

## DAFTAR PUSTAKA

- Abdulle, A. S. S., Zainol, Z., & Ahmad Mutalib, H. (2019). Impact of computerized accounting information system on small and medium enterprises in Mogadishu, Somalia: The balance scorecard perspectives. *International Journal of Engineering and Advanced Technology*, 8(5), 159–165. <https://doi.org/10.35940/ijeat.E1023.0585C19>
- Alawaqleh, Q. A. (2021). The Effect of Internal Control on Employee Performance of Small and Medium-Sized Enterprises in Jordan: The Role of Accounting Information System. *Journal of Asian Finance, Economics and Business*, 8(3), 855–863. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0855>
- Azhar Susanto.(2017). *Sistem Informasi Akuntansi - Pemahaman Konsep Secara Terpadu, Edisi Perdana, Cetakan pertama*. Bandung: Lingga Jaya.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro: Semarang
- Gitosudarmo, I. & Sudita, I. N. (2015). *Perilaku Keorganisasian*.Yogyakarta: BPFE Yogyakarta.
- Hariyati, Tjahjadi, B., & Soewarno, N. (2019). The mediating effect of intellectual capital, management accounting information systems, internal process performance, and customer performance. *International Journal of Productivity and Performance Management*, 68(7), 1250–1271. <https://doi.org/10.1108/IJPPM-02-2018-0049>
- Kaukab, M. E., Nur setya handayani, & Yuwono, W. (2020). Use of Accounting Information on MSME Actors. *Journal of Education, Social Science and Religion*, 6(2), 28–41. <https://doi.org/10.53565/pssa.v6i2.197>
- Kementerian Koperasi dan Usaha Kecil dan Menengah yang diolah dari data Badan Pusat Statistik (BPS) Tentang Data UMKM
- Khairunnisa, & Rustiana, S. (2019). The Effect of Education Level, Business Age and Accounting Knowledge on The Implementation of SME Accounting Information Systems in Industrial Era 4.0. *International Conference on Economics, Management, and Accounting, 2019*, 872–887. <https://doi.org/10.18502/kss.v3i26.5420>

- Mayla Khoiriyah, & Vera Oktari. (2021). The Impact of Human Resources, Business Scale, Business Age and Accounting Training on the Use of Accounting Information In MSMEs. *Journal of Accounting & Economics*, 11(1). <https://doi.org/10.37859/jae.v11i1.2489>
- Mulyadi. (2017). *Sistem Akuntansi. Edisi empat*. Jakarta: Salemba Empat.
- Mulyadi. (2016). *Auditing. Edisi Keenam, Cetakan Pertama*. Jakarta: Salemba Empat.
- Najera Ruiz, T., & Collazzo, P. (2021). Determinants of the use of accounting systems in microenterprises: evidence from Chile. *Journal of Accounting in Emerging Economies*, 11(4), 632–650. <https://doi.org/10.1108/JAEE-07-2020-0173>
- Nirwana, A., & Purnama, D. (2019). The Effect of Education Level, Business Scale, and Entrepreneurship on The Use of Accounting Information on MSME. *Financial and Accounting Research Journal*, 5(1)(2019). <https://doi.org/10.25134/jrka.v5i1.1881>
- Putra, Y. M. (2019). Analysis of Factors Affecting the Interests of SMEs Using Accounting Applications. *Journal of Economics and Business*, 2(3). <https://doi.org/10.31014/aior.1992.02.03.129>
- Romney, Marshall B. dan Paul John Steinbart. (2018). *Accounting Information System. Fourteenth Edition*. Pearson Education Limit: New Jersey.
- Romney, Marshall B. Dan Paul John Steinbart. (2015). *Accounting Information System. Edition 12*. London: Pretice Hall.
- Samsudin, Sadili. (2010). *Manajemen Sumber Daya Manusia*. Bandung: Pustaka Setia.
- Santosa, I. M. E. S., & Wulandari, P. R. (2019). Accounting Information of Micro, Small, Medium Enterprise. *International Journal Sustainability, Education, and Global Creative Economic*, 2(3), 368–376. <https://doi.org/10.1234/ijsegce.v4i2>
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, R & D*. Bandung: CV Alfabeta.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif*. Bandung: Alfabeta.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif R&D*. Bandung: Alfabeta.

Thottoli, M. M., & Ahmed, E. R. (2022). Information technology and E-accounting: some determinants among SMEs. *Journal of Money and Business*, 2(1), 1–15. <https://doi.org/10.1108/jmb-05-2021-0018>

Thottoli, M. M. (2021). Knowledge and use of accounting software: evidence from Oman. *Journal of Industry-University Collaboration*, 3(1), 2–14. <https://doi.org/10.1108/jiuc-04-2020-0005>

Undang- Undang Nomor 20 Tahun 2008 tentang Usaha Mikro, Kecil dan Menengah (UMKM)

Undang-undang Republik Indonesia Nomor 1 tahun 1995 tentang Perseroan Terbatas

Undang-Undang Republik Indonesia Nomor 9 Tahun 1995 tentang Usaha Kecil

