

SUCCESS FACTORS IN THE ACCOUNTING INFORMATION QUALITY (SURVEY AT PT. PRIVATE PLANTATION IN PALEMBANG CITY)

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Abstract

This study aims to determine and partially analyze the effect of internal control, data quality, and accounting information system quality on accounting information quality. Data testing is about validity and reliability. Data analysis techniques include descriptive and inferential statistics. Based on the number of questionnaires returned and processed, as many as 33 respondents showed that all of them were valid and reliable. Descriptive statistical analysis per variable shows the dominant value is very high. The results of inferential statistics show that the results of residual values are normally distributed; *multicollinearity and heteroskedasticity* do not occur. Multiple linear regression tests show that if internal control variables, data quality, and accounting information system quality are considered constant, then the quality of accounting information will increase. The results of research on the t test show that partially internal control, data quality, and accounting information system quality affect accounting information quality.

Keywords : *Success Factors, Accounting Information Quality.*

1. INTRODUCTION

Accounting information Quality is influenced by several factors, including internal control, data quality, and the quality of accounting information systems. The internal controls used by an entity are factors that determine the reliability of the financial statements produced by the entity (Mulyadi, 2013: 79). According to Sujarweni (2015: 69), internal control is a system created to guarantee security for elements in the company. Effective internal control can enable management to be ready for rapid economic changes, competition, shifts in customer demand, and its priorities, as well as restructuring for the coming progress (Effendi, 2009). The existence of internal control is expected to increase in the quality of information produced, which will further positively affect organizational productivity. (Jogiyanto, 2007: 5).

With the accounting information system used, the company must ensure the data processed is the correct data so that it can produce relevant information and can describe the actual condition of the company. The importance of having quality data to provide information for making important company decisions (Brien, 2015). If the data is not of high quality and contains many errors and inconsistencies, the quality of the

information decreases (Thuma, 2010).

In addition to data quality, the quality of accounting information systems is also very important in producing quality accounting information. Accounting information systems are systems that process data and transactions to produce useful information for planning, controlling, and operating Krismiaji's business (2015: 4). Accounting information systems are said to be of quality if they can produce quality accounting information in accordance with the wishes of users. To measure the quality of accounting information systems in research, it can refer to dimensions or characteristics such as integration, ease of use, reliability, ease of access, flexibility (Yuhanis, 2021: 30).

The phenomena that occur regarding internal control, the quality of accounting information systems, data quality, and the quality of accounting information. As happened at Bank Mandiri, the reduction in customer balances was due to an error in the system, which caused customer balances to change, so there was no fraud or cheating. This error is more likely caused by system failure due to memory defects or memory defects in the hardware. This causes customer balances to be confused, so that some increase and some decrease. Rohan Hafas (2019) This shows that the low quality of the accounting information system occurs at Bank Mandiri. Rohan ensures that there is an error in the system that causes customer balances to change, so there is no fraud or cheating. This error is more likely caused by system failure due to memory defects or memory defects in the hardware. This causes customer balances to be swapped so that some increase and some decrease The Financial Audit Agency (BPK) found a number of problems that could disrupt the accountability of financial management in regional governments in the Audit of Regional Government Financial Reports for the 2021 Fiscal Year. The BPK found 5,366 problems related to Internal Control System Weaknesses, including 1,637 weaknesses in the accounting control system (Summary of Semester Audit Results 2022). As happened in the case of PT. Jiwasraya, which occurred due to weak internal control. Weaknesses in internal control also give rise to a large number of frauds occurring in the company's financial reports. This form of disaster will certainly harm various parties, starting with internal companies and state stakeholders. From the following problems, it can be seen that internal control at PT. Jiwasraya is still weak, as seen by the emergence of fraud in financial reports, which is detrimental to the company's internal affairs, stakeholders, and the state. Hanif Syahputra (2022) as Accounting Staff said that the existence of inaccurate and relevant accounting information was caused by the transfer of the old accounting system (plants) to the new accounting system and the occurrence of network connection problems in the unit area when sending data to the director's office, causing delays in submitting financial reports and accounting information produced, as well as a lack of understanding of employees so that they often experience difficulties when running the accounting system, which causes the speed and accuracy of data to be ineffective. This shows the quality of the data, the quality of the accounting information system, and the internal control problems that occur at PT. Mitra Ogan, namely the occurrence of human error when inputting data, which should be done every day but is done once a week. This causes the data produced to not be in accordance with existing procedures. From this problem, it can be seen that internal supervision is still weak at PT. Ogan Partners.

Phenomena that occur regarding internal control, the quality of accounting information systems, data causality, and the quality of accounting information. As happened to Bank Mandiri, the reduction in customer balances was due to errors in the system that caused customer balances to change, so there was no fraud or cheating. This error is more likely caused by system failure because of memory defects or memory defects in hardware. This causes customer balances to be exchanged so that some increase and some decrease. Rohan, Hafas (2019) This shows the low quality of accounting information systems that occur in bank mandiri. There are constraints on the performance of accounting information systems that occur, namely the low intellectual human resources in the application of accounting information system performance in the digital era due to a lack of training and understanding in the application of their performance in accounting information systems. The Financial Audit Agency (BPK) found a number of problems that could interfere with the accountability of financial management in local governments in the examination of local government financial statements for fiscal year 2021. BPK found 5,366 problems related to Internal Control System Weaknesses, including 1,637 weaknesses in the accounting control system (Overview of Semester 2022 Examination Results). As happened in the case of PT. Jiwasraya, this occurs due to weak internal control. Internal control weaknesses also cause a large emergence of fraud that occurs in financial statements within the company. This form of disaster will

certainly harm various parties, ranging from internal companies to state stakeholders. If we reflect together, there are indications of fraud directed at Jiwasraya (Helena, kompasiana.com, 2020). From the following problems, it can be seen that the internal control at PT. Jiwasraya is still weak, judging from the emergence of fraud in financial statements that harms the company's internals, the management, and the state.

Research conducted by Yuhanis (2017) shows that organizational commitment influences the quality of accounting information systems, and the quality of accounting information systems influences the quality of accounting information. Based on research conducted by Aceng Kurniawan et al. (2017), it shows that internal control influences the quality of the accounting information system, and the quality of the accounting information system influences the quality of accounting information. The implications of the results of this research show how important internal control is to produce a quality accounting information system so that it produces quality accounting information as well. Research conducted by Tiara Tresyani (2019) Research results show that the internal control system influences the quality of the accounting information system, so the better the internal control system, the quality of accounting information will increase, and vice versa. The quality of the accounting information system influences the quality of accounting information, so the better the quality of the accounting information system, the better the quality of accounting information. The difference between this research and previous research is that it lies in the variable x studied and also in the research location.

The influence of internal control on the quality of accounting information is supported by Mulyadi (2013: 179), who states that the relationship between internal control and the quality of accounting information is that the internal control used by an entity is a factor that determines the reliability of the financial reports produced by the entity. Previous research conducted by Rachmita Syahmi (2020) showed that internal control had an effect on the quality of accounting information. Based on theory and previous research, it can be concluded that internal control influences the quality of accounting information.

The influence of the quality of the accounting information system on the quality of accounting information is supported by the theory of Azhar Susanto (2017:95) that the quality of accounting information really depends on the quality of the accounting information system used. According to James A. Hall, a good accounting information system can add value to an organization by providing accurate and timely information. And it is also supported by previous research conducted by Jufri Darma (2020), whose results show that the quality of the accounting information system influences the quality of accounting information. Also, according to research conducted by Tiara Tresyani (2019), the results show that the quality of the accounting information system influences the quality of accounting information; the better the quality of the accounting information system, the better the quality of accounting information.

Based on the description above, the researcher is interested in conducting research entitled "The Influence of Internal Control, Data Quality, and Accounting Information System Quality on the Quality of Accounting Information (Survey at PT. Private Plantation in the city of Palembang).

Internal control is a system that includes organizational structures, methods, and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies (Mulyadi, 2016: 159). Marshall B. Romney (2015:226) agrees with this, saying, Internal control is a process because it spreads throughout the company's operating activities and is an integral part of management activities. Meanwhile, according to Sujarweni (2015:69), internal control is a system created to provide security guarantees for elements within the company. As stated by Seprida Hanum Harahap (2017:92), internal control is all organizational plans, methods, and measurements chosen by a business activity to safeguard its assets, check the accuracy and reliability of the business's accounting data, increase operational efficiency, and support compliance with established managerial policies. This is the same as Yuhanis (2021:43), who says that internal control is a plan that includes the organizational structure and all the methods and tools used. coordinates used within the company with the aim of maintaining the security of company property, checking the accuracy and correctness of accounting, and helping to encourage compliance with established management policies.

Based on the opinion above, according to Mulyadi (2016:159), Sujarweni (2015:69), Seprida Hanum Harahap (2017:92), Yuhanis (2021:43), and Marshall B. Romney (2015:226), it can be concluded that internal control is a system consisting of an organizational structure, methods, and measurement tools that are

coordinated within the company with the aim of providing security guarantees for assets within the company, checking the accuracy and reliability of the company's accounting data, and supporting compliance with management policies that have been established.

Marshall B. Romney (2015:231-250) says the internal control system framework is: internal environment; environment; goal setting is the second ERM component; risk assessment and risk response; control activities; information and communication, and monitoring. Then, according to Cenik Ardana (2017:76), the internal control components consist of the following 5 components: control environment, risk assessment, control activities, information and communication; and monitoring. According to Coso (2013:4-5), there are 5 components of internal control as, follows: control environment, risk assessment, control activities, information and communication, and monitoring.

Based on Marshall B. Romney (2015:231-250), Cenik Ardana (2017:76), and COSO (Committee of Sponsoring Organizations Treadway Commission), it can be concluded that internal control can be measured through the control environment, control activities, risk assessment, information and communication, and monitoring.

Data Quality

Data quality is a series of actions that determine whether data can be understood independently and can be reused. Reuse of data means that the original researchers or other researchers can use the data at a future time without determining what specific uses it might have (Peer, Green, & Stephenson, 2014). Meanwhile, according to Batini (2009), data quality is part of data governance; data quality means the completeness and accuracy of data. Governance includes transparency, accountability, independence, and fairness.

Based on the opinions of the experts above, according to Batini (2009), Peer, Green, & Stephenson (2014), it can be concluded that data quality is if the data is accurate and complete and can be used by users for use. in operations, decision-making, and planning. According to DAMA International (2017), the six core dimensions of data quality are: completeness, uniqueness, timeliness, validity, accuracy, and consistency. According to Endang Retnoningsih (2018), indicators of data quality are as follows: data type, accuracy, consistency, redundancy, duplication, confirmation of business rules, structural definiteness, data anomaly, and timeliness. According to Li et al. (2018), the measurement of data quality is as follows: completeness, validity, accuracy, and uniqueness.

Based on the opinions of the experts above Dama (2017), Endang Retnoningsih (2018), and Li et al. (2018), it can be concluded that the measurement of data quality can be seen from: completeness, uniqueness, validity, accuracy, consistency, and timeliness.

2. LITERATURE REVIEW

Accounting Information Systems Quality

The quality of an accounting information system is a data processing system that is integrated and harmonized between the components of the nine accounting information systems to produce financial information and other information for parties who need it (Azhar Susanto, 2013:16). Meanwhile, according to Romney & Steinbart (2015:12), the quality of the accounting information system is an indication of the quality of the accounting information system, namely reducing uncertainty in supporting decisions and encouraging better planning of work activities. According to Yuhanis (2021:25), a successful, effective, or quality accounting information system is an accounting information system that can produce quality accounting information according to the user's wishes.

Based on the opinion above, according to Azhar Susanto (2013:16), Romney & Steinbart (2015:12), and Yuhanis (2021:25), it can be concluded that the quality of an accounting information system is an information system capability that involves components that are integrated with each other to manage economic data into the form of financial information that is useful for reducing uncertainty, supporting decisions, and encouraging better planning of work activities.

Romney & Steinbart (2017:635) The quality of accounting information systems can be measured by

the following characteristics: usefulness, economy, reliability, Users should be able to access the system at their convenience. Timelines: crucial information is produced first. Less important items are time and efficiency, customer service, capacity, ease of use, flexibility, tractability, auditability, and security.

Yuhanis (2021:30), the characteristics of the quality of accounting information systems are that the dimensions used to measure the quality of accounting information systems in research can refer to dimensions or characteristics, as follows: Integration, Easy to Use, Reliability, Easy to Access, flexibility. According to Muda, Iskandar, et al. (2017:14), the characteristics of the quality of accounting information systems are as follows: flexibility, effective, and efficient.

According to Marcus Heidman (2018:81), indicators of the quality of accounting information systems are as follows: integration, flexibility, accessibility, formalization, and media richness. Based on Romney & Steinbart (2017:635), Yuhanis (2021:30), Muda, Iskandar et al. (2017:14), and Marcus Heidman (2018:81), it can be concluded that the quality of an accounting information system can be measured through integration, ease of use, flexibility, and reliability.

Accounting Information Quality

Quality accounting information is information that is produced and has quality so that the information is more valuable for the company and helps Yuhanis make decisions. (2021:26). According to Marshall B. Romney and Paul John Steinbart. (2015:10), quality accounting information is relevant, reliable, complete, timely, understandable, and verifiable. Meanwhile, according to Jogiyanto (2013:10), the quality of accounting information can be used to measure the quality of output from an information system. The quality of accounting information in the form of structured operational report documents. According to Romney & Steinbart (2016:12), an indication of the quality of accounting information is reducing uncertainty in supporting decisions and encouraging better planning of work activities.

Based on the opinions of Yuhanis experts (2021:26), Marshall B. Romney, Paul John Steinbart. (2015:10), and Jogiyanto (2013:10), it can be concluded that the quality of accounting information is accounting information that can provide benefits to the company and assist in decision-making so that organizational goals are achieved.

Meanwhile, according to Susanto A. (2013:13), quality accounting information is characterized by several criteria, namely: relevance, timing, and completeness. Then, according to Jogiyanto (2013:14), indicators of the quality of accounting information are as follows: completeness, relevance, accuracy, timeliness, and format. According to Yuhanis (2021:22), the characteristics of the quality of accounting information are as follows: accuracy, relevancy, completion, and ease of understanding. According to James O'Brien (2010) indicators of the quality of accounting information are as follows: accuracy, relevance, completeness, scope, performance, timeliness, and consistency. According to James O'Brien (2010), Susanto A. (2016:18), Jogiyanto (2013:14), and Yuhanis (2021:22), judging from the measurement of the quality of accounting information, it can be concluded that the tools for measuring the quality of accounting information used in this research include relevance, accuracy, completeness, and timeliness.

Hypothesis Development

1. The Effect of Internal Control on the Quality of Accounting Information

An organization implements accounting process control policies and procedures known as internal control with a view to maintaining the quality of two things, namely the quality of accounting information systems and information quality, so that every management decision in an effort to achieve company goals is also of higher quality. Azhar Susanto (2017:95). The relationship between internal control and the quality of accounting information is that internal control is expected to be higher in the quality of information produced, which will further positively affect organizational productivity. Jogiyanto (2007: 5), while according to Mulyadi (2013: 179), the relationship of internal control to the quality of accounting information is that internal control used in an entity is a factor that determines the reliability of financial statements produced by the entity. Research conducted by Aceng Kurniawan et al. (2017) shows that internal control affects the quality of accounting information systems, and the quality of accounting information systems affects the quality of accounting information. The implications of the results of this study show how important internal control is to

producing a quality accounting information system so as to produce quality accounting information as well.

Previous research conducted by Rachmita Syahmi (2020) The results of the research that has been carried out show that internal control affects the quality of accounting information. The next research was conducted by I Gusti Ngurah Made Pandu Permana *et al.* (2022). Based on the results of the analysis and research that has been conducted, the use of information technology and internal control has a positive effect on the quality of accounting information at Village Credit Institutions in Tabanan District.

Based on previous theories and research according to Azhar Susanto (2017: 95), Jogiyanto (2007: 5), Mulyadi (2013: 179), Aceng Kurniawan, Rachmita Syahmi (2020), I Gusti Ngurah Made Pandu Permana, *et al.* (2022), it can be concluded that internal control affects the quality of accounting information.

2. The Effect of Data Quality on the Quality of Accounting Information

According to Brien (2015), it is important to have quality data to provide information for making important company decisions. If the data is not of high quality and contains many errors and inconsistencies, the quality of the information decreases (Thuma, 2010).

Meanwhile, previous research conducted by Sulastri (2017) and the results of this study showed that data quality affects the quality of accounting information. This result illustrates that the quality of data used to produce information is very influential on the quality of the information produced. If the data used is in accordance with existing facts, in accordance with the correct procedures, in line with the information needed, and not excessive, it will produce quality information.

Based on previous theories and research, according to Brien (2015), Thuma (2010), and Sulastri (2017), it can be concluded that data quality affects the quality of accounting information.

3. The Effect of Accounting Information System Quality on Accounting Information Quality

According to Azhar Susanto (2017: 95), the quality of accounting information is very dependent on the quality of the accounting information system used. According to James A. Hall (2011: 13), a good accounting information system can add value to an organization by providing accurate and timely information. Meanwhile, according to Kenneth C. Laudon and Jane P. Laudon (2007: 14), the implementation of the quality of accounting information system will produce the quality of accounting information that is also used by the user in making decisions." The implementation of a good quality accounting information system will produce quality accounting information that is also used by users in decision-making.

Previous research conducted by Jufri Darma (2020) shows that the quality of accounting information systems affects the quality of accounting information in the Indonesian government. The characteristic that best reflects the quality of accounting information systems is the dimension of information system integration with indicators, while the characteristic that best reflects the quality of accounting information is the dimension of completeness with indicators of no important information missing.

According to research conducted by Yuhanis (2017), the results of this study show that organizational commitment affects the quality of accounting information systems, and the quality of accounting information systems affects the quality of accounting information. Research conducted by Tiara Tresyani (2019) shows that the quality of accounting information systems affects the quality of accounting information; the better the quality of accounting information systems, the better the quality of accounting information.

Based on the theories of Azhar Susanto (2017: 95), Kenneth C. Laudon and Jane P. Laudon (2005: 16), James A. Haland, and previous research conducted by Yuhanis (2017), Jufri Darma (2020), and Tiara Tresyani (2019), it can be concluded that the quality of accounting information systems affects the quality of accounting information.

From the framework that has been described earlier, it can be seen in the picture as follows:

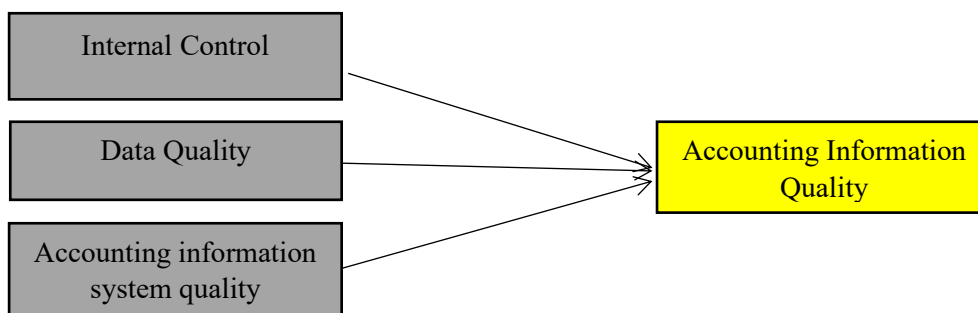


Figure 1: The Framework

Source: Author, 2023

Hypothesis

The research hypothesis proposed as a temporary answer to the formulation of this research problem is as follows:

1. There is an influence of internal control on accounting information quality.
2. There is an influence of data quality on accounting information quality.
3. There is an influence of accounting information system quality on accounting information quality.

3. RESEARCH METHODS

The type of research used in this study is descriptive and associative research. Descriptive to determine the value of each variable consisting of internal control variables, data quality, accounting information systems quality, and accounting information quality. Associative to determine the relationship between internal control variables, data quality, and accounting information system quality with accounting information quality. The operationalization of the variables in this research consists of internal control, data quality, accounting information system quality, and accounting information quality; for more details can be seen in Table 1.

Table 1 operationalization variable

Variable	Indicator	measurement scales
Internal Control	1. Environment control 2. Risk assessment of control 3. Activities 4. Information And Communication 5. Monitoring.	Ordinal
Data quality	1. Equipment 2. Uniqueness 3. Timeliness 4. Validitas 5. Accuracy 1. Consistency	Ordinal
Accounting Information System Quality	1. User Convenience 2. flexible 3. Reliability 1. integration	Ordinal
Accounting Information	1. Relevant	Ordinal

Quality	2.	Accurate
	3.	Complete
	4.	Be on time

The population to be studied in this research is PT. Private Plantations in Palembang City. The respondents in this study were heads of accounting and finance, as well as accounting and finance staff. The sample used was saturated sampling, with a total of 53 respondents. The data used in this research are primary and secondary data, collected using the method of distributing questionnaires (Uma Sekaran, 2017:145–170). Using data testing, namely validity and reliability. The data analysis method used in this research is quantitative analysis. Quantitative analysis is carried out by using statistical testing of the questionnaire results, and then the results of the statistical testing will be explained using sentences or reasoning. Data analysis techniques are descriptive and inferential statistics (normality test, *multicollinearity* test, and *heteroskedasticity* test) and multiple linear regression analysis, as well as determination coefficient test (R2) and hypothesis test (t), and data processing using SPSS application version 25.

4. RESULT AND DISCUSSION

The results of the hypothesis testing carried out show that internal control (X1), data quality (X2), and accounting information system quality (X3) have a significant effect on the quality of accounting information (Y), which can be seen in the following table:

Table 2: Result t Test

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21,443	6,036		3,552	,001
	X1	,294	,096	,450	3,064	,005
	X2	,297	,080	,534	3,727	,001
	X3	,335	,115	,414	2,920	,007

a. Dependent Variable: Y

Source: Processed data, 2023

From table 2, the results of the t test show that the calculation results of internal control variables obtain a value of 3.064, while the table t value of 1.697 with a significance value greater than the predetermined level of significance $0.005 > 0.05$ can be said to mean that H01 is rejected and Ha1 is accepted, meaning that internal control affects the quality of accounting information. Thus, the results of the study show that internal control partially has a positive effect on the quality of accounting information. Focus on certain aspects of internal control, such as the control environment, control activities, risk assessment, information and communication, and monitoring, that can improve the quality of accounting information. The results of this study are proven to answer the hypothesis and support the theories of Azhar Susanto (2017: 95), Jogyanto (2007: 5), and Mulyadi (2013: 179), as well as previous research conducted by Aceng Kurniawan et al. (2017), I Gusti Ngurah Made Pandu Permana, et al. (2022), and Rachmita Syahmi (2020). The results of this research show that internal control affects the quality of accounting information.

The data quality variable from the calculation results shows that the calculated t value of the variable is $3.727 > 1.697$ with a greater significance value of $0.001 > 0.05$, meaning that H02 is rejected and Ha2 is accepted. It can be concluded that the quality of data affects the quality of accounting information. Focus on improving completeness, uniqueness, validity, accuracy, consistency, and timeliness so as to improve the quality of accounting information. This proves that the results of the study can prove the hypothesis and support previous theories and research conducted by Brien (2015), Thuma (2010), and Sulastri (2017) with the results of his research, namely that the quality of data affects the quality of accounting information.

For the variable quality of the accounting information system, from the results of the calculation where t calculate $>$ t table, namely with the test results showing a value of $2.920 > 1.697$ with a greater significant value

of $0.007 > 0.05$, then $H03$ is rejected and $Ha3$ is accepted. It can be concluded that the quality of accounting information systems affects the quality of accounting information. Focus on improving user convenience, flexibility, reliability, and integration so as to improve the quality of accounting information. The results of this study support the theories of Azhar Susanto (2017: 95), Kenneth C. Laudon and Jane P. Laudon (2005: 16), James A. Hall (2011:13), and previous research conducted by Yuhanis (2017), Jufri Darma (2020), and Tiara Tresyani (2019). It can be concluded that the quality of accounting information systems affects the quality of accounting information.

5. CONCLUSION

This research was conducted to determine and analyze the effect of internal control, data quality, and accounting information system quality on the quality of accounting information. From the results of the research and discussion above, it can be concluded that: Internal control affects the quality of accounting information. This shows that the higher the internal control, the easier it is to achieve the quality of accounting information. Data quality affects the quality of accounting information. This shows that increasing data quality will affect the quality of accounting information. The quality of accounting information systems affects the quality of accounting information. This shows that the better the quality of the accounting information system, the better the quality of accounting information. Suggestions in this research are based on the conclusions of the research results. There are several suggestions that can be taken into consideration for the next similar research project. For Palembang City Private Plantation Company, it is hoped that this research can be material for evaluation and study to further improve the application of internal control, data quality, and the application of accounting information system quality. For further research, it is expected to further develop research by examining other variables such as information technology, and managerial performance so that it can find out the influencing factors affecting the quality of accounting information.

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