

The Effect of Quality Accounting Information System in Indonesian Government (BUMD at Bandung Area)

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Abstract

This research explaining important issue the influence of organizational factors (organizational culture, implementation intern accounting information system, organizational structure, management commitment, information technology, e commerce and style leadhershship) to the quality of the accounting information system and (Mayasari & Effendi, 2015) its implications on the quality of accounting information in Indonesian Government. The methodology is quantitative, with description analysis variabel operasional. The results showed that the organizational culture, implementation intern accounting information system, organizational structure, commitment of management, information technology, e commerce and style leadhershship have a significant effect on the quality of accounting information systems. Azhar Susanto (2013: 65) states that the accounting information is the output of the accounting process. In general, the accounting information presented in the financial statements (Kieso et al, 2012: 5). Furthermore it was found that the quality of accounting information system has implications for the quality of accounting information. Finally to researching into proposing Accounting Information System Quality can improve the target of Indonesian Government going concern.

Keywords : *organizational culture, implementation intern control accounting information system, organizational structure, management commitment, information technology , e commerce , style leadhershship, quality accounting information system, information system.*

1 Introduction

Accounting Information System (AIS) is a information system handling respective everything with Accountancy in fact a Hall informasi.(Perntice system 2014:238) . It mean Accountancy Information System is process various monetary transaction accounting and finance which directly influence good monetary transaction process . On Duty Earnings Area Perda No 20, 2012 year formulate comprehensive guidance to the Original Earnings execution Area (PAD) and area financial accounting. This a policy Perwal 386 year 2012 about Guidance of monetary management define accounting system as procedure network start from data collecting process, record-keeping, compendium, up to financial reporting in order to revenue plan area execution responsibility able to be conducted manually or use computer application. Have the character of assessment self. The procedure include compliance to accountancy standard governance area financial accounting standard and procedure .

Furthermore (Susanto, 2013) said accounting information system is an integration of hardware, software, brainware, procedures, telecommunication network and an integrated data base. Accounting information system has an important function in the organization, are as leverage to improve the effectiveness and efficiency of operations and to support managerial activities including management decision making (Gelinis *et al*, 2012:18).

Besides Sacer *et al*, 2006:62 that quality accounting information system, there will be no quality accounting information. Each company uses accounting information system (Boockholdt, 1999:1 and Chandra, 2002:34;) ranging from the manual, and some use a combination of computer (Wilkinson *et al.*, 2000:7; Hansen *et al.*, 2009:4, Davis, 1999:1).

Value Accounting information system , in order to produce a competitive advantage for an organization, management will use a device called an accounting information system (Stair dan Reynolds, 2006:6). Besides tactical excellence and operational excellence (McLeod dan Schell, 2008:29) . The same as opinion ,Mitchell *et al* (2000) accounting information systems is used as a management tool in controlling the short-term and long-term, so the existence of these information resources making corporate executives gain a strategic,). Accounting information will be used in the decision-making process for the user both for internal management and external management (Mitchell *et al*,2000), and accounting information mentioned above produced by the accounting information system(Hall,2004:21).

The criteria of quality Accounting information System stated by Azhar Susanto that the information must be accurate, relevant, timely and complete (Song Lin dan Xiong Huang, 2011:301-302, , 2008:13, Gelinis *et al* (2012:19). Information must be accurate, relevant and capable of making a change in decision-making in accordance with the objectives of user and problems faced by users (Azhar Susanto,2008:13; Gelinis *et al*,2012:21).

The Before Reseach (rafina:2015) tell four factor of AIS, the researcer have a six factors influence of accounting Information System it means that the six factors accounting information must be available to decision makers when required and the information does not appear in the time that has passed or earlier

(Bidgoli, 2004:164). Without The research has been done by Ponte *et al* (2000), Xu (2009), Siti Rahayu Kurnia (2012) and found that the quality of accounting information is influenced by the quality of accounting information systems.

The Goal Important object to measure (1) the influence of organizational culture, implementation intern accounting information system, organizational structure, management commitment, information technology and e commerce and (2) the influence of organizational culture, implementation intern accounting information system, organizational structure, management commitment, information technology and e commerce their impact on the quality of information accounting.

2. Review of Literature

2.1. Organizational culture

Definated Organizational culture has an impact on the way in which an organization changes, and that matching of organizational culture and change strategy will improve the efficiency of the change process.(Janivenic,2012). Organization's culture is centered on learning, and its structure is such that the actors within the organization can transmit knowledge, then human resources are more likely to feel empowered to learn. It is important for an enterprise to establish an environment that is apt to create and renovate its knowledge to keep pace with innovation. (Joseph:2009) . The Important knowledge-oriented culture challenges people to share knowledge throughout the organization.

The culture of a group, is a pattern of assumptions which learned by a group to solve problems of external adaptation and internal integration is carried out for consider and then introduced at organization members (Schein,2010:18). Culture is a social knowledge among members of the organization. Member organizations should learn the important aspects of cultures. Culture can be studied through the transfer of knowledge in the form of communication, as well as simple observation, so that the organizational culture shaping attitudes and employee behaviors, based of control system for all employees (Colquitt *et al*, 2011:528). That mean dimension to be used in this study is (1) Value, which is the basis of faith, and is a source of inspiration and motivation in moving and controlling human behavior to the formation of corporate culture, (2) Norms, are members behave in guiding of an organization in the form of unwritten rules, (3) Artifacts, is a concrete manifestation in systems and procedures within the organization, (4) Basic Assumption, is a basic assumption of how organizational issues should be addressed, (5) Stability, is the degree to which organizational activities emphasise maintaining the status quo in contrast to growth (Schein, 2010:18; Armstrong, 2005:387; Robbins *et al*, 2009:424).

2.2 Implementation Intern Control AIS

Definated Bodnar and Hopwood (2010:13) Intern control is a process designed to provide reasonable assurance regarding the achievement of objectivities in the following categories : (a) realibility of financial reporting, (b) effectiveness and efficiency of operations (c) compliance with applicable laws and regulations. (Mayasari & Effendi, 2015)

Other area in this literature assess intern control quality of until examination quality internal controlor consideration and decision. This study concentrate on objectivity, moral and ethics reasoning, and equipment in internal controlor consideration and decision. A business process is an activity or set of activities that will accomplish a specific organizational goal.

2.3. Organizational Structure

The organizational structure in Starling (2008:304) an organizational structure is the formal framework by which job tasks are divided, grouped, and coordinated . Without the arrangement of the components (work units) within the organization. It means the organizational structure shows the division of labor and shows how the functions different, integrated (coordinated) to achieve the goals that have been set (Robbins, 2003:425; Nagarajan, 2005:165; Lussier, 2008:191). In organizational develop or change an organization's structure, they are engaged in organizational design, a process that involves decisions about four key elements: division of labor (specialization), hierarchy (scalar principle), span of control, and line and staff. Other dimension to be used in this study is work specialization, departmentalization, chain of command, span of control, centralization & decentralization, and formalization (Robbins dan Judge, 2009:553; Schermerhorn, 2011:237; McShane and Glinow, 2005:449).

2.4 Organizational commitment

The Organizational commitment is the employee's emotional attachment to, identification with, and involvement in a particular organization (McShane and Glinow, 2010). Robbins (2001) defines organizational commitment as a state in which an employee identifies with a particular organization and its goals, and wishes to maintain membership in the organization. The other defined as (1) a strong desire to remain a member of a particular organization; (2) a willingness to exert high levels of effort on behalf of the organization; (3) a define belief in, and acceptance of, the values and goals of the organization (Luthans, 2008). Another definition about organizational commitment is Greenberg (2011) defines organizational commitment as the extent to which an individual identifies and is involved with his or her organization and/or is unwilling to leave it. Luthans (2008); Greenberg (2011) and Greenberg & Baron (1995) explained about the dimension of the organizational commitment, which are affective commitment, continuance commitment, normative commitment. Ivancevich et al., (2011) and Gibson et al., (2006) explained that organizational commitment involves three attitudes, which are sense of identification with the organizational goals, a feeling of involvement in organizational duties, a feeling of loyalty to the organization. Based on the explanation above,

organizational commitment could be define as the employee's attitude and belief to be involved and loyal to their organization in achieving the goals.

2.5 E Commerce

Government accounting system represents an information society basis, and a branch of management information system in government units, because it has an important role in decision-making and evaluation of government performance. A system that must measure, record, summarize, report and interpret the government different activities, primarily to serve administrative and legislative purposes through preparing final accounts and presenting the results of state budget implementation by comparing the estimated figures of expenditures and public resources with actual resources. A system that seeks to provide accounting information for decision makers that would facilitate the evaluation of performance, achievements and expenses.

2.6 Leadership Style

Yukl (2010) defines leadership is the process of influencing others to understand and agree about what needs to be done and how to do it, and the process of facilitating individual and collective efforts to accomplish shared Objectives. Leaders also arrange the work environment, such as allocating resources and altering patterns of communication, so employees can achieve organizational goals more easily. Leadership is the ability to inspire confidence and to motivate individuals in achieving organizational goals. Leaders influence people to do things through the use of power and authority. An effective leader makes a positive impact on the organization in terms of productivity and morale (Dubrin, 2012; Robbins and Coulter, 2012; Gibson et al., 1994; George and Jones,2012).

The same as McShane and Glinow (2008) define leadership as the process of influencing, motivating and enabling others to contribute toward the effectiveness and success of organizations of which they are members. This means Leaders apply various forms of influence to ensure that members have the good motivation to achieve certain goals. .

According to Hellriegel and Slocum (2011) leadership as the process of influencing others to understand and agree on what needs to be done and how to do it, and is the process of facilitating individual and collective efforts to achieve common goals. According, House et al. (1999) leadership is the ability of an individual to influence, motivate, and make other people are able to contribute for the sake of effectiveness and success of the organization. Schermerhorn et al. (2010) define leadership is the process of developing ideas and vision, execute the ideas and vision along with members of other organizations and to make difficult decisions about human and other resources.

2.7 Quality of Accounting Information Systems

Accounting Information System consist of 3 sub system " Process transaction system support daily business operation process " System general ledger/ financial reporting " System Closing and inversion. Representing closing and inversion from made report with reverser journal and conclusion journal Steinbart Romney (2006:118) affirming that accountant profession enough often got mixed up with conceptual storey

scheme development and eksternal which is strong related/relevant indication among accounting system to business process from organization. This matter which make accountant profession as looked into profession most is comprehending data and aktifitas process business.

The formed by Accounting Information System Romney and Steinbart (2006:6) states that understanding the accounting information system as a system to collect, record and process data to produce information for decision-making. In line with Romney and Steinbart (2006:6) then Azhar Susanto (2008:72) provide a definition of Accounting Information Systems as a collection of sub-systems / components of both physical and non-physical are interconnected and cooperate with each other in harmony to process the transaction data related to financial issues into financial information. The accounting information system has a component consisting of hardware, software, brainware, procedures, database and technology of communication network (Azhar Susanto,2008:72; O'Brien, 2004:35-36; Turban *et al*, 2003:16). The government organization for example "Collecting and safe data about transaction and activity " Processing data become information able to be used in course of decision making " control precisely to organizational asset. The quality of accounting information system by Heidmann (2008: 81) explains that the dimensions of the quality of accounting information system consists of: (1) integration; (2) flexibility; (3) accessibility;(4) formalization; (5) the mediarichness. Furthermore Bentley and Whitten(2007: 78) can be seen from the performance of the system including the amount of work that can be completed in one period and response times on user requests. Various researcher and literature in the field of data analysis have offering many solution, for the model of data what fulfilling requirement model data in conceptual storey. An good conceptual data model have to explain semantic meaning from subyek. Entity Relationship Model (ERM) represent model which is widely used and trusted to give good semantic to consumer, application developer and analyst. ERM give excess compared to other conceptual data model in the case of and flexibility ability of expression (expressiveness) to the relation from entitas with other entitas and relation among entitas with the attribute entitas.

The other definition Accounting Information Systems as said by Bodnar and Hopwood (2004:3) is a collection of resources, such as human and equipment designed to alter financial data and other data into information that can be communicated to decision makers. Piccoli (2008:25) says that a good information system has four components: information technology, people, processes and structures. All these components can be grouped into two subsystems: the technical subsystem and the social subsystem.

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Technical subsystem, consisting of technology and processes, here indicate that the human element is not included in the information systems. Social subsystem consists of people, including his relationship with one another (eg, structure), which reflecting the elements of information systems. Based on some of the opinions that have been stated above, in this study the dimensions that will be used for the quality of accounting information system is a technical subsystem (Piccoli, 2008:25) with the indicator is hardware, software, databases, procedures (Turban *et al*, 2003: 16; Azhar Susanto, 2008:58; Romney and Steinbart, 2012:30) dan social subsystem (Piccoli, 2008:25) with the indicator is brainware (Turban *et al*, 2003:16; Piccoli, 2008:25; Romney and Steinbart, 2012:30) and the management must pay attention to the application of AIS (McLeod and Schell, 2001:220-221).

2.8. Quality of Accounting Information

Information that is suitable for use by consumers or users. The quality of information has characteristics that can meet or even exceed customer expectations or user of information (Lesca dan Lesca, 1995). Eppler (2006:365) explains the quality of information is a word that describes the characteristics of information that make information useful for the users. Song Lin and Xiong Huang (2011: 301-302) states the quality of information refers to the quality of the output produced by the information system can be either reports or online screens. Nur Zeina Maya Sari & Hidayat Effendy (2015) states the organizational change strategies are based on the same criteria of differentiation: distribution of power in an organization and orientation toward relationships relationship between certain types of organizational cultures and certain types of organizational change strategies.

The Information has Gelinas *et al* (2012:19) quality information is information that give benefits for decision makers. User have specific criteria for quality of information in order to determine the quality of decision by providing additional emphasis on the relevance, timeliness, accuracy and completeness. quality if it is the integrated information to meet the requirement that the information must be accurate, complete, consistent, timely and unique (Baltzan, 2012:217). Furthermore of information quality is related to the four dimensions of the quality of information that is accurate, complete, consistent and currency. The dimension of the quality of information used in this study is in accordance with the opinions that have been expressed by Gelinas *et al* (2012:19), Song Lin and Xiong Huang (2011:301-302) to measure the quality of accounting information is accurate, relevant, timely and complete.

3. Theoretical Framework

Governments throughout the world compete in establishing so-called e-government, in every region in the world from developing countries to industrialized countries, governments put their own information on the government websites, and using electronic mechanism to simplify the complicated operations and interact electronically with its citizens. The next section of the research discusses issues related to e-government and includes the following sub-elements: The first element - The definition of e-government The second element - Forms of e-government The third element - The content of e-government The fourth element - The objectives of e-government Fifth element- The data exchange and electronic money transfers and electronic disclosure

Accounting information system has become a topic of interest for researchers and practitioners for decades. There are many success stories about the implementation of information systems, but also a story of the failure of the implementation of information systems. It is affecting every implementation of accounting information systems and organizations require a strong management commitment (Magyar *et al*, 2007:47). Galliers and Currie (2011:508) says that the most important criteria for assessing the success of the implementation of accounting information systems projects is management commitment. This is because by having a strong top management support will help address deficiencies in the implementation of the project.

From the research Sharma and Yetton (2003), Daoud dan Triki (2013) it was concluded that the commitment of management to be one of the critical factors in the successful implementation of accounting information systems.

4. Study Model and Hypothesis

Based on the theoretical framework have just described, then the theoretical framework is as below:

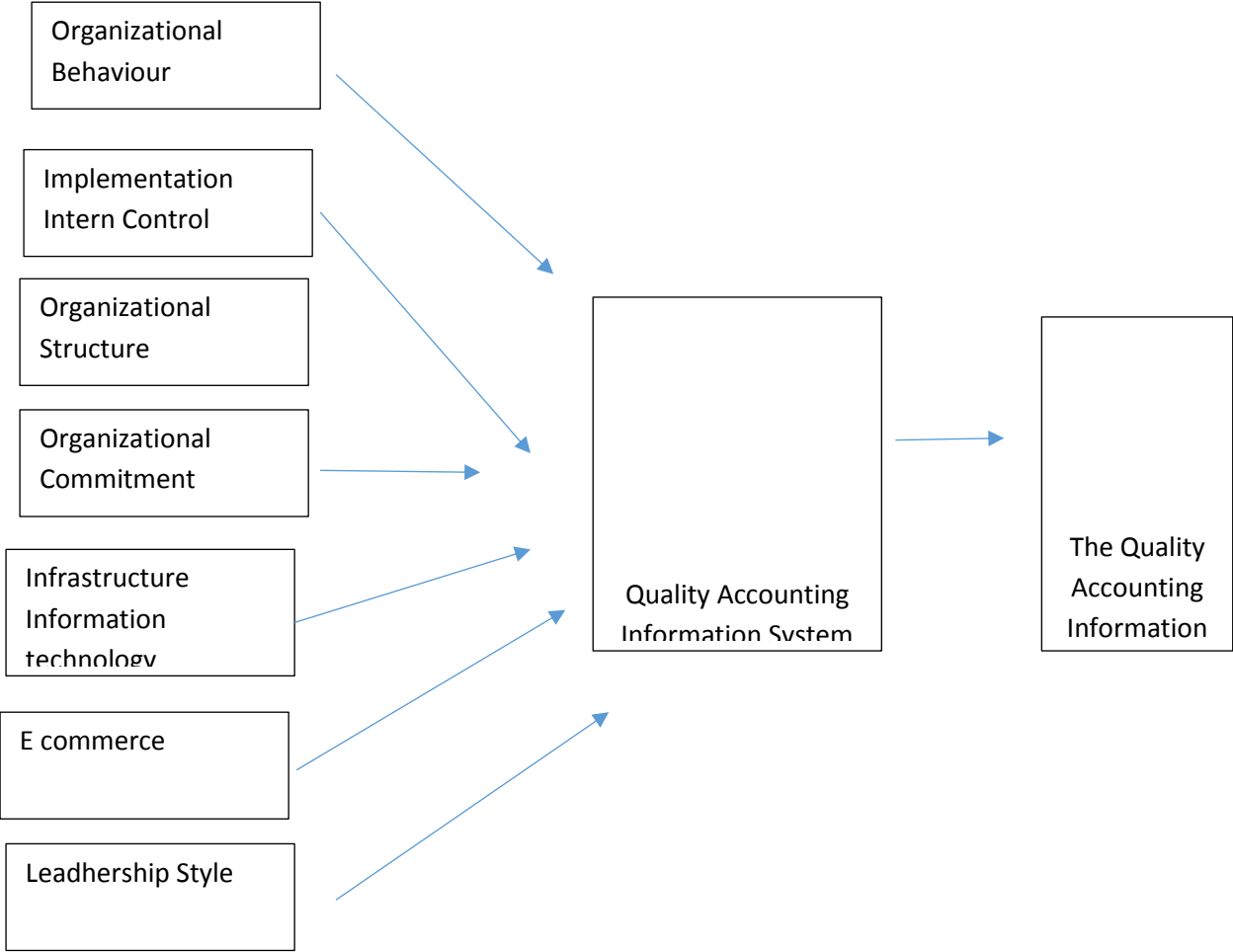


Figure 1: Theoretical Framework of The Study

The study result:

Effect to accounting information system:

This study is aimed to determine the causal relationships between variables through hypothesis testing:

Hypothesis 1: The Quality of Accounting Information System is significantly influence by Management organizational culture, implementation intern control accounting information system, organizational structure, management commitment, information technology and e commerce

Hypothesis 2: The Quality of Accounting Information is significantly influence by Accounting Information System, organizational culture, implementation intern control accounting information system, organizational structure, management commitment, information technology and e commerce

5. Methodology, Finding and Discussion

The Research methodology used in this study is descriptive method. Respondents of this study are accounting staff from 26 government in Bandung.

Likelihood Ratio Tests

Effect	Model Fitting Criteria	Likelihood Ratio Tests		
	-2 Log Likelihood of Reduced Model	Chi-Square	df	Sig.
Intercept	32.192 ^a	.000	0	.
Culture	34.857 ^b	2.664	12	.997
IntControl	35.831 ^b	3.638	40	1.000
Structure	32.292 ^b	.099	4	.999

Comitment	38.932 ^b	6.739	4	.150
Inftekhnologi	36.273 ^b	4.081	4	.395
Leadhershship	32.187 ^b	.	4	.
Inforacc	1603.588 ^b	1571.395	12	.000

The database representative, all effect the quality accounting information system because p level strong receive. With the strong effect is internal control , and the lower effect is commitment in Indonesian government.

6. Conclusion

Organizational culture, implementation intern control accounting information system, organizational structure, management commitment, information technology , e commerce , style leadhershship, quality accounting information system, information system affects the quality of accounting information systems and the quality of accounting information both partially and simultaneously. (Mayasari, Nur Zeina; purwanegara, djumhana, 2016) That mean the results of the empirical evidence from this study can be used to solve problems that occurs on the quality of accounting information systems and the quality of accounting information as an accounting information system output.

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**Pengaruh Implementasi Pengendalian Interen Terhadap
Efektivitas Pelaporan Keuangan**

Oleh :

Irfan Aditya, Dewi Puspita, Intan Permatasari, Nurkris Yulianti, Riani Septiani

UNLA

Februari 2016

Akuntansi merupakan bahasa bisnis yang digunakan dalam aktivitas manusia sehari – hari. Sehingga Akuntansi sejak tahun 1966 dikatakan sebagai Sistem Informasi Akuntansi. . In general, the accounting information presented in the financial statements (Kieso et al, 2012: 5). Effective internal control have related internal audit relation Most important, internal control have highlighted quality audit an trusted decision.

(Mayasari & Effendi, 2015) Didalam efektivitas pelaporan keuangan terdapat informasi akuntansi baik posisi keuangan maupun keuntungan perusahaan. Sehingga dalam suatu pelaporan keuangan memerlukan monitoring pengendalian internal sebagai alat pengambilan keputusan yang dapat dipercaya . (Mayasari N. , The Influence Organizational Culture,implementation intern control, 2015)

Tiolina Evi, 2009 adalah Sistem informasi juga diperlukan dalam mengatasi lemahnya pengendalian internal pada sistem dan prosedur yang mengatur suatu transaksi, maka setiap perusahaan perlu menyusun suatu sistem dan prosedur .

Seperti yang dikemukakan oleh (Susanto, 2013) (Mulyani, 2009) untuk mengetahui apakah sistem informasi akuntansi merupakan aset yang terlindungi, terintegrasi dan mendorong pencapaiannya tujuan organisasi secara efektif dan efisien maka sistem informasi tersebut perlu adanya pengendalian internal.

Kata Kunci : Implementasi Pengendalian Internal dan Efektivitas Pelaporan Keuangan

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Pengaruh Teknologi Informasi Terhadap Kualitas Sistem Informasi Akuntansi Manajemen (SIAM)

Oleh :

Andri Agustian, Ajeng Purwanti, Dewi Fitriani, Indriani Fitri Hidayat,

Lina Prihartini

UNLA

Februari 2016

Abstrak

Dalam membuat Keputusan manajemen efektif kelembagaan sering terhambat oleh banyak faktor non teknis yang tidak dipersiapkan perusahaan. Dimulai dari penyiapan orang, budaya, mekanisme organisasi, teknologi, sistem bahkan teknis pemeliharannya. Penelitian ini bertujuan untuk meneliti sejauhmana Teknologi Informasi berpengaruh terhadap kualitas Sistem Informasi Akuntansi Manajemen. Diungkapkan : *Information information technology effectiveness contribution, cultural of information teknologi and Communications, availability of facility, and quality human resources to System Information Management and implication university performance* . (Mayasari, Nur Zeina; purwanegara, djumhana, 2016)

Teknologi Informasi berpengaruh terhadap kualitas sistem informasi akuntansi terutama *level top management* dalam peningkatan kinerja perusahaan.

Kata Kunci : Tehnologi Informasi dan Kualitas Sistem Informasi Akuntansi Manajemen

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Analisis Kebaruan (*novelty*) dalam Metode Penelitian Akuntansi

Oleh : Nur Zeina Maya Sari

Dalam mengetahui kebaruan, harus mengetahui dahulu spektrum keilmuan yang ditekuninya khususnya di bidang akuntansi, kajiannya sangat mendalam dan memiliki nilai kebaruan bagi ilmu pengetahuan. ***Novelty* adalah unsur kebaruan atau temuan dari sebuah penelitian.** Penelitian dikatakan baik jika menemukan unsur temuan baru sehingga memiliki kontribusi baik bagi keilmuan maupun bagi kehidupan.

Karya tulis ilmiah baik skripsi / tesis / disertasi masih bisa dikatakan memiliki *novelty* walaupun melibatkan penelitian yang sama persis dengan penelitian sebelumnya. Misalnya peneliti melakukan penelitian mengenai “pengaruh strategi bisnis terhadap kualitas sistem informasi akuntansi dan dampaknya terhadap informasi akuntansi”. Peneliti di negara yang berbeda dapat melakukan penelitian dengan variabel yang sama persis. Dalam Hal ini tidak dapat dikatakan melakukan plagiarisme sepanjang peneliti melakukan pengutipan dengan kaidah yang benar. Sebuah penelitian mungkin melibatkan variabel yang sama persis dengan penelitian lain. **Pada lokasi penelitian, waktu yang berbeda maka mungkin akan menghasilkan kebaruan (*novelty*).**

The novelty given a topic and order set document that are both relevant to the topic and novel given has already been seen. (sobaroff,2004) . Artinya topik yang dibuat harus relevan, Kebaruan bisa dari tema topik yang sudah ada.

Ketika kita menulis karya tulis ilmiah skripsi / tesis/ disertasi yang dapat menghasilkan *novelty*, mulailah dengan mengkaji fenomena yang terjadi di sekitar anda. Jika sudah ada penelitian yang sama persis membahasnya, mulai temukan apakah kondisi pada penelitian tersebut sama dengan kondisi pada fenomena yang anda amati. **Dalam hal ini jika kondisi tersebut tidak sama maka kemungkinan penelitian kita mengandung unsur *novelty*.** *novelty, means of our ability of aspect seeing.*

We situate what we perceive in a different context, and because of this are able to discover new connections (cf. PI 122). We can regard the concept of continuous aspect perception that Luntley (2003). of normativity and novelty relate to the problem of the epistemological inaccessibility of the future and the compulsion, that is to say, the hardness of the logical must (cf. RFM I, 121).

Metode penelitian merupakan cara penelitian yang digunakan untuk mendapatkan data untuk mencapai tujuan tertentu. Menurut Uma Sekaran (2013, 4) riset (penelitian) adalah : “Suatu investigasi atau penyelidikan yang terorganisasi (terkelola), sistematis, berbasis data, kritikal terhadap suatu masalah dengan tujuan menemukan jawaban atau solusinya” Sedangkan menurut Sugiyono (2011, 29) metode penelitian adalah: “Metode penelitian diartikan sebagai cara ilmiah **untuk mendapatkan data dengan tujuan dan kegunaan tertentu. Dapat disimpulkan oleh penulis (2016) bahwa data yang diperoleh melalui penelitian itu adalah data empiris yang mempunyai kriteria tertentu yaitu valid (ketepatan) : dengan lokasi penelitian yang berbeda, waktu yang berbeda kondisi pada fenomena yang berbeda maka penelitian tersebut menghasilkan kebaruan (novelty). Artinya Penelitian tidak harus baru tetapi replicability. (mengulang kembali).**

Kata Kunci : Kebaruan (Novelty); Metode Penelitian Akuntansi

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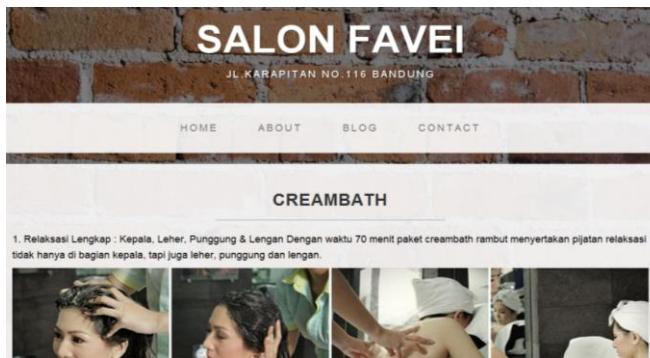
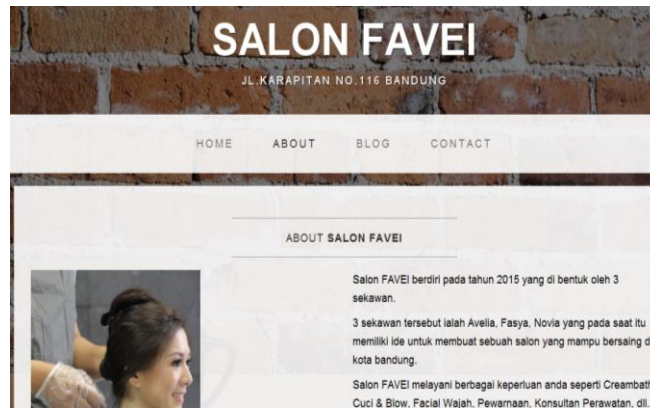
**Analisis pembelajaran Koding web design dalam peningkatan penerapan
pembelajaran Sistem Informasi Akuntansi**

Oleh : Avelia, Novia, dan Fasya

Tingkat Efektivitas Pembelajaran Sistem Informasi Akuntansi sering terhambat oleh banyak faktor non teknis yang tidak dipersiapkan lembaga pendidikan. Dimulai dari tidak mengerti praktek lapangan sistem informasi akuntansi sampai dengan pemeriksaan sia berbasis web. Tak selamanya SIA yang berbasis Teknologi informasi dan komunikasi bisa meningkatkan pembelajaran Sistem Informasi Akuntansi. Terlebih Universitas yang memiliki visi dan misi kewirausahaan. Sehingga mahasiswa dituntut selain membuat produk mampu mengkomunikasikan nilai ke pelanggan. Diantaranya dengan pembelajaran web design koding sehingga beberapa mahasiswa mampu mengkomunikasikan nilai ke pelanggan.

Kata kunci: Pembelajaran koding web design

Contoh Web Mahasiswa:



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