

The Influence of ERP Implementation and User Competency on the Quality of Accounting Information Systems

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Abstract. This research aims to examine the effect of ERP implementation and user competency on the quality of the accounting information system at Company Logistics Affairs Agency (Perum BULOG) Cirebon Branch Office. The research method used is descriptive with a quantitative approach. The population in this study consisted of 45 samples respondents. The sampling method used was a saturated sample. Technique data analysis Which used is descriptive statistics, multiple regression analysis, Which previously in test with data quality tests consisting of validity and reliability tests as well Classical assumption tests and hypothesis testing are carried out using the t test (partial) and F test (simultaneous). The results of this study found that partially ERP implementation had an effect on the quality of the accounting information system, and user competence had an effect on the quality of the accounting information system, and jointly ERP implementation and competence users influence the quality of the accounting information system..

Keywords: ERP, Competence User, Quality DRAIN .

1. Introduction

Technology information And system information considered and have acknowledged as a very extraordinary discovery in modern times like today. Currently, information systems are increasingly advanced and development and role in the world business increasingly widespread to drive the company's business strategy. An information system can be defined as a combination of humans, software , hardware , communication networks and data sources that collect, process and distribute information within an organization [1].

Company Logistics Affairs Agency (Perum BULOG) is a state-owned public company which operates in the food logistics sector. Previously, in carrying out operational activities for procurement, distribution, sales and warehousing, Company Logistics Affairs Agency (Perum BULOG) used the Logistics Information System (SIL) application and the BULOG Accounting Information System (SIAB) application for recording and preparing financial reports. The

separation of the SIL and SIAB applications means that accounting must enter journals manually for each transaction. Using different and still not integrated applications makes the accounting information system at Company Logistics Affairs Agency (Perum BULOG) weak. Applications that are not yet connected also create the accounting information system presented becomes not real time and completion of financial reports becomes slow.

[2] in era digital like now ERP (Enterprise Resources Planning) has an important role in the business environment and is an important topic for decision makers. ERP can be an alternative that is believed to be a solution in integrating business processes that occur within the company. ERP (Enterprise Resource Planning) is a computerized system designed to process company transactions and facilitate integrated and real time planning, production and consumer response. ERP systems have the ability to increase efficiency and increase profits for companies [3].

Research by [4] obtained results that ERP has an effect on the quality of the accounting information system. These results show that when companies use ERP, the system has a significant impact on the quality of the accounting information system produced. In contrast to research conducted by [5], the results showed that ERP implementation had a negative effect on the quality of the accounting information system.

Apart from the system used, another factor that is also important in producing a quality accounting information system is user competence. Competence is referred to as a person's basic characteristics which are the determining factor in whether a person is successful or not in carrying out a job or in a certain situation [6]. Obtained results that user competence has a positive effect on the quality of the accounting information system, better user competence can improve the quality of the accounting information system used. This is different from research by [7] which states that user competence has no effect on the quality of the accounting information system.

Literature Review

System Information Accountancy

An accounting information system is a system that collects, records, processes and stores data to produce information for internal management take decision [8] Opinion other discloses that accounting information system is a unified organizational structure that presents physical resources and other components to convert economic data into accounting information, which has the aim of creating satisfaction with the information needs of users of the accounting information system [8]. [9] revealed that there are several factors that influence the quality of accounting information systems, namely relevant and trustworthy (reliable), complete, precise time and can understood (understandable). [10] states that the general model of a system includes input, process and output. Matter This is a concept A system Which very simple because a system can have multiple inputs and outputs. In addition, a system has intermediate characteristics others, system components, system boundaries, subsystems, external environment of the system, system connectors, input, output, system processing, and system targets.

ERP (Enterprise Resources planning)

[10] stated that ERP (Enterprise Resource Planning) is an integrated application software package that can be used widely in companies. ERP systems in general are fully integrated

packages and encourage automation of all business processes in standard which exists on company. According to [11] explain that the factors that influence the success of ERP implementation are flexibility, content of the system, company goals, security and confidentiality, system stability, and user satisfaction. According to [12] the goals of an ERP system include: increasing the customer base, real time information, supporting multiple languages and currencies, offering complete mobility, cost management, and security.

According to [13], from various ERP implementations in companies, it was ultimately concluded that the main causes of failure in implementation and installation were several factors, namely as follows:

1. When There isn't any or lack of support from the Leadership.

ERP implementation is a decision that must be taken and initiated by the leadership, meaning the decision must be top down. Because this implementation and installation will result in changes to the business processes being carried out.

2. When project considered as project from One department just.

ERP implementation is cross-functional, which means that the project will not run properly if there is an opinion that this project only belongs to one department, for example in the finance department, then other departments feel that they have no interest. If an error occurs, it is considered that the error belongs only to the department concerned. In fact, in this ERP system there is linkage between departments as well as synergy between one part and another.

3. When There isn't any Which entrusted task For become P.I.C (Person In Charge).

In ERP implementation, someone is really needed to be the PIC or project manager. This is to increase commitment and ability for all work to be carried out according to the planned schedule. ERP implementation takes time, The costs and human resources are not small so someone who is fully responsible is needed.

4. When all implementation processes and procedures are handed over only to the Information Technology (IT) team.

This often happens where teams involved in implementation projects generally only entrust IT to make decisions or change procedures on the grounds that IT people are technically well versed in that field. In fact, those who understand good and correct procedures in their respective departments are the main people involved in it.

5. When the vendor carrying out the implementation lacks or does not have good capabilities and competence in implementing and installing ERP.

In implementing ERP, vendors are needed who already have good flying hours so they already know what things have the potential to become problems appears and has the ability to provide solutions to problems that occur.

Competence User

According to [14] competence is the ability possessed by individuals whose activities carry out a job or task that is given based on the skills and knowledge possessed by each individual and is encouraged or assisted by the work attitude required by the work being carried out. [15] revealed that user competence consists of education level, work experience, knowledge, skills and attitudes.

Influence Implementation ERP To Quality System Accounting Information

[2] revealed that ERP implementation affects the quality of the accounting information system. These results show that when companies use ERP, the system has a significant impact on the quality of the accounting information system produced. In line with [16] ERP (enterprise resource planning) implementation affects the quality of the accounting information system. This means that the better the use of ERP technology, the quality of the information system will improve accountancy. Application system ERP can produce information Which quality, timely and useful in decision making.

H1 : Implementation ERP influential to quality system information accountancy

Influence Competence User To Quality System Accounting Information

Research by [6] obtained results that user competence influences the quality of the accounting information system. These results show that better user competence can improve the quality of the accounting information system used. [17] stated that user competence has a positive effect on the quality of accounting information systems. This means that good user competence can operate effectively so that the system can function as well as possible. This will enable the accounting information system to be of higher quality. In addition, user competence has a significant impact on the accuracy of the accounting information system.

H2: User competence influences the quality of the accounting information system.

The Influence of ERP Implementation and User Competence on the Quality of Accounting Information Systems

Research [1] obtained results that ERP (Enterprise Resource Planning) Implementation and User Competence had a positive and significant effect on the quality of the accounting information system, both partially and simultaneously. This comes from the attitude of top management which is supportive and open to the implementation of the ERP system. Top management also provides very high support in terms of increasing user competency through education, training and certification.

H3: ERP implementation and user competency influence the quality of the accounting information system.

2. Research Method

The method used in this research is a quantitative method. Quantitative methods according to [18] are scientific methods in which data is in the form of numbers or numbers that can be processed and analyzed using mathematical or statistical calculations. The quantitative method is in line with this research because it uses observation instruments, interviews, questionnaires which will be carried out on employees at Company Logistics Affairs Agency (Perum BULOG) Cirebon Branch Office. Test the research hypothesis using the t-test and F-test. The population determined in this study were strategic employees at the Cirebon Branch Office of Company Logistics Affairs Agency (Perum BULOG), totaling 45 people who used an ERP system consisting of accounting, administration and finance, operations and public services, procurement, sales, retail, distributor sales and warehousing. Taking respondents as samples in the research was carried out by saturated sampling. The research instrument used to measure

ERP implementation developed from the theory according to [11] which consists of 7 statements, user competence is developed from the theory according to [19] which consists of 5 statements and the quality of accounting information systems which is developed from the theory according to [20] which consists of 10 statements. The measurement scale in this study uses a Likert scale with a scale of 1-5. The statement instrument was tested using a validity test, test reliability, classical assumption test, multiple linear regression analysis, coefficient of determination, T test and F test..

Result

The data analysis technique used in this research uses multiple linear regression analysis to determine the magnitude and influence of the independent variable on the dependent variable. The objects of this research are employees who use the ERP (enterprise resource planning) system at Perum BULOG Cirebon Branch Office. This research was carried out by distributing 45 questionnaires and returning questionnaires from 45 respondents to employees of Perum BULOG, Cirebon Branch Office. The data obtained was then processed using SPSS 22.

Validity

Based on the table 1, it shows that each variable of ERP implementation (X1), user competence (X2), and accounting information system quality (Y) has a correlation between the calculated r-value > r-table, with an r-table value of 0.294. So it can be concluded that the statement The instrument is declared "valid" and the data obtained is suitable for use in the subsequent data analysis process.

Table 1. Validity Test

| Variable | Items Statement | r count | r table | Information |
|--|-----------------|---------|---------|-------------|
| ERP Implementation (enterprise resource planning) (X1) | X1.1 | 0.582 | 0.294 | Valid |
| | X1.2 | 0.826 | 0.294 | Valid |
| | X1.3 | 0.722 | 0.294 | Valid |
| | X1.4 | 0.752 | 0.294 | Valid |
| | X1.5 | 0.755 | 0.294 | Valid |
| | X1.6 | 0.624 | 0.294 | Valid |
| | X1.7 | 0.844 | 0.294 | Valid |
| User Competency (X2) | X2.1 | 0.772 | 0.294 | Valid |
| | X2.2 | 0.882 | 0.294 | Valid |
| | X2.3 | 0.708 | 0.294 | Valid |
| | X2.4 | 0.838 | 0.294 | Valid |
| Quality Accounting Information System (Y) | X2.5 | 0.793 | 0.294 | Valid |
| | Y1.1 | 0.808 | 0.294 | Valid |
| | Y1.2 | 0.802 | 0.294 | Valid |
| | Y1.3 | 0.791 | 0.294 | Valid |

| | | | |
|-------|-------|-------|-------|
| Y1.4 | 0.803 | 0.294 | Valid |
| Y1.5 | 0.796 | 0.294 | Valid |
| Y1.6 | 0.819 | 0.294 | Valid |
| Y1.7 | 0.796 | 0.294 | Valid |
| Y1.8 | 0.643 | 0.294 | Valid |
| Y1.9 | 0.566 | 0.294 | Valid |
| Y1.10 | 0.807 | 0.294 | Valid |

Reliability Test

Based on the reliability test results shown in table 2, it can be concluded that the ERP implementation variables (X1), user competence (X2), and the quality of the accounting information system (Y) used in this research are reliable, this can be seen from the Cronbach's Alpha value > 0.60 so the questionnaire is suitable for use in this research.

Table 2. Reliability Test

| Variable | Maerk Cronbach`s Alpha | Information |
|---|------------------------|-------------|
| Impelementation | | |
| Enterprise Resources Planning (X1) | 0.847 | Reliable |
| Computer User (X2) | 0.851 | Reliable |
| Quality System Information Accountancy (X3) | 0.917 | Reliable |

Normality Test

Based on table 3, it is known that the value of Asymp.Sig. (2-tailed) of 0.200 is greater than the significance level of 0.05. This shows that the normality assumption fulfilled or normally distributed.

Table 3. Normality Test

| One Sample Kolmogorov-Smirnov Test | |
|------------------------------------|---------------------|
| N | 45 |
| Asymp. Sig. (2-tailed) | 0,200 ^{cd} |

Multicollinearity Test

Based on the results of the multicollinearity test shown in table 4 of each independent variable shows that the Variance Inflation Factor (VIF) value has a value of <10, likewise if seen from

the Tolerance value it has a value of >0.1 . So it can be concluded that each of the independent variables is free from multicollinearity so it is suitable for use in research.

Table 4. Normality Test

| Variable Independent | Collinearity Statistics | |
|-------------------------|-------------------------|-------|
| | Tolerance | VIF |
| Implementation ERP (X1) | 0.769 | 1.301 |
| Competence USER (X2) | 0.769 | 1.301 |

Heteroscedasticity Test

Based on Figure 1 it can be seen that the points spread both above and across below the number 0 (zero) on the Y axis and does not form a particular pattern, it can be concluded that this research's regression model does not have heteroscedasticity.

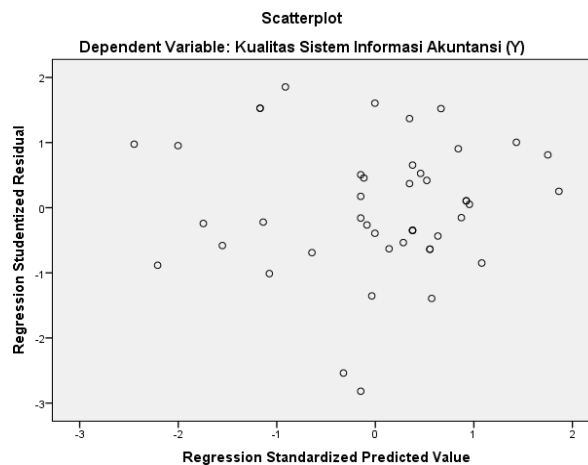


Fig. 1. Heteroscedasticity Test

Multiple Linear Regression Analysis

Based on table 5, constant (a) = 3,075 show mark constant, Where If mark variable independent is equal to zero, then the accounting information system quality variable (Y) is equal to 3.075. Coefficient (b1)X1 = 0.855 show that variable implementation system ERP (X1) has a positive relationship with the quality of the accounting information system. The coefficient (b2)X2 = 0.702 shows that the user competency variable (X2) has a positive relationship with the quality of the accounting information system.

Table 5. Multiple Liniear Resgression

| Model | Unstandardized Coefficients | | Standardized Coefficients | Q | Sig. |
|-------------------------|-----------------------------|------------|---------------------------|-------|-------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 3.07 | 3.619 | | 0.850 | 0.400 |
| Implementation ERP (X1) | 0.85 | 0.124 | 0.634 | 6.915 | 0.000 |
| Competence User (X2) | 0.70 | 0.188 | 0.343 | 3.740 | 0.001 |

Coefficient of Determination

From table 6 it is known that the R square value is 0.729, this means that the influence of the ERP implementation variables (X1) and user competence (X2) together on the accounting information system quality variable (Y) is 72.9%, while 27.1% is influenced by other variables outside this research.

Table 6. Coefficient of Determintation

| Model | R | R Square | Adjusted Square | R | Std. Error of The Estimate |
|-------|--------------------|----------|-----------------|---|----------------------------|
| 1 | 0.853 ^a | 0.729 | 0.716 | | 3.04294 |

a. Predictors: (Constant), Competence User (X2), Implementation ERP (X1)

T-Test (Partial)

The output table above shows that the Unstandardized Coefficient section also displays the Standard Error of each variable, which can then be used to test the t-test of the regression coefficient obtained. The test process is carried out by comparing the calculated t value with the t table value. The t test results of this research are explained as follows:

1) Implementation of the ERP system (X1) influences the quality of the accounting information system (Y). From the table above it can be seen that the Sig. 0.000 is smaller than 0.05 ($0.000 < 0.05$) and the t value is 6.915 and greater than t table ($6.915 > 2.018$), so it can be concluded that there is an influence between the implementation of the ERP system on the quality of the accounting information system.

2) User competency (X2) influences the quality of the accounting information system (Y). From the table above it can be seen that the Sig. 0.001 is smaller than 0.05 ($0.001 < 0.05$) and the t value is 3.740 and greater than t table ($3.740 > 2.018$), so it can be concluded that there is an influence between user competence and the quality of the accounting information system.

Table 7. T-Test

| Variable | Q | Sig. | Conclusion |
|-------------------------|-------|-------|-------------|
| (Constant) | 0.850 | 0.400 | |
| Implementation ERP (X1) | 6.915 | 0.000 | H1 Accepted |
| Competence User (X2) | 3.74 | 0.001 | H2 Accepted |

Test F

Based on table 8, it can be seen that Sig 0.000 < 0.05 and the Fcount value is 56.391 > Ftable 3.220, so that can be concluded on this research that there is influence positive simultaneously implementing the ERP (enterprise resource planning) system (X1) and user competency (X2) on the quality of the accounting information system (Y).

Table 8. Simultaneous Test

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 104,4302 | 2 | 522,151 | 56.391 | .000 ^b |
| Residual | 388.898 | 42 | 9.259 | | |
| Total | 1433.200 | 44 | | | |

b. Predictors: (Constant), Competence User (X2), Implementation ERP (X1)

3. Results and Discussion**The Effect of ERP (Enterprise Resource Planning) Implementation on the Quality of the Accounting Information System at Perum BULOG Cirebon Branch Office.**

The results of this research show that the implementation of ERP (enterprise resource planning) has a positive and significant effect on the quality of the accounting information system at Company Logistics Affairs Agency (Perum BULOG) Cirebon Branch Office. This means that good ERP implementation can improve the quality of the accounting information system. Quality of accounting information systems in Company Logistics Affairs Agency (Perum BULOG) is increasing in line with the good implementation of the ERP system. ERP systems can help companies automate and integrate all business processes starting from payroll systems, purchasing, sales, operations, warehousing, finance and accounting. Apart from that system ERP help in solution work become more fast, produce report which is reliable and accurate, and can provide information in real time. This can help management and investors make decisions quickly and accurately. This condition allows companies that have implemented ERP to perform better compared to companies that have not implemented ERP.

According to the technology acceptance model (TAM) 2 theory, the successful adoption of accounting information system technology such as ERP (enterprise resource planning) systems is influenced by the user's perception of usefulness (perceived usefulness) and perceived ease of use (perceived ease of use). Effective and quality implementation of an ERP system can

increase perceived usability and ease of use. If the ERP system is implemented well, it will produce quality information.

According to [14] ERP implementation affects the quality of the accounting information system. This means that the better the use of ERP technology, the quality of the accounting information system will improve. ERP is a system that integrates everything subsystems in a company such as human resource management systems and related project management systems, payroll, inventory, and accounting information that will produce reports required by all departments. Implementing an ERP system can produce quality and timely information that is useful in decision making. Additionally, ERP implementation improves information flow, reduces costs, and reduces response time to customer needs.

This research is also in line with research conducted by [10] which shows that ERP implementation has a positive and significant effect on the quality of accounting information systems. One of the benefits of implementing an ERP system is the ability to improve decision making for both internal management and investors. This condition allows companies that have implemented an ERP system to perform better compared to companies that have not implemented an ERP system. Using an ERP system allows managers and investors to get company accounting information in real time. With complete, reliable and fully integrated information, company management can plan all resources quickly and accurately so as to improve company performance.

However, this research is not in line with research by [3] which states that ERP implementation has a negative effect on the quality of accounting information systems. This is a risk in ERP implementation, namely reducing the quality of internal control by auditors. So ERP implementation has an impact on the reliability of the quality of the accounting information system.

The Influence of User Competence on the Quality of the Accounting Information System at Company Logistics Affairs Agency (Perum BULOG) Cirebon Branch Office

The results of this research show that user competence has a positive and significant effect on the quality of the accounting information system at Company Logistics Affairs Agency (Perum BULOG) Cirebon Branch Office. This means that good user competence will encourage users to use the accounting information system well, thereby improving the quality of the resulting accounting information system. In accounting information systems, user competence plays a very important role so that competent people are needed who have knowledge, understanding and can operate the system well. In implementing information systems which ignores the quality and competence of users will make the information system become ineffective and counterproductive. Because even though the information system is technology-based, however the system is designed, operated and used by human resources with different backgrounds.

Based on the technology acceptance model (TAM) 2 user competency theory is one of the keys to adopting an accounting information system. The more competent users are in operating and understanding the system, the easier it will be for them to experience its use and convenience use. Competence This Also can influence level User confidence in their ability to use the system. High user competence can produce quality information.

According to research [21] user competence has a positive and significant effect on the quality of accounting information systems. The descriptive study shows that the average total score of the user competency variable is classified as high criteria, this comes from the company's high

intensity in providing training related to accounting information system applications supported by sufficient and sufficient material. Apart from that, the level of education is also a major concern for top management.

This research is also supported by research conducted by [15] which states that user competence has a positive effect on the quality of accounting information systems. It means that user competence good ones can operate effectively so that the system can function as well as possible. This will enable the accounting information system to be of higher quality. In addition, user competence has a significant impact on the accuracy of the accounting information system. Based on these results, the quality of the accounting information system increases along with increasing user competence.

However, this research is not in line with the results of research conducted by [4] that user competence has no effect on the quality of information systems accountancy. This shows that user competence cannot help the accounting information system to be of higher quality because the accounting information system is application-based, so whether the accounting information system application is of high quality or not depends on the application developer.

The Effect of Implementation of Enterprise Resource Planning (ERP) and User Competence on the Quality of the Accounting Information System at Perum BULOG Cirebon Branch Office simultaneously.

Based on the results of this research, it is stated that ERP (enterprise resource planning) implementation and user competence have a positive and significant effect on the quality of the accounting information system. This means that the better the ERP implementation and the better the user's competence, the quality of the resulting accounting information system will improve. The ERP system allows companies to be able to integrate all business processes starting from payroll systems, purchasing, sales, operations, warehousing, finance and accounting. Apart from the system, user competence also has a very important role in improving the quality of the accounting information system produced, because the system is created, designed, operated and used by human resources. The more competent the user, the system can run well and optimally.

Based on the technology acceptance model (TAM) 2 theory, both ERP (enterprise resource planning) implementation and user competency can have an important influence on the acceptance and adoption of the system to obtain optimal results. The interaction between good ERP implementation and high user competence can strengthen each other to produce a quality accounting information system. Good implementation can make the system easier to use and useful, while high user competence will optimize the use of the ERP system so that the goal of integrating all business processes and producing information in real time can be achieved.

This research is in line with research conducted by [21] that ERP implementation and user competence together have a positive and significant effect on the quality of accounting information systems. This comes from the attitude of top management which is supportive and open to the implementation of the ERP system. Top management also provides very high support in terms of increasing user competency through education, training and certification.

4. Conclusion

Based on the results of the research and discussion, it can be concluded that the quality of the accounting information system at Company Logistics Affairs Agency (Perum BULOG) Cirebon Branch Office has increased after implementing the ERP system. ERP systems can produce financial reports that are faster, more reliable and accurate, and also make it possible to obtain information in real time, this makes the accounting information system higher quality. High user competence can improve performance and quality of accounting information systems. This happens because user competence is an important factor as a user information technology that can optimize the performance of the system being run..

Suggestion

Suggestion Practical For Corporation BULOG Office Branch Cirebon

Corporation BULOG Cirebon Branch Office should do renewal on system ERP (enterprise resource planning) by connecting ERP with e-marketplace applications and RPK mobile applications. When recruiting employees, prospective employees should have a computer certificate because the information system that is run in the Company Logistics Affairs Agency (Perum BULOG) Cirebon Branch Office work environment is technology-based. And education, training and certification should be carried out in the internal environment of Company Logistics Affairs Agency (Perum BULOG) Cirebon Branch Office to improve employee competency.

Suggestions for Further Research

Further research should be able to add other variables that are theoretically related to the quality of accounting information systems such as internal control, organizational culture and top management support. This research was also only carried out on one company object, namely Company Logistics Affairs Agency (Perum BULOG) Cirebon Branch Office, so that further researchers are advised to research objects with a wider scope with a larger population and sample, such as state-owned companies in Cirebon City which have implemented the system. ERP (enterprise resource planning).

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