

THE ROLE OF ACCOUNTANTS WITH INFORMATION TECHNOLOGY IN MSMES IN THE ERA OF GLOBALIZATION

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Abstract: The development of information technology demands a change in the role of accountants, from only being information providers, to increasing the role of decision makers. There are big challenges in the era of globalization, such as changes in competition patterns in the business world and developments in information technology, this requires a more proactive role for accountants in managing the economy and finances. The key to success in facing competition in the era of globalization is the ability to innovate, adapt and apply technological information. By facing possible obstacles and the ability to create solutions, accountants with information technology competence become an important profession in organizations. From the results of this thinking, this research focuses on the function and role of accountants in micro, small and medium enterprises which ultimately contribute to the organization, and as business partners in the organization where the accountant is.

Keywords: Accounting, Business Partners, SMEs

INTRODUCTION

The development of information technology has made it easier for accountants to report financially, with the existence of accounting information systems, reporting becomes integrated, and reporting is continuous (Munawar, 2019). Ideally, the system should be able to interpret the feedback the user provides effectively, and then respond by providing a better set of recommendations. The research was conducted in the form of exploration results on micro, small and medium enterprises (MSMEs), a medium-sized company, whose main activities are

production (Harto, 2019), product innovation development and product marketing for business continuity (Harto, 2020).

Micro, small, and medium enterprises have the hope of growing and increasing in size, MSMEs will continue to be productive business ventures, by knowing how to take advantage of market opportunities in the era of globalization with the characteristics of most digital businesses. It is expected that accounting will serve as a valuable tool in the structure that supports the management of MSMEs and facilitates

decision making (Wulandari, 2021). In recent decades we can witness developments about the shift in focus of accountants from passive information producers as bean-counters to actively focusing on additional aspects of the management control function, involved in the decision-making process as business partners, working more and more as agents of organizational change. This study aims to identify among accounting staff the different roles documented in the literature. Whether accountants have one side in economics and finance, accountants who are limited only to the bean-counter role and, on the other hand accountants who take the role of business partners or whether, rather, deal with flexible accountants that we cannot associate with the role of bean-counter, or business partners, it makes more sense to talk about multiple roles or hybrid accountants capable of performing both roles. This research can contribute to the debate of the theme, which empirically justifies the evolution of the role of accountants from bean-counter to business partners (Lambert & Sponem, 2012). Real-world data sets are used to validate proposed modules and match different underlying models (Putri, Herdiana, & Munawar, 2021).

Today, the vast amount of data collected and generated daily offers a wide range of analytical opportunities for organizations to uncover information useful for their operations (Munawar, Fudsyi, et al., 2020). It is important to emphasize that, the theoretical-

conceptual framework presented in this study is mostly on the study of the role of management accountants. In addition, the scale of business organizations in the form of micro, small and medium enterprises require focusing on various accounting tasks carried out in financial accountants and management generally, to find out the picture of the financial condition of the business through the basis of accounting (Harto et al., 2021). Technology can be considered as a practical approach that helps to overcome current conditions and manage them more easily because technology-based innovations are applied in the venture (Putri, Herdiana, Suharya, et al., 2021). With the widespread adoption of digital technology, such as the use of cloud computing in financial management, many aspects of society have moved online.

The development of information technology demands changes in the role of accountants who were originally only information providers to increase in the role of decision makers. In this era of computerization, human needs for information and technological developments in the field of information and communication technology (Musadad et al., 2021). In many organizations, information technology has a major implementing role as opposed to strategic and innovative thinking. Quantitative analytical methods are applied to explore the development of research investigating

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information and communication technologies. The use of Technology at the application layer, end users can leverage software running on remote sites by Application Service Providers (Putri, Musadad, Munawar, et al., 2021), as well as the utilization of technology sustains social activities and community empowerment as well (La Patilaiya et al., 2022). The adoption of information and communication technology is seen as an opportunity to improve not only the effectiveness, efficiency, and quality of services but also the transparency of activities and the availability of information in real time (Munawar, Musadad, et al., 2021). This study aims to seek to prepare the management accounting profession for the challenges that information technology will pose, and to contribute to knowledge of the extent to which information technology affects the ability to solve different accounting tasks.

THEORETICAL FOUNDATION

By and large research follows a line investigating the types of roles played by accountants in organizations, beginning in the 1950s. In his research presents a typology of roles performed by management accountants: recording scores, producing information about global performance, directing attention which is producing information focused on specific aspects of regular attention, and problem solving which is producing and analyzing information about certain situations with the aim of supporting management in making decisions on

irregular events. Decades later, the theme was the role of the accountant. There is a typology with two roles: scorekeeping and customer service (Hopper, 1980). The study refers to the inherent conflict between these two roles since, on the one hand, accountants in management must perform the role of scorekeeping functions involving the control activities of operational managers and, on the other hand, aim to carry out the role of customer service by providing information to operational managers with a view to supporting business activities. The importance of the role of the accountant and presents a typology of the role of the accountant: Management-service responsibilities are roles connected to functions that assist managers in decision-making processes and financial reporting and internal control responsibilities i.e. roles related to the provision of credible financial information, in accordance with internal control practices as well as accounting and tax policies. In the nineteen-nineties, the theme of the role of professional accountants continued to be debated. The new typology of the role of the accountant in the accounting department, is divided into: accounting with clear tasks related to financial transactions, consulting i.e. tasks related to irrelevant decision-making processes, specific situations, banking with tasks centered on aspects of managing treasury movements, control with tasks of analyzing the fulfillment of goals and budgets and management of resources,

and administration with tasks focused on systems administration that does not deal with financial data. The system is needed because there have previously been weaknesses in content-based systems. However, limited research has been done on data processing with the help of technology (Munawar & Putri, 2020).

The two roles of accountants, bean-counter and business partner are that there is a growing trend of change from a passive role as a producer of financial information (bean-counter) to a more proactive role as a business partner, capable of influencing decision makers and focusing on a much wider range of tools. Information that goes beyond just financial data and standards. However, the authors suggest that although the role of the financial information producer is becoming reduced, this job is still the main function of the job in the management of accountants and the need to do it correctly in a standard format is as a major issue, along with the implementation of accounting and financial procedures. In this sense it has been argued that the current trend of change promotes the division of labor among accountants, as shown by the fact that both types of accountants are simultaneously necessary. For this reason, it is necessary to advocate the existence of a hybrid role for professional accountants, able to unite the characteristics of bean-counter with business partners in the same accounting department. In the same

sense, Research results in Swedish public sector organizations with the aim of understanding the role of management accountants in the context of new public management and requirements in terms of knowledge and competence (Paulsson, 2012). Among other things, the results confirm that these professionals perform a diverse and expandable set of tasks. For this reason, we may often talk about hybrid accountants, it is impossible to label them simply as bean-counter or business partners. It makes sense to identify roles that are more important to some people than others. Considering the use of this label, the widespread use of the term bean-counter is a relatively recent phenomenon. The theme of the role of accountants has continued to arouse the interest of researchers over the past decade. Identify the antecedents, characteristics, and consequences of the accountant's management role. This suggests that the accountant's individual attitude, personality and initiative influence the accountant's own role and identify contingencies and conflicts in terms of the accountant's interaction with other managers of the organization. The use of application programs can facilitate recording, repair, and deletion of data. The recommender system is useful for providing product recommendations that will be selected based on past preferences (Munawar, Putri, et al., 2020).

With information systems accuracy problems, the speed of

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information can be overcome. The testing process is carried out to ensure whether the system runs according to the initial plan that has been made or not and to find out the location of errors that exist in the system. A development in institutions is the design and installation of management information systems whose characteristics depend a lot on the use of computers and other data processing equipment. The existing and used device platforms are heterogeneous as they rely on different networks and hardware platforms and are very effective in providing data and information security. Today's information systems and product spaces consist of large amounts of information that are impossible to measure manually (Munawar, Herdiana, et al., 2021). In designing the appearance of the user interface, it is necessary to pay attention to user needs. This model can answer the problem of low-quality interfaces in access terminals in architecture. Automatic summaries of information from unstructured sources have provided an opportunity to query, organize, and analyze data to produce a clean, formal semantic database (Musadad et al., 2020).

The theme of the role of accountants, adopts a perspective that relates accounting to organizational culture. Through the application of a shared approach to research and an interpretive spirit, develop a work of a cultural nature whose aim is to answer the following questions: what types of cultural interventions are carried out

consciously or unconsciously that influence orientation towards business in practice. The study concluded that accounting is a cultural phenomenon inherently rooted in organizations, and identified diverse instruments of intervention in accountant cultural change relative to orientation towards business, mainly: structural intervention, development of effective accounting information systems, application of accounting innovations, directing personal attention, the role of moderator performed by financial management, and, above all, official statements of value and narratives about change and about top managers. In short, the business orientation that the accountant develops is not only related to the implementation of accounting innovations or with the question of becoming more active in terms of management but depends on a series of different interventions that promote cultural change. Organizational theory as a determinant in the role of accountants. Starting point of qualitative approach based on several case studies. Four distinctive styles among accountants in management, namely wise, guarding, partner, and present everywhere. With these four styles, it is possible to associate the following four roles: controlling the manager's behavior tacitly: roles that can be created according to the bean-counter role), socialization of the operational manager has a role more directed at the fulfillment of the objectives demanded by top management, which is closer to

him, facilitates decision making at the local level (related to the role of business partners), and centralizing power, which is a role very close to the service; customer. The researchers also looked at questions about the authority of accountants, concluding that in organizations where the function has little authority, activity is limited to purely technical tasks. On the other hand, in organizations where the accountant has significant authority, the accountant performs technical and consultative tasks. The researcher also raised questions about the independence of accountants, observing that the closer the involvement of accountants with managers of other organizations, the greater the difficulty of accountants in maintaining accountant independence and following ethical paths. Accountants have had a role that integrates diverse sources of information, financial and non-financial, becoming increasingly involved in management strategy.

Departing from the perception and practitioner of accountants, it can be concluded that in an accounting organization and the tasks performed by its professionals are still primarily and closely related to traditional aspects of compliance with tax and accounting regulations and legislation, cost control, performance evaluation and supporting external financial statements. Tasks that are more related to the strategic aspects of business, as well as those associated with more active participation in the management of the enterprise itself are

relegated to the middle level. Recently, based on the context of organizations in the business sector, The active involvement of accountants in the adoption, implementation, and use of innovations in management accounting, clearly considers these accountants as business partners. Following a procedural perspective, the results of the study show that accountants seek to increase the interest of accountants in organizations by the management process of adoption and implementation of various types of information technology innovations in management accounting.

METHOD

Given the goal of understanding how the function of accountants has evolved over time qualitative research is used, more specifically methods on case studies. A case study is a research method that investigates a phenomenon in its actual setting, implying that it should be applied in situations where there are difficulties in defining the boundary between the phenomenon itself and the context of which it is a part (Yin, 2014). Case studies are as early stages of research, likely to give rise to ideas and hypotheses that can be tested and deepened in the future. The preparation begins with a collection of bibliographies, which serve as the basis for defining the questions to be studied and the conceptual framework of analysis, as indicated in the literature review, as well as the collection of evidence. Once the research strategy is

designed, the time comes to collect data or evidence. This stage, which is crucial to the success of the entire study, is one of the most difficult but also one of the most interesting. In this study, using a mixture of approaches, which is generally recommended. This method can work around this issue by exploiting association through feature nodes. The focus is on empirical research, which is defined as research that uses qualitative or quantitative data as the basis for investigating research questions. Collection of documents such as internal reports, annual reports and financial statements, and other documents of an accounting nature as well as informal registers, which make it possible to characterize the business as well as understand the overall environment of the organization in culture, economics, and finance, both past and future.

Further it can consider the possibility of conducting and recording semi-structured interviews that is, based on a pre-prepared interview script, but with a sufficient margin to set the direction of the interview whenever it is advantageous to conduct it. With various members of the company, including members of the board of directors and intermediary managers, and fully qualified accountants, among others. Collection of reports from the fully qualified accountant himself, as well as other professionals working in the accounting department, and contact with all professionals and top members of management in informal conversations. This kind of data

collection can resemble unrecorded semi-structured interviews insofar as it allows conversations to be directed at the themes that are of most interest to the researcher. There are opportunities to conduct two types of direct and participant complementary observation. This method of observation allows collecting a lot of data with the aim of better understanding the role of accountants in the company. This form of data collection helps to understand how the company functions, especially the work organization and relationships that exist within the accounting department, and between this department and other organizational departments. As can be seen in the next section, all data collection work ends with the analysis of the collected data. Various techniques, methodologies, have been practiced, which give recommendations based on various parameters. Initially, a documentary analysis of archival materials was made, which served as the basis for the collection of other information, as well as the characterization of the entity and its organizational environment. After that, starting from the analysis of the collected data systematically and in detail, an interpretation of the role of accountants in finance and management was carried out, based on the role of bean-counter and business partners as defined in Robalo and Ribeiro (2016). The bean-counter role is applied to accountants who are centered on the production of standard information, above all finance, while the role of

business partners is associated with accountants who are more involved in processes related to management.

RESULT AND DISCUSSION

In 1914 as the beginning of its development management accounting had a focus on determining the cost of goods products, namely about how to trace company profits to individual products and making information for strategic decision making, further developments towards 1925 began to focus on switching to the cost of goods inventories, charging the cost of goods produced or manufacturing costs so that the cost of goods inventories could be reported to users external company reports (Hansen, 1997). In the 1950s and 1960s there were attempts to improve the managerial benefits of a conventional cost system of cost of goods. Information users discuss the importance of the benefits of information supplied by a system designed to prepare financial statements.

In the 1980s and 1990s, management accounting practices were seen as nothing more than to meet managerial needs and were considered outdated and useless. Managers need input on the cost of goods that is more detailed and more accurate and more useful to improve quality, productivity and reduce costs. To respond to the failure of the traditional management accounting system, it is necessary to develop a new management accounting system based on information

technology that can meet the economic needs of environmental needs in accordance with the times. Micro, small and medium-sized enterprises with minimum costs, business is constantly developing, but simultaneously new business and organizational perspectives are emerging. The biggest changes appeared in the field of administration, namely in the formation of new departments, the growth in the number of workers and especially in the field of accounting services. Ideally, the system should be able to interpret the feedback the user provides effectively, and then respond by providing a better set of recommendations.

The role of the accountant presentation and discussion, the role of the accounting department in the organization is more complex than may arise and varies according to the conditions of a particular organization. As a rule, it reflects the involvement of this department with top managers, because of the interaction of the aspirations and knowledge of accountants with everyday needs and demands that must be responded to directly. Both the financial accounting department and the management accounting department report directly to the board of directors and are understood as the basis for business success, as well as the organizational well-being of the company, in order to identify a large number of tasks performed in the accounting department see Table 1 In this study, evidence was obtained that the role of

bean-counter and business partners was played by accountants from both departments analyzed. Nevertheless, there is a distinct balance in serole performance by each of these departments. The main tasks performed by accountants in the financial accounting department are more closely related to the role of bean-counter, while the main tasks in the management accounting department are more related to the role of business partners. In the financial accounting department are

found tasks that are more related to traditional financial accounting, such as, among others: classification and recording of accounting, invoicing, financial reporting, production of accounting and tax information, preparing account statements and performing other closing work, and controlling the movement of treasury. In the management accounting department, in turn, people find tasks more related to support for strategic decision making of top management.

Table 1. Suitability of accounting tasks performed with the role of accountants.

The Role of the Accountant	Duties in the Financial Accounting Department	Duties in the Management Accounting Department
	Classification of accounting and disfiguring of transactions, balances and documents.	Analysis of budget deviations in terms of raw materials, transport and energy
	Monthly financial reporting	Control of activities carried out in other departments, especially production and sales
Bean-Counter	Drawing up a monthly graph of raw material purchases	Implementation of routine control management practices
	Make account information available to the Accounting, Management, and Board of Directors departments	Analysis of resources, and achievement of targets and goals that have been set before and beyond
	Internal and external financial statements	
	Production of standard accounting and tax information	
	Daily and weekly income and production analysis	
	Production of reports only from the financial aspect (i.e. monthly, quarterly, semi-annual and annual reports, analysis of the cost of raw materials obtained, analysis of financial costs)	
	Control compliance with pre-established procedures (documentary procedures)	
	Analysis and management of weekly and monthly cash movements (bank	

	reconciliation, short-term financial management and current accounts, management of bonds, debt securities and periods of control and reporting)	
	Control of business accounting and tax duties	
Business Partners	Joint resolution of special issues with the board of directors	Redefine sales pricing in relation to senior management and sales department
	Advising the board of directors in terms of the financial impact of the strategic decisions being analyzed	Defining new production strategies in collaboration with the board of directors
		Determine marketing and sales strategies
		Provide information determining decision making (production costs, financial results, etc.)
		Resolve specific issues in relation to the board of directors
		Focus on analyzing administrative questions that are more related to business planning and strategic management than everyday problems
		The production, analysis, and discussion of information (based on financial information provided by the financial accounting department) that enables the board of directors to make decisions

However, the study also makes it possible to understand that the traditional role of accountants of financial accounting departments, more shifting to the routine task of keeping records of past fact accounts and showing a passive attitude to management, no longer responds fully to the aspirations and demands of top management, which requires future-oriented procedures and staff capable of providing direct answers to questions that are important for important decision making.

It is important that financial accountants can go beyond financial accounting. It is important to understand that sending out invoices is important, but it is also important to make people aware of the importance of this information and that it is necessary to go further and do more. It needs to have critical sensitivity and do some analysis beyond just sending out invoices. It is not uncommon to hear expressions in the financial accounting department like this used to be not like this, used to work hard, but things are

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different later, today demands a lot and wants everything to be done with daily activities. Statements like these tell us that the traditional tasks of accounting continue to be important, as (Granlund & Lukka, 1998) point out, but today it is hoped that these accountants will develop the work in ways that go beyond the traditional. However, and as top management understands, to realize today's expectations, accountants need to provide appropriate tools and primarily convey what is intended. With the aim of adapting the financial accounting department to the expectations and needs of the company, changes should be made at various levels, from the recruitment of accountants with a higher level of qualification to the reorganization of tasks, including the period of presentation of financial statements previously presented semi-annually, now presented monthly periods.

It is in this context that one can ask questions about the role of fully qualified accountants and other accountants who perform their functions in the financial accounting department. Although one cannot yet speak directly as a business partner, it is expected that these accountants will be increasingly involved in the decision-making process and have the capacity to produce integrated information from which top management can have useful and appropriate accounting data to use. In arguments about tactical and strategic decisions. In this way, it will look for differentiation even among the typical

tasks of the bean-counter role. In line with the current debate, it is recognized that there is a growing need for accountants who do not limit work only to technical bookkeeping or billing, recording transactions and preparing account statements etc., maintaining a position in the organization as a passive agent in the performance of duties. Despite the discourse of the importance of these things on an ongoing basis, it is worth adding that integrated with knowledge and skills relevant to management, as can be inferred from words is not a coincidence of choosing a fully qualified one. An accountant can be the director of administration and finance, while another company may choose to have a manager in the job. A fully qualified accountant who successfully has an overall business vision is more valuable as a decision maker, a fully qualified accountant who also has the ability at the same time, the skills of a manager are essential for the organization. In the sense that qualified accountant directors are of quality and have ever-evolving business knowledge, thus providing decisive information for decision making. Nonetheless, it is possible to understand that accountants in financial accounting departments including qualified accountants still do not perform the role of actual business partners as defined in the literature, no doubt because the strategic tasks required are few and limited to the limited range of activities clearly associated with traditional accounting practices. For several months, it can be

understood that such strategic tasks as the analysis of financial results, the definition of goals and strategies, and planning related to the role of business partners are more often performed by accountants in the management accounting department. Today, the vast amount of data collected and generated daily offers a wide range of analytical opportunities for organizations to uncover information useful for their operations. However, moderate involvement of fully qualified accountants in some decision-making processes, above all those of a financial and tax nature i.e., traceability movement management, financial investments and decisions with tax influence is becoming more visible. In this way, it is possible to affirm that accountants of both accounting departments are increasingly performing tasks related to the role of business partners. Despite this, the implementation of tasks related to the role of bean-counter remains important in both the department analyzed and in the Department of Financial Accounting. These results contribute to the literature that provides evidence that medium-sized businesses have a growing importance of the role of business partners on the part of accountants like that reported in studies conducted in large organizations (Ribeiro & Robalo, 2015). Various techniques, methodologies, have been practiced, which give recommendations based on various parameters. In turn, this study shows that the role of bean-counter is

still very important in organizations, which corroborates the results of other studies conducted in large organizations.

CONCLUSION

In this study, it has been conveyed and discussed the role played by accountants in organizations, based on the tasks performed by the financial accounting department and the management accounting department. This research provides evidence that, even though internal discourse highlights the role of accountants of financial accounting departments especially accountants who are qualified as business partners, in organizations, the tasks most associated with this role are more often performed by accountants. Management accounting department. This research contributes to the literature in three ways. First, based on the organizational context of medium-sized enterprises, the study provides evidence that also in this type of organizations we can observe the growing importance of accountants as business partners. Second, the study suggests that, among the set of tasks typically most associated with the bean-counter role, greater involvement of accountants in processes that support decision-making can be observed, even if those processes are routine and show some degree of standardization. Third, the study provides evidence that tasks associated with the bean-counter role remain relevant to accountants, especially in mid-sized organizations, as

the tasks associated with this role are also required to support the tasks associated with the role. business partners. Like any study, it is not without limitations. Perhaps its greatest limitation is the fact that the subject has been dealt with in the organizational context of one organization. Despite these limitations, this study contributes considerable evidence to the literature on the role of the accountant one case may be unusual in the investigation of the accountant's role, and utilization may even be recommended; further research will be needed to fully understand the way accountants balance tasks that include the bean-counter and business partner roles.

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