

Factors Affecting Accounting Information System Performance (Empirical Study at Head Office of a Local Bank in Bali, Indonesia)

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ABSTRACT : The application of an accounting information system at a bank is one of the vital points in the bank's operational activities. A good accounting information system performance will produce information that has a positive impact on the bank to achieve its goals. This study aims to determine the factors that affect the performance of accounting information systems including organizational commitment, personal technical ability, training, and education as well as the sophistication of information technology. The population in this study were all employees at the Head Office of Local Bank In Bali, Indonesia. The sample was determined by the purposive sampling method, with 127 employees as respondents. Data were collected using a questionnaire method. The analysis technique used is multiple linear regression analysis. The results show that the organizational commitment variable had a positive effect on the performance of the accounting information system; Personal technical ability has a positive effect on AIS performance; Training and education have a positive effect on the performance of SIA and The sophistication of information technology has a positive effect on AIS performance

Keywords: *organizational commitment, personal technical ability, training and education, information technology sophistication, AIS performance*

I. INTRODUCTION

The development of information technology in the banking industry is moving dynamically following changes in the banking business environment and customer needs for information technology-based banking products and services (Ohiani, 2021). The field of accounting does not escape the development of computer-based information systems technology. The use of computers in accounting has a major influence on the accounting information system (AIS) in the company (Lois et al., 2017). The application of AIS in a bank is one of the vital points in the day-to-day operations of the bank. AIS is important for all organizations or companies to improve organizational efficiency and support company competitiveness through the provision of financial and accounting information for management (Moradi et al., 2020)

According to Thottoli (2020), information systems play a role in accounting because they make it easy for users to produce reliable, timely, complete, and understandable information. An accounting information system (AIS) is a collection of resources, such as people and tools designed to convert financial and other data into information which is then communicated to decision-makers. The purpose of AIS is to improve the reliability level of accounting information. Support from computerized information systems can produce good information system performance in the company. Benchmarks in determining the good or bad performance of an accounting information system can be seen through the satisfaction of users of the accounting information system and the use of the accounting information system itself. Companies with adequate information system technology make it easier for users to use the system to produce the desired information. The success of an information system is closely related to the performance of the system. The performance of AIS can be influenced by various factors that need attention. A good AIS performance can produce information that has a positive impact on the bank to achieve its goals

High organizational commitment can drive the successful implementation of AIS in the company. Organizational commitment is seen from the extent to which an employee intends to maintain membership in the organization to be able to achieve company goals by supporting the use of the accounting information system. Djuwita et al. (2018) found that organizational commitment has a positive and significant effect on AIS performance. Different results were obtained by Mekta & Siswanto (2017) where organizational commitment does not affect SIA performance.

Personal technical ability in operating the accounting information system are very important so that the operation of the system can run optimally. Personal technical ability are a person's ability to operate a system to process data so that it becomes precise, accurate, quality, and trustworthy information for its users. Employees who have good ability tend to find it easier to learn technological developments and how to use them so that the performance of a system increases (Ra et al., 2019). Personal technical ability is related to perceived ease. An information system is easier to use and useful in assisting activities if the person who uses the information system has the ability to operate it. Haleem & Teng (2018) found that personal technical ability have a positive and significant effect on AIS performance. Different results were obtained by Dharmawan & Ardianto (2017) where personal technical ability did not affect SIA performance. Good abilities are obtained through user training and education. Moradi et al. (2019) found that training and education have a positive and significant effect on AIS performance

According to Shahzadi et al. (2018), the performance of the accounting information system increases if there is information technology sophistication in it. Today's technological sophistication is growing rapidly and is even able to produce a variety of system technologies designed to assist human work in producing accurate and timely quality information. Information technology is defined as the development of technology and applications of computer and communication-based technologies for processing, presenting, managing data and information. The sophistication of information technology is related to the perceived usefulness of using the TAM theoretical framework, where the high sophistication of information technology increases the benefits of using a system in producing fast and accurate information for effective decision making.

In early 2020, this Local Bank also developed a QRIS (Quick Response Code Indonesia) based payment system service. The application of digital technology-based services shows that in its operational activities, SIA has been implemented. The Bank prioritizes credit for MSME players to accelerate production activities to achieve a better standard of living. Lending to banks always strives to provide guidance and also overall credit supervision. This bank in the last five years has shown several increases in the NPL ratio or non-performing loans, namely in 2017-2018. In 2017 the NPL ratio increased to 3.10% from the previous year, then in 2018, it increased again to 3.16%. It is feared that the number of non-performing loans will hamper bank activities because the main benefit of the bank is the difference in interest on deposits given to depositors with interest on loans or loans. Large amounts of non-performing loans can have a negative impact on the bank itself, such as reduced trust from customers or the public towards banks in investing their funds.

The intense competition among other banks in extending credit to MSMEs requires banks to have a good system, especially in the credit application system. This phenomenon that occurs requires banks to prioritize the performance of the accounting information system because it can assist management in controlling the company and can be used in making credit decisions. The application of an accounting information system is expected to help a bank achieve its goals and avoid and minimize the risk of bad credit so that service to customers improves. This research was conducted at the head office of a local bank in Bali because the implementation of SIA has been going on for a long time, besides that, training was also held related to the development of information technology for employees so that it was able to show how SIA was performing in the company. The increasingly competitive conditions were also the reason for choosing the location because many large banks were operating in that location.

This condition requires the Bank to show its superiority, namely by prioritizing the use of an accounting information system that supports the management decision-making process that can improve services to customers. The results of previous studies show inconsistencies, so this study was conducted to re-examine the factors that affect the performance of accounting information systems, which include organizational commitment, personal technical ability, training, and education, as well as the sophistication of information technology. This study aims to determine the performance of the accounting information system

II. HYPHOTHESIS DEVELOPMENT

Based on the TAM theory, it can be illustrated that organizational commitment needs to be owned by SIA users because it describes the behavior of SIA users who accept the use of the system to be able to achieve the goals of their organization to maintain their membership in the organization to encourage users to use SIA optimally and ultimately improve the performance of SIA itself. Lingga (2021) show that organizational commitment has a positive effect on the performance of the accounting information system. The results of this study indicate that the higher the organizational commitment, the higher the performance of the accounting information system. Krisnawati & Suartana (2017) show that organizational commitment has a positive effect on the performance of the accounting information system. Improving the performance of accounting information systems requires organizational commitment from all levels of the company both from the leadership and staff to be able to achieve the desired results. Organizational commitment is a major and very important factor in the implementation of accounting information systems because the core of organizational commitment is a person's attachment and loyalty to the company which encourages them to always work in various situations in the

company. Strong commitment from leaders and employees in an organization will result in better accounting information system performance so that it is easier to achieve the desired results.

H1 :organizational commitment has a positive effect on the performance of the accounting information system

Based on the TAM theory, accounting information system users need personal technical abilities, because the better the user's technical ability, the easier the system will be used so that it can encourage users to use the system more optimally and in the end, it can improve the performance of the accounting information system. Diansari et al. (2020) show that personal technical ability has a positive effect on the performance of the accounting information system. This means that good user technical ability encourage users to use the system so that the AIS performance becomes higher. The use of accounting information systems can run optimally if it is balanced with the technical abilities of its users. The accounting information system will be successfully implemented optimally if its users have good technical ability so that the accounting information system runs according to its function

H2: Personal technical ability has a positive effect on the performance of the accounting information system.

Based on the TAM theory, training and education in using accounting information systems in companies are needed because accounting information system users will find it easier to use and operate the system because of their abilities and understanding so that they can improve AIS performance. Mahardika & Suardhika (2018) show that user training and education have a positive and significant effect on SIA performance, which means that training and education for system users make it easier for users to use the system so that AIS performance is higher. Technology is also changing rapidly in terms of sophistication and function, so it is necessary to provide education and training to SIA users. The purpose of holding training and education programs for users is to improve the ability and understanding of the accounting information system used. User training and education aim to increase information awareness and decision-making ability.

H3: Training and education have a positive effect on the performance of the accounting information system.

Based on the TAM theory, the sophistication of information technology in data processing is needed because it is easier for users to operate the system. For a system to have good performance, technology that supports the system itself is needed because technology is intended to help human work so that it is designed to be easier to use so that the system can run well and can be said to have good performance. Swara & Widhiyani (2019) show that the sophistication of information technology has a positive effect on the performance of SIA which interprets that the more sophisticated the technology used, the higher the performance of SIA. The relationship between information technology sophistication and effectiveness can be explained by the idea that a system that has good informational sophistication helps companies produce fast and accurate information for effective decision making. The more sophisticated technology, the greater it is capacity to help human work, which can be seen from the speed of data processing and the resulting output the better the more sophisticated the technology used (Sima et al., 2020)

H4: The sophistication of information technology has a positive effect on the performance of the accounting information system.

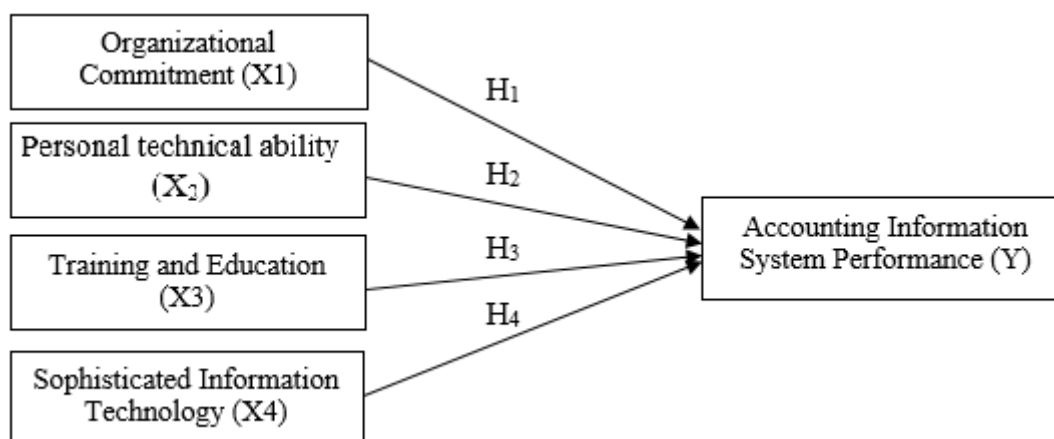


Fig. 1 Conceptual framework

III. RESEARCH METHODS

The research design used is research that uses a quantitative approach. This research is included in the category of associative research which is causal which is used to determine the relationship between variables. The sampling method used in this study is a purposive sampling method with the criteria of individuals who work with accounting information systems in carrying out their duties including employees who work in the credit division, funds, and services division, strategic planning division, technology division. information and accounting, the risk management division, and the internal audit and anti-fraud work units, with 127 employees as respondents. The data collection method used in this research is the primary data collection method using questions or written statements in the form of a questionnaire.

Organizational commitment in this research is a condition in which employee sides with a particular organization and its goals and desires to maintain membership in the organization as measured by indicators: Affective commitment, Continuance commitment, Normative commitment

Personal technical ability in this research is the ability of information system users to run existing systems to complete user tasks related to information systems. Indicators in measuring personal technical ability are divided into two types: Specialist abilities (including system design techniques related to systems, computers, and system models) and general abilities (including analytical techniques related to organization, people, and the surrounding environment).

User training and education in this research is a formal effort to improve the user's ability and understanding of the accounting information system that is used specifically. Training and education program indicators: Frequency of training and education in companies; The quality of training and education is adequate; Benefits of user education and training programs; and After participating in training and education the creativity is increasing.

The sophistication of information technology in this research is multi-dimensional which refers to the nature, complexity, and interdependence of the use of sophisticated information technology and management in an organization. The indicators used to measure the variable of information technology sophistication: The diversity of information technology used; Hardware characteristics; Development tools; Communication media between operators with designs that can provide the necessary information; How to operate; Type of operation; Type of portfolio application; Application integration.

The performance of the accounting information system in this research is the success or failure achieved in completing tasks on the use of information systems that are assessed based on information user satisfaction and system use, information system performance indicators: System user satisfaction consisting of content, accuracy, format, ease of use and the timeliness and usage of the system as measured by the number of uses or duration of use, the regularity of use, and the nature of the use.

IV. RESULTS AND DISCUSSION

Multiple linear regression analysis is used to test the existing hypothesis, namely to see the effect of organizational commitment (X1), personal technical ability (X2), training and education (X3), and the sophistication of information technology (X4) on the performance of the accounting information system (Y). This multiple linear regression analysis was measured with the help of the SPSS 24 for Windows software program. The results of multiple linear regression analysis in this study are presented in Table 1 as follows:

Table 1. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	F	Sig.
	B	Std. Error	Beta				
(Constant)	-3,266	1,703		-1,918	0,058	121,616	0,000
Organizational Commitment	0,274	0,124	0,131	2,208	0,030		
Personal Technical Ability	0,176	0,082	0,130	2,147	0,034		
Training and Education	0,358	0,117	0,257	3,065	0,003		
Sophisticated Information Technology	0,561	0,101	0,488	5,536	0,000		
Adjusted R Square : 0,831							

The results of the determination coefficient test with Adjusted R2 which are presented in Table 1 show the influence of the independent variables on the dependent variable of 0.831, which means that 83.1% of the variations in the performance of accounting information systems are influenced by variations in organizational commitment, personal technical ability, training and education, and sophistication information technology,

while the remaining 16.9% is explained by other factors not included in the model. The results of the model feasibility test (F test) can be seen that the F-count value is 121.616, with a sig. 0.000 < 0.05, it means that there is a significant influence between organizational commitment factors, personal technical ability, training and education, and information technology sophistication simultaneously on the performance of accounting information systems. In other words, the regression model is feasible to use.

The organizational commitment variable has a significance value of 0.030 which is smaller than the significance level of 0.05 with β_1 of a positive value of 0.274, which means that **H1 is accepted**. This means that partially organizational commitment has a positive effect on the performance of the accounting information system. The personal technical ability variable has a variable significance value of 0.034 which is smaller than the significance level of 0.05 with β_2 having a positive value of 0.176, which means that the **H2 is accepted**. This means that partially personal technical ability has a positive effect on the performance of the accounting information system. The training and education variables have a variable significance value of 0.003 which is smaller than the significance level of 0.05 with β_3 having a positive value of 0.358, which means that **H3 is accepted**. This means that partially training and education have a positive effect on the performance of the accounting information system. The variable of information technology sophistication has a variable significance value of 0.000 which is smaller than the significance level of 0.05 with β_4 having a positive value of 0.561, which means that **H4 is accepted**. This means that partially the sophistication of information technology has a positive effect on the performance of the accounting information system.

The effect of organizational commitment on the performance of the accounting information system

Organizational commitment is a major and very important factor in the implementation of an accounting information system in a company because it is based on the same values or goals, the benefits obtained, and a feeling of obligation as company members which will encourage them to always work in various situations in the company. Employees always work by using the existing system according to their needs so that they get benefits and can make them feel happy and satisfied in using an accounting information system which indicates a good accounting information system performance. Organizational commitment has a positive effect on the performance of the accounting information system. This means that the higher organizational commitment to employees, the resulting accounting information system performance will increase. Tambunan (2019), Rachman et al. (2020) show that organizational commitment affects the performance of the accounting information system. The results of this study support the Technology Acceptance Model theory, which states that acceptance of the use of technology is determined by the perceived usefulness, in this case, represented by organizational commitment

The effect of personal technical ability on the performance of the accounting information system

The accounting information system will be successfully implemented optimally if its users have good technical ability so that the accounting information system runs according to its function. The technical ability of information system users is very useful and plays an important role in the development of information systems to be able to produce information to create accurate and reliable planning reports. This provides maximum benefits and can make them feel happy and satisfied in using an accounting information system which indicates a good accounting information system performance. accounting in companies. Bhagaskara & Damayanthi (2020), Lahuddin et al. (2017), Ernawatiningsih (2019), Putranto & Chasbiandani (2020) which show that personal technical ability affects the performance of the accounting information system. The results of this study support the Technology Acceptance Model theory, which states that acceptance of the use of technology is determined by the perception of ease, which in this case is represented by the user's technical ability.

The effect of training and education on the performance of the accounting information system

Companies in the development of accounting information systems need to hold training and education programs for users that aim to increase the ability and understanding of system users to the accounting information system used. Routine training and education activities supported by adequate facilities can provide an overview of the system, bring users closer to the use of the system, the process of system development, and help users more effectively with more specific system development. This provides maximum benefits and can make them feel happy and satisfied in using an accounting information system that indicates a good accounting information system performance. Training and education have a positive effect on the performance of the accounting information system. This means that the more routine training and educational activities that increase the ability and understanding of users, the more it will improve the performance of the accounting information system. Damana (2016) which show that training and education affect the performance of the accounting information system. The results of this study support the Technology Acceptance Model theory, which states that acceptance of the use of technology is determined in part by the perceived ease of use, which in this case is represented by user training and education.

The effect of the sophistication of information technology on the performance of the accounting information system

The more sophisticated technology, the greater its capacity to help human work, because system users will find it easier to operate the system. The sophistication of information technology, among others, can be seen from the diversity of information technology used, hardware characteristics, operating methods, types of applications, and application integration designed to be easier to use. This provides maximum benefits and can make them feel happy and satisfied in using an accounting information system that indicates a good accounting information system performance. The sophistication of information technology has a positive effect on the performance of the accounting information system. This means that the more sophisticated the information technology used in completing work, the performance of the accounting information system will increase. Ratnasih et al. (2017) show that the sophistication of information technology affects the performance of the accounting information system. The results of this study support the Technology Acceptance Model theory, which states that acceptance of the use of technology is determined by the perceived usefulness, which in this case is represented by the sophistication of information technology.

V. CONCLUSION

Conclusion

Organizational commitment has a positive effect on the performance of the accounting information system. This means that the higher the organizational commitment to employees, the higher the performance of the accounting information system. The personal technical ability has a positive effect on the performance of the accounting information system. This means that the better the technical skills of employees, the better the performance of the accounting information system. Training and education have a positive effect on the performance of the accounting information system. This means that the better the user's ability because they regularly participate in training and education, the better the accounting information system performance. The sophistication of information technology has a positive effect on the performance of the accounting information system. This means that the more sophisticated the information technology used in completing work, the more sophisticated the accounting information system will be

Suggestions

The bank can make an introduction or outreach to employees regarding the information system used so that employees know the purpose of using the system; conduct training and education activities for employees related to the accounting information system that is implemented in order to improve employees' skills and understanding of the accounting information system used; starting to regularly conduct training and education activities for employees related to systems that are developing in the company so that employees as system users have a basic understanding of running the system; and provide an introduction to the portfolio of accounting information system applications used by the company, so that employees have a basic understanding of these application portfolios that can assist employees in running the accounting information system.

Further Research

For future research, it is expected to be able to develop research by adding other variables that can explain the performance of accounting information systems such as work motivation, top management support, or user involvement.

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