

The Influence of Information Technology, Organizational Structure, and Internal Control on the Quality of Management Accounting Information Systems in Banking Institutions

Ranti Melasari

Universitas Islam Indragiri, Indonesia
Email: ranti.akuntansiunisi@gmail.com

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Abstract

The quality of management accounting information systems plays an important role in supporting managerial decision-making in banking institutions. However, the effectiveness of these systems is influenced by several organizational factors, including information technology, organizational structure, and internal control. This study aims to examine the influence of information technology, organizational structure, and internal control on the quality of management accounting information systems in banking institutions located in Tembilahan, Indragiri Hilir Regency. The research employed a quantitative approach using a causal comparative research design. The population of this study consisted of managers working in eleven banking institutions in Tembilahan. A saturated sampling technique was applied, and questionnaires were distributed to 50 respondents, with 33 questionnaires successfully returned and processed. Data were collected using a structured questionnaire measured with a five-point Likert scale. The data analysis techniques included descriptive statistics, validity and reliability tests, classical assumption tests, and multiple linear regression analysis using SPSS version 26. The results show that information technology, organizational structure, and internal control each have a positive and significant influence on the quality of management accounting information systems. Furthermore, simultaneous testing indicates that the three variables collectively have a significant effect on the quality of management accounting information systems. The coefficient of determination indicates that 60.3% of the variation in the quality of management accounting information systems can be explained by the three independent variables examined in this study. These findings highlight the importance of integrating technological infrastructure, effective organizational structures, and strong internal control mechanisms in improving the effectiveness and reliability of management accounting information systems in banking institutions.

Keywords : *information technology, internal control, management accounting information system, organizational structure, banking sector*

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Corresponding Author:

Author name* Rianti Melasari

Email* ranti.akuntansiunisi@gmail.com



1. Introduction

The rapid development of globalization and digital transformation has significantly increased the demand for accurate, timely, and reliable information within organizations. In the modern business environment, organizations are increasingly dependent on information systems to support managerial decision-making, operational efficiency, and strategic competitiveness. The banking sector, in particular, requires high-quality information systems due to the complexity of its financial operations and the sensitivity of financial data managed daily. A well-functioning management accounting information system (MAIS) enables organizations to process financial and non-financial data into meaningful information that supports managerial planning, control, and decision-making. Therefore, ensuring the quality of such systems has become a critical issue for banking institutions seeking to maintain organizational effectiveness and public trust .

In the context of banking institutions, the quality of a management accounting information system is influenced by several organizational and technological factors. Information technology plays a crucial role in enabling organizations to collect, process, store, and distribute financial information efficiently. Technological advancements have transformed how financial data is processed and analyzed, allowing banks to deliver faster services and maintain better data accuracy. Information technology infrastructure, including hardware, software, databases, and communication networks, supports the integration of operational activities within organizations and improves the reliability of accounting information. Consequently, the effective use of information technology can significantly enhance the quality of management accounting information systems by ensuring the availability of relevant and timely information for managerial decision-making (Rizki, 2022) .

In addition to technological factors, organizational structure also plays an important role in determining the effectiveness of information systems within organizations. Organizational structure refers to the formal arrangement of tasks, responsibilities, authority, and communication flows within an organization. A well-designed structure allows coordination among departments and facilitates efficient communication channels that support the implementation of information systems. When organizational roles and responsibilities are clearly defined, employees can collaborate more effectively in managing data and utilizing accounting information systems. Conversely, poorly structured organizations may experience information bottlenecks, miscommunication, and inefficiencies that reduce the overall quality of management accounting information systems (Robbins & Judge, 2013) .

Another critical factor influencing the quality of accounting information systems is internal control. Internal control mechanisms are essential to ensure that organizational operations are conducted effectively, financial reporting is reliable, and compliance with laws and regulations is maintained. In banking institutions, internal control systems are particularly important due to the high level of risk associated with financial transactions and asset management. Effective internal control mechanisms help prevent fraud, reduce operational errors, and ensure that accounting data is processed accurately and transparently. These mechanisms also provide assurance that organizational activities align with established policies and procedures, thereby strengthening the reliability and credibility of accounting information systems (Nisa, 2020) .

The quality of a management accounting information system is closely related to the characteristics of the information it produces. High-quality accounting information must be relevant, accurate, timely, complete, and understandable for its users. Such characteristics enable managers to evaluate organizational performance, identify operational trends, and make strategic decisions based on reliable data. According to Chia (1995), high-quality management accounting information systems allow organizations to analyze performance trends over time and improve decision-making processes by providing comprehensive financial and operational information. Without reliable information systems, managerial decisions may be based on incomplete or inaccurate data, potentially leading to ineffective strategies and financial risks .

Despite the importance of information technology, organizational structure, and internal control, many banking institutions still face challenges in implementing these components

effectively. In several cases, banks have not fully optimized the use of information technology in their operational processes. This situation often results in inefficient data management, delays in information processing, and limited integration between departments. Furthermore, weaknesses in organizational coordination and internal control systems may create vulnerabilities that expose institutions to operational inefficiencies and financial irregularities. These issues highlight the importance of strengthening technological infrastructure, organizational design, and internal control systems to improve the quality of accounting information systems in the banking sector (Dewi Nur Fadila, 2019) .

A significant phenomenon that illustrates the importance of effective internal control and reliable accounting information systems occurred in Tembilahan, where a corruption case involving PD BPR Gemilang was investigated by the Indragiri Hilir District Prosecutor's Office. The case was related to irregularities in the village economic development program between 2006 and 2010, indicating weaknesses in financial oversight and internal control mechanisms within the institution. Such incidents demonstrate how inadequate internal control and ineffective information systems can lead to financial losses, reputational damage, and reduced public confidence in banking institutions. Therefore, strengthening the quality of management accounting information systems is essential to ensure transparency and accountability in financial management within banking organizations .

Previous studies have examined various factors affecting the quality of accounting information systems. Research by Adi Rachmanto and Yogi Riyan Aditama (2022) found that information technology significantly influences the quality of accounting information systems by enhancing data processing capabilities and supporting managerial decision-making. Similarly, research conducted by Siti Rosdianti (2019) concluded that information technology and internal control have a positive effect on the quality of management accounting information systems within banking institutions. These findings indicate that technological capability and effective control mechanisms are essential determinants of information system performance . Other studies also highlight the importance of organizational factors in determining the success of accounting information systems. Anggraini, Kuntadi, and Pramukty (2023) found that information technology, internal control, and user competence collectively influence the quality of accounting information systems. Meanwhile, several studies emphasize that organizational structure contributes to system effectiveness by facilitating coordination and communication among organizational units. However, the findings of previous research remain inconsistent regarding the relative influence of technological, structural, and control factors on accounting information system quality, suggesting the need for further investigation in different organizational and regional contexts .

Based on the inconsistencies in previous findings and the presence of practical problems within banking institutions in Tembilahan, there is a clear research gap that requires further empirical investigation. Most previous studies focus primarily on large urban banking institutions or emphasize only one or two variables influencing information system quality. Limited research has simultaneously examined the influence of information technology, organizational structure, and internal control on the quality of management accounting information systems within regional banking institutions. Furthermore, empirical studies focusing on banking institutions in Tembilahan remain scarce, even though the region presents unique operational challenges related to technological adoption, governance structures, and internal oversight mechanisms .

The novelty of this research lies in its integrated analysis of technological, organizational, and control factors affecting the quality of management accounting information systems within regional banking institutions. By examining these three variables simultaneously in the context of banking institutions in Tembilahan, this study provides a more comprehensive understanding of the determinants influencing the effectiveness of accounting information systems. Additionally, this research contributes to the literature by highlighting the importance of strengthening technological infrastructure, organizational coordination, and internal control mechanisms in improving financial information quality in regional banking institutions. The findings are expected to provide both theoretical contributions to accounting

information system research and practical implications for banking practitioners seeking to enhance institutional governance and operational efficiency.

Therefore, the primary objective of this study is to analyze and empirically examine the influence of information technology, organizational structure, and internal control on the quality of management accounting information systems in banking institutions in Tembilahan. Through this investigation, the study aims to provide a deeper understanding of how these factors contribute to improving information system quality and supporting effective decision-making within banking organizations.

2. Method

This study employed a **comparative causal research design** to examine the influence of information technology, organizational structure, and internal control on the quality of management accounting information systems in banking institutions located in Tembilahan, Indragiri Hilir Regency, Riau Province. The research was conducted in several banking institutions operating in Tembilahan, including national and regional banks. The population of this study consisted of managers working in banking institutions in Tembilahan, covering a total of eleven banks. The sampling technique used was **saturated sampling (census sampling)**, in which all members of the population were used as research samples. The data used in this research were **primary data**, obtained directly from respondents through questionnaires. A total of **50 questionnaires** were distributed to bank managers, and **33 questionnaires were successfully returned and processed**, representing a response rate of 66%. The data collection technique used in this study was the **questionnaire method**, which involved providing respondents with a set of written questions and statements related to the research variables. Each questionnaire item was measured using a **five-point Likert scale**, ranging from strongly disagree to strongly agree, allowing respondents to express their perceptions regarding the variables of information technology, organizational structure, internal control, and the quality of management accounting information systems. The research process was conducted over approximately **three months**, starting from the initial survey stage, research permit processing, data collection, and ending with data processing and analysis.

The data analysis technique used in this research consisted of several stages to ensure the validity and reliability of the research findings. The first stage involved **descriptive statistical analysis**, which was used to transform research data into tabular and graphical forms to facilitate interpretation and understanding of the data distribution. The next stage was **data quality testing**, including **validity and reliability tests** of the questionnaire instruments to ensure that the measurement instruments accurately captured the variables under investigation and produced consistent results. After the data quality tests, the study conducted **classical assumption tests**, including tests of normality, multicollinearity, and other relevant assumptions to ensure that the regression model met the required statistical assumptions. The hypothesis testing stage was carried out using **multiple linear regression analysis** with the assistance of **SPSS version 26 software**, which enabled the researcher to examine both the partial and simultaneous effects of the independent variables information technology, organizational structure, and internal control on the dependent variable, namely the quality of the management accounting information system. Through this analytical procedure, the study aimed to determine the magnitude and significance of the relationships between the research variables and to provide empirical evidence regarding the factors influencing the effectiveness of management accounting information systems in banking institutions in Tembilahan

3. Results and Discussion

Descriptive statistical analysis was conducted to provide an overview of the characteristics of the research variables, including information technology, organizational structure, internal control, and the quality of the management accounting information system. The descriptive statistics present the number of observations, minimum values, maximum values, mean values, and standard deviations for each variable used in this study. A total of

33 valid observations were analyzed in this research, representing responses obtained from managers working in banking institutions in Tembilahan.

Table 1. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Quality of Management Accounting Information System	33	24.00	35.00	31.0000	3.07205
Information Technology	33	20.00	40.00	35.6667	4.08248
Organizational Structure	33	19.00	25.00	22.1515	2.00189
Internal Control	33	27.00	45.00	40.4242	4.59640
Valid (Listwise)	N 33				

Based on Table 1, the number of valid observations analyzed in this study was **33 respondents**. The information technology variable has a minimum value of **20.00** and a maximum value of **40.00**, with a mean value of **35.6667** and a standard deviation of **4.08248**. This indicates that the level of information technology utilization among banking institutions in Tembilahan tends to be relatively high. The organizational structure variable shows a minimum value of **19.00** and a maximum value of **25.00**, with a mean of **22.1515** and a standard deviation of **2.00189**, indicating that most organizations in the sample have relatively structured organizational arrangements.

Furthermore, the internal control variable shows a minimum value of **27.00** and a maximum value of **45.00**, with a mean of **40.4242** and a standard deviation of **4.59640**, indicating that the internal control mechanisms implemented by banking institutions in Tembilahan are generally considered strong by respondents. Meanwhile, the variable measuring the quality of the management accounting information system shows a minimum value of **24.00** and a maximum value of **35.00**, with an average value of **31.0000** and a standard deviation of **3.07205**. These descriptive results indicate that the quality of the management accounting information system in the studied banking institutions is relatively good, although variations among institutions still exist

The validity test was conducted to determine whether each questionnaire item was able to measure the research variables accurately. The validity test was performed by comparing the **Pearson correlation value (r-count)** with the **r-table value**. An item is considered valid if the value of **r-count is greater than r-table**. Based on the sample size used in this study, the r-table value was **0.344**.

The results of the validity test indicate that all questionnaire items used to measure the research variables have **r-count values greater than r-table**, meaning that all measurement indicators are valid and suitable for use in further analysis. For example, several indicators in the information technology variable show correlation values such as **0.545, 0.895, 0.917, 0.707, 0.787, and 0.856**, all of which exceed the r-table value of **0.344**. Similarly, the indicators used to measure the quality of the management accounting information system also show r-count values greater than the r-table value, confirming that the questionnaire items are capable of measuring the intended constructs accurately. Therefore, all indicators included in the questionnaire were declared valid and appropriate for further statistical analysis .

After the validity test was conducted, the reliability test was performed to determine the consistency of the questionnaire instruments used in this study. Reliability testing was

conducted using the **Cronbach’s Alpha coefficient**, where a variable is considered reliable if the Cronbach’s Alpha value exceeds **0.60**.

Table 2. Reliability Test Results

Variable	Cronbach Alpha	Standard Alpha	Description
Information Technology (X1)	0.914	0.600	Reliable
Organizational Structure (X2)	0.842	0.600	Reliable
Internal Control (X3)	0.953	0.600	Reliable
Quality of Management Accounting Information System (Y)	0.885	0.600	Reliable

Table 2 shows that all variables used in this research have **Cronbach’s Alpha values greater than 0.60**, indicating that the measurement instruments used in this study are reliable. The information technology variable has a Cronbach’s Alpha value of **0.914**, indicating a very high level of reliability. Similarly, the organizational structure variable has a reliability value of **0.842**, while the internal control variable shows a Cronbach’s Alpha value of **0.953**, which indicates very strong internal consistency. Meanwhile, the quality of the management accounting information system variable has a Cronbach’s Alpha value of **0.885**, confirming that the questionnaire items measuring this variable are also reliable. Thus, all research variables have been proven to meet the reliability criteria and are suitable for further statistical analysis

The normality test was conducted to determine whether the data used in the regression model were normally distributed. In this study, the normality test was carried out using the **Kolmogorov–Smirnov test** with a significance level of **0.05**.

Table 3. Normality Test Results

Test	Value
N	33
Test Statistic	0.104
Asymp. Sig. (2-tailed)	0.200

Based on Table 3, the **Asymp. Sig. value obtained is 0.200**, which is greater than the significance level of **0.05**. This indicates that the residual data in the regression model are normally distributed. In addition to the Kolmogorov–Smirnov test, the normality of the data was also evaluated using a **Normal Probability Plot (P–P Plot)**. The graphical results show that the data points are distributed around the diagonal line and follow its direction, which further confirms that the regression model meets the assumption of normality. Therefore, it can be concluded that the regression model used in this study satisfies the normality assumption and is appropriate for further regression analysis

Discussion

The results of this study demonstrate that information technology has a significant influence on the quality of the management accounting information system in banking institutions in Tembilahan. The statistical analysis shows that the information technology variable has a significance value of 0.027, which is smaller than the significance level of 0.05, indicating that information technology contributes positively to improving the quality of management accounting information systems. This finding suggests that the use of technology

such as computerized accounting systems, digital data processing, and integrated financial software enables banking institutions to process financial information more efficiently and accurately. In the modern banking environment, the integration of information technology has become essential for managing large volumes of financial data and supporting decision-making processes. The presence of reliable technological infrastructure allows managers to access timely, accurate, and relevant financial information, which ultimately improves the effectiveness of managerial decisions. These findings confirm that technological advancements play a critical role in enhancing the performance of management accounting information systems within financial institutions. Similar findings were reported by previous studies that emphasize the importance of information technology in improving the reliability and quality of accounting information systems in organizations (Rachmanto & Aditama, 2022).

Furthermore, the results of this study indicate that organizational structure has a significant influence on the quality of the management accounting information system. The statistical test results show that the organizational structure variable has a significance value of **0.007**, which is also below the threshold value of **0.05**, indicating that the second hypothesis is accepted. This finding indicates that a well-designed organizational structure contributes significantly to the effective implementation of management accounting information systems. Organizational structure determines the distribution of responsibilities, authority, and communication channels within an organization. When the organizational structure is clearly defined, employees can perform their roles more effectively, and coordination between departments becomes more efficient. In banking institutions, where operational activities involve complex financial transactions and regulatory compliance, the presence of a structured organizational framework ensures that accounting information flows smoothly between departments and decision makers. As a result, the management accounting information system can produce more reliable and relevant information for planning, controlling, and evaluating organizational performance. This finding is consistent with the study conducted by Rachmawati (2017), which reported that organizational structure significantly affects the quality of management accounting information systems because it supports coordination and integration among organizational units .

The findings of this research also reveal that internal control has a significant influence on the quality of the management accounting information system. The statistical results indicate that the internal control variable has a significance value of **0.017**, which is less than **0.05**, meaning that the third hypothesis is accepted. This result indicates that effective internal control mechanisms play an important role in improving the reliability and accuracy of accounting information systems. Internal control systems are designed to ensure that organizational operations are carried out effectively and efficiently while minimizing the risk of fraud, errors, or financial misstatements. In banking institutions, where financial transactions occur continuously and involve high levels of risk, internal control systems help ensure that accounting information is recorded properly and monitored systematically. Effective internal control mechanisms also strengthen accountability and transparency within the organization, enabling management to evaluate financial performance accurately. According to Mulyadi (2001), internal control systems are essential components in ensuring the reliability of accounting information and supporting organizational management in achieving operational efficiency .

The influence of internal control on the quality of management accounting information systems also reflects the importance of monitoring and evaluation processes in organizational management. Internal control provides a systematic framework that allows managers to supervise financial activities and identify potential irregularities in accounting processes. By implementing strong internal control procedures, banking institutions can maintain the integrity of financial information and reduce operational risks associated with inaccurate data processing. In addition, internal control mechanisms facilitate the integration of accounting information systems with other operational systems within the organization. This integration enables management to obtain comprehensive financial information that supports strategic planning and performance evaluation. Previous research has also emphasized that internal control systems help managers monitor and measure the effectiveness of accounting

operations and organizational performance, which ultimately contributes to the improvement of management accounting information systems (Mndzebele, 2012) .

The simultaneous test results further confirm that information technology, organizational structure, and internal control collectively have a significant influence on the quality of the management accounting information system. The statistical results show that the **F-count value is 14.702**, which is greater than the **F-table value of 2.93**, with a significance level of **0.000**, indicating that the three independent variables jointly influence the dependent variable. These findings suggest that the quality of management accounting information systems in banking institutions cannot be explained by a single factor alone but rather by the interaction of multiple organizational elements. Information technology provides the technological infrastructure for data processing, organizational structure facilitates coordination and communication among organizational units, and internal control ensures the reliability and security of financial information. When these three factors operate effectively together, the management accounting information system can function optimally and provide high-quality information to support managerial decision making .

In addition, the coefficient of determination (R^2) obtained in this study is **0.603**, indicating that **60.3% of the variation in the quality of the management accounting information system can be explained by information technology, organizational structure, and internal control**. Meanwhile, the remaining **39.7% is influenced by other factors** that were not examined in this study. This finding indicates that although the three variables play an important role in determining the quality of management accounting information systems, other organizational factors may also contribute to the effectiveness of accounting information systems. For instance, factors such as user competence, organizational culture, managerial commitment, and technological readiness may also influence the successful implementation of management accounting information systems. Previous research has highlighted that user competence and organizational culture are critical determinants of information system effectiveness because they influence how employees interact with technological systems and utilize accounting information for decision making (Anggraini, Kuntadi, & Pramukty, 2023) .

Overall, the findings of this study emphasize the importance of integrating technological, organizational, and control mechanisms in improving the quality of management accounting information systems in banking institutions. The results indicate that banking organizations should invest not only in technological infrastructure but also in strengthening organizational structures and implementing effective internal control systems. By doing so, organizations can ensure that accounting information systems function effectively and provide reliable information to support strategic and operational decision making. These findings also contribute to the development of accounting information system literature by providing empirical evidence from banking institutions in Tembilahan, highlighting how technological and organizational factors jointly influence the effectiveness of management accounting information systems in the financial sector.

4. Conclusions and Suggestions

This study aimed to examine the influence of information technology, organizational structure, and internal control on the quality of the management accounting information system in banking institutions in Tembilahan. Based on the results of multiple linear regression analysis, the regression equation obtained was $Y = 3.395 + 0.170X_1 + 0.616X_2 + 0.195X_3 + \epsilon$, indicating that information technology, organizational structure, and internal control positively contribute to improving the quality of the management accounting information system. The partial test results show that each independent variable—information technology, organizational structure, and internal control has a significant effect on the quality of the management accounting information system. Furthermore, the simultaneous test results indicate that the three variables collectively have a significant influence on the quality of the management accounting information system, as evidenced by the **F-count value of 14.702 which is greater than the F-table value of 2.93 with a significance level of 0.000**. These findings demonstrate that the integration of technological infrastructure, effective

organizational structures, and well-implemented internal control systems plays a crucial role in improving the effectiveness and reliability of management accounting information systems in banking institutions .

Based on these findings, several recommendations can be proposed. First, banking institutions in Tembilahan are expected to maintain and continuously improve the implementation of information technology, organizational structure, and internal control mechanisms to ensure the reliability and quality of management accounting information systems. Strengthening these aspects will help organizations produce accurate and timely financial information that supports managerial decision-making processes. Second, future researchers are encouraged to expand the scope of research by increasing the number of respondents and involving a broader population, such as including all banking employees in Tembilahan, in order to obtain more comprehensive research results. Additionally, further studies may consider incorporating other variables such as user competence, organizational culture, or information asymmetry to better explain the factors influencing the quality of management accounting information systems

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