

**The Development of Information Technology and Its Influence on the
Field of Management Accounting**

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Abstract

This study aims to determine the impact of the development of information technology in the field of management accounting. The method used is descriptive qualitative research methods and library research methods. The results of this study include the development of information technology that has brought important changes to the business world. There are many types of information systems that use emerging information technologies, including electronic data processing systems, data processing systems (DPS), decision support systems (DSS), data processing systems, management information (MIS), executive information systems (EIS), expert system (ES)) and Accounting Information System (AIS). The development of information technology has also influenced the field of management accounting because it is a field where information is generated in the context of management planning, control, and decision making. These impacts can be beneficial or detrimental to the business.

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Abstraks

Penelitian ini bertujuan untuk mengetahui dampak perkembangan teknologi informasi dalam bidang akuntansi manajemen. Metode yang digunakan adalah metode penelitian deskriptif kualitatif dan metode penelitian kepustakaan. Hasil dari penelitian ini antara lain perkembangan teknologi informasi telah membawa perubahan penting bagi dunia bisnis. Ada banyak jenis sistem informasi yang menggunakan teknologi informasi yang muncul, termasuk sistem pemrosesan data elektronik, sistem pemrosesan data (DPS), sistem pendukung keputusan (DSS), sistem pemrosesan data, informasi manajemen (MIS), sistem informasi eksekutif (EIS), pakar sistem (ES)) dan Sistem Informasi Akuntansi (AIS). Perkembangan teknologi informasi juga telah mempengaruhi bidang akuntansi manajemen, karena merupakan bidang di mana informasi dihasilkan dalam konteks perencanaan manajemen, pengendalian dan pengambilan keputusan. Dampak ini dapat menguntungkan atau merugikan bisnis.

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INTRODUCTION

Today, most people increasingly consider information as one of their basic needs besides food, clothing, housing, and transportation. At the same time, information has been turned into a transferable commodity. The continuous development of the information service industry such as television, newspapers, radio, and internet sites has entered the axis of human life. Advances in information technology in all fields support rapid, dynamic, and wide-ranging environmental changes. This has led to the transformation from a traditional society to an information society.

Industrialization brings new technology into manufacturing activities, because more and more raw materials can be processed into products, and with the addition of energy, the ability of human labor can increase exponentially, thus impacting lifestyles and ways of thinking. Therefore, in society, there are more and more products that can specifically meet certain (special) needs. Industrialization along with existing technology brought about very basic changes in society and the economy. The invention of the computer accelerated the rapid information revolution, and with the advent of the Internet, it gained tremendous momentum in the 1990s. The benefits of the Internet have greatly changed the rules of the business game and are suitable for personal consumption. The impact of the Internet on the business world is enormous. The Internet provides an infrastructure that makes processing information easier, faster, and with fewer errors. The factor that drives the growth of the socio-economic system is no longer labor or mechanics, but information. Anyone who controls and uses information will succeed, as emphasized by Alfin Toffler: Anyone who wants to master the era of globalization must master information.

Information technology (IT) includes all the built-in tools and methods used to electronically capture, store, process, distribute or present needed information in various formats. succeed. For users (information users). This technology can integrate computer hardware and software, non-computerized programs (manual), operators, and management personnel in one system.

The rapid development of information technology (IT) has had a broad impact on human civilization today, especially in the business world. The distance is getting closer and the request for information is getting faster. Like it or not, you have to cultivate your own skills, keeping up with current information technology trends.

IT is a tool for managers to respond to change. A complete definition of IT is the computer technology used to process and store information and the communication technology used to transmit information. The definition of IT is very broad and includes all forms of technology used to capture, manipulate, communicate, present and use data to turn it into information (Kemajuan et al., 2007).

The emergence of information technology is the result of increasingly widespread globalization in organizational life, increasingly fierce business competition, the shorter the life cycle of goods and services provided, and the increasing demands of consumers for product and service tastes services provided. To anticipate it all, companies are looking for new advancements through the use of technology. Technology is expected to be a facilitator and interpreter. Initially, information technology was only used for data processing. With the development of information technology, almost all organizational activities are carried out through the application and automation of information technology (Rosita & Rachmawati, 2016).

The development of information technology has influenced human life. Since the invention of the computer in 1955, the world's civilization has entered the information age. The machine that operates the bicycle has changed all information technology using computers. Computer-based information processing is starting to be found by many people, and there is a lot of software that can be used as a community data processing tool to produce information so far. In the field of accounting, computer-based accounting information processing systems provide convenience and convenience to create highly reliable, relevant, timely, complete information (Rayuwati, 2016).

In the era of business globalization, the impact of advances in information technology is inevitable, such as the use of telephones, fax machines, computers, and satellites in various corporate media activities. Information technology allows humans to obtain information from remote places in a short time and at a low cost. If the organization is to survive and improve its performance, the organization's management must respond to this changing environment. Organizational management must also be sensitive to the impact of technological developments, including information, technical equipment, and the process of converting inputs into products. In addition, management must have a good understanding of the role of information systems in the organization (Al Ghofiqi, 2017).

Management accounting is the process of identifying, measuring, collecting, preparing, analyzing, interpreting, and communicating economic events that are used by management (the person responsible for the company's operations) to plan (control), make decisions (decisions), evaluate an organization or its performance. company (Kardinal, 2014).

The purpose of accounting and financial statements is to provide financial information about an entity that is used by multiple stakeholders in the basic concepts of making economic decisions. For this reason, some users can be understood and understood in the financial statements. Netherlands VOC companies are the main business organizations that play an important role in Indonesian business practices during this era (PRASETYA, 2012).

There are several types of information systems that use emerging information technologies, including electronic data processing systems, data processing systems (DPS), decision support systems (DSS), management information systems (MIS), executive information systems (EIS), expert systems (ES). And Accounting Information Systems (AIS) (Bodnar, 1998). Communication channels that can be used for communication are standard telephone lines, coaxial cable, optical fiber, microwave systems, communication satellites, cellular radio, and telephones. Network settings that can be used for communication include wide area network (WAN), local area network (LAN), and client/server settings.

EDP is the use of computer technology to perform transaction-oriented data processing in an organization. The system is used to process daily transaction data. The system cannot help management work related to decision-making. This system is only used to improve the timeliness and frequency of reports. Basically, EDP is an accounting information system application in all organizations. The term data processing (DP) is actually the same as EDP. MIS uses computer technology to provide information to middle managers. MIS recognizes that managers in an organization need the information to make decisions, and computer-based information systems can help provide information to managers. DSS is an information system whose data is processed in the form of end-user decision-making. Because it is end-user-oriented, DSS needs to use specific decision models and databases that are different from PD systems. DSS aims to provide real, specific, and unconventional information needed by management. DSS can be used to

analyze current or potential market conditions. DSS can also help change business processes, where managers usually make all the decisions, but with the help of information technology, such as decision support tools, database access, and modeling software, decision-making is a part of everyone. ES is a knowledge-based information system that uses knowledge in a specific application domain as an expert consultant for end-users to perform activities. Like DSS, ES needs to use a dedicated database and management, decision model. Unlike DSS, ES also needs to develop a knowledge base and reasoning engine. If the DSS helps management make decisions, the ES makes these decisions. EIS is an information system related to senior management's need for strategic information in the strategic decision-making process. And AIS is a system that provides financial and non-financial information to decision-makers (Novandalina, n.d.).

Various studies have been conducted on the relationship between information technology and accounting, such as that conducted by Noviera (2000) which analyzes the impact of advances in information technology on accounting developments. There is also Maharsi (2001), who reviews the impact of the development of information technology in the field of management accounting. Other empiricists who study the application of information technology have an impact on the productivity of manufacturing companies (Ellitan, 2004), who show that technology plays an important role in improving operational performance, such as speed of production process time, reduction of defects. product, timeliness, delivery capacity, and increased productivity. This research is a continuation of Maharsi's research, which analyzes the impact of information technology developments in the field of management accounting (Maharsi, 2000). However, this research is combined with research on the application of information technology, which is also related to the characteristics of accounting information systems. Because the successful application of information technology will be influenced by management experience in dealing with the characteristics of accounting information systems that affect every management decision (Hariyani, 2018).

This changing environment also demands management accounting as an information system to provide reliable, relevant, timely, complete, understandable, and verifiable information for management decision-making. Managers in the information age will need more information to make decisions to seize opportunities for external interests and

achieve the best goals for internal interests. This study aims to determine the development of information technology and its impact in the field of accounting and management.

METHOD

This study uses the method of literature review (library research). The discussion in this article is based on the opinions of several experts and the results of previous research on the material discussed (Fatihudin, 2020). This research uses qualitative research methods, where qualitative research as a scientific method is often used and carried out by a group of researchers from the social sciences (including education science). Several reasons were also put forward: In essence, qualitative research has enriched the results of quantitative research. Qualitative research generates knowledge through understanding and discovery. Qualitative research methods are research and understanding processes based on research methods for social phenomena and human problems (Dewantara & E-mail, 2011). In this study, researchers create complex pictures, verify words, report in detail from the interviewee's point of view, and conduct research under natural conditions. Qualitative research takes place under natural conditions and is groundbreaking. In qualitative research, the researcher is the main tool (Gunawan, 2013). Therefore, researchers must have various theories and knowledge so that they can more clearly ask, analyze, and construct the object of research. This study emphasizes the boundaries of meaning and value. Qualitative research, in which the role of the researcher is a key tool for data collection and interpretation. Data collection tools usually use direct observation, interviews, and document research (Notoatmodjo & M.A., 2018).

RESULT

Management accounting information system is an information system that processes inputs to produce outputs to achieve certain management goals. The process is the core of the management accounting information system. This process can be described by activities such as information gathering, measurement, storage, analysis, reporting, and management. The resulting output can be in the form of special reports, production costs, customer costs, estimates, performance reports, and even personal communications. Chart 1 shows the operating model of a management accounting information system.

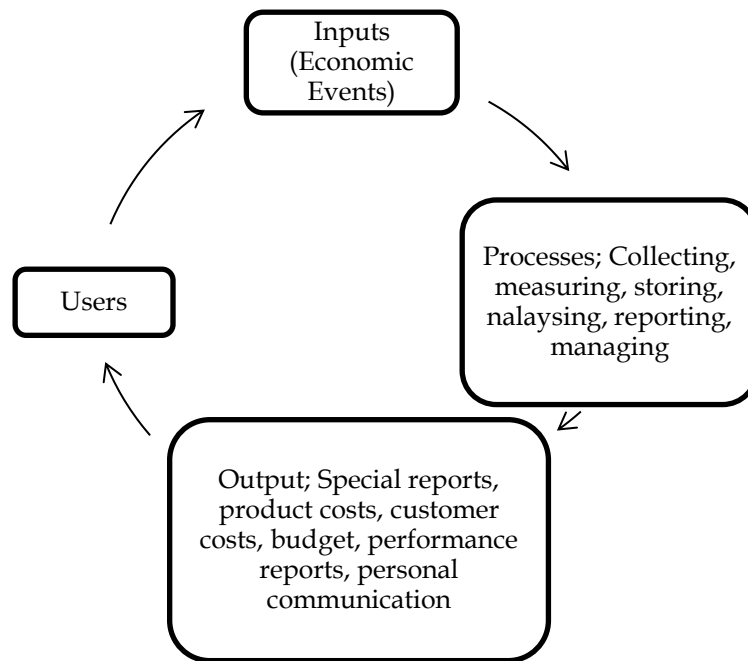


Chart 1: Operational Model of Management Accounting Information System

Source: Hansen (2000)

Input is data recorded by the company in the form of economic transactions, such as types of raw materials, prices of raw materials, employee wages, working hours, overtime, machine working hours, etc. The process consists of turning data into information, such as the process of identifying, measuring, collecting, preparing, analyzing, interpreting, and communicating economic events using computers or other methods. The result is information that is used as a decision-making tool in the form of product cost reports, activity cost reports, departmental cost reports, raw material procurement reports, and employee hours reports.

Management accounting information systems have three main objectives, namely (1) providing information to calculate service costs, product costs, and other objectives expected by management, and (2) providing information for planning, controlling, evaluating, and continual improvement, (3) Provide useful information for decision making. These three objectives suggest that managers and other users need to manage accounting information and need to know how to use it. Management accounting information can help management identify problems, solve problems, and evaluate performance. Management accounting information is required and used in all areas of management, including planning, control, and decision making. In addition, the request

for information is not limited to manufacturing organizations, but also includes business and service organizations (Meldona, 2012).

The economic environment faced by many companies today requires the development of innovative and related management accounting practices. Global competitive pressures have changed the economic environment. These changes have created a new environment in management accounting, at least for a large number of organizations. As the environment changes, traditional management accounting is no longer used. The main drivers of this change are (1) customer orientation, (2) cross-functional perspective, (3) global capabilities, (4) total quality management (TQM), (5) time as a competitive element, (6) advances in information technology, (7) progress in the manufacturing environment, (8) growth and deregulation in service industries, and (9) activity-based management (ABM) (Hansen, 2013).

There are two important advances related to information technology. The first is closely related to Computer Integrated Manufacturing (CIM). In automated production processes, computers are used to monitor and control various operations. Through the use of computers, a lot of useful information can be gathered and reported to management immediately. The situation in the production department can also be seen immediately. It is now possible to continuously monitor products as they enter the factory and record multiple items at the same time, such as cost per unit of production, materials used, scrap, and manufacturing costs. The result is an integrated information system that combines data from the production process with marketing and accounting. This type of automation can increase the amount and speed of information. As managers take advantage of the value of more complex information systems, they must be able to access the data in the system and be able to classify and analyze it quickly and efficiently. On the other hand, this means that the analytical tool must be reliable.

The second advancement is the availability of the necessary tools, such as the availability of personal computers (PCs), software and graphics packages that make it easy for users to use them (user-friendly). Personal computers serve as communication links for corporate information systems, while software and graphics packages provide managers with the ability to analyze usage information. Administrators of all types of organizations can use PC software and tools. Easy-to-use PCs and software allow managers to do more analysis and reduce reliance on a centralized information systems department. If the PC

also acts as a terminal and connects to the organization's database, managers can quickly access information and prepare more reports. Management accountants can now respond more flexibly to the management needs of the most complex production costing activities. Plus, today's fast computing power allows you to prepare reports when needed. Many companies have found that the increased responsiveness of contemporary management accounting information systems allows them to achieve significant cost savings by eliminating a large number of internal monthly reports.

There are several trends that affect the field of management accounting, including increasing demand, advances in information technology, and timely diversity. Due to advances in information technology, the development of management accounting is caused by several factors, namely customer orientation, total quality management, time as a competitive element, advances in information technology, advances in the manufacturing environment, development of the service industry, and global competition (Fallis, 2013).

Management accounting must be able to answer the challenges of environmental changes to produce information that is consistent with changes in manufacturing technology, information systems technology, and global competition. Management accounting systems must be able to adapt to technological advances. In addition, technological advances have an impact on the development of the industrial world which requires the existence of standards for evaluating company performance in order to achieve the goals as well as possible. These standards enable the field of management accounting to provide reliable, relevant, timely, complete, understandable, and verifiable information in the context of strategic and tactical management decisions (Berisha & Asllanaj, 2017).

Advances in information technology also have a significant impact on the evolution of technology and manufacturing paradigms. Due to the use of information technology, some of the basic factors of management accounting have changed. These changes include the planning process, control of daily activities, organizational structure, and working conditions. When the environment changes, the organization's plans must also change in order to survive, and the state of the organization remains stable. Organizations facing a changing environment must respond if they are not to experience inevitable decline inactivity. This situation forces management to continue to innovate and improve in all

aspects, so that the company can survive in a very tight competition, even making the company a leading company.

Changes in the accounting process will affect the audit process because auditing is a practice area that targets financial statements (accounting products). IT progress will also affect the development of the audit process. Advances in audit software have promoted computer-based auditing methods. Accountants are professions whose activities are related to information technology. With the advancement of IT and the development of accounting, the development of AIS and the audit process will open up opportunities for accountants. Accountants with sufficient knowledge of AIS and computer auditing can take advantage of this opportunity. On the other hand, accountants who do not know enough about AIS and computer-based auditing will be replaced because they cannot provide the services that clients need. Changes in the accounting process will affect the auditing process because auditing is a field of practice that focuses on financial statements (accounting products). The audit practice is intended to provide an opinion on the fairness of the financial statements prepared by SIA.

Companies engaged in any field need an accounting information system (AIS). The reason is that it contains a process that can accurately and correctly report the company's financial status to all those who need it. The process is related to information technology to advance the business or business. SIA will make it easier for companies to carry out most of the company's activities. By providing accurate and accurate information, production costs can be reduced and efficiency is increased. According to Mulyadi, AIS is an arrangement of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate the management of the company (2001). Meanwhile, according to Nugroho Widjajanto (2001), it can be understood that the accounting information system or AIS is the arrangement of forms, records, and equipment. This includes computers and their equipment, as well as closely coordinated means of communication, execution, and reporting. Then it aims to convert financial data into information needed for management. It can be concluded that the accounting information system is a system consisting of a number of forms, records, and reports. These forms, records, and reports have been prepared and provide the financial information the company needs.

An Accounting Information System (AIS) involves the collection, storage, and processing of financial and accounting data that is used by internal users to report information to investors, creditors, and tax authorities. It is usually a computerized method for tracking accounting activities related to information technology resources. SIA combines traditional accounting practices with modern information technology resources. In this way, company management can clearly see the financial status through the system. In addition, the management section can also monitor the performance of the system used. Financial systems that provide information have many functions in terms of business continuity. The following are some of the functions of an accounting information system:

- 1) Collect all data about the company's business activities and store the data effectively and efficiently. In addition, SIA can also record all resources and all related parties that affect the business. With this function, nothing in the company is listed;
- 2) Retrieve the required data from various sources of documents related to business activities. The stored data will be easier to retrieve because every detail of the data has been registered with the SIA;
- 3) According to the order and date of transactions, transaction data are properly produced and recorded in the journals required for accounting processing. This registration form is designed to make it easy for those in need to verify all transactions so that when something goes wrong, they can easily correct it and quickly determine the cause;
- 4) Converting a set of data into financial information that the company needs. The information is presented in the form of financial reports both in the manual and online form, which is required by all parties;
- 5) As a financial control system, to avoid fraud.

With this system, because of the detailed accountability system, the financial status of the company can be tracked with certainty. This function can protect the company's assets and reduce the risk of misappropriation of assets by all related parties.

Management accounting must pay attention to the proper application of management and accounting concepts, as well as techniques to provide financial information that is useful for management planning, monitoring, decision making, and the most economical allocation of resources. Given your abilities, the application of information technology is a challenge for management accounting when dealing with existing technologies. It is the administrative accountant's decision to adjust the information technology capabilities to the company's capabilities or capabilities. Management accountants are responsible for creating an atmosphere of positive change in

the organization. Obviously, the application of information technology is conducive to management. Information technology can also provide opportunities to help companies become more competitive in the era of globalization. What is meant by the most competitive capability refers to the provision of facilities that can compete by improving the quality of service? (Wirjono, 2013).

The following are some examples of the application of information technology in management accounting. The implementation of just in time (JIT) EDI provides inventory control and directs positioning on workforce quality and efficiency. EDI also provides management accountants with opportunities to improve quality related to production, scheduling, and sales forecasting, speed up internal response times, interact more closely with customers, and help management improve control over sales and business activities. In activity-based costing (ABC), information technology can be applied to process cost information so that you can quickly and in an organized manner identify the source or reason for a cost item. At the same time, in total quality control (QTC), information technology can be used for continuous improvement to produce perfect products (zero defects), and product quality is the responsibility of all parties. The development of management accounting information technology can also provide information about the correlation between costs and time quickly and relevantly. This allows managers to respond quickly and accurately to changing market conditions. In addition, the application of manufacturing units can speed up the time required for production and reduce production costs (Samudra et al., 2020).

Another challenge faced by management accountants is external pressure (internal pressure) from business partners. Many companies and organizations find that if they do not join an information technology network, they cannot continue their business activities. In addition to not being able to compete, companies that are lagging behind in the application of information technology will have difficulty communicating with other parties. At the same time, companies that have implemented information technology are reluctant to contact companies that have not implemented information technology (Dra. Indrayati, MSA., Ak., 2013).

Management accountants must also consider the rapid development of information technology. They must be able to take advantage of the availability of existing hardware and software to match the level of development of the company. Information technology

implementation must consider not only investment costs but also maintenance costs and operational costs, including the costs of experts and the costs of using third-party networks. Finally, when adopting and implementing information technology, it must also adapt to the human culture or general culture. Do not let the adoption and implementation of information technology only focus on technical aspects, without considering social and cultural antecedents that are very different from the conditions of the country of origin. From the description above, there is an interesting phenomenon, namely that complex information systems and technology will provide opportunities to make the organization more dynamic.

DISCUSSION

The emergence of information technology is caused by the increasing popularity of globalization in organizational life, increasingly fierce business competition, shortening the life cycle of goods and services provided, as well as increasing consumer demand for the products and services provided. To anticipate it all, companies are looking for new advancements through the use of technology. Technology is expected to be a facilitator and interpreter. Initially, information technology was only used for data processing. With the development of information technology, almost all organizational activities are carried out through the application and automation of information technology.

The technological environment allows companies to improve their performance. Information technology and performance have a symbiotic relationship. IT developments that have occurred so far include the development of IT infrastructure, namely hardware, software, data, and communications. IT infrastructure consists of components of hardware, software, data storage technology (storage), and communication technology. Some authors divide storage technology into hardware components, where IT components consist of hardware, software, and communications.

Technology will continue to evolve. Strong information technology will be a company's competitive advantage and a barrier to entry. For organizations that want progress and development, there is no reason not to use technology, as long as it can encourage companies to adapt to the environment (Novandalina, n.d.).

Management accounting is an accounting system that deals with the provision and use of accounting information for managers or management in an organization, and

provides a basis for management to make business decisions, so that management can manage and perform better control functions.

A company will run effectively and efficiently if managed in the right way. The managers of the company, namely the board of commissioners, the board of directors, and the managers, belong to a group called company management. This management is responsible for using various resources owned by the company to achieve company goals. The rapidly changing business environment greatly influences the development of management accounting concepts and practices. Management accounting must be able to provide information that allows managers to focus on customer value, total quality management, time-based competition, and the use of information technology. The role of a management accountant in the organization is as a supporter of the organization. Management accountants are responsible for identifying, collecting, measuring, analyzing, preparing, interpreting, and communicating the information needed by management for decision making. Management accountants are usually directly involved in the management process as important members of the management team, for example as controllers (head of accounting) and cost accountant managers. Management accountants are tasked with helping line people, namely those who are directly responsible for carrying out the basic goals of the organization, such as the manager of the production department. In this case, the management accountant is in a staff position, which is a position that supports line tasks and is not directly responsible for the basic goals of the organization.

Management accountants are tasked with assisting managers in their efforts to improve the company's economic performance. However, these goals must be achieved through legal and ethical means. Management accounting systems can be utilized by managers to support unethical behavior that may be carried out. Therefore, management accountants must adhere to a code of ethics that will act as a control in carrying out their duties and obligations. The basic values that are used as the basis for the preparation of ethical standards for accountants include honesty, integrity, commitment to promises, loyalty, fairness, concern for others, respect for others, responsible citizenship, achievement of perfection, and accountability/responsibility answer.

Management accountants must now understand the technology and possess technology-oriented skills, strategy formulation, strategic thinking, creativity, adaptability,

and be able to make predictions and decisions quickly and accurately. The application of IT in management accounting has brought benefits to organizations. There is evidence that customized management accounting techniques can eliminate the limitations of traditional management accounting. IT and management accounting have been combined into one system that provides critical information for organizational growth and smart investment.

The reporting process in management accounting is based on different principles and methods for different purposes. This means that information transmitted under certain conditions may not be suitable for other conditions. This is due to the absence of standard rules in financial accounting. There are three types of information in management accounting, namely:

1) Full accounting information

This is information that directly or indirectly presents all activities, revenues, and/or costs associated with the situation, suitable for loading. Complete accounting information is always associated with its object, which can be a business unit, product, department, or activity. Complete accounting information may include past and future information; Complete past accounting information is useful in the following aspects: 1) financial information reporting, 2) economic performance analysis, 3) selling price determination in cost system contracts (standard contracts). In the future it will be useful for 1) program makers, 2) normal prices, and 3) determining the selling price of a company regulated by government regulations.

2) Differential accounting information

This information helps management make decisions about choosing the best alternative course of action among the available alternative courses of action. Because decision-making always involves the future, the relevant information is future information.

3) Responsibility accounting information

This is information about the assets, revenues, and/or costs associated with the manager in charge of a particular responsibility center. Historically responsible accounting information helps management to evaluate managers' performance and at the same time motivates them. At the same time, future accountability accounting information will help budget makers.

The data and information provided by the management accounting system are accurate and effective. The system can use data mining techniques to collect data and information from various sources or departments. Data mining technology uses a single database repository to store various information needed by the accounting system. Therefore, budget or cost information provided to management for decision-making is considered accurate and real-time.

This technology is capable of processing large amounts of data and multitasking to achieve the desired results. The latest technology also allows users to select the desired report layout with just a few mouse clicks. Management accounting systems can also generate 3D graphics for presentations. Most systems are user friendly and easy to use (Hariri, 2017).

Management accounting systems can provide various solutions for decision-makers. IT can be designed to provide management recommendations and improvements. Management accounting systems can calculate the payback time on investment, return on investment, or break-even point in seconds, and provide recommendations to management on decisions that need to be made. This technique is especially useful when managers are planning or forecasting long-term investments. This system can provide management of historical data and market trends to help make wise and informed decisions.

The main advantage of implementing IT in management accounting is gaining a competitive advantage. The Internet plays an important role in providing organizations with a technological advantage. Businesses can use this technology to attract customers' attention and ultimately benefit business development. IT in management accounting supports real-time updating of information on the website, so that customers, investors, and creditors can clearly understand the plans and goals of the organization.

It can be concluded that the impact of technology on the application of environmental management accounting has a positive impact or reinforcement (positive reinforcement + R) on behavior, this is evident in the development of information technology and has a significant impact on the development of environmental management accounting. The role of information systems over time. For management accounting, the adoption of appropriate technological developments is a requirement to enable accounting information systems to produce higher quality data and information.

Meet the need for mechanisms in the business environment where accounting information will be used. On the other hand, formulating the scope of a business organization also requires management accounting information to help determine the choice of information system technology that is suitable for the business organization in question.

CONCLUSION

To maintain the viability of an organization, it must be noted that the business environment is always changing, including the continuous development of information technology. With the development of information technology, the field of management accounting has changed. Management accounting will be adjusted to the development of the company's activities. The existence of information technology provides many benefits for companies, such as the ability to promote complex business activities and provide reliable, relevant, timely, complete, understandable, and verifiable information in the context of management planning, control, and decision making. In addition, it can also improve the efficiency and operational performance of the company. Therefore, companies can survive in the information age and be able to face competition in the global market. In addition to generating profits, the development of information technology will also cause a series of negative impacts for companies, such as closing job opportunities, the emergence of resistance to change, and the emergence of computer crimes that can harm interests. from the company.

Information technology implementation must consider not only investment costs but also maintenance costs and operating costs, including expert fees and network usage by third parties.

SUGGESTION

The limitations of this research point towards topic to be addressed in the future. Because this research only uses descriptive qualitative methods with a literature study approach, of course, the conclusions can be different if the research is carried out using quantitative methods. Based on these limitations, the researcher gives several suggestions, namely the research would be better if it was carried out by going through the sampling process. In addition, research can be developed further into other sectors, such as trading companies and service companies which may have different characteristics from

manufacturing companies and similar research can use deep interview data collection techniques so that the data obtained is more valid.

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