

## **The Role of Management Information System Implementation on Profitability in SME's Gendhis Apple Agroindustry, Bumiaji District, Batu City**

**Maria Natalia Sogara<sup>1</sup>, Cakti Indra Gunawan<sup>2</sup>, and Poppy Indrihastuti<sup>3</sup>**

\* Correspondence Author: [cakti@unitri.ac.id](mailto:cakti@unitri.ac.id)

<sup>1,2,3</sup> Management, Faculty of Economics, University of Tribhuwana Tunggaladewi, Malang, Indonesia

### **INDEXING**

#### **Keywords:**

Keyword 1; Management Information Systems  
Keyword 2; Profitability  
Keyword 3; SME's  
Keyword 4 : Apple  
Keyword 5 : Agroindustry

### **ABSTRACT**

The implementation of management information systems plays a role in SMEs in the current era of globalization. This study aimed to analyze the role of the implementation of the management information system (SIM) on the profitability of Apple Agroindustry SMEs in Batu City. This study used a quantitative descriptive method with primary and secondary data collected through interviews, observations, and documentation. The result showed that the implementation of Management Information System significantly contributes to increasing profitability, which is measured using the Net Profit Margin (NPM), Return on Assets (ROA), and Return on Equity (ROE) ratios. The analysis indicates a Net Profit Margin of 20%, a Return on Assets (ROA) of 42%, and a Return on Equity (ROE) of 67%. These results suggest that the profitability of Gendhis Apple Agroindustry SMEs in Batu City during 2023 was relatively good. A Net Profit Margin of 20% highlights the ability of Gendhis Apple Agroindustry SMEs to achieve significant profits from their revenue. Return On Asset reached 42%, this shows that the Gendhis Apple Agroindustry SMEs are very good in utilizing their assets to generate profits. Return On Equity reached 67%, which shows that the Gendhis Apple Agroindustry SMEs generate high profits from the capital invested by the company owners. The implementation of a Management Information System has positively influenced the profitability of Gendhis Apple Agroindustry SMEs. This would enhance operational efficiency, improve decision-making precision, and strengthen market competitiveness.

### **Article History**

Received 10 February 2025; Revised 11 March 2025; Accepted 24 March 2025 ;

Publish 07 April 2025

## **INTRODUCTION**

The implementation of management information systems plays a role in SMEs in the current era of globalization. The development of the Management Information System (SIM) is an important key in guiding organizations through major changes that occur in a system, industry, and society so that they can improve good quality for SMEs (Dutta *et al*, 2016). Therefore, SIM encourages SMEs to adjust by following changes in order to compete in the business world (Hafiz and Nasution, 2024). According to the Rifa'i *et al* (2019) and Gunawan *et al* (2021), the development of increasingly sophisticated information technology, SMEs are required to have good advantages and innovations in order to be able and successful in competing with other companies.

Management Information System is a process and technology designed to collect, store, manage, and analyze business data and provide management information in planning, controlling, and decision-making in a company, as well as described by Pearson *et al* (2019), Yapant (2023), and also Fadli *et al* (2024). According to Nascimento *et al* (2019) and Zulfiar *et al* (2021), the use of Management Information System (SIM) technology applications can also be used to help overcome the problem of raw material difficulties, soaring prices, and digital technology literacy. SIM is used

not only as an administrative tool but also as a medium to improve SMEs in an increasingly competitive market (Firdaus, 2024). Shaikh *et al* (2021) described that information technology can help various problems in institutions. One of those who can take advantage of technology is SMEs where in managing the problems they face. SMEs have the opportunity to reach out in developing their business through changes in financial recording systems and digital marketing (Dumitriu *et al*, 2019). The change in SIM aims to develop the level of profitability in SMEs (Arsyad *et al*, 2023). According to Hutahayan (2020) and Sutrisno *et al* (2023), the information technology can significantly increasing profits requires a company's strategic plan and the capabilities of employees.

A business group typically encounters several challenges, such as managing administrative tasks—both financial and operational—alongside limited knowledge among business owners and poorly organized business information systems (Lutfi *et al*, 2022). New entrepreneurs often struggle to differentiate between income and expenses in their recently established ventures, as well as examined by Eggers and Song (2015). Moreover, difficulties arise in understanding and handling management information systems, which are crucial for achieving market diversification and boosting production. This can lead to a total bottleneck in the sales of products (Riyadi and Mujanah 2021). The use of Management Information System (SIM) technology applications can help overcome various problems, such as difficulties in obtaining raw materials, price spikes, and digital technology literacy, as well as described by Rainer *et al* (2020), Zulfiar *et al*, 2021, and also Talla and McIlwaine (2024). Agroindustry, as well as to provide recommendations for the development of better management information systems in the future. Thus, this research is expected to contribute to the development of SMEs in Indonesia, especially in increasing understanding of the importance of management information systems in improving business performance and profitability (Firdaus and Mujiburrahman, 2024).

In the current digital era, numerous small and medium enterprises (SMEs), including those in Bumiaji village, encounter difficulties in managing their operations and information. Introducing a management information system (SIM) is essential to enhance decision-making efficiency and effectiveness. Gendhis Apple Agroindustry, a company specializing in apple processing, must leverage information technology to boost its profitability. Despite this necessity, many SMEs still lack a thorough understanding of SIM and fail to implement it correctly. Consequently, the absence of accurate and timely information can negatively impact business performance and profitability. This study focused on exploring the impact of SIM implementation on the profitability of Gendhis Apple Agroindustry SMEs.

## **LITERATURE REVIEW**

### **Management Information System**

Management information systems serve as part of internal control in an organization, which includes the utilization of human resources, documents, technology, and procedures to solve business problems (Setyowati *et al*, 2021). Management Information System is a combination of humans and machines that work together to provide information to support operations, management, and decision-making in an organization (Saani, 2019). In this system, hardware, software, procedures, management models, and databases are used, as well as explained by Assaul *et al* (2020), Alawamleh *et al* (2021). Managers and other users must have access to management information system as well as understand how to use it. This information can help them in identifying, solving problems, and evaluating

performance (Haryanto, 2018).

Yin *et al* (2020), Jiménez *et al* (2020), and also Slatvinska (2022) has described the purpose of Management Information Systems, including :

1. Provide the necessary information for decision-making.
2. Provide information for planning, control, evaluation, and continuous improvement.
3. Provide information for the calculation of the cost of products, services, and other purposes desired by management.

### **Profitability**

The profits generated from a company's operations are vital for ensuring its continued existence. The ability to compete in the market often defines a company's success. All businesses aim to achieve maximum profitability and financial analysis, as it serves as a primary indicator of their achievements (Popescu *et al*, 2020). In this regard, profitability represents the results of the strategies and choices made by the company. According to Wicaksana (2021), profitability is the company's ability to obtain profits related to sales, total assets, and its own capital. Based on a study by Lubis (2021), profitability is the ability of a company to generate profits from its sales, often shown by profit margin. If a company shows a high level of profitability, investors will be more likely to choose to invest in the company. Intensive sales and investment activities play a major role in increasing profitability ratios; The greater this activity, the higher the profitability ratio that can be achieved. In general, there are several key analyses used to evaluate profitability, including:

#### **1. Net Profit Margin (NPM):**

According to Anwar *et al* (2016) and Octaviani (2021), NPM is a ratio that measures net profit per rupiah of sales. This describes how much the company's net income is compared to total sales. The formula for calculating NPM is:

$$NPM = \frac{\text{Profit After Tax}}{\text{Net Sales}} \times 100\%$$

#### **2. Return On Asset (ROA):**

Kamal (2016) stated that ROA shows the results obtained from the total assets used by the company. According to Toto Prihadi (2008) and Suhendri *et al* (2024), ROA measures how efficient a company is in using assets to generate profits. This percentage is calculated by the formula:

$$ROA = \frac{\text{Profit After Tax}}{\text{Total Assets}} \times 100\%$$

#### **3. Return On Equity (ROE):**

Ningrum (2023) and Indah *et al* (2024) explained that ROE is the ratio of net profit to equity used to measure the return on investment for shareholders. Tandelin added that ROE shows the extent to which the company is able to generate profits for shareholders. Here is the formula to calculate ROE:

$$ROE = \frac{\text{Profit After Tax}}{\text{Own Capital}} \times 100\%$$

### **RESEARCH METHOD**

This research adopts a quantitative descriptive approach, gathering data through interviews, observations, and financial document analysis. Profitability is evaluated using Net Profit Margin (NPM), Return on Assets (ROA), and Return on Equity (ROE) indicators, as well as researched by Widiastara *et al* (2022) and also Diana and Maria

(2024). The research is conducted at Gendhis Apple Agroindustry SMEs, located in Bumiaji Sub-district, Batu City. Interviews with the owners of Gendhis Apple Agroindustry SMEs aim to explore the application of SIM, identify challenges encountered, and assess expectations regarding information management and operational efficiency.

Direct observations are conducted at the business location to examine the utilization of information technology in day-to-day operations and to identify opportunities for enhancing the management system in place. Additionally, the analysis of SME financial documents, including income statements and balance sheets, is performed to assess profitability using the following indicators: Net Profit Margin (NPM), which evaluates the percentage of net profit relative to revenue; Return on Assets (ROA), which assesses how efficiently assets are used to generate profit; and Return on Equity (ROE), which measures the return on investment from the owner's capital.

## **RESULT AND DISCUSSION**

### **The Implementation of Management Information System at Gendhis Apple Agroindustry SME's**

The role of a Management Information System (MIS) in an SME can be reflected in its profitability. Gendhis Apple Agroindustry SMEs relies on a manual driver's license system to record transactions and oversee operations. While basic, this approach has been useful for preparing financial reports, planning production, and analyzing sales. However, the lack of advanced technology presents challenges in maintaining accuracy and efficiency in data management. The table outlines the specifics of Total Assets, Own Capital, Net Sales, and Expenditures for Gendhis Apple Agroindustry SMEs during the year 2023, which can be seen below,

**Table 1. Total Assets of the Gendhis Apple Agroindustry SME's in year 2023**

<b>Month</b>	<b>Sum (IDR)</b>
January	111.360.000
February	55.280.000
March	77.700.000
April	26.400.000
Mei	71.250.000
June	356.660.000
July	28.150.000
August	71.825.000
September	55.700.000
October	56.755.000
November	33.690.000
December	56.600.000
<b>Total</b>	<b>1.004.580.000</b>

*Source: Primary Data Processed, 2025*

**Table 2. The Own Capital in year 2023**

<b>Month</b>	<b>Sum (IDR)</b>
January	121.155.000
February	82.320.000
March	-
April	63.500.000
Mei	41.780.00
June	63.000.000
July	118.810.000
August	-
September	32.605.000
October	-
November	83.465.000
December	58.300.000
<b>Total</b>	<b>626.135.000</b>

*Source: Primary Data Processed, 2025*

**Table 3. Net Sales in year 2023**

<b>Month</b>	<b>Sum (IDR)</b>
January	6.000.000
February	6.000.000
March	6.000.000
April	6.000.000
Mei	6.000.000
June	6.000.000
July	6.000.000
August	6.000.000
September	6.000.000
October	6.000.000
November	6.000.000
December	6.000.000
<b>Total</b>	<b>2.160.000.000</b>

*Source: Primary Data Processed, 2025*

**Tabel 4. The Expenditure in year 2023**

<b>Month</b>	<b>Sum</b>
January	247.539.000
February	142.810.000
March	46.850.000
April	77.851.000
Mei	100.990.000
June	432.590.000
July	146.860.000
August	71.758.000
September	93.245.000
October	61.005.000
November	117.155.000
December	196.435.000
<b>Total</b>	<b>1.735.088.000</b>

*Source: Primary data processed in 2025*

## Profitability Analysis

The results of the profitability ratio calculation show:

1. Net Profit Margin (NPM)  
NPM in this SME reached 20%, showing that the Gendhis Apple Agroindustry SMEs managed to generate a fairly large net profit compared to the income received. This indicates that the company can manage costs and operations well, as well as obtain optimal profits from each unit of revenue generated.
2. Return on Assets (ROA)  
ROA of 42%, showing that this SME is very effective in utilizing its assets to generate profits. A high ROA indicates that the company has the ability to optimize the use of assets, both fixed assets and current assets, in generating profits.
3. Return on Equity (ROE)  
ROE reached 67%, indicating that Gendhis Apple Agroindustry SMEs are able to generate high profits from the capital invested by the company owners.

The following is a Table of Calculation of the Profitability Ratio of Net Profit Margin, Return On Asset, Return On Equity in 2023:

**Table 5. Profitability Ratio Table**

No	Profitability Ratio	Percentage	Explanation
1	Net Profit Margin	20%	Measuring the increase in net profit compared to revenue
2	Return On Asset	42%	Measure how effectively SMEs use their assets in generating profits.
3	Return On Equity	67%	Measure the level of profit generated by the capital of SME owners.

*Source: Primary Data to be Processed in 2025*

Referring to the processed data in Table 5 for 2023, the profitability of Gendhis Apple Agroindustry SMEs in Batu City over a year was assessed using profitability ratios. The analysis indicates a Net Profit Margin of 20%, a Return on Assets (ROA) of 42%, and a Return on Equity (ROE) of 67%. These results suggest that the profitability of Gendhis Apple Agroindustry SMEs in Batu City during 2023 was relatively good. A Net Profit Margin of 20% highlights the ability of Gendhis Apple Agroindustry SMEs to achieve significant profits from their revenue.

Return On Asset reached 42%, this shows that the Gendhis Apple Agroindustry SMEs are very good in utilizing their assets to generate profits. Return On Equity reached 67%, which shows that the Gendhis Apple Agroindustry SMEs generate high profits from the capital invested by the company owners. Based on the results of the study, it can be seen that the Role of Management Information Systems in increasing Profitability in the Gendhis Apple Agroindustry SMEs is very effective and provides efficient results.

Moreover, the adoption of the Management Information System (SIM) by Gendhis Apple Agroindustry SMEs has notably contributed to enhancing the company's profitability. Despite the presence of certain challenges in its implementation, integrating a more comprehensive information system can assist SMEs in improving operational efficiency, expediting decision-making processes, and optimizing resource utilization. As a result, with the effective use of driver's licenses, Gendhis Apple Agroindustry SMEs are well-positioned to achieve further growth and

boost profitability in the years to come.

## CONCLUSION

The implementation of a Management Information System has positively influenced the profitability of Gendhis Apple Agroindustry SMEs. To achieve even better outcomes, it is recommended that these SMEs transition to a more advanced and integrated system. This shift would promote sustainable growth and enhance market competitiveness. The study reveals that the application of SIM has had a significant effect on profitability for the Gendhis Apple Agroindustry SMEs. Despite relying on a manual system, profitability metrics like NPM, ROA, and ROE have shown favorable results. To ensure long-term business sustainability, implementing an integrated, technology-driven SIM is essential. This would enhance operational efficiency, improve decision-making precision, and strengthen market competitiveness.

## REFERENCES

### Authored Book

- Fadli, Z., Andaria, A. C., Banyal, N. A., Ardhana, V. Y. P., Athillah, M. R., Anggraini, D., Ciamas, E.S., Basir, B., Hidayat, F., Wahab, S.R., and Stighfarrinata, R. (2024). *Pengantar Sistem Informasi Manajemen*. Yayasan Tri Edukasi Ilmiah.
- Prihadi, T. (2008). Quick detection of financial conditions: 7 financial ratio analysis. *PPM, Jakarta*.
- Rainer, R. K., Prince, B., Sanchez-Rodriguez, C., Splettstoesser-Hogeterp, I., & Ebrahimi, S. (2020). *Introduction to information systems*. John Wiley & Sons.
- Saani, J. I. (2019). Management information systems. *Published by Intellectual Capital Enterprise Limited ICE Kemp House*, 152-160.

### Dissertation and Thesis from a Database

- Lubis, A. T. (2021). *Pengaruh Efisiensi Biaya Bahan Baku Dan Efisiensi Biaya Tenaga Kerja Langsung Terhadap Rasio Gross Profit Margin Pada Kembar Steel, Pulau Raja, Asahan* (Doctoral dissertation, Universitas Islam Negeri Sumatera Utara).
- Octaviani, D. (2021). *Pengaruh return on equity (ROE), net profit margin (NPM) terhadap pertumbuhan laba perusahaan di PT. United Tractors Tbk* (Doctoral dissertation, IAIN Padangsidimpuan).
- Wicaksana, O. A. (2021). *Pengaruh Thin Capitalization, Profitabilitas, dan Ukuran Perusahaan terhadap Effective Tax Rate pada Perusahaan Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2017-2019*/Oliver Amartya Wicaksana/39170274/Pembimbing: Amelia Sandra.

### Journal Articles

- Alawamleh, H. A., ALShibly, M. H. A. A., Tommalieh, A. F. A., Al-Qaryouti, M. Q. H., & Ali, B. J. (2021). The challenges, barriers and advantages of management information system development: Comprehensive review. *Academy of Strategic Management Journal*, 20(5), 1-8.
- Anwar, K., Marlioni, G., & Gunawan, C. I. (2016). Financial ratio analysis for increasing the financial performance of the company at Bank Bukopin. *International Journal of Sciences: Basic and Applied Research (IJSBAR)*, 29(2), 231-236.

- Arsyad, M. R., Nurwanah, A., & Nur, M. (2023). Pengaruh Transformasi Sistem Pencatatan Keuangan Dan Diigital Marketing Dengan Financial Technology Sebagai Variabel Moderasi Terhadap Profitabilitas UKM Kota Makassar. *Jurnal Ilmiah Akuntansi Peradaban*, 9(2), 342-355.
- Asaul, A. A., Voynarenko, M., Yemchuk, L., & Dzhulii, L. (2020). New realities of the enterprise management system information support: Economic and mathematical models and cloud technologies. *Journal of Information Technology Management*, 12(3), 44-60.
- Diana, H. I., & Maria, M. M. (2020). The importance Of profitability indicators In assessing The financial performance Of economic entities. *The Annals of the University of Oradea*, 29(2020), 219.
- Dumitriu, D., Militaru, G., Deselnicu, D. C., Niculescu, A., & Popescu, M. A. M. (2019). A perspective over modern SMEs: Managing brand equity, growth and sustainability through digital marketing tools and techniques. *Sustainability*, 11(7), 2111.
- Dutta, G., Kumar, R., Sindhwani, R., & Singh, R. K. (2021). Digitalization priorities of quality control processes for SMEs: A conceptual study in perspective of Industry 4.0 adoption. *Journal of Intelligent Manufacturing*, 32(6), 1679-1698.
- Eggers, J. P., & Song, L. (2015). Dealing with failure: Serial entrepreneurs and the costs of changing industries between ventures. *Academy of Management Journal*, 58(6), 1785-1803.
- Firdaus, R. (2024). Pengaruh Penggunaan Sistem Informasi Manajemen Pada Usaha Mikro Kecil Dan Menengah. *Jurnal Intelek Dan Cendekiawan Nusantara*, 1(3), 4179-4187.
- Firdaus, R., & Mujiburrahman, M. (2024). Pengaruh Penerapan Akuntansi Syariah Terhadap Nilai Perusahaan Seiring Berkembangnya Akuntansi Syariah Di Indonesia. *Jurnal Intelek Insan Cendikia*, 1(10), 7064-7072.
- Gunawan, C. I., Solikhah, S. Q., & Yulita, Y. (2021). Model pengembangan manajemen sumber daya manusia UMKM sektor makanan dan minuman di era covid-19. *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis*, 9(2), 200-207.
- Hafiz, A., & Nasution, M. I. P. (2024). Analisis Dampak Implementasi Sistem Informasi Manajemen Pada Efisiensi Proses Bisnis. *Jurnal Ilmiah Ekonomi Dan Manajemen*, 2(1), 99-107.
- Haryanto, R. (2018). Pengaruh Kualitas Sistem Dan Kualitas Informasi Terhadap Kepuasan Pengguna Dengan Persepsi Manfaat Sebagai Variabel Intervening (Studi pada penerapan VMS (Vessel Management System) di PT. Pelabuhan Indonesia II (Persero) Cabang Tanjung Priok). *JOURNAL FOR BUSINESS AND ENTREPRENEURSHIP*, 2(2).
- Hutahayan, B. (2020). The mediating role of human capital and management accounting information system in the relationship between innovation strategy and internal process performance and the impact on corporate financial performance. *Benchmarking: An International Journal*, 27(4), 1289-1318.
- Indah, S., Lestari, E., Sasono, A. D., & Indrihastuti, P. (2024). Liquidity, solvency, and profitability ratio analysis as a financial performance measurement tool at PT Telkom Indonesia (Persero) Tbk for the period 2020-2022 (Case study of companies listed on the Indonesia Stock Exchange). *Journal of Economics and Business Letters*, 4(2), 63-77.
- Jiménez, V., Afonso, P., & Fernandes, G. (2020). Using agile project management in the design and implementation of activity-based costing systems. *Sustainability*, 12(24), 10352.

- Kamal, M. B. (2016). Pengaruh receivable turn over dan debt to asset ratio (DAR) terhadap return on asset (ROA) pada perusahaan pertanian yang terdaftar di bursa efek indonesia (BEI). *Jurnal Ilmiah Manajemen Dan Bisnis*, 17(2).
- Lutfi, A., Al-Khasawneh, A. L., Almaiah, M. A., Alsyouf, A., & Alrawad, M. (2022). Business sustainability of small and medium enterprises during the COVID-19 pandemic: The role of AIS implementation. *Sustainability*, 14(9), 5362.
- Nascimento, D. L. M., Alencastro, V., Quelhas, O. L. G., Caiado, R. G. G., Garza-Reyes, J. A., Rocha-Lona, L., & Tortorella, G. (2019). Exploring Industry 4.0 technologies to enable circular economy practices in a manufacturing context: A business model proposal. *Journal of manufacturing technology management*, 30(3), 607-627.
- Ningrum, R. I. K. (2023). The Effect Of Return On Equity (Roe), Debt To Asset Ratio (Dar) And Growth To Price Earning Ratio (Per) In Food And Sub-Sector Manufacturing Companies Beverages Listed On The Indonesia Stock Exchange (IDX) 2017-2021. *International Journal of Current Economics & Business Ventures*, 3(1).
- Popescu, A., Marcuta, A., Tindeche, C., Angelescu, C., & Marcuta, L. (2020). Profit and profitability of the commercial companies dealing with dairy farming. *Scientific Papers Series Management, Economic Engineering in Agriculture and Rural Development Vol. 20, Issue 1, 2020*
- Rifa'i, M., Sasongko, T., & Indrihastuti, P. (2019). Meningkatkan keunggulan bersaing produk melalui inovasi dan orientasi pasar pada usaha sektor industri kreatif di kota malang. <https://jurnalekonomi.unisla.ac.id/index.php/ekbis/article/view/203>.
- Riyadi, N., & Mujanah, S. (2021). Strategi pemasaran dan pendampingan manajemen usaha kelompok usaha kecil kerupuk di Kenjeran kota Surabaya. *Jurnal Ilmiah Abdi Mas TPB Unram*, 3(1).
- Setyowati, W., Widayanti, R., & Supriyanti, D. (2021). Implementation of e-business information system in indonesia: Prospects and challenges. *International Journal of Cyber and IT Service Management*, 1(2), 180-188.
- Shaikh, D. A. A., Kumar, M. A., Syed, D. A. A., & Shaikh, M. Z. (2021). A two-decade literature review on challenges faced by SMEs in technology adoption. *Academy of Marketing Studies Journal*, 25(3).
- Slatvinska, V. (2022). Application of Information Technologies for Management Decision Making in the Conditions of the Instability of the External Economic Space. *International Journal for Quality Research*, 16(4), 1121-1132.
- Suhendri, H., Handayanto, A. J., Putri, S. A., & Hendra, H. (2024). Evaluasi Hubungan Kredit Macet, Penyaluran Kredit, Dan Sustainability Report Pada Kemampuan Bank Umum Milik Negara Yang Tercatat Di Bursa Efek Indonesia (BEI). *Referensi: Jurnal Ilmu Manajemen dan Akuntansi*, 12(2), 50-55.
- Sutrisno, S., Ausat, A. M. A., Permana, B., & Harahap, M. A. K. (2023). Do Information Technology and Human Resources Create Business Performance: A Review. *International Journal of Professional Business Review: Int. J. Prof. Bus. Rev.*, 8(8), 14.
- Talla, A., & McIlwaine, S. (2024). Industry 4.0 and the circular economy: using design-stage digital technology to reduce construction waste. *Smart and Sustainable Built Environment*, 13(1), 179-198.

- Widiasmara, A., Kusherawati, A., Cahyaningati, R., & Paramita, R. W. D. (2022). The Effect of Current Ratio, Debt to Equity Ratio, Return On Assets, and Net Profit Margin on Profit Growth. *Assets: Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 6(1), 8-15.
- Yapant, M. D. M. (2023). SIM (Management Information System) in Organizations. *International Journal on Economics, Finance and Sustainable Development*, 3(9), 13-20.
- Yin, S., Zhang, N., & Dong, H. (2020). Preventing COVID-19 from the perspective of industrial information integration: Evaluation and continuous improvement of information networks for sustainable epidemic prevention. *Journal of Industrial Information Integration*, 19, 100157.

### **Proceedings**

- Zulfiar, M. H., Fatimah, R. S., Widigdo, M. S. A., & Febrianto, A. J. (2021). Pengembangan Sistem Informasi Manajemen Dalam Mendukung Pemasaran Produk UMKM. In *Prosiding Seminar Nasional Program Pengabdian Masyarakat*.