JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

MAXIMIZING RETAIL ACCOUNTING PERFORMANCE: A SYNERGY OF TECHNOLOGY ASSETS AND USER CAPABILITY

Michael[1], William Widjaja[2*]
Universitas Pradita, Indonesia[1*2]
michael@pradita.ac.id, william.widjaja@pradita.ac.id

Abstrack: The widespread adoption of Accounting Information Systems (AIS) in Indonesian retail stores underscores its significance in enhancing operational efficiency and effectiveness, as consumer surveys indicate increased shopping ease and efficiency. This study, conducted with a sample of 150 employees from mini-market retail stores in Jakarta, employs a quantitative survey approach with SEM-PLS to examine the impact of technology assets and user capabilities on AIS performance. Results reveal significant effects of technology assets on AIS performance. Proficient user capabilities further enhance AIS performance, moderating the effect of technology assets. Theoretical implications highlight integrating technological knowledge and user skills in AIS design. In contrast, practical implications suggest investing in advanced technology and employee training to optimize AIS benefits, ultimately improving retail operations' efficiency, accuracy, and customer satisfaction. This research offers valuable insights for stakeholders to make informed decisions and address the challenges of intense competition in the retail industry.
Keywords: AIS Performance, Technology Asset, User Capability.

INTRODUCTION

Accounting Information Systems (AIS) use in Retail Stores has become common in Indonesia, with 90% of retail stores adopting it. This shows that AIS is important in improving operational efficiency and effectiveness. A survey by NielsenIQ also shows that 85% of consumers feel that AIS helps them shop more easily and efficiently. Gartner and IDC research found that using advanced technology assets in AIS can improve a retail store's operational efficiency and decision-making capabilities by 20% and 15%, respectively. In addition, Korn Ferry and McKinsey & Company surveys confirmed that high AIS usability among employees can improve retail stores' productivity and customer satisfaction.

Technology in accounting has revolutionized how businesses handle their financial data, streamline processes, and make informed decisions. Being highly competitive and customer-oriented, the retail industry relies heavily on technology to enhance efficiency and provide a seamless shopping experience (Grewal et al., 2021; Shankar et al., 2021). Quick access to reliable and up-to-date information has become one of the critical success factors for businesses and a condition for gaining competitive advantage. Information about the financial and asset position generated by the accounting IT systems of companies has strategic importance for their operation (Utomo, 2019). Having a well-functioning and effective Accounting Information System in place is crucial for retailers to manage their financial transactions, track sales and inventory levels, and analyze business performance (Phuong, 2017). Furthermore, in the current era of

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

Industrial Revolution 4.0, where technology advancements such as artificial intelligence, big data analytics, and cloud computing are transforming the business landscape, it is imperative for retailers to continuously upgrade their technology assets to stay competitive and meet the evolving demands of the market (Pantano et al., 2013).

While technology undoubtedly offers numerous benefits to retail businesses, there are also valid concerns and drawbacks. One of the primary arguments against the overreliance on technology in accounting and information systems is the potential risk of cybersecurity threats. With increasing digitalization and interconnectedness, retail businesses are vulnerable to data breaches, hacking, and other cyber-attacks (Al-Nsour et al., 2021; Wang, 2020). The reliance on technology assets in accounting information systems may expose sensitive financial data to potential security breaches, leading to financial losses, reputational damage, and loss of customer trust (Meraghni et al., 2021).

Additionally, rapid technological advancements often result in frequent system updates and upgrades, which can be costly and time-consuming for retail businesses. The complexity of integrating new technology assets with existing systems and the need for continuous staff training to adapt to technological changes can also pose challenges and disrupt business operations (Al-Nsour et al., 2021). Moreover, as businesses become more reliant on technology, there is a risk of reduced human oversight and the potential for errors or inaccuracies in financial data if the technology fails or malfunctions.

Furthermore, while technology can provide quick access to vast amounts of data, there is a risk of information overload, leading to decision fatigue and the potential for overlooking critical financial insights. This can exacerbate decision-making challenges rather than streamline them, ultimately negatively impacting the performance of accounting information systems (Abdelraheem et al., 2021).

This study is theoretically and practically urgent as a deep understanding of the factors that influence AIS performance will provide valuable insights into understanding the changing dynamics of the retail industry. The direct impact on the retail industry in Indonesia is to provide stakeholders with a better understanding in making more informed decisions in the development, implementation, and management of their AIS, as well as assisting them in meeting the challenges of intense competition by improving efficiency, effectiveness, and competitiveness through optimal management of technology assets and development of user capabilities.

Technology Assets and AIS Performance

Technology has greatly influenced the performance of accounting information systems in retail stores. With the advent of technology, retail stores have streamlined their operations and improved efficiency in managing their accounting information systems. One key impact of technology on the performance of accounting information systems in retail stores is the ability to collect, process, and store data more quickly and accurately. This gives retail stores real-time access to financial and inventory data, enabling them to make informed decisions and respond promptly to changing market conditions. Additionally, technology has improved the accuracy and reliability of financial reporting in retail stores. Through automated data entry and processing, technology minimizes the risk of human errors and ensures that financial information is recorded accurately (Pantano et al., 2013).

Furthermore, technology has facilitated the integration of different systems within a retail store, such as point-of-sale systems, inventory management systems, and

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

financial accounting systems (Jia, 2020). This integration allows for seamless data flow between these systems, eliminating the need for manual data entry and reducing the risk of data inconsistencies or errors. With technology, retail stores can automate many accounting processes (Bramorski et al., 1998). For example, they can automate the generation of financial statements, inventory tracking, and sales reconciliation (Jia, 2020). This automation saves time and resources and reduces the likelihood of errors. Overall, the use of technology as an asset in retail stores has significantly improved the performance of their accounting information systems. This has led to more efficient and accurate financial reporting, improved data management and integration, and the real-time ability to make data-driven decisions. The data analysis used in this research is quantitative analysis to determine the percentage of effectiveness of the application of accounting information system (AIS) based on Artificial Intelligence. The results showed that applying a computer-based AIS with an artificial intelligence approach was effective (Julianto et al., 2020). So, it can be stated that the AIS based on artificial intelligence has an important role in retail store activities (Wang, 2020).

H_1: Technology assets significantly affect AIS performance

User Capabilities and AIS Performance

In the retail industry, having an efficient and effective accounting information system is crucial for businesses to manage their financial transactions, track inventory levels, and generate accurate financial statements. One of the key factors that can impact the performance of an accounting information system in a retail store is the ability and proficiency of its users (Utomo, 2019). The ability and proficiency of users can greatly influence the effectiveness and efficiency of the accounting information system. Suppose the users have a high level of knowledge and skills in using the system. In that case, they can navigate the system easily, input data accurately, and utilize its features and functionalities to their full potential (Julianto et al., 2020). This, in turn, leads to timely and accurate financial reporting, effective inventory management, and informed decision-making (Obadire et al., 2022).

On the other hand, if the users lack the necessary knowledge and skills to use the accounting information system effectively, it can result in various problems and issues, including inaccurate data entry, delays in generating financial reports, inefficient inventory management, and compromised decision-making (Lingga, 2020). In addition, the ability of users to interpret and analyze the information generated by the accounting system also plays a crucial role in the system's overall performance. Users with strong accounting knowledge and analytical skills can leverage the information provided by the system to identify trends, track expenses, analyze profitability, and make informed business decisions (Al-Dalabih, 2018). Therefore, users' proficiency directly impacts the overall performance and effectiveness of the accounting information system in a retail store.

H_2: User capability significantly affects AIS performance

User Ability, Technology Assets, and AIS Performance

The user's capability to utilize and comprehend the accounting information system can significantly moderate the influence of technology assets on the system's performance (Al-Ibbini, 2017). Users with a high level of accounting information system capability are more likely to maximize the potential benefits of technology assets,

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

resulting in improved performance of the accounting information system. The capability of users to utilize an accounting information system refers to their knowledge, skills, and expertise in effectively using the system (Holiawati, 2019). This includes their understanding of the system's functionalities, ability to navigate and input data accurately, proficiency in generating reports and analyzing financial information, and competency in troubleshooting and resolving system issues (Wiryanti & Fardinal, 2020). Users with a high level of accounting information system capability are more likely to effectively utilize the technology assets in the system, resulting in improved performance. For example, users proficient in using the system's reporting features can generate accurate and timely financial reports, providing decision-makers with up-to-date information to make strategic decisions (Utomo, 2019).

Additionally, users with a high level of capability can use the system to its full potential, leveraging advanced features and functionalities that enhance the efficiency and effectiveness of the accounting information system. Furthermore, users with a high level of capability are more likely to identify and address any issues or challenges that may arise in the system. This can lead to prompt problem-solving and minimize downtime, ensuring continuous operation of the accounting information system (Lingga, 2020; Zuama et al., 2020). In contrast, users with a low level of accounting information system capability may struggle to effectively utilize the technology assets in the system (Usenko et al., 2018). They may struggle to navigate the system, input data accurately, generate reports, and analyze financial information (Al-Ibbini, 2017). As a result, their performance in utilizing the accounting information system may be subpar, hindering the system's overall performance. Therefore, the capability of users to utilize the accounting information system plays a significant role in moderating the influence of technology assets on the system's performance in a retail store.

H_3: User capability significantly moderates technology assets on AIS performance

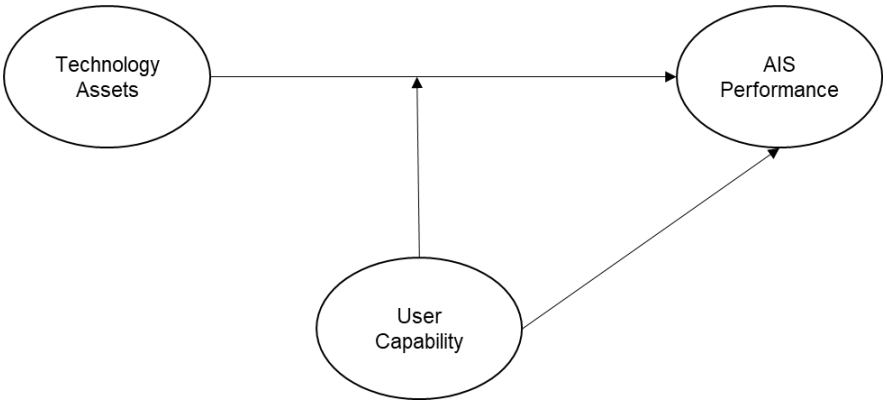

Figure 1. Research Model
Source: Inspired from (Igartua & Hayes, 2021)

METHODS

This research is a type of survey research with a quantitative approach. Primary data was collected using a questionnaire distributed via Google Forms to 150 employees who work in mini-market retail stores spread across several areas in Jakarta. The

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

sampling technique used is non-probability sampling with convenience sampling technique. The data analysis technique uses SEM-PLS with the SMART-PLS software tool version 3.3.3. Convergent validity, discriminant and reliability analyses were conducted to test variable measurement instruments. At the same time, goodness-of-fit testing used SRMR, NFI, R-Square, and F-square parameters, and hypothesis testing used path analysis and moderation testing.

Table 1. Variable Measurement

Variable	Indicator	Item	Source
Technology asset	Adequate computer availability. Accounting Information System in accordance with SAP. Internet network availability. Computerized Financial Statements Maintenance. Broken PCs are repaired on time	6	(Widjaja & Rahnjen Wijayadne, 2022); Damanik et al., 2022)
User capability	Knowledge Ability Expertise (skills)	9	(Meiryani, 2014)
AIS performance	System integration Data integration Transform to change quickly The error rate is minimized Easy to modify Confidentiality Operate for 24 hours a day	7	(Fitrios, 2022)

Source: Data processed (2024)

RESULTS AND DISCUSSION

Based on the results of statistical tests, the results of the convergent and discriminant validity tests are as follows:

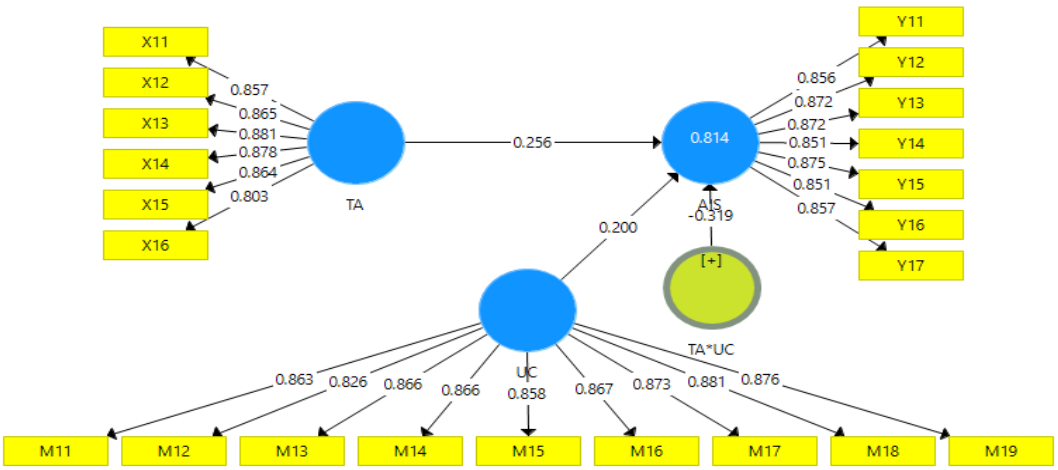

Figure 2. Full model
Source: Output smartpls (2024)

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

Figure 2 represents the results of the convergent validity test with the loading factor parameter. The results show that all loading factor values on the technology asset, user capability, and AIS performance variables are greater than 0.70, meaning that all indicators have met the requirements and can proceed to the second convergent validity test, namely testing the average variance extracted (AVE) value. The minimum requirement for the AVE value of each good variable is more significant than 0.5 (Hair et al., 2017).

Table 2. Validity Test (AVE & Cross Loading)

Variables	AVE	Cross Loading	
		Min	Max
Technology asset	0.737	0.826	0.881
User capability	0.747	0.803	0.881
AIS performance	0.743	0.851	0.875

Source: Data processed (2024)

Table 2 shows that the average variance extracted in each variable has a value greater than 0.5, which means that it has met the requirements of the convergent validity test and can be continued in the discriminant validity test. The discriminant validity test can be measured by comparing the value of cross loading where the value between one variable and the indicator must be greater than the value of other variables with the indicator.

Table 2 indicates that the technology asset, user capability, and AIS performance have more excellent cross-loading values of their respective indicators than those of other variables. Therefore, it can be concluded that the discriminant validity test has been fulfilled and can be continued with the reliability test.

Table 3. Reliability Test

	Cronbach's Alpha	Composite Reliability
Technology asset	0.928	0.944
User capability	0.958	0.964
AIS performance	0.942	0.953

Source: Data processed (2024)

The reliability test tests the instrument's consistency in measuring latent variables. An instrument is reliable if it meets two conditions: the Cronbach alpha value and composite reliability greater than 0.7 (Hair et al., 2017). Table 3 shows that all variables have Cronbach alpha and composite reliability values greater than 0.7, which means the instrument can be reliable. The outer model test series has been completed and can be continued by conducting an inner model test.

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

Table 4. Inner Model

	R Square Adjusted	Relationship
AIS performance	0.810	Strong
SRMR	**0.100**	

Source: Data processed (2024)

Table 4 explains that technology asset and user capability has a strong contribution to AIS performance, which is 38.4%, and the rest is explained by other variables not examined in this study.

The following parameter of the inner model test is by conducting a standardized root mean square residual (SRMR) test. (Hair et al., 2017) state that a good model has an SRMR value smaller than 0.08 or less than 0.1. Table 4 shows that the estimated model value shows several 0.100, meaning that the model acceptable.

Table 5. Hypotheses test

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Notes
TA -> AIS	0.256	4.791	0.000	Accepted
UC -> AIS	0.200	4.607	0.000	Accepted
TA*UC -> AIS	-0.319	8.172	0.000	Accepted

Source: Data processed (2024)

Table 5 shows that all alternative hypotheses are accepted. The first hypothesis (H_1) is that there is a positive and significant influence between technology asset and AIS performance. It can be seen in Table 5 that the original sample value shows the number 0.256 with a significance value smaller than 0.5, which means that the first hypothesis is accepted. The second hypothesis (H_2) is that there is a positive and significant influence between user capability and AIS performance. It can be seen in Table 5 that the original sample value shows the number 0.200, and the significance value is smaller than 0.5, which means that the second hypothesis is accepted. The third hypothesis (H_3) is that user capability significantly moderates the influence of technology asset on AIS performance. It can be seen in Table 5 that the significance value is smaller than 0.5, which means that the thir hypothesis is accepted.

Technology Asset and AIS Performance

The study results show that technological assets significantly affect the performance of accounting information systems in retail stores. One reason why technological assets affect the performance of retail store accounting information systems is that technological assets can increase efficiency and accuracy in data processing. Using a computerized system, sales transaction data can be input quickly and accurately, thereby reducing errors due to human error in data entry (Hadiwijaya et al., 2020; Maulana & Rahmawati, 2020). Technological assets can also provide easier and faster access to financial information. With technological assets such as computers, accounting software, and barcode systems, retail store employees can consolidate and process transaction data quickly and efficiently, making it possible to obtain more

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

accurate and timely financial information (Angellia et al., 2022; Basya'ir et al., 2022).

In addition, technology assets can also enable integration between accounting information systems and other systems used in retail stores, such as inventory systems and customer management systems. With this integration, data between systems can be connected and accessed in real time, making it easier to make more informed and effective decisions (Jibril & Amin, 2022; Wahyuni et al., 2022). In other words, the use of technological assets in retail store accounting information systems can increase efficiency and productivity in data processing and use, strengthen the accuracy and reliability of financial information and enable integration between accounting information systems and other systems in retail stores (Kurniawan et al., 2019; Pranoto & Sediyono, 2021). With technological assets, retail stores can also automate many accounting processes that were previously done manually. This can save the time and effort required to perform accounting tasks such as recording transactions, settling invoices, and preparing financial statements.

User Capabilities and AIS Performance

The study results show that user capabilities significantly affect the performance of accounting information systems in retail stores. Users with advanced proficiency in accounting information systems can efficiently navigate the system, execute tasks effectively, and exploit all available features and functionalities. This ensures optimal system utilization, enhancing performance and productivity in managing accounting data and processes (Hadiwijaya et al., 2020). Individuals with robust accounting and data management capabilities play a crucial role in ensuring accurate and dependable data entry into the system. This accuracy is pivotal for generating trustworthy financial reports, analyzing sales and inventory data, and making well-informed business decisions (Lingga, 2020).

Proficient users possess the knowledge and skills to identify and resolve issues that may arise within the accounting information system, including system errors, data inconsistencies, and other technical or operational challenges. By effectively troubleshooting and addressing problems, users can minimize system downtime and maintain smooth operations, thus optimizing overall performance (Utomo, 2019). Users well-versed in accounting principles and regulations ensure compliance with relevant standards and guidelines within the accounting information system. This involves proper transaction recording and classification, adherence to accounting policies, and accurate financial reporting (Wiryanti & Fardinal, 2020).

Competent users adeptly leverage the diverse features and functionalities of the accounting information system, such as customized report generation, advanced data analysis tools utilization, and automation features exploitation. Users extract valuable insights and information by maximizing system capabilities, thereby bolstering decision-making processes and overall system performance in retail management operations (Grabski et al., 2011; Shao, 2020). Proficient users foster effective communication and collaboration with various stakeholders in the retail organization, including managers, supervisors, and other departments. This facilitates seamless information exchange, enhances coordination, and boosts overall business process efficiency (Li, 2016; Ping & Sheng, 2015).

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

User Ability, Technology Assets, and AIS Performance

The study results show that user capabilities significantly moderate the effect of technology assets on AIS performance in retail stores. User capabilities determine the extent to which individuals can effectively utilize and leverage the technological assets of the accounting information system. User capabilities affect the performance of accounting information systems in several ways. First, user capabilities influence the accuracy and quality of data input into the system (Al-Ibbini, 2017). With strong user capabilities, employees are more likely to input accurate and reliable data, reducing the risk of errors and ensuring the integrity of financial information (Adni et al., 2021; Wiryanti & Fardinal, 2020). Second, user capabilities enable individuals to effectively navigate and utilize the various features and functionalities of the accounting information system. This allows for efficient processing of financial transactions, seamless integration with other business processes, and quick generation of relevant reports(Xu & Topi, 2017). Third, user capabilities contribute to the accounting information system's overall satisfaction and user experience. When users are knowledgeable and skilled in using the system, they are more likely to feel confident and satisfied with their ability to perform tasks effectively (Hoffman & Cash, 2007; Zheng, 2011). Fourth, user capabilities also play a role in identifying and resolving system issues or errors. Users with strong capabilities can identify and troubleshoot system problems more efficiently, minimizing downtime and maximizing productivity (Holiawati, 2019; Zheng, 2011).

CONCLUSION

This study highlights two important factors influencing the performance of accounting information systems (AIS) in retail stores: technological assets and user capabilities. The findings show that technological assets such as computers, accounting software, and bar code systems significantly impact efficiency and accuracy in data processing, as well as enable integration between AIS and other systems in retail stores. On the other hand, the ability of users to utilize AIS also plays a crucial role in improving the system's performance. Skilled users can efficiently operate the system, ensure data accuracy, solve problems, and maximize features. In addition, this study shows that user skills also moderate the effect of technology assets on AIS performance, highlighting the importance of synergy between the two factors to achieve optimal results in retail stores' data management and accounting processes.

Theoretically, the findings enrich the understanding of the factors affecting AIS performance in the retail sector, emphasizing the importance of integrating technological knowledge and user capabilities in designing and implementing information systems. Practically, the results of this study suggest that retail stores can improve their AIS performance by investing in advanced technology and empowering employees with appropriate training. Thus, retail stores can improve efficiency, accuracy, and customer satisfaction by using a more effective and integrated AIS. The synergy between technology and user capabilities is key in optimizing the benefits of AIS in the context of a dynamic and competitive retail business.

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

REFERENCES

Abdelraheem, A. A. E., Hussaien, A. M., Mohammed, M. A. A., & Elbokhari, Y. A. E. (2021). The effect of information technology on the quality of accounting information. *Accounting*, *7*(1), 191–196. https://doi.org/10.5267/j.ac.2020.9.017

Adni, N. F., Tamara, D. A. D., & Laksana, B. (2021). Perancangan aplikasi sistem informasi akuntansi persediaan barang pada Toko Minigrosir Jaya Setiawan Sukabumi. *Indonesian Journal of Economics and Management*, *2*(1), 37–48. https://doi.org/10.35313/ijem.v2i1.3031

Al-Dalabih, F. A. N. (2018). The impact of the use of accounting information systems on the quality of financial data. *International Business Research*, *11*(5), 143. https://doi.org/10.5539/ibr.v11n5p143

Al-Ibbini, O. A. M. (2017). The Critical Success Factors Influencing the Quality of Accounting Information Systems and the Expected Performance. *International Journal of Economics and Finance*, *9*(12), 162. https://doi.org/10.5539/ijef.v9n12p162

Al-Nsour, E., Weshah, S., & Dahiyat, A. (2021). Cloud accounting information systems: Threats and advantages. *Accounting*, *7*(4), 875–882. https://doi.org/10.5267/j.ac.2021.1.021

Angellia, Y., Destiawati, F., & Dhika, H. (2022). Perancangan sistem informasi layanan kesehatan pada pos pelayanan terpadu Asoka II Bekasi. *Jurnal Teknika*, *7*(4), 182–190.

Basya'ir, A. T., Priyatiningsih, K., & Sastrawan, J. (2022). Analisis kebutuhan sistem informasi manajemen aset berdasarkan model unified theory of acceptance and use technology. *Dinamik*, *27*(2), 85–93.

Bramorski, T., Gosepund, J., Madan, M., & Motwani, J. (1998). The extent of use of technology for effective management of operations in the service sector: A survey of auto part stores. *Journal of Customer Service in Marketing and Management*, *4*(3), 87–96. https://doi.org/10.1300/J127v04n03_07

Damanik, E. B., Hayat, A., & Sayudi, A. (2022). Pengaruh penatausahaan aset dan pemanfaatan teknologi informasi terhadap ketepatan waktu pelaporan keuangan: Studi Kabupaten Barito Utara. *MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang*, *12*(1), 1–12.

Grabski, S. V., Leech, S. A., & Schmidt, P. J. (2011). A review of ERP research: A future agenda for accounting information systems. In *Journal of Information Systems* (Vol. 25, Issue 1, pp. 37–78). American Accounting Association. https://doi.org/10.2308/jis.2011.25.1.37

Grewal, D., Gauri, D. K., Das, G., Agarwal, J., & Spence, M. T. (2021). Retailing and emergent technologies. In *Journal of Business Research* (Vol. 134, pp. 198–202). Elsevier Inc. https://doi.org/10.1016/j.jbusres.2021.05.004

Hadiwijaya, M. S. R., Praptapa, A., & Bawono, I. R. (2020). The analysis of the impact of accounting information system on the effectiveness of internal control. *Manajemen Bisnis* |, *8*(1), 1–13.

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, Marko. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*.

Hoffman, M., & Cash, C. (2007). Understanding impacts of technology, process changes, and organizational controls to improve the cost of cash in retail stores. *Proceedings*

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

of The Human Factors and Ergonomics Society, 977–980.

Holiawati. (2019). Effect of skills, capabilities, education and training on accounting information system user satisfaction. *Economics and Accounting Journal*, *2*(1), 35–41.

Igartua, J.-J., & Hayes, A. F. (2021). Mediation, Moderation, and Conditional Process Analysis: Concepts, Computations, and Some Common Confusions. *The Spanish Journal of Psychology*, *24*, e49. https://doi.org/10.1017/SJP.2021.46

Jia, Z. (2020). The impact of the arrival of the big data era on accounting work. *IOP Conference Series: Materials Science and Engineering*, *768*(5), 1–5. https://doi.org/10.1088/1757-899x/768/5/052138

Jibril, M., & Amin, M. (2022). Pengembangan sistem informasi stok barang pada Toko Matrix Komputer. *Jurnal Perangkat Lunak*, *4*(2), 50–58.

Julianto, I. P., Pasek, N. S., & Wiguna, i G. N. H. (2020). The effectiveness of the application of artificial intelligence-based accounting information systems at SMEs in Singaraja. *Advances in Economics, Business and Management Research*, 212–222.

Kurniawan, B., Zulfikar, M. F., & Valentina, T. (2019). Developing restaurant information system to support decision making. *Journal of Physics: Conference Series*, *1402*(6). https://doi.org/10.1088/1742-6596/1402/6/066079

Li, Y. (2016). Design and implementation of the management information system for Chain business corporation. *International Conference on Measuring Technology and Mechatronics Automation*, 195–198. https://doi.org/10.1109/ICMTMA.2016.57

Lingga, I. S. (2020). Analyzing the importance of user competency to the effectiveness of accounting information system in banking sector. *Asia Pasific Management Research Conference*, 117–122.

Maulana, S., & Rahmawati, R. (2020). Analisis sistem Accurate untuk mengelola data penjualan studi kasus PT. Betomix Nusantara Lestari. *JIKA*, 134–139.

Meraghni, O., Bekkouche, L., & Demdoum, Z. (2021). Economics and business impact of digital transformation on accounting information systems-evidence from Algerian firms. *Economics and Business*, *35*, 249–264. https://doi.org/10.2478/eb-2021-017

Obadire, A. M., Boitshoko, B. L., & Moyo, N. T. (2022). Analysis of the impact of inventory management practices on the effectiveness of retail stores in South Africa. *Global Journal of Management and Business Research*, *22*(5), 1–8. https://orcid.org/0000-0003-

Pantano, E., Iazzolino, G., & Migliano, G. (2013). Obsolescence risk in advanced technologies for retailing: A management perspective. *Journal of Retailing and Consumer Services*, *20*(2), 225–233. https://doi.org/10.1016/j.jretconser.2013.01.002

Phuong, N. T. (2017). The roles of information systems in linking management accounting and financial accounting: Empirical evidence from Vietnam. *Accounting and Finance Research*, *6*(4), 87. https://doi.org/10.5430/afr.v6n4p87

Ping, D. R., & Sheng, Y. L. (2015). Design and implementation of digital engineering accounting management system. *International Conference on Measuring Technology and Mechatronics Automation*, 339–342. https://doi.org/10.1109/ICMTMA.2015.87

Pranoto, A. O., & Sediyono, E. (2021). Perancangan sistem informasi inventaris barang berbasis web. *Jurnal Teknik Informatika Dan Sistem Informasi*, *7*(2).

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa

JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)
Vol. 8 No. 2 / August 2024
ISSN 2550-0732 print / ISSN 2655-8319 online
DOI;10.36555/jasa.v8i2.2499

https://doi.org/10.28932/jutisi.v7i2.3597

Shankar, V., Kalyanam, K., Setia, P., Golmohammadi, A., Tirunillai, S., Douglass, T., Hennessey, J., Bull, J. S., & Waddoups, R. (2021). How technology is changing retail. *Journal of Retailing*, *97*(1), 13–27. https://doi.org/10.1016/j.jretai.2020.10.006

Shao, C. (2020). Study on reform practice of educational informationization in accounting major in higher vocational colleges*. *Advances in Social Science, Education and Humanities Research*, 884–888.

Usenko, L. N., Bogataya, I. N., Bukhov, N. V, Kuvaldina, T. B., & Pavlyuk, A. V. (2018). Formation of an integrated accounting and analytical management system for value analysis purposes formation of the integrated accounting and analytical management system for value analysis purposes. *European Research Studies Journal*, *XXI*(1), 63–71.

Utomo, L. P. (2019). The role of information technology and employee ability on the effectiveness of accounting information systems. *EKSIS*, *14*(2), 79–84. http://ejournal.stiedewantara.ac.id/index.php/issue/view

Wahyuni, P. D., Chairunesia, W., & Marlina, R. (2022). Penyusunan laporan keuangan berbasis system melalui pemanfaatan software Accurate V5 bagi siswa SMK Satria di wilayah Srengseng Jakarta Barat. *Jurnal Budimas*, *4*(2), 1–7.

Wang, X. (2020). Research on the transition from financial accounting to management accounting in the era of artificial intelligence. *International Conference on Mechanical, Control and Computer Engineering*, 1369–1373. https://doi.org/10.1109/ICMCCE51767.2020.00300

Widjaja, W., & Rahnjen Wijayadne, D. (2022). Optimalisasi aset teknologi dalam implementasi E-HRM untuk meningkatkan produktivitas karyawan. *Jurnal Ecodemica: Jurnal Ekonomi, Manajemen, Dan Bisnis*, *6*(1), 123–133. http://ejournal.bsi.ac.id/ejurnal/index.php/ecodemica

Wiryanti, K., & Fardinal. (2020). The effect of perceived ease of use on the quality of accounting information systems and its impact on the quality of accounting information. *Saudi Journal of Business and Management Studies*, *5*(12), 571–577. https://doi.org/10.36348/sjbms.2020.v05i12.004

Xu, J. J., & Topi, H. (2017). A conceptual model for user-system collaboration: Enhancing usability of complex information systems. *Communications of the Association for Information Systems*, *41*(1), 775–800. https://doi.org/10.17705/1CAIS.04131

Zheng, C. (2011). A study on the construction of accounting information system based on REA Model. *International Conference on Uncertainty Reasoning and Knowledge Engineering*, 165–168.

Zuama, R. A., Hudin, J. M., Hermaliani, H., & Riana, D. (2020). *Quality dimensions of delone-mclean model to measure students' accounting computer satisfaction: An empirical test on accounting system information*.

Submitted: March 06, 2024; Revised: Juny 06, 2024; Accepted: July 31, 2024;
Published: August 26, 2024; Website: http://journalfeb.unla.ac.id/index.php/jasa