INTEGRATION OF ACCOUNTING INFORMATION SYSTEMS AND GOOD CORPORATE GOVERNANCE IN VILLAGE CREDIT INSTITUTION IN BALI

Komang Adi Kurniawan Saputra

Faculty of Economics and Business Warmadewa University
Komangadinata8@gmail.com

A R T I C L E   I N F O

A B S T R A C T

This study aims to determine the effect of accounting information systems and good corporate governance on employee performance in Village Credit Institutions in Denpasar City. The data in this study are primary data obtained from distributing questionnaires directly to employees who work in Village Credit Institutions in Denpasar City. The sample in this study was 105 Village Credit Institutions using purposive sampling technique. The analytical method used is multiple linear regression. The results showed that the quality of accounting information systems and good corporate governance had a positive effect on employee performance. The results of the study simultaneously show that accounting information systems and good corporate governance have a significant effect on employee performance.

INTRODUCTION

As time goes by, technology is advancing and developing rapidly. Such technology is needed to fulfill and support human activities both for daily activities, work and entertainment. One technology that is very much needed is for economic and business activities. The technology is in the form of a system to process economic data repeatedly into information that has meaning and benefits for people who need both to support daily activities, make decisions and form accountability to related parties. Information systems are used and applied in various aspects, one of them in the economic aspect. Information systems in economic aspects are known to be of two types, namely Management Information Systems and Accounting Information Systems. According to George and William (2006) Management Information Systems describe the use of computers to provide information that can support decision making by managers.

Accounting Information Systems is a set of resources designed to transform data into information. In addition to accounting information systems, things that affect the performance of employees of a company are the application of the principles of good corporate governance, this is needed to maximize employee performance and forms of accountability to related parties which of course will affect the related entities.

The purpose of this study is:
1. The effect of the quality of accounting information systems on employee performance at the Village Credit Institution in the city of Denpasar.
2. The effect of good corporate governance on employee performance at the Village Credit Institution in the city of Denpasar.

LITERATURE REVIEW
Agency Theory

Agency theory is an implementation in modern organizations. Agency theory emphasizes the importance of company owners or shareholders surrendering the

management of the company to professional personnel called agents who understand better in carrying out their daily business (Mathius, 2016: 5).

Quality

The quality definition that is most often mentioned is that quality is the ability to achieve goals and adjust needs between users and customers.

Definition of Accounting Information Systems

The system has the characteristics of a series of steps that are rhythmic, coordinated, and repetitive which are intended to achieve a goal (Robert N. Antony and Govindaraja, 2012: 7). According to Mulyadi (2016) the system is basically a group of elements that are closely related to one another, which function together to achieve certain goals.

While the understanding of other systems is a collection or group of sub-systems or parts or any component, whether physical or non-physical, that are interconnected with each other and work together harmoniously to achieve a certain goal. Sub system is a component or part of a system, both physical or abstract (Azhar Susanto, 2017: 17-18).

Information is the result of data management, but not all results of management can be information, the results of data management that do not give meaning and are not beneficial to someone are not information for that person.

In addition, information is very important and must be identified, understood, and communicated in a form and time frame to enable human resources to carry out their responsibilities. Information comes from internal and external data sources. Things that need to be considered include the following.

a. Look for external and internal information and provide relevant reports needed for management about the performance of the entity compared to the stated objectives.
b. Provide information to people who are precise, detailed, and timely to

empower them to carry out their responsibilities effectively and efficiently (Arief Effendi 2016: 85).

Accounting is a business language, every organization or entity uses it as a language of communication when doing business. The American Accounting Association (1996), Wilkinson (2000), Warren and Fess (1996), defines accounting as an information system that produces information or reports for various interests of individuals or groups about an organization's economic or financial activities or operations (Azhar Susanto, 2017: 64).

While other definitions of accounting are information systems that measure business activities, process data into reports and communicate the results to decision makers (Haryono Jusup, 2011: 4). In the book Azhar Susanto (2017: 72) explains accounting information systems only process data that has an economic impact.

According to Widjajanto (Azhar Susanto, 2017: 8-9) defines accounting information systems is the arrangement of various forms of records, equipment, including computers and equipment and tightly designed to transform financial data into information needed by management.

Whereas according to Bodnar & Hopwood (Bodnar & Hopwood, 2006: 3) states that accounting information systems are a collection of resources, such as humans and equipment, designed to convert financial data and other data into information.

In the book by Wing Wahyu Winarno (2006) accounting information system is defined as a set of system devices that function to record transaction data, process data, and present accounting information to internal parties (company management) and external parties (buyers, suppliers, government, creditors, etc).

So it can be concluded that the accounting information system is a system created and used in a repeated manner to facilitate the processing of data from the economic activities of an entity starting from recording evidence to producing financial

information.

Computer Based Information System

Computer-based information systems are a series of hardware and software designed to transform data into useful information (Bodnar & Hopwood, 2006: 3). According to Widjajanto (I Gusti ayu, 2015: 16) states that a computer-based accounting information system has various advantages, namely:

a. Can increase estimates, especially if used to process large enough data.
b. Promising ease because the computer can do calculations automatically. In addition, it is able to verify the accuracy of the numbers of input transaction data and compare the data with legitimate data. Computers are also able to make summaries according to the references used.
c. Computers are able to present information quickly and with high accuracy.

Although it has several advantages, the application of computer-based accounting information systems also has several disadvantages, namely:

a. Computers are just tools. No matter how fast the process is done by a computer, if a human being is a brainware for a computer that doesn't play a role in it, then the computer is only a tool that has no function.
b. The computer requires an application program. Computers need application programs to work on and process things. If there are no programs, the computer cannot be used as a ready-to-use tool.
c. Computers are limited to algorithmic capabilities. Computers work based on an algorithmic, which is a sequence of steps to carry out the process of getting results. The computer cannot make a decision outside the specified algorithm.

Quality of Information Systems

According to Mc Leon (Azhar Susanto, 2017: 38) quality information must have characteristics such as:

a. Accurate means that information must reflect the actual situation.
b. Timely means that information must be available or available when needed, not tomorrow or not a few hours.
c. Relevant means that the information provided must be available or that there are various levels and parts in the organization.
d. Complete means that information must be given in full.

Good Corporate Governance

According to Turnbull Report Good Corporate Governance is defined as an internal corporate control system that has the main goal of managing significant risks to meet its business objectives through securing company assets and increasing shareholder investment value in the long run.

According to the Ministry of State Enterprises in article 1 paragraph 1, Regulation of the Minister of State Enterprises No. PER-01 / MBU / 2011 dated August 1, 2011 concerning the Implementation of Good Corporate Governance in State Enterprises, stated that good corporate governance are the principles underlying a processes and mechanisms for managing the company based on legal regulations and business ethics.

Principles of Good Corporate Governance

According to Arief Effendi (2016: 11) the principles of Corporate Governance are usually known as TARIF abbreviations, namely:

a. Principle of Transparency
   This principle requires the existence of an open, timely, clear and comparable information concerning the financial situation, company management, operational performance, and company ownership.
b. Principle of Accountability

The principle that regulates the role and responsibility of management so that in managing the company can account for and support efforts to ensure the balance of the interests of management and shareholders, as supervised by the board of commissioners.

c. Principles of Responsibility

This principle aims to ensure that the company in its management has complied with the laws and regulations and the applicable regulations as a reflection of corporate responsibility as a good corporate citizen.

d. Principle of Independence

The company ensures that independence is a necessity so that the organ of the company can work well and be able to make good decisions for the company.

e. Principle of Fairness

Fairness implies that there is equal treatment of all shareholders, including foreign investors and minority shareholders, that all shareholders with the same class must receive the same treatment.

Function of Good Corporate Governance

The process of Corporate Governance consists of several functions intended so that the objectives of Corporate Governance are achieved. Five main functions, namely:

1. Oversight (attention responsibly).

   This function is intended so that Corporate Governance implementation always gets the main attention, and if a failure occurs then there must be clear accountability.

2. Enforcement.

   This function is intended so that the application of CG is enforced based on basic principles.

3. Advisory (suggestion).

   This function is intended so that the implementation of CG is enforced based on careful consideration, especially through the involvement of independent external parties.

4. Assurance.

This function is intended so that the application of CG is evaluated and tested based on predetermined criteria.

5. Monitoring.

   This function is intended so that the implementation of CG is monitored by related parties who are directly or indirectly involved in the company's operations (Arief Effendi, 2016: 20).

Definition of Employee Performance

Performance according to Samsudin is the level of implementation of tasks that can be achieved by a person, unit or division by using existing abilities and boundaries that have been set to achieve the goals of the organization or company.

In the Indonesian Language Dictionary, the meaning of performance is presented as "(1) something is achieved; (2) achievements shown; (3) performance capabilities ". Meanwhile, according to Mangkunegara, performance is the result of work in the quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Dr. Dedi Rianto Rahadi, 2010: 1).

Characteristics of Employee Performance

According to Mangkunegara (Thesis Khairunnisa, 2018: 14) the characteristics of people who have high performance are as follows:

a. Have high personal responsibility.

b. Dare to take and bear the risks faced.

c. Have realistic goals.

d. Have a comprehensive work plan and strive to realize its goals.

e. Utilizing concrete feedback in all work activities that he does.

f. Look for opportunities to realize a programmed plan.

Performance Indicators

According to Robbins (2014: 260) indicators for measuring employee performance individually there are five, namely:

a. Quality

The quality of work is measured by employee perceptions of the quality of

work produced and the task's perfection of the skills and abilities of employees.

b. Quantity

The amount generated is expressed in terms such as the number of units, and the number of cycles of activity completed.

c. Punctuality

The activity level is completed at the beginning of the stated time, seen in terms of coordination with the output results and maximizing the time available for other activities.

d. Effectiveness

The level of use of organizational resources (energy, money, technology and raw materials) is maximized in order to increase the yield of each unit in the use of resources.

e. Independence

The level of an employee who will later be able to carry out work commitment and functions. Independence is a level where employees have a work commitment with the agency and employee responsibilities towards the office.

Village Credit Institution

The Village Credit Institution is a financial institution owned by *Pekraman* village that has developed, providing social, economic and cultural benefits to its members, so that it needs to be nurtured, improved in performance, and strengthened and preserved (Suartana, 2009: 12). The efforts made by the Village Credit Institution are as follows:

a. Encourage economic development of rural communities through activities to collect savings and deposits for village residents.

b. Eradicate bondage, dark pawns and others that can be equated with it.

c. Creating equal opportunity for business and expanding employment opportunities for village officials.

d. Creating purchasing power and expediting the payment and circulation of money in the village.

Hypothesis

H1: The quality of accounting information systems influences employee performance
H2: The effect of Good Corporate Governance influences employee performance

METHODOLOGY

Type of Research

If viewed in terms of the analytical approach, this research is qualitative research, such research that emphasizes data expressed in the form of sentences processed by statistical methods. With qualitative methods that will be obtained the significance of the variables studied.

Research and Measurement Method
Independent Variable

This variable is often referred to as a variable stimulus, predictor, antecedent. The independent variable is a variable that affects or is the cause of change or the emergence of the dependent variable (Prof. Dr. Sugiyono, 2017: 68). And in this study the independent variables are:

a. Quality of Accounting Information System

The quality of accounting information systems is a good or bad ability of a system in processing economic data into information to support daily activities, in making decisions, forms of accountability to other parties and as a tool to measure business activities.

b. Good corporate governance

Good Corporate Governance is a system designed to direct the management of the company professionally based on the principles of transparency, accountability, responsibility, independence, fairness, and equality (Arief Effendi, 2016: 2-3).

Dependent Variable

This variable is referred to as the output variable, criteria, consequently. Dependent variable is a variable that is influenced or that becomes a result, because of the existence of independent variables. The dependent variable in this study is the

performance of employees (Prof. Dr. Sugiyono, 2017: 68).

According to Mangkunegara performance is the result of work in the quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Dr. Dedi Rianto Rahadi, 2010: 1).

Data Sources and Respondents

The data used in this study consisted of primary data and secondary data. Primary data is data collected by the investigator himself/ herself for a specific purpose (Sugiyono, 2016: 137). The primary data in this study is the score of the answers to the questionnaires given to the respondents, and the number of questionnaires distributed by 105 copies.

Secondary data is data collected by someone else for some other purpose (but being utilized by the investigator for another purpose), for example through other people or documents (Sugiyono, 2016: 137). Secondary data in this study are data obtained from the Denpasar Village Credit Institution Empowerment Institution in the form of financial statement recapitations and the number of employees of each Village Credit Institution from 2012-2017 and the organizational structure of the Village Credit Institution.

Population and Sample

Population is the whole element that will be used as a generalization area. Element population is the whole subject to be measured, which is the unit under study. The population in this study were 525 employees of Village Credit Institutions spread in the city of Denpasar.

The sample is part of the number and characteristics of the population. The sampling technique used was purposive sampling is a technique of sampling data sources with certain considerations.

The respondents chosen in this study were people who knew and were involved in collecting and channeling funds for customers by using the Accounting Information System in assessing the quality of accounting information systems and good corporate governance financial performance of Village Credit Institutions.

Each Village Credit Institution consists of three respondents, namely one person from the treasurer, one person from the Head of the Fund, and one person from the Head of Credit. So that the number of questionnaires spread is 105 questionnaires throughout the Village Credit Institutions in Denpasar City.

Research Instrument

In this study the authors used a questionnaire as a research instrument that was distributed to respondents as samples in the study. The questionnaire is a tool for data collection conducted by giving a set of written questions to the respondent.

The primary data used in this study is a written question which is intended to provide an overview of the variables used by the writer so that relevant, reliable and objective data can be obtained which can be used as a basis for the author in analyzing the data.

The questionnaire was compiled using a Likert scale with statements about a person's attitude towards something, for example agreeing to disagree, happy to be unhappy, and good not good. The Likert Scale in this study was used to measure a person's response into a 5-point scale with a range of 1 point. Five Likert scales ranging from strongly disagree (point 1) to strongly agree (point 5).

RESULTS AND DISCUSSION
Research Instrument Test
Validity Test

The results of the validity test show that the accounting information system variables, good corporate governance, and employee performance have a correlation coefficient of greater than 0.3 so that the statement can be valid (Ghozali, 2016: 54-55).

Reability Test

Table 1. Reliability Test

Variable	Cronbach Alpha	Total Item	Notes
Accounting Information System (X1)	0.981	25	Reliable
Good Corporate Governance (X2)	0.954	14	Reliable
Employee Performance (X3)	0.971	18	Reliable

Instrument reliability test results show that the accounting information system variable shows cronbach alpha 0.981, cronbach alpha good corporate governance 0.954, and employee performance has a cronbach alpha coefficient of 0.971 and from all of these variables cronbach alpha is greater than 0.70 so it can be stated that the statement on the questionnaire is reliable. This means, if measurements are taken again with the same symptoms, then these measurements can provide consistent results (Ghozali, 2016: 48).

Classic Assumption Test
Normality Test

Table 2: Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		105
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	6,93735524
Most Extreme Differences	Absolute	,075
	Positive	,075
	Negative	-,075
Kolmogorov-Smirnov Z		,772
Asymp. Sig. (2-tailed)		,590

a. Test distribution is Normal.

b. Calculated from data.

The test results show that the value of Asymp. Sig. 0.590. Because of the value of Asymp. Sig. greater than alpha 5 percent, it can be stated that the test model meets the data normality requirements.

*Multicollinearity Tes*t

Table 3: Multicollinearity Test

Coefficients[a]

| Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	15,434	6,653		2,320	,022		
	X1	,108	,053	,161	2,047	,043	,897	1,115
	X2	,864	,115	,591	7,528	,000	,897	1,115

a. Dependent Variable: Y

The test results show that the independent accounting information system has a tolerance value of 2.047 and VIF 1.115 and the good corporate governance variable has a tolerance value of 7.528 and VIF 1.115.

And from the whole independent variable has a tolerance value> 0.1 and VIF value <10 so it can be concluded that the regression model does not occur multicollinearity (Ghozali, 2016: 103-104).

a)   Heteroscedasticity Test

Figure 1: Scatterplot
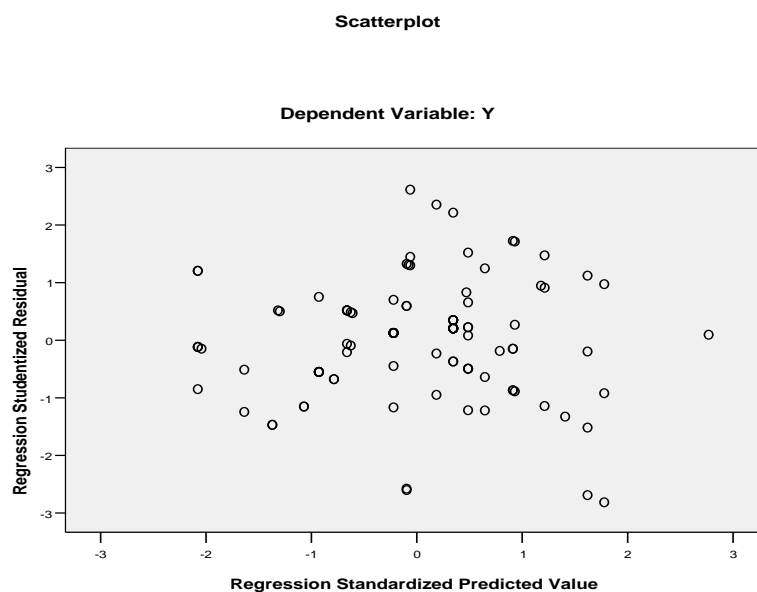
The data in figure 8 shows that the regression model of this study does not have a heteroscedasticity disorder because it appears that the points spread randomly, do not form a certain clear pattern, and are spread both above and below the number 0 (zero) on the Y axis, this means there is no heteroscedasticity, so a decent regression model is used to predict the dependent variable (Ghozali, 2016: 136-138).

3. Multiple Linear Regression

Table 4: Multiple Linear Regression Table

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	15,434	6,653		2,320	,022		
	X1	,108	,053	,161	2,047	,043	,897	1,115
	X2	,864	,115	,591	7,528	,000	,897	1,115

a. Dependent Variable: Y

The linear regression equation formed is:
$Y = 0,161 X_1 + 0,591 X_2$
From the multiple linear regression equation above, it can be analyzed as follows:

Variable X1 (Accounting Information System)

The direction of the beta variable coefficient X1 (accounting information system) is a positive accounting information system variable that contributes positively in influencing employee performance in Village Credit Institutions in Denpasar City. This means that if the accounting information system increases, it will improve employee performance at the Village Credit Institutions in Denpasar, and vice versa.

Variable X2 (Good Corporate Governance)

The direction of the variable X2 (good corporate governance) beta coefficient is a positive variable of good corporate governance making a positive contribution in influencing the performance of employees in Village Credit Institutions in Denpasar City. This means that if good corporate governance increases, it will improve employee performance at the Village Credit Institutions in Denpasar, and vice versa.

Hypothesis Testing Method
   a) T Test

Table 5: T Test

Variable	t	Sig
Accounting Information System	2.047	0.043
Good Corporate Governance	7.528	0.000

Based on the results of the t test statistics above can be explained as follows:
   1) Effect of quality accounting information systems on employee performance
   Based on the results of the t test on the accounting information system quality variables obtained sig nification value of 0.043 at the 0.05 significance level with the direction of the positive regression coefficient means HO is rejected and Ha is accepted. This means that there is a positive and significant influence on the quality of accounting information systems on employee performance.

   2) Effect of Good Corporate Governance on employee performance
   Based on the results of the t test on the variable Good Corporate Governance obtained a significance value of 0,000 at the 0.05 significance level with the direction of the coefficient means that Ho is rejected and Ha is accepted. This means that there is a positive and significant effect of Good Corporate Governance on employee performance (Ghozali, 2016: 97).

b) Coefficient of Determination

Table 6: Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,660[a]	,436	,425	7,00504

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

The calculation results obtained by the coefficient of determination is 42.5% means variation in the relationship between the quality of accounting information systems, and Good Corporate Governance simultaneously financial performance of 42.5% while the remaining 57.5% is explained by other variables outside the quality of accounting information systems, and Good Corporate Governance that is not explained in this study (Ghozali, 2016: 95).

c) F Test Statistic

Table 7: Anova Test

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3870,936	2	1935,468	39,443	,000[a]
	Residual	5005,197	102	49,071		
	Total	8876,133	104			

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Based on the ANOVA test results in Table 10, the F value of 39.443 with a significance of 0.00 <0.05 means that the regression model used is feasible.

CONCLUSION

This study aims to determine (1) the effect of the quality of accounting information systems on employee performance (2) the effect of good corporate governance on employee performance at the Village Credit Institution in the city of Denpasar.

The population in this study were 525 people and a sample of 105 using purposive sampling technique. The analytical method used is multiple linear regression.

The results of the study show:

(1) The quality of accounting information systems has a positive effect on the performance of employees in Village Credit Institutions in Denpasar, which can be seen from the regression coefficient of 0.108 with a significance level of 0.043.

(2) The quality of good corporate governance has a positive effect on the performance of employees in Village Credit Institutions in the city of Denpasar, which can be seen from the regression coefficient of 0.864 with a significance level of 0.000.

Suggestion

1. For Next Researchers
   For future researchers, it is better to add independent variables, moderating variables or intervening variables to know other variables that can influence and strengthen or weaken the dependent variable in this study.

2. For Village Credit Institutions
   Improvement of guidance and training for all Village Credit Institution administrators needs to be done so that

the management understands more about the Accounting Information System that is used and understands the operations and duties of the Village Credit Institution.

In addition, understanding and knowledge of accounting information systems and components of good corporate governance are also important because they can be the basis of control in the activities of Village Credit Institutions.

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