



## **Implementation of Integrated Accounting Information Systems in Higher Education: Evidence from Muhammadiyah University of Semarang**

Siti Amanah<sup>1\*</sup>, Dista Amalia Arifah<sup>2</sup>

<sup>1</sup> *Department of Accounting, Faculty of Economics, Universitas Islam Sultan Agung, Semarang, Indonesia*

<sup>2</sup> *Department of Accounting, Faculty of Economics, Universitas Islam Sultan Agung, Semarang, Indonesia*

### **Abstract**

This study aims to examine the implementation of an integrated accounting information system and its impact on financial reporting efficiency, information quality, and management support in a private Islamic-based university, namely Universitas Muhammadiyah Semarang. The research addresses issues related to fragmented data, delays in financial reporting, and limited coordination across organizational units. A descriptive case study approach was employed, using primary data collected through in-depth interviews and observations involving financial staff, faculty leaders, and information technology personnel, supported by secondary data from institutional documents. The findings indicate that the integrated system has significantly improved the efficiency of financial reporting by accelerating data processing and enhancing real-time access to financial information. In addition, the system has contributed to improved transparency and accountability, although challenges remain in terms of system stability, infrastructure disparities, and user competence. Management support was identified as a critical factor in ensuring successful implementation through policy direction, budget allocation, and technological development. Overall, the study highlights that the success of accounting information systems depends not only on technological quality but also on organizational readiness and continuous adaptation strategies.

**Keywords:** Accounting Information System, Financial Reporting Efficiency, Information Quality, Management Support

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\*Corresponding Author:  
siti Amanah@std.unissula.ac.id

## INTRODUCTION

Financial management in higher education institutions is a strategic aspect that directly influences the effectiveness of institutional governance. In line with increasing demands for transparency and accountability, universities are required to implement integrated accounting information systems to support the timely and accurate presentation of financial reports. Such integrated systems are believed to reduce data redundancy, enhance information processing speed, and facilitate coordination across organizational units. According to Marshall B. Romney and Paul John Steinbart (2018), “a well-designed accounting information system not only functions as a recording tool but also serves as a means to effectively integrate information across organizational units” (p. 55). In the context of Universitas Muhammadiyah Semarang, the need for an integrated accounting information system has become increasingly urgent given the complexity of transactions involving multiple faculties, business units, and academic support services.

However, several issues persist, including data fragmentation across units, delays in financial reporting, and limited coordination among departments. These conditions hinder effective decision-making and reduce the quality of financial accountability. Research by Muhtar, Sutaryo, and Amidjaya (2020) found that “the integration of accounting information systems in public universities can improve reporting efficiency and financial data transparency” (p. 260). Meanwhile, Ramadhan (2020) revealed that “the main challenges in implementing accounting systems in higher education are the limited competence of users and inadequate technological infrastructure” (p. 45). Nevertheless, most existing studies tend to focus on technical aspects and efficiency, while discussions on organizational readiness, managerial support, and implementation challenges specific to private universities such as Universitas Muhammadiyah Semarang, remain relatively limited.

Based on the limitations of previous studies, which have largely focused on public universities and the technical efficiency aspects of systems, this study offers novelty by evaluating the implementation of an integrated accounting information system in a private faith-based university, namely Universitas Muhammadiyah Semarang. The novelty of this research lies in its emphasis on analyzing organizational readiness, management support, and the integration between academic and administrative units, which have not been extensively explored in prior studies. In addition, this study not only assesses system performance from a technical perspective but also explores user satisfaction and the university’s adaptive strategies in addressing implementation challenges. Therefore, this research is expected to broaden academic perspectives while providing practical contributions for private universities in optimizing financial governance through integrated accounting information systems.

This study is also expected to contribute to the advancement of research on the implementation of accounting information systems, particularly within the context of private and faith-based universities in Indonesia. The findings are anticipated to enrich the literature on accounting information system success by incorporating perspectives on institutional readiness, inter-unit integration, and strategies for enhancing user competence. Furthermore, the results of this study are expected to serve as a reference for other universities in designing, implementing, and evaluating integrated accounting information systems in order to improve transparent and accountable financial.

## **THEORITICAL REVIEW AND HYPOTHESIS DEVELOPMENT**

### **Technology Acceptance Model (TAM)**

The Technology Acceptance Model (TAM), introduced by Fred D. Davis, remains one of the most widely used theoretical frameworks for explaining user acceptance and utilization of information systems. TAM posits that system adoption is primarily determined by two key constructs: perceived usefulness\* and \*perceived ease of use. In contemporary research, TAM has been extended to various domains, including accounting information systems, where it provides a robust explanation of how users evaluate and adopt digital technologies. Recent studies emphasize that perceived usefulness reflects the degree to which users believe that a system enhances their job performance, while perceived ease of use relates to the extent to which the system is free of effort. These constructs continue to be validated across organizational and technological contexts, confirming the relevance of TAM in analyzing system implementation in higher education institutions (Al-Nuaimi & Al-Emran, 2021; Ramadhani, Widodo, & Nugraheni, 2025).

In the context of accounting information systems, \*perceived usefulness\* can be directly associated with financial reporting efficiency. Systems that improve the speed, accuracy, and timeliness of financial reporting are more likely to be perceived as useful by users. Empirical evidence indicates that integrated accounting systems significantly enhance reporting efficiency by automating data processing and reducing manual errors, thereby strengthening users' perceptions of system benefits. This relationship suggests that the more a system contributes to efficient financial reporting, the higher the likelihood of user acceptance and continued usage. Recent findings confirm that perceived usefulness plays a crucial role in improving organizational performance outcomes, particularly in financial management and reporting processes (Hakiki, 2023; Pramono, Suwarno, & Amyar, 2023).

Furthermore, the quality of information generated by the system is closely linked to the concept of system usefulness or output quality within the TAM framework. High-quality information characterized by accuracy, relevance, completeness, and timeliness enhances users' trust in the system and reinforces its perceived usefulness. Studies have shown that information quality significantly influences user satisfaction and system adoption, particularly

in environments that require high levels of data reliability, such as accounting and financial reporting. When users perceive the information produced by the system as reliable and meaningful, they are more likely to rely on it for decision-making, thereby strengthening the effectiveness of the system (Azeroual, Schöpfel, & Saake, 2021; Wibowo & Handayani, 2021).

In addition to system-related factors, organizational support particularly management support serves as an important external facilitating factor in the TAM framework. Management support includes the provision of financial resources, clear policies, training programs, and leadership commitment to system implementation. Recent studies highlight that facilitating conditions, including managerial support, significantly influence both perceived ease of use and perceived usefulness, ultimately affecting user acceptance. Strong managerial support not only reduces resistance to change but also ensures that users have the necessary resources and guidance to effectively utilize the system. This reinforces the notion that successful system implementation is not solely dependent on technology, but also on organizational readiness and leadership commitment (Budiherwanto, 2025; Permatasari & Rahmawati, 2025).

Based on the TAM framework, the relationships among variables in this study can be conceptualized as follows: financial reporting efficiency is associated with perceived usefulness, information quality reflects system usefulness or output quality, and management support functions as an external facilitating factor. These relationships indicate that the success of accounting information system implementation depends on the interplay between technological benefits, information quality, and organizational support. Recent literature further confirms that integrating these dimensions provides a more comprehensive understanding of system adoption and effectiveness, particularly in higher education institutions undergoing digital transformation (Ramadhani et al., 2025; Pramono et al., 2023).

## **RESEARCH METHODS**

This study employs a descriptive case study design aimed at providing an in-depth description of the implementation of an integrated accounting information system at Universitas Muhammadiyah Semarang. This design was selected because it is appropriate for exploring phenomena within real-life contexts by considering various organizational, technological, and user-related aspects, as noted by John W. Creswell and J. David Creswell (2018). Through this case study approach, the research seeks to provide a comprehensive understanding of how the integrated accounting system is implemented, the challenges encountered, and its impact on the university's financial governance.

The data sources consist of both primary and secondary data. Primary data were collected through in-depth interviews with financial staff, faculty leaders, and information technology (IT) personnel involved in the management and use of the system. In addition,

direct observations of the operating system were conducted to understand workflow processes and evaluate implementation effectiveness. Secondary data were obtained from documentation, including system structures, procedural manuals, and university financial reports. The use of multiple data sources was intended to strengthen the validity of the findings through triangulation techniques (Creswell & Creswell, 2018).

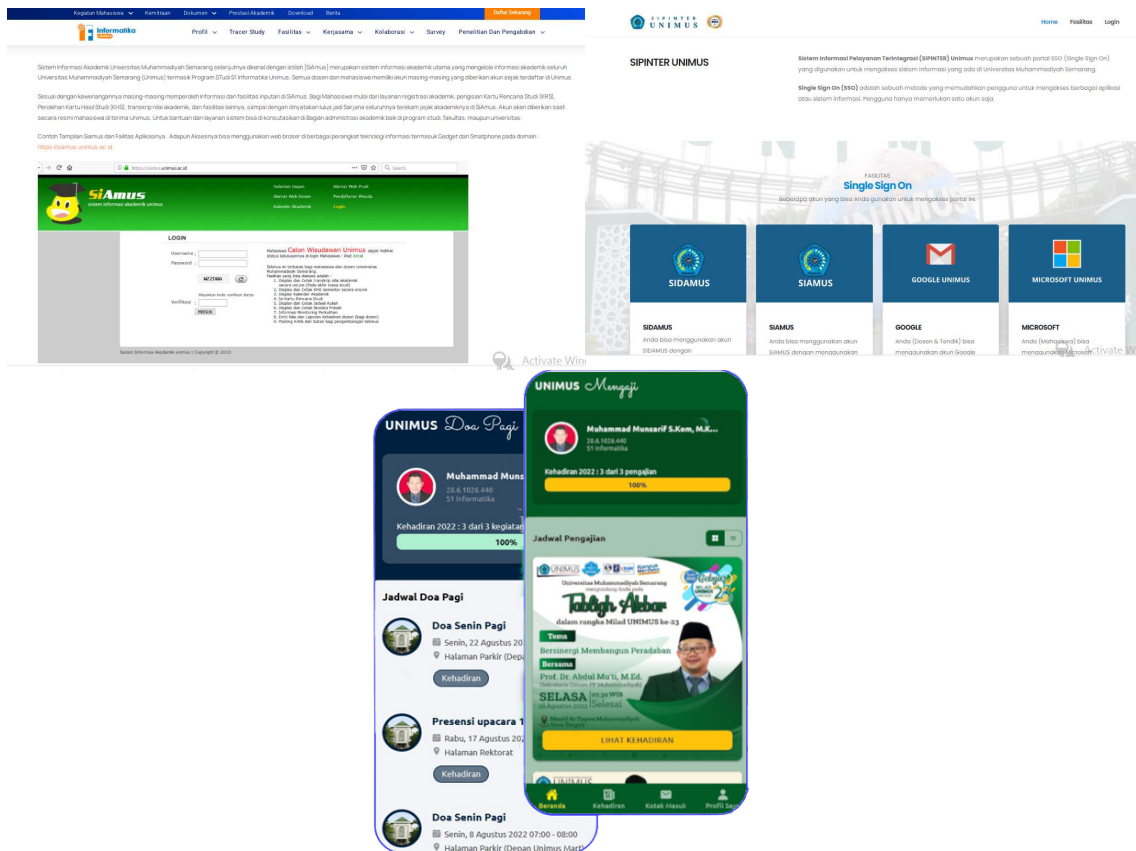
The data analysis process was conducted using the information system success model developed by Nugroho and Prasetyo (2018), which includes the dimensions of system quality, information quality, user satisfaction, and organizational impact. This model is considered relevant because it enables the evaluation of information system implementation success from multiple perspectives, not only from the technical side but also from user and organizational perspectives. Interview and observation data were coded, categorized, and analyzed according to the indicators within the model. Data validity was ensured through source and method triangulation by comparing findings from interviews, observations, and documents. In addition, a member-checking process was carried out by providing interview summaries to informants to confirm the accuracy of the researcher's interpretations. The analysis stages were conducted iteratively, beginning with data collection, followed by data reduction, data presentation, and conclusion drawing, as outlined by Matthew B. Miles, A. Michael Huberman, and Johnny Saldaña (2018). Through this methodology, the study is expected to produce findings that are accurate, valid, and academically accountable.

## **RESULTS AND DISCUSSION**

### **Results**

Universitas Muhammadiyah Semarang (Unimus) has developed an integrated information system consisting of SiAmus (Unimus Academic System), SiKamus (Unimus Financial System), and SiAnsi (Unimus Accounting System) as an effort to support effective, efficient, and transparent data management. These three systems are interconnected to ensure that academic, financial, and accounting services operate in a synchronized manner in accordance with the university's needs. SiAmus functions to manage student data, academic activities, and overall academic administration; SiKamus is responsible for managing student financial matters such as tuition payments, scholarships, and financial reporting; while SiAnsi focuses on recording, managing, and reporting the university's accounting information to ensure greater accuracy and accountability.

This integration not only enhances the quality of administrative services for students and faculty members but also strengthens transparency and accountability in the overall management of university resources. The following are several screenshots (screencaps) of the information system interface at Universitas Muhammadiyah Semarang (Unimus):



Source: Screenshot from [siamus.unimus.ac.id](http://siamus.unimus.ac.id), 2025

## Financial Reporting Efficiency

The implementation of an integrated accounting information system at Universitas Muhammadiyah Semarang has improved efficiency in the financial reporting process. Prior to the implementation of this system, financial reports often required a considerable amount of time to be completed due to reliance on manual recording and separate data inputs from each unit. With the integrated system, this process has been significantly shortened, allowing reports to be generated more quickly and accurately.

A financial staff member stated: Previously, it could take up to two weeks just to collect data from various faculties. Now, with the new system, financial reports can be completed within a few days. This statement highlights a substantial acceleration in report preparation time. Data that previously had to be compiled manually can now be accessed directly from the system, reducing the risk of delays. In terms of data accessibility, the system also enables each unit to obtain relevant financial information more easily. A faculty leader noted: Now we can directly view the faculty's financial position through the system without having to wait for reports from the central finance office. This helps us plan budgets more quickly. This indicates that the integrated system not only benefits the finance

department but also supports financial information needs at the faculty level for more timely decision-making.

However, the efficiency achieved is not without technical challenges. Interviews with the information technology (IT) unit revealed issues during peak usage periods. An IT staff member stated: There are times when many users access the system simultaneously, and performance slows down. However, we continue to improve server capacity to maintain stable access. This constraint shows that although the system has accelerated financial reporting, improvements in technological infrastructure are still necessary to ensure service consistency.

In conclusion, these findings confirm that the implementation of an integrated accounting information system at Universitas Muhammadiyah Semarang has had a positive impact in accelerating financial reporting and improving inter-unit data accessibility. Nevertheless, continuous efforts to strengthen IT infrastructure and enhance user literacy remain essential to sustain the achieved efficiency.

### **Information Quality**

The integrated accounting information system at Universitas Muhammadiyah Semarang generally functions well; however, challenges remain in terms of accessibility and system stability, particularly during peak hours when the system is used simultaneously by many users. While the system supports financial transaction recording, reporting, and inter-unit data integration, its performance is not yet fully stable, posing challenges for users who require fast and seamless access.

Interviews with financial staff indicate that system limitations are particularly noticeable at certain times. One staff member explained: In the morning or towards the end of the month, the system tends to slow down because many users access it simultaneously. We sometimes have to wait longer to open reports. This suggests that although the system facilitates work processes, technical disruptions during peak hours can reduce staff productivity. A similar issue was reported by faculty leaders who rely on the system for budget monitoring. One leader stated: Overall, the system is helpful, but when the server is slow, it becomes difficult to obtain real-time data. This data is crucial for meetings or urgent decision-making. This highlights that system stability directly affects faculty management, particularly in supporting strategic decisions.

The IT unit acknowledges these issues and has undertaken various improvement efforts. An IT staff member stated: We have increased server capacity and improved the network, but during peak hours the system still experiences heavy load. This remains a challenge for us to continuously improve system performance. These findings demonstrate

the IT unit's commitment to maintaining service quality, although technical challenges remain the primary obstacle.

Overall, the quality of the accounting information system at Universitas Muhammadiyah Semarang meets basic functional requirements but still requires improvements in stability and access speed. System reliability during peak hours is a critical factor, as it directly impacts staff efficiency, the timeliness of financial reporting, and the effectiveness of decision-making at the faculty level. Continuous improvements in infrastructure and system management are essential to enhance the quality of financial information services within the university.

### **Management Support**

The successful implementation of the accounting information system at Universitas Muhammadiyah Semarang cannot be separated from management support, particularly in terms of budget allocation, policy formulation, and leadership commitment to system integration. This support is crucial because, without strong managerial attention, the sustainability of the system would be at risk, both operationally and technologically.

Financial staff emphasized that management support significantly influences daily operations. One staff member stated: Without a regular budget for maintenance or system upgrades, the system would not run smoothly. We feel supported because the leadership pays attention. This indicates that financial support directly affects the effectiveness of system utilization. Faculty leaders also highlighted the importance of policies supporting integrated system implementation. One leader noted: We are directed by the university to fully utilize this system. There is a clear policy that all reports must go through the system, so we adjust our work processes accordingly. This reflects how institutional policies provide clear direction and promote consistent system usage across units.

From the IT perspective, management support is reflected in the provision of resources for system development. An IT staff member stated: The university leadership is quite responsive. When we propose server upgrades or staff training, they are usually approved. This helps us maintain service quality. This demonstrates that management involvement in technical decision-making directly contributes to system sustainability.

In summary, management support serves as a fundamental pillar in the successful implementation of the accounting information system at Universitas Muhammadiyah Semarang. Leadership commitment in the form of consistent policies, adequate budget allocation, and support for technological development plays a decisive role in system integration success. Without such support, the system risks underperformance and may hinder effective financial governance.

## **Challenges**

Despite the significant benefits of the integrated accounting information system at Universitas Muhammadiyah Semarang, its implementation still faces several challenges. These challenges are related to uneven information technology (IT) infrastructure, limited user understanding, and incomplete integration with legacy systems. These factors reduce system optimization and may hinder work efficiency.

From an infrastructure perspective, IT facilities are not evenly distributed across university units. A financial staff member stated: In our faculty, the network can still be slow, especially when many users access it simultaneously. We have to wait longer to open reports. This indicates that disparities in internet quality and hardware across units remain a significant constraint. In addition, user understanding of the system is still limited. Many non-IT staff find it difficult to adapt to new procedures. A faculty leader stated: *“Some lecturers and administrative staff are not yet accustomed to the system. They sometimes prefer manual methods because they feel faster.”* This reflects that user resistance, due to limited understanding and entrenched habits, remains a challenge in achieving full system implementation.

Another challenge relates to integration with legacy systems, which has not been fully completed. The IT unit explained: *“We are still in the process of connecting data from the old system. Some modules are not yet synchronized, so manual re-entry is still required. This shows that transitioning to a new system requires gradual adaptation and complex technical work, meaning full integration has not yet been achieved.*

In conclusion, the main challenges in implementing the integrated accounting information system at Universitas Muhammadiyah Semarang include uneven IT infrastructure, limited user understanding, and incomplete integration with legacy systems. These challenges require serious attention from management to ensure that the system's benefits can be more evenly and sustainably realized across all university units.

## **Discussion**

The results of this study indicate that the implementation of an integrated accounting information system at Universitas Muhammadiyah Semarang has accelerated the financial reporting process and improved data accessibility for relevant units. Prior to the implementation of this system, financial reports required considerable time to complete due to manual processes and dependence on data input from various units. With the integrated system, data can be accessed more quickly, and reports can be generated in real time according to user needs. These findings are consistent with Nugroho and Prasetyo (2018), who state that the perceived quality of an information system significantly influences users' perceptions of efficiency and system usefulness. Furthermore, the acceleration of report

preparation supports more timely managerial decision-making, as leaders can obtain a comprehensive financial overview without waiting for manual compilation processes. This demonstrates that reporting efficiency not only affects operational performance but also has implications for the overall quality of organizational governance. These findings are also supported by Suryanto and Nugroho (2020), who found that the implementation of accounting information systems enhances the speed, accuracy, and consistency of financial reporting in higher education institutions. Therefore, reporting efficiency can be considered a key indicator of implementation success and evidence that digital transformation significantly contributes to improving institutional competitiveness in the modern era.

From the perspective of information quality, the integrated accounting information system at this university functions as intended; however, technical constraints remain, particularly in the form of slow access and system instability during peak hours when used simultaneously by multiple users. This condition may reduce user satisfaction, as it increases workload and decreases system reliability. These findings are in line with Sutanto and Suryaningrum (2020), who argue that system quality especially in terms of access speed and reliability is a dominant factor influencing user satisfaction in higher education. This underscores the importance of enhancing technological infrastructure to ensure stable system operation across all user units. In addition, increasing server capacity and improving data traffic management are crucial to maintaining service quality. Responsive technical support is also essential to address issues promptly. These findings are consistent with Wibowo and Handayani (2021), who emphasize that the sustainability of information systems in the education sector depends on a combination of technical reliability and human resource readiness in supporting system use.

This study also finds that management support is a critical factor in the successful implementation of an integrated accounting information system. University leadership has demonstrated commitment through budget allocation and the establishment of internal policies that support system utilization. However, the consistency of this support still needs to be strengthened, particularly in relation to infrastructure development policies and continuous training programs for users. These findings are consistent with Muhtar, Sutaryo, and Amidjaya (2020), who emphasize that the success of information system integration in public universities largely depends on managerial support in the form of policies and resources. Furthermore, research by Rahmawati and Nugraha (2021) shows that visionary leadership and direct managerial involvement can accelerate system adoption and increase user trust. With consistent management support, universities can minimize internal resistance and ensure that the system operates in accordance with its intended objectives. Therefore, leadership commitment is not only an initial requirement but also a determining factor in ensuring the sustainability and success of the system.

Despite the benefits provided by the system, several challenges remain: (1) uneven IT infrastructure across units, (2) limited user understanding in operating the system, and (3) incomplete integration with legacy systems. These challenges highlight the need for continuous development strategies to achieve optimal system performance. Research by Asri and Setyawan (2021) confirms that infrastructure readiness and user competence are essential prerequisites for optimizing integrated accounting systems in private universities. In addition, Hidayat and Ramadhani (2020) emphasize that technological integration requires not only technical support but also organizational cultural change to foster user adaptability. Inconsistent resource allocation and the lack of continuous evaluation further hinder optimal system utilization. Therefore, improving digital literacy, providing technical training, and implementing policies that support infrastructure modernization are essential priorities for management.

Overall, the findings of this study show that the integrated accounting information system at Universitas Muhammadiyah Semarang has improved reporting efficiency and transparency. However, technical quality and human resource readiness remain key challenges. These results are consistent with Muhtar et al. (2020), who highlight that system quality and management support positively influence the effectiveness of system integration at Universitas Sebelas Maret. Nevertheless, this study contributes new insights by examining the context of a private faith-based university, which faces unique challenges such as limited resources and legacy system integration. Therefore, the success of implementation is determined not only by system quality and management support but also by the institution's adaptive strategies in addressing internal challenges.

## **CONCLUSION**

This study demonstrates that the implementation of an accounting information system in a private Islamic-based university provides significant benefits in improving the efficiency of financial data management and supporting reporting transparency. High system quality reflected in reliability, ease of use, and information accuracy has become one of the key factors driving successful system utilization. However, management support has also proven to be a critical determinant, particularly through budget allocation, internal policies, and leadership commitment in ensuring system sustainability and development.

On the other hand, several challenges remain, including uneven IT infrastructure across units, limited digital literacy among users, and suboptimal integration with legacy systems. These challenges indicate the need for a continuous development strategy encompassing infrastructure modernization, enhancement of user competencies, and periodic evaluation. These findings further reinforce previous studies, which emphasize that the success of information system implementation in higher education is influenced by a

combination of technical aspects, human resource competence, and consistent managerial policies.

Thus, it can be concluded that the success of accounting information system implementation is determined not only by the quality of the technology employed but also by the organization's readiness to manage change. Enhancing digital literacy, formulating long-term strategic policies, and fostering an adaptive organizational culture are crucial factors to ensure the system operates effectively and sustainably.

## Recommendations

### 1. Enhancement of IT Infrastructure

Regular modernization of hardware and software is necessary to ensure system reliability and compatibility with the latest technological developments.

### 2. Strengthening User Capacity

Digital literacy programs should be designed not only to address technical aspects but also to enhance understanding of technology-based accounting concepts, enabling users to optimize system utilization.

### 3. Managerial Policies and Support

Managerial support should extend beyond budget allocation to include supervision, monitoring, and the provision of incentives for units or users that successfully implement the system.

### 4. System Integration and Evaluation

Universities may also consider collaborating with vendors or technology service providers to accelerate system integration and maintenance processes.

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