

Evaluation of the Application of Information Technology and User Expertise in the Preparation of Financial Reports at Pt. Pertamina Trans Kontiental Belawan Branch

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ABSTRACT

Information technology has long been used to make accounting easier for businesses and organizations. Accountings use of information technology improves effectiveness, produces more accurate financial reports, saves time and money, and increases efficiency. Individually and collectively, human resources also play a significant role. In 2019, this study was conducted at PT.Pertamina Trans Kontinental Belawan Branch to determine how user expertise and information technology can be used to prepare financial reports.and analyze all of the data.This study uses both primary and secondary data.PT's chief financial officer was interviewed.Primary data are provided by the Pertamina Trans Kontinental Belawan Branch, while secondary data are provided by direct business observations.The findings of the research show that user expertise in the preparation of computerized financial reports is considered satisfactory and that the use of information technology in the preparation of financial reports is beneficial by comparing the data collected during the research with the actual conditions at the research location.

Keywords: Information Technology; computer skills; and financial statements

INTRODUCTION

In the era of globalization, competition in the business world is becoming increasingly competitive and complex in line with global economic growth. To achieve company goals, management must be able to manage the business effectively and efficiently in this situation. In addition to the increasingly high level of competition, many problems faced by business actors are actually caused by internal factors of the business actors themselves, as well as external factors. The large number of large business actors in Indonesia shows that the Indonesian economy is currently farther along than before the economic crisis. Financial statements, which basically describe the company's performance, can be used to determine the growth and decline of the company. (Isna Ardila, 2018).

As a means of financial communication between stakeholders and management, financial reports are a structured presentation of the financial position and performance of an organization. Financial reports must have qualitative characteristics that can support the quality level of the value of the information they contain because they serve as a guide for decision making. The financial management of a company cannot be separated from the role of employees who manage and carry out financial reporting in order to meet these qualitative characteristics. In addition, this task will be facilitated by utilizing the latest advances in information technology. so that people who use financial reports can make good decisions. (Saragih & Siregar, 2021).

Technology utilization is related to how businesses plan and manage information technology to maximize their profit potential. The application of information technology is guided by business strategy. As a result, businesses can utilize technology in various ways based on their business strategy (Sari, 2018). To gain a competitive advantage, businesses use information technology to efficiently support corporate strategy. Companies can combat threats and competitive pressures by implementing five competitive strategies, including leadership and cost strategies, differentiation strategies, innovation strategies, growth strategies, and partnership strategies (Kalsum, 2021). These strategies are in addition to competitive advantage.

Individually and collectively, human resources play an important role. Human resources are one of the main drivers for running an efficient business operation, even the company's progress is influenced by the existence of its human resources. Employee management is critical to running a successful business, especially for those who oversee and carry out financial reporting for the company. As a result, people working in financial management need to be good at using new information technologies to manage company finances. Advances in information technology can be utilized by human resources to facilitate work processes. According to (Susanto, 2013), one of the most important components for producing useful financial reports is human resource expertise. The implementation of the accounting function will be facilitated by the availability of qualified human resource expertise.

Information technology has been implemented in the company's operational activities, especially in the accounting department, by PT.Pertamina Trans Kontinental. As explained in the previous theory, the use of information technology has its own advantages and disadvantages. The system can quickly determine whether grouping, calculation, or other aspects of incorrect data input process. It is to be expected to find that the innovations used to create data are often inappropriate or not used ideally by clients, so that subsequent data is of little use to the organization, as happened at PT.Pertamina Trans Kontinental.

Researchers are interested in conducting research with the title "Branch Analysis of Utilization of Information Technology and User Expertise in Preparing Financial Statements at PT.Pertamina Trans Kontinental Belawan Branch" Based on the description above.

LITERATURE REVIEW

1. Definition of Financial Statements

According to (Fahmi, 2014), financial statements are information that describes the condition of a company, where in the future it will become information that describes the performance of a company. It was further explained that financial reports are basically the result of an accounting process that can be used as a tool to communicate financial data or activities of a company with parties who have an interest in the data or activities of the company (Munawir, 2010)

The Financial Accounting Standards state that financial statements are part of the financial reporting process. Complete financial statements usually consist of a balance sheet, income statement, statement of changes in financial position (which can be presented in various ways, for example as a statement of cash flows, or a statement of flows of funds), notes and other reports and explanatory material which are an integral part of the report. finance. Besides that, it also includes schedules and additional information related to the report, for example financial information on industrial and geographical segments and disclosure of the effect of price changes.

From this understanding, it can be concluded that financial statements are a summary of financial statements which include balance sheets, income statements, reports on changes in capital, notes and other reports. The results of this report can be used as information in making decisions to meet company goals and as a report to interested parties on the company's financial position or the development of a company.

2. Purpose of Financial Statements

According to (Fahmi, 2014) The purpose of financial reports is to provide information to people who need it about the state of the company from a financial point of view. The accounting profession has identified a set of objectives for financial reporting by businesses in an effort to establish a foundation for financial accounting and reporting. Investors and creditors must be able to use the information provided by financial reporting.

From the understanding above, it tends to be assumed that the rationale for monetary reports is to provide monetary data given the changing components of a budget summary, to provide monetary data focused on individuals who are closely involved in surveying an organization's monetary presentation.

Assets, liabilities and equity are elements of financial statements that have a direct influence on how financial position is measured. The following is the definition of each component related to financial position:

- a. Assets are resources that a business owns because of what happened in the past and are expected to benefit the business financially in the future.
- b. Obligations are current company debts that arise as a result of previous events. When this debt is repaid, it is expected that the company's resources will receive a monetary gain.
- c. Equity is the right that remains in a company's assets after all liabilities have been written According to the basic framework for preparing and presenting financial statements in the (Ardila et al., 2019), qualitative characteristics are characteristics that make the information in financial reports useful to users.

There are four main qualitative characteristics, namely as follows:

- a. Relevant
- b. reliable
- c. Comparable
- d. Understandable

3. Types of Financial Statements

According to (Rezki Zurriah, 2020), balance sheets and financial reports are two types of financial reports that are usually produced by every business.

- a. balance
- b. profit and loss report
- c. capital change report
- d. cash flow statement
- e. notes to

(Kristanto, 2008) Information Technology financial statements provide the following definition of information technology: "The term "information technology" refers to the process of combining computer and telecommunications technology with hardware, software, databases, technology networks, and other telecommunications equipment.

(Susanto, 2008) characterize innovation as follows: "Computing (computers) and high-speed communication lines that carry data, voice, and video are information technology.

From some of the definitions above, data innovation is a general structure that describes every innovation that generates, stores, conveys, and uses data in its overall structure. Computer technology and telecommunications technology together form information technology. A computer is a combination of hardware and software that processes and stores data for transmission over communication channels.

4. Factors Affecting Information Technology

In (James, 2007) said that there are six things that influence how people use information technology:

- a. Social Factors Individual internalization of subjective cultural group references and certain interpersonal agreements that individuals have tried with others in certain social situations is what (Harahap, 2021) define as social factors. Values, roles and norms are part of subjective culture.
- b. Influence Factors (Dalle et al., 2020) Triandis defines influence factors as feelings of pleasure, joy, pleasure, or depression, as well as feelings of disgust, displeasure, and hatred associated with certain individuals when they use information technology.
- c. Complexity Factor According to (Rianto & Dozan, 2020), complexity is the extent to which an innovation is considered relatively challenging to understand and implement.
- d. Task Suitability Factor (Copeland, 2008) that a person's ability to use information technology to improve performance in carrying out tasks is related to the suitability of the task.
- e. Long-Term Consequence Factors (Farisi et al., 2021) defines long-term consequences as results obtained in the future, such as increased flexibility, job changes, or increased opportunities for more meaningful work.
- f. Factors Facilitating Conditions (Harpis, Muhammad, 2020) defines facilitating conditions as "objective factors outside the environment that make it easier for users to act or work."

The Role of Information Technology in Business GR's categories can help explain the role of information technology in business. According to (Simarmata et al., 2021), information technology plays five fundamental roles in business:

- a. Operational Function;
- b. Monitoring and Control Function;
- c. Planning and Decision Making Functions;
- d. Communication Function; and
- e. Interorganization Function

5. Information Technology Function

There are six elements of data innovation according to (Fahyuni, 2017), which are as follows:

- a. Capture
- b. Processing (Proccessing)
- c. Generating
- d. Storing
- e. Looking back (Retrival)
- f. Transmission

Elemen Teknologi Informasi (Simarmata et al., 2021) divide information systems into interacting elements or functions, as follows:

- a. Input
- b. processing
- c. Output
- d. Storage
- e. Control

6. Computer User Expertise

(Susanti, 2020) defines computer user expertise as "computer user expertise in question is the ability of computer users (users) in terms of computer applications ". Looking at the concept of computer skills, it is also called computer self-efficacy", stated (Rozi et al., 2021), This means that the ability of computer users to produce information-based output using computer applications is an indicator of their expertise.

"It can be seen that accounting staff who are capable of operating various computer programs will be able to process and present relevant accounting information, have a high level of accuracy, and can be used as a basis for making accurate decisions," according to research conducted by (Arafat & Sari, 2021). Measurement of Computer User Skills.

"Mastered Software" by (Arafat & Sari, 2021) identifies indicators of computer user expertis, the indicators used to measure computer skill variables are as follows:

- a. Education;
- b. Experience; and
- c. Training

RESEARCH METHOD

1. Research Approach

This research uses descriptive qualitative research, which collects and analyzes data from the business and then reviews it again to get a clear picture or picture of the issues discussed, namely the use of IT and user expertise in preparing PT. Trans Continental Pertamina "the formulation of the problem with regard to the question of the existence of independent variables, either only on one variable or more (stand-alone variables)" is how (Sugiono & Susanto, 2017) defines the descriptive method.

2. Data Types And Sources

Qualitative data was collected to support the variables analyzed in this study. Qualitative data are statements or explanations of non-numeric data. The quality of an object to be studied is determined by qualitative data.

The following is the data used in this study:

- a. Important Information adresses information obtained directly from the items focused through interviews with the heads of money who maintain the bookkeeping system

using the PC framework. As stated by (Sanusi, 2014) which states that primary sources are data sources that provide data directly to data collectors.

- b. Additional data According to the definition of secondary data (Sugiyono, 2015) is a data source that does not provide data directly to the person who collects it. In this study, secondary data was obtained through observation.

3. Data Collection Technique

Field research was used to collect data. Field research (field research) is needed to obtain primary data directly from the company in order to observe the actual activities of the existing problems. The techniques used in

1. The interviews included direct debriefing with the company's chief financial officer to inquire about computer data entry and processing
2. Observation Techniques According to (Azuar et al., 2015), the observation method is a data collection method that requires researchers to observe matters relating to space, location of actors, activities, objects, time, events, goals, and the feeling on the pitch. The author of this study uses descriptive analysis, which is an analytical method that first conducts interviews, then collects, categorizes, and interprets data to provide a clear, integrated, and comprehensive picture of the problem being investigated.

RESULTS

1. Use of Information Technology Such as Internal Systems and Applications Preparing financial statements

Results of interviews related to the use of information technology conducted with Mr. Venny Vebriyan, head of finance of PT.Pertamina Trans Kontinental Belawan Branch:

1. Software and hardware used Computers that use information and communication technology require the right hardware to enter, process, and present data. Each employee is equipped with a laptop, printer, CPU, keyboard, monitor and mouse. In addition, flash drives are also provided for each staff as a work support tool and a projector is provided as a tool for meeting activities.
2. Using the software and systems provided, financial reports are prepared. The systems and software provided are used to speed up and simplify the preparation of financial reports. Ms. is the most frequently used reporting software. Excel. where income statements, budget realization reports, operational reports, cash flow reports, and other financial reports are made using this software. Meanwhile, payables and receivables data are entered into an existing system such as a P2P (Procurement to Pay Process) system. In addition, the UMK (Pay Advance for Work) system is used to request funds from the head office for branch office activities.
3. The time needed to make reports and financial data varies. For example, it takes one hour to produce monthly income statements and budget realization reports, half an hour to prepare operating reports, and two to three hours to produce cash flow statements and other financial reports, depending on the amount of data. that need to be entered and calculated. Accounting procedures take one or two days to complete after using the system. because the head office operator has to approve every step in the operation of the system. Conditions such as releasing, transmitting, and approving data in the system that business use must wait for approval before accounting process using the system can be continued.
4. If an error occurs in entering the wrong number or grouping, it can be quickly identified, corrected, and completely accessed in various ways, making the reports and financial data produced through the use of information technology accurate and

reliable. tabular form to facilitate decision makers in understanding the purpose of the report.

2. Computer User Expertise in Using Technology Information Namely Systems and Applications Used For Preparing financial statements

Computer user expertise is the ability and skills in using or operating a computer optimally such as the use of software and information systems in terms of accounting.

The following are the results of interviews with computer users:

1. Finance staff received basic education. Education is concerned with expanding general knowledge and understanding the entire work environment. This article talks about the education received before entering the world of work. The majority of staff in the finance department have basic accounting and management training. The remaining employees then receive basic non-accounting education in areas such as management, English, and nursing.
2. Staff with basic accounting education and staff with non-accounting education differ in the way they work in the accounting department. Staff with basic accounting education and staff with non-accounting education differ. Employees with basic accounting education can use accounting software and systems more quickly and easily. Unlike the staff who do not have accounting training. They usually take longer to master accounting systems and software.
3. Staff in the accounting department receive briefings on how to use available software or information systems. Each employee receives briefing on how to use available accounting software and systems. Once a year, training is usually held at the head office. Two staff members from branch offices take turns attended training at head office.
4. Staff performance can be affected by years of service or years of service. Productivity at work is directly correlated with age and years of service. Employee productivity can be affected by their age and number of years of service. Employees who have worked for longer periods of time, such as more than ten years, acquire more knowledge and become more familiar with their jobs, which allows them to deal with working conditions with greater ability than employees who work less.

DISCUSSION

The following is the discussion that the author conducted based on the responses to the questions asked:

1. The use of information technology in the office of PT. Pertamina Trans Kontinental, including systems and applications, for the preparation of financial reports According to research findings, computers are used for the preparation of financial reports. Finance department computers are effective in their operations. Such hardware is complete and sufficient to facilitate the finance staff's work.
In the finance section of PT. Pertamina Trans Kontinental, the use of existing software and accounting information systems is also very helpful in preparing financial reports. Companies have a lot of transactions and data, so processing data manually will take a long time. Because there are so many steps to take, the system takes a long time to enter data, which is a drawback. Utilization of software such as Ms. Excel can reduce the amount of time required to calculate and provide data. You should streamline the process of entering data to free up more time for other tasks. Enterprise systems, on the other hand, have the advantage of being able to quickly identify data input errors such as entering the wrong job type, forgetting to enter VAT, or entering an incorrect total value so that the report can be corrected immediately. Like the theory developed by (Dalle et al., 2020), which explains six

factors that influence the use of information technology. Technology, complexity, which is defined as the level of innovation that is considered relatively difficult to understand and exploit, is one such factor. Therefore, system innovation is needed to make it more user-friendly and simplified, resulting in more accurate and timely reports. With high-quality report results, it is possible to make the best choices and evaluate and implement new ideas to develop the company's business.

2. Computer User Expertise in Using Information Technology, especially Systems and Applications for Preparation of Financial Statements This variable looks at how skilled users are in using the available information technology to the fullest based on education, training, and previous work. The majority of finance staff members received a basic accounting education, which helps them better understand their job as it aligns with their chosen field of study. (Dalle et al., 2020) that task suitability relates to individual capacity to use information technology to improve their performance on tasks. When compared to staff in the finance department who have a basic understanding of accounting, staff with a non-accounting basis do not understand finance. reports and do not understand accounting procedures using information technology. To produce better financial reports, the accounting department conducts regular training to improve the skills and expertise of all employees. Due to their long tenure, staff members are more able to make good decisions and make less errors in preparing reports and processing financial data with information technology. It can be seen that accounting staff who are able to operate various computer programs will be able to process and present relevant accounting information, have a high level of accuracy. , and can be used as a basis for making accurate decisions," according to research conducted (Saragih & Siregar, 2021) and published in (Elizar Sinambela, Fitriani Saragih, 2018).

CONCLUSION

The following conclusions are drawn by the authors based on the data that has been collected and various analyzes that have been carried out: At PT.Pertamina Trans Kontinental Belawan branch, information technology in the finance section has been used as needed to compile financial reports. The available information system and adequate supporting facilities show this. Both in the form of information systems used by the accounting process to process financial data and in the form of hardware and software that facilitates the preparation of financial reports so as to produce up-to-date, accurate and complete information from various sources. The ability of users to make computerized financial reports is good. Accounting department employees are able to use computer programs, process and present relevant accounting data, have a high level of accuracy, and can be used as a basis for making accurate decisions. Information technology users become more adept at operating and designing information technology systems with adequate education, training and experience.

LIMITATION (OPTIONAL)

Limitations in this study, there are numerous constraints that researcher must consider in addition, namely: This research can be used as a means of information for increase insight and knowledge about the extent to which the influence of information technology and the expertise of computer users on the quality of financial reports at PT.PTK Belawan Branch. From this research is expected to be input for science knowledge especially related to scientific disciplines economics, especially accounting science as well as application studies with theory theory and other literature with the actual situation the existing PT.PTK Belawan Branch.

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DECLARATION OF CONFLICTING INTERESTS

The author has no conflict of interest in writing this article

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