



SYSTEMATIC LITERATURE REVIEW OF THE IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEM BASED ON MODERN TECHNOLOGY IN BUMDES CONTRIBUTES TOWARDS IMPROVING THE QUALITY OF FINANCIAL REPORTS IN TERMS OF ACCURACY, TRANSPARENCY AND ACCOUNTABILITY

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Abstract

The purpose of this study is to explore the application of modern technology-based accounting information systems in BUMDes contributing to improving the quality of financial reports in terms of accuracy, transparency, and accountability at various organizational scales and types of businesses. The method used is Systematic Literature Review aimed at ensuring and evaluating the contribution of previous studies on the application of modern technology-based Accounting Information Systems in BUMDes Financial Reports. The assessment of the quality of the articles obtained includes the validity, reliability, and relevance of the research to the questions asked. In general, this study presents the importance of the application of modern technology-based accounting information systems to support BUMDes activities and accountability amidst increasingly tight business competition. Modern technology offers the right solution to help facilitate various jobs, one of which is the automation of Financial Reports.

Keywords: *Accounting Information System, Modern Technology, Financial Report Quality, Accuracy, Transparency, Accountability*

1. INTRODUCTION

One of the government programs to improve the village economy is the Village-Owned Enterprise (BUMDes). (Ardy et al., 2021). Village-Owned Enterprises have the goal of being a strategy for the economic development of rural communities. BUMDes plays an important role in encouraging economic growth and social development if it obtains the right investment and support. BUMDes is a public business entity, owned by the village, and uses funds from the Village Government for the benefit of the village community. (Wulandari & Lestari, 2024), creating job opportunities and running various businesses such as service, finance, trade and other economic development.

According to the Regulation of the Minister of Home Affairs No. 39 of 2010, BUMDes is a village business entity established/formed by the Village Government, whose ownership and management of capital is carried out by the Village Government and the Community. Village-Owned Enterprises (BUMDes) are business entities managed by the Village Community and their management is separate from the Village Government (Yulianto et al., 2022). These businesses are usually established and managed by local communities to encourage economic growth and improve the livelihoods of people in rural areas.

BUMDes is a forum for the Village Government and Community to develop potentials and resources that are aligned with the customs or culture of the local village. Law Number 6 of 2014 Article 87 Paragraph 3 states that BUMDes can conduct business in the economic and/or

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public service sectors in accordance with the provisions of applicable laws and regulations. Villages have the potential for natural, social, and economic resources that can be utilized to improve the welfare of the population at the local level.(Wulandari & Lestari, 2024).

1.1. The Importance of Accounting Information Systems in BUMDes

In its implementation, BUMDes is not limited to implementing planned programs but is also responsible for presenting reports for each period as a means of communication, information delivery and decision making. As a form of accountability, reporting provides an overview of the performance and journey of BUMDes in developing existing businesses as evaluation material for the next period. Accountability reports must be prepared transparently and accurately to maintain public trust.

Accounting is a tool for communicating information about financial transactions that occur. Financial performance is an important factor in determining the financial health of an organization or business. Financial management at the village level is a key element in ensuring transparency, accountability, and sustainability of development.(Sari et al., 2024). The implementation of Accounting Information Systems can increase efficiency, ensure the accuracy of information and improve the quality of decision making. In order to ensure good quality financial reports, it is important for BUMDes to choose an information technology system that suits their needs and capabilities.(Iriyanti & Munandar, 2023).

In the current era of digitalization, innovation in the use of modern technology is needed to realize accurate and transparent financial reports. Digitalization changes the way organizations work to be more efficient by increasing the availability of various information systems, thus changing practices that focus on tasks related to work processes.(Wulandari & Lestari, 2024). Information technology can provide relevant, precise, accurate and complete sources of information so that it becomes a necessity in the business world (Fedora Calista, 2014).

1.2. Research purposes

The purpose of this study is to explore the application of modern technology-based accounting information systems in BUMDes contributing to improving the quality of financial reports in terms of accuracy, transparency, and accountability at various organizational scales and types of businesses. This study was conducted by collecting and analyzing various studies to provide comprehensive information on the application of modern technology-based accounting information systems in BUMDes in Indonesia contributing to improving the quality of financial reports in terms of accuracy, transparency, and accountability.

2. LITERATURE REVIEW

2.1. Definition of Accounting Information System

An information system is defined as an integrated set of interrelated components that work together to collect, process, store, and distribute information needed to support decision-making, coordination, control, analysis, and visualization in an organization, consisting of information technology components (hardware, software, networks), human resources, procedures, data, and information that play a role in collecting, storing, processing, and delivering information.(Iriyanti & Munandar, 2023).

2.2. Benefits of Implementing Accounting Information Systems in Organizations

The benefits of Accounting Information Systems include (1) helping to improve the organization's internal control by providing tools to continuously monitor and evaluate financial activities; (2) By automating many accounting processes, AIS allows organizations to allocate

their human and financial resources more efficiently; and (3) Allowing organizations to provide more transparent financial information to interested parties, including shareholders, creditors and regulators.(Parwoto et al., 2021).

2.3. Challenges Faced by Bumdes in Implementing Accounting Information Systems

The implementation of Accounting Information Systems has several obstacles such as inadequate infrastructure and human resources. Therefore, Human Resources training is one of the important factors in realizing the presentation of quality Financial Reports. The next factor is the availability of internet networks in remote areas is still a problem.

2.4. Literature Study

After selecting the studies, the author then summarizes relevant information such as research objectives, findings and conclusions of each study. The literature study aims to ensure and evaluate the contribution of previous studies on the application of modern technology-based Accounting Information Systems in Financial Reports. Table 3 explains the summary of each article obtained.

Table 1
Relevant Research

Reference	Summary
(LIN et al., 2024)	This study aims to explain the relationship between AIS and SME financial performance by focusing on three important variables: timeliness, transparency, and accuracy.
(Octavianus et al., 2022)	The purpose of this study is to design and build a financial report recording information system at BUMDes to make it easier for the finance department to record financial reports and present them quickly.
(Yulianto et al., 2022)	The purpose of this research is to make it easier for BUMDes to develop newly established businesses, one of which is renting futsal fields using information system technology and meeting financial accounting standards for micro, small and medium enterprises.
(Main & Rahayu, 2023)	This study aims to design an accounting system for the Village-Owned Enterprise Information System (BUMDesa) Ketapang, Banyumas Regency with Cloud Computing.
(Supriyati & Bahri, 2020)	The purpose of this study is to create an Accounting Information System Design Model for Village-Owned Enterprises that can become potential village-owned companies as Human Technology in winning Digital Competition.
(Muhammad Khovivul Anam et al., 2024)	This study aims to develop a web-based financial information system for BUMDes Mata Bangsa using the waterfall method, including the stages of needs analysis, design, development, and testing.
(Mosque, 2021)	<p>Research purposes</p> <ol style="list-style-type: none"> 1. Empirically testing and analyzing the influence of planning on BUMDes financial accountability. 2. Empirically testing and analyzing the influence of implementation and administration on BUMDes financial accountability. 3. Empirically examine and analyze the influence of the use of accounting information technology on BUMDes financial accountability.

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(Ishak & Syam, 2020)	This study aims to determine the magnitude of the influence of competence and the use of accounting information technology on the quality of BUMDes financial reports in Tilamuta sub-district.
(Satria & Hilmi, 2021)	The purpose of this research is <ol style="list-style-type: none"> 1. To assist the community/BUMG administrators who have not been able to overcome the problems faced related to BUMG financial management, especially those based on BUMDes accounting applications, by providing supplies and training on BUMDes Accounting Applications. 2. To help the community maximize the use of existing opportunities quickly and appropriately, especially regarding booming businesses, so that it has an impact on the attitude of dependence on other parties through provision and training on creative ideas and current business opportunities that can be utilized.
(Sari et al., 2024)	This study aims to investigate and identify optimal ways to utilize the Village Accounting Information System to improve financial accountability.
(Lubis et al., 2023)	This study aims to analyze and determine the Effectiveness of the Implementation of Accounting Information Systems in Village-Owned Enterprises (BumDes) Aek Milas Siancing, Lumban Dolok Village, Siabu District, Mandaling Natal Regency in improving the village economy.
(Nofitasari, 2019)	This study aims to determine the effectiveness of the accounting information system in increasing the transparency of financial management of village-owned enterprises from an Islamic perspective.
(Wulandari & Lestari, 2024)	The purpose of this study is to determine the process of BUMDes governance transformation from the manual era to the digital era, to determine the role of Good Corporate Governance and digitalization in the BUMDes governance transformation process, to explore internal and external factors that influence BUMDes in the governance transformation process, and to determine the BUMDes governance transformation strategy in the digital era.
(Riyadi et al., 2014)	This study aims to determine empirical evidence on the influence of the use of information systems and accounting understanding on the quality of financial reports.
(Arnya et al., 2021)	The objectives of this research are: <ol style="list-style-type: none"> 1. To evaluate whether the accounting application system can improve the transparency of BUMDes Tumang Cepogo's financial management, 2. To analyze whether there are obstacles in implementing the accounting application system, 3. To analyze the actions to be taken if there are obstacles.

3. Research Methodology

The method used in this study is Systematic Literature Review (SLR) which will identify, evaluate, and interpret the overall findings related to the research discussion to provide

information from the existing research questions (Kitchenham & Brereton, 2007). In this study, the researcher took several steps in the data collection process.

3.1. Determining Research Focus

This study focuses on previous research related to the implementation of modern technology-based Accounting Information Systems to improve the quality of BUMDes financial reports. This study begins with determining literature search keywords using the SPIDER framework to obtain recommendations for the quality of literature to be used. Based on the needs of the selected topic, the author formulates the following research questions:

Research Question – RQ : HowThe implementation of modern technology-based accounting information systems in BUMDes contributes to improving the quality of financial reports in terms of accuracy, transparency, and accountability at various organizational scales and types of businesses?

3.2. Literature Search Process.

The search was conducted using keywords through the Scopus, Scimedirect and Google Scholar databases. To obtain relevant and comprehensive data, researchers used several keywords in searching for the required references. Keywords used in the search through the Scopus database (TITLE-ABS-KEY ("modern technology" OR "cloud computing" OR "mobile application" OR "blockchain" OR "AI" OR "artificial intelligence") ("financial reporting" OR "financial statement" OR "financial report" OR "financial transparency" OR "financial accountability" OR "accuracy") ("village-owned enterprises" OR "BUMDes" OR "Badan Usaha Milik Desa" OR "rural enterprise") AND TITLE-ABS-KEY (Indonesia OR "Indonesian villages")). Next, the researcher conducted a search on the Google Scholar Database using two search models, namely utilizing Boolean operators with keywords ("accounting information system" OR "AIS" OR "financial information system") AND ("modern technology" OR "cloud computing" OR "mobile application" OR "blockchain" OR "AI" OR "artificial intelligence") AND ("financial reporting" OR "financial statement" OR "financial report" OR "financial transparency" OR "financial accountability" OR "accuracy") AND ("village-owned enterprises" OR "BUMDes" OR "Badan Usaha Milik Desa" OR "rural enterprise") AND (Indonesia OR "Indonesian villages") and continued with a data search using the keyword "the implementation of modern technology-based accounting information systems in BUMDes in Indonesia contributes to improving the quality of financial statements". The search was then continued on the Scimedirect database using the keyword "the implementation of modern technology-based accounting information systems contributes to improving the quality of financial statements". The literature search process is described in Table 1.

Table 2.
Location and Search String

Search Location	Search String
Scopus	Scopus (TITLE-ABS-KEY ("modern technology" OR "cloud computing" OR "mobile application" OR "blockchain" OR "AI" OR "artificial intelligence") ("financial reporting" OR "financial statement" OR "financial report " OR "financial transparency" OR "financial accountability" OR "accuracy") ("village-owned enterprises" OR "BUMDes" OR "Village-Owned Enterprises" OR "rural enterprise") AND TITLE-ABS-KEY (Indonesia OR " Indonesian villages"))
Google Scholar	("accounting information system" OR "AIS" OR "financial information system") AND ("modern technology" OR "cloud computing" OR "mobile application" OR "blockchain" OR "AI" OR "artificial intelligence") AND (" financial reporting" OR "financial statement" OR "financial report" OR

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	"financial transparency" OR "financial accountability" OR "accuracy") AND ("village-owned enterprises" OR "BUMDes" OR "Village-Owned Enterprises" OR "rural enterprise") AND (Indonesia OR "Indonesian villages") The implementation of modern technology-based accounting information systems in BUMDes in Indonesia contributes to improving the quality of financial reports.
Sciencedirect	The implementation of modern technology-based accounting information systems contributes to improving the quality of financial statements

3.3. Selection and Assessment of Study Quality

After obtaining data from various databases, researchers conducted a screening process for each article. The quality assessment of the articles obtained included validity, reliability, and relevance of the research to the questions asked. The criteria for eligible studies are described in Table 2.

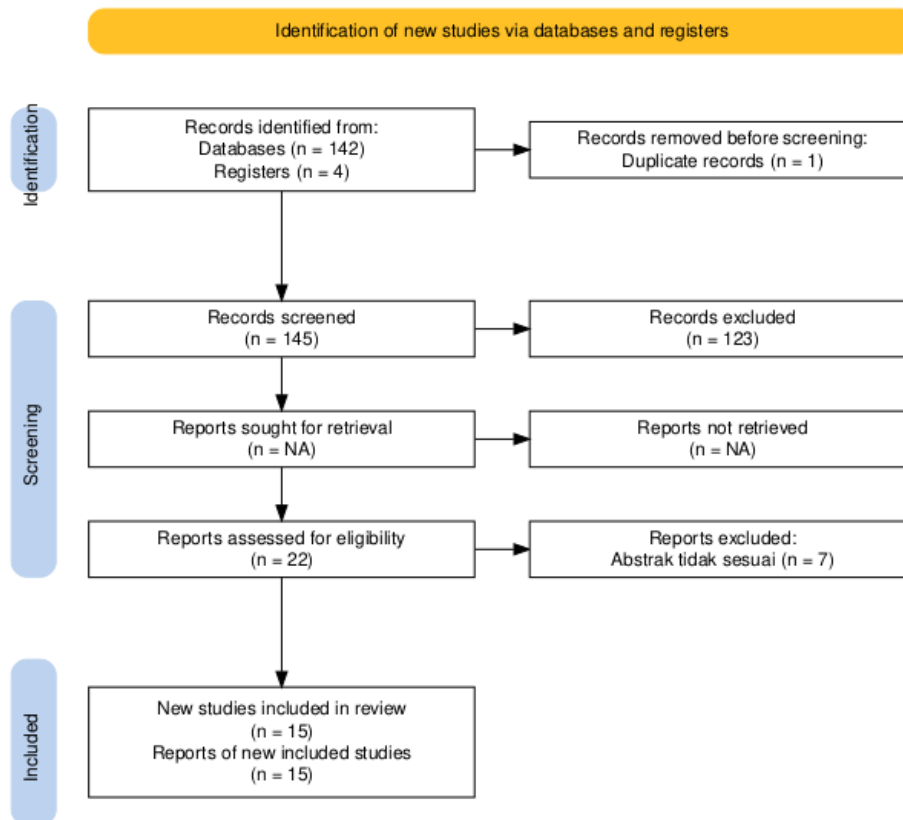
**Table 3
Study Selection Criteria**

Criteria
1. Fully accessible data with a publication period of 2019 – 2024 2. The publication status is final and is accessed through a predetermined database. 3. The articles used are relevant to the research focus.

Article screening is based on inclusion and exclusion criteria to determine whether subjects are eligible to participate in the study. The formulation and use of criteria aims to select articles in the literature review.(Praditya & Utomo, 2022). The selection of articles is based on final and fully accessible and downloadable data spanning the last five years that focuses on the implementation of modern technology-based Accounting Information Systems to improve the quality of financial reports.

The collected data was analyzed to minimize potential bias in the research results. The data obtained amounted to 146 articles. After being studied, there was one identical article so that 145 articles remained to be analyzed further. After conducting in-depth observations, 123 articles were excluded because they were less relevant to the focus of the research. Of the 22 remaining articles, the researcher then found that there were 7 articles that had abstracts that did not match the research objectives. So that the final results that met the research criteria were 15 articles that were considered capable of answering the previously identified research questions. The following is illustrated in Figure 1 using the Prisma 2020 Flowchart for a systematic review.

Figure 1. Prisma Flowchart 2020



4. RESULTS

Implementation of Modern Technology-Based Accounting Information Systems in Bumdes Contributes to Improving the Quality of Financial Reports in Terms of Accuracy, Transparency, and Accountability at Various Organizational Scales and Business Types

A comprehensive evaluation of the company's financial performance allows the company to measure its overall financial health and its capacity to meet long-term financial commitments. In a very high business competition, management is required to be able to make decisions accurately and quickly.(Yulianto et al., 2022). An important component in the management decision-making process is accurate information. The importance of financial information for business actors can be seen from the large use of financial information as a basis for assessing the performance of the success of the business being run, as a basis for compiling the following year's business plan and as a consideration in making other important decisions.(Yulianto et al., 2022)

The faster the economy develops, the more important accounting plays a role as a tool to help communicate information about financial transactions that occur.(Ishak & Syam, 2020). Effective information delivery and reliable assessment support can be achieved through the implementation of Accounting Information Systems. AIS is a system for collecting data, organizing, processing, and reporting. AIS helps improve transparency and accountability in financial management by producing accurate, reliable, and relevant information, which can have

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a significant impact on the quality of financial reporting and business decisions.(LIN et al., 2024). Financial management at the village level is a key element in ensuring transparency, accountability and sustainability of development.(Sari et al., 2024).

Along with the development of information technology, the need for efficient and integrated information systems is increasing, especially in financial management in village organizations such as BUMDes (Village-Owned Enterprises).(Muhammad Khovivul Anam et al., 2024). Information technology is a combination of computer technology and communication technology used to process data, including processing, obtaining, compiling, storing, manipulating data in depth in various ways to produce quality information, namely relevant, accurate and timely information, which is used for personal, business, and government purposes and is strategic information for decision making (B. Uno & Lamatenggo, 2011). The use of information technology will greatly help speed up the process of processing transaction data and presenting financial reports, and can avoid errors in posting from documents, journals, ledgers to become financial reports, so that the financial report does not lose the value of financial report information.(Mosque, 2021).

One method to optimize BUMDes administration and help BUMDes in increasing its productivity is by using a digital information system. Digitalization changes the way work in organizations becomes more efficient by increasing the availability of information sharing systems, thus changing practices that focus on tasks related to work processes.(Wulandari & Lestari, 2024). Digitized financial reports can provide convenience to BUMDes managers in accessing information and data that has been organized in a structured manner (Rosari et al., 2022). Digitization has an impact on change-oriented processes by making change management faster and more effective.

5. DISCUSSION

Increasingly tight business competition has many consequences for corporate competition.(Setiyono & Sutrimah, 2016). From the results of the literature analysis, the researcher found that in order to face increasingly tight business competition, BUMDes needs to adopt technology to compete in the digital era, where the accounting information system (AIS) functions as a tool for collecting and processing financial data. The use of information technology will greatly help speed up the process of processing transaction data and presenting financial reports, and can avoid errors in posting from documents, journals, ledgers to become financial reports, so that the financial reports do not lose the value of financial report information.(Mosque, 2021). An information system can be said to be effective depending on the ease of the system and the utilization of the system by the system users because information system technology is organized in a company to help individuals in completing their tasks.(Nofitasari, 2019).

The implementation of Accounting Information Systems has a positive effect on the transparency of financial reports. Financial reports produced by the system become more detailed, easy to understand, and include relevant information.(Sari et al., 2024). The information presented becomes easier to understand so that it greatly helps every user in making decisions. The delivery of transparent information can increase public trust in BUMDes financial management. Human resources are part of the system in preparing financial reports(Riyadi et al., 2014). Competence is a major factor in giving a very big influence on the quality of financial reports. Although the information system is used very effectively, if staff members do not have the skills needed to support their work, the results will not be as good as expected. To support the accountability of quality financial reports, continuous technical skills development is needed to be able to adapt to technological developments that continue to innovate.

In general, this study presents the importance of implementing a modern technology-based accounting information system to support BUMDes activities and accountability amidst increasingly tight business competition. Modern technology offers the right solution to help facilitate various jobs, one of which is the automation of Financial Reports. With the implementation of modern technology, BUMDes presents relevant, accurate, timely, and comprehensive accounting information to support decision making and supervision in the organization.

6. CONCLUSION

This study provides an understanding of the implementation of modern technology-based Accounting Information Systems contributing to improving the quality of financial reports in BUMDes. To ensure this runs well, BUMDes managers need to focus on providing adequate resources to support effectiveness and be ready to face future competition.

Accuracy, accountability, and transparency of BUMDes financial reports can be improved by using the latest technology-based accounting information system. The author hopes that this study can contribute to maximizing the potential of BUMDes in Indonesia, providing long-term benefits for rural communities, creating jobs and improving overall welfare.

7. FUTURE RESEARCH RECOMMENDATIONS

Further studies on the use of advanced technology-based Accounting Information Systems can investigate other factors that affect the quality of BUMDes financial reports in addition to the use of information systems, such as HR competency, organizational culture, and regulatory support. BUMDes must be able to overcome significant obstacles to maintain their independence in the face of rapid globalization. Therefore, further studies can also analyze BUMDes digitalization as a Solution to answer this challenge.

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