

## **The Effectiveness of Accounting Information Systems at Hotel Resorts in Ubud**

**Putu Kepramareni<sup>1</sup>, Ida Ayu Nyoman Yuliastuti<sup>2</sup>, I Wayan Satria Dharma Putra<sup>3</sup>**

Faculty of Economics and Business Mahasaraswati Denpasar University<sup>1,2,3</sup>

Jl. Kamboja No. 11 A, Denpasar, Bali, Indonesia

Correspondence Email: pkepramareni@yahoo.co.id

### **ABSTRACT**

This study aims to examine and describe the effect of information technology sophistication, accounting, and work experience on accounting information system effectiveness of hotel resort in Ubud. This research paper used purposive sampling method to determine the 152-samples. The research problems were examined by multiple linear regression analysis. The tests revealed that sophistication of information technology, accounting understanding, and work experience positively affect the effectiveness of accounting information systems. This finding could make a valuable contribution to the application of accounting information systems in companies, particularly hotels.

**Keywords:** Accounting Information Systems, Effectiveness, Hotel Resorts

### **INTRODUCTION**

The tourism sector is highly potential to be integrated with information technology. Hotels, as one of accommodation facilities in this sector, have implemented several specific information systems to ease their managerial operations, as well as a means of processing daily transactions provide reports needed (Sutabri, 2012: 46). This underlines the value of information systems to assist management to perform its functions and to achieve company's goals. It is highly required to improve coordination among divisions in hotel departments and to prevent errors in providing services to consumers.

Resort hotels in Ubud have been able to implement computer-based information systems and have been supported by professional staff. Puspitawati and Anggadini (2011: 57) found that accounting information system could be utilized as a system in organizing forms, records, and reports to produce financial information needed decision making since quick and accurate system is beneficial for short-term plans, for example, determining rates for hotel rooms and inventory estimation of goods in warehouses integrated with its financial reports. In addition, information system plays significant roles for strategic planning to fight off other hotels.

Proper usage of information technology certainly helps companies to improve their organizational performance. It brings significant effect on the overall organization, particularly upon existing resources, in this case, the users of the system, for their readiness is determining factors for the success of the system implementation.

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Today's technology have experienced significant developments compared to previous times. This demands speed and ability for a manager to allocate resources effectively and efficiently in a corporate environment if management can make decisions based on quality information created from a well-designed information system. The current development of technology in accounting has been considerably helpful in improving the Accounting Information System (AIS). The increasing use of computer technology is one example of information technology that has changed manual accounting data processing into automatic ones. The use of accounting information systems is inseparable from the problems faced such as the sophistication of information technology used, an understanding of accounting science, and work experience.

The sophistication of information technology is a development in information to increase the receipt, processing, and storage of information. Even though the quality of the system did not have a significant effect on users' intention (Machmud, 2018), information technology sophistication has a positive influence on the effectiveness of accounting information systems (Lisnawati, Wahyuni, & Julianto, 2017). This means that adequate sophistication of information technology will increase the effectiveness of accounting information systems.

Understanding refers to process or way of doing in understanding, so the people who understand accounting are clever about accounting. The Republic of Indonesia's Government Regulation Number 71 Year 2010 on Government Accounting Standards mentioned those who understand accounting is those who understand and are clever about how the accounting process is carried out until it becomes a financial report by the principles and standards for preparing financial statements. According to Yuliani (2010), the quality of people who carry out tasks in compiling financial reports of a company must be the main concern to produce quality financial reports. Employees who are involved in the activities of making financial statements must understand how the accounting process and implementation is carried out based on applicable regulations. Diani (2014) argued that accounting understanding positively affects the effectiveness of accounting information system. The higher the understanding, the higher the AIS effectiveness.

Work experience is about technical factors affecting the development of information systems. It is a learning process in the addition and development of potential to behave, either from formal and non-formal education, or it is a process by which someone leads to a higher pattern of behavior (Knoers & Haditono, 1999). According to Belawa (2018), work experience has a positive influence on the effectiveness of the accounting information system. This means that experience is vital in a decision making. The longer a person works, the more his/her experience and knowledge.

An explanation of the relationship between the sophistication of information technology sophistication, accounting understanding, and work experience on effectiveness accounting information system that has been discussed previously. However, not all researchers came to the same conclusions. Therefore, this study aims to analyze the effect of information technology sophistication, understanding of accounting science and work experience on the effectiveness of accounting information systems in hotel resorts in Ubud.

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Sutabri (2014: 3) defined information technology as the technology used in processing data, obtaining, compiling, storing, and manipulating data in various ways to produce quality information to produce relevant, and accurate information, as strategic information for decision-making, for personal, business and government purposes. TAM theory also explains trust, which is the foundation of a business transaction between two or more parties. It is needed by users of information technology to improve individual performance in carrying out organizational activities. The relationship between the sophistication of information technology and the effectiveness of accounting information systems is not only limited to computer technology used to process and store information, but also the communication technology used to transmit information. Thus, information technology concerns the science used to manage information so that it is accurate and easy to find (Martin in Darmawan, 2012: 16).

Additionally, Lisnawati et al (2017), Dwitrayani, Widanaputra, and Putri (2017), Utari, Sulindawati, and Julianto (2018) found that the sophistication of information technology positively affects the effectiveness of accounting information systems. This means that high sophistication of information technology will lead to more effective accounting information systems. Based on this, this study proposes the hypothesis that:

H1: Information technology sophistication has a positive effect on the effectiveness of accounting information systems

People who carry out tasks in preparing financial reports must be the main concern, to obtain quality financial reports. Quality financial reports will be obtained if employees involved in these activities can understand how the accounting process and implementation is carried out based on applicable regulations (Yuliani, 2010). With the facilities of an accounting information system specifically designed for the process of preparing financial reports, starting from journal recording, ledgers, to financial reports, all have been systemized with a computerized system, which will reduce the error rate in calculations and save time in the compilation process.

This leads to a conclusion that a person must understand accounting to carry out a process of identifying, recording, and communicating the financial reports which reflect company's condition to interested parties. Diani (2014) contended that the understanding of accounting has a positive effect on the effectiveness of the accounting information system. Along with this, the second hypothesis proposed is:

H2: Understanding accounting has a positive effect on the effectiveness of accounting information systems.

Experience is a learning process and potential development in behaving both from formal and non-formal education. It is a process bringing a person to higher behavior. Learning includes relatively precise changes in behavior as a result of experience, understanding, and practice (Knoers & Haditono, 1999). Someone's work experience affects his/her character at work. The longer he/she uses accounting information systems, the better his/her performance in helping the process of presenting accounting information (Widyantari & Suardika, 2016).

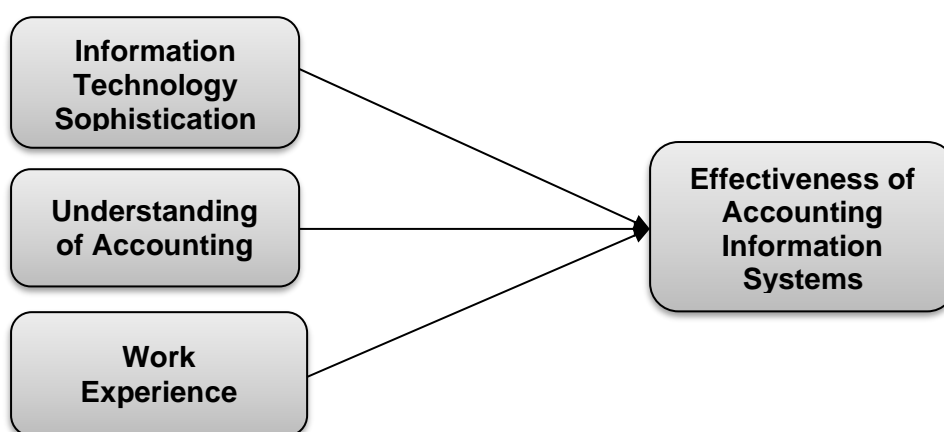
Diani (2014), Adrian (2015), and Paramita (2018) suggested that work experience has a positive effect on the effectiveness of accounting information systems. This means that

the more work experiences a person has, the more effectively he/she uses of accounting information systems. Based on this we propose that:

H3: Work experience has a positive effect on the effectiveness of accounting information systems.

### RESEARCH METHOD

This research was conducted at 19 star-rated hotel resorts in Ubud since hotels in this area have been able to implement and use accounting information systems. In addition, the increasing development of these hotels creates higher competition among them. Figure 1 presents the conceptual framework of this study.



**Figure 1. Research Conceptual Framework**

The data collection method used was a questionnaire to obtain information from managers and subordinates involved in the budget preparation process or responses to statement items used as indicators for the four research variables. Respondents' answers were measured by a Likert scale of a five-point scale, one score for the lowest, and five score for the highest. Information technology sophistication was measured by three indicators adopted from Rachmawati (2012: 78), namely flexibility, ease of use, and reliability. Accounting understanding was measured by five indicators adopted from Warsono (2009), namely journals, ledgers, trial balance summary, journal entry adjustment, and financial report preparation. Additionally, work experience was measured by three indicators adopted from Zainullah, Suharyanto and Budio (2012), namely years of service, the experience level, and knowledge and skill level. The effectiveness of Accounting Information System is measured by three indicators, namely the ability of AIS to complete tasks, the availability of data in the AIS, and the ability to display accurately all related transactions in financial reports.

The population in this study is 19-star hotels in Ubud with a total of 2,151 employees with various tasks and positions. The non-probability sampling technique, namely purposive sampling, was used as a method of determining the sample in this study producing 152 samples. To determine the effect of information technology sophistication, understanding of accounting science and work experience on effectiveness of accounting information systems, this study used multiple linear regression analysis with the following regression equation.

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$$EAIS = \alpha + \beta_1 ITS + \beta_2 UA + \beta_3 WE + e \dots\dots\dots (1)$$

where,

- EAIS = Effectiveness of Accounting Information System
- $\alpha$  = Constant
- ITS = Information Technology Sophistication
- UA = Understanding of Accounting
- WE = Work Experience
- $\beta_1 \beta_2 \beta_3$  = Regression Coefficient
- e = Error

## RESULTS AND DISCUSSION

The 152 questionnaires distributed to 19-star hotels were returned completely, with 100% response rate. The respondent's demography were 19 people (12.5%) have the same position, the respondents aged 26-30 years is 55 people (36.2%), and the respondents aged of 31-35 is 24 people (15.8%). By the latest education, the majority of respondents (64 people or 42.1%) have a diploma degree, and 38 respondents (25%) were Senior High graduates. By the years of service, 64 people or 42.1%, respondents have 1 - 5 years of service, and 30 (19,7%) respondents have already for the company for more than 5 years.

Validity testing is conducted by Pearson correlation. An instrument is valid if the r Pearson correlation with the total score is above 0.30. As for the reliability test by Cronbach Alpha value, it is reliable if the Cronbach Alpha value is greater than 0.60. The results of the validity and reliability tests in this study are presented in Table 1 below.

**Table 1. Results of Validity and Reliability Test**

| Variable                                    | Indicators        | r count | r table | Cronbach's Alpha | Information        |
|---|-------------------|---------|---------|------------------|--------------------|
| Information Technology Sophistication (ITS) | ITS <sub>.1</sub> | 0.871   | 0.30    | 0.912            | Valid and Reliable |
|   | ITS <sub>.2</sub> | 0.830   | 0.30    |                  |                    |
|   | ITS <sub>.3</sub> | 0.812   | 0.30    |                  |                    |
|   | ITS <sub>.4</sub> | 0.884   | 0.30    |                  |                    |
|   | ITS <sub>.5</sub> | 0.850   | 0.30    |                  |                    |
|   | ITS <sub>.6</sub> | 0.799   | 0.30    |                  |                    |
| Understanding of Accounting (UA)            | UA <sub>.1</sub>  | 0.792   | 0.30    | 0.829            | Valid and Reliable |
|   | UA <sub>.2</sub>  | 0.730   | 0.30    |                  |                    |
|   | UA <sub>.3</sub>  | 0.830   | 0.30    |                  |                    |
|   | UA <sub>.4</sub>  | 0.775   | 0.30    |                  |                    |
|   | UA <sub>.5</sub>  | 0.756   | 0.30    |                  |                    |
| Work Experience (WE)                        | WE <sub>.1</sub>  | 0.606   | 0.30    | 0.792            | Valid and Reliable |
|   | WE <sub>.2</sub>  | 0.703   | 0.30    |                  |                    |
|   | WE <sub>.3</sub>  | 0.666   | 0.30    |                  |                    |
|   | WE <sub>.4</sub>  | 0.787   | 0, 30   |                  |                    |
|   | WE <sub>.5</sub>  | 0.776   | 0.30    |                  |                    |
|   | WE <sub>.6</sub>  | 0.681   | 0.30    |                  |                    |



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|   |         |       |      |       |                    |
|---|---------|-------|------|-------|--------------------|
| Effectiveness of Accounting Information Systems (E AIS) | E AIS.1 | 0.737 | 0.30 | 0.892 | Valid and Reliable |
|   | E AIS.2 | 0.762 | 0.30 |       |                    |
|   | E AIS.3 | 0.870 | 0.30 |       |                    |
|   | E AIS.4 | 0.762 | 0.30 |       |                    |
|   | E AIS.5 | 0.879 | 0.30 |       |                    |
|   | E AIS.6 | 0.831 | 0.30 |       |                    |

Source: Processed Data, 2019

The research instruments used in measuring the variables of Information Technology Sophistication, Understanding of Accounting Science, Work Experience, and the Effectiveness of Accounting Information have a correlation coefficient value of the total score of all statement items greater than 0.30. This concludes that all statement items used in this research instrument are valid, and suitable as a research instrument. The instruments in this study also had a Cronbach's Alpha Coefficient value greater than 0.60. This implies that all variables had met the reliability requirements and all instruments could be used further in this study.

### Classical Assumption Test Results

The normality test conducted in this study used the One-Sample Kolmogorov Smirnov Test by looking for the p-value. The Kolmogorov Smirnov (KS) value is 0.069 and the Asymp Sig (2-tailed) value is 0.072, which means that the regression equation model is normally distributed since the Asymp Sig (2-tailed) value is greater than the alpha value of 0.05 ( $0.072 > 0.05$ ).

The presence of multicollinearity can be detected with Pearson Correlation as seen from the magnitude of the Tolerance Value and Variance Inflation Factor (VIF). The variable of information technology sophistication has a value tolerance of  $0.577 > 0.1$  and a VIF of  $1.733 < 10$ , the variable of understanding accounting science has a value tolerance of  $0.599 > 0.1$  and a VIF of  $1.670 < 10$ . The work experience variable has a tolerance value of  $0.600 > 0.1$  and VIF of  $1.665 < 10$ . Thus, there is no multicollinearity.

The presence of heteroscedasticity can be detected by Glejser test. If the significance value is greater than  $\alpha = 0.05$ , then there are no symptoms of heteroscedasticity. The significance value of the variable information technology sophistication is 0.250, the variable understanding of accounting is 0.298, and the significance value of work experience is 0.641. These values are greater than 0.05, which means that there is no influences among the independent variables on absolute residuals so that the model shows no symptoms of heteroscedasticity.

### Results of Multiple Linear Regression Analysis

Linear regression analysis will be used if the number of independent variables is at least two (Sugiyono, 2018: 275). Based on the results of data processing, the results of multiple linear regression analysis are illustrated in Table 2 below.

**Table 2. Multiple Linear Regression Analysis Results**

| Variable | Coefficient | t-statistic | Significance | Conclusion |
|----------|-------------|-------------|--------------|------------|
| Constant | 5.297       | 3.663       | 0.000        |            |

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|   |       |        |       |                |
|---|-------|--------|-------|----------------|
| Information Technology Sophistication (ITS) | 0.361 | 6.332  | 0.000 | H1 is accepted |
| Understanding of Accounting (UA)            | 0.225 | 2.892  | 0.004 | H2 is accepted |
| Work Experience (WE)                        | 0.231 | 3.151  | 0.002 | H3 is accepted |
| R-squared                                   |       | 0.564  |       |                |
| Adjusted R-squared                          |       | 0.555  |       |                |
| F-statistic                                 |       | 63.700 | 0.000 |                |

Source: Processed Data, 2019

Based on the results above, the regression equation produces:

$$EAIS = 5.297 + 0.361 \text{ ITS} + 0.225 \text{ UA} + 0.231 \text{ WE}$$

Table 2 shows the value of the coefficient of determination, namely the value of Adjusted R Square, is 0.555, which means that 55.5% of the effectiveness of accounting information is influenced by the variables used in this study, namely the variables of information technology sophistication, understanding of work accounting and work experience. The remaining 44.5% is influenced by other factors outside this study. Table 2 also shows that the significance value of the F test is 0.000 less than 0.05. It draws to a conclusion that the model in this study is feasible to use. In other words, the three independent variables simultaneously influence the dependent variable.

Additionally, Table 2 underlines that the significance value of information technology sophistication (ITS) is 0.000 smaller than 0.05 and its regression coefficient value is 0.361. Conclusively, the first hypothesis is accepted, that the sophistication of information technology has a positive effect on the effectiveness of accounting information.

In addition, the significance value of Accounting Understanding (AU) is 0.004 less than 0.05 and the regression coefficient value is 0.225, so that the second hypothesis in this study is accepted. It can be concluded that the understanding of accounting science has a positive effect on the effectiveness of accounting information.

At last, the significance value of Work Experience (WE) is 0.002 smaller than 0.05 with a regression coefficient of 0.231. Therefore, the third hypothesis is accepted, that that work experience has a positive effect on the effectiveness of accounting information.

### **The Effect of Information Technology Sophistication on the Effectiveness of Accounting Information Systems**

This study findings indicate that information technology sophistication has a positive effect on the effectiveness of accounting information. This means that the improvement of it increases the effectiveness of accounting information. Sutabri (2014: 3) stated that

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information technology is a technology used to process data, process data, obtain, compile, store, manipulate data in various ways to produce quality information, by relevant and timely information, both of which are used strategic information in decision making for personal, business, and government.

The results of this study are in line with Lisnawati et al (2017), Dwitrayani et al. (2017), and Utari et al (2018), arguing that the sophistication of information technology has a positive effect on the effectiveness of accounting information systems. This implies that the better the sophistication of information technology, the better a company will implement the effectiveness of its accounting information systems.

### **The Impact of the Understanding of Accounting on the Effectiveness of Accounting Information Systems**

The results of this study indicate that the understanding of accounting has a positive effect on the effectiveness of accounting information. This means that the increasing understanding of accounting, the effectiveness of accounting information will increase, and conversely, the decreasing understanding of accounting, the effectiveness of accounting information will decrease. In producing quality financial reports, qualified people are needed to carry out tasks in preparing financial reports.

It contended that a person must understand accounting to carry out a process of identifying, recording, and communicating the final results. This is in line with research Diani (2014) arguing that the understanding of accounting has a positive effect on the effectiveness of accounting information systems. This illustrates that the more someone understands accounting, the better he/she is in implementing the effectiveness of the accounting information system.

### **The Impact of Work Experience on the Effectiveness of Accounting Information Systems**

The results of this study indicate that work experience has a positive effect on the effectiveness of accounting Information. This means that the increase in work experience, the effectiveness of accounting information will increase, conversely the decrease in work experience, the effectiveness of accounting information will decrease.

The results of this study are in line with Diani (2014), Adrian (2015), and Paramita (2018), proposing that work experience has a positive effect on the effectiveness of accounting information systems. This illustrates that employees with of a lot of work experience will be more effective in using existing accounting information systems compared to those with little experience.

## **CONCLUSIONS**

The analysis results and their discussion led to a conclusion that the sophistication of information technology has a positive effect on the effectiveness of accounting information for hotel resorts in Ubud. The better the sophistication of information technology owned by a company, the better a company will implement the effectiveness of accounting information systems. Understanding of accounting has a positive effect on the effectiveness of accounting information. This means that someone must understand accounting to carry out a process of identifying, recording, and communicating the final



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results in the form of financial reports. Besides, work experience has a positive effect on the effectiveness of accounting information. This means that one's work experience greatly influences his/her character of work because the longer a person works, the better his/her performance.

This study findings will redound to hotel's benefit in optimizing the effectiveness of accounting information in their companies by designing regulations and policies to increase the sophistication of information technology, understanding of accounting science, and work experience. For educators, this study uncovers teaching materials and examples of case studies in the Accounting and Business courses in a study of the sophistication of information technology, understanding of accounting science, work experience, and the effectiveness of accounting information.

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