DAFTAR PUSTAKA

Ahmadillah. (2013). *Pengaruh Leverage, Risiko Sistematis dan Kualitas Auditor Terhadap Relevansi Nilai Laba Akuntansi (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI)*. www.idx.co.id

Akbar, D. M., & Harahap, K. (2021). *Pengaruh Implementasi Sistem Enterprise Resource Planning (ERP) Terhadap Kualitas Informasi Akuntansi*.

Akram, Animah, & Basuki, P. (2017). *Pengaruh Kualitas Sistem Informasi, Kualitas Informasi, Kepuasan Pengguna,Dan Kompetensi Sumber Daya Manusia Terhadap Penggunaan Sistem (Enterprise Resource Planning) Berbasis Tam (Technology Acceptance Model)*. www.telkom.co.id

Brazel, J. F., & Dang, L. (2008). The Effect of ERP System Implementations on the Management of Earnings and Earnings Release Dates. *Journal of Information Systems*, *22*(2), 1–21. https://doi.org/10.2308/jis.2008.22.2.1

Dang, L. A. (2024). Impact of Enterprise Resource Planning System on The Quality of Accounting Information at Enterprises in Vietnam. *Archives of Business Research*, *12*(6), 45–54. https://doi.org/10.14738/abr.126.17173

Dechow, P. M., & Dichev, I. D. (2002). *The quality of accruals and earnings: The role of accrual estimation errors*.

Galy, E., & Sauceda, M. J. (2014). Post-implementation practices of ERP systems and their relationship to financial performance. *Information and Management*, *51*(3), 310–319. https://doi.org/10.1016/j.im.2014.02.002

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program SPSS*.

IDX channel.com. (n.d.). *Sektor Keuangan Jadi Target Serangan Siber Terbesar* . 2023. Retrieved June 25, 2025, from https://www.idxchannel.com/technology/sektor-keuangan-paling-banyak-jadi-sasaran-serangan-siber-di-2023

Ikatan Akuntan Indonesia. (2021). *Standar Akuntansi Keuangan*.

Indrayani, & Maulidahniar. (2017). *Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Output Sistem Informasi Akuntansi dan Sistem Pengendalian Internal Pada Perusahaan BUMN Pengguna*

Sistem Enterprise Resource Planning (ERP) di Kota Lhokseumawe (Vol. 10, Issue 2). http://jurnal.unsyiah.ac.id/tra

Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Management Behavior, Agency Costs And Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.

kominfo.go.id. (n.d.). *Sinergi Fintech dan Lembaga Keuangan Perkuat Digitalisasi* . Retrieved June 25, 2025, from https://kominfo.jatimprov.go.id/berita/pemerintah-dan-pelaku-industri-sinergi-di-indonesia-fintech-summit-2022?

Kuntum, C. (2019). Effect Of Implementation Of Enterprise Resource Planning System On Quality Of Accounting Information. *Russian Journal of Agricultural and Socio-Economic Sciences*, *87*(3), 15–20. https://doi.org/10.18551/rjoas.2019-03.03

Lestari1, T. U., Raihan, ;, & Fauzananda, A. (2023). *Dampak Implementasi ERP Dan XBRL Terhadap Kualitas Informasi Akuntansi*. www.onlinedoctranslator.com

Meiryani, Olivia, Sudrajat, jajat, & Daud, Z. (2020). The Effect of Firm's Size on Corporate Performance. In *IJACSA) International Journal of Advanced Computer Science and Applications* (Vol. 11, Issue 5). www.idx.co.id

Naibaho, R., & Fatimah, N. (2021). *Pengaruh Implementasi Enterprise Resource Planning (ERP), Kompetenso Pengguna dan Pengendalian Internal Terhadap Kualitas Informasi Akuntansi Pada PT. Pos Indonesia Cabang Bandung*.

Nurardi Wijaya, K., Putu Eka Widiastuti, N., & Pembangunan Nasional Veteran Jakarta, U. (2020). Pengaruh Extensible Business Reporting Languange (XBRL), Ukuran Perusahaan Dan Leverage Terhadap Kualitas Informasi. In *PROSIDING BIEMA Business Management, Economic, and Accounting National Seminar* (Vol. 1).

Otoritas Jasa Keuangan (OJK). (2022). *Bulan fintech Nasional, 1,5 Juta Masyarakat Berpartisipasi dan Dapatkan Edukasi Fintech dari Pemerintah, Asosiasi, dan Pelaku Industri*.

Otoritas Jasa Keuangan (OJK). (2024). *OJK Dorong Penguatan Peran Industri Jasa Keuangan Dan Lembangan/ Asosiasi Profesi GRC Dalam Cybersecurity Risk Dan ESG Sustainbility*.

Ou, P., Zhao, H., & Zhou, Z. (2018). Does The Implementation Of ERP Improve The Quality Of Accounting Information? Evidence From Chinese A-Share Listed Manufacturing Firms. In *The Journal of Applied Business Research* (Vol. 34, Issue 1). http://www.cnii.com.cn/

Pamungkas, Y. A., & Kristanto, A. B. (2019). Dampak Implementasi XBRL Terhadap Risiko Informasi. In *Maret: Vol. XVII* (Issue 1). http://jurnalnasional.ump.ac.id/index.php/kompartemen/

Paramita, Rizal, & Sulistyan. (2021). *Metode Penelitian Kuantitatif edisi 3*.

Putri Ananda, R., & Putri Fadhila, R. (2023). All Fields of Science J-LAS Pengaruh Implementasi Sistem Enterprise Resource Planning (ERP) Terhadap Kualitas Informasi Akuntansi Pada PT. Perkebunan Nusantara III (Persero) Medan The Effect of Enterprise Resource Planning (ERP) System Implementation on the Quality of Accounting Information at PT. Perkebunan Nusantara III (Persero) Medan. *AFoSJ-LAS*, *3*(4). https://j-las.lemkomindo.org/index.php/AFoSJ-LAS/index

Rahayu. (2018). *Pengaruh Implementasi Enterprise Resource Planning (ERP) Terhadap Kualitas Informasi Akuntansi Dengan Kompetensi Personal Pengolahan Data Sebagai Variabel Moderating (Studi Pada PT. PLN (Persero) Kabupaten Takalar)*.

Rahmawati, E., Nurlaela, S., & Samrotun, Y. C. (2021). Determinasi Profitabilitas, Leverage, Ukuran Perusahaan, Intensitas Modal dan Umur Perusahaan terhadap Tax Avoidance. *Ekonomis: Journal of Economics and Business*, *5*(1), 158. https://doi.org/10.33087/ekonomis.v5i1.206

Rodríguez, R., Molina-Castillo, F. J., & Svensson, G. (2020). The mediating role of organizational complexity between enterprise resource planning and business model innovation. *Industrial Marketing Management*, *84*, 328–341. https://doi.org/10.1016/j.indmarman.2019.09.007

Sugiyono. (2023). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. www.cvalfabeta.com

Sulaiman, Z. M. (2024). *Pengaruh Enterprise Resource Planning Terhadap Kualitas Informasi Akuntansi Pada Perusahaan Manufaktur Tahun 2019-2023*.

Susanti. (2017). *Pengaruh Leverage, Likuiditas, Ukuran Perusahaan, Dan Kualitas Audit Terhadap Kualitas Informasi Laporan Keuangan*.

THE Character Building UNIVERSITY

Tohang, V., & Lan, M. (2017). | 515 | The Impact of Adoption of XBRL on Information Risk in Representative Countries of Scandinavian Region. In *Jurnal Keuangan dan Perbankan* (Vol. 21, Issue 4). http://jurnal.unmer.ac.id/index.php/jkdp

Tran, H. T., & Nguyen, N. T. H. (2024). Impact of ERP System Implementation on Accounting Information Quality in Vietnamese SMEs. *Journal of Accounting, Finance and Auditing Studies*, *10*(1), 1–9. https://doi.org/10.56578/jafas100101

UNIVERSITAS NEGERI MEDAN
UNIMED
THE Character Building UNIVERSITY