**International Journal of Economics, Business and Management Research**

Vol. 10, No.11; 2026

ISSN: 2456-7760

# Accounting Information System Implementation and Financial Recording Constraints: A Qualitative Case Study at XXX Hospital Yogyakarta

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doi.org/10.51505/IJEBMR.2026.11103 URL: https://doi.org/10.51505/IJEBMR.2026.11103

Received: Oct 06, 2026 Accepted: Oct 12, 2026 Online Published: Nov 02, 2026

**Abstract**

The effectiveness of financial recording in hospitals depends on an Accounting Information System (AIS) that can support accurate, and flexible transaction processing. However, system configuration and differences in document practices may create operational constraints. This study aims to analyze the implementation of AIS in the financial recording process and identify its constraints at XXX Hospital Yogyakarta. A qualitative method was employed through interviews and observations involving three informants directly engaged in financial recording activities. The findings indicate that the Evizia System supports financial recording through automated and manual processes, but its effectiveness is constrained by system configuration and limited barcode scanning functionality. The system requires transactions for one supplier to be completed before processing another, while manual tax invoices require additional data entry. The study concludes that AIS effectiveness depends on system capabilities and their alignment with procedures, document standardization, and user practices. The findings imply the need for periodic system evaluation and stronger supplier coordination.

**Keywords:** accounting information system; financial recording; system constraints; hospital information system; evizia system

## Introduction

Economic development and digital transformation have encouraged organizations across sectors to manage increasingly diverse operational activities and financial transactions, resulting in greater transaction volume and complexity (Azis R et al., 2025). The growing volume of transactions requires accurate, relevant, and timely financial information to support managerial planning, control, and evaluation. Within this context, financial recording represents a fundamental activity because transactions must be systematically documented to produce information that can support organizational decision-making (Ren, 2022). Advances in information technology have also shifted accounting practices from predominantly manual procedures toward computerized systems capable of automating various accounting activities (Firasati et al., 2024). Accordingly, the implementation of an Accounting Information System (AIS) is no longer limited to the adoption of accounting software, but also concerns an

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ISSN: 2456-7760

organization's ability to integrate technology, procedures, human resources, and data into a coherent process for generating accurate, relevant, and timely financial information (Bramasto & Amelia, 2025). Beyond functioning as a recording tool, AIS integrates organizational procedures, human resources, and technology to support the production of high-quality financial information (Andaru et al., 2026).

The importance of AIS becomes particularly evident in organizations characterized by complex operational activities, including hospitals. Hospitals handle various operational and financial activities, such as pharmaceutical procurement, inventory management, and financial recording, which require integrated information systems to support accurate and efficient data processing (Gamaliel, 2025). The diversity of service flows, ranging from simple cash transactions to complex, cross-unit transactions, requires an integrated accounting system capable of managing financial recording in a structured and systematic manner (Zakia & Yuliastuti, 2025). Such complexity requires information systems capable of connecting operational activities with financial processes in an integrated manner (Carroll & Richardson, 2020). Hospital Management Information Systems (HMIS) can integrate financial activities, economic management, billing, and material management within a hospital's financial information platform (Sun et al., 2019). This integration can reduce duplicate data entry and facilitate information flows across organizational units. Nevertheless, the presence of an integrated system does not necessarily ensure that financial recording processes operate without practical constraints.

This issue is evident in the implementation of the information system at XXX Hospital Yogyakarta, where the Evizia System is used as part of the hospital's HMIS operations. The accounting information systems implemented at XXX Hospital Yogyakarta include the Sistem Informasi Manajemen Rumah Sakit (SIM RS), the Evizia System, which are utilized in managing accounts payable, recording and verifying tax invoices, and processing various supporting operational data. Conceptually, an AIS is designed to collect, record, process, store, and communicate the financial information required by an organization (Chowdhury et al., 2024). In actual working environments, however, system implementation may encounter limitations when system configurations do not fully correspond to operational requirements. At XXX Hospital Yogyakarta, a system update requires staff to complete the input process for one supplier before proceeding to another supplier. This arrangement restricts workflow flexibility and may increase supplier waiting time. In addition, the barcode scanning function cannot be fully utilized because some suppliers continue to submit manual tax invoices, requiring staff to enter the relevant information manually.

These conditions indicate that AIS effectiveness should not be assessed solely in terms of technological availability, but also in relation to the compatibility between the system and the organizational environment in which it operates. An AIS integrates technology, people, procedures, and data to produce accurate, reliable, and timely information (Romney & Steinbart, 2020). In financial recording, valid source documents are also essential because transactions must be identified, documented, classified, and systematically recorded before they can support subsequent accounting processes (Deskys, 2024). Consequently, variations in document formats,

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limitations in automation features, and inflexible work procedures may affect system effectiveness even when accounting activities have already been computerized (Natiuk et al., 2023). This suggests that constraints in financial recording are not exclusively technological issues, but also involve the interaction among technology, internal procedures, source documents, and user practices.

Previous studies have demonstrated the contribution of AIS to accounting efficiency and information quality. AIS converts transaction data into information that supports decision-making, financial statement preparation, budgeting, and organizational performance monitoring (S Massuki et al., 2021). Computerized accounting systems can also accelerate transaction processing, improve data quality, strengthen internal controls, and reduce repetitive accounting activities (Afifasawati, 2025). In hospital environments, system integration is particularly important because healthcare and administrative activities generate financial and operational transactions that must be processed concurrently (Soepriyanto et al., 2020). transaction processing is likewise essential for maintaining data integrity and producing reliable financial information (Shafa & Ashraful Islam, 2025). However, these studies tend to emphasize the functions, benefits, and general integration of AIS rather than the operational constraints that emerge during the interaction between system configuration and day-to-day financial recording practices.

Accordingly, the research gap addressed in this study concerns the limited examination of operational constraints in tax invoice recording arising from the interaction among system configuration, internal work procedures, and supplier document practices in hospital settings. Previous discussions of financial recording commonly describe the identification and analysis of transactions, journal recording, and subsequent organization of accounting information (Nazneen, 2024). Research on hospital information system integration has also largely emphasized the benefits of interconnected data and improved information flows across organizational units (Fernandez & Pinto, 2025). However, accounts payable and tax invoice processing involve both internal hospital systems and documents originating from external suppliers. When supplier documentation is not aligned with the system's automation requirements, automated processing may remain incomplete and require additional manual intervention. Although a lot of research has been conducted on accounting information systems in the hospital industry, limited studies specifically address tax invoice recording procedures and processes within hospital operations. This creates a need for empirical research that examines AIS implementation through actual workflow dynamics, particularly during data entry, manual verification, transaction processing, and the utilization of automation features.

The novelty of this study lies in its empirical focus on the relationship between the Evizia System, accounts payable recording, tax invoice management, and automation constraints within the operational context of a hospital. Rather than examining only whether an AIS has been implemented, this study investigates how system configuration interacts with internal procedures and supplier document practices. This perspective is relevant because AIS combines accounting principles and information technology to support organizational planning, control, and decision-

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making (Jemiran, 2025). Anriva (2024) highlights that AIS implementation may face challenges related to technological infrastructure and organizational processes, indicating that the use of AIS is influenced by both system capabilities and the conditions in which the system operates. Financial recording itself represents an initial stage of the accounting cycle through which economic events are transformed into organized accounting information (Banjarnahor et al., 2024). Therefore, this study adopts AIS as its primary theoretical lens and views system effectiveness as a product of the interaction between technological capabilities and their implementation within actual work procedures.

Based on these issues and the identified research gap, this study focuses on the implementation of AIS through the Evizia System in the financial recording process at XXX Hospital Yogyakarta. The analysis specifically addresses accounts payable management, tax invoice recording and verification, data entry, transaction processing, and the constraints encountered during these activities. The study aims to analyze how financial recording is performed through the integration of the HMIS and Evizia System and to identify the constraints that affect the effectiveness of the process. More specifically, it seeks to provide empirical evidence regarding the alignment among system capabilities, work procedures, document standardization, and user practices. The findings are expected to provide XXX Hospital Yogyakarta with an evidence base for evaluating system configuration and improving coordination with suppliers. For hospital accounting practitioners, the findings may also provide practical insight into operational aspects that require attention to minimize recording errors and improve the effectiveness of financial transaction management.

*Methods*

This study employed a qualitative method to obtain an in-depth understanding of Accounting Information System (AIS) implementation and the constraints encountered in the financial recording process at XXX Hospital Yogyakarta. A qualitative approach was adopted because the study focused on how the AIS was used in practice and the problems arising during financial recording activities, with attention to participants perspectives and the organizational context rather than numerical measurement (Creswell & Poth, 2024).

The study focused on AIS implementation in the financial recording process, particularly the use of the Evizia System for accounts payable management, tax invoice input and verification, and transaction processing. This focus was based on the concept of AIS as a system that integrates technology, people, procedures, and financial data to produce accurate, reliable, and timely information (Romney & Steinbart, 2020). Accordingly, the study examined the recording process at the stages of data entry, document verification, and transaction processing, including the use of barcode scanning and manual input and the constraints encountered during these activities.

The study used both primary and secondary data. Primary data were obtained through semi-structured interviews with three informants directly involved in the financial recording process. The informants comprised accounting staff and invoice exchange staff responsible for tax invoice input and verification as well as accounts payable documentation. They were selected

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based on their direct involvement in the activities examined in this study. The interviews addressed the implementation of financial recording procedures, the use of the Evizia System in daily accounting activities, and the challenges encountered during data entry, verification, and transaction processing.

Secondary data were obtained through direct observation conducted during the researcher's internship and through a review of organizational documents related to the financial recording process. The internship took place in the Accounting Department of XXX Hospital in Yogyakarta from September 15, 2025 to January 15, 2026. The documents reviewed included Standard Operating Procedures (SOPs), financial recording workflows, supplier invoices, and tax invoices. Data collection was conducted through direct observation of financial recording activities, semi-structured interviews with the informants, and examination of relevant documents. The collected data were then analyzed qualitatively by identifying information related to Evizia System implementation and constraints in the financial recording process. The researcher then sorted the data into meaningful categories related to the implementation of the Accounting Information System (AIS), financial recording procedures, and the challenges faced during the recording process. Findings from interviews, observations, and documents were examined together to provide a comprehensive description of how financial recording was implemented at XXX Hospital Yogyakarta.

*Results*

The findings of this study describe the implementation of the Accounting Information System (AIS) through the Evizia System in the financial recording process at XXX Hospital Yogyakarta and identify the constraints encountered during its implementation. The findings were obtained from interviews with three informants directly involved in financial recording activities and from observations conducted during the research period. The results indicate that Evizia supports the financial recording process from the initial receipt of supplier documents through transaction completion and document filing. However, the implementation still involves several manual activities and is affected by limitations in system configuration and automation.

The financial recording process begins when suppliers submit invoices, tax invoices, and supporting documents to the hospital. The documents are subsequently processed through several stages, consisting of tax invoice entry and classification, document verification, managerial and financial director approval, payment processing, system updating, and document filing. The Evizia System is used to support these stages and functions as the primary system for recording and processing financial transactions. Tax invoice entry can be conducted through barcode scanning when the document is compatible with the scanning function. When the document cannot be processed through the scanner, the information must be entered manually by accounting staff.

After the tax invoice has been entered into the system, Evizia generates a payment slip. The payment slip is subsequently combined with the invoice, purchase order, and goods receipt documentation. These documents are then checked to ensure their completeness and accuracy.

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Once the documentation has been verified, it is forwarded for managerial and financial director approval. After approval is obtained, the transaction proceeds to the payment stage handled by the finance department. Following the completion of payment, the documents are returned to the Accounting Department for system updating. The transaction is then considered complete, and the finalized documents are filed as accounting records.

The findings also show that Evizia provides several automation functions to support financial recording. One of the main functions is barcode scanning for tax invoice entry. The system also automatically populates certain transaction information, including due dates. These functions are intended to reduce repetitive manual input and facilitate the processing of financial documents. Nevertheless, automation is not applied uniformly throughout the recording process. Several stages continue to require manual input and document verification. Therefore, the implementation of Evizia combines automated functions with manual activities.

The first constraint identified in the findings concerns system configuration following a system update. After the update, accounting staff are required to complete the input process for one supplier before they can proceed with another supplier's invoice. Previously, staff had greater flexibility to process different supplier documents during their work. The updated configuration creates a more sequential workflow because unfinished input for one supplier prevents staff from moving directly to another supplier's invoice. This condition reduces flexibility in performing financial recording activities and may extend the waiting time of suppliers submitting their documents.

A related change was identified in the process of saving tax invoice information. Following the system update, the tax invoice number cannot be saved before the entire document entry process has been completed. Previously, the invoice number could be saved before the remaining input process was completed. The new configuration therefore requires accounting staff to complete the documentation of one supplier in full before continuing with another supplier. The finding demonstrates that changes in system configuration can directly influence the sequence and flexibility of financial recording activities.

The second constraint concerns the limited applicability of the barcode scanning function. The scanning feature was introduced to accelerate tax invoice entry. However, the function cannot be used for all supplier invoices because some suppliers continue to submit manual and non-standardized tax invoices. Such documents cannot be processed directly through the scanner. Consequently, accounting staff must manually enter the information contained in these tax invoices. The intended efficiency of the scanning function is therefore not fully achieved across all transactions received from suppliers.

The two principal constraints identified in the study are summarized in Table 1.

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Table 1. Financial Recording Constraints in the Implementation of the Accounting Information System

| Finding | Existing Condition | Impact on Financial Recording |
|---|---|---|
| System configuration and updates | After the system update, staff must complete the input process for one supplier before processing another supplier's invoice. Tax invoice numbers also cannot be saved before the complete document entry process is finished. | Workflow becomes more sequential, staff flexibility decreases, and supplier waiting time may increase. |
| Limitations in system automation | Barcode scanning is available for tax invoice entry, but some suppliers still submit manual and non-standardized tax invoices that cannot be scanned. | Manual data entry remains necessary, limiting the effectiveness of the automation feature. |

Source: Compiled by the researcher (2026)

Table 1. Financial Recording Constraints in the Implementation of the Accounting Information System shows that the implementation of the Evizia System supports the financial recording process through both automated and manual procedures. The first constraint is related to system configuration following an update, which creates a more rigid and sequential workflow. The second constraint concerns the limited use of barcode scanning because the system cannot process all tax invoices submitted by suppliers. These findings demonstrate that the availability of automated features does not eliminate manual activities when system configuration and supplier documents are not fully compatible.

Overall, the findings indicate that the Evizia System has been integrated into the financial recording cycle at XXX Hospital Yogyakarta, beginning with tax invoice entry and ending with transaction closure and document filing. The system provides automation through barcode scanning and automatic population of selected transaction information, while manual input and verification remain necessary in several stages. The effectiveness of these functions is influenced by system configuration and the characteristics of documents received from suppliers. The results therefore show that the main constraints in financial recording arise from two operational conditions: the more rigid workflow introduced by system updates and the incomplete applicability of barcode-based automation to supplier tax invoices.

**Discussion**

The findings demonstrate that the implementation of the Accounting Information System (AIS) through the Evizia System at XXX Hospital Yogyakarta has integrated multiple stages of the financial recording process, beginning with tax invoice entry and document verification and continuing through approval, payment processing, system updating, and document filing. This indicates that Evizia functions not merely as a transaction-recording instrument but also as an operational mechanism connecting accounting activities with administrative workflows across

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organizational units. This finding is consistent with Romney & Steinbart (2020), who describe AIS as supporting transaction processing through the capture, processing, storage, and dissemination of information to users. Accordingly, the implementation of Evizia demonstrates the role of AIS as an integration mechanism linking technology, procedures, documents, and user activities throughout the financial recording process.

However, system integration does not imply that the entire recording process has become fully automated. The findings reveal that several activities continue to require manual input and verification, particularly when documents submitted by suppliers cannot be processed through the barcode scanning function. This finding is important because it demonstrates that the presence of an automated feature does not necessarily result in comprehensive process automation. The effectiveness of automation depends on whether the feature is compatible with the actual operational conditions encountered by users. At XXX Hospital, barcode scanning can facilitate tax invoice entry when the document format is compatible with the system, whereas manually issued and non-standardized supplier invoices still require staff to enter the information manually. This condition illustrates a gap between the technical capability of the system and the characteristics of documents encountered in practice.

This finding supports Mellani & Fionasari (2023), who found that hospitals employ computerized accounting information systems to support accounts payable management despite the continued presence of certain system limitations and manual activities. The present study extends that observation by identifying more specifically where manual activities persist within the financial recording cycle. At XXX Hospital, manual intervention is required not only for document verification but also when supplier documents are incompatible with the system's automated functions. This suggests that accounting digitalization should not be equated with the complete elimination of human involvement. Instead, technology operates as a mechanism for supporting financial processes, while the extent of user intervention remains dependent on transaction characteristics and the documents processed.

The implementation of Evizia further demonstrates that AIS effectiveness is closely associated with its alignment with organizational workflows. The system operates across invoice entry, document completeness checks, approval, payment, transaction updating, and document filing. It therefore does not operate independently from organizational procedures but forms part of an interconnected sequence of activities. This finding is consistent with Rapina et al. (2023), who emphasizes that the quality and adaptability of business processes influence AIS implementation outcomes. At XXX Hospital, the presence of an integrated system still requires alignment with established procedures and work practices. AIS implementation can therefore be understood as an interaction between technological capabilities and organizational practices rather than simply the introduction of software to replace manual recording.

Another important finding concerns changes in system configuration following an update. The results show that after the system update, staff were required to complete the recording process for one supplier before proceeding to another supplier's invoice. In addition, tax invoice numbers

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could not be saved before the entire document-entry process had been completed. These conditions resulted in a more sequential workflow and reduced the flexibility available to staff when determining the order of their tasks. The finding demonstrates that system changes affect more than the technical processing of data; they can also reshape how users organize and perform their daily work. The system therefore functions not merely as a recording tool but also as a mechanism that structures the sequence of operational activities.

The finding concerning system configuration is comparable to Nabila et al. (2026), who reported that updates to the SAKTI system at Putri Hijau Level II Hospital could disrupt transaction uploads and restrict user access under certain conditions. Although the specific forms of constraint differ, both studies demonstrate that system changes may generate operational consequences for users. Carolina & Ansar (2025), meanwhile, found that the transition from manual Excel-based recording to the integrated Mirsa system improved efficiency and real-time information visibility while requiring users to adapt to a more structured workflow. The findings from XXX Hospital extend this perspective by demonstrating that the structure imposed by a computerized system does not necessarily correspond to greater flexibility in work execution. When system configuration requires users to complete one transaction sequence before moving to another, the resulting structure can affect task organization and processing time.

This condition is also relevant to the characteristics associated with effective AIS. Anggadini (2020) relates AIS effectiveness to characteristics such as ease of use, adequate documentation, and flexibility. In the present study, Evizia provides functions that support integrated financial recording, but the configuration changes that restrict the sequence of transaction processing indicate that flexibility remains an important consideration. AIS implementation should therefore not be assessed solely according to whether the system can record transactions or provide automated features. It should also be evaluated according to the extent to which the system accommodates users' operational requirements under actual working conditions. A system may function technically while still imposing constraints on the flexibility of its users.

The limitation of barcode scanning further reinforces this interpretation. Leo & Zafer (2025) emphasize that the benefits of advanced accounting information systems depend on the extent to which the system is adapted to actual organizational conditions. At XXX Hospital, the barcode scanning limitation does not arise from the absence of an automation capability but from the continued submission of manual and non-standardized tax invoices by some suppliers. The constraint therefore emerges at the interface between the internal system and documents originating from external parties. This finding extends previous discussions by demonstrating that automation effectiveness in hospital financial recording is also influenced by supplier documentation practices. Optimizing automation is consequently not solely an internal technological issue but also involves the consistency of documents received from external parties (Stevens et al., 2025).

Taken together, the two principal constraints identified in this study demonstrate that AIS effectiveness at XXX Hospital is influenced by two interconnected dimensions: internal system

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configuration and external document compatibility. System configuration determines how users can perform the stages of financial recording, while supplier document formats determine the extent to which automated functions can be utilized. These findings contribute to the AIS literature by demonstrating that the presence of a computerized system alone does not ensure that financial recording will become fully efficient or automated. AIS effectiveness should instead be understood in relation to the alignment among system capabilities, work procedures, user requirements, and the characteristics of incoming documents. This perspective extends previous research that has primarily emphasized the benefits of digitalization or computerized accounting by drawing attention to the operational conditions that may limit those benefits.

Theoretically, this study contributes to the understanding of AIS implementation in hospital environments by demonstrating that technological and organizational dimensions cannot be considered independently. The system provides mechanisms for recording transactions and simultaneously shapes users' workflows, while the characteristics of external documents influence whether automated functions can be used effectively. Practically, the findings provide XXX Hospital with a basis for evaluating system configurations following updates, particularly configurations that affect the flexibility of transaction processing. Evaluation may also involve coordination with suppliers to encourage tax invoice formats that are more compatible with system requirements. Improving AIS effectiveness therefore requires more than developing technological features; it also requires alignment between system design, organizational procedures, user practices, and external document management.

Several limitations should be considered when interpreting these findings. The study employed a qualitative approach involving three informants who were directly engaged in the financial recording process; consequently, the findings primarily represent the experiences and practices associated with the organizational functions examined. The research was also conducted at a single institution, XXX Hospital Yogyakarta, with a focus on Evizia implementation in accounts payable management, tax invoice processing, and related financial recording activities. Therefore, the specific system characteristics and constraints identified cannot be directly generalized to all hospitals or other AIS environments. In addition, the data were obtained through interviews, observations, and document review during the research period, meaning that the findings reflect the implementation conditions observed within that period. These limitations provide opportunities for future research to compare AIS implementation across multiple hospitals or to employ longer observation periods to examine how system configuration changes and user adaptation influence the effectiveness of financial recording over time.

## Conclusion

This study examined the implementation of the Accounting Information System (AIS) in the financial recording process at XXX Hospital, Yogyakarta, and identified the constraints encountered in its application. The findings show that Evizia supports the financial recording process by integrating transaction processing, document management, verification, payment, and archiving activities, helping accounting staff manage accounts payable and tax invoice transactions within a more structured workflow. Although certain activities are automated,

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including barcode scanning and the automatic population of specific transaction details, manual activities remain necessary depending on the type and condition of documents received from vendors. While Evizia supports the organization of finansial recording, its effectiveness is constrained by system configuration requirements that limit workflow flexibility and by barcode-scanning automation that cannot accommodate non-standardized manual tax invoices.

This study contributes to the literature on AIS effectiveness and multi system integration in healthcare organizations by providing empirical, interview and observation based evidence of how system configuration and automation compatibility jointly shape financial recording outcomes, extending prior qualitative case study research on AIS implementation in the hospital sector. Practically, the findings offer XXX Hospital management a basis for periodic evaluation of Evizia's configuration features, including the sequential input requirement and the restriction on saving tax invoice numbers before document entry is completed, and underscore the value of closer coordination with suppliers to encourage standardized, scannable tax invoice formats, thereby reducing the residual manual workload placed on accounting staf

This study is subject to several limitations. First, it involved only three informants directly engaged in the recording and billing process, resulting in a narrower range of perspectives that excluded other relevant parties such as finance staff and suppliers. Second, the study examined AIS primarily from the perspective of accounting staff as end users rather than from a technical or system development standpoint, and therefore does not address the technical rationale underlying the system updates observed. Third, observations were confined to the researcher's internship period and thus reflect the condition of the system at a specific point in time rather than its longterm development. Future research is encouraged to incorporate a broader range of informants, including finance staff, suppliers, and IT personnel, and to employ quantitative or mixed method approaches to examine the impact of system configuration and automation compatibility on operational efficiency and data accuracy across a longer observation period or a wider range of healthcare organizations

## Acknowledgment

The authors would like to express their gratitude to XXX Hospital Yogyakarta for providing support and access during the research process. The authors also thank all participants who contributed valuable information and assistance throughout this study.

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