



THE ROLE OF ACCOUNTING INFORMATION QUALITY AS A MEDIATING VARIABLE ON THE INFLUENCE OF ENTERPRISE RESOURCE PLANNING SYSTEM AND DATA QUALITY ON THE EFFECTIVENESS OF COST CONTROL: STUDY ON PALM OIL PLANTATION COMPANIES IN INDONESIA

Febriana Roosmawati^{1*}

Accounting Department,
Sumatera Utara University, Medan,
Indonesia
febrianawidjajanto@yahoo.co.id

Renika Hasibuan²

Accounting Department
Sumatera Utara University, Medan
Indonesia
renikahasibuan2016@gmail.com

Iskandar Muda³

Accounting Department
Sumatera Utara University, Medan
Indonesia
iskandar1@usu.ac.id

Sambas Ade Kesuma⁴

Accounting Department
Sumatera Utara University, Medan
Indonesia
sambas@usu.ac.id

Noor Marini Haji Abdullah⁵

UITM Cawangan, Kelantan
Malaysia
marini535@kelantan.uitim.edu.my

*Corresponding Author email: febrianawidjajanto@yahoo.co.id

Submitted: 14 June 2025

Revised: 31 August 2025

Accepted: 10 September 2025

Peer-review under responsibility of 9th ASIA International Multidisciplinary Conference (Songkhla, Thailand) Scientific Committee

<http://connectingasia.org/scientific-committee/>

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Office # 6, First Floor, A & K Plaza, Near D Watson, F-10 Markaz, Islamabad, Pakistan,

editor@readersinsight.net

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ABSTRACT

The purpose of this study is to evaluate how the influence of enterprise resource planning and accounting data quality on the effectiveness of cost control with accounting information quality as a mediating variable. Data were collected through a survey method from 100 respondents who works as accounting staff in the accounting department and accounting manager in production units of oil palm plantation companies in Indonesia. Respondents were selected from companies that have implemented the Enterprise resource planning system in their companies. So this ensures that the respondents have understood the work process in the Enterprise resource planning system. We examined hypotheses analysis method by using structural equation modeling-partial least squares (SEM-PLS). The findings of this study reveal that Accounting Data Quality has a positive effect on Accounting Information Quality. Enterprise Resource Planning Effectiveness system has a positive effect on Accounting Information Quality. Also, Enterprise Resource Planning Effectiveness has a positive effect on Cost Control Effectiveness. Furthermore, Accounting Information Quality significantly mediates the relationship between Accounting Data Quality and Cost Control Effectiveness. Accounting Information Quality significantly mediates the relationship between Enterprise Resource Planning Effectiveness and Cost Control Effectiveness. This study emphasizes that the importance on using technology especially ERP system to integrate business processes.

Keywords: *Enterprise Resource Planning; ERP; Cost Control; Oil Palm; Plantation; SEM-PLS*