

## FINANCIAL REPORT QUALITY, ACCOUNTING INFORMATION SYSTEMS, INTERNAL CONTROL SYSTEMS, AND LABOR EFFICIENCY'S EFFECT ON MANAGERIAL PERFORMANCE AT PT. KAHATEX

Eltie Christi Sandag<sup>1</sup>, Ribka Sari Butar-butar<sup>2</sup>, Ibnu Sutomo<sup>3</sup>, Arifia Nurriqli<sup>4</sup>

Universitas Nusantara Manado<sup>1</sup>

Universitas Prima Indonesia<sup>2</sup>

STIE Pancasetia Banjarmasin<sup>3</sup>

STIE Pancasetia Banjarmasin<sup>4</sup>

[eltie.sandag@gmail.com](mailto:eltie.sandag@gmail.com)<sup>1</sup>

[ribkasaributarbutar@unprimdn.ac.id](mailto:ribkasaributarbutar@unprimdn.ac.id)<sup>2</sup>

[ibnusutomo1368@gmail.com](mailto:ibnusutomo1368@gmail.com)<sup>3</sup>

[arifianurriqli.40@gmail.com](mailto:arifianurriqli.40@gmail.com)<sup>4</sup>

### Abstract

This research was conducted at PT. Kahatex. The purpose of this study is to analyze the effect of the quality of financial reports, the role of accounting information systems, internal control systems, and workforce efficiency on the managerial performance of PT. Kahatex. The population and sample in this study are 45 financial employees of PT. Kahatex. The sampling technique used is a census sampling. The data collection techniques used are questionnaires, interviews, and documentation studies. The type of data used is quantitative data. Data analysis uses multiple linear regression analysis. The conclusion of the study is that simultaneously and partially, the quality of financial reports, the role of accounting information systems, internal control systems, and workforce efficiency have a positive and significant effect on the managerial performance of PT. Kahatex.

**Keyword:** Quality of Financial Reports, Role of Accounting Information Systems, Internal Control Systems, Workforce Efficiency, Managerial Performance

### INTRODUCTION

Managerial performance is one of the factors that can improve organizational effectiveness. By measuring performance, it can ensure that decision-making is done correctly and objectively. Managerial performance is the result of a company's operational activities for decision-making that will be used for the future after the company's activities in the past, which aims to measure how effective and efficient managers have worked to achieve organizational goals. Every organization is run by people, so an assessment of human behavior in performing their roles in the organization needs to be conducted. In this current era, only companies that are able to achieve efficiency, quality improvement, and improved company performance can maintain the survival of the company and be able to advance and continue to develop. This

condition demands business actors to improve performance that cannot be separated from the ability to plan, coordinate, and control various activities and resources owned.

Financial reporting is an integral part of a company. Financial reporting provides various information related to the company, such as the financial position and performance of the company. Financial reporting comes from the accounting process which includes identification, measurement, recording and means of economic communication. The results of research conducted by Nurhasanah (2017) showed that the quality of financial reporting affects managerial performance. Financial reporting is very useful for both internal and external parties. Internal parties such as directors and managers require financial reporting to make decisions regarding the company's short and long-term strategies, as well as a tool for controlling and evaluating managerial and operational performance.

Information systems have a significant impact on decision-making within a company. Managers require information in order to make decisions, which can include financial or non-financial data. The results of a study conducted by Elfaba (2016) showed that the role of accounting information systems has an impact on managerial performance. A reliable accounting information system also influences managerial performance. An accounting information system is designed to produce financial information that is used by its users to make decisions and determine the steps that must be taken to support operational activities and develop the company.

To maximize managerial performance, control is certainly needed. Control is carried out by a leader called a manager. The internal control system includes organizational structure, methods, and measures that are coordinated to maintain the organization's assets, check the accuracy and reliability of accounting data, promote efficiency, and encourage compliance with management policies. A good manager is one who understands the concept of managerial performance and can communicate it well and be accountable for it. The results of research conducted by Sopiyaatna (2017) found that the internal control system has an impact on managerial performance. Therefore, it is expected that effective internal control will have an impact on performance.

Efficiency is one of the ways for a company to effectively manage its financial resources, materials, processes, equipment, workforce, and costs. Companies with efficient operations do not waste resources. The research conducted by Kurniawati (2018) found that labor efficiency has an impact on managerial performance. An operation is considered inefficient if a company spends more resources than necessary.

PT. Kahatex is a company engaged in the palm oil industry. The company has experienced a decline in managerial performance, reflected by a decrease in the company's revenue, which

was caused by a decrease in the quality of financial reports. This can be seen from the lack of understanding of accounting standards, poor financial management systems, lack of accounting staff competence, slow, difficult, and inaccurate information, as well as a decrease in labor efficiency, which is reflected in the poor quality of work with low levels of accuracy.

The declining quality of PT. Kahatex's financial statements can be seen from the information contained in the financial reports that are less relevant in helping evaluations, lack of understanding of accounting standards which triggers an increase in errors in recording financial statements, poor financial management systems, and lack of competent accounting staff to support it.

The role of accounting information systems is a system designed to process data related to a company's accounting and is expected to produce relevant outputs for decision-making. The role of PT. Kahatex's accounting information system in inaccurate decision-making is due to slow information caused by a lack of user expertise in the accounting information system, incomplete and inaccurate information attached to the accounting information system, where data is only updated periodically according to the company's needs.

Internal control also includes encouragement given to individuals or specific employees in certain parts of the organization or the organization as a whole to run according to the goals. With the presence of internal control, all processes of audit, review, evaluation, monitoring, and other supervision activities towards the organization in order to provide adequate confidence that activities have been carried out in accordance with effectively and efficiently established benchmarks. The internal control system of PT. Kahatex is less than optimal due to the management's lack of commitment to supporting the internal control system activities in PT. Kahatex, as well as several guidelines that have not been running effectively.

Workforce efficiency is the optimal comparison between a job performed and the results achieved by that job, in accordance with the targeted quality and outcomes. Process efficiency generally concerns the effective utilization of work hours in producing a product. Efficiency of working capital generally concerns the effective utilization of working capital in the manufacturing process. Decreased workforce efficiency is evident in jobs that are not completed efficiently, where many employees do not finish their work on time, resulting in delays in financial reporting.

### **Quality of Financial Statements**

According to Nasution et al., (2019), financial statements are considered relevant if the information presented is relevant to users' needs and can influence their decisions by helping them evaluate past or current events, predict the future, and correct their past evaluations. Information is considered relevant if it meets certain criteria, such as feedback value, predictive

value, timeliness, and completeness. For information to be considered relevant, for example in financial statements, it must be timely, that is no later than 2 (two) months after the end of the fiscal year.

### **Internal Control System**

According to Septiani (2018), internal control is a set of policies and procedures to safeguard the wealth of the organization, ensure the availability of accurate accounting information, promote efficiency, encourage compliance with management policies, and ensure that they are properly implemented by all members of the organization/company's employees.

### **Efficiency of Workforce**

According to Rahman (2017), work efficiency is one of the objectives of collaboration to carry out activities in an organization with the hope of obtaining desired results with as minimal effort as possible in accordance with existing standards. The minimal effort is associated with the use of physical energy, mental, time, space, objects, and money. In other words, work efficiency is the implementation of certain ways without reducing its goals and is the easiest way to work, the cheapest cost, the shortest time, the lightest burden, and the shortest distance.

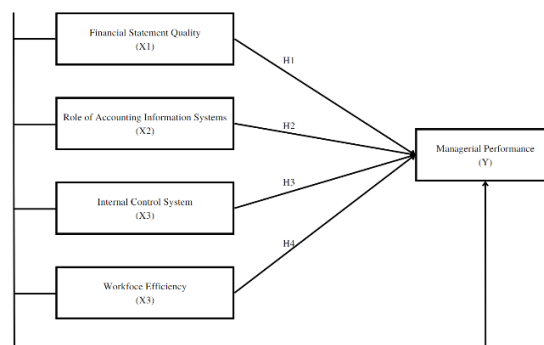
### **Managerial Performance**

According to Tambun (2021), managerial performance is the achievement of a company/organization through a series of processes or frameworks, which involve a group of people as a business unit to achieve goals during a certain period. To determine the managerial performance achieved, performance measurement needs to be conducted.

### **Framework of Thinking**

Based on the above explanation, the conceptual framework in this study can be depicted as follows:

**Figure 1. Framework of Thinking**



## METHOD

The population of this study is 45 finance employees, and the sample consists of 45 finance employees in PT. Kahatex. The type of data used in this study is quantitative data. Data collection related to the research problem is done by using a questionnaire, interview, and documentation. The data analysis technique used in this study is multiple linear regression analysis.

## RESULTS AND DISCUSSION

### Normality Test

The results of the normality test can be seen in the following:

**Table 1. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		43
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	4.46858494
Most Extreme Differences	Absolute	.084
	Positive	.084
	Negative	-.070
Test Statistic		.084
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test Distribution is Normal

b. Calculated from data.

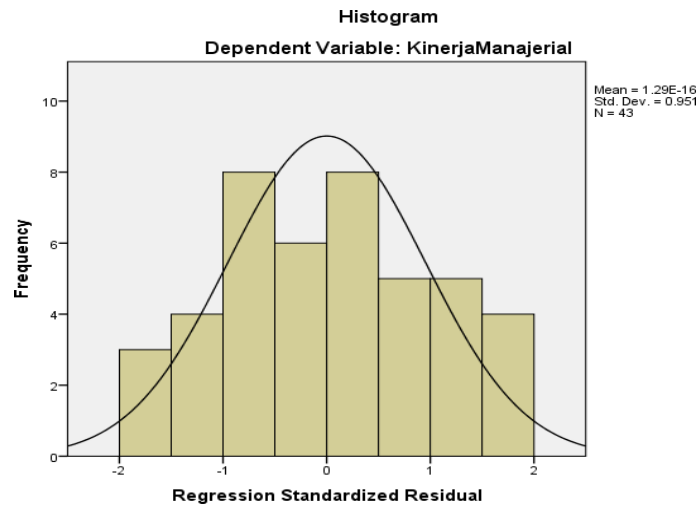
c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

*Source: Research Results, 2021 (processed data)*

The Kolmogorov Smirnov normality test yielded a significance value of  $0.200 > 0.05$ , indicating that the data is normally distributed. In addition to normality testing using the Kolmogorov-Smirnov test, graphical analysis using a histogram and normal probability plot can also be used. The following are the results of normality testing using a histogram and normal probability plot analysis.

**Figure 2. Normality Test Histogram**



Source: Research Results, 2021 (processed data)

The figure shows that the actual data forms a curve that tends to be symmetrical (U-shaped) and does not skew to the left or right, thus it can be concluded that the data is normally distributed.

**Multicollinearity**

The following multicollinearity test results:

**Table 2. Multicollinearity Test Results**

Model	Coefficients <sup>a</sup>					Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1 (Constant)	2.011	2.379			.845	.403		
Kualitas Laporan Keuangan	.214	.095	.282		2.250	.030	.496	2.018
Peranan Sistem Informasi Akuntansi	.260	.099	.334		2.629	.012	.481	2.077
Sistem Pengendalian Internal	.254	.120	.227		2.126	.040	.680	1.471
Efisiensi Kerja	.323	.134	.241		2.411	.021	.779	1.284

a. Dependent Variable: Kinerja Manajerial

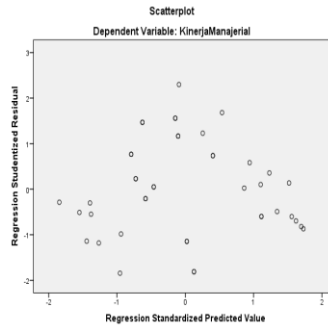
Source: Research Results, 2021 (processed data)

Table 2 above shows tolerance values > 0.1 and VIF values < 10. Therefore, in the multicollinearity test, there is no correlation between independent variables.

### Heteroscedasticity Test

Heteroskedasticity test aims to test the difference in residual variance from one observation period to another. The results of the heteroskedasticity test can be seen in the following figure:

**Figure 3. Heteroscedasticity Test**



Source: Research Results, 2021 (processed data)

Figure 2 shows that the data points are scattered with an unclear pattern both above and below zero (0) on the Y-axis and are not clustered in one place. Therefore, it can be concluded that there is no heteroskedasticity in the regression model.

**Table 3. Glesjer Test**

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.984	1.265		3.149	.003
	KualitasLaporanKeuangan	.014	.051	.059	.267	.791
	PerananSistemInformatasiAkuntansi	-.077	.053	-.333	-1.453	.149
	SistemPengendalianInternal	.037	.064	.110	.576	.568
	EfisiensiKerja	.032	.071	.080	.451	.654

a. Dependent Variable: absres

Source: Research Results, 2021 (processed data)

Table 3 above shows the significant value of financial statement quality ( $X_1$ ) at 0.791 > 0.05, the significant value of the role of accounting information systems ( $X_2$ ) at 0.149 > 0.05, the significant value of internal control ( $X_3$ ) at 0.568 > 0.05, and the significant value of workforce efficiency ( $X_4$ ) at 0.654 > 0.05. It can be concluded that there is no heteroskedasticity in this study.

## Result of Multiple Linear Regression Analysis

The multiple linear regression analysis model can be seen in the table below, which is:

**Table 4. Result of Multiple Linear Regression Analysis**

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	2.011	2.379		.845	.403
KualitasLaporanKeuangan	.214	.095	.282	2.250	.030
PerananSistemInformasiAkuntansi	.260	.099	.334	2.629	.012
SistemPengendalianInternal	.254	.120	.227	2.126	.040
EfisiensiKerja	.323	.134	.241	2.411	.021

a. Dependent Variable: KinerjaManajerial

Source: Research Results, 2021 (processed data)

$$\text{Managerial Performance} = 2.011 + 0.214 \text{ Financial Statement Quality} + 0.260 \text{ Role of Accounting Information Systems} + 0.254 \text{ Internal Control System} + 0.323 \text{ Workforce Efficiency} + e$$

1. Constant = 2.011

If the financial statement quality, role of accounting information systems, internal control system, and workforce efficiency do not increase or remain constant, then the managerial performance is 2.011.

2. The Regression Coefficient for Financial Statement Quality = 0.214

The regression coefficient for financial statement quality is 0.214 and has a positive value. This means that every increase of one unit in the financial statement quality will increase the managerial performance by 0.214 units, assuming that the other variables remain constant.

3. The Regression Coefficient for Role of Accounting Information Systems = 0.260

The coefficient of regression for the role of accounting information system is 0.260 and is positive, which means that every increase in the amount of accounting information system role by one unit will increase managerial performance by 0.260 units, assuming that the other variables remain constant.

4. The Regression Coefficient for Internal Control System = 0.254

The coefficient of regression for internal control system is 0.254 and is positive, which means that every one unit increase in the internal control system will increase the managerial performance by 0.254 units, assuming that other variables remain constant.

5. The Regression Coefficient for Workforce Efficiency = 0.323



The regression coefficient of workforce efficiency is 0.323 and positive, which means that every increase of one unit in workforce efficiency will increase managerial performance by 0.323 units with the assumption that other variables remain constant.

**Coefficient of Determination**

Result of the coefficient of determination test can be seen in the table below:

**Table 5. Testing the Coefficient of Determination**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.840 <sup>a</sup>	.705	.674	4.68514

a. Predictors: (Constant), EfisiensiKerja, SistemPengendalianInternal, KualitasLaporanKeuangan, PerananSistemInformasiAkuntansi  
 b. Dependent Variable: KinerjaManajerial

*Source: Research Results, 2021 (processed data)*

The value of adjusted R Square is 0.674, which means that the financial statement quality, the role of accounting information systems, internal control systems, and workforce efficiency can explain managerial performance by 67.4%, while the remaining 32.6% is influenced by other unexamined variables such as competency, information quality, frequency of use, and so on.

**Simultaneous Hypothesis Testing (F-Test)**

Here are the results of the simultaneous hypothesis test in the table below:

**Table 6. Simultaneous Hypothesis Testing (F-Test)**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1993.785	4	498.446	22.708	.000 <sup>b</sup>
	Residual	834.122	38	21.951		
	Total	2827.907	42			

a. Dependent Variable: KinerjaManajerial  
 b. Predictors: (Constant), EfisiensiKerja, SistemPengendalianInternal, KualitasLaporanKeuangan, PerananSistemInformasiAkuntansi

*Source: Research Results, 2021 (processed data)*

Therefore, the calculated F value (22.708) > the tabled F value (2.62) with a significance value of 0.000 < 0.05. Thus, Ho is rejected and Ha is accepted, indicating that the quality of financial reports, the role of accounting information systems, internal control systems, and workforce efficiency have a positive and significant effect on the managerial performance of PT. Kahatex.

### Partial Hypothesis Testing (t-test)

The following is the table of partial hypothesis testing results:

**Table 7. Partial Hypothesis Testing (t-test)**

Model	Coefficients <sup>a</sup>		Standardized Coefficients		
	Unstandardized Coefficients B	Std. Error	Beta	t	Sig.
1 (Constant)	2.011	2.379		.845	.403
Kualitas Laporan Keuangan	.214	.095	.282	2.250	.030
Peranan Sistem Informasi Akuntansi	.260	.099	.334	2.629	.012
Sistem Pengendalian Internal	.254	.120	.227	2.126	.040
Efisiensi Kerja	.323	.134	.241	2.411	.021

a. Dependent Variable: Kinerja Manajerial

Source: Research Results, 2021 (processed data)

Thus, the variable of financial statement quality obtains the value of t count (2.250) > t table (2.024) and the significance value is 0.030 < 0.05. This means that Ho is rejected and Ha is accepted, which means that financial statement quality has a positive and significant effect on the managerial performance of PT. Kahatex. The variable of the role of accounting information system obtains the value of t count (2.629) > t table (2.024) and the significance value is 0.012 < 0.05. This means that Ho is rejected and Ha is accepted, which means that the role of accounting information system has a positive and significant effect on the managerial performance of PT. Kahatex. The variable of internal control system obtains the value of t count (2.126) > t table (2.024) and the significance value is 0.040 < 0.05. This means that Ho is rejected and Ha is accepted, which means that the internal control system has a positive and significant effect on the managerial performance of PT. Kahatex. The variable of workforce efficiency obtains the value of t count (2.411) > t table (2.024) and the significance value is 0.021 < 0.05. This means that Ho is rejected and Ha is accepted, which means that workforce efficiency has a positive and significant effect on the managerial performance of PT. Kahatex.

### The Influence of Financial Report Quality on Managerial Performance of PT PT. Kahatex

The results of the partial hypothesis testing using t-test, for the variable of financial report quality obtained a t-value of (2.250) > t-table (2.024) and a significance value of 0.030 < 0.05, which means that Ho is rejected and Ha is accepted, namely that financial report quality has a positive and significant effect on managerial performance of PT. Kahatex. These results are in line with research conducted by Nurhasana (2017) which found that financial report quality has an effect on managerial performance. Financial reporting is very useful for both internal and

external parties of the company. Internal parties such as directors and managers require financial reporting to make decisions regarding short and long-term strategies of the company, as well as a tool for controlling and evaluating managerial and operational performance. The decline in the financial report quality of PT. Kahatex can be seen from the information contained in the financial report that is less relevant in assisting evaluation, lack of understanding of accounting standards which triggers an increase in errors in recording financial reports, poor financial management systems, and lack of competence of accounting staff. The decrease in financial report quality that is reflected in the level of errors such as income statement or profit and loss statement and balance sheet often has to be revised due to data discrepancies such as bank loans, building rents, and employee salaries that often need to be revised.

### **The Influence of the Role of Accounting Information System on Managerial Performance of PT. Kahatex**

The partial hypothesis testing using t-test for the variable of accounting information system role obtained a t-value of (2.629) > t-table (2.024) and a significant value of  $0.012 < 0.05$ , which means that  $H_0$  is rejected and  $H_a$  is accepted, indicating that the role of accounting information system has a positive and significant influence on the managerial performance of PT PT. Kahatex. This result is in line with the research conducted by Elfaba (2016) which found that the role of accounting information system has an effect on managerial performance. According to Krismiaji (2017:4), 'Accounting information system is a system that processes data and transactions to generate useful information for planning, controlling, and operating a business.' The role of accounting information system is designed to process company accounting data and is expected to produce relevant outputs for decision making. The role of accounting information system is a more effective and efficient data processing process, with ease of data processing and high-quality outputs that are useful for the company. The resulting information is financial reports that are used as a source of decision making by various parties. The role of accounting information system in PT. Kahatex that leads to inaccurate decision-making is due to the slow information due to lack of expertise in using the accounting information system, incomplete and inaccurate information in the accounting information system, and data that are only periodically updated according to the company's needs. When using the system for the first time, the accounting department employees are required to memorize many accounts. The obstacle often encountered by the company is related to the human resource expertise that is still not supporting in the accounting information system.

### **The Influence of Internal Control System on Managerial Performance of PT. Kahatex**

The results of the partial hypothesis testing using t-test for the internal control system variable obtained the t-value (2.126) > t-table (2.024) and a significant value of 0.040 < 0.05, meaning that  $H_0$  is rejected and  $H_a$  is accepted, indicating that the internal control system has a positive and significant influence on the managerial performance of PT. Kahatex. These results are consistent with the research conducted by Sopiayatna (2018) which found that the internal control system has an influence on managerial performance.

Internal control also includes the encouragement given to individuals or specific employees in the organization or the organization as a whole to run in accordance with objectives. With the presence of internal control, all audit, review, evaluation, monitoring, and other supervision activities against the organization can be carried out effectively and efficiently in order to provide adequate confidence that the activities have been carried out in accordance with established benchmarks. However, the internal control system of PT. Kahatex is less than optimal due to the lack of management commitment that supports the implementation of internal control activities in the company, as well as several guidelines that have not been effectively implemented. This is reflected in the performance evaluation, as there are many instances where procedures established by PT. Kahatex are not followed.

### **The Influence of Labor Efficiency on Managerial Performance of PT. Kahatex**

The results of partial hypothesis testing using the t-test, for the variable of work efficiency, obtained a t-value (2.411) > t-table (2.024) and a significant value of 0.021 < 0.05, which means that  $H_0$  is rejected and  $H_a$  is accepted, namely that work efficiency has a positive and significant influence on the managerial performance of PT Kahatex. This result is in line with the research conducted by Kurniawati (2018), which found that work efficiency has an influence on managerial performance. Martono (2019:101) defines efficiency as minimizing costs as low as possible to increase profits. Broadly speaking, efficiency is the best comparison between inputs and outputs between profits and resources used, as well as the maximum results achieved using limited resources.

Efficiency is one way for companies to effectively manage financial resources, materials, processes, equipment, labor, and costs. Companies with efficient operations will not waste resources. Work efficiency is the best comparison between a job done and the results achieved by that job in accordance with the targets, both in terms of quality and results. Process efficiency, in general, discusses the effective use of working hours in producing products. Efficiency, in general, discusses the effective use of working capital in the manufacturing process. The decreased work efficiency at PT Kahatex is evident in the quality of work that has not reached

good levels of accuracy. This is reflected in the level of completion of work that is not timely and work results that often experience errors in inputting financial data.

### **The Influence of Financial Reporting Quality, Role of Accounting Information Systems, Internal Control Systems, and Workforce Efficiency on Managerial Performance of PT. Kahatex**

The results of the hypothesis testing simultaneously using the F test, obtained the calculated F value (22.533) > F table (2.62) with a significance value of 0.000 < 0.05, then  $H_0$  is rejected and  $H_a$  is accepted, which means that the quality of financial reports, the role of accounting information systems, internal control systems, and labor efficiency have a positive and significant influence on the managerial performance of PT. Kahatex. These results are in line with the research conducted by Elfaba (2016) and Kurniawati (2018) which found that the quality of financial reports, the role of accounting information systems, internal control systems, and labor efficiency have an influence on managerial performance. These companies experienced a decline in managerial performance reflected in the decrease in the company's revenue of PT. Kahatex which was caused by the decreasing quality of financial reports seen from the lack of understanding of accounting standards, poor financial management systems, lack of accounting staff competence, slow and inaccurate information, and decreased labor efficiency seen from the quality of work results that are not accurate.

### **CONCLUSION**

Based on the discussion, it is found that the quality of financial reports has a positive and significant influence on the managerial performance of PT. Kahatex. The role of accounting information system has a positive and significant influence on the managerial performance of PT. Kahatex. The internal control system has a positive and significant influence on the managerial performance of PT. Kahatex. The efficiency of workforce has a positive and significant influence on the managerial performance of PT. Kahatex. The quality of financial reports, the role of accounting information system, the internal control system, and the efficiency of workforce have a positive and significant influence on the managerial performance of PT. Kahatex.

The recommendations of this study are to improve the quality of financial reports by improving the financial system that is more easily understood, clear and well-implemented budgeting procedures, and innovative information technology support. Improve the role of accounting information systems by designing formulas and documents or displays of accounting information systems that are easy to fill in and accurately analyzed, implementing process methods or equipment installations that are smoothly and quickly connected for each financial

employee, and monitoring damage to accounting information systems, which needs to be done once a week to ensure that the entire system runs well.

## REFERENCES

- Baridwan, Z. (2018). *Sistem Informasi Akuntansi* (Cetakan Kesembilan). BPFE-Yogyakarta.
- Elfaba. (2016). Pengaruh Pengendalian Internal dan Peranan Sistem Informasi Akuntansi Terhadap Kinerja Manajerial (Survey Pada Perusahaan Bank Umum Yang Ada Di Kota Bandung). *Akuntansi Fakultas Ekonomi Dan Bisnis*, 1(1).
- Ghazali, I. (2016). *Analisis Multivariate dengan Program SPSS*. Badan Penerbit Universitas Dipenogoro.
- Ginting, J. V. (2022). *Akuntansi Biaya*. Yayasan Kita Menulis.
- Hery. (2016). *Akuntansi Dasar*. PT. Grasindo.
- IAPI. (2018). *Standar Profesional Akuntan*. Salemba Empat.
- Irwandy. (2019). *Analisis dan Perancangan. Sistem Kerja*. Deepublish.
- Krismiaji. (2017). *Sistem Informasi Akuntansi*. Unit Penerbit dan Percetakan Sekolah Tinggi Ilmu YKPN.
- Kurniawati. (2018). Pengaruh Akuntansi Manajemen, Kualitas Informasi, Efisiensi Tenaga Kerja dan Ketepatan Waktu Terhadap Kinerja Manajerial PT. Surya Sukses Abadi. *Jurnal Akuntansi Fakultas Ekonomi Dan Bisnis*, 1(1).
- Latif, Mukhtar, & Latief. (2018). *Teori Manajemen Pendidikan*. Deepublisher.
- Lestari. (2020). *Pengantar Akuntansi Konsep Dasar dan Praktik*. Salemba Empat.
- Marono, N. (2019). *Metode Penelitian Kuantitatif*. Rajawali Pers.
- Maryuani. (2018). *Pengelolaan Sumber Daya Alam dan Pembangunan Ekonomi*. Deepublisher.
- Midjan, A., & Akbar, S. (2018). *Sistem Informasi Akuntansi: Pendekatan Manual Penyusunan Metode dan Prosedur* (Edisi Kedelapan). Lingga Jaya.
- Monica, Sunarji, & Elidawati. (2020). Analisis Pengendalian Internal atas Persediaan dan Pembelian pada PT. Catur Anugerah Sejati Medan. *Jurnal Bisnis Kolega*.
- Mulyono. (2018a). *Berprestasi Melalui JFP Ayo Kumpulkan Angka Kreditmu*. Deepublisher.
- Mulyono, D. (2018b). *Akuntansi Pajak*.
- Mulyono, Slamet, & Haris, R. (2021). *Manajemen Pelaporan pada Sistem Perbendaharaan dan Anggaran Negara*. Sistem Pembendaharaan.
- Nasution, Darma, D. A., & Barus, D. B. (2019). *Monograf Analisis Faktor- Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pada Pemerintah Kota Tanjung Balai*

*Dengan Komitmen Organisasi Sebagai Variabel Moderating.* Uwais Inspirasi Indonesia.

Nugraha, S. (2022). *Panduan Praktis Penelitian Kualitatif.* Graha Ilmu.

Nurhasanah. (2017). *Pengaruh Kualitas Laporan Keuangan Terhadap Kinerja Manajerial Instansi Pemerintah Di Kabupaten Ogan Ilir (Studi Kasus Pada BPKAD Kabupaten Ogan Ilir)* [Skripsi]. Universitas Muhammadiyah Palembang.

Rahman. (2017). *Peran Strategis Kepala Sekolah dalam Meningkatkan Mutu.* PT. Kahatex Prenada Media Group.

Sadiqin, A. (2019). *Advanced Accounting.* Deepublisher.

Sahir, S. H. (2020). *Keterampilan Manajerial Efektif.* Yayasan Kita Menulis.

Santoso, S. (2018). *Panduan Lengkap SPSS Versi 20.* PT Elex Media Komputindo.

Septiani, A. (2018). *Pengantar Akuntansi Konsep Dasar dan Praktik untuk Perusahaan Jasa an Dagang.* Duta Media Publishing.

Shahuddin. (2018). *Rekayasa Perangkat Lunak (Terstruktur dan Berorientasi Objek).* Informatika Bandung.

Sholehuddin. (2019). *Metode Penelitian Bisnis.* PT Elex Media Komputindo.

Simamora, H. (2019). *Akuntansi Manajemen.* Star Gate Publisher.

Sopiyatna, R. S. (2017). *Pengaruh Sistem Pengendalian Internal, Sistem Informasi Akuntansi Manajemen, dan Kapasitas Sumber Daya Manusia terhadap Kinerja Manajerial (Studi empiris pada PT Bukit Asam (Persero) Tbk di Kota Palembang)* [Skripsi]. Universitas Pasundan.

Tambun, R. (2021). *Penganggaran Perusahaan.* Deepublisher.

Wahjono, S. I. (2020). *Pengantar Bisnis.* Prenadamedia Group.

Yadiati, W., & Mubarak, A. (2020). *Kualitas Pelaporan Keuangan Kajian Teoritis dan Empiris.* PT Kahatex.

Yusuf, M., & Matiin, N. (2022). ANALYSIS OF THE EFFECT OF THE MARKETING MIX ON PURCHASING DECISIONS. *International Journal of Economics and Management Research*, 1(3), 177-182.

Yusuf, M., Sutrisno, S., Putri, P. A. N., Asir, M., & Cakranegara, P. A. (2022). Prospek Penggunaan E-Commerce Terhadap Profitabilitas Dan Kemudahan Pelayanan Konsumen: Literature Review. *Jurnal Darma Agung*, 30(1), 786-801.

Yusuf, M., Saiyed, R., & Sahala, J. (2022, December). Swot Analysis in Making Relationship Marketing Program. In Proceeding of The International Conference on Economics and Business (Vol. 1, No. 2, pp. 573-588).

Yusuf, M., & Matiin, N. (2022). ANALYSIS OF THE EFFECT OF THE MARKETING MIX ON PURCHASING DECISIONS. International Journal of Economics and Management Research, 1(3), 177-182.

Yusuf, M., Betty, H., & Sihombing, M. (2022). The Effect of Product and Service Quality on Consumer Loyalty at Palopo Minimarkets. December. <https://doi.org/10.24042/febi.v7i2.14430>