



Determinants of the Effectiveness of Accounting Information Systems with *Asta Brata* as Moderating Variables

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Abstract

This study aims to examine and analyze the effect of transformational leadership, internal control, employee performance, and work experience on the effectiveness of accounting information systems with *Asta Brata* as the moderating variable at Dharma Kerti Tabanan Hospital. The population in this study was 155 employees, with a sample of 107 employees who use accounting information systems. The analytical method used is SEM using the Smart PLS 3.0 program. The results showed that transformational leadership, internal control, employee performance, and work experience had a positive and significant effect on the effectiveness of the accounting information system. *Asta Brata* can moderate the effect of transformational leadership and internal control on the effectiveness of accounting information systems, but *Asta Brata* has not been able to moderate the effect of employee performance and work experience on the effectiveness of accounting information systems at Dharma Kerti Tabanan Hospital.

Keywords: transformational leadership; internal control; employee performance; work experience; *Asta Brata*

INTRODUCTION

Advances in information technology currently expose the business world to conditions that make the business environment change very quickly with intense competition. Every business must carry out its operations efficiently and effectively to maintain its existence,

and support decision-making.

Information that can be said to be of high quality, namely information that is accurate, relevant, and timely so that sound business decisions can be made using information systems that apply to each company. Management of information systems is very important, to be able to carry out

company activities, especially those related to accounting activities, companies need an accounting information system as a provider of financial information in decision making.

During a pandemic like today, the application of an accounting information system is very useful for companies to control and manage company finances well, so they can make decisions for business continuity. During a pandemic, one of the agencies affected is the hospital. Currently, the hospital has utilized the accounting information system as a complete service to the public. Organizational governance can run well if internal control is implemented in every activity in the hospital. Various information obtained will be more accurate, timely, clear, and reliable with adequate internal control (David, Candra, and Purnamawati 2021). With the accounting information system, it is hoped that it can be used as a support in producing quality financial reports and can increase work effectiveness and efficiency which in turn will improve the internal control of hospital revenues.

The implementation of information systems in hospital agencies is a real impact of the current changes in information

technology. One of the hospitals that have implemented an information system is the Dharma Kerti Tabanan Hospital, which is the first private hospital in Tabanan. Since 2009 Dharma Kerti Hospital has been equipped with an information system to manage, regulate, and speed up the administrative process and hospital data management. With the information system in the hospital, it can increase the speed of information transfer, increase data accuracy, increase work effectiveness and efficiency, and simplify the data reporting process. The current information system at Dharma Kerti Hospital is consistently expanding and regularly assessed for modernization in accordance with the organization's requirements. However, the advancement of the information system is inevitably hindered by diverse constraints, whether they originate from within the medical facility or external influences.

Constraints experienced when implementing an information system at Dharma Kerti Hospital were errors when inputting costs and frequent cancellation of posts by several employees. The error in input costs will certainly affect the final results of the company's financial statements, which will also affect management's decision-making. Based on the results

of an interview with one of the employees at Dharma Kerti Hospital, it is true that until March 2022 there are still frequent errors in inputting fees and canceling posts which will affect the final results which are not valid.

A leader in this case plays an important role in achieving the success of an accounting information system because the leader will be seen as a role model in a company. This requires the company's management to continue to monitor the accounting information system that is already running to achieve the goals that have been set previously. A good leader will make decisions based on available data and information (Dewi, Erlinawati, and Yuniasih 2019).

The leadership style of each leader will have different behavior in leading his subordinates. Transformational leadership makes employees aware of the importance of task results, persuades them to prioritize organizational interests over individual interests, and raises employee needs at a higher level (Maosy 2016). Leaders with a good leadership style will use accounting information systems in decision-making to manage the company more effectively and efficiently to achieve the goals that have been set.

Internal control is needed as a guideline or limit applied by the company to mitigate risks that may arise in connection with the use of accounting information systems to achieve company goals. Transparent disclosure of company information is one of the means to implement the company's internal control system (Verawati 2017). A reliable accounting information system is a system that has adequate control so that the information produced by the system can be relied on for use in decision making, in this case, control is an element that cannot be separated from the existing accounting information system.

A business in the field of health services such as a hospital, of course, has complex activities, ranging from providing medical services to restoring patient health according to hospital service standards. Each activity carried out will create accounting information that will be used to produce hospital financial reports. In this case, the accounting information system plays an important role in every company activity, but the effectiveness of the accounting information system will not succeed without input from every employee. The better the performance of employees in implementing accounting information systems, the

better the quality of the financial reports produced.

In this case, it is imperative for the enterprise to oversee the progress of every worker in fulfilling their obligations and responsibilities, as the performance of each employee serves as the foundation for the company's overall performance. Performance pertains to the accomplishments of objectives, execution of plans, endeavors, and policies implemented to achieve the vision, mission, and goals of a collective or organization (Syahputra 2020). The individual performance of these workers is frequently linked to the nature of their work, the industry type, along with the proficiency of the technology and systems utilized in a company. The utilization of the accounting information system depends on the users' familiarity and ability to execute the application correctly. Therefore, the performance of employees and the usage of accounting information systems in a company share a close association.

The work experience of Dharma Kerti Hospital employees in using information systems needs to be re-evaluated because currently, internal control when using information systems is still low. The more frequent errors in inputting costs made by employees can reflect the low-

performance of employees. This needs to be re-evaluated because the work experience of each employee will also affect the effectiveness of the accounting information system and the performance of a company.

The performance of an employee can also be influenced by the way a leader leads the company. If it is associated with the philosophy of Hindu leadership through the Manawa Dharmasastra, it is said that the eight divine qualities must be manifested by the leader. This leadership trait is known as Asta Brata (Yuniarta and Purnamawati 2020). Asta Brata consists of Indrabrata, a leader who prioritizes the welfare of the people. Yamabrata, fair leadership for the people. Suryabrata, a leader always tries to improve responsible service. Candrabrata, the nature of an authoritarian leader. Bayubrata, the nature of the interests of people's leaders. Kuvera, leadership that promotes prosperity. Warunabrata is the character of a leader who can remove pain and disease in society. Agnibrata, leadership traits as community organizers. Empirical studies that have been carried out (Dewi et al. 2019) show that the concept of Hindu leadership (Asta Brata) affects the use of accounting information.

This research was conducted at Dharma Kerti Hospital which is located at Jalan Teratai No. 16, Dauh Peken, Tabanan District, Tabanan Regency. The reason the researchers chose this location is that Dharma Kerti Hospital is the oldest private hospital in Tabanan. Since 2009 Dharma Kerti Hospital has been equipped with an information system to manage, regulate and speed up the administration process and hospital data management, but based on observations and interviews with employees there are still problems related to the accounting information system in Dharma Kerti Hospital.

Based on the above description, this study seeks to explore and analyze how transformational leadership, internal controls, employee performance, work experience, and *asta brata* affect the effectiveness of accounting information systems.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Reasoned Action (TRA)

The Theory of Reasoned Action was developed by Fishbein and Ajzen (1975) which is a theory of the dynamics of the formation of attitudes and behavior. TRA is a model that can provide a conceptual framework for predicting individual performance in

behavior. TRA indicates that a person's behavioral intentions depend on a person's attitude about behavior and subjective norms. If a person intends to perform a behavior, then it is likely that person will do it. In this theory, it is stated that two factors determine behavioral intentions, namely attitude toward behavior and subjective norms. Attitudes towards behavior as a personal factor are influenced by many individual beliefs about the consequences if they perform the behavior (behavioral beliefs) and are considered based on many individual assessments of the results obtained if they perform the behavior (outcome evaluation) (Kurniawan, Samuel, and Japariato 2013).

Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a theoretical framework that explains how users accept technology in information systems. TAM is a development of Theory Reasoned Action (TRA). TAM establishes a foundation for identifying the factors that impact the adoption of technology in a company. TAM elucidates the cause-and-effect relationship between perceptions about the advantages of an information system, its simplicity of

use, and the conduct, objectives, and effective utilization of information system users (Fauziah 2018).

Trait Theory

Trait theory emphasizes that nature, personality, social, physical, and intellectual will influence one leader with another leader. Successful leaders have innate characteristics that cannot be molded. In theory, leadership style has an impact on the quality of information systems and how information is used (Alfian 2016).

Contingency Theory

Contingency theory is a concept formulated by Drazin and Van de Ven. This theory proposes three important approaches in contingency research, namely selection, interaction, and systems. Contingency theory states that organizational effectiveness is a function of compatibility between the environmental systems in which an organization operates. Contingency theory is the first and best-known tool for explaining variations in organizational structure. Contingency theory argues that the design and system of controls depend on the organizational context in which the controls are implemented (Purwati and Zulaikha 2006). A good internal

control system in the organization will improve organizational performance.

Attribution Theory

Fritz Heider introduced the concept of attribution theory in 1958, which aims to clarify the reasons behind an individual's actions. Attribution involves a systematic approach to identifying the motives behind one's own behavior or that of others (Samsuar 2019). This process is invaluable in comprehending the underlying causes of behavior and acts as a crucial intermediary in shaping responses to the social environment. Attribution theory is particularly beneficial in enhancing employee performance within an organization, as it enables the study of each employee's actions and their impact on overall productivity.

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is an advancement of The Theory of Reasoned Action (TRA). As per the TPB, the choice to exhibit specific behaviors is a logical process aimed at achieving a particular objective and involves a series of cognitive steps (Juniarini et al. 2018). TPB is a behavioral theory that asserts that an individual's inclination towards a behavior is influenced by their attitudes towards that behavior,

subjective norms, and perceived control over their behavior.

Hypothesis Development

Transformational leadership is a leadership style that can inspire, direct, and move all members to make changes to achieve a certain goal. Transformational leadership makes employees aware of the importance of task results, persuades them to prioritize organizational interests over individual interests, and raises employee needs at a higher level (Maosy 2016).

The research conducted by Yunita, Nurhayati, and Oktaroza (2016); and Suswandra, Nurhayati, and Halimatusadiah (2018) through empirical studies demonstrates the substantial impact of leadership style on the performance of accounting information systems. Consistent with Alfian's (2017) study, leadership style has the potential to motivate users to generate high-quality information systems. Accordingly, the initial hypothesis of this investigation is:

H₁: Transformational leadership has a positive and significant effect on the effectiveness of accounting information systems.

Internal regulation is an integral component of every framework that serves as a set of

functional protocols and directives for a distinct enterprise or institution (Lathifah 2021). The internal regulation system is employed to manage the enterprise's activities and curb any misappropriation of the system.

Experiments conducted by Suswandra et al. (2018), Verawati (2017), and Maosy (2016) demonstrate that internal regulation has a considerable affirmative impact on enhancing the standard of accounting information systems. Consequently, the second conjecture of this research is as follows:

H₂: Internal regulation has an affirmative and notable influence on the efficiency of accounting information systems.

Proficiency is the readiness of an individual or team to conduct a task and refine it in accordance with obligations to attain the anticipated outcomes. Proficiency is the consequence of labor in excellence and volume attained by a worker in fulfilling their obligations in line with the assigned responsibilities.

Empirical studies that have been carried out (Paranoan et al. 2019); (Vipraprastha and Sari 2016); and (Verawati 2017) shows that employee performance affects the effectiveness of accounting

information systems. Thus, the third hypothesis in this study is:

H₃: Employee performance has a positive and significant effect on the effectiveness of accounting information systems.

Experience is a learning process that enhances potential behavioral development from both formal and informal education. Work experience is the process or level of individual skill in a job and can be measured by years of service, level of knowledge and skills acquired (Anggarini et al. 2021).

Conduct empirical studies (Adnyani 2020); (Ernawatiningsi, Suardiyati, AZ 2021); (Hardani and Ramantha 2020) Work experience has a positive impact on the effectiveness of accounting information systems. In contrast to studies by (Anggarini et al. 2021) and (Srihardini et al. 2021), their results indicate that work experience does not influence the effectiveness of accounting information systems. Therefore, his fourth hypothesis for this study is:

H₄: Work experience has a significant positive impact on the effectiveness of accounting information systems.

In Hindu leadership philosophy, Asta Brata is eight

attributes of a god that must be realized by a leader. Asta Brata consists of Indrabrata, a leader who prioritizes the welfare of the people. Yamabrata, fair leadership for the people. Suryabrata, a leader always tries to improve responsible service. Candrabrata, the nature of an authoritarian leader. Bayubrata, the nature of the interests of people's leaders. Kuvera, leadership that promotes prosperity. Warunabrata is the character of a leader who can remove pain and disease in society. Agnibrata, the nature of leadership as a community organizer (Yuniarta and Purnamawati 2020).

Empirical studies that have been carried out (Dewi et al. 2019) show that the concept of Hindu leadership (Asta Brata) affects the use of accounting information. In a study (Yuniarta and Purnamawati 2020) it was stated that Asta Brata's leadership did not affect the increase in the village's original income. Thus, the fifth hypothesis in this study is:

H₅: Asta Brata proactively and significantly mitigates the impact of innovative leadership, internal controls, employee performance and work experience on the effectiveness of accounting information systems.

METHOD

This type of research uses an explanatory research approach. Explanatory research is intended to obtain an explanation of the causal relationship between variables through hypothesis testing. The site of the investigation is Dharma Kerti Hospital in Tabanan. The study involved a populace of 155 workers employed at Dharma Kerti Hospital, with a sample of 107 employees who utilized accounting information systems within the hospital.

The study examines the efficacy of accounting information systems as the dependent variable, alongside four independent variables, namely transformative leadership, internal control, employee productivity, and tenure. Furthermore, the study considers Asta Brata as a moderating variable.

Data collection methods were used in this study, namely survey, and interview methods. The survey method was chosen to minimize bias by the researcher because the statement or question was expressed in writing by the respondent through a questionnaire.

This study tested the hypothesis using the Structural Equation Model (SEM) based on Partial Least Square (PLS) using the Smart PLS 3.0 program. The analysis

technique for the SEM model with the PLS approach consists of two stages, the first stage is assessing the outer model or conducting a measurement model test, namely testing the validity and construct reliability of each indicator, and the second stage is assessing the inner model or conducting a structural model test that aims to determine whether or not there is an influence between variables/ correlation between the constructs measured by using the t-test of the PLS itself.

RESULTS AND DISCUSSION

The Effect of Transformational Leadership on the Effectiveness of Accounting Information Systems

The first hypothesis that has been proposed in this study is that transformational leadership has a positive and significant effect on the effectiveness of accounting information systems. This study succeeded in proving that transformational leadership has a positive and significant effect on the effectiveness of accounting information systems. This is indicated by the t-statistic value of 3.508 which is greater than 1.96, and the p-value of 0.000 which is smaller than 0.05. The positive effect coefficient is 0.210, which indicates that transformational leadership has a significant positive

effect on the effectiveness of accounting information systems. When transformational leadership is increased by 1 unit, the effectiveness of the accounting information system increases by 0.210 units or vice versa. Based on this, the first hypothesis is accepted.

The better the leadership style applied by a leader, the higher the level of effectiveness of the accounting information system. This research is following trait theory which emphasizes that nature, personality, social, physical, and intellectual will influence one leader with another leader. In theory, leadership style has an impact on the quality of information systems and how information is used (Alfian 2016). The need for retraining related to the use of information systems is in line with research (Adisanjaya, Wahyuni, and Purnamawati 2017) that there is a positive and significant influence between training and education on the effectiveness of accounting information systems.

The Effect of Internal Control on the Effectiveness of Accounting Information Systems

The second hypothesis that has been proposed in this study is that internal control has a positive and significant effect on the effectiveness

of accounting information systems. This study succeeded in proving that internal control has a positive and significant effect on the effectiveness of accounting information systems. This is indicated by the t-statistic value of 2.332 which is greater than 1.96, and the p-value of 0.020 which is smaller than 0.05. The positive effect coefficient is 0.134 which indicates that internal control has a significant positive effect on the effectiveness of the accounting information system. When internal control is increased by 1 unit, the effectiveness of the accounting information system increases by 0.134 units or vice versa. Based on this, the second hypothesis is accepted.

The higher the internal control applied, the higher the level of effectiveness of the accounting information system. Quality internal control is an effective control and refers to the organization's achievements and goals for the designed controls (Lathifah 2021). Contingency theory argues that the design and system of controls depend on the organizational context in which the controls are implemented (Purwati and Zulaikha 2006).

The Effect of Employee Performance on the Effectiveness of Accounting Information Systems

The third hypothesis that has been proposed in this study is that employee performance has a positive and significant effect on the effectiveness of accounting information systems. This study succeeded in proving that employee performance has a positive and significant effect on the effectiveness of accounting information systems. This is indicated by the t-statistic value of 5.510 which is greater than 1.96, and the p-value of 0.000 which is smaller than 0.05. The positive effect coefficient is 1.017 which shows that employee performance has a significant positive effect on the effectiveness of accounting information systems. When employee performance is increased by 1 unit, the effectiveness of the accounting information system increases by 1,017 units or vice versa. Based on this, the third hypothesis is accepted.

The higher the employee's performance, the higher the level of effectiveness of the accounting information system. Attribution theory is very helpful in the process of improving employee performance in an organization by studying every behavior caused by each employee. Attribution is a process carried out to

find an answer or question why or why the behavior of others or oneself (Samsuar 2019). When employees are satisfied at work, it will provide benefits to the company, with a high level of performance employees will be more enthusiastic at work and more responsible for doing their jobs.

The Effect of Work Experience on the Effectiveness of Accounting Information Systems

A fourth paper put forward in this study is that the effectiveness of accounting information systems is positively and significantly influenced by job proficiency. This study demonstrated that job proficiency has a significant positive impact on the effectiveness of accounting information systems. This is evidenced by his t-statistic value of 3.593 above 1.96 and his p-value of 0.000 below 0.05. The positive effect coefficient is 0.464, which means that job proficiency has a significant positive impact on the effectiveness of accounting information systems. The effectiveness of the accounting information system increases by 0.464 units as task proficiency increases by 1 unit and vice versa. Therefore, the fourth hypothesis is accepted.

The more familiar employees are with their jobs, the more effective

the accounting information system. Familiarity determines the ability to perform certain tasks. Job proficiency is the process or level of an individual's acquisition of knowledge and skills in employment and can be assessed based on years of service, level of knowledge and skills (Anggarini et al. 2021).

Asta Brata Moderates Positively and Significantly on the Effect of Transformational Leadership, Internal Control, Employee Performance, and Work Experience on the Effectiveness of Accounting Information Systems

A fifth hypothesis advanced in this study is that Asta Brata is constructive in mitigating the impact of innovative leadership, internal controls, employee performance, and work experience on the effectiveness of accounting information systems. plays a noteworthy role in The results of this study demonstrated that Asta Brata can mitigate the beneficial and significant impact that transformational leadership and internal controls have on the effectiveness of accounting information systems. However, it has not mitigated the impact of employee performance and work experience on the effectiveness of accounting information systems.

Asta Brata's Transformational Leadership Model test results showed a t-statistic value of 3.190 greater than 1.96 and a p-value of 0.029 less than 0.05. The positive effect coefficient is 0.013, indicating that Asta Brata can modulate the significantly positive impact of transformational leadership on the efficiency of accounting information systems. This is consistent with research (Dewi et al. 2019) showing that the concept of Hindu leadership (Asta Brata) influences the use of accounting information. Testing the internal control model on

Asta Brata showed a t-statistic of 3.478 greater than 1.96 and a p-value of 0.001 less than 0.05. The positive effect coefficient is 0.145, indicating that Asta Brata can mitigate the significant positive effect of internal controls on the effectiveness of accounting information systems.

Based on the results of the model that incorporated transformational leadership and internal control variables, it has been determined that Asta Brata has the potential to moderate the significant and positive impact of transformational leadership and internal control on the efficiency of accounting information systems. The findings of this study support the

theory of planned behavior, which emphasizes the rationality of human behavior and the belief that the target behavior is under the individual's conscious control. According to this theory, the decision to exhibit a particular behavior is the outcome of a rational process that aims at reaching a specific goal and follows a sequence of thinking (Juniariani et al. 2018). The leadership attitude in Hinduism is closely related to ethics, and leaders can achieve or destroy success or failure in fulfilling their responsibilities to lead the company with their qualities, attitudes, or behaviors. Deepening the teachings and philosophy of science, adhering to the practice of these teachings, as well as the teachings that accompany the Asta Brata philosophy can enhance leadership attitudes and character. By implementing transformational leadership and good internal control, followed by the implementation of Asta Brata, the accounting information system will be more effective, and leaders can make the right decisions with ease.

The t-statistic value for the employee performance model with Asta Brata was obtained as 0.397, which is less than 1.96, and the p-value was 0.692, which is greater than 0.05. The negative effect coefficient is -0.051, indicating that

Asta Brata has not been able to moderate the impact of employee performance on the effectiveness of the accounting information system.

The work experience model with Asta Brata has a t-statistic value of 0.577, which is less than 1.96, and a p-value of 0.564, which is greater than 0.05. The negative effect coefficient is -0.077, indicating that Asta Brata has not been able to moderate the impact of work experience on the effectiveness of accounting information systems.

Based on the outcomes of the variable model test for employee performance and work experience, it was concluded that Asta Brata was unsuccessful in mitigating the impact of these factors on the effectiveness of the accounting information system. This could be due to employees neglecting to incorporate the principles of Asta Brata in their work. They focus solely on external factors to improve their performance, disregarding internal factors such as Asta Brata. Other factors that can affect work performance include motivation, job satisfaction, stress levels, physical work conditions, compensation systems, and job design (Suprihatiningrum and Bodroastuti 2012). Employee performance is influenced by three factors: external environmental factors, internal

employee factors, and internal organizational factors (Wirawan 2009). Experience is a process that leads to improved behavior patterns (Srihardini et al. 2021). To improve performance and increase work experience, it is vital for every employee to consider internal factors such as Asta Brata. Asta Brata comprises eight leadership traits that can serve as a guide for leaders. However, in this case, every employee must also apply these traits to lead themselves and follow ethical guidelines while carrying out their work.

It can be inferred that Asta Brata has the potential to moderate

the impact of transformational leadership and internal control on the efficiency of accounting information systems. Nonetheless, Asta Brata cannot moderate the influence of work experience and employee performance on the efficiency of accounting information systems. This suggests that the implementation of Asta Brata, in conjunction with high levels of transformational leadership and internal control, can augment the impact of these factors on the effectiveness of accounting information systems. As a result, the effectiveness of accounting information systems will increase with the application of Asta Brata.

Table 1. MSEM Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T statistics (O/STDEV)	P values
Moderating Effect 1 -> Y (AIS Effectivity)	0.013	0.021	0.068	3.190	0.029
Moderating Effect 2 -> Y (AIS Effectivity)	0.145	0.139	0.042	3.478	0.001
Moderating Effect 3 -> Y (AIS Effectivity)	-0.051	-0.055	0.129	0.397	0.692
Moderating Effect 4 -> Y (AIS Effectivity)	-0.077	-0.079	0.134	0.577	0.564
X1 (Transformational Leadership) -> Y (AIS Effectivity)	0.210	0.214	0.060	3.508	0.000
X2 (Internal Control) -> Y (Efektivitas SIA)	0.134	0.130	0.057	2.332	0.020
X3 (Employee Performance) -> Y (AIS Effectivity)	1.017	1.025	0.184	5.510	0.000
X4 (Employee Performance) -> Y (AIS Effectivity)	0.464	0.457	0.129	3.593	0.000
Z (Asta Brata) -> Y (AIS Effectivity)	0.741	0.741	0.199	3.726	0.000

Source: SmartPLS output results, 2022

CONCLUSION, IMPLICATION, AND LIMITATION

Drawing from the research and discussion, several conclusions can be made concerning the research objectives. Firstly, it can be inferred that transformational leadership has a constructive and noteworthy impact on the efficiency of the accounting information system at Dharma Kerti Tabanan Hospital. Secondly, it can be deduced that internal control has a beneficial and significant impact on the effectiveness of the accounting information system at Dharma Kerti Tabanan Hospital. Thirdly, it can be concluded that the performance of employees has a positive and substantial influence on the effectiveness of the accounting information system at Dharma Kerti Tabanan Hospital. Fourthly, it can be established that work experience has a constructive and notable impact on the effectiveness of the accounting information system at Dharma Kerti Tabanan Hospital. Lastly, it can be observed that Asta Brata can moderate the impact of transformational leadership and internal control on the effectiveness of the accounting information system. However, Asta Brata has not been able to moderate the influence of employee performance and work experience on the effectiveness of the

accounting information system at Dharma Kerti Tabanan Hospital.

The results of this study imply that it can be taken into consideration in making decisions for Dharma Kerti Hospital regarding factors that affect the effectiveness of accounting information systems. Management and employees related to information systems are expected to be able to conduct retraining related to inputting information systems, immediately form an Internal Supervisory Unit (SPI) team to minimize errors related to accounting information systems, and evaluate the performance of each employee.

Dharma Kerti Hospital is also expected to be able to maximize the implementation of Asta Brata for both leaders and employees because apart from being used as a guide for leading others, Asta Brata can also be used as a guide for leading oneself. This will be beneficial for leaders and employees in carrying out their duties at Dharma Kerti Hospital.

Further research is proposed to expand the range of respondents and add other variables that may affect accounting information systems.

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