

THE INFLUENCE OF THE USE OF INFORMATION TECHNOLOGY, ORGANIZATIONAL CULTURE, AND TOP MANAGEMENT'S COMMITMENT ON THE IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS

Priyo Utomo & Ronny Andesto

¹Department of Accounting, Universitas Mercu Buana, Jakarta, Indonesia

²Faculty Economics and Business, Universitas Mercu Buana, Jakarta, Indonesia

DOI: <https://doi.org/10.56293/IJMSSSR.2024.5117>

IJMSSSR 2024

VOLUME 6

ISSUE 4 JULY - AUGUST

ISSN: 2582 - 0265

Abstract: This research aims to determine the influence of the use of information technology, organizational culture and top management commitment on the implementation of the accounting information system (study of hospitals in DKI Jakarta listed on the Indonesia Stock Exchange (BEI)). This type of research is questionnaire research. The sample for this research was 11 hospitals registered in DKI Jakarta listed on the Indonesia Stock Exchange (BEI). The analysis method for this research uses multiple linear regression analysis with SPSS 25 as an analysis tool. The results show that the variable use of information technology has no effect on the implementation of accounting information systems, organizational culture has a positive and significant effect on implementation of accounting information systems, top management commitment has no effect on implementation of accounting information systems.

Keywords: Utilization of Information Technology, Organizational Culture, Top Management Commitment, Implementation of Accounting Information Systems

1. INTRODUCTION

In facing the era of globalization, development in Indonesia is experiencing increasing growth in both the private and government sectors. Progress in the business world can support the government in making development a success, especially in the economic development sector. Along with the rapid rate of economic growth, it can cause various problems, both external and internal. The wider and more complex the problems faced by company leaders, the leaders are no longer able to directly supervise and manage all company activities. In managing and supervising a company, support is needed in the implementation of its operations, such as information technology, information systems and other supports. Technology plays an important role in today's business environment. Many companies depend on computers and software to provide accurate and effective information in running a business. Companies are also required to be able to create new innovations and good strategies so they can compete with other companies. Implementing new strategies and innovations is very important in achieving company goals. The current phenomenon is that there are still many hospitals that do not use an integrated system. Hospital operations usually have a department to manage technical matters. In order for hospital operations to continue running, these departments must be in sync and integrated with each other, especially regarding data. You can imagine if the ER (Emergency Department) had different inpatient room data from the administration department. Patients may be neglected and not receive intensive care. For this reason, an integrated system is really needed in hospitals. One of the characteristics of the conventional hospital system is the use of paper for medical records. In fact, paper will not last long. There is a risk that the paper will be damaged. Not to mention if the area where the hospital is located is affected by a natural disaster or fire, the patient's medical records could be lost. Most developed countries have long abandoned this conventional method. They are switching to information technology systems that are more practical and easily accessible. Patient data will be stored in a special system and no longer uses paper as a medium for recording patient data. Hospitals that have been operating for a long time certainly have large amounts of data. Often hospitals are also reluctant to handle data accumulation. As a result, a lot of information is hidden and cannot be utilized optimally. In the hospital queuing system, there are still many who do not provide information to patients regarding calling the queue.

Searching patient data is also inefficient. There are still many hospital systems that cannot be connected to the Ministry of Health's programs and inventory management in hospitals is inaccurate. The use of information technology on the quality of accounting information systems is positive and directly proportional. This means that the better the use of information technology, the better the quality of the accounting information system produced (Putra et al., 2020). So the use of information technology plays an important role in producing a quality accounting information system because the use of information technology is always associated with the use of computer technology and other technology used to process information. The accounting information system will be of higher quality if there is an adequate system within the company.

According to the results of previous research regarding the use of information technology (Dimej, 2017), it was concluded based on research that there are weaknesses in Islamic commercial banks in the city of Bandung, namely that there is still not an optimal schedule for regular/periodic equipment maintenance and recording of damaged or obsolete equipment, information technology has a positive influence which is significant to the quality of the accounting information system at Sharia Commercial Banks in Bandung City, this shows that the better the information technology implemented by the company is able to improve the quality of the information system.

Apart from the use of information technology, what companies need to pay attention to to produce a quality accounting information system is top management support. Top management is the highest level of management in an organization, which is responsible for all organizational activities. The terms for people who hold positions in top management are: director, president director, board of directors, and so on (Risanti & Sulistiyo, 2022).

Top management must be involved during the design and implementation stages to ensure system acceptance (Risanti & Sulistiyo, 2022). Without full commitment from top management, the possibility of system success will be low (Supangat & Delastri, 2023). The existence and role of accounting managers who are knowledgeable in the arts is one of the factors that influences the quality of accounting information systems, as well as support from top management (Risanti & Sulistiyo, 2022). Top management support will be high if top management also has the power and influence to socialize information system development that allows users to participate in system development (Fathonah & Wahyudi, 2023). Understanding organizational culture is important for studying information systems (Koyongian, 2023). Meanwhile, according to Claver (2001) Organizational Culture is a collection of values, symbols and rituals shared by members of the company, which describe the way things are done in the organization to solve internal and external problems. Organizational culture can create a correlation between organizational members as well as a control when there are company members who cannot be controlled in a formal way in dealing with the implementation of an information system so that when designing an information system for a company it cannot change the norms that have become a culture in a company organization. . The statement is in line with research conducted by Kemp (2009), Xu (2009), Pratiwi (2016), Sari (2018) stating that organizational culture has an influence on accounting information systems.

Based on the phenomena that occur, the literature used and the results of previous research, this research is aimed at determining the influence of the use of information technology, organizational culture and top management commitment on the implementation of accounting information systems (Study at hospitals in DKI Jakarta listed on the Stock Exchange Indonesian Securities (BEI)).

The purpose of this study was to find answers to the following questions: 1) To determine the effect of the use of information technology on the implementation of accounting information systems. 2) To determine the influence of organizational culture on the implementation of accounting information systems. 3) To determine the effect of top management commitment on the implementation of accounting information systems

Researchers used the agency theory to determine the effect of the use of information technology, organizational culture and top management commitment on the implementation of accounting information systems.

2. RESEARCH BACKGROUND AND HYPOTHESIS DEVELOPMENT

The result of changes in information technology in the accounting profession was the creation of AIS which has undergone several changes over the years. It is directed at promoting the operation and regulation of the economic and financial operations of companies. For most companies, an accounting system is necessary and

technological developments must lead to the establishment of a computerized accounting system that is commonly used by companies. Therefore, companies need to improve their systems to meet their information needs for better decision making.

An increasingly advanced technological environment provides companies with opportunities to improve their performance, thereby creating a mutually beneficial relationship between information technology and company performance. Information technology developments so far include infrastructure developments in the information technology aspect, such as hardware, software, data and communications. Information technology infrastructure consists of hardware components, software, data storage technology and communications technology. Several authors classify storage technology into hardware components so that the information technology component consists of hardware, software and communications.

This statement is supported by research results (Balqis, 2021; Bintara et al., 2019; Dadrasmoghadam & Mohammadreza, 2015; Obala & Olweny, 2018)) which conclude that information technology has an influence on accounting information systems.

H1: Information technology influences the implementation of accounting information systems

The research results of Amaoko Kwarteng et al (2018) show that the dimensions of mission, adaptability and consistency of organizational culture and accounting information systems significantly influence company performance. In addition, there are significant differences in the means of accounting information systems in different industrial sectors. Yei Fei Zhang et al (2015) Research results show that formal organizational structure significantly influences the success of ABC implementation. Organizational culture factors, results orientation and attention to detail, are significantly related to the success of ABC implementation. Furthermore, the interaction between centralization and results orientation as well as formalization and innovation is associated with success in implementing ABC. Research by Matthew Fish Williams (2017) These factors suggest that organizational culture plays an important role in migrating a CPA through Kaplan and Cooper's fourstage model of PMS system design. These factors indicate that Organizational Culture plays an important role in CPA migration through Kaplan and Cooper's four-stage PMS model and system design.

H2: Organizational culture influences the implementation of accounting information systems

Top management commitment is a key factor that influences the effectiveness of accounting information systems in organizations. (Schwalbe, 2006: 66) revealed that top management support is a very important factor, without top management commitment the implementation of information systems will not be successful for that reason, top management is the most important supporter in accounting information system implementation which will ensure that the resource providers adequate to be funded, human resources and visibility of accounting information System implementation within the organization. Top support or top management must participate as a dynamic role throughout the information system life cycle (Englund and Bucero, 2006: 8).

Amran MQ Research Results. Khamis (2017) Top management commitment has a significant effect on the accounting information system effectiveness successes and its impact on outputs of information system. Top management support and internal control have a significant influence on the quality of accounting information systems. Apart from that, the quality of the accounting information system also has an impact on the quality of accounting information.

H3: Top management influences the implementation of accounting information systems

3. METHODOLOGY, DATA AND RESEARCH MODELS

3.1 Methodology

This research is a hospital listed on the Indonesia Stock Exchange (BEI) whose address is DKI Jakarta. as many as 11 hospitals. Hospital companies listed on the Indonesia Stock Exchange (BEI) must report their company financial reports in a timely manner every month through the Company Reporting Information System.

3.2 Data Analysis

Data collection is a process of collecting primary and secondary data. In research, data collection is a very important step, because the data collected will be used to solve the problem being researched or to test the hypothesis that has been formulated. (Siregar, 2013:17).

The data collection technique used in this research is the Questionnaire Technique (questionnaire). A questionnaire is a list of written questions that require responses to both suitability and nonconformity of the testee's attitude. (Kusmadi and Sunairah, 2013:70).

Data collection is carried out by sending questionnaires by mail where each analysis unit will be sent 1-3 questionnaires. The type of data in this research is subject data, namely the type of research data in the form of opinions, attitudes, experiences, or characteristics of a person or group who are research subjects (respondents). The data collection technique used in this research is a field study carried out using a survey method by distributing questionnaires as primary data to ask for respondents' responses directly. Questionnaires are distributed and delivered directly to each agency or institution and collecting the questionnaire is done by visiting the respondent directly based on the agreed time. Information can be gathered with a few well-chosen questions, whereas observation requires a lot of time and effort

3.3 Models

The variable in this study is the Implementation of Accounting Information Systems as the dependent variable, while Utilization of Information Technology, Organizational Culture, Top Management Commitment are the independent variables. The operational definition of variables can be seen in the following table:

| Variabel | Operational Definition | Scale | Indicator |
|--|--|---------|--|
| Information System Implementation (Y) | Implementation of an Accounting Information System is as follows: An Accounting Information System can be defined as a collection of subsystems/components, both physical and non-physical, that are interconnected and work together harmoniously to process transaction data related to financial matters into financial information (Azhar Susanto, 2017) | Ordinal | a. User satisfaction b. Frequency of system use c. User involvement in AIS development d. Training e. User education |
| Utilization of Information Technology (X1) | Information technology is a technology used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information (Cholik (2021) | Ordinal | a. Speed b. Consistent c. Accuracy d. Reliability |

| Variabel | Operational Definition | Scale | Indicator |
|--------------------------------|--|---------|---|
| Organizational culture (X2) | Organizational culture is a system of shared meaning held by members that differentiates an organization from other organizations and a set of shared, taken to provide implicit assumptions that the group holds and determines how to view, think, and react to various environments (Umi, et al (2015) | Ordinal | a. Norm b. Domain Value c. Rule d. Organizational Climate |
| Top Management Commitment (X3) | Top management commitment is the responsibility of company management to set strategic objective targets and quality targets. Management must be committed to implementing them (ISO 9000) | Ordinal | a. Setting and serving on quality committees b. Formulate and establish quality policies and targets c. Provide resources and training d. Oversee implementation at all levels of the organization e. Evaluate and revise policies in the light of the results achieved |

Research Model:

$$Y = a + \beta_1 TI + \beta_2 BO + \beta_3 KTM + e$$

Which: α : Constant; β_1 , β_2 : Coefficient; e: Error; i: Enterprise I; t: Year t

4. RESEARCH RESULTS

4.1 Data Quality Test

The guidelines for a model are said to be valid if the significance level is below 0.05 then the question item can be said to be valid. Or with the calculated r results, we compare it with the r table where $df = n-2$ with a significance of 5%. If $r \text{ table} < r \text{ count}$ then the questions or statements contained in the questionnaire are said to be valid. In this study, the number of respondents (n) = 142 and the df size can be calculated as $142-2 = 140$, with $df = 140$ and $\alpha = 0.05$, the $r\text{-table} = 0.165$. The results of testing variables for the use of information technology, organizational culture, Top Management Commitment, and implementation of the accounting information system. The statements in the questionnaire can be concluded that they are all valid because the corrected item-total correlation value is greater than the product moment correlation value ($r\text{-count} > r\text{-table}$).

The results of processing using SPSS, Cronbach's Alpha-calculation for the variables of information technology utilization, organizational culture, top management commitment, and Accounting Information System Implementation are greater than Cronbach's Alpha-table product moment correlation for each variable is 0.60. So the Cronbach's alpha value is greater than the Cronbach's alpha product moment correlation table so that the statement used meets the reliability requirements.

4.2 Regression Model Results

The results of the normality test show that the Sig value is 0.053. Value $0.053 > 0.05$, the residual data is normally distributed. The multicollinearity test results show that the VIF value is less than 10 and the tolerance value is more than 0.1, so there is no multicollinearity problem in the regression equation. The results of the heteroscedasticity test show that the probability value of the independent variable > 0.05 means that H_0 is accepted, meaning that there is no heteroscedasticity.

4.3 Discussion results

The variable utilization of information technology does not have a significant influence on the implementation of accounting information systems. This can happen because in the use of information technology in hospitals, each hospital operational unit has its own system program which has not been integrated with the accounting information system. So if comprehensive information is needed, it takes a long time, system integration is needed so that the accounting information system can collect, process, store information to support decision making, coordination, control, and to provide an overview of activities within the company. Information technology is a virtual command controlled by humans. If there is collaboration between competent human soft skills and quality physical infrastructure management, a good internal control system will be created, because the control activities carried out are well documented and supported by human efforts to overcome problems. According to the agency theory of presenting financial report information and the ability to reduce human error, there are other benefits in using technology, namely those related to accuracy and speed in processing information. Where the hospital accounting system definitely has complex problems and quite large volumes in recording financial transactions, so that without the use of increasingly sophisticated technology it is hoped that it will not be able to help hospitals in speeding up the processing and inputting of transaction data and presenting financial reports so that they can continue to operate. maintain the value of financial information, namely its timeliness. The research results are not in line with research results (Balqis, 2021; Bintara et al., 2019; Dadrasmoghadam & Mohammadreza, 2015; Obala & Olweny, 2018)) which concluded that information technology has an effect on accounting information systems.

Organizational culture variables have a significant influence on the implementation of accounting information systems. This can happen because if the implementation of an accounting information system is not supported by a good organizational culture, failure will occur in the accounting information system because organizational culture is a form or pattern of behavior or way of acting for system users based on shared values, assumptions, assumptions, beliefs and norms in using the accounting information system which he considered valid and believed in, he thought and felt were the correct way which he then taught to new users of the accounting information system in order to produce quality output. According to agency theory, human resource capacity is the ability possessed by individuals in an entity to carry out all functions or obligations in achieving the goals that have been set in an organization. Accounting information in hospital accounting systems where if the human resources that use the accounting system do not have adequate and specified capacity and quality, it will have an influence on the process of implementing the accounting function, namely it will have an influence on the quality of the information produced such that the information becomes less or has no value, one of which is the value of reliability. Employee understanding of their duties and functions as well as obstacles in data processing can also have an impact on delays in completing tasks that must be completed, one of which is the presentation of financial reports. The research results are in line with Matthew Fish Williams' (2017) research. These factors suggest that organizational culture plays an important role in migrating a CPA through Kaplan and Cooper's fourstage model of PMS system design. These factors indicate that Organizational Culture plays an important role in CPA migration through the four-stage PMS model and Kaplan and Cooper system design

The top management commitment variable does not have a significant influence on the implementation of accounting information systems. This is because top management commitment is not an important factor in implementing an accounting information system in a company. The support provided by top management in implementing the accounting information system by subordinates/employees cannot improve the implementation of the company's accounting information system because there is no relationship between top management and employees who use the accounting information system. According to agency theory, top management support does not help in information systems as system owners, they often determine or influence the direction of development of information systems which are always innovative, they also act as system users because they are very concerned about the condition of the company as a whole, top management usually wants summary information to support activities when carrying out planning, analysis and strategic decisions. The research results are not in line with Khamis (2017) Top management commitment has a significant effect on the accounting information system effectiveness successes and its impact on outputs of information system. Top management support and internal control have a significant influence on the quality of accounting information systems.

5. CONCLUSIONS

Based on the results of research that has been conducted regarding the influence of the use of information technology, organizational culture and top management commitment on the implementation of accounting information systems (study of hospitals in DKI Jakarta listed on the Indonesia Stock Exchange (BEI)) it can be concluded that: 1. The use of information technology has no effect on the implementation of the accounting information system. 2. Organizational culture has a positive and significant effect on the implementation of accounting information systems. 3. Top management commitment has no effect on the implementation of the accounting information system. When conducting research, researchers have several limitations, including the following: 1. This research only tests hospital variables so that other variables outside of these variables have no implications for this research and conditions in other periods outside the research could be different. 2. This research does not consider the existence of moderating variables or confounding variables for each independent variable. This can cause different results from previous research

References:

1. Ajabar. (2020). Manajemen Sumber Daya Manusia. Yogyakarta : Deepublish.
2. Arsyati. (2008). Pengaruh Kualitas Sumber Daya Manusia dalam Pengelolaan Keuangan Terhadap Kualitas Pertanggungjawaban Keuangan PNPB Dalam Upaya Meningkatkan Kinerja Instansi. Universitas Syiah Kuala: Program Studi Akuntansi.
3. Azhar Susanto. 2017. Sistem Informasi Akuntansi: Pemahaman Konsep Secara Terpadu. Cetakan Pertama. Bandung: Lingga Jaya.
4. Azhar Susanto. 2017. The Influence Of Organizational Commitment On The Quality Accounting Information System. International Journal Of Scientific and Technology Research.
5. Badan Pengembangan Sumber Daya Manusia (2020). Visi dan Misi Organisasi. Diakses pada tanggal 19 Juni 2021 dari BPSDM Web: <https://www.bpsdm.jakarta.go.id/visi-misi>
6. Belkaoui, A.R. (2004). Accounting Theory, 5th ed. Published by Thomson Learning, London. Brandon.
7. Biro Humas dan Kerja Sama Internasional. (2021). BPK: 12 Laporan Keuangan Kementerian/Lembaga Mendapat Opini WTP. Diakses pada tanggal 18 Juni 2021 dari BPK Web: <https://www.bpk.go.id/news/bpk-12-laporan-keuangan-kementerian-lembaga-mendapat-opini-wtp>
8. Chin, W. W. (1998). The partial least square approach to structural equation modeling. Modern Methods for Business Research, 295, 336.
9. Committee of Sponsoring Organization (COSO) of The Treadway Commission. 2013. Internal Control – Integrated Framework: Executive Summary. COSO. Mei 2013.
10. Deepublish. Gamayuni, R.R. (2014). The Effect of Internal Audit Function Effectiveness and Implementation of Government Accounting Standard on Financial Reporting Quality, Working paper, Accounting Department. Lampung University, Indonesia : Program Studi Akuntansi.
11. Delone, W. H. & E. R. Mclean. (1992). Information System Success : The Quest For Dependent Variabel, Information System Research 3 Strategy Into Action. Massachusetts. Harvard Business School Press.
12. Dinas Komunikasi, Informatika dan Kehumasan Pemprov DKI Jakarta. (2015). Sistem Informasi Pengelolaan Keuangan Daerah. Diakses pada tanggal 3 Mei 2021 dari SIPKD DKI Web: <https://sipkddki.jakarta.go.id/index.html>
13. Dinas Komunikasi, Informatika dan Kehumasan Pemprov DKI Jakarta. (2021). Tentang Jakarta. Diakses pada tanggal 3 Mei 2021 dari Jakarta.go.id Web: <https://jakarta.go.id/tentang-jakarta>
14. Edison, E., Anwar, Y., & Komariyah, I. (2016). Manajemen sumber daya manusia : Strategi dan perubahan dalam rangka meningkatkan kinerja pegawai dan organisasi (1st ed.). Alfabeta.
15. Edy Sutrisno. (2016). Manajemen Sumber Daya Manusia. Jakarta: Prenadamedia Group.
16. Farid dan Siswanto. (2011). Analisis Laporan Keuangan. Jakarta: Bumi Aksara.
17. Fauzi, Rizki Ahmad. (2017). Sistem Informasi Akuntansi (Berbasis Akuntansi). Sleman:
18. Ghalia. Mujilan, Agustinus. (2012). Sistem Informasi Akuntansi: Teori dan Wawasan dalam Dunia Ektronis, Edisi 1. Universitas Widya Mandala Madiun : Program Studi Akuntansi.
19. Ghazali, Imam dan Hengky Latan. 2015. Partial Least Squares : Konsep, Teknik dan Aplikasi Menggunakan SmartPLS 3.0 edisi 2. Semarang : Universitas Diponegoro Hair,
20. Hall, James A. (2011). Accounting Information System, seventh edition. Cengage Learning.
21. Hall, James. A. (2011). Sistem Informasi Akuntansi. Jakarta: Salemba Empat.

22. Hery. (2016). Analisis Laporan Keuangan. Jakarta: PT. Grasindo.
23. Hery. (2017). Teori Akuntansi – Pendekatan Konsep dan Analisis. Jakarta: PT. Grasindo.
24. Hery. (2018). Modern Internal Auditing. Jakarta: PT. Grasindo.
25. Jhon Wiley & Sons Ltd. Syofian Siregar. (2017). Metode Penelitian Kuantitatif. Jakarta: PT. Fajar Interpratama Mandiri.
26. Jr. Joseph F, et.al (2014). Multivariate Data Analysis. Pearson New International Edition. Pearson Education Limited.
27. Jumingan. (2006). Analisis Laporan Keuangan. Jakarta: PT. Bumi Aksara. Kasmir (2018). Manajemen Sumber Daya Manusia (Teori dan Praktik). Depok: PT. Rajagrafindo Persada.
28. Kaplan, Robert S. & David P. Norton. (1996). The Balanced Scorecard: Translating. Lela Nurlaela Wati (2017). Metodologi Penelitian: Bisnis Terapan. Bandung: Mujahid Press. Medistiara,
29. Kurniawan, Agung Widhi dan Zarah Puspitaningtyas. (2016). Metode Penelitian Kuantitatif. Yogyakarta : Pandiva Buku.
30. Moehariono. (2012). Pengukuran Kinerja berbasis Kompetensi Edisi Revisi. Bogor:
31. Nashudin, Toto Syatiri dan Nanag Gozali (2015). Metode Penelitian Kuantitatif. Bandung: CV. Pustaka Setia.
32. Nuryanti, Y., & Santoso, S. (2017). Evaluasi Sistem Informasi Akuntansi Penerimaan Kas Studi Kasus Pada Klinik Bersalin Devalisha Yuni Nuryanti 1) ,Sugeng Santoso 2) 1). Jurnal Penelitian Dan Kajian Ilmiah Fakultas Ekonomi Universitas Surakarta ISSN, 15(3), 72–80
33. Priyono dan Marnis. (2008). Manajemen Sumber Daya Manusia.
34. Puspitawati, Lilis dan Sri Dewi Anggadini, (2011). Sistem Informasi. Graha Ilmu.
35. Ratmono, Dwi. (2017). Akuntansi Keuangan Daerah Berbasis Akrua. UPP STIM YKPN.
36. Roviyanie, D. (2011). Pengaruh Kompetensi Sumber Daya Manusia dan Penerapan Sistem Akuntansi Keuangan Daerah Terhadap Kualitas Laporan Keuangan Daerah. Universitas Siliwangi
37. Said, Amril Mochtar (2017). Membaca Laporan Keuangan untuk Non-Akuntan. UI-Press
38. Saliman, S. (2015). Sistem Informasi Berbasis Komputer. Efisiensi - Kajian Ilmu Administrasi, 4(1), 34–41.
39. Sekaran, Uma & Roger Bougie (2013). Research Methods for Business. United Kingdom:
40. Stair, M. Ralph dan George W. Reynolds. 2015. Principles of Information Systems A Managerial Approach. 12th Edition. USA: Course Technology, Cengage Learning
41. Sugianto, Danang. (2020). BPK: Temuan Rp 106,13 T Kerugian Negara Sudah Ditindaklanjuti. Diakses pada tanggal 3 Mei 2021 dari Finance Detik Web: <https://finance.detik.com/berita-ekonomi-bisnis/d-5014957/bpk-temuanrp-10613-t-kerugian-negara-sudah-ditindaklanjuti>
42. Tubagus, A. D., & Wildani, D. (2015). Konsep-konsep dasar manajemen personalia masa kini (1st ed.). PT. Refika Aditama
43. Umi Wita Zahriyah. 2015. Pengaruh Budaya Organisasi Terhadap Kinerja Karyawan (Studi Pada Karyawan PT. PLN (Persero) Distribusi Jawa Timur Area Malang). Jurnal Administrasi Bisnis. Vol. 2. No.1. Hal. 1-7.
44. Yulida. (2016). Ini Penjelasan BPK Soal Pemprov DKI Berpredikat Wajar dengan Pengecualian.
45. Zifatama Publisher. Ramdany. 2015. Influence The Quality of Accounting information Systems and The Effectiveness of Internal Control On Financial Reporting Quality. Research Journal of Finance and Accounting. Vol 6, No 6, 2015 ISSN 2222-2847. www.iiste.org