



**THE EFFECT OF THE USE OF MANAGEMENT ACCOUNTING
INFORMATION ON THE PERFORMANCE OF BISACAMP BINJAI
LANGKAT RENTAL COMPANY**

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Abstract. *This study aims to determine the influence of management accounting information system on the performance of BisaCamp Binjai Langkat Rental Company. The research method used is quantitative and descriptive. The population in this study is 50 companies engaged in the rental sector. The sampling technique in this study used a purposive sampling technique, so that 35 respondents who were employees at BisaCamp Binjai Langkat were obtained. The research data analysis technique uses simple linear regression using SPSS 24. The variables in this study are Accounting Management Information as variable X and Company Performance as variable Y. Research findings show that the use of management accounting information has a significant impact on the performance of Rental BisaCamp companies in Binjai Langkat, especially in the North Binjai area. Leasing management should improve accounting financial reporting as a strategic step to improve the company's performance. The application of management accounting that includes the financial, production, and marketing dimensions will provide substantial support to each division manager in the evaluation and decision-making process. Thus, the application of management accounting information must be carried out on an ongoing basis to achieve optimal financial performance for each company. The suggestion put forward by the researcher in this study is that the Management of Rental Camp Binjai Langkat consider improving financial reporting accounting as a strategic step in an effort to optimize the company's performance. Furthermore, more in-depth research is needed on other factors besides the use of management accounting information that affect the company's performance at Rental Camp Binjai Langkat.*

Keywords: *Accounting Information, Management Accounting, Company Performance.*

Abstrak. Penelitian ini bertujuan untuk mengetahui pengaruh sistem informasi akuntansi manajemen terhadap kinerja Perusahaan Rental BisaCamp Binjai Langkat. Metode penelitian yang digunakan bersifat kuantitatif deskriptif. Adapun populasi pada penelitian ini adalah 50 perusahaan yang bergerak di bidang rental. Teknik pengambilan sampel pada penelitian ini menggunakan teknik *purposive sampling*, sehingga diperoleh 35 responden yang merupakan karyawan di BisaCamp Binjai Langkat. Teknik analisis data penelitian menggunakan regresi linear sederhana dengan menggunakan SPSS 24. Adapun variabel dalam penelitian ini adalah Informasi Manajemen Akuntansi sebagai variabel X dan Kinerja Perusahaan sebagai variabel Y. Temuan penelitian menunjukkan bahwa pemanfaatan informasi akuntansi manajemen memiliki dampak signifikan terhadap kinerja perusahaan Rental BisaCamp di Binjai Langkat, khususnya di wilayah Binjai Utara. Manajemen penyewaan seharusnya memperbaiki akuntansi pelaporan keuangan sebagai langkah strategis untuk meningkatkan kinerja perusahaan. Penerapan akuntansi manajemen yang mencakup dimensi keuangan, produksi, dan pemasaran akan memberikan dukungan yang substansial kepada setiap

manajer divisi dalam proses evaluasi dan pengambilan keputusan. Dengan demikian, penerapan informasi akuntansi manajemen harus dilakukan secara berkelanjutan untuk mencapai kinerja keuangan yang optimal bagi setiap perusahaan. Saran yang dikemukakan oleh peneliti dalam penelitian ini adalah agar Manajemen Rental Camp Binjai Langkat mempertimbangkan perbaikan akuntansi pelaporan keuangan sebagai langkah strategis dalam upaya mengoptimalkan kinerja perusahaan. Selanjutnya, diperlukan penelitian yang lebih mendalam terhadap faktor-faktor lain selain penggunaan informasi akuntansi manajemen yang mempengaruhi kinerja perusahaan di Rental Camp Binjai Langkat.

Kata Kunci: Informasi Akuntansi, Akuntansi Manajemen, Kinerja Perusahaan.

INTRODUCTION

Business competition is increasingly fierce, so effectively managing and controlling competitors is essential. Management is required to be able to design a plan to achieve the goals that have been set by the organization. Managers must plan the steps necessary to achieve the company's goals and consider financial and non-financial factors when making decisions.

According to (Nur Aisyah Indarningsih & Hasbi, 2022) states that a manager can use the following measures to achieve optimal profits: 1) maintain price levels and sales volume; 2) determine the level of sales price in a way that is in accordance with the profit to be determined; and 3) increase sales volume as much as possible. This will help reduce operational costs as low as possible. Effective profit planning is necessary to earn the highest possible income. And for optimal profit planning, a tool called Profit Volume Cost analysis is needed.

The success of a company will be determined by how well and accurately accounting is used. The system for processing financial information is called management accounting. Because both accounting systems use the information they create in different ways, each has unique qualities. In contrast to management accounting, which mainly processes financial data to support the needs of management in carrying out organizational planning and control tasks, financial accounting mainly processes financial data to meet the demands of upper management and external stakeholders (Wulandari, A.A.A Putri Syintia. dan Juliarsa, 2017).

Information, especially in the context of information systems, is essential for the management of an organization or company in the decision-making process related to that entity. The significance of information cannot be underestimated, because it is a crucial element that determines the success of the decision-making process and the implementation of organizational strategies. Effectiveness in decision-making and implementation of organizational or company strategies is closely related to the company's profitability, operational continuity, and strengthening competitiveness both in the current and future contexts. The information reflects the specific needs of the organization. When information is processed into instruments for decision-making, information systems serve as a means to ensure that the information is accessible to managers in the format they want and whenever they need it. Information systems accelerate and improve the accuracy of decision-making processes in an organization (Putri & Solovida, 2022).

With a management information system that integrates various aspects in an organization, this information system functions as a significant connecting architecture between internal and external elements. A management information system is fundamentally a series of activities that involve data collection, processing, storage, and accurate information distribution to support the decision-making process.

Information systems for management are basically connected to the process of collecting, processing, storing, and transmitting relevant information to support managerial operations in

every organization. Therefore, the effectiveness of decision-making, which is at the core of the administrative process, depends heavily on the information available, as well as on the functions that are components of the process. For example, if managerial objectives are not established or unclear, this may be due to a lack of adequate information, leaving no basis for searching. Without the information obtained through research, there are no alternative options for comparison; And without alternative comparisons, there can be no choice of action that can produce the expected results.

Based on research conducted by (Amin, 2019) with the title "The Influence of Management Accounting on Management Functions, Production Policies, and Internal Business Process Performance." The findings of the study show that in the context of manufacturing companies that implement cost leadership strategies, the use of management accounting information directly affects the effectiveness of the implementation of management functions, which further has direct implications for the implementation of production policies. (Farhan, 2021) in their study entitled "The Influence of Management Accounting Information Characteristics on Managerial Performance with Environmental Uncertainty and Business Strategy as a Moderating Variable," explored the dynamics within a food and beverage manufacturing company in Sidoarjo. The results of the study indicate that fluctuations in the bound variables, namely managerial performance in food and beverage manufacturing companies in Sidoarjo, are influenced by independent variables, namely the characteristics of management accounting information, environmental uncertainty, and business strategy, with a contribution of 85.9%. Meanwhile, the remaining 1.1% is influenced by other variables that are outside the scope of this study.

BisaCamp rental companies in Binjai Langkat are in dire need of information, especially in the field of management accounting, which can support management in the company-related decision-making process. This is due to the need for rental companies to improve their performance in the face of competition, one of which is through the use of more optimal management accounting information to strengthen and increase the company's competitiveness. Based on the background and phenomena above, the researcher conducted a deeper study to find out how the use and application of management accounting information affects financial performance in a company with the research title " **The Effect Of The Use Of Management Accounting Information On The Performance Of Bisacamp Binjai Langkat Rental Company**".

LITERATURE REVIEW

Information Systems

To meet the needs of information for external parties and within the company, a system is prepared. This system is planned to produce useful information for external and internal parties. The system prepared for a company can be processed manually (without auxiliary machines) or processed using machines ranging from simple bookkeeping machines and computers. According to Baridwan, a system is a framework of interconnected procedures that are arranged according to an overarching scheme to carry out an activity or function of the company (Ayuk Septiyaningsih et al., 2023).

In view (Habibah & Aisyah Margie, 2021) Define a system is a network of procedures that are made according to an integrated pattern to carry out the main activities of the company, while procedures are a sequence of clerical activities, usually involving several people in a

department or more, which is made to ensure the uniform handling of company transactions that occur repeatedly. It can be concluded that the system is an interconnected procedure according to an integrated pattern of carrying out company activities. The accounting system is not only used to record financial transactions that have occurred, but also plays a very important role in carrying out the company's business. The development of accounting systems has the following general objectives (Wahyuni & Astuti, 2021):

1. To provide information for the management of new business activities.
2. To improve the information produced by the existing system, both in terms of quality, presentation rules, and information structure.
3. To improve accounting control and internal checks, namely to improve the level of accounting reliability and to provide complete records regarding the company's accountability and asset protection.
4. To reduce clerical costs in the management of accounting records.

Management Accounting

Anthony and Govindarajan (2019) define management accounting as a set of practices used by company managers to provide direction to members of the organization on how to execute organizational strategies. Although the application of management accounting is done deliberately, certain tasks, such as management controls, will not be automated. People both inside and outside the division can connect with the activities that occur in management accounting itself. In management accounting, the role of the manager is very important. Finance managers, operations managers, promotion managers, and production managers.

According to (Agung et al., 2022), Managers have a role in all decisions related to a company's investment and financial activities, from forecasting to risk liability. As part of this role, managers will be directly involved in making important decisions that will affect the company's value and reputation. The manager will also be responsible for controlling the management process by taking action to think about and decide on options that will help the company achieve its goals (Harahap et al., 2023).

Types of Management Accounting Information

The information that management uses as a reference in the decision-making process is management accounting, which is the main source of information available to the company. Management accounting information is specifically used by company leaders to support the implementation of managerial functions, especially in the aspects of planning and supervision. According to Gunawan and Pratiwi, there are several categories of information in management accounting that can be identified as follows (Choiriah et al., 2022):

1. Comprehensive cost accounting
2. Differential cost accounting
3. Responsibility accounting.

Management accounting information can be associated with three main elements, namely the object of information, the alternative chosen, and managerial authority. Management accounting information, when associated with information objects such as products, departments, and company activities, will produce a comprehensive concept of accounting information. If managerial accounting information is integrated with existing alternative options, the concept of differential accounting information will be formed that is essential for management in the decision-making process related to alternative selection. If management accounting information

is associated with the authority possessed by the manager, the concept of accountability accounting information will be formed, which is especially useful in influencing the behavior of individuals in the organization. It can be concluded that management accounting information is data used by company leaders to support the implementation of management functions (Kodriyah & Putri, 2019).

Management Accounting System (SAM)

A management accounting system is a system that collects operational and financial data, processes it, stores it and reports it to users, namely workers, managers, and executives. With the explanation above, Chenhall and Morris inspired to formulate the characteristics of the Management Accounting Information System which are broad-scope, timeliness, aggregated, and integrated. According to (Nursiftiyah & Yusep Friya Purwa Setya, 2020) in the (Rina, 2019) stated that the use of information management accounting systems (SAMs) can help managers and organizations to adopt and implement their plans in response to the competitive environment. SAM is seen as a system that can provide benchmarking and monitoring information from internal and historical information that has traditionally been generated SAM (Azizah et al., 2020).

Company Performance

Performance is something very important for a company when it is associated with activities and activities carried out by the company. Performance is a person's action to meet expectations related to their function or a description of the reaction from their work. According to (Amanah et al., 2023), Employee performance can be interpreted as the results of work achieved in a certain period, which are evaluated in the context of various possibilities, such as standards, targets, targets, or criteria that have been mutually agreed. Meanwhile, (Dewi & Atmadja, 2023) stated that performance is the expected output of a behavior. Individual performance is the foundation that underlies the overall performance of the company. The conclusion is that the company's performance is an effort to meet the expectations of the organization in relation to the goals that have been set (Anis Fitriah & Cholis Hidayati, 2023).

RESEARCH METHODS

Metode penelitian berisi spesifikasi penelitian, jenis penelitian, metode pendekatan, teknik pengumpulan data, dan metode analisis data yang digunakan dalam penelitian. Metode penelitian ditulis secara deskriptif dan dibuat dalam 1 alinea.

The research method used is quantitative descriptive. The study was conducted at the rental company BisaCamp located in Binjai Langkat. The population that is the focus of this study consists of 35 individuals, which include the staff and owners of Rental BisaCamp in Binjai Langkat. The sampling technique in this study uses a purposive sampling technique. The sample in this study consisted of 35 respondents. The data required for this study were obtained through various methods, including observations, questionnaires, and interviews. The research data analysis technique uses simple linear regression using SPSS 24. The variables in this study are Accounting Management Information as variable X and Company Performance as variable Y. The data analysis explored in this study applies a simple linear regression method. Thus, the regression equation in question is as follows.

$$Y = \beta_0 + \beta_1 X + e$$

Information:

Y = Company performance

X = Management accounting information

β_0 = Konstanta

β_1 = Regression Coefficient for the independent variable

e = Error

RESULTS AND DISCUSSION

Most of the respondents in the study were men, with a total of 35 individuals between the ages of 21 and 30. The respondents in this study are mostly male, with a relatively young age and in the best productive phase, which is between 21 to 30 years old, and have an educational background at the SMK/SMA level.

1. Validity and Reliability Test

Table 1. Validity and Reliability Test

Variabel	Indikator	Korelasi			Koefesien	
		Sig.	R Hitung	Keterangan	Cronbach Alpha	Keterangan
Informasi Akuntansi Manajemen (X)	X.P.1	0.000	0.666	Valid	0,837	Reliabel
	X.P.2	0.000	0.915	Valid		
	X.P.3	0.000	0.867	Valid		
	X.P.4	0.000	0.875	Valid		
	X.P.5	0.000	0.650	Valid		
Kinerja Perusahaan (Y)	Y.P.1	0.000	0.947	Valid	0,975	Reliabel
	Y.P.2	0.000	0.966	Valid		
	Y.P.3	0.000	0.970	Valid		
	Y.P.4	0.000	0.930	Valid		
	Y.P.5	0.000	0.952	Valid		

Source: Primary data processed, 2025

Table 1. It shows that all question items for the variable are valid, considering that the average of the calculated r values obtained exceeds the average of the table r, which is 0.325 (n = 35, significance level = 5% (0.05)). The total number of all variables indicates a high level of reliability. This can be witnessed through the values of each variable, both independent variables and dependent variables, which show an average reliability above 0.60. Thus, all construction variables are declared valid and reliable, so that they can be accepted and applied in subsequent statistical analysis.

2. Classical Assumption Test

a. Heteroscedasticity Test

The heteroscedasticity test aims to analyze whether there is a variance inconsistency of the residual between one observation and another observation in the regression model. The optimal regression model is one that is free of heteroscedasticity, known as homoscedasticity. The basis for decision-making for heteroscedasticity tests can be done by analyzing *Scatterplot*.

- a. If there is a certain pattern, such as the existence of dots that form an orderly pattern that is constricted, widened, and then narrowed, this indicates heteroscedasticity.
- b. If there is no clear pattern and the dots are randomly distributed above or below the Y axis at 0, then heteroscedasticity can be ignored.

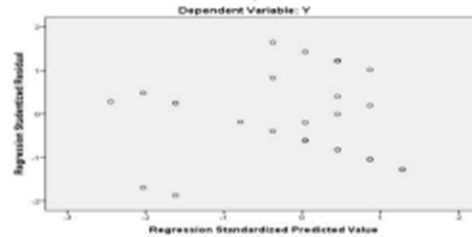


Figure 1. Heteroscedasticity Test

Source: Primary data processed, 2025

In Figure 1, it can be seen that all the data are distributed around and below the number 0 on the Y axis, which indicates that there is no indication of heteroscedasticity. This indicates that this double regression model meets the criteria set for classical assumption testing.

b. Linearity Test

The linearity test aims to determine whether the distribution of data is normal or not, which in this case is closely related to the t-test and the F-test which assume that the residual value follows a linear or normal distribution. If this assumption is violated, the validity of statistical tests is threatened.



Figure 2 Linearity Test

Source: Primary data processed, 2025

One method to identify residual linearity is to analyze the normality graph generated from the Normal Plot P. If the data is normally distributed, then the distribution of the data will be evenly aligned along the P-Plot axis and follow a straight line located nearby. From Figure 2, it appears that the Normal P-P plot graph of the Regression Standard Residual shows the distribution of data surrounding the diagonal line, where the distribution is in line with the direction of the diagonal line of the graph. This indicates that the regression model applied in this study meets the assumption of normality.

3. Simple Regression Analysis

Table 2. Regression Equation Analysis

Regression Coeffesient (B)	Std. Error	Beta	T Count	Significance	Information
Constanta 10,679	3,822		2,843	0,001	Significance
X 0,620	0,188	0,556	2,943	0,002	Significance
R		0,556			
R Square		0,228			
R Square (Adjusted)		0,204			
F Hitung		8,654			
T Tabel		1,684			
Alpha		0,05 (5%)			
N		35			

Source: Primary data processed, 2025

The regression equation of the Standardized *Coefficients form* is obtained as follows:

$$Y = 10.679 + 0.620X$$

The regression equation can be explained as follows:

- a. A constant of 10.679 indicates that every 1 point increase in the independent variable, i.e. Use of Accounting Information, will result in an increase in the Company's Performance by 10.679.
- b. The Coefficient of Use of Accounting Information of 0.620 indicates that every 1 point increase in the Use of Accounting Information will contribute to the growth of the Company's Performance by 0.620.
- c. The results of the analysis of the correlation and determination coefficients show that the influence of the use of accounting information can be evaluated through the correlation coefficient, especially in the context of the company's performance at Rental Camp Binjai Langkat. The resulting correlation coefficient, which is R of 0.556, indicates that the use of accounting information has a significant influence on the company's performance, with an influence level of 55.6%.
- d. The determination coefficient or R square (r^2) shows a result of 0.228, which indicates that the company's performance is influenced by the variable of the use of accounting information by 22.8%. Meanwhile, 77.2% or 0.772 of the company's performance was influenced by other variables that were not the focus of this study.

4. Hypothesis Test

a. Partial Hypothesis Test (t-Test)

The t-test was carried out to investigate whether there was a significant influence of the partial use of accounting information on the company's performance at Rental BisaCamp Binjai Langkat. The t-test can be carried out by applying the hypothesis test criteria, as follows:

- a. If T calculates $< T$ table ($\alpha = 0.05$), then H_0 is accepted and H_a is rejected.
- b. By taking a calculation T that is greater than the table t ($D = 0.05$), then the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted.

To see the magnitude of the partial influence between accounting management information, it can be seen in the following table.

Table 3. Partial Hypothesis Test (t-Test)

T Count	Significance	Information
2,843	0,001	Significance
2,943	0,002	Significance

Source: Primary data processed, 2025

Based on the analysis conducted for hypothesis testing t, it was found that there was a relationship between the variables of the use of accounting information and the variables of company performance. In the analysis of the variables using accounting information, a calculated t value of $2.9 > 3$ was obtained, which was greater than the table t of 1.68. Therefore, the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted, which indicates that the use of accounting information has a significant influence on the company's performance. In addition to the t-value, the analysis can also be carried out through the significance value (Sig.) which must be below the threshold of 0.05 (< 0.05). Based on the results of the two tests, namely the t-test and the significance value, it can be concluded that the hypothesis that states the influence of the use of accounting information on the company's performance is accepted or proven.

Research Discussion

In this section, the influence of independent variables, namely the use of accounting information, on the company's performance, especially in Rental Camp Binjai Langkat, is explained. The results of the data analysis that have been presented in the previous section found that simultaneously, namely through the F test, it was found that the variables of accounting management information have an effect or are related to the company's performance. Where the results of the F test have a value of less than or below 5%. In this study, the use of accounting information is partially related to company performance. This can be seen from the research model which has a significance level of less than 5%. This indicates that these independent variables have an effect on the dependent variables of company performance in this study.

The results of this study strengthen or match the previous research, namely the research conducted by (Farhan, 2021) and (Wahyuddin et al., 2021) Where management accounting information affects or is related to business performance or company performance. This result means that the company can make the use of management accounting information a variable that can improve the company's performance. This is because the influence of this variable affects the performance of the BisaCamp Binjai Langkat Rental company which operates 1x24 hours and 7 days a week, which is the Binjai Langkat BisaCamp Rental.

CONCLUSION

A study on the impact of the use of management accounting information on company performance shows that management accounting information has a significant influence on the performance of Rental BisaCamp in Binjai Langkat. The implementation of management accounting that includes the financial, production, and marketing dimensions will provide substantial support to each division manager in the evaluation and decision-making process. Thus, the application of management accounting information must be carried out on an ongoing basis to achieve optimal financial performance for each company. The suggestion put forward by the

researcher in this study is that the Management of Rental Camp Binjai Langkat consider improving financial reporting accounting as a strategic step in efforts to optimize the company's performance. Furthermore, more in-depth research is needed on other factors besides the use of management accounting information that affect the company's performance at Rental Camp Binjai Langkat.

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