

DAFTAR PUSTAKA

- Alsaleh, Saad, dan Haryani Haron. 2016. "The Most Important Functional and Non-Functional Requirements of Knowledge Sharing System at Public Academic Institutions: A Case Study." *Lecture Notes on Software Engineering*, Vol. 4, No. 2, May 2016. Diakses pada 14 September 2019. <http://www.lnse.org/vol4/242-IT084.pdf>.
- Arnott, David, C., dan Susan Bridgewater. 2002. "Internet, Interaction, and Implications for Marketing." *Marketing Intelligence and Planning*, Vol. 20, Issue: 2, pp. 86-95. Diakses pada 3 Agustus 2019. <https://doi.org/10.1108/02634500210418509>.
- Beams, Floyd A., Joseph H. Anthony, Bruce Bettinghaus, Kenneth A. Smith. 2018. *Advanced Accounting 13th Edition*. New York: Pearson.
- Black, Geoff. 2002. *Student's Guide to Accounting and Financial Reporting Standards 8th Edition*. England: Person Education.
- Boahene, Michael dan Simsion Bowles. 1999. "Information Systems Development Methodologies: Are You Being Served?" *Proc. 10th Australasian Conference on Information Systems*, pp. 88 – 99. Diakses pada 20 Agustus 2019. <https://pdfs.semanticscholar.org/8a2a/fe1d8e5d44cb26e35a44d0058dcf35edfb1a.pdf>.
- Bodker, Keld, Jens K. Pors, dan Jesper Simonsen. 2004. "Implementation of Web-based Information Systems in Distributed Organizations A Change Management Approach." *Scandinavian Journal of Information Systems*, 16: 85-116. Diakses pada 10 Agustus 2019. <https://pdfs.semanticscholar.org/cf5e/c32be3eda0412d9b8d8f3d01a96f3d85cd04.pdf>.
- Christensen, Theodore E., David M. Cottrell, dan Richard E. Baker. 2014. *Advanced Financial Accounting, 10th Edition*. New York, United States of America: McGraw-Hill
- De Gorostiza, Javi Angela, Nur Aidil Bin Nordin, Xin Yi Pang, Mark Anthony Sabili, Giuseppe Ng, Sol Marian Mariano. 2017. "Development of an Accounting Information System with Data Migration for Company ABC." *International Journal of Computing Sciences Research*, Vol. 1, No. 3, pp. 38-52. Diakses pada 12 Agustus 2019. <http://doi.org/10.25147/ijcsr.2017.001.1.15>.

- Dewan Standar Akuntansi Keuangan (DSAK). 2016. Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP) Cetakan Kelima. Jakarta: Ikatan Akuntan Indonesia (IAI).
- Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (DSAK IAI). 2018. Standar Akuntansi Keuangan (SAK), Bagian B. Indonesia, Jakarta: Ikatan Akuntan Indonesia (IAI).
- Dumas, Marlon, Marcello La Rosa, Jan Mendling, dan Hajo A. Reijers. 2013. *Fundamentals of Business Process Management*. London: Springer. Diakses pada 10 Agustus 2019. <http://doi.org/10.1007/978-3-642-33143-5>.
- Ernst and Young (EY). 2016. *Financial Reporting Developments A Comprehensive Guide Consolidated and Other Financial Statements*. Agustus 2015. Diakses pada 5 September 2019. [https://www.ey.com/Publication/vwLUAssets/FinancialReportingDevelopments_BB1577_ConsolidatedFinancialStatements_8December2015/\\$FILE/FinancialReportingDevelopments_BB1577_ConsolidatedFinancialStatements_8December2015.pdf](https://www.ey.com/Publication/vwLUAssets/FinancialReportingDevelopments_BB1577_ConsolidatedFinancialStatements_8December2015/$FILE/FinancialReportingDevelopments_BB1577_ConsolidatedFinancialStatements_8December2015.pdf).
- Frascati Manual. 2015. *Guidelines for Collecting and Reporting Data on Research and Experimental Development – Chapter 2*. OECD. Diakses melalui: https://www.tacr.cz/dokums_raw/novinky/Frascati2015_Chapter2_definitions.pdf pada 11 Agustus 2019.
- Glinz, Martin. 2007. “On Non-Functional Requirements.” *15th IEEE International Requirements Engineering Conference*. Diakses pada 14 September 2019. <http://doi.org/10.1109/RE.2007.45>.
- Graue, Carolin. 2015. “Qualitative Data Analysis.” *International Journal of Sales, Retailing and Marketing*, Vol. 4, No. 9, pp. 5 – 14. Diakses pada 14 September 2019. http://www.ijsrm.com/ijsrm/Current_&_Past_Issues_files/IJSRM4-9.pdf#page=9.
- Hall, James A. 2011. *Accounting Information Systems, 7th Edition*. Singapore: South-Western, Cengage Learning.
- Hall, Bronwyn H. 2006. Research and Development. *Contribution to the International Encyclopedia of the Social Sciences, 2nd edition*. Diakses melalui: https://eml.berkeley.edu/~bhhall/papers/BHH06_IESS_R&D.pdf pada 11 Agustus 2019.
- Ho, Chin-Fu. 1996. “Information Technology Implementation Strategies for Manufacturing Organizations A Strategic Alignment Approach.” *International Journal of Operations & Production Management*, Vol. 16 No. 7, pp. 77-100. Diakses pada 4 Agustus 2019. <https://doi.org.ezproxy.ugm.ac.id/10.1108/01443579610119171>.

- Hoyle, Joe B., Thomas F. Schaefer, dan Timothy S Doupnik. 2001. *Advanced Accounting updated 6th Edition*. New York: McGraw-Hill Irwin.
- Ikatan Akuntan Indonesia (IAI). 2019. Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik. Diakses pada 5 September 2019. <http://iaiglobal.or.id/v03/standar-akuntansi-keuangan/etap>.
- Ikatan Akuntan Indonesia (IAI). 2019a. Perbandingan IFRS For SMEs (2015) vs SAK ETAP. Diakses pada 9 September 2019. [http://www.iaiglobal.or.id/v03/files/file_publicasi/2%20Lampiran%20A_Perbedaan%20SAK%20ETAP%20vs%20IFRS%20for%20SMEs%20\(2015\)_Final.pdf](http://www.iaiglobal.or.id/v03/files/file_publicasi/2%20Lampiran%20A_Perbedaan%20SAK%20ETAP%20vs%20IFRS%20for%20SMEs%20(2015)_Final.pdf).
- Ikatan Akuntansi Indonesia (IAI). 2019b. Pengertian Standar Akuntansi Keuangan (SAK). Diakses pada 10 September 2019. <http://iaiglobal.or.id/v03/standar-akuntansi-keuangan/sak>.
- Ibarra, Dorleta, Jaione Ganzarain, dan Juan Ignacio Igartua. 2018. "Business Model Innovation Through Industry 4.0: A Review." *Procedia Manufacturing*, Vol. 22, pp. 4-10. Diakses pada 4 Agustus 2019. <https://doi.org/10.1016/j.promfg.2018.03.002>.
- Inghirami, Iacopo Ennio. 2013. "Defining Accounting Information Systems Boundaries." *Accounting Information Systems for Decision Making*, Vol. 3, pp. 185-201. Diakses pada 7 Agustus 2019. https://doi.org/10.1007/978-3-642-35761-9_11.
- International Financial Reporting Standard (IFRS). 2015. *IFRS for SMEs (effective 1 January 2017 with early application permitted)*. Diakses pada 5 September 2019. <https://iacsa.co.za/wp-content/uploads/2019/01/IFRS-for-SMES-2015.pdf>.
- Isakowitz, Tomas, Michael Bieber, dan Fabio Vitali. 1998. "Web Information Systems." *Communications of the ACM*, Vol. 41, Issue 7, pp. 78-80. Diakses pada 10 Agustus 2019. <http://doi.org/10.1145/278476.278490>.
- Islam, Rafiul dan Amir Sharif. 2017. "Accounting as A Language of Business: A Study for Conceptual Understanding." *International Journal of Scientific Research and Management*, Vol. 5, Issue 11, pp. 7404-7410. Diakses pada 4 Agustus 2019. <https://doi.org/10.18535/ijstrm/v5i11.09>.
- Jogiyanto, H M. 2005. Analisis dan Desain Sistem Informasi, Edisi ke-3. Yogyakarta: Andi Publisher.
- Kerpedzhiev, Georgi, Martin Lehnert, dan Maximilian Roglinger. 2016. "The Future of Business Process Management in The Future of Work." *Twenty-*

Fourth European Conference on Information Systems (ECIS). Diakses pada 10 Agustus 2019. http://aisel.aisnet.org/ecis2016_rp.

KPMG. 2017. *Combined and/or Carve-out Financial Statements IFRS Application Guidance*. April 2017. Diakses pada 5 September 2019. <https://home.kpmg/content/dam/kpmg/xx/pdf/2017/04/combined-and-carve-out-fs.pdf>.

Kurniawan, Yohannes, Devyano Luhukay, dan Titan Halim. 2014. "Pengembangan Sistem Informasi Akuntansi untuk Proses Produksi pada PT XYZ." *Comtech*, Vol. 5, No. 1, pp. 224 – 235. Diakses pada 12 Agustus 2019. <https://doi.org/10.21512/comtech.v5i1.2615>.

Lothian, Niall dan John Small. 2016. *Accounting*. United Kingdom: Edinburgh Business Scholl Heriot-Watt University. Diakses pada 10 Agustus 2019. <https://www.ebsglobal.net/EBS/media/EBS/PDFs/Accounting-Course-Taster.pdf>.

Lawrence, Anne T., dan James Weber. 2014. *Business and Society: Stakeholders, Ethics, Public Policy, 14th Edition*. New York, United States of America: McGraw-Hill.

Mahar, Faizullah. 2003. "Role of Information Technology in Transaction Processing System." *Pakistan Journal of Information and Technology* Vol. 2, No. 2, pp. 128 – 134, ISSN: 1682-6027. Diakses pada 1 November 2019. <https://scialert.net/abstract/?doi=itj.2003.128.134>.

Moleong, Lexy J. 2014. *Metodologi Penelitian Kualitatif, Edisi Revisi*. Bandung: PT Remaja Rosdakarya.

Mowen, Maryanne, Don R. Hansen, dan Dan L. Heitger. *Cornerstones of Managerial Accounting, 5th Edition*. Singapore: South-Western, Cengage Learning.

Mulyati, Yati Siti. 2005. "Konsep Sistem Informasi." *Jurnal Administrasi Pendidikan* Vol. 3, No. 1. Diakses pada 10 Desember 2019. <https://ejournal.upi.edu/index.php/IAPSPs/article/view/6095/4116>.

Neo, Pearl Tan Hock, dan Peter Lee Lip Nyeon. 2009. *Advanced Financial Accounting an IAS and IFRS Approach Updated Edition*. New York: McGraw Hill.

Nikolaidou, Mara, dan Dimosthenis Anagnostopoulos. 2003. "Exploring Web-Based Information System Design: A Discrete-Stage Methodology and the Corresponding Model." *In: Eder J., Missikoff M. (eds) Advanced Information Systems Engineering*. CAiSE 2003. Lecture Notes in Computer Science, vol

2681. Springer, Berlin, Heidelberg. Diakses pada 10 Agustus 2019. https://doi.org/10.1007/3-540-45017-3_13.
- Nunamaker, Jay F., Minder Chen, dan Titus D. M. Purdin. 1991. "Systems Development in Information Systems Research." *Journal of Management Information Systems*, Vol. 7, No. 3, pp. 89 – 106. Diakses pada 11 Agustus 2019. <https://doi.org/10.1080/07421222.1990.11517898>.
- O'Brien, James A., dan George M. Marakas. 2007. *Management Information Systems, 10th Edition*. New York, United States of America: McGraw-Hill.
- Open Web Application Security Project (OWASP). 2019. *OWASP Risk Rating Methodology*. Diakses pada 1 November 2019. https://www.owasp.org/index.php/OWASP_Risk_Rating_Methodology.
- Prakasita, Dwijanatri. 2015. "Perancangan Sistem Informasi Akuntansi Penjualan dan Persediaan di Central Steak and Coffee Boyolali." Skripsi Gelar Sarjana. Universitas Negeri Yogyakarta.
- PricewaterhouseCoopers (PwC). 2013. *Practical Guide to IFRS Combined and Carve Out Financial Statements*. Diakses pada 5 September 2019. <https://www.pwc.com/ng/en/assets/pdf/combined-and-carved-out-financial-statements.pdf>.
- Raharjo, Mudjia. 2010. Triangulasi dalam Penelitian Kualitatif. Diakses pada 14 September 2019. <http://repository.uin-malang.ac.id/1133/>.
- Romney, Marshall B., dan Paul Jhon Steinbart. 2015. *Accounting Information Systems, 13th Edition*. New Jersey: Pearson Education.
- Saldana, Johnny. 2009. *The Coding Manual for Qualitative Researchers*. Singapore: Sage Publication Asia-Pacific.
- Sanders, Janine L., dan Kevin Linderman. 2014. "Process Management, Innovation and Efficiency Performance The Moderating Effect of Competitive Intensity." *Business Process Management Journal*, Vol. 20, No. 2, pp. 335-358. Diakses pada 3 Agustus 2019. <https://doi.org/10.1108/BPMJ-03-2013-0026>.
- Sekaran, Uma dan Roger Bougie. 2017. *Metode Penelitian untuk Bisnis Pendekatan Pengembangan-Keahlian*, Edisi 6 Buku 1. Diterjemahkan oleh: Kwan Men Yon. Jakarta Selatan: Salemba Empat.
- Sekaran, Uma dan Roger Bougie. 2017a. *Metode Penelitian untuk Bisnis Pendekatan Pengembangan-Keahlian*, Edisi 6 Buku 2. Diterjemahkan oleh: Tim Editor. Jakarta Selatan: Salemba Empat.
- Silalahi, Albinus. 2017. *Development Research (Penelitian Pengembangan) dan Research & Development (Penelitian & Pengembangan) dalam Bidang*

- Pendidikan/Pembelajaran. Disampaikan pada Seminar & Workshop Penelitian Disertasi Program Doktoral Pasca Sarjana Universitas Negeri Medan Tanggal 3-4 Febuari 2017. Diakses pada 11 Agustus 2019. <http://doi.org/10.13140/RG.2.2.13429.88803/1>.
- Simanungkalit, Janry Haposan. 2014. Konsep Dasar Sistem Informasi. Universitas Terbuka. Diakses pada 10 Desember 2019. <http://repository.ut.ac.id/3921/2/ADPG4442-M1.pdf>.
- Strader, Troy J., dan Michael J. Shaw. 1997. "Characteristics of Electronic Markets." *Decision Support Systems*, Vol. 21, Issue 3, pp. 185-198. Diakses pada 3 Agustus 2019. [https://doi.org/10.1016/S0167-9236\(97\)00028-6](https://doi.org/10.1016/S0167-9236(97)00028-6).
- Suparwoto, L. 2011. Akuntansi Keuangan Lanjutan Bagian I. Yogyakarta: BPFE.
- Suwintana, I Ketut, I Made Suarta, dan Ni Kadek Dessy Hariyanti. 2015. "Pengembangan Sistem Informasi Akuntansi Berbasis Web pada Perusahaan Jasa Konveksi." Prosiding Simposium Nasional Akuntansi Vokasi ke-4, Manado, pp. 244 – 256. Diakses pada 12 Agustus 2019. <https://www.researchgate.net/publication/314215731>.
- Stair, Ralph, dan George Reynolds. 2010. *Principles of Information Systems 9th Edition*. Boston: Cenagage Learning.
- Trigo, Antonio, Fernando Belfo, dan Raquel Perez. 2014. "Accounting Information Systems: The Challenge of the Real-Time Reporting." *Procedia Technology*, Vol. 16, pp. 118-127. Diakses pada 4 Agustus 2019. <https://doi.org/10.1016/j.protcy.2014.10.075>.
- Turban, E., Linda Volonino, dan Gregory R. Wood. 2015. *Information Technology for Management, 10th Edition*. New York, United States of America: Wiley.
- Walliman, Nicholas. 2011. *Research Methods the Basic*. New York: Rout ledge.
- Warsono, Sony dan Irene Natalia. 2011. Akuntansi Pengantar 1 Sistem Penghasil Informasi Keuangan Adaptasi IFRS. Yogyakarta: Abpublisher.