamline processes from the point of cash receipt through to final reporting. For CV. Bina Puskud Mandiri, the adoption of a real-time, systematized cash management system would result in faster reporting, enhanced transparency, and better internal control. Implementing such improvements is crucial to strengthen accountability and elevate the professionalism of financial operations.

3. What is the impact of using an accounting information system on the efficiency and accuracy of financial reports at CV. Bina Puskud Mandiri?

The current use of a manual accounting system at CV. Bina Puskud Mandiri has had a notable impact on the efficiency and accuracy of its financial reporting. Financial data is primarily handled using Excel spreadsheets, which are managed separately by different staff members. This system, while functional at a basic level, results in a fragmented flow of information and repetitive data entry. It also means that generating consolidated financial statements takes longer, often requiring data to be compiled and cross-checked manually across different sources. In this environment, the risk of misreporting or delayed reports is significantly increased.

The absence of automated validation tools in a manual system also means that errors such as duplicated entries, incorrect formulas, or missing transactions can go unnoticed until a thorough review is conducted. These inefficiencies affect not only the accounting staff but also the management team, which relies on timely financial data for strategic decisions. Moreover, because Excel lacks built-in audit trails, it becomes difficult to track changes or assign accountability for data modifications. These issues hinder the reliability and credibility of financial information, both internally and for external stakeholders.

According to Mulyadi (2014), an integrated accounting information system can substantially improve the accuracy and timeliness of financial reports by automating key processes and linking all financial

components. Automated systems reduce the need for repetitive tasks and offer built-in checks to ensure data integrity. For CV. Bina Puskud Mandiri, the transition to a fully digital system would not only enhance reporting accuracy but also free up staff time for analytical and strategic work. This shift is essential for increasing operational efficiency, reducing the margin of error, and ensuring that financial reports truly reflect the company's economic reality.

## 5. Suggestion

1. CV. Bina Puskud Mandiri should start using an application-based accounting system that suits its needs, especially those that support the FIFO method, so that the recording process is faster, tidier, and less error-prone.
2. It is recommended to provide print-outs of sales and purchase recaps to customers, so that work is more efficient and customers get clear evidence of transactions.
3. The company also needs to organize training for staff to better understand using the system or technology in managing finances.
4. For the long term, companies can consider using an internet-based system (cloud) so that financial records can be accessed quickly and securely at any time, and are more efficient in management.

### Recommendation

Based on the research results, CV. Bina Puskud Mandiri is advised to start using an application-based accounting information system that supports the FIFO method so that financial records become faster, tidier, and less error-prone. The use of Excel which is still manual needs to be replaced with an integrated and automated system, so that the process of receiving, recording, and reporting cash can run more efficiently. In addition, the company needs to provide training to finance staff to be more skilled in operating accounting technology. Providing printed proof of transactions is also recommended to increase transparency to customers. For the long term, the use of a cloud-based system is an ideal solution so that financial data can be accessed quickly, securely, and in real-time. Periodic evaluation of the effectiveness of the system is also important to ensure that the system used remains optimal.

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