

Analysis of Student Perception of Accurate Online: Quantitative And Qualitative Approaches

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Abstract

This study aims to analyze the perceptions of accounting students regarding the use of Accurate Online as a digital-based accounting learning tool. The research employed a mixed methods approach: a quantitative analysis using the Cartesian diagram to map students' satisfaction and importance levels, and a qualitative phenomenological approach to explore students' experiences with the free version of Accurate Online. The quantitative results indicate that the indicators Function Suitability, Performance Efficiency, Usability, and Reliability are positioned in quadrant B (high satisfaction and high importance), representing key strengths that should be maintained. Meanwhile, the Security indicator is located in quadrant C (low satisfaction and low importance), suggesting it is not a top priority. From the qualitative findings, students perceived Accurate Online as user-friendly, with a simple interface and supported by learning modules that enhance independent understanding. However, challenges remain in understanding advanced features (such as tax settings and account adjustments) and in dealing with technical issues related to reliance on a stable internet connection. Therefore, Accurate Online is considered effective as a digital accounting learning medium, though its optimal utilization requires adequate technological infrastructure and deeper comprehension of advanced features.

Keywords:

Accurate Online; Accounting Information; Student; Perception

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INTRODUCTION

The rapid advancement of information technology has become a key driver in the digitalization process across various sectors. In the business world, the use of technology has become commonplace, especially in line with the growth of the digital era (Ummah, 2019). Accounting as the art of measurement functions as a tool to communicate financial information. There are several

considerations in the use of accounting software by companies as a tool to support the accounting process, making it faster, more accurate in calculations, user-friendly, and equipped with a valid level of security for each user. The software should also be capable of generating and exploring all reports directly into Excel without complex export or import procedures, as well as presenting comparative financial statements effectively (Febriana & Harahap, 2022). In the past, accounting was done manually but it has now transformed into a technology-based system through the implementation of accounting information systems (AIS) (Saputra et al., 2023). The concept of the bandwagon effect, where organizations tend to adopt a technology because they observe other organizations doing so, can be an important factor in technology adoption decisions. (Wahyudi et al., 2024). The contribution of utilizing and effectively implementing accounting information systems in a company begins with understanding the purpose and function of both accounting and AIS, as well as their relationship with information technology, which serves as an instrument to achieve the organization's intended goals (Zamzami et al., 2021). A common issue in conducting internet-based testing is the dependence on participants' hardware and software. Unlike laboratory-based testing, where researchers have full control over equipment conditions, stimulus systems, and data collection tools, online testing presents greater variability since each participant may use different device specifications and technological environments. This variability can affect the consistency of research results, particularly when no standardized technical procedures are applied uniformly (Anwyl-Irvine et al., 2021). Accurate Online is one of the most commonly used software platforms in the business world. As a cloud-based system, it enables efficient, accurate, and real-time financial data management. Accurate Online offers significant advantages for business users, as it can be accessed via mobile applications, provides comprehensive features, is affordably priced, and is accessible anytime and anywhere (Rusgowanto, 2023). The implementation of accounting software such as Accurate has become an urgent necessity to ensure more systematic transaction recording, integrated financial data management, and enhanced corporate accountability in managing cash flow and financial reporting more effectively (Fanshurna et al., 2025). One of the most essential elements in producing funding reports that achieve a high level of socialization is the ability to ensure their implementation aligns with the interests and needs of stakeholders who require access to funding data. This highlights the importance of human resource capabilities in managing, analyzing, and presenting funding information effectively (Roshani, 2024). This study aims to analyze the level of satisfaction of corporate financial accounting students with the use of Accurate Online in computerized accounting learning using a quantitative approach through Cartesian diagrams

and to explore students' subjective experiences in using Accurate Online through a qualitative approach (phenomenology).

LITERATURE REVIEW

Accounting Information System (AIS)

An accounting information system (AIS) is an information technology based system used to collect, store, manage, and report financial and accounting information relevant to decision makers (Yohana, 2021). A company is a system consisting of several departments that act as subsystems forming the overall organizational system, as well as a network of interrelated procedures (Franco Benony Limba, 2020). An Accounting Information System is a network comprising all procedures, forms, records, and tools used to process financial data into reports that are utilized by management to control business operations and subsequently serve as a basis for managerial decision-making (Fitriani et al., 2023). AIS plays a crucial role in business operations because it is responsible for managing and gathering data to generate useful information for both internal and external stakeholders (Hastuty HS et al., 2023). Based on these explanations an accounting information system can be defined as a specific type of information system designed to manage financial transactions and produce financial reports. An information system itself is a set of components (people, technology, procedures, and data) that interact with each other to collect, process, store, and distribute information. In this context, accurate online is considered a part of the accounting information system, as it is used to record transactions and generate financial information. One form of behavior resulting from this anticipation is that students seek to participate in additional training or learning activities to practice using accounting software. Such anticipation helps reduce or even eliminate the sense of fear within each individual when engaging with new technological tools (Puteri et al., 2024).

Quality of Information Systems

Information system success is an approach in the field of information systems that aims to provide a comprehensive understanding of the effectiveness of a system. The quality of accounting information refers to the characteristics that such information must possess in order to meet the needs of its users effectively (Darma & Sagala, 2020). The quality of an accounting information system refers to the effort to generate the necessary data for the decision-making process. The accounting information system is evaluated to determine its capacity to operate effectively and the extent of user satisfaction with the system's performance (Anggraini et al., 2023). It focuses on the identification, elaboration, and explanation of the relationships among the main dimensions used as benchmarks for evaluating the effectiveness and success of an information system (Meilani et al., 2020). The ISO/IEC 25010 (2011) model updated in 2024, is a widely used framework for assessing the extent to which

an information system succeeds in delivering benefits to its users. In the context of this study, the model is applied to analyze students' perceptions of the quality of an Accounting Information System (AIS) based on accurate online. This model consists of five main dimensions of product quality namely, Function Suitability whether the software provides functions that meet user needs, Performance Efficiency the efficiency of the system during use, such as response speed and resource utilization, Usability the extent to which the system is easy to use and learn by users, Reliability how consistently and stably the software runs without errors, Security the protection of user data and information. Geographic Information Systems (GIS) an information technology that enables the collection, processing, analysis, modeling, visualization, and dissemination of geospatial data from information banks, databases, metadata, and geospatial data services into a separate category of information that should be included within the UISHC framework (Collins et al., 2021).

RESEARCH METHOD

The data analysis method used in this study adopts a mixed methods approach, namely quantitative analysis and qualitative analysis. The quantitative analysis was conducted to examine the level of satisfaction and importance perceived by corporate financial accounting students toward the accounting information system, in this case, Accurate Online (Roshani, lailatul, urai ari, 2021). The research instrument consisted of a questionnaire using a Likert scale ranging from 1 to 5, covering indicators of satisfaction and importance in the use of Accurate Online. The collected data was then analyzed through several stages, including Instrument testing, which involved the preparation of the instrument, pilot testing, revision, and distribution of the questionnaire. Classical assumption tests, including normality, multicollinearity, heteroscedasticity, autocorrelation, and linearity tests. Perception analysis using the Cartesian diagram, which was employed to map the level of importance and satisfaction perceived by students.

The overall research stages followed the flowchart as illustrated in the following figure

Figure 1.

Research Stages



The Cartesian diagram analysis was used to map students' perceptions into four quadrants: Quadrant A, which represents main priority (high importance, low satisfaction); Quadrant B, maintain performance (high importance, high satisfaction); Quadrant C, low priority (low importance, low satisfaction); and Quadrant D, overdone (low importance, high satisfaction). Meanwhile, in the qualitative part, the study employed a phenomenological approach, where experience is defined as the conscious experience lived by an individual, a group of people, or even living beings (Yusanto, 2020). From this discussion, it can be explained in detail that the formal framework of Cartesian institutions serves to enhance the understanding of the structure and relationships among institutions within a formal system (Setiawan Septian, Elang Dardian Marindani, 2024). This framework allows for a deeper analysis of the interconnections between institutional elements, in terms of their functions, interactions, and integration within a well-structured theoretical model (Diskin, 2023). In phenomenological research, human experiences are explored through comprehensive descriptions provided by the individuals being studied (Abdul Nasir et al., 2023). This phenomenological approach was used to explore the subjective experiences of students using the free version of Accurate Online in the learning process. Informants were selected through purposive sampling, namely accounting students in corporate financial accounting who had already used Accurate Online in their coursework. The number of informants was determined based on the principle of data saturation, consisting of Wiwit Arfiani, Widiarti, Maya Mutiara, Urai Tantri Murdiana, and Devita Sari. The phenomenological data analysis was conducted following the steps proposed by (Creswell, 2017) horizontalizing, clustering themes, textural description, structural description, dan essence description. Horizontalizing identifying significant statements from the interview results (Bestari et al., 2024). Clustering themes grouping the statements into themes representing students' perceptions. Textural description describing what the students experienced. Structural description describing how the experience was lived (I Putu Adi Permana Putra, 2025). Essence description synthesizing the overall essence of students' experiences with Accurate Online.

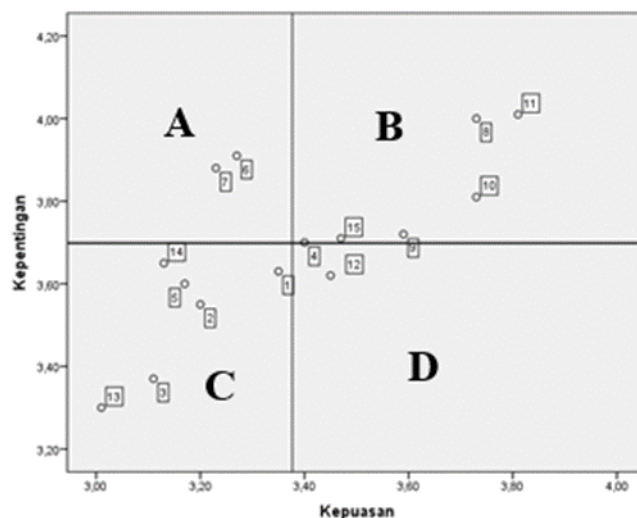
FINDINGS AND DISCUSSION

This analysis was used to identify and explain students' satisfaction perceptions toward Accurate Online as experienced by corporate financial accounting students at Politeknik Negeri Sambas. The measurement of student satisfaction in this study was carried out by mapping and positioning each attribute of the questionnaire within the dimensions of the accounting information system quality, which in this case refers to Accurate Online. The attributes of the accounting information system quality (Accurate Online) were mapped into four quadrants. The evaluation of student satisfaction with

Accurate Online included calculating the difference between the values assigned by students for each question related to the level of satisfaction and the level of importance. The satisfaction and importance scores of each statement could be obtained by calculating the mean value of each attribute of the service quality of the accounting information system (Accurate Online). After determining the average value of each question, the results were then tested using the Cartesian diagram to position each question or attribute into one of the four quadrants, as illustrated in the following figure and table.

Figure 2.

Cartesian Diagram Question Item



The Cartesian diagram above can be used as information to determine which variables should be addressed immediately (Quadrant A), maintained (Quadrant B), minimized (Quadrant C), or reconsidered/reduced because they are less needed (Quadrant D). The interpretation of the Cartesian diagram can be explained as follows:

Table 1.

Question Item

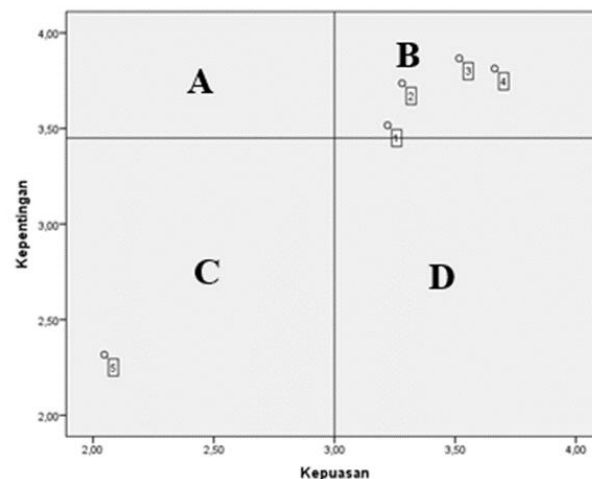
Questions	X	Y	Quadrant
Function Suitability			
Accurate Online features suit my accounting learning needs	335	338	C
Accurate Online is capable of handling various types of accounting transactions.	320	338	C
The functions in Accurate Online work as they should.	320	337	C
Performance Efficiency			
Accurate Online responds quickly when I run commands	340	316	D
I rarely experience any interruptions or lag when using Accurate Online	317	260	C

Accurate Online runs efficiently even when used in conjunction with other applications.	327	300	A
Usability			
The Accurate Online interface is easy to understand and not confusing.	323	315	A
It didn't take me long to learn how to use Accurate Online.	331	294	B
I felt comfortable and adapted easily when using Accurate Online.	351	307	B
Reliability			
Accurate Online works consistently without errors.	352	269	B
I rarely experience data loss when using Accurate Online.	349	311	B
The Accurate Online system remains stable even after prolonged use.	349	289	D
Security			
My transaction data is secure when using Accurate Online.	307	329	C
In Accurate Online, you can determine which users can access your data.	295	313	C
I feel confident that my information is not easily misused.	347	323	B

The satisfaction and importance scores for each indicator yielded the following results:

Figure 3.

Cartesian Diagram Indicator



The interpretation of the Cartesian diagram results can be explained as follows: the indicators Function Suitability, Performance Efficiency, Usability, and Reliability are positioned in Quadrant B, which means keep up the good work. These indicators represent high satisfaction accompanied by high importance. The attributes in this quadrant have already met the expectations of corporate financial accounting students and therefore must be maintained, as they reflect the main strengths of Accurate Online in the learning process. Meanwhile, the Security indicator is placed in Quadrant C, which indicates low

satisfaction combined with low importance. Factors in this quadrant are not considered highly significant by the students, and the level of satisfaction is also relatively low. Thus, there is no need to focus heavily on this area; it is sufficient to monitor it, as its impact on students' perceptions is minimal. This perception is largely influenced by the fact that the students were using the free version of Accurate Online. Certain important features, such as report flexibility, data capacity, or multi-user access, may be limited, leading students to perceive them as less critical in the learning context. Although aspects such as secure transaction data and controlled access are valuable in preventing misuse of information, these were not prioritized highly by the students in the free version usage. On the other hand, the main priority reflects the gap between importance and satisfaction. Students assessed that Accurate Online provides features aligned with their learning needs in accounting and functions properly in handling various types of transactions. The system responds quickly when executing commands, rarely encounters errors or lag, and therefore operates efficiently even when used simultaneously with other applications. The interface of Accurate Online is also considered easy to understand, user-friendly, and does not require much time to learn, allowing students to feel comfortable and adapt easily when using the application. Furthermore, Accurate Online operates consistently without errors and rarely experiences data loss, with the system remaining stable even during extended use. These features are regarded as important and have delivered high satisfaction, thus they should be maintained and further enhanced in the learning process. The results of interviews with students who used Accurate Online were analyzed through the following stages:

Stage Horizontalizing

From the interview results obtained at this stage, there are several main statements.

"Accurate Online is quite easy to understand because its features are fairly clear," said informant Wiwit Arfiani.

"The learning modules are very helpful in understanding the available features," stated informant Widiarti.

"In my opinion, Accurate Online is a good and appropriate application to be used as a learning medium in accounting courses. The application has relevant features that support students' understanding of the accounting and financial reporting process. This application is also easier to understand compared to MYOB. However, there are still some features that can be confusing, such as the tax function, account adjustment, and several others. In addition, using Accurate Online requires a stable internet connection, while on campus, signal disruptions—especially when the server is overloaded—can become a challenge in accessing the application optimally, even when using personal mobile data," explained informant Maya Mutiara.

“Regarding the learning process using Accurate Online, its features are easy to understand, and the guidance provided in the Accurate textbook is very helpful in comprehending the system,” shared informant Urai Tantri Murdiana.

“Accurate Online simplifies the financial recording process because it can automatically record transactions and provide accurate financial statements,” said informant Devita Sari.

“Accurate Online is very helpful in preparing financial statements. However, the current main obstacle lies in the internet connection—we must access Accurate Online with a stable network. On campus, the unstable connection often slows down the completion of tasks,” added informant Wiwit Arfiani.

Stage Clustering Themes

Based on the interviews, the statements were grouped into several themes: ease of use, learning support, feature limitations, and technical obstacles. Regarding ease of use, students stated that the interface of Accurate Online is relatively simple and easy to understand. The available features are considered clear and relevant to accounting learning needs, so students did not encounter significant difficulties during the initial stage of use. Compared to other applications, such as MYOB, Accurate Online was perceived as more practical because it is web-based and has a more user-friendly navigation system. This aspect enabled students to adapt more quickly when recording transactions or preparing simple financial statements. In terms of learning support, apart from the interface factor, the presence of a learning module became a highly supportive element for students. The module provided systematic guidance regarding the steps in using the application, making it easier for students to understand the function of each feature. With this support, the learning process did not solely rely on lecturers’ explanations but also offered opportunities for students to study independently. This strengthened the perception that Accurate Online is feasible as a technology-based learning medium in accounting. Regarding feature limitations, students acknowledged difficulties in understanding some of the more advanced functions, such as tax settings, account adjustments, and other complex features. These functions were considered important for a deeper understanding of accounting, but they caused confusion due to the lack of detailed explanations in the free version. This indicates a gap between the learning needs and students’ ability to explore advanced features of the application. As for technical obstacles, the main issue was dependence on a stable internet connection. Since Accurate Online is cloud-based, students needed to always be connected to the internet. However, campus network conditions were often unstable, especially when many users accessed the server simultaneously. Even when using personal data connections, some students still experienced disruptions, leading to delays in accessing the application and completing tasks. These obstacles highlight that

the successful use of Accurate Online in learning is influenced not only by user readiness but also by the availability of adequate technological infrastructure. Overall, students generally experienced Accurate Online as an accounting application that is easy to understand and relevant to learning needs. The simple interface helped them quickly recognize the main menus and basic workflows, from recording transactions to preparing simple financial reports. The learning module further enhanced understanding by providing step-by-step instructions, enabling students to learn independently. Nevertheless, challenges remained in comprehending advanced features and maintaining smooth access due to internet dependence.

Stage Textural Description

Based on the interviews, the statements were grouped into several themes: ease of use, learning support, feature limitations, and technical obstacles. Regarding ease of use, students stated that the interface of Accurate Online is relatively simple and easy to understand. The available features are considered clear and relevant to accounting learning needs, so students did not encounter significant difficulties during the initial stage of use. Compared to other applications, such as MYOB, Accurate Online was perceived as more practical because it is web-based and has a more user-friendly navigation system. This aspect enabled students to adapt more quickly when recording transactions or preparing simple financial statements. In terms of learning support, apart from the interface factor, the presence of a learning module became a highly supportive element for students. The module provided systematic guidance regarding the steps in using the application, making it easier for students to understand the function of each feature. With this support, the learning process did not solely rely on lecturers' explanations but also offered opportunities for students to study independently. This strengthened the perception that Accurate Online is feasible as a technology-based learning medium in accounting. Regarding feature limitations, students acknowledged difficulties in understanding some of the more advanced functions, such as tax settings, account adjustments, and other complex features. These functions were considered important for a deeper understanding of accounting, but they caused confusion due to the lack of detailed explanations in the free version. This indicates a gap between the learning needs and students' ability to explore advanced features of the application. As for technical obstacles, the main issue was dependence on a stable internet connection. Since Accurate Online is cloud-based, students needed to always be connected to the internet. However, campus network conditions were often unstable, especially when many users accessed the server simultaneously. Even when using personal data connections, some students still experienced disruptions, leading to delays in accessing the application and completing tasks. These obstacles highlight that the successful use of Accurate Online in learning is influenced not only by user

readiness but also by the availability of adequate technological infrastructure. Overall, students generally experienced Accurate Online as an accounting application that is easy to understand and relevant to learning needs. The simple interface helped them quickly recognize the main menus and basic workflows, from recording transactions to preparing simple financial reports. The learning module further enhanced understanding by providing step-by-step instructions, enabling students to learn independently. Nevertheless, challenges remained in comprehending advanced features and maintaining smooth access due to internet dependence.

Stage Structural Description

This experience was lived by students in the context of accounting courses on campus, where Accurate Online was used as a practice-based learning tool. During practice sessions, students gained significant benefits because the application provided basic features aligned with course content, such as transaction recording, journal preparation, and simple financial statement generation. The learning module reinforced their understanding, as it contained systematic steps that could be followed independently or with lecturer guidance. As a result, students felt more confident in operating digital accounting software, particularly in understanding basic concepts and practices. However, the learning situation on campus was not always smooth. Since Accurate Online is cloud-based, the application heavily depended on internet stability. On several occasions, network disruptions occurred due to overloaded servers or weak signals at certain times. These conditions made it difficult for students to access the application seamlessly. Some students even reported that despite using personal data plans, the connection still lagged or disconnected, delaying their tasks. Such obstacles created frustration, as students could not fully utilize the available features. Thus, students' experiences were shaped by a combination of the internal factors of the application and the external infrastructure of the campus environment. On the one hand, they enjoyed a positive learning experience because the basic features of Accurate Online were easy to use and the learning module was highly supportive. On the other hand, they encountered significant technical barriers due to unstable internet connections, which hindered optimal use of the application. This indicates that the effectiveness of digital accounting learning technologies depends not only on the software quality but also on the readiness of the supporting infrastructure in the learning environment.

Stage Essence Description

The essence of students' experiences in using the free version of Accurate Online is that the application provided a realistic and relevant depiction of digital accounting practice. Students felt that basic features such as transaction recording, journal creation, and simple financial reporting were relatively easy to understand. The simple interface, combined with the

availability of learning modules, helped them follow systematic workflows in accounting. For most students, Accurate Online was even easier to learn than similar applications such as MYOB, making it a suitable tool for accounting courses. However, this positive experience was not without challenges. Students admitted experiencing confusion when using more complex functions, such as tax settings, account adjustments, and advanced menus. While these features are essential for deeper accounting understanding, the lack of detailed explanations in the free version and students' limited digital accounting practice reduced their ability to master them. This created a gap between students' expectations for comprehensive learning and the actual capacity of the free version of the application. Additionally, technical barriers stemming from internet dependence became a major challenge in the learning process. Since Accurate Online is cloud-based, full access to features and data required a stable internet connection. Unfortunately, campus networks were often unstable, especially during high-traffic periods or when signals were weak. Even with personal data connections, students faced delays and disruptions, which hindered task completion and learning flow. In conclusion, the essence of students' experiences with Accurate Online can be summarized as a balance between ease and limitation. On one side, the application facilitated digital accounting practice through clear basic features and supportive learning modules. On the other, constraints such as advanced feature complexity and reliance on stable internet connections limited its full optimization. This highlights that the success of digital accounting applications in education depends not only on software quality but also on user readiness and adequate technological infrastructure.

CONCLUSIONS

This study concludes that the use of Accurate Online as a learning tool in accounting provides positive experiences for students. The application is considered user-friendly, equipped with clear basic features, and supported by learning modules that facilitate understanding. The Cartesian analysis reveals that the indicators Function Suitability, Performance Efficiency, Usability, and Reliability fall into the high satisfaction and high importance category, thus they should be maintained. Meanwhile, the Security indicator is positioned in the low satisfaction and low importance category, indicating it is not a primary concern.

Nevertheless, some limitations remain, particularly in understanding advanced features such as tax settings and account adjustments, as well as technical challenges related to the dependency on a stable internet connection. Therefore, Accurate Online is effective as a digital accounting learning tool, but its optimal use requires adequate technological infrastructure and deeper comprehension of advanced features.

LIMITATION & FURTHER RESEARCH

The limitations of the study are those characteristics of design or methodology that impacted or influenced the interpretation of the findings from your research. Further research should suggest the number of gaps in our knowledge that follow from our findings or to extend and further test of the research.

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