E-ISSN: 3025-4922
DINASTI ACCOUNTING REVIEW
https://dinastirev.org/DAR dinasti.info@gmail.com +62 811 7404 455
DOI: https://doi.org/10.38035/dar.v3i2

The Quality of Accounting Information Systems and Financial Statement Accountability in the Bandung City Government (on Perspective Information Technology Implementation and Internal Control)

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Abstract: This study examines the effect of information technology implementation and internal control on accounting information system quality and its implications for financial statement accountability at the Regional Finance and Assets Agency of Bandung City. A quantitative method with descriptive and verificative approaches was used. Data were collected from 44 respondents through purposive sampling and analyzed using path analysis with IBM SPSS Statistics. The results show that information technology implementation and internal control were in the very good category and had positive and significant effects on accounting information system quality. Information technology implementation, internal control, and accounting information system quality also had positive and significant effects on financial statement accountability. Accounting information system quality acted as an intervening variable in the research model.

Keyword: Information Technology Implementation, Internal Control, Accounting Information System Quality, Financial Statement Accountability.

INTRODUCTION

Accountability in local government financial management is one of the important aspects in realizing good governance. Local government financial statements are a form of government accountability in managing public resources so that their preparation must be supported by accurate, relevant, reliable, and accountable information. Improving the quality of financial statements is also related to the government's ability to provide transparent information to the public and stakeholders.

The development of information technology has changed the regional financial management process. The use of information technology can speed up the process of processing, storing, and presenting financial data and help integrate information between departments. In its implementation, information technology needs to be supported by a quality accounting information system so that the information produced can be used as a basis for decision-making and financial accountability (Anggraini et al., 2023); (Pratiwi & Dewi, 2022).

In addition to information technology, internal control is an important factor in government financial management. Internal controls include the control environment, risk assessment, control activities, information and communication, and monitoring. The implementation of adequate controls can help organizations reduce the risk of errors, ensure compliance with regulations, and improve the reliability of financial information (COSO, 2013); (Afif & Suwandi, 2023).

The problems on which this research is based are related to accountability and transparency of regional financial management, internal control, and the quality of information and reporting systems. Based on the results of pre-research interviews, empirical evidence is needed regarding this condition at the Bandung City Government, especially at the Regional Finance and Assets Agency (BKAD). This research focuses on the relationship between information technology implementation, internal control, quality of accounting information systems, and accountability of financial statements.

Previous research has shown that the use of information technology and user competencies can affect the quality of accounting information systems (Putra et al., 2020). Research on accounting information systems and internal control also shows the relationship between the two with information quality and organizational performance. In the context of local government, the quality of the accounting information system is important because the information generated is used in the financial management and reporting process.

This study aims to analyze the influence of the implementation of information technology and internal control on the quality of accounting information systems and its implications on the accountability of financial statements in the Bandung City BKAD. In particular, this study examines the influence of information technology implementation (X1) and internal control (X2) on the quality of accounting information systems (Y), the influence of information technology implementation (X1) and internal control (X2) on financial statement accountability (Z), and the effect of accounting information system quality (Y) on financial statement accountability (Z). In addition, this study examines the indirect influence of information technology implementation and internal control on financial statement accountability through the quality of accounting information systems as an intervening variable

The empirical condition of the Bandung City Government strengthens the relevance of this research. Although the government obtained a Reasonable Opinion Without Exception in 2024, the examination evidence presented in the thesis still shows weaknesses in internal control and compliance. The findings suggest that a Reasonable Opinion Without Exception does not mean that the entire operational process has been completely free of weaknesses. The audit findings include weaknesses in the accounting and reporting control system, management of internet service spending, administration of fixed assets, management of leased land assets at BKAD, accountability for grant spending, and management of BOS Funds that are not fully in accordance with the provisions.

Table 1. Discovery of Weaknesses in Internal Control Systems

Disadvantages of Internal Control System	2024
Accounting & Reporting Operating System	19 Findings
The management of internet service spending at the Education Office is not adequate	IDR 4.47 billion
Fixed asset management is inadequate	Found
The management of fixed assets of leased land in BKAD is inadequate	Found
Grant Expenditure has not been adequately accounted for	IDR 111.60 billion
The management of the BOS Fund has not been fully in accordance with the provisions	Found

Source: www.bpk.go.id -Overview of Semester Examination Results

These findings are relevant to the research variables because of weaknesses in accounting and reporting controls, asset management, and financial accountability can affect the reliability of the data processed by the accounting information system and the quality of the financial statements produced. The findings also show the importance of strengthening the relationship between technology, internal controls, and accounting information systems. Those weaknesses in internal control and the use of information technology that is not optimal can be a challenge to the quality of accounting information systems and the accountability of financial statements.

Agency Theory

Agency theory describes a contractual relationship when the principal authorizes the agent to carry out activities and make decisions on behalf of the principal. In the public sector, the public can be positioned as principals, while government institutions and officials act as entrusted agents to manage public resources. Differences in access to information can cause information asymmetry, so transparency, supervision, internal control, and financial reporting mechanisms are needed to reduce potential conflicts of interest and ensure that agents are accountable for the resources entrusted to them.

Agency theory is the theoretical basis of this research because information technology, internal controls, accounting information systems, and financial reporting can serve as mechanisms to reduce information asymmetry. A reliable accounting information system helps government organizations process transactions and present financial information, while internal controls provide assurance that activities are carried out according to established procedures. When such mechanisms are effective, the information available to the public becomes more reliable and government accountability can be strengthened. Thus, Agency Theory provides a basis for explaining the relationship between independent variables, the quality of accounting information systems, and the accountability of financial statements.

Contigency Theory

In addition to Agency Theory, this study uses Contingency Theory. This theory emphasizes that there is no one accounting or control system that is universally optimal for every organization. The design and effectiveness of accounting information systems must be adjusted to organizational characteristics, strategies, structures, environmental uncertainties, technology, and user needs. (Afif & Suwandi, 2023) explained that Contingency Theory emphasizes the suitability of accounting and control systems with the specific conditions of the organization. (Outley, 2021) also emphasizes that accounting and control systems need to adapt to the circumstances faced by the organization. In the thesis, this theory is used to explain the importance of the suitability of accounting information systems with organizational conditions and the development of digital technology.

The application of Contingency Theory is very relevant in the financial management of local governments because the use of digital systems must be in harmony with organizational procedures, employee capabilities, control mechanisms, and regulatory provisions. Information technology can provide the infrastructure for processing, storing, integrating, and disseminating financial data, but its benefits depend on its suitability to the needs of the organization. Similarly, internal controls should be designed based on risks, activities, information flows, and organizational structures. Therefore, Contingency Theory supports the view that the implementation of information technology and internal control are important factors that can determine the quality of accounting information systems.

Information Technology

Information technology is a strategic component in the accounting information system. (Putra et al., 2020) explained that information technology functions as an instrument to process data into accessible information to support decision-making. (Aldino & Septiano, 2021) shows that information technology contributes to the quality of financial reporting through its role in the processing, storage, and dissemination of information. In the government sector, the use of information technology also has a legal basis through provisions regarding the regional financial information system. The use of technological developments can support regional financial management and the delivery of financial information to the public.

Internal Control

Internal controls are also equally important because accounting information must be generated through processes that are controlled, documented, monitored, and compliant with regulations. The Government's Internal Control System consists of five main components, namely the control environment, risk assessment, control activities, information and communication, and monitoring. These five components help organizations identify risks, establish procedures, convey relevant information, and evaluate the effectiveness of controls. Internal controls are placed as a mechanism that can improve the reliability of accounting information and financial reporting. Previous research has also shown the relationship between internal control and the quality of accounting information systems and the quality of financial statements.

Quality of Accounting Information System

The quality of the accounting information system is placed as an intervening variable in this study because the system is a mechanism that connects technology and control processes with accounting information. Based on theoretical discussions, accounting information systems process economic transaction data into accounting information that is useful for users. A quality system is expected to be able to support integration, flexibility, reliability, and accessibility of information. (Karyanto & Sofyani, 2024) shows the relevance of the quality of accounting information systems to financial accountability in regional apparatus organizations. Therefore, the improvement of information technology and internal control is expected to improve the quality of the accounting information system which further supports the accountability of financial statements.

Financial Statement Accountability

The accountability of financial statements in local governments shows the ability of the organization to account for financial management through the presentation of honest, transparent, in accordance with the provisions, effective, efficient, and reliable reports. In this study, the accountability of financial statements is reflected in honesty and compliance with regulations, transparency, accountability, effectiveness and efficiency, and reliable financial report presentation. Accurate, consistent, timely, and trustworthy financial statements are an important basis in supporting transparency and decision-making and accountability in regional financial management.

Empirically, the relationship between information technology and the quality of accounting information systems is supported by previous research. (Nugroho et al., 2021) found that information technology and internal control are related to the quality of accounting information systems, while (Pratiwi & Dewi, 2022) found that there is an influence of information technology on the quality of accounting information systems. The findings are in line with Contingency Theory, which is that when technology is in accordance with organizational needs and supported by adequate procedures and users, technology can improve the processing and presentation of accounting information. Therefore, the first hypothesis is formulated as follows:

1. **H1:** The implementation of Information Technology has a positive and significant effect on the Quality of Accounting Information Systems.

Internal control is also theoretically expected to affect the quality of the accounting information system. Effective control establishes procedures, authorization, monitoring, communication, and risk management in the accounting data processing process. When the control mechanism is applied consistently, errors and irregularities can be prevented or detected thereby supporting the reliability and consistency of the system output. Previous research in the thesis also linked internal control with the quality of accounting information systems and the quality of financial reporting. Therefore, the second hypothesis is formulated as follows:

2. **H2:** Internal Control has a positive and significant effect on the Quality of Accounting Information Systems.

The quality of the accounting information system is expected to increase the accountability of financial statements because financial accountability depends on the quality of the information used to compile and deliver financial statements. An integrated and reliable system can support accurate transaction logging, consistent data processing, timely reporting, access control, and information availability for authorized users. Karyanto and Sofyani (2024) show the importance of the quality of accounting information systems to financial accountability in regional apparatus organizations. Therefore, the third hypothesis is formulated as follows:

3. **H3:** The quality of the Accounting Information System has a positive and significant effect on the Accountability of Financial Statements.

Information technology is also expected to have a direct influence on the accountability of financial statements. Technology can facilitate faster processing, data storage, inter-application integration, access to information, and digital reporting. When applied appropriately, these capabilities can support transparency and timely accountability. The research used in the thesis shows that information technology contributes to the quality of information and financial reporting. Therefore, the fourth hypothesis is formulated as follows:

4. **H4:** The implementation of Information Technology has a positive and significant effect on the Accountability of Financial Statements.

Internal control is expected to have a direct influence on the accountability of financial statements because accountability requires certainty that financial transactions and processes have been authorized, recorded, monitored, and reported in accordance with applicable regulations. Strong internal controls can reduce errors and irregularities, improve compliance, and provide a basis for reliable financial reporting. Previous research used in the thesis supports the role of internal control in improving the quality of financial reporting and accountability. Therefore, the fifth hypothesis is formulated as follows:

5. **H5:** Internal Control has a positive and significant effect on the Accountability of Financial Statements.

Indirect relationships can be explained by combining Agency Theory and Contingency Theory. From the perspective of Agency Theory, technology and internal control are mechanisms that reduce information asymmetry and strengthen accountability. From the perspective of Contingency Theory, the effectiveness of both depends on their suitability to organizational conditions and their application through an adequate accounting information system. Thus, the implementation of information technology and internal control is not only expected to affect the accountability of financial statements directly, but also indirectly through the quality of the accounting information system.

METHOD

Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif dan verifikatif. The object of the research is the implementation of information technology, internal control, the quality of accounting information systems, and the accountability of financial statements at the Regional Finance and Assets Agency (BKAD) of Bandung City.

The research population is employees of the Bandung City BKAD related to regional financial management. The sample was determined using purposive sampling with the consideration that the respondents have knowledge and involvement in the use of information technology, internal control, accounting information systems, and financial statement management. The number of respondents analyzed was 44 people.

Data collection was carried out through a questionnaire using a five-level Likert scale. Primary data is obtained from respondents' answers, while secondary data comes from supporting documents and sources relevant to the research. Before analysis, ordinal data is transformed into interval data using the Method of Successive Interval (MSI).

The research variables consisted of Information Technology Implementation (X1), Internal Control (X2), Quality of Accounting Information Systems (Y) as intervening variables, and Financial Statement Accountability (Z) as dependent variables. The implementation of information technology is measured through hardware and networking, software capability, operational and digitization of data, facilitation and users, and system resilience and sustainability. Internal control is measured through five control components. The quality of an accounting information system is measured through integration, flexibility, reliability, and accessibility. Financial report accountability is measured through honesty and compliance, transparency, accountability, effectiveness and efficiency, and reliable reporting.

Data analysis uses descriptive analysis and path analysis with the help of IBM SPSS Statistics. Testing includes validity, reliability, correlation, coefficient of determination, test F, uji t, serta Calculation of direct, indirect, and total influence. Path analysis is used because the research model contains intervening variables, namely the quality of the accounting information system.

Table 2. Operationalization of Research Variables

Variable	Position	Indicators
Information Technology Implementation (X1)	Independen	Hardware & Networking; software capability; Operations & Data Digitization; facilitation & users; System Durability & Sustainability
Internal Control (X2)	Independen	Control environment; risk assessment; control activities; information & communication; Monitoring
Quality of Accounting Information System (Y)	Intervening	Integration; flexibility; reliability; Accessibility
Financial Statement Accountability (Z)	Dependen	Honesty and Compliance; transparency; accountability; effectiveness & efficiency; Reliable report presentation

Source: Research data

RESULTS AND DISCUSSION

The results of the study are presented in the form of descriptive analysis and verifiable analysis. Descriptive analysis was used to describe the condition of each variable based on respondents' responses, while path analysis was used to test the influence between variables.

The Information Technology Implementation variable obtained an average score of 4.34 and was in the interval of 4.21–5.00 so it was included in the very good category. These results show that the application of information technology in Bandung City BKAD has been able to support the management and presentation of financial information. The highest average score was found in the availability of hardware, internet connection and LAN network, as well as accounting applications in accordance with Government Accounting Standards, each of 4.50. The lowest score is found in the ability to integrate information systems between applications at 4.14, but it is still in the good category. This condition shows that technology support is strong, while the development of integration between systems is still room for improvement.

The Internal Control variable obtained an average score of 4.37 and was included in the very good category. The implementation of internal controls is reflected in the control environment, risk assessment, control activities, information and communication, and monitoring. The highest score was found in monitoring activities that were carried out regularly and scheduled at 4.41, while the lowest score was found in the smooth and clear dissemination of important information to all organizational lines at 4.27. These results show that the control mechanism has run very well in supporting the implementation of tasks and financial management.

The Accounting Information System Quality variable obtained an average score of 4.34 and was included in the very good category. This condition is reflected in the system's ability to integrate data, provide clear procedures, adjust organizational needs, produce accurate and consistent data, and provide access and support for users. These results show that the accounting information system at Bandung City BKAD has been able to support the provision of quality financial information.

The Financial Statement Accountability variable obtained an average score of 4.40 and was included in the very good category. The highest value is found in the data indicators in the financial statements that are accurate and reliable, and the financial statements are prepared consistently, each of 4.45. The lowest value is found in the indicator of agency openness in presenting financial information to the public of 4.30. Overall, these results show that the accountability of financial statements at Bandung City BKAD has been implemented very well.

Table 3. Descriptive Analysis Recapitulation

Variable	Average	Category
Information Technology Implementation (X1)	4,34	Excellent
Internal Control (X2)	4,37	Excellent
Quality of Accounting Information System (Y)	4,34	Excellent
Financial Statement Accountability (Z)	4,40	Excellent

Source: Processed by the researcher based on the results of the questionnaire

Results of Path Analysis. Path analysis testing was carried out to determine the magnitude of the direct influence and relationship between variables in the research model. Substructure I examines the influence of Information Technology Implementation (X1) and Internal Control (X2) on the Quality of Accounting Information Systems (Y). Substructure II tests the influence of X1, and X2 on the Accountability of Financial Statements (Z), while substructure III tests the influence of Y on Z.

Table 4. Summary of Path Coeffiecients

Path	Path Coefficients	t Count	Sig.	Verdict
X1 → Y	0,282	2,679	0,011	Positive and significant
X2 → Y	0,670	6,364	0,000	Positive and significant
X1 → Z	0,358	2,135	0,039	Positive and significant
X2 → Z	0,433	2,582	0,014	Positive and significant
Y → Z	0,795	8,486	0,000	Positive and significant

Source: Processed by researchers using IBM SPSS Statistics

The Effect of Information Technology Implementation on the Quality of Accounting Information Systems. The coefficient of the X1 path to Y is 0.282 with t calculated 2.679 and significance 0.011. The significance value is less than 0.05 so that the effect is positive and significant. This means that the better the implementation of information technology, the better the quality of the accounting information system. These results are in line with research that places the use of information technology as one of the factors that support the quality of accounting information systems (Putra et al., 2020) and (Pratiwi & Dewi, 2022).

The Effect of Internal Control on the Quality of Accounting Information Systems. The coefficient of the X2 path to Y is 0.670 with t calculated 6.364 and significance 0.000. Because the significance value is less than 0.05, internal control has a positive and significant effect on the quality of the accounting information system. These results show that the better the implementation of internal controls, the better the accounting information system is used to support financial management.

The Effect of Information Technology Implementation on Financial Statement Accountability. The coefficient of the X1 to Z path is 0.358 with t calculation of 2.135 and significance 0.039. These results have a positive and significant influence. The use of information technology helps the process of recording, processing, and presenting financial data so that it can support the accountability of financial statements.

The Effect of Internal Control on Financial Statement Accountability. The coefficient of the path X2 to Z is 0.433 with t calculated 2.582 and significance 0.014. With a significance value of less than 0.05, internal control has a positive and significant effect on the accountability of financial statements. Good control helps ensure that the financial management and reporting process is carried out according to the provisions.

The Effect of Accounting Information System Quality on Financial Statement Accountability. The coefficient of the Y to Z path is 0.795 with t calculated 8.486 and significance 0.000. These results show that the quality of the accounting information system has a positive and significant effect on the accountability of financial statements. A system that is able to produce accurate, reliable, consistent, accessible, and integrated information can support the presentation of accountable financial statements.

Coefficient of Determination. In substructure I, the R Square value is 0.827 or 82.7%. This shows that the Implementation of Information Technology and Internal Control together affects the Quality of Accounting Information Systems by 82.7%, while 17.3% is influenced by other factors outside the model. In substructure II, the R Square value is 0.560 or 56.0%, so that the Implementation of Information Technology and Internal Control together has an influence of 56.0% on the Accountability of Financial Statements, while 44.0% is influenced by other factors. In substructure III, the R Square value is 0.632 or 63.2%, which shows that the Quality of the Accounting Information System explains 63.2% of the variation in Financial Statement Accountability.

Table 5. Coefficient of Determination

Substructure	Correlation	R^2	Persentase
I	X1 dan X2 → Y	0,827	82,7%
II	X1 dan X2 → Z	0,560	56,0%
III	Y → Z	0,632	63,2%

Source: Processed by researchers using IBM SPSS Statistics

Direct, Indirect, and Total Influence. The calculation of direct, indirect, and total influences in the thesis showed that X1 on Z had a direct influence of 12.84%, an indirect influence of 12.22%, and a total effect of 25.06%. X2 on Z had a direct effect of 18.77%, an indirect effect of 12.22%, and a total effect of 30.99%. The total influence of X1 and X2 on Z is 56.05%. This calculation shows that the quality of the accounting information system has an important position in the path of influence tested in the study.

Table 6. Direct Effect, Indirect Effect, dan Total Effect

Effect	Direct Effect	Indirect Effect	Total Effect
X1 → Z	12,84%	12,22%	25,06%
X2 → Z	18,77%	12,22%	30,99%
X1 + X2 → Z	—	—	56,05%

Source: Processed by researchers

Overall Discussion. The findings of the study show that the implementation of information technology and internal control are two aspects that support each other in producing a quality accounting information system. Technology provides the means to process and present data, while internal controls ensure that the process runs according to procedures and can be accounted for. The quality of the accounting information system further supports the provision of accurate, reliable, consistent, and accessible financial information by the authorities. These results reinforce the view that the quality of accounting information systems has an important role in supporting the quality and accountability of financial reporting (Karyanto & Sofyani, 2024).

CONCLUSION

Berdasarkan hasil penelitian, dapat disimpulkan bahwa implementasi teknologi informasi, pengendalian internal, kualitas sistem informasi akuntansi, dan akuntabilitas laporan keuangan pada BKAD Kota Bandung berada dalam kategori sangat baik. Implementasi teknologi informasi berpengaruh positif dan signifikan terhadap kualitas sistem informasi akuntansi, demikian pula pengendalian internal berpengaruh positif dan signifikan terhadap kualitas sistem informasi akuntansi. Selanjutnya, implementasi teknologi informasi dan pengendalian internal berpengaruh positif dan signifikan terhadap akuntabilitas laporan keuangan. Kualitas sistem informasi akuntansi juga berpengaruh positif dan signifikan terhadap akuntabilitas laporan keuangan. Hasil analisis jalur menunjukkan bahwa pengaruh langsung dan tidak langsung dalam model memberikan kontribusi terhadap akuntabilitas laporan keuangan, dengan total pengaruh X1 dan X2 terhadap Z sebesar 56,05%. Temuan ini menunjukkan bahwa peningkatan pemanfaatan teknologi informasi dan penguatan pengendalian internal yang didukung oleh kualitas sistem informasi akuntansi dapat meningkatkan akuntabilitas laporan keuangan pada BKAD Kota Bandung.

Penelitian ini memberikan implikasi bahwa BKAD Kota Bandung perlu mempertahankan kualitas infrastruktur teknologi informasi, meningkatkan integrasi antarsistem, menjaga efektivitas pengendalian internal, dan memastikan kualitas data serta informasi yang dihasilkan sistem. Penguatan aspek tersebut diharapkan dapat mempertahankan kualitas pelaporan dan meningkatkan akuntabilitas pengelolaan keuangan daerah.

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