

## DAFTAR PUSTAKA

- Abor, J. (2010). Issues in SME Development in Ghana and South Africa. In *International Research Journal of Finance and Economics*. <http://www.eurojournals.com/finance.htm>
- Adams, R. B., & Ferreira, D. (2009). Women in the boardroom and their impact on governance and performance. *Journal of Financial Economics*, 94(2), 291–309. <https://doi.org/10.1016/j.jfineco.2008.10.007>
- Agung, M. (2015). Accounting Information System and Improvement of Financial Reporting. *International Journal of Recent Advances in Multidisciplinary Research*, 2(11), 950–957.
- Ahmad, K., & Zabri, S. M. (2016). The Application of Non-Financial Performance Measurement in Malaysian Manufacturing Firms. *Procedia Economics and Finance*, 35, 476–484. [https://doi.org/10.1016/s2212-5671\(16\)00059-9](https://doi.org/10.1016/s2212-5671(16)00059-9)
- Akanbi, & Adewoye. (2018). Effects of Accounting Information System Adoption on the Financial Performance of Commercial Bank in Nigeria. *Journal of Accounting & Marketing*, 07(03). <https://doi.org/10.4172/2168-9601.1000289>
- Al-Attar, K. A. A. (2021). The effect of accounting information system on corporate governance. *Accounting*, 7(1), 99–110. <https://doi.org/10.5267/j.ac.2020.10.008>
- Al-Hiyari, A., Hamood, M., Al-Mashregy, H., Kamariah, N., Mat, N., & Mohammed Esmail Alekam, J. (2013). Factors that Affect Accounting Information System Implementation and Accounting Information Quality: A Survey in University Utara Malaysia. *American Journal of Economics*, 3(1), 27–31. <https://doi.org/10.5923/j.economics.20130301.06>
- Al-Mamary, Y. H., Alwaheeb, M. A., Alshammari, N. G. M., Abdulrab, M., Balhareth, H., & Soltane, H. Ben. (2020). The effect of entrepreneurial orientation on financial and non-financial performance in Saudi Smes: A review. *Journal of Critical Reviews*, 7(14), 200–208. <https://doi.org/10.31838/jcr.07.14.35>
- Anggadwita, G., & Mustafid, Q. Y. (2014). Identification of Factors Influencing the Performance of Small Medium Enterprises (SMEs). *Procedia - Social and Behavioral Sciences*, 115, 415–423. <https://doi.org/10.1016/j.sbspro.2014.02.448>
- Ardic, O., Mylenko, N., & Saltane, V. (2011). Small and Medium Enterprises: A Cross-Country Analysis with a New Data Set. *World Bank Policy Research Working Paper*, 5538.
- Basri, Y. M. (2015). Pengukuran Kinerja Non Finansial Dalam Meningkatkan Kinerja Finansial : Study Literatur. *Jurnal Akuntansi*, 3(2), 114–126.
- Budiarto, D. S., Rahmawati, Bandi, & Prabowo, M. A. (2019). Accounting information system and non-financial performance in small firm: Empirical research based on ethnicity. *Journal of International Studies*, 12(1), 338–351. <https://doi.org/10.14254/2071-8330.2019/12-1/23>
- Chang, R. D., Chang, Y. W., & Paper, D. (2003). The Effect of Task Uncertainty, Decentralization and AIS Characteristics on the Performance of AIS: An Empirical Case in Taiwan. *Information and Management*, 40(7), 691–703. [https://doi.org/10.1016/S0378-7206\(02\)00097-6](https://doi.org/10.1016/S0378-7206(02)00097-6)

- Chen, G. (2021). *Application Research of Non-financial Indicators in the Evaluation of Enterprise Performance*.
- Choe, J. M. (2002). The organisational learning effects of management accounting information under advanced manufacturing technology. *European Journal of Information Systems*, 11(2), 142–158. <https://doi.org/10.1057/palgrave.ejis.3000424>
- Del Baldo, M., Tiron-Tudor, A., & Faragalla, W. A. (2019). Women's role in the accounting profession: A comparative study between Italy and Romania. *Administrative Sciences*, 9(1). <https://doi.org/10.3390/admisci9010002>
- Elistia, Mudjiarto, Mahadewi, E. P., & Muhmin, A. H. (2021). Pelatihan Pengelolaan Manajemen Bisnis Untuk UMKM di Era New Normal. *Seminar Nasional ADPI*, 2(2).
- Elizar, C., Indrawati, R., & Syah, T. Y. R. (2020). Service Quality, Customer Satisfaction, Customer Trust, and Customer Loyalty in Service of Paediatric Polyclinic Over Private H Hospital of East Jakarta, Indonesia. *Journal of Multidisciplinary Academic*, 4(2), 105–111.
- Erdogan, A. I. (2018). Factors affecting SME access to bank financing: an interview study with Turkish bankers. *Small Enterprise Research*, 25(1), 23–35. <https://doi.org/10.1080/13215906.2018.1428911>
- Faccia, A., Mosteanu, N. R., Fahed, M., & Capitanio, F. (2019). Accounting information systems and ERP in the UAE. An assessment of the current and future challenges to handle big data. *ACM International Conference Proceeding Series*, 90–94. <https://doi.org/10.1145/3358505.3358509>
- George, T. O., Oladosun, M., Oyesomi, K., Orbih, M. U., Nwokeoma, N., Iruonagbe, C., Ajayi, Lady, & Lawal-Solarin, E. (2021). Usefulness and expectations on skills development and entrepreneurship among women of low socioeconomic status in Ogun State, Nigeria. *African Journal of Reproductive Health*, 25(5 Special Issue), 171–187. <https://doi.org/10.29063/ajrh2021/v25i5s.16>
- Gofwan, H. (2022). Effect of Accounting Information System on Financial Performance of Firms : A Review of Related Literatures. *Department Of Accounting – 2nd Departmental Seminar Series with the Theme – History of Accounting Thoughts: A Methodological Approach Page*, 2020, 57–60.
- Grande, E. U., Estébanez, R. P., & Colomina, C. M. (2011). The Impact of Accounting Information Systems (AIS) on Performance Measures: Empirical Evidence in Spanish SMEs. *International Journal of Digital Accounting Research*, 11(June 2015), 25–43. [https://doi.org/10.4192/1577-8517-v11\\_2](https://doi.org/10.4192/1577-8517-v11_2)
- Grande, E. U., Munoz, C., & Estebanez, R. P. (2011). *Dampak dari Sistem Informasi Akuntansi ( SIA ) pada ukuran kinerja : bukti empiris di UKM Spanyol 1*. <https://doi.org/10.4192/1577-8517-v11>
- Hajiha, Z., & Azizi, Z. A. P. (2011). Effective Factors on Alignment of Accounting Information Systems in Manufacturing Companies: Evidence from Iran. *Phys. Rev. E*, 3(3), 158–170. <http://www.ainfo.inia.uy/digital/bitstream/item/7130/1/LUZARDO-BUIATRIA-2017.pdf>
- Harif, M. A. A. M., Hoe, C. H., & Ahmad, M. I. (2012). The Financial and Non-Financial Performance Indicators of Paddy Farmers' Organizations in Kedah. *SSRN Electronic Journal*, 1–24. <https://doi.org/10.2139/ssrn.2130415>

- Hoffman, R. M., Hattle, J. A., & Borders, L. D. (2005). Personal Definitions of Masculinity and Femininity as an Aspect of Gender Self-Concept. *The Journal of Humanistic Counseling, Education and Development*, 44(1), 66–83. <https://doi.org/10.1002/j.2164-490x.2005.tb00057.x>
- I M Alnajjar, M. (2017). Impact of Accounting Information System on Organizational Performance: A Study of SMEs in the UAE. *Global Review of Accounting and Finance*, 8(2), 20–38. <https://doi.org/10.21102/graf.2017.09.82.02>
- Ismail, N. A., & King, M. (2006). The alignment of accounting and information systems in SMEs in Malaysia. *Journal of Global Information Technology Management*, 9(3), 24–42. <https://doi.org/10.1080/1097198X.2006.10856425>
- Ismail, N. A., & King, M. (2007). Factors influencing the alignment of accounting information systems in small and medium sized Malaysian manufacturing firms. *Journal of Information Systems and Small Business*, 1(1), 1–20. <https://ojs.deakin.edu.au/index.php/jissb/article/view/1/1>
- Karnawati, Y., Sururi Afif, A., Handayani, S., & Jusuf, . (2020). *Effect of Audit Knowledge, Work Experience, and Gender on Audit Quality in Jakarta City*. 519–524. <https://doi.org/10.5220/0009951905190524>
- Kim, J., Lee, H. Y., Candace Christensen, M., & Merighi, J. R. (2017). Technology access and use, and their associations with social engagement among older adults: Do women and men differ? In *Journals of Gerontology - Series B Psychological Sciences and Social Sciences* (Vol. 72, Issue 5, pp. 836–845). Gerontological Society of America. <https://doi.org/10.1093/geronb/gbw123>
- Kotane, I., Kuzmima, I., & Merlino. (2012). Non-Financial Indicators for Evaluation of Business Activity. *European Integration Studies*, 0(5), 213–219. <https://doi.org/10.5755/j01.eis.0.5.1099>
- Larasati, A. M. (2020). The Education for Gender Equality and Human Rights in Indonesia: Contemporary Issues and Controversial Problems. *The Indonesian Journal of International Clinical Legal Education*, 2(1), 73–84. <https://doi.org/10.15294/ijicle.v2i1.37321>
- Lenard, M. J., Wessels, S., & Khanlarian, C. (2010). Gender Differences In Attitudes Toward Computers And Performance In The Accounting Information Systems Class. *American Journal of Business Education (AJBE)*, 3(2), 23–30. <https://doi.org/10.19030/ajbe.v3i2.382>
- Lindqvist, A., Sendén, M. G., & Renström, E. A. (2021). What is gender, anyway: a review of the options for operationalising gender. *Psychology and Sexuality*, 12(4), 332–344. <https://doi.org/10.1080/19419899.2020.1729844>
- Luo, M., Ali, S., Al-Shami, H., & Mansor, N. B. (2019). The development of SMEs in China: Opportunities and Challenges. *Nº Especial*, 35, 2899–2921.
- Malaya, M. F. (2006). A gender-based analysis of performance of small and medium printing firms in Metro Manila. *Journal of International Women's Studies*, 8(1), 88–83.
- Marie, A. A., Ibrahim, M. E., & Al Nasser, A. D. (2014). Effects of Financial and Non-financial Performance Measures on Customers' Perceptions of Service Quality at Islamic Banks in UAE. *International Journal of Economics and Finance*, 6(10). <https://doi.org/10.5539/ijef.v6n10p201>

- Maryanti, C. S., & Munandar, A. (2021). ANALISIS VALUE FOR MONEY UNTUK MENGUKUR KINERJA KEUANGAN PEMERINTAH DAERAH KOTA SURABAYA TAHUN ANGGARAN 2015-2019 JIMEA | Jurnal Ilmiah MEA (Manajemen , Ekonomi , dan Akuntansi ). *JIMEA / Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 5(3), 2886–2899.
- Massaro, M., Handley, K., Bagnoli, C., & Dumay, J. (2016). Knowledge management in small and medium enterprises: a structured literature review. In *Journal of Knowledge Management* (Vol. 20, Issue 2). <https://doi.org/10.1108/JKM-08-2015-0320>
- Milost, F. (2013). Information Power of Non-Financial Performance Measures. *International Journal of Business Management & Economic Research*, 4(6), 823–828.  
<http://search.ebscohost.com.ezproxy.liv.ac.uk/login.aspx?direct=true&db=bth&AN=92986906&site=eds-live&scope=site>
- Muhindo, A. (2014). Impact of Accounting Information Systems on Case of Kampala City in Uganda. *International Journal of Academic Research in Management (IJARM)*, 3(2), 185–192.
- Nguyen, T. H. H., Ntim, C. G., & Malagila, J. K. (2020). Women on corporate boards and corporate financial and non-financial performance: A systematic literature review and future research agenda. *International Review of Financial Analysis*, 71(July), 101554. <https://doi.org/10.1016/j.irfa.2020.101554>
- Nightingale, A. (2006). The nature of gender: Work, gender, and environment. *Environment and Planning D: Society and Space*, 24(2), 165–185. <https://doi.org/10.1068/d01k>
- Numanovich, A. I., & Abbosxonovich, M. A. (2020). Relationship Between Accounting Software and Accounting Information Processing In Nigerian Banks. *EPRA International Journal of Multidisciplinary Research (IJMR)-Peer Reviewed Journal*, 2, 198–210. <https://doi.org/10.36713/epra2013>
- Pacheco, L., Lobo, C., & Maldonado, I. (2020). The impact of gender on financial performance: Evidence from a sample of portuguese smes. *Polish Journal of Management Studies*, 22(2), 384–401. <https://doi.org/10.17512/pjms.2020.22.2.25>
- Patel, S. B. P. (2015). Effects of Accounting Information System on Organizational Profitability. *International Journal of Research and Analytical Reviews*, 2(1), 72–76.
- Penurusan, K., Falsafah, D., Sek, E., & Wong, K. (2009). *Women in Accounting Information Systems Research: An Account from Self-Reflection*. <https://www.researchgate.net/publication/260122400>
- Putri, S. Y. U., & Wahyudi, I. (2022). Pengaruh Umur Perusahaan, Ukuran Perusahaan, Likuiditas Dan Profitabilitas Terhadap Ketepatan Waktu Penyampaian Laporan Keuangan Perusahaan Pada Masa Covid-19. *AKSELERASI: Jurnal Ilmiah Nasional*, 4(1), 25–37. <https://doi.org/10.54783/jin.v4i1.511>
- Qatawneh, A. M. (2020). Quality of Accounting Information Systems and Their Impact on Improving the Non-Financial Performance of Jordanian Islamic Banks. In *Academy of Accounting and Financial Studies Journal* (Vol. 24, Issue 6). <https://www.researchgate.net/publication/347987327>
- Ramadhan, Y. (2018). *The Quality Of Management Accounting Information System Determinant To The Quality Of Management Accounting Information*.

- Rolleri, L. A. (2013). Understanding Gender and Gender Equality Gender & Sexual Health Part One. *ACT for Youth Center of Excellence*, 7.
- Saeidi, H., & Prasad, B. (2019). Impact of Accounting Information Systems (AIS) on Organizational Performance: A case Study of TATA Consultancy Services (TCS) - India. *Journal of Management and Accounting Studies*, 2(03), 54–60. <https://doi.org/10.24200/jmas.vol2iss03pp54-60>
- Saidi, H., & Prasad, B. (2014). Impact of Accounting Information Systems (AIS) on Organizational Performance: Case study of TATA Consultancy Services (TCS) - India. *UCT MANAGEMENT AND ACCOUNTING STUDY JOURNAL*, 2(03), 54–60.
- Saira, K., Zariyawati, M. A., & Annuar, M. N. (2010). Information System and Firms' Performance: The Case of Malaysian Small Medium Enterprises. *International Business Research*, 3(4), P28. <http://journal.ccsenet.org/index.php/ibr/article/view/6446>
- Salehi, M. (2003). *Kegunaan Sistem Informasi Akuntansi di Emerging Economy : Bukti Empiris Iran*. 1989, 186–195.
- Salehi, M. (2011). a study of the barriers of implementation of accounting information system: case of listed companies in Tehran Stock Exchnage. *Journal of Economics and Behavioral Studies*, 2(2), 138–155.
- Sastararuji, D., Hoonsopon, D., Pitchayadol, P., & Chiwamit, P. (2022). Cloud accounting adoption in Thai SMEs amid the COVID-19 pandemic: an explanatory case study. *Journal of Innovation and Entrepreneurship*, 11(1). <https://doi.org/10.1186/s13731-022-00234-3>
- Simo Kengne, B. D. (2016). Mixed-gender ownership and financial performance of SMEs in South Africa: A multidisciplinary analysis. *International Journal of Gender and Entrepreneurship*, 8(2), 117–136. <https://doi.org/10.1108/IJGE-10-2014-0040>
- Soudani, S. N. (2012). The Usefulness of an Accounting Information System for Effective Organizational Performance. *International Journal of Economics and Finance*, 4(5), 136–145. <https://doi.org/10.5539/ijef.v4n5p136>
- Suci, W., & Nasution, L. (2022). Digitalization of Marketing to Support MSMEs in the Midst of the Covid-19 Pandemic. *Pengabdian Kepada Masyarakat*, 7(1), 222–230.
- Tamoradi, F. (2014). *Management Science Letters*. 4, 429–438. <https://doi.org/10.5267/j.msl.2014.1.028>
- Thennakoon, & Rajeshwaran. (2022). *Sistem informasi akuntansi dan kinerja keuangan : Bukti empiris pada perusahaan Sri Lanka Machine Translated by Google*. 8(1), 15–32.
- Trabulsi, R. U. (2018). International Review of Management and Marketing The Impact of Accounting Information Systems on Organizational Performance: The Context of Saudi's SMEs. *International Review of Management and Marketing*, 8(2), 69–73. <http://www.econjournals.com>
- Van Der Veen, H. J. M., & Wouters, M. J. F. (2002). Using Accounting Information Systems by Operations Managers in a Project Company. *Management Accounting Research*, 13(3), 345–370. <https://doi.org/10.1006/mare.2002.0188>
- Winadi, A. A., Tyas, P., Safitri, V. I., Cahyadi, L., Ekonomi, F., Unggul, E., Utara, J. A., Tomang, T., & Jeruk, K. (2014). *Penguatan Sektor UMKM Sebagai Strategi*

*Menghadapi MEA 2015.*

Zutshi, A., Mendy, J., Sharma, G. D., Thomas, A., & Sarker, T. (2021). From challenges to creativity: Enhancing smes' resilience in the context of covid-19. *Sustainability (Switzerland)*, 13(12), 1–16. <https://doi.org/10.3390/su13126542>