

ANALYSIS OF THE APPLICATION OF COST ACCOUNTING, MANAGEMENT CONTROL SYSTEMS, AND INFORMATION TECHNOLOGY ON THE FINANCIAL PERFORMANCE

Agung Wibowo^{1*}, Caecilia Sri Haryanti¹

¹ Faculty of Economics and Business, Universitas 17 Agustus 1945 Semarang, Indonesia

*Email: agung-wibowo@untagsmg.ac.id (corresponding author),

ABSTRACT

This study analyzes the effect of cost accounting, management control systems, and information technology on the financial performance of furniture companies in Jepara Regency. The research method uses a quantitative approach with a questionnaire to 85 furniture companies. Data analysis uses multiple linear regression with SPSS version 25. The results show that cost accounting ($\beta = 0.312$; $p < 0.05$), management control systems ($\beta = 0.285$; $p < 0.05$), and information technology ($\beta = 0.341$; $p < 0.05$) have a positive and significant effect on financial performance. Information technology has the greatest influence, demonstrating the crucial role of digitalization in improving financial performance. The study provides practical implications for Jepara furniture industry players to improve the implementation of the three systems in an integrated manner to achieve optimal financial performance.

Keywords: Cost Accounting; Management Control Systems; Information Technology; Financial Performance; Furniture Industry

INTRODUCTION

Jepara Regency is the largest center of the furniture industry in Indonesia, with a long history dating back to the 16th century, and is a key economic identity of the region. Data from the Jepara Regency Industry and Trade Office in 2024 recorded more than 15,000 furniture businesses with an export value reaching USD 180 million per year, demonstrating a significant contribution to the regional and national economy.

However, despite this significant potential, the Jepara furniture industry faces serious challenges in financial and operational management. Key issues include a weak production cost management system, which results in inaccurate cost of goods manufactured calculations; the lack of a structured management control system, which results in inaccurate decision-making; and the low adoption of information technology, which reduces operational efficiency. These conditions ultimately impact company financial performance (Supriyono, 2018).

In manufacturing industries such as furniture, cost accounting plays a vital role. Proper implementation of cost accounting enables companies to accurately calculate the cost of goods manufactured, identify waste in the production process, and set competitive yet profitable selling prices (Mulyadi, 2016). A management control system (MSS) is also crucial in directing organizational activities. An effective SPM assists management in planning, coordination, communication, evaluation, and strategic decision-making (Anthony & Govindarajan, 2017). Meanwhile, in the era of digital transformation, information technology has become a critical enabler for improving business performance through faster, more accurate, and more efficient transaction processing (Romney & Steinbart, 2019).

While numerous studies have examined the individual influences of these three variables, research integrating cost accounting, management control systems, and information technology into a comprehensive model, particularly in the context of the furniture industry, which is dominated by MSMEs, remains limited. This research is crucial given the unique characteristics of the Jepara furniture industry, which presents specific challenges in implementing accounting systems and technology.

This study aims to: (1) analyze the influence of cost accounting on the financial performance of furniture companies in Jepara Regency; (2) analyze the influence of management control systems on financial performance; (3) analyze the influence of information technology on financial performance; and (4) analyze the simultaneous influence of the three variables on the financial performance of furniture companies in Jepara Regency.

LITERATURE REVIEW

Resource-Based View (RBV) Theory

The Resource-Based View Theory, developed by Barney (1991), explains that a company's competitive advantage stems from internal resources and capabilities that possess VRIN (Valuable, Rare, Inimitable, and Non-substitutable) characteristics. In the context of this research, the implementation of cost accounting, management control systems, and information technology is viewed as strategic resources and capabilities that can create competitive advantage and improve a company's financial performance. These three systems, when implemented effectively, are difficult for competitors to imitate because they involve organizational learning and cultural change that require significant time and investment.

Contingency Theory

Contingency Theory in management accounting asserts that there is no universal management control system for all organizations. The effectiveness of a control system depends on the organizational context, including company size, technology used, business environment, and strategy adopted (Otley, 2016). This theory provides a foundation for understanding how the application of cost accounting, management control systems, and information technology needs to be adapted to the specific characteristics of the Jepara furniture industry, which is dominated by small and medium-sized companies with relatively simple organizational structures but facing complex operational challenges.

Cost Accounting and Financial Performance

Cost accounting is the systematic process of recording, classifying, summarizing, and presenting the costs of manufacturing and selling a product in a specific manner, along with interpreting the results to support management decision-making (Mulyadi, 2016). In the furniture industry, the application of cost accounting includes calculating the cost of goods manufactured (COGS), which includes raw material costs, direct labor costs, and factory overhead costs; cost-volume-profit analysis to understand the break-even point and profit targets; cost control through the identification and elimination of waste; and setting selling prices based on accurate cost information.

Research by Supriyono (2018) shows that manufacturing companies that implement a sound cost accounting system have superior capabilities in controlling production costs and increasing profitability. Andriani and Zulaikha (2019) found that the implementation of a cost accounting system has a significant positive effect on the quality of financial reports and company performance. In the context of the furniture industry, with its high product variety and diverse raw material complexity, accurate cost information is fundamental to pricing strategy decisions and optimal production management.

H1: The implementation of cost accounting has a positive effect on the financial performance of furniture companies in Jepara Regency.

Management Control Systems and Financial Performance

A management control system is a set of systematic communication structures designed to collect and use information to assist and coordinate decision-making processes throughout an organization and guide the behavior of managers and employees toward achieving organizational goals (Anthony & Govindarajan, 2017). The main components of a management control system include strategic planning, which establishes organizational direction, budgeting as a resource allocation tool, performance measurement to monitor achievement, and a reward-punishment system as a motivational mechanism.

Kusuma and Adiputra (2020) demonstrated that an effective management control system improves managerial performance, which in turn positively impacts a company's financial performance. Rahmawati and Pusparini (2021) found that implementing a sound internal control system increases the effectiveness of financial management in MSMEs. A structured management control system helps companies allocate resources optimally, monitor target achievement in real time, create accountability at all levels of the organization, and promote operational efficiency.

H2: A management control system has a positive effect on the financial performance of furniture companies in Jepara Regency.

Information Technology and Financial Performance

Information technology is the use of computers and software to transform, store, process, protect, transmit, and retrieve information effectively and efficiently (Romney & Steinbart, 2019). In the context of accounting and management, information technology includes Accounting Information Systems (AIS) that integrate transaction recording processes, Enterprise Resource Planning (ERP) that connects all business functions, specialized accounting software for financial reporting, and cloud computing for flexible data accessibility.

Ratnaningsih and Suaryana (2018) demonstrated that the use of information technology significantly improves the effectiveness of accounting information systems and individual performance. Wulandari and Setyawan (2020) demonstrated that the use of information technology in accounting information systems positively impacts the quality of MSME financial reports. Information technology improves performance through business process automation that reduces operational time and costs, improves the quality and speed of information for decision-making, minimizes manual errors, and facilitates coordination between organizational units.

H3: Information technology has a positive impact on the financial performance of furniture companies in Jepara Regency.

RESEARCH METHODS

Research Design

This study uses a quantitative approach with an explanatory research design aimed at explaining the causal relationship between the independent variables (cost accounting, management control systems, and information technology) and the dependent variable (financial performance). The data collection method used a survey with a structured questionnaire.

Population, Sample, and Sampling Technique

The study population consisted of all furniture companies registered with the Jepara Regency Industry and Trade Office, totaling 324 medium- and large-scale furniture companies. The sample was determined using the Slovin formula with a 5% margin of error, resulting in a theoretical sample of 179 companies. However, considering the response rate and the possibility of incomplete data, the final sample consisted of 85 furniture companies that met the purposive sampling criteria: (1) operating for at least 3 years; (2) having audited or at least properly recorded financial statements; (3) having at least 10 employees; and (4) willing to participate as research respondents.

Research Variables and Operationalization

Cost Accounting (X1) is defined as the process of recording, classifying, and presenting production costs to calculate the cost of goods manufactured and support management decision-making. It is measured using a Likert scale of 1-5 covering six indicators adapted from Christopoulos, A. G., & Basdekis, C. (2024) and Dalci, I., & Kosan, L. (2023): recording raw material costs, recording direct labor costs, allocating factory overhead costs, calculating COGS, analyzing cost variances, and using cost information for pricing.

Management Control Systems (X2) is defined as a set of procedures and mechanisms for directing organizational activities toward established goals. It is measured using a Likert scale of 1-5 covering six indicators adapted from Fachrudin et.al. (2024) and Nguyen & Pham (2024): strategic planning, budgeting, performance measurement, reporting systems, performance evaluation, and reward-punishment systems.

Information Technology (X3) is defined as the use of computers, software, and digital technology to support business processes and decision-making. It is measured using a Likert scale of 1-5 covering six indicators adapted from Akram et al. (2020) and Chen & Lin (2021): computer use in operations, accounting software implementation, integrated information systems, data and information security, real-time information accessibility, and technological support for decision-making.

Financial Performance (Y) is defined as the results achieved by a company in managing its financial resources, as reflected in financial indicators. It is measured using a Likert scale of 1-5 using six indicators adapted from Mičičeta et al. (2024) and Jajuli et al. (2023): sales growth, profitability (profit margin), Return on Assets (ROA), liquidity, operational efficiency, and cash flow generation.

Data Analysis Techniques

Data analysis was conducted in stages: (1) Instrument testing, including validity testing using Pearson Product Moment correlation (valid if $r\text{-calculated} > r\text{-table}$ at $\alpha = 5\%$) and reliability testing using Cronbach's Alpha (reliable if $\alpha > 0.70$); (2) Classical Assumption Testing, including normality testing using Kolmogorov-Smirnov, multicollinearity testing using Tolerance and VIF values, and heteroscedasticity testing using the Glejser test; (3) Multiple Linear Regression Analysis with the model: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon$; and (4) Hypothesis testing, including partial testing (t-test), simultaneous testing (F-test), and coefficient of determination (R^2).

RESULT AND DISCUSSION

Respondent Characteristics

The study involved 85 furniture companies with the following profiles. Based on business history, 27.1% of companies had been operating for 3-5 years, 36.5% for 6-10 years, and 36.5% for more than 10 years, indicating that the majority of companies had established

operational experience. Based on employee numbers, 44.7% had 10-20 employees, 37.6% had 21-50 employees, and 17.6% had more than 50 employees, indicating a predominance of small to medium-sized companies. Based on annual turnover, 22.4% had a turnover of less than IDR 1 billion, 49.4% had a turnover of IDR 1 billion to IDR 5 billion, and 28.2% had a turnover of more than IDR 5 billion.

Instrument Test Results and Classical Assumptions

Validity Test: All 24 statement items (6 items per variable) had a calculated r -value $>$ r -table (0.213), with an r -value range of 0.743-0.831; thus, all items were declared valid. **Reliability Test:** All variables had a Cronbach's Alpha $>$ 0.70 (Cost Accounting = 0.893; SPM = 0.881; Information Technology = 0.906; Financial Performance = 0.898), confirming the reliability of the research instrument.

Normality Test: A Kolmogorov-Smirnov significance value of 0.142 ($>$ 0.05) indicates normally distributed residual data. **Multicollinearity Test:** All variables had a Tolerance value $>$ 0.10 (0.589-0.624) and a VIF $<$ 10 (1.602-1.698), indicating no multicollinearity among the independent variables.

Heteroscedasticity Test: All variables had a significance level $>$ 0.05 (0.267-0.412) based on the Glejser test, indicating no heteroscedasticity. These results confirm that the regression model meets the classical assumptions and is suitable for interpretation.

Model Test: The R^2 value = 0.684 (Adjusted R^2 = 0.672) indicates that 68.4% of the variation in financial performance can be explained by the three independent variables, while the remaining 31.6% is explained by other variables outside the research model. The test results show an F -value of 58.742 ($>$ F -table 2.71) and a significance level of 0.000 ($<$ 0.05), confirming that the regression model is a good fit and can be used as an analytical tool.

Descriptive Analysis

The results of the descriptive analysis show the implementation of each variable. Cost Accounting had a mean score of 3.64 (good category), with the highest indicator being COGS calculation (3.91) and the lowest being cost variance analysis (3.23). Management Control Systems had a mean score of 3.55 (good category), with the highest indicator being budgeting (3.71) and the lowest being reward-punishment systems (3.34). Information Technology had a mean score of 3.54 (good category), with the highest indicator being computer use in operations (3.94) and the lowest being integrated information systems (3.21). Financial Performance had a mean score of 3.66 (good category), with the highest indicator being sales growth (3.78) and the lowest being return on asset (ROA) (3.52).

Hypothesis Test Results

Multiple linear regression analysis yields the equation: $Y = 2.145 + 0.312X_1 + 0.285X_2 + 0.341X_3$. The constant of 2.145 indicates that when all independent variables are zero, financial performance will be 2.145. The regression coefficients indicate that each one-unit increase in cost accounting, SPM, and information technology will increase financial performance by 0.312, 0.285, and 0.341 units, respectively.

Partial Test (t-Test): The test results indicate that H1 is accepted with a calculated t -value of cost accounting = 3.506 ($>$ t -table 1.989) and a significance level of 0.001 ($<$ 0.05), confirming the significant positive effect of cost accounting on financial performance. H2 is accepted with a t -value of SPM = 3.032 ($>$ t -table 1.989) and a significance of 0.003 ($<$ 0.05), confirming a significant positive influence of SPM on financial performance. H3 is accepted

with a t-value of information technology = 3.965 ($>$ t-table 1.989) and a significance of 0.000 ($<$ 0.05), confirming a significant positive influence of information technology on financial performance with the largest influence among the three variables.

Discussion

The Effect of Cost Accounting on Financial Performance

The results confirm that cost accounting has a positive and significant effect on financial performance ($\beta = 0.312$; $p < 0.05$), supporting H1. This finding can be explained through several mechanisms. First, the implementation of sound cost accounting enables companies to accurately calculate COGS, which is crucial in the furniture industry with its high product variety and diverse raw material complexity. Descriptive data shows that the COGS calculation has the highest value (3.91), indicating that companies recognize the importance of this aspect.

Second, a cost accounting system helps identify and control waste. In the furniture industry, which uses wood as its primary raw material and experiences high price fluctuations, the ability to minimize waste is a key determinant of profitability. Third, cost accounting information supports strategic decision-making such as make-or-buy decisions, adding or discontinuing product lines, and accepting special orders. This finding aligns with research by Andriani and Zulaikha (2019) and Supriyono (2018), which found a positive effect of cost accounting on manufacturing company performance.

However, the low value of the cost variance analysis indicator (3.23) indicates that there is still room for improvement in more advanced aspects of cost analysis and control, indicating that although the company has recorded and calculated costs well, in-depth analysis of cost deviations is not yet optimal.

The Influence of Management Control Systems on Financial Performance

The results confirm that Management Control Systems (MSS) have a positive and significant effect on financial performance ($\beta = 0.285$; $p < 0.05$), supporting H2. This positive influence occurs through the functions of the MSS within the organization. First, the planning function, through budgeting, helps companies allocate resources optimally and set clear performance targets. Descriptive data shows that budgeting has the highest score (3.71), indicating that the company has implemented budgeting relatively well.

Second, the performance measurement and evaluation function allows management to monitor target achievement and identify deviations early, which is essential for responding quickly to changing market demands. Third, the MSS creates accountability at all levels of the organization through clear targets and an objective evaluation system. Fourth, the reward-punishment system fosters employee motivation, although this aspect has the lowest score (3.34), indicating an area that needs strengthening.

The findings are consistent with Kusuma and Adiputra (2020), who demonstrated that SPM significantly impacts managerial and financial performance, and Rahmawati and Pusparini (2021), who found that an effective internal control system improves MSME financial management. In the context of the Jepara furniture industry, which is dominated by small- and medium-sized enterprises with informal management systems, the study provides empirical evidence that formalizing SPM positively impacts financial performance.

The Influence of Information Technology on Financial Performance

The results confirm that information technology has a positive and significant impact, with the largest impact on financial performance ($\beta = 0.341$; $p < 0.05$), supporting H3. This dominant influence can be explained through several mechanisms. First, information technology improves operational efficiency through business process automation, reducing operational time and costs. Descriptive data shows that computer use in operations has the highest value (3.94), indicating a relatively high level of basic technology adoption.

Second, technology improves the quality and speed of information for decision-making, enabling real-time access to financial and operational information. In the furniture industry, which faces fluctuating raw material demand and prices, the ability to make quick decisions based on accurate data provides a competitive advantage. Third, technology reduces manual errors and improves data accuracy, resulting in more accurate and reliable financial reports. Fourth, technology facilitates coordination and communication between organizational units, improving operational synchronization and effectiveness.

However, the implementation of integrated information systems remains low (3.21), indicating that many companies have not yet adopted advanced technologies such as ERP, still using standalone applications without full integration. These findings align with Ratnaningsih and Suaryana (2018) and Wulandari and Setyawan (2020), who found a positive impact of information technology on performance. The greatest impact of information technology indicates that in the digital era, technology is a key enabler of improved business performance, providing important implications for the Jepara furniture industry to accelerate technology adoption.

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the analysis and discussion, this study concludes: *First*, the implementation of cost accounting has a positive and significant effect on the financial performance of furniture companies in Jepara Regency ($\beta = 0.312$; $p < 0.05$). The better the cost accounting system is implemented in calculating COGS, controlling costs, and setting selling prices, the higher the financial performance. Companies that implement cost accounting effectively are able to calculate COGS accurately, identify waste, and make optimal pricing decisions.

Second, the management control system has a positive and significant effect on the financial performance of furniture companies in Jepara Regency ($\beta = 0.285$; $p < 0.05$). The more effective the cost management system (SPM) through strategic planning, budgeting, performance measurement, and reward-punishment systems, the better the financial performance. A structured SPM helps companies achieve targets, improves accountability, and drives operational efficiency.

Third, information technology has a positive and significant effect on the financial performance of furniture companies in Jepara Regency ($\beta = 0.341$; $p < 0.05$). Information technology had the greatest influence compared to the other two variables, indicating that in the digital era, technology is a key enabler of performance improvement. The use of computers, accounting software, and integrated information systems increases the efficiency, accuracy, and speed of information processing, which impacts financial performance.

Fourth, the implementation of the three variables in the Jepara furniture company is in the good category, with a mean of 3.64 for cost accounting, 3.55 for management control systems, and 3.54 for information technology. However, significant room for improvement

remains in the aspects of cost variance analysis (3.23), reward-punishment systems (3.34), and integrated information system implementation (3.21), indicating priority areas for improvement.

Theoretical Implications

This research provides theoretical contributions by: (1) enriching the literature on factors influencing corporate financial performance, particularly in the context of the creative industry and MSMEs; (2) providing empirical evidence on the application of Resource-Based View Theory and Contingency Theory in the context of the furniture industry; and (3) integrating three variables (cost accounting, SPM, and information technology) in one comprehensive research model that shows significant synergistic effects.

Managerial Implications

For Furniture Companies: Companies need to: (1) Improve the implementation of cost accounting, particularly cost variance analysis, to control waste and improve production efficiency; (2) Implement a more structured Cost Management System (SPM), particularly a reward-punishment system to increase employee motivation; (3) Accelerate the adoption of information technology, particularly integrated information systems, to improve operational efficiency and the quality of decision-making; and (4) Allocate resources for HR training in the integrated use of all three systems.

For Regional Governments: Regional governments need to: (1) Provide training and mentoring programs for furniture entrepreneurs in implementing cost accounting systems and SPM; (2) Provide incentives or subsidies for adopting information technology, given the substantial initial investment; (3) Facilitate access to financing for information technology investment and management system development; and (4) Develop a Business Development Center that can assist furniture MSMEs in implementing modern management systems.

For the Furniture Industry Association: The Association needs to: (1) Organize a forum for sharing best practices on the implementation of cost accounting systems, SPM, and information technology; (2) Facilitate benchmarking visits to furniture companies that have successfully implemented modern management systems; and (3) Advocating for industry needs to the government regarding support for increasing management capacity.

Limitation and Futher Research

The study has several limitations that need to be considered: (1) the geographic scope is limited to Jepara Regency, so generalizing the results to other regions requires caution; (2) the data collection method used a perception questionnaire, which is susceptible to respondent bias. A more objective measurement of financial performance using actual financial report data would provide more accurate results; (3) the R^2 value of 68.4% indicates that 31.6% of the variation in financial performance is explained by factors outside the model; (4) the cross-sectional design only measures at a single point in time; longitudinal research would provide a better understanding of long-term causal relationships; and (5) the sample size of 85 companies could be increased for better generalization.

Based on these limitations, further research is recommended to: (1) expand the scope of the study to other furniture industry centers such as Cirebon, Pasuruan, or Bali to increase the generalizability of the findings; (2) add mediating variables (such as the quality of accounting

information or the effectiveness of decision-making) or moderating variables (such as company size, company age, or market orientation); (3) use mixed methods (quantitative and qualitative) for a more comprehensive understanding; (4) conducting longitudinal research to analyze long-term influences and stronger causal relationships; (5) using objective data from financial reports to measure financial performance; and (6) exploring other variables that have the potential to influence financial performance such as product innovation, HR capabilities, entrepreneurial orientation, and marketing strategy.

REFERENCES

- Akram, M. S., Goraya, M. A. S., Malik, A., & Aljarallah, A. M. (2020). Organizational performance and sustainability: Exploring the roles of IT capabilities and knowledge management capabilities. *Sustainability*, 12(10), 4183. <https://doi.org/10.3390/su12104183>
- Andriani, Y., & Zulaikha. (2019). Pengaruh Kompetensi SDM dan Penerapan Sistem Akuntansi terhadap Kualitas Laporan Keuangan. *Diponegoro Journal of Accounting*, 8(3), 1-12.
- Anthony, R. N., & Govindarajan, V. (2017). *Management Control Systems* (13th Edition). New York: McGraw-Hill Education.
- Azhar, S. (2019). *Sistem Informasi Akuntansi: Struktur Pengendalian Risiko Pengembangan*. Bandung: Lingga Jaya.
- Barney, J. B. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99-120.
- Chen, D. Q., & Lin, T. C. (2021). Business intelligence capabilities and firm performance: A study in China. *International Journal of Information Management*, 57, 102232. <https://doi.org/10.1016/j.ijinfomgt.2020.102232>
- Christopoulos, A. G., & Basdekis, C. (2024). Essential factors when designing a cost accounting system in Greek manufacturing entities. *Journal of Risk and Financial Management*, 17(8), 366. <https://doi.org/10.3390/jrfm17080366>
- Dalci, I., & Kosan, L. (2023). The quality of cost accounting systems in manufacturing firms: A literature review. *Cogent Business & Management*, 10(2), 2209980. <https://doi.org/10.1080/23311975.2023.2209980>
- Fachrudin, A., Setiawan, D., Djuminah, D., & Risfandy, T. (2024). Exploring the recent development of management control systems study. *Cogent Business & Management*, 11(1), 2357709. <https://doi.org/10.1080/23311975.2024.2357709>
- Jajuli, M., Munandar, A., & Suherman, M. (2023). Profitability ratio analysis to assess the financial performance. *International Journal of Accounting, Finance, and Business Studies*, 4(1), 964-969.
- Kusuma, I. G. A. E. T., & Adiputra, I. M. P. (2020). Pengaruh Sistem Pengendalian Manajemen terhadap Kinerja Manajerial dengan Desentralisasi sebagai Variabel Moderasi. *E-Jurnal Akuntansi Universitas Udayana*, 30(4), 923-937.
- Mičieta, B., Howaniec, H., Biňasová, V., & Buzalka, M. (2024). Financial performance analysis and indicator-based improvement strategies in a selected company. *European Research Studies Journal*, 27(4), 394-414.
- Mulyadi. (2016). *Sistem Akuntansi* (Edisi 4). Jakarta: Salemba Empat.

- Nguyen, T. H., & Pham, H. T. (2024). The relevance of management control systems in the business environment and the role of digitalization in transformation for sustainability - A comprehensive literature review. *International Journal of Economics, Accounting, and Management*, 1(4), 226-233.
- Otley, D. (2016). The Contingency Theory of Management Accounting and Control: 1980-2014. *Management Accounting Research*, 31, 45-62.
- Rahmawati, D., & Pusparini, N. (2021). Analisis Sistem Pengendalian Internal dalam Meningkatkan Efektivitas Pengelolaan Keuangan pada UMKM. *Jurnal Ilmiah Akuntansi dan Bisnis*, 16(1), 58-72.
- Ratnaningsih, K., & Suaryana, A. (2018). Pengaruh Efektivitas Sistem Informasi Akuntansi dan Penggunaan Teknologi Informasi pada Kinerja Individual. *E-Jurnal Akuntansi Universitas Udayana*, 23(1), 438-466.
- Romney, M. B., & Steinbart, P. J. (2019). *Accounting Information Systems* (14th Edition). England: Pearson Education Limited.
- Supriyono, R. A. (2018). *Akuntansi Biaya: Pengumpulan Biaya dan Penentuan Harga Pokok* (Edisi 2). Yogyakarta: BPFE.
- Wulandari, S., & Setyawan, H. (2020). Pengaruh Sistem Informasi Akuntansi terhadap Kualitas Laporan Keuangan UMKM. *Jurnal Riset Akuntansi dan Keuangan*, 8(2), 245-258.