

DAFTAR PUSTAKA

- Abdelraheem, A. A. E., Hussaien, A. M., Mohammed, M. A. A., & Elbokhari, Y. A. E. (2020). The effect of information technology on the quality of accounting information. *Accounting*, 7(1), 191–196. <https://doi.org/10.5267/j.ac.2020.9.017>
- Al-Delawi, A. S., & Ramo, W. M. (2020). The impact of accounting information system on performance management. *Polish Journal of Management Studies*, 21(2), 36–48. <https://doi.org/10.17512/pjms.2020.21.2.03>
- Al-Okaily, A., Al-Okaily, M., Shiyab, F., & Masadah, W. (2020). Accounting information system effectiveness from an organizational perspective. *Management Science Letters*, 10(16), 3991–4000. <https://doi.org/10.5267/j.msl.2020.7.010>
- Anto, L. O., & Yusran, I. N. (2023). DETERMINANTS OF THE QUALITY OF FINANCIAL REPORTS. In *International Journal of Professional Business Review* (Vol. 8, Issue 3). AOS-Estrategia and Inovacao. <https://doi.org/10.26668/businessreview/2023.v8i3.1331>
- Antypenko, Arakelova, Zherdetska, Diatlova, Diatlova, Derkach, Goncharenko, & Voronko-Nevidnycha. (2022). *MODELING OF REGIONAL STRATEGY OF FINANCIAL SECURITY MANAGEMENT IN THE CONTEXT OF DIGITALIZATION AND MIGRATION RISKS*.
- Arisal, A., Setiadi, B., & Muslim, I. (2025). Analysis of alternatives methodology for large-scale information system implementation. *Bulletin of Electrical Engineering and Informatics*, 14(1), 665–675. <https://doi.org/10.11591/eei.v14i1.7800>
- Baird, G. M., Hatler, D., & Tamashasky, B. (2019). How AI/Machine Learning and a GIS CMMS Can Meet Performance Based GASB 34 Modified Approach Accounting Compliance for Water Pipes. *Pipelines 2019: Multidisciplinary Topics, Utility Engineering, and Surveying - Proceedings of Sessions of the Pipelines 2019 Conference*, 263–273. <https://doi.org/10.1061/9780784482506.028>
- Bouzidi, R., Nader, F., & Chalal, R. (2017). Towards a classification of information technologies. *ACM International Conference Proceeding Series, Part F130657*, 24–28. <https://doi.org/10.1145/3129186.3129191>
- Brata, Arnan, & Suharsono. (2019). The effect of use of regional financial accounting systems (SAKD) and government internal control system (SPIP) on the quality of regional government financial statements (Survey on West Bandung District Government). In *Accounting, Auditing & Accountability Journal* (Vol. 12, Issue 1).

- Carroll. (2017). *The Routledge Companion to Accounting Information Systems*.
- Chen, J. (2023). The impact and value of information system audit enterprises risk management influencing quality assurance and system optimization—a touch from supply chain domains. *Journal of Information Systems Engineering and Management*, 8(2). <https://doi.org/10.55267/IADT.07.13907>
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Method*.
- Creswell, John. W., & Creswell, J. D. (2018). *RESEARCH DESIGN QUALITATIVE, QUANTITATIVE, AND MIXED METHOD APPROACHES. Fifth edition*.
- da Anunciação, P. F., Martins, A., Bernardo, A., Costa, C. L., & Duarte, M. (2018). The importance of information in the generation of competitive value: Analysis of investment impact in information technologies. In *Handbook of Research on Strategic Innovation Management for Improved Competitive Advantage* (Vol. 2, pp. 651–667). IGI Global. <https://doi.org/10.4018/978-1-5225-3012-1.ch034>
- Demirhan, H. (2020). Integrated public financial management information systems in turkey. In *Accounting, Finance, Sustainability, Governance and Fraud* (pp. 215–228). Springer Nature. https://doi.org/10.1007/978-981-15-1914-7_12
- De Oliveira, Thion, Dupuy-Chessa, Gervais, Cherfi, & Kolski. (2012). Limits of an evaluation of information system: An analysis based on practical experience [Limites de l'évaluation d'un système d'Information : Une analyse fondée sur l'expérience pratique]. In *IEEE Transactions on Software Engineering* (Vol. 14, Issue 4).
- Diana, D., Saputra, M. C., & Pinandito, A. (2023). The Impact of Platform Differences on System Use in Accounting Information System. *ACM International Conference Proceeding Series*, 439–445. <https://doi.org/10.1145/3626641.3627148>
- Drum, D., Pernsteiner, A., & Revak, A. (2017). Workarounds in an SAP environment: Impacts on accounting information quality. *Journal of Accounting and Organizational Change*, 13(1), 44–64. <https://doi.org/10.1108/JAOC-05-2015-0040>
- Ekawati, & Hidayanto. (2011). The influence of antecedent factors of is/it utilization towards organizational performance a case study of iain raden fatah Palembang. In *Buku Latihan SPSS Statistik Parametrik* (Vol. 19, Issue 2). Sekaran U.
- Evinita, L. L., Kewo, C. L., & Kambey, J. P. (2025). Measuring the Factors Affecting the Quality of Public Sector Financial Reports to Improve Financial Accountability. *Quality - Access to Success*, 26(205), 409–416. <https://doi.org/10.47750/QAS/26.205.41>
- Fatoni, A., Adi, K., & Widodo, A. P. (2020). PIECES Framework and Importance Performance Analysis Method to Evaluate the Implementation of Information

Systems. *E3S Web of Conferences*, 202.
<https://doi.org/10.1051/e3sconf/202020215007>

Fauzi, Irviani, Jatiningrum, C., Halim, A., & Supriyadi. (2019). Supriyadi AUTHOR FULL NAMES: Fauzi (57188761034); Irviani, Rita (57209642519). In *Model Kesuksesan Sistem Informasi* (Vol. 27).
<https://www.scopus.com/inward/record.uri?eid=2-s2.0->

Fitrios, R., Nur, E. D. P., & Zakya, I. (2022). How Information Technology and User Competence Affect the Quality of Accounting Information Through the Quality of AIS. *Quality - Access to Success*, 23(187), 109–118.
<https://doi.org/10.47750/QAS/23.187.13>

Georgiadou, E., Rahanu, H., Siakas, K., Siakas, E., Siakas, D., Ross, M., & Staples, G. (2024). *A Multidimensional Perspective of IT Systems Failures and Their Human Consequences – The Case of the UK Post-office IT Horizon System Failure and the Most Widespread Miscarriage of Justice* (pp. 325–344).
https://doi.org/10.1007/978-3-031-71142-8_23

Gibson, M. D., & Young, J. (2012). CRITICAL SUCCESS FACTORS FOR THE IMPLEMENTATION OF AN OPERATIONAL RISK MANAGEMENT SYSTEM. In *Corporate Ownership & Control* (Vol. 10, Issue 1).

Gupta, S., Mishra, A., & Chawla, M. (2017). Analysis and recommendation of common fault and failure in software development systems. *International Conference on Signal Processing, Communication, Power and Embedded System, SCOPES 2016 - Proceedings*, 1730–1734.
<https://doi.org/10.1109/SCOPES.2016.7955739>

Harun, M. I. (2020). An analysis of finance of regional government of north halmahera regency for 2009-2014 budget year (2020). *Proceedings of the International Conference on Industrial Engineering and Operations Management*, 59, Pp. 3199–3206.

Hinton, M. (2006). Generic types of information systems. In *Introducing Information Management: The Business Approach* (pp. 91–97). Taylor and Francis.
<https://doi.org/10.4324/9780080458397-15>

HonoréHonor, P. A., Clarke, R. L., Michael Mead, D., & Menditto, S. M. (2007). Creating Financial Transparency in Public Health: Examining Best Practices of System Partners. In *J Public Health Management Practice* (Vol. 13, Issue 2).
www.nces.ed.gov.

Houqe, N. (2018). A review of the current debate on the determinants and consequences of mandatory IFRS adoption. In *International Journal of Accounting and Information Management* (Vol. 26, Issue 3, pp. 413–442). Emerald Group Publishing Ltd. <https://doi.org/10.1108/IJAIM-03-2017-0034>

- Kampfner. (2006). Kampfner, Roberto, 2006. *Annual Meeting of the International Society for the Systems Sciences 2006*, 743–753.
- Kareem, H. M., Dauwed, M., Meri, A., Jarrar, M., Al-Bsheish, M., & Aldujaili, A. A. (2021). The role of accounting information system and knowledge management to enhancing organizational performance in iraqi smes. *Sustainability (Switzerland)*, 13(22). <https://doi.org/10.3390/su132212706>
- Karim, F., Laupe, S., Zahra, F., & Latowale, I. (2023). The impression of information system internalization on the sustainability of the quality of financial reports and their impact on local government performance. *International Journal of Public Policy and Administration Research*, 10(3), 87–98. <https://doi.org/10.18488/74.v10i3.3505>
- Kocsis, D. (2019). A conceptual foundation of design and implementation research in accounting information systems. *International Journal of Accounting Information Systems*, 34. <https://doi.org/10.1016/j.accinf.2019.06.003>
- Koschel, A., Astrova, I., & Dotterl, J. (2018). Making the move to microservice architecture. *International Conference on Information Society, i-Society 2017, 2018-January*, 74–79. <https://doi.org/10.23919/i-Society.2017.8354675>
- Laizer EG, & Suomi R. (2017). *Evaluation of integrated financial management information system (IFMIS) in Malawi* (Vol. 6603755891).
- Mark, & Brito. (2007). Federal agencies issue final statement concerning elevated risk complex structured finance transactions. *Banking Law Journal*, 253–257.
- Marques, E. C., Monteiro, S. B. S., Grubisic, V. V. F., & Chaim, R. M. (2024). Risk Factors in the Implementation of Information Systems in a Federal University Hospital. *Lecture Notes in Networks and Systems*, 986 LNNS, 170–187. https://doi.org/10.1007/978-3-031-60218-4_17
- Meidiyustiani, R., & Lestari, I. R. (2019). Factors affecting the application of preparation of financial statements at umkm in south tangerang. *International Journal of Recent Technology and Engineering*, 8(2 Special Issue 4), 768–774. <https://doi.org/10.35940/ijrte.B1155.0782S419>
- Meiryani, L. (2018). *The influence of business process and risk management on the quality of accounting information system*. https://www-scopus-com.proxy.undip.ac.id/citation/print.uri?origin=recordpage&sid=&src=s&stateKey=OFD_1924362848&eid=2-s2.0-850510804...
- Meiryani, M., Siagian, P., Yadiati, W., & Warganegara, D. L. (2018). Measuring the Quality of Health Services in Lattakia Province Patients' Perspective (Field Study of Health Centers in Jableh City. In *Asian Journal of Education and Training* (Vol. 3, Issue 1). <https://www-scopus->

com.proxy.undip.ac.id/citation/print.uri?origin=recordpage&sid=&src=s&state
Key=OFD_1928635252&eid=2-s2.0-85063607703&s...

- Mikruk, J. P., & Sauser, B. (2006). *System implementation strategies a case study in re-engineering a project*. 553–556.
- Ministr, & Pitner. (2017). *Innovation of the information management in compliance management area*. Digitalization in Management, Society and Economy.
- Muda, & Dharsuky. (2015). Impact of region financial information system (SIKD) quality, role ambiguity and training on precision of financial statement of local government presentation in North Sumatra. In *International Journal of Advances in Management and Economics* (Vol. 35, Issue 4). Accounting, Organizations and Society.
- Muda, I., Waty, H. A., Roesli, E., & Nuradi, T. E. (2020). The impact of accounting information system on user satisfaction: Empirical studies on local government bank. *Journal of Information Technology Management*, 12(1), 94–111. <https://doi.org/10.22059/JITM.2019.284519.2375>
- Mulyani, & Kurniawan. (2018). The determinants of financial reporting quality of regional governments. In *Journal of Engineering and Applied Science* (Vol. 21, Issue 1). Suatu Pengantar.
- Naiman, K., Kopackova, H., Simonova, S., & Bilkova, R. (2006). *Approaches of quality outputs from the business systems*.) International Conference on Computational Intelligence, Man-Machine Systems and Cybernetics.
- Naing, T., Zainuddin, Y., & Zailani, S. (2008). Determinants of information system adoptions in private hospitals in Malaysia. *2008 3rd International Conference on Information and Communication Technologies: From Theory to Applications, ICTTA*. <https://doi.org/10.1109/ICTTA.2008.4529931>
- Nhabomba, & Dos Santos. (2016). *Proposal for a new information systems architecture for the national statistics institute of Mozambique [Proposta de Nova Arquitetura de Sistemas de Informação Para o Instituto Nacional de Estatística de Moçambique]*. IEEE.
- Nugroho, A. G., Nugroho, L. E., Permanasari, A. E., & Kusumawardani, S. S. (2023). Evaluation of User Acceptance of the Information System in E-Government: A Systematic Literature Review. *Proceedings - 2023 IEEE 7th International Conference on Information Technology, Information Systems and Electrical Engineering, ICITISEE 2023*, 197–201. <https://doi.org/10.1109/ICITISEE58992.2023.10405284>
- Nurdiono, N., Farichah, F., Waspodo, L., Warganegara, D. S., Mirfazli, E., & Kamaluddin, A. (2019). Antecedents and consequences of psychological

- empowerment and role clarity as an intervening variable. *Humanities and Social Sciences Reviews*, 7(6), 680–690. <https://doi.org/10.18510/hssr.2019.76102>
- Nursaid, Fathiah, K. S., Martini, N. N. P., Sanosra, A., & Qomariah, N. (2021). The Impact of Competence and Work Environment on Employee Motivation and Performance in The Financial and Asset Management Division. *Quality - Access to Success*, 22(185), 52–63. <https://doi.org/10.47750/QAS/22.185.08>
- Nuryati, T., Mulyani, S., Poulus, S., & Dahlan, M. (2020). The effect of organization characteristics on optimal leadership decision. *Polish Journal of Management Studies*, 22(2), 345–361. <https://doi.org/10.17512/pjms.2020.22.2.23>
- Ping, & Sheng. (2015). *Design and Implementation of Digital Engineering Accounting Management System*. IEEE Computer Society.
- Pratiwi, M. E., Din, M., Masdar, R., Amir, A. M., Zahra, F., Kahar, A., & Meldawati, L. (2022). Utilization of Information Technology to Increase Human Resources Capacity and Internal Control Systems on Local Government Financial Reporting Information. *Universal Journal of Accounting and Finance*, 10(1), 191–199. <https://doi.org/10.13189/ujaf.2022.100120>
- Rademacher, F., Sachweh, S., & Zundorf, A. (2019). Aspect-oriented modeling of technology heterogeneity in microservice architecture. *Proceedings - 2019 IEEE International Conference on Software Architecture, ICSA 2019*, 21–30. <https://doi.org/10.1109/ICSA.2019.00011>
- Rashied, A. S., Chyad, A. K., Qasem, W., & Abbas, N. H. (2024). The Impact of Financial Management Reforms on Budget Efficiency, Transparency, and Wastage Reduction Across Diverse Regions. *Journal of Ecohumanism*, 3(5), 743–762. <https://doi.org/10.62754/joe.v3i5.3935>
- Rivenbark, W. C. (2023). Using Financial Statements to Improve Fiscal Strength and Make Policy Decisions. In *Local Government Administration in Small Town America* (pp. 93–107). Taylor and Francis. <https://doi.org/10.4324/9781003287766-12>
- Rodríguez Torres, E., Gómez Cano, C. A., & Sánchez Castillo, V. (2022). Management information systems and their impact on business decision making. In *Data and Metadata* (Vol. 1). Editorial Salud, Ciencia y Tecnología. <https://doi.org/10.56294/dm202221>
- Romney, M. B., Steinbart, P. J., Summers, S. L., & Wood, D. A. (2021). *Accounting Information Systems* (Global). British Library.
- Ruhago, G. M., Kapologwe, N. A., Ngalesoni, F. N., Kengia, J. T., Kibusi, S. M., Kalolo, A., Kitali, E. J., Mtatifikolo, J. D., Masuha, S. R., Kikula, A., & Mtei, G. (2021). Cost-Efficiency Analysis of the Improved Web-Based Planning,

- Budgeting, and Reporting System (PlanRep) in Tanzania. *Frontiers in Health Services, 1*. <https://doi.org/10.3389/frhs.2021.787894>
- Salle, A. (2020). Local governments accountability: A content analysis of the financial audit reports. *Utopia y Praxis Latinoamericana, 25*(Extra1), 184–195. <https://doi.org/10.5281/zenodo.3774609>
- Sari, N. Z. M. (2018). The Relationship Among Performance of Accounting Information Systems, Influence factors, and Evolution level of Information Systems. In *No Accrual Quality and Internal Control over Financial Reporting* (Vol. 7, Issue 12). https://www.scopus-com.proxy.undip.ac.id/citation/print.uri?origin=recordpage&sid=&src=s&stateKey=OFD_1928635252&eid=2-s2.0-85059863980&s...
- Setiawan, J., Mulyani, S., Sueb, M., & Winarningsih, S. (2021). INFLUENCE OF SYSTEM DESIGN WITH THE SUPPORT OF STAFF COMPETENCIES ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTING IN INDONESIA (STUDY ON LOCAL GOVERNMENTS IN JAVA). *Academy of Strategic Management Journal, 20* (Special Issue 4), Pp. 1-15. Cited 1 Time.
- Sharif. (2006). *Advancing the state of the art in the modelling and simulation of information systems evaluation*. Brunel University.
- Singh, R. P., Thakur, M., Razavi, S. M. A., Sankhla, S., Singh, K. K., & Limbasiya, I. H. (2025). Monolithic and Microservice Architecture: A Sustainable Approach. *3rd IEEE International Conference on Industrial Electronics: Developments and Applications, ICIDeA 2025*. <https://doi.org/10.1109/ICIDeA64800.2025.10962984>
- Siqani, & Vokshi, S. H. (2019). Terms and conditions Privacy policy The impact of accounting information system on the effectiveness of public enterprises: The case of. In *International Journal of Economics and Business Administration* (Vol. 7, Issue 3). <https://www.scopus.com/inward/record.uri?eid=2-s2.0-85071582557&partnerID=40&md5=3880a708424b38b1f4b0d56e2cf06ef9>
- Sirkemaa, Anderson, Sandberg, Wahlberg, & Borglund. (2009). THE ROLE OF INFORMATION SYSTEMS IN INFORMATION MANAGEMENT: EXPLORING THE CHALLENGES IN INFORMATION SHARING.) *Proceedings of the IADIS International Conference, ICT 2009*, 198–202.
- Slavin, B. (2016, October 28). Principles of development of human-oriented information systems in enterprises. *ACM International Conference Proceeding Series*. <https://doi.org/10.1145/3022211.3022215>
- Snene, Pardellas, & Leonard. (2004). Information system architectures: Where we are? *International Conference on Information and Communication Technologies: From Theory to Applications*, 509–510.

- Sukaesih Kurniati, P. (2021). Accounting Information Systems in Indonesia: A Case Study. In *MANAGEMENT AND ACCOUNTING REVIEW* (Vol. 20).
- Suparman, M., Siti-Nabila, A. K., & Phua, L. K. (2015). Public sector accounting reforms: Assessing Indonesia's readiness towards implementing accrual accounting. *Problems and Perspectives in Management*, 13 (2), Pp. 296-303.
- Suryanto, S. (2019). Analysis of Regional Financial Information Systems As A Media of Regional Financial Management Transparency in Indonesia. *IOP Conference Series: Materials Science and Engineering*, 662(2). <https://doi.org/10.1088/1757-899X/662/2/022080>
- Suryan, W., & Trudeau, P. O. (2012). Information systems typology according to quality attributes. *International Journal of Human Capital and Information Technology Professionals*, 3(2), 16–24. <https://doi.org/10.4018/jhcitp.2012040102>
- Tan, H. L. (2014). Research on the application of agile financial chain in the development of financial management system. *Advanced Materials Research*, 926–930, 3906–3909. <https://doi.org/10.4028/www.scientific.net/AMR.926-930.3906>
- Tatarkin, D. A., Sidorova, E. N., & Trynov, A. V. (2015). Optimization of financial flow management based on estimates of regional multiplicative effects. *Economy of Regions*, 4, 323–335. <https://doi.org/10.17059/2015-4-25>
- Thoa, D. T. K., & Nhi, V. Van. (2022). Improving the quality of the financial accounting information through strengthening of the financial autonomy at public organizations. *Journal of Asian Business and Economic Studies*, 29(1), 66–82. <https://doi.org/10.1108/JABES-06-2020-0059>
- Vithanage, D. K. A., & Wijayanayake, W. M. J. I. (2007). Insight to the large scale information systems implementation in Sri Lanka. *ICIIS 2007 - 2nd International Conference on Industrial and Information Systems 2007, Conference Proceedings*, 33–39. <https://doi.org/10.1109/ICIINFS.2007.4579144>
- Vokshi, B., Spahiu, B., & Xhemajli, A. (2023). Financial Management and Information Systems in The Municipalities of Kosovo. *Quality - Access to Success*, 24(197), 18–23. <https://doi.org/10.47750/QAS/24.197.03>
- Wakula, M. (2020). The importance of accounting and reporting in the process of finance management in a basic unit of the territorial government. *Entrepreneurship and Sustainability Issues*, 7(3), 1996–2011. [https://doi.org/10.9770/jesi.2020.7.3\(37\)](https://doi.org/10.9770/jesi.2020.7.3(37))
- Watungwa, & Pather. (2018). *Identification of user satisfaction dimensions for the evaluation of university administration information systems*. Academic Conferences and Publishing International Limited.

- Wisna, N., Asniar, & Kotjoprayudi, R. B. (2017). Empirically testing the quality of region finance information system (Research on Local Government Indonesia). *Journal of Engineering and Applied Sciences*, 12(8), 2194–2199. <https://doi.org/10.3923/jeasci.2017.2194.2199>
- Xu, S., & Su, S. (2025). Enterprise investment in the era of digital finance: Information transparency and investment efficiency analysis. *Finance Research Letters*, 74. <https://doi.org/10.1016/j.frl.2024.106586>
- Xydopoulos, & Stergioulas. (2013). Towards an evaluation framework for medical web applications. In *International Journal of Medical Informatics* (Vol. 3, Issue 3). Proceedings of the European, Mediterranean and Middle Eastern Conference on Information Systems.
- Yashina, N., Pronchatova-Rubtsova, N., Kashina, O., & Yashin, S. (2024). Identification of Trends in the Digital Methodological Toolkit for the Analysis of Public Expenditure Financing to Improve the “Electronic Budget” System. In *Lecture Notes in Networks and Systems* (Vol. 846, pp. 181–193). Springer Science and Business Media Deutschland GmbH. https://doi.org/10.1007/978-3-031-49390-4_13
- Yasmeen, H., Wang, Y., Zameer, H., & Ahmad, Z. (2020). Environmental turbulence as a moderator on the impact of transformational leadership and it business strategy alignment on eis adaptation. In *International Journal of Information Systems in the Service Sector* (Vol. 12, Issue 3, pp. 74–92). IGI Global. <https://doi.org/10.4018/IJISSS.2020070105>
- Zasada, & Bui. (2018). More than meets the eye: A case study on the role of it affordances in supporting compliance. In *International Journal of Disclosure and Governance* (Issue 1). Americas Conference on Information Systems.