

## ANALYSIS OF ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION AT VILLAGE-OWNED ENTERPRISES

**Mayada Rismawati**

Universitas Negeri Makassar  
mayadarismawati22@gmail.com

**Samirah Dunakhir**

Universitas Negeri Makassar  
samirah.dunakhir@unm.ac.id

**Sahade**

Universitas Negeri Makassar  
sahade@unm.ac.id

### Abstract

*This research aimed to analyze the implementation of accounting information systems in Village-Owned Enterprises of Bisaea in Lasalimu Village, Lasalimu Subdistrict, Buton Regency in Southeast Sulawesi. The variables of this research are the Accounting Information System in Village-Owned Enterprises. The population of this research is all data and documents related to the information system used by the Village-Owned Enterprises of Bisaea in Lasalimu Village, South Lasalimu Subdistrict, Buton Regency in Southeast Sulawesi, and the sample is all data and documents related to the accounting information system used by the Village-Owned Enterprises of Bisaea in Lasalimu Village, South Lasalimu Subdistrict, Buton Regency in Southeast Sulawesi for the year 2022. The data were collected by conducted using documentation. The data obtained were analyzed using a qualitative description. The results of this research suggest that in using the implementation of the accounting information system at Village-Owned Enterprises, Bisaea still applies manual recording; this is supported by the five components of the accounting information system, namely the user/person who operates the system, procedures and instructions, data, software, and internal controls for security measurements. As a result of the lack of employees, there are task traps on the part of the treasurer, secretary, recorder, and collector, which results in not working optimally; the solution must be to add employees according to their expertise in the field they are controlled so as not to cause task traps.*

**Keywords:** Accounting, Information Systems, Village-Owned Enterprises

### 1. Introduction

Law no. 6 of 2014 concerning Villages mandates that Villages can establish Village-Owned Enterprises (*Badan Usaha Milik Desa or BUMDes*). Since the enactment of

this law, the government has continued to strive for economic development by empowering the community's economy. Community economic empowerment is an effort to develop community independence and prosperity by increasing knowledge, attitudes, skills, behavior, abilities, and awareness and utilizing resources through establishing policies, programs, activities, and assistance by the problems and priority needs of the village community.

As a follow-up to the implementation of Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, the Ministry of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia has issued Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 4 of 2015 concerning Village-Owned Enterprises. The Ministerial Regulation explains in detail the process of establishing Village-Owned Enterprises, who has the right to manage Village-Owned Enterprises, Village-Owned Enterprises capital, permitted types of business, as well as reporting and accountability.

Following the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 4 of 2015 concerning Village-Owned Enterprises, all villages in the Unitary State of the Republic of Indonesia established Village-Owned Enterprises, including Lasalimu Village, South Lasalimu District, Buton Regency in Southeast Sulawesi whose Village-Owned Enterprises is named Village-Owned Enterprises Bisaea. Village-Owned Enterprises Bisaea was established through a Village Deliberation on November 9, 2019. The Village-Owned Enterprises management structure comprises an advisor, an Operational Executive, and a Supervisor. The village head appointed the advisor as the *ex officio*. Operational Executors consist of Managers/Directors, Heads of Business Units, and Supervisors.

Village-owned enterprises as a business forum must align with the 4.0 revolution. One way is to use technology to manage financial reports, which can help record Village-Owned Enterprises' financial reviews (Biduri, 2021). Village-owned enterprises can use software to create effective financial reports. Research by Rahman & Ngandoh (2022) shows that management through financial reporting applications can help Village-Owned Enterprises make financial records that are neater and easier to understand. This will fulfill the Ministry's requirements that Village-Owned Enterprises, which have more than one type of business, must record separately, and their financial reports remain unified.

According to Kwarteng & Aveh (2018), accounting information systems store organizational financial information. Accounting information systems influence company performance. Technology-based accounting information systems help institutions make decisions and set policies to achieve goals. In addition, modern technology-based accounting information systems will increase the accountability of institutions implementing them. According to Nurromlah (2017), computer processing of accounting

data will produce more accurate and precise financial information. Managing financial receipts and expenditure transactions will be easier with a computerized system. This will speed up the creation of financial reports and make it easier to search for data if needed because the data is stored in file form, resulting in clearer monitoring and reducing errors in data processing.

The main objective of an accounting information system is to manage accounting data from various sources so that it becomes accounting information needed by users for various needs, thereby reducing risk when making decisions. According to Marlinawati & Suryana (2013), the results of user evaluations can be used to measure the success of implementing the quality of information system services related to the suitability of tasks with an Accounting Information System (AIS).

The Accounting Information System is intended to record (record, classify, summarize, and report) the results of economic activities or events with various related organizations for the organization's internal and external interests. This system also provides instructions on how an organization should document these results, regardless of whether the organization is profit-oriented (Susanto, 2017). Based on the description above, it is appropriate for business actors to implement a computer-based Accounting Information System in managing their companies. Likewise with Village-Owned Enterprises, even though the business is still small, it is very important to implement a computer-based accounting information system to make management easier.

The current problem is that many companies still implement Accounting Information Systems manually, especially small-scale companies. Village-owned enterprises are one example. Several research results show that, on average, the Village-Owned Enterprises studied still apply the Accounting Information System manually. Among them is research conducted by Mustar (2022), which concluded that Muara Tenang Village still uses a manual recording system in the Village-Owned Enterprises Accounting Information System.

Likewise with Village-Owned Enterprises Bisaea Lasalimu Village, according to the results of observations carried out directly at the Village-Owned Enterprises Bisaea secretariat, researchers discovered the fact that financial management in Village-Owned Enterprises Bisaea still uses a manual recording system, causing weaknesses such as recording errors in the management of Village-Owned Enterprises Bisaea's financial reports so that the finances are not yet good. Based on the above background, the researcher is interested in conducting an "Analysis of the Application of Accounting Information Systems in Village-Owned Enterprises."

## **2. Literature Review**

### **2.1 Accounting Information System**

According to Romney & Steinbart (2019), an accounting information system is a system that collects, records, stores, and processes data to produce information for decision-making. These systems include people, procedures and instructions, data, software, information technology infrastructure, internal controls, and security measures. The benefits of accounting information systems, according to Nuriadini & Hadiprajitno (2022), are as follows:

- a. Contain or present information in a timely and accurate manner to help the company carry out key value chain activities effectively and efficiently,
- b. Maximize quality levels and limit product or service production costs charged,
- c. Maximizing the efficiency of company performance both in finance and other fields,
- d. Maximize decision-making skills, and
- e. Facilitate communication between departments in the organization

The accounting data processing process can be done with a computer. According to Baridwan (2013), computers are better than humans in data processing speed. According to Daud & Windana (2014), A computerized accounting information system is an information system that uses computer technology to manage business and transaction data to produce information that is accurate, relevant, and useful for decision-making. Two procedures can be carried out when using a computer-based accounting information system. First, data recording is the same as a manual system in that proof of transactions is entered into the computer and processed in a programmed format. Second, data recording is done directly into the computer using a terminal.

According to Romney & Steinbart (2019), Accounting Information Systems consist of six components, namely users/people who use the system, procedures and instructions, data regarding organizations and business activities, software used to process data, information technology infrastructure, and internal controls and security measurements. The components of the accounting information system according to Susanto (2017) are hardware, software, Brainware, procedures, databases, and Information Network technology.

### **2.2 Village-owned enterprises**

According to Sujarweni (2020), Village-Owned Enterprises can be defined as Village-Owned Enterprises, an extension of the word Village-Owned Enterprises. Village-owned enterprises are village business institutions managed by the village government and the village community to strengthen the village economy. It is formed based on the needs and potential of the village. According to the Department of National Education (2007), a Village-Owned Enterprise is a village-owned business entity established based on village needs and potential as an effort to improve community welfare.

According to the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia No. 4 of 2015 Article 1, Village-Owned Enterprises, from now on referred to as Village-Owned Enterprises, are business entities whose capital is wholly or largely owned by the Village through direct participation originating from separated village assets to manage assets, services, and other businesses to the greatest extent possible—The great welfare of the village community. Based on the explanation above, it can be concluded that Village-Owned Enterprises is a business institution managed by the community to make a profit. Village-Owned Enterprises is a village business institution managed by the community and village government to strengthen the village economy. It is formed based on village needs and potential. Thus, Village-Owned Enterprises is a social institution initiated by village officials that is intended to create a village economy in a better direction based on the potential or needs of the village.

Article 4 of the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 4 of 2015 concerning Village-Owned Enterprises states that villages can establish Village-Owned Enterprises with several considerations, namely based on the initiative of the village and village community, the potential of the village's economic business; natural resources in the village, human resources capable of managing Village-Owned Enterprises, and capital participation from the village government in the form of financing and village wealth which is handed over to be managed as part of the Village-Owned Enterprises business.

### **3. Research Methods**

The method used in this research uses qualitative data analysis. The research object is Village-Owned Enterprises Bisaea, Lasalimu Village, South Lasalimu District, Buton Regency in Southeast Sulawesi. Data collection techniques use interviews and documentation. Qualitative descriptive data analysis in this research first aims to obtain and collect data related to the accounting information system at Village-Owned Enterprises Bisaea. Second, analyze the accounting information system at Village-Owned Enterprises Bisaea by analyzing users/people who operate the system, procedures and instructions, data regarding the organization and activities of Village-Owned Enterprises, software or applications used to process data, the infrastructure used by Village-Owned Enterprises Bisaea, as well as internal controls for security measurements and executed to protect stored data. Finally, conclusions and suggestions are drawn based on the research results.

## 4. Results and Discussion

### 4.1 Result

#### 4.1.1 Accounting Information System at Village-Owned Enterprises Bisaea

The human resources used to operate the system for activities at Village-Owned Enterprises Bisaea are employees with sufficient knowledge and experience in the field of accounting information systems; in this case, the employees have never attended any training. The functions assigned to Village-Owned Enterprises Bisaea are:

**Table 1 Divisions assigned to Village-Owned Enterprises Bisaea**

Position	Knowledge	Experience
Director	D2 Marine Engineering	17 years
Secretary	Bachelor of English Education	18 years

Source: Village-Owned Enterprises Bisaea

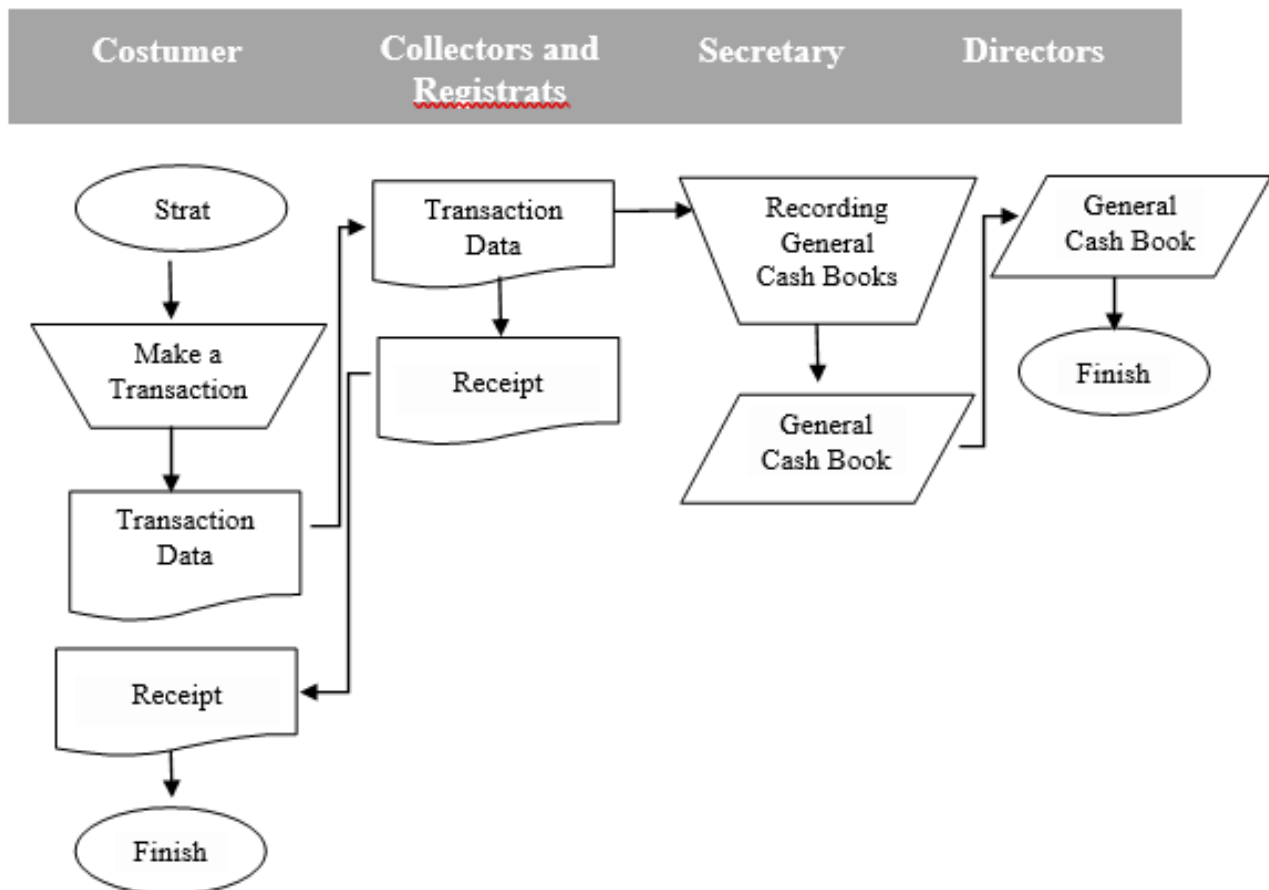
One employee, the director and secretary, is involved in the accounting information system at Village-Owned Enterprises Bisaea.

The following are Village Drinking Water Company (PAMDes) and rental procedures:

- 1) Because we still record manually without using any application, *customers* come directly to Village-Owned Enterprises to carry out transactions according to the targeted business unit.
- 2) Billers and registrars receive transaction data and provide it to the secretary.
- 3) Recorders and billers create receipts based on transaction data.
- 4) After the receipt is signed, it is given to the customer.
- 5) The secretary records in the general cash book and reports to the director.
- 6) The director receives the general cash book and checks it.

The data in Village-Owned Enterprises Bisaea is the General Cash Book and Receipts. A general cash book is a document that contains transaction history records of a business entity and various types of cash and credit transactions. The contents of the general cash book include detailed records of credits, cash transfers, and the value of money received. The general cash book is deliberately arranged according to standards for everyone to read and understand the data. This means the general cash book is arranged as a table with several columns. Each column includes transaction classification, description, and status. This general cash book will make it easier for entrepreneurs to identify the value of the largest expenditure in the company's finances. Entrepreneurs can set financial plans, manage cash flow, and evaluate from there.

An official receipt is proof of receiving the money to pay for an item or other items. The receipt is made and signed by the party receiving the money and handed over to the party who has made the payment. Receipts generally consist of two parts; the first part is given to the paying party, namely as proof of recording money expenditures, while the remaining part (Sub or receipt bump) can be used as proof of recording money receipts. Data available on Village-Owned Enterprises Bisaea are:



**Figure 1 Village Drinking Water Company (PAMDes) Flow Chart and Village-Owned Enterprises Rental**

In this research, the level of security that stores data cannot be said to be safe because it still uses manual recording in the general cash book.

Based on the previous data presentation, this analysis will compare indicators from theory with existing practices in Village-Owned Enterprises Bisaea based on accounting information system components. The application of accounting information systems can be seen in the comparison table with accounting information systems theory according to Romney & Steinbart (2019) below:

#### 4.1.2 Comparison of Accounting Information System Components

Based on the presentation of previous data, this analysis will compare indicators from theory with practice in Village-Owned Enterprises Bisaea based on the components of the accounting information system. The application of accounting information systems can be seen in a comparison table with the theory of accounting information systems according to Romney & Steinbart (2019) as follows:

**Table 2 Comparison of Accounting Information System Components according to Romney & Steinbart's Theory with Village-Owned Enterprises Bisaea**

No	Accounting Information System Components	Indicator	Practice	Suitable/ Not suitable
1	User/person who uses the system	The human resources a company uses to operate the system are employees with sufficient knowledge and experience in their field, meaning that employees have the expertise and skills to support an Accounting Information System in the company.	Based on the employee's CV, the user component/person who uses the system does not fulfill the elements of an accounting information system. The director and secretary do not know the field of accounting information systems, as seen from the director's diploma with a D2 in shipping engineering and the secretary's bachelor's degree in English language education.	Not suitable
2	Procedures and	Accounting Information	Because we still	Not



	instructions	Systems uses procedures and instructions to collect, process, and store data. It is hoped that the work can be carried out effectively and efficiently with procedures and instructions.	record manually without using any application, customers come directly to Village-Owned Enterprises to carry out transactions according to the targeted business unit. Billers and registrars receive transaction data and provide it to the secretary. The registrar and biller create a receipt based on transaction data. After the receipt is signed, it is given to the customer. The secretary records in the general cash book and reports to the director. The director receives the general cash book and checks it.	suitable
3	Data	The data contained in the Accounting Information System is information related to the organization's business practices. Any	All transactions at Village-Owned Enterprises Bisaea are recorded for the first time on receipts. The	Not suitable

		business data that has an impact on the company must be entered into the Accounting Information System.	existing data from that receipt will be recorded manually in the general cash book.	
4	Software	Accounting Information System Software is a computer program that stores, processes, and analyzes company data. Companies today use software programs that can be customized to meet the needs of each business.	The data presentation shows that the software components do not fully fulfill the elements of an accounting information system. This is because Village-Owned Enterprises Bisaea uses Microsoft Excel only to create receipts.	Not suitable
5	Information technology infrastructure	Information technology infrastructure refers to the hardware used to operate an Accounting Information System, including computers, peripheral devices, and communications network devices.	Based on the data presentation, Village-Owned Enterprises Bisaea has completed information technology infrastructure components such as computers and printers to make creating and printing receipts easier.	Suitable
6	Internal controls for measuring stored	Internal control refers to the security measures	In presenting the data, the security	Not suitable

	security data	to protect data stored in an Accounting Information System. Internal controls cover everything from passwords to verification methods. Accounting Information Systems must have internal controls to protect against unauthorized computer access and to limit access to authorized users, which includes multiple users within the company.	measurements carried out by Village-Owned Enterprises Bisaea have not worked well because they still use manual recording. This can be seen from the use of general cash books.	
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Source: Processed data (2023)

Based on the results of the comparison table of accounting information system components according to Romney & Steinbart's theory with Village-Owned Enterprises, Bisaea produces data that shows that there is a discrepancy between theory and practice that occurs in the field; this can be seen from the six components, only one component is appropriate, namely technological infrastructure information.

#### 4.2 Discussion

Based on an analysis of the accounting information system research data at Bisaea Village-Owned Enterprises, the six main components of the accounting information system are seen by Romney & Steinbart's theory. The Accounting Information System at Village-Owned Enterprises Bisaea is not yet running according to Romney & Steinbart's (2019) theory; five different indicators are not yet running according to theory in the field. These components are users/people who use the system, procedures and instructions, data, software, and internal control for stored security measurements. Only one has been carried out by theory, namely information technology infrastructure.

The user/person element, procedures, and instructions in operating the system have not been implemented properly. Namely, the division of duties and authority in each part is unclear, so there are no boundaries between one part and another; this can be seen from the duties and responsibilities that registrars and collectors carry out. In general, the secretary carries out the task of managing correspondence, and the treasurer compiles the

bookkeeping. However, judging from the data and documents at Village-Owned Enterprises Habea, the treasurer's duties were taken over by the secretary, and the recorder and collector took over the secretary's duties. Apart from that, the registrar and biller carry out their duties only one person, and they always change every month; because of this lack of labor, Village-Owned Enterprises Bisaea does not have a well-organized accounting system.

The data elements in implementing activities at Village-Owned Enterprises Bisaea have not been implemented properly and appropriately. The data used in the accounting information system at Village-Owned Enterprises Bisaea are receipts and general cash books. A general cash book is a document used to record transactions. The receipt in Village-Owned Enterprises Bisaea is only a note stating the date, customer's name, and bill to be paid. The documents contained in Village-Owned Enterprises Bisaea, except receipts, are still in the form of paper written in handwriting. The columns in the document are still too small to fill in by hand, so they look sloppy. The document is stored in a box and placed in a cupboard. The document is stored after the document has been recorded in the secretary's bookkeeping. If the document has not been recorded, then the document is placed on the table so that it does not get mixed up with the documents that have been recorded. This document storage method is not recommended because it is prone to loss. Likewise, writing manually, if not stored properly, will result in the document being damaged and unreadable.

The software or application elements in Village-Owned Enterprises Bisaea's activities cannot be considered appropriate. This relates to Village-Owned Enterprises Bisaea, which uses Microsoft Excel only to make receipts, and all transactions still use manual recording in the general cash book.

Information technology infrastructure elements in implementing Village-Owned Enterprises Bisaea activities have been carried out appropriately. IT infrastructure has been used as intended. Village-Owned Enterprises has prepared IT infrastructure in the form of laptops and printers to create and print receipts, not to process data at Village-Owned Enterprises Bisaea because they still use manual recording in the general cash book.

Based on the previous five elements, the internal control elements for measuring the security of stored data have not been implemented appropriately. This element is said to be inappropriate because Village-Owned Enterprises Bisaea has used no application to run the Accounting Information System. Based on the description above, the Accounting Information System at Village-Owned Enterprises Bisaea, based on Romney & Steinbart's (2019) theory regarding elements of information technology infrastructure, is appropriate and well-implemented. However, for the elements of users/people who use the system, procedures and instructions, data, software, and internal controls for measuring the security of stored data are not appropriate and have not been implemented properly.

Because the accounting information system components are not appropriate, Village-Owned Enterprises Bisaea has not achieved the objectives of the accounting information system.

The results of this research are in line with research conducted by Husna (2020) with the title *Analysis of Cash Receipts Accounting Information Systems (Case Study at PT. Destinasi Tirta Nusantara, TBK, Medan Branch)* and research conducted by Mustar (2022) with the title *analysis of system implementation accounting information, and transparency in the management of financial reports regarding asset management in village-owned enterprises from an Islamic perspective (empirical study at Village-Owned Enterprises Besa Muara Tenang, Muara Enim Regency)*. The research results are similar to what happened with Village-Owned Enterprises Bisaea, namely that they still used a manual recording system. The suitability of Accounting Information System components for the income and expenditure of Village-Owned Enterprises Bisaea does not yet 100% meet the criteria for using Accounting Information System of the six Accounting Information System components consisting of users/people who use the system, procedures, and instructions, data, software, information technology infrastructure, and internal controls for measuring the security of stored data. Five components are appropriate, and one that is not. Inappropriate components include users/people who use the system, procedures and instructions, data, software, and internal controls for measuring the security of stored data. These five components are inadequate, so they do not meet the criteria for using an Accounting Information System.

## 5. Conclusions

Based on research data relating to the implementation of accounting information systems, it is concluded that the accounting information system at Village-Owned Enterprises Bisaea has implemented elements of information technology infrastructure and has been implemented well. Second, the accounting information system at Village-Owned Enterprises Bisaea, which has implemented user elements/people who use systems, procedures and instructions, data, software, and internal controls for data security, has not been implemented properly because it still uses manual recording. As a result of the lack of employees, there are task traps on the part of the treasurer, secretary, recorder, and collector, which results in not working optimally; the solution must be to add employees according to their expertise in the field they are controlled so as not to cause task traps. The government and village officials must provide guidance and training to Village-Owned Enterprises Bisaea regarding the preparation of financial reports by Financial Accounting Standards for Micro, Small, and Medium Entities standards; this good and correct financial reporting can affect Accountability and Transparency in the management of Village-Owned Enterprises so that it can improve the performance of

Village-Owned Enterprises. It provides tutorials and assistance to managers accessing the Accounting Information System for Village-Owned Enterprises through applications to make it easier and increase enthusiasm for implementing the Accounting Information System.

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