



Accounting Information System of Sales and Cash Receivings for Internal Control in Pt. Human Power

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ABSTRACT

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This study aims to determine how the information system in accounting sales and cash receipts on internal control at PT. Human Power. The type of research is a qualitative descriptive method. Data collection techniques were carried out using observation, interviews, and documentation. The results showed that the sales accounting information system and cash receipts were applied to PT. Human Power has used a computerized system quite well although there are still shortcomings, namely the existence of several different functions that are carried out by one person so it is not right with the existing theory. In addition, the procedure for depositing cash into the bank should not only be done once a week. Companies should add employees to the functions that concurrently work. This method is a form of company internal control to prevent the occurrence of fraud and error. The procedure for depositing cash into the bank should also be carried out every day, exactly one day after the cash is received.

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1. INTRODUCTION

Business competition in the digital era as it is now is very tight where companies are required to be able to compete in order to survive and win the competition. Every profit-oriented business sector continues to optimize its sales level to maintain business continuity. With the current information technology that continues to grow, it can facilitate all company operational activities to be more effective and efficient through an accounting information system.

The development of the accounting system can be seen from the use of computers to manage the company's operational activities from initially still using a manual system to being computerized so that it helps the process of providing information more easily, facilitates internal checks, cuts costs, and helps maintain accounting records.

The accounting system is the organization 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 (Mulyadi, 2016). Accounting Information System is an organizational component that collects, categorizes, processes, analyzes, and communicates relevant financial information for decision making to external parties (such

as tax inspections, investors, and creditors) and internal parties, especially management (Zamzami, Nusa, & Faiz, 2020). Accounting information systems are used to make decisions, collect and store transaction data, process data into information, and exercise control over company assets.

Sales is an activity carried out by the company in order to make a profit. Sales are transactions carried out by two parties to meet needs where the buyer receives goods or services by giving reciprocity in the form of money to the seller (Mulyadi, 2016). A good sales system greatly influences the company's success so that it speeds up the processing of transaction data, and is able to guarantee data security and accuracy.

Cash is the most liquid asset in the form of bank notes and coins which are legal tender. Cash is used for the company's operational activities. Cash is the most liquid asset because it can be used to pay the company's obligations (Martani, Siregar, Wardhani, Farahmita, & Tanujaya, 2012). Cash is a vulnerable asset, because it is easily transferred, embezzled, manipulated, and easily transformed into other assets. The company's cash receipts come from two main sources, namely cash receipts from cash sales and cash receipts from receivables. The cash receipt system is a record procedure that is made to carry out cash receipts activities from various sources, namely from cash sales, sales of fixed assets, loans and new capital deposits (Sujarweni, 2015). Therefore, a good cash receipt system is needed so that cash can be controlled.

The sales and cash receipt accounting information system was created to manage company activities from receiving sales orders to collecting receivables or cash receipts. The accounting information system in its application leads to internal control, so it is designed properly in order to assist the company in producing good quality information, making it easier for decision makers and can avoid the possibility of errors that can be made by management or employees within the company.

The information generated through the accounting system, if mastered properly, can increase the company's competitiveness in terms of managerial or market competition. The success of a leader in a company depends on his ability to use existing information as a tool for making decisions. The available information can be used as a source in making purchasing, selling, and other decisions that are expected to bring the company to an optimal profit and help managers formulate policies made.

Internal control is the process of securing assets, providing information, preparing financial reports, and complying with applicable laws and regulations. Internal control is a process carried out to provide adequate assurance that control objectives have been achieved (Romney & Steinbart, 2015). Good internal control in the sales accounting information system and cash receipts must have a separation of functions, there should be no double duty and authority. If this occurs, it is possible for irregularities such as recording the wrong transaction so that the information presented cannot be guaranteed to be correct and cannot be accounted for. Internal control is very influential on the financial statements. With good internal control, it can create a means to compile and collect information related to company transactions.

One of the companies that implement accounting information system sales and cash receipts is PT. Human Power. The company has been engaged in the Korean food industry since 2016, whose business activities are supplying products to several restaurants, and partnerships in Indonesia. This company uses a computerized sales and cash receipts accounting information system. In connection with the accounting system sales and cash receipts at PT. Human Power is basically quite good, but less effective because there are still some shortcomings that need to be improved.

The problem that often occurs in this company is that in the data input process there is an input error in the sales accounting information system and cash receipts, which results in frequent revisions of sales invoices and or revisions of tax invoices. This is because employees at PT. Human Power does not work carefully and pays less attention to the input data. Where the accounting information system has an important function for

the company, namely providing adequate internal control to secure the assets and data of the company's organization. In addition, other problems are the payment of receivables which are often repaid beyond the credit deadline and the receivable collection process is hampered because the customer argues that the customer has not been paid so that the customer withholds payment to PT. Human Power. This has prompted researchers to evaluate the sales and cash receipts accounting information system that runs at PT Human Power so that it can be seen how effective the existing internal controls are.

2. RESEARCH METHOD

This research was conducted at PT. Human Power which is located at Jl. Pancoran Timur II No.3 RT.9/RW.4, Cikoko, Kec. Pancoran, South Jakarta City, Special Capital Region of Jakarta 12780. The study was conducted from January to June 2022.

The type of research used is descriptive research with a qualitative approach. Qualitative research method is a research method based on the philosophy of postpositivism, used to examine the condition of natural objects, where the researcher is the key instrument, the data collection technique is done by triangulation (combined), the analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization (Sugiyono, 2015).

In this study, primary data and secondary data were used. Primary data obtained through interviews with the related division of sales accounting information systems and cash receipts at PT. Human Power. While secondary data is data that is already available, consisting of organizational structure, documents related to sales and cash receipts, journals, and reports at PT. Human Power.

The population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2015). In this study, the population used is the sales and cash receipts accounting information system used by PT. Human Power. The sample is part of the number and characteristics possessed by the population (Sugiyono, 2015). The samples in this study were supporting documents for sales and cash receipts, SOP sales and SOP cash receipts PT. Human Power.

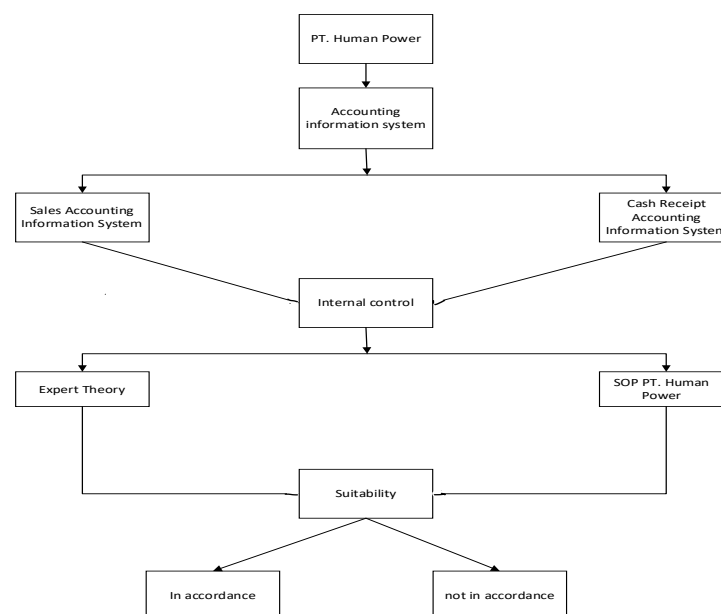


Figure 1. Research Framework

Operational variables in this study are as follows:

Table 1. Definition of Operational Variables

Variable	Variable Definition	Indicator
Sales Accounting Information System	Sales are transactions carried out by two parties to meet needs where the buyer receives goods or services by giving reciprocity in the form of money to the seller (Mulyadi, 2016).	1.Related functions 2.Documents used 3.Accounting records used 4. Procedures that make up the system
Cash Receipt Accounting Information System	Cash is the most liquid asset because it can be used to pay the company's obligations (Martani, Siregar, Wardhani, Farahmita, & Tanujaya, 2012)	1. Related functions 2. Documents used 3.Accounting records used 4. Procedures that make up the system

Previous research that became a reference as comparison and secondary data, namely research conducted by: (Rosmaneliana, 2017); (Octaviandy, 2016); (Tumalun & Pangerapan, 2019); (Jaya, 2018); (Suprantiningrum, 2016).

3. RESULTS AND DISCUSSIONS

Sales Accounting Information System Analysis at PT. Human Power

The related functions in the cash sales accounting system at PT. Human Power is as follows:

1. Sales function
This function is responsible for receiving orders from customers directly and making documents needed for sales transactions in the form of cash sales invoices and travel documents. The document is made in 2 (two) copies. The cash function is also responsible for receiving proof of transfer or cash from customers as proof of payment and affixing the "Lunas" stamp on the cash sales invoice.
2. Warehouse Function
The warehouse function is responsible for checking the stock of ordered goods and preparing the goods according to sales documents and delivering the goods to the customer.
3. Accounting Function
This function is in charge of recording cash sales transactions, issuing tax invoices and recording HPP.

Documents used in the cash sales accounting system at PT. Human Power is as follows:

1. Cash Sales Invoice
The cash sales invoice contains billing information for the cash sales transaction as the basis for payment for customers.
2. Buyer Identity Document
This document is in the form of NPWP/KTP for the needs of making tax invoices.
3. Proof of Transfer
Proof of transfer is given by the customer as proof of payment for his purchase.
4. Travel Letter
The shipping document is a delivery document to the customer that contains all the goods shipped.

5. Tax Invoice

Evidence of tax levy made on the occurrence of a transaction of delivery of goods or services.

The records used in the cash sales accounting system at PT. Human Power is as follows:

1. Sales Journal

The sales journal is used to record the sale of goods in cash.

2. Cash Receipts Journal

The cash receipts journal is used to record cash receipts for cash sales transactions.

3. Warehouse Card

The warehouse card is used by the warehouse function to record mutations and inventory of goods that are still stored in the warehouse.

4. HPP Journal

Records used to record the cost of goods sold due to product sales.

The network of procedures for forming the system on the Cash Sales Procedure that runs at PT. Human Power can be seen in Figure 2 is as follows:

1. Sales Order Procedure

The sales function receives orders from customers directly, after which the sales function records the orders in cash sales invoices and 2 (two) copies. The document is addressed to the customer when it is paid off (sheet 1) and submitted to the accounting department (sheet 2) for recording sales transactions, issuing tax invoices to customers, and filing them.

2. Bill Payment Procedure

The customer provides cash or proof of transfer for payment of his bill to the sales function, then the sales function affixes the stamp "Paid" and the date of settlement on the cash sales invoice. The 1st sheet of sales documents is given to the warehouse function for picking up goods.

3. Goods Pick-up Procedure

When a sales transaction occurs, the warehouse department is asked by the sales function to check the stock of goods that the customer wants. After receiving the sales document that has been affixed with a paid stamp, the warehouse department packs the goods and submits them to the customer along with the cash sales invoice and 1st sheet of travel documents.

4. Sales Record Procedure

The second sheet of cash sales invoices and travel documents is submitted to the finance & accounting department to make a sales recapitulation, make tax invoices, record HPP, and archive according to the date of the transaction. The completed tax invoice is issued to the customer.

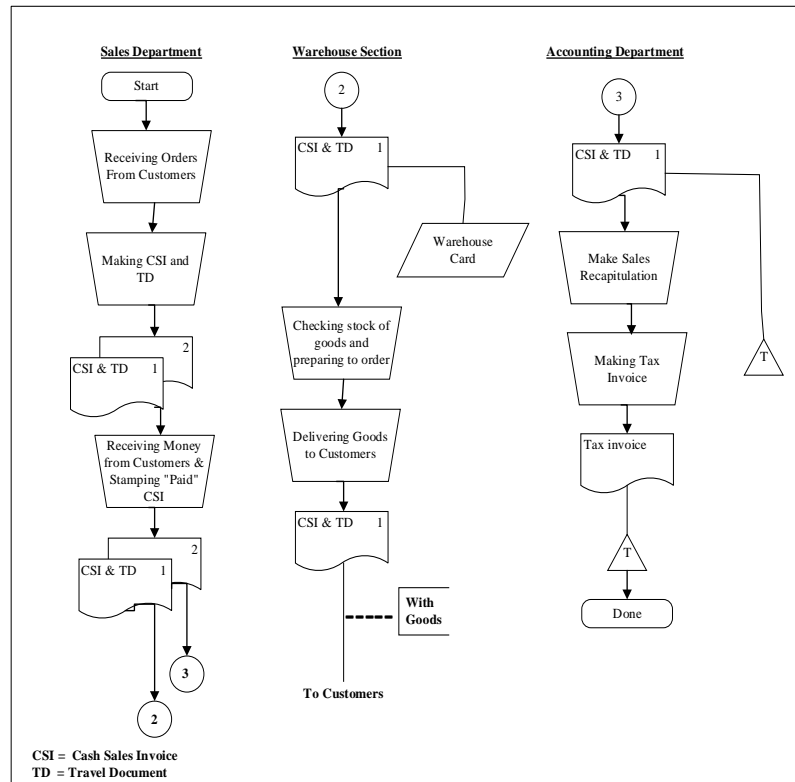


Figure 2. Cash Sales Flowchart

Meanwhile, the related functions in the credit sales accounting system at PT. Human Power are as follows:

1. Sales Function

This function is responsible for receiving orders from customers via mail order (PO), requesting credit authorization from the director, and making documents needed for credit sales transactions in the form of sales invoices and travel documents. The document is made in 3 (three) copies.

2. Warehouse Function

The warehouse function is responsible for checking the stock of ordered goods and preparing the goods according to sales documents, as well as submitting the goods to the shipping function.

3. Delivery Function

The delivery function has an obligation to send the goods ordered by the buyer to the designated destination and ensure that the goods have been received in good condition and the amount is in accordance with the order.

4. Accounting Function

The accounting function is in charge of checking accounts receivable documents for credit sales transactions so that there are no errors, then collecting payments from customers. The accounting function is also responsible for recording credit sales transactions, issuing tax invoices and recording HPP.

Documents used in the credit sales accounting system at PT. Human Power is as follows:

1. Purchase orders (PO)

The order letter contains an order for goods to be purchased by the customer and addressed to the seller.

2. Credit Sales Invoice

Credit sales invoices contain billing information for the occurrence of receivables from credit sales transactions.

3. Buyer Identity Document
This document is in the form of NPWP/KTP for the needs of making tax invoices.
5. Travel Letter
The shipping document is a delivery document to the customer that contains all the goods shipped.
4. Tax Invoice
Evidence of tax levy made on the occurrence of a transaction of delivery of goods or services.

The records used in the credit sales accounting system at PT. Human Power is as follows:

1. Sales Journal
Serves to record the occurrence of sales transactions on credit that give rise to receivables.
2. Credit Card
Accounts receivable card is used to record the mutation of the receivables of each debtor.
3. Warehouse Card
Used by the warehouse function to record mutations and inventory of goods that are still stored in the warehouse.
4. HPP Journal
Records used to record the cost of goods sold due to product sales.

The network of procedures for forming the system in the Credit Sales Procedure of PT. Human Power can be seen in Figure 3 is as follows:

1. Sales Order Procedure
The sales function receives orders from customers through a purchase order (PO), then records the order on a sales invoice with a payment due and 2 (two) copies of the delivery document and then it is given to the warehouse function. The document is addressed to the customer for payment (Sheet 1) and submitted to the billing and recording department (Sheet 2) to be billed for payment and issued a tax invoice, then archived.
2. Goods Pick-up Procedure
After receiving the documents from the sales function, the warehouse section checks the stock of goods and packs the goods and submits them to the shipping function to be sent to their destination along with the sales documents.
3. Shipping Procedure
The delivery function makes the delivery of the goods to the destination and delivers the goods to the customer, the delivery function ensures that the goods received by the customer are in accordance with the order and are in good condition. The delivery function asks for the customer's signature on the shipping document as proof that the goods have been received. The 1st sheet of sales invoices and shipping documents is submitted to the customer.
5. Procedure for Collection and Recording of Receivables
The second sheet of sales invoices and travel documents that have been signed by the customer is returned by the shipping function to the billing and accounting department for recapitulation of accounts receivable, tax invoices are issued, HPP records, and archived according to the date of the transaction. The completed tax invoice is issued to the customer.

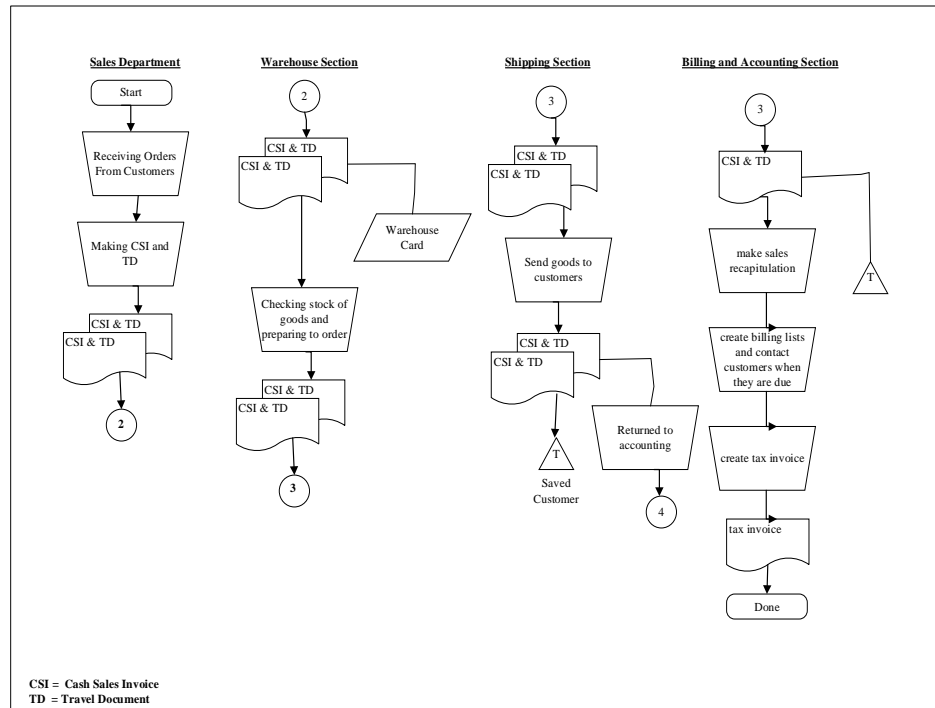


Figure 3. Credit Sales Flowchart

Cash Receipts Accounting Information System Analysis at PT. Human Power
Functions related to the cash receipts accounting system at PT. Human Powers are:

1. Sales Function

In the event of a cash sale, the sales function is responsible for receiving cash or proof of transfer for the sale of goods to the customer and stamping the "Paid" stamp on the invoice.

2. Accounting Function

In the event of a credit sale, the accounting function is responsible for creating a list of receivables, sending the data to each customer and collecting invoices so that payments are made before maturity. The accounting function is also responsible for recording cash receipts, performing bill payment checks on transfer receipts received with checking accounts, and recording customer receivables deductions.

Documents used in the cash receipts accounting system at PT. Human Power is as follows:

1. Proof of Transfer

Proof of transfer is provided by the customer at the time of payment of the bill.

2. Current Account

Current accounts are used by accounting to check cash receipts made by customers. Have the funds been entered into the company's account.

3. Recapitulation of Bills

The billing recapitulation is provided by the billing department as the basis for the customer to pay the bill.

The records used in the cash receipts accounting system at PT. Human Power is as follows:

1. Sales Journal

Used to record sales transactions both in cash and credit.

2. Cash Receipts Journal

The cash receipts journal is used to record cash receipts for cash receipts transactions from cash sales and credit sales.

6. Credit Card

Credit cards are used to reduce debtors' receivables when payment has been received.

The network of procedures for forming the cash receipt system can be seen in Figure 4 as follows:

1. Cash Receipt Procedure

Cash receipts on cash sales transactions are carried out by the sales function. If the bill has been paid, the cash sales invoice is stamped "Paid".

2. Procedure for Depositing Cash to Bank

The money received from cash sales, is deposited into the bank in full on Fridays every week.

3. Billing and Recording Procedures

In credit sales transactions, the accounting function creates a list of receivables, sends the data to each customer and collects invoices so that payments are made before maturity. The accounting department also records cash receipts, reduces customer receivables, and checks bill payments for proof of transfers received with nominal amounts on checking accounts.

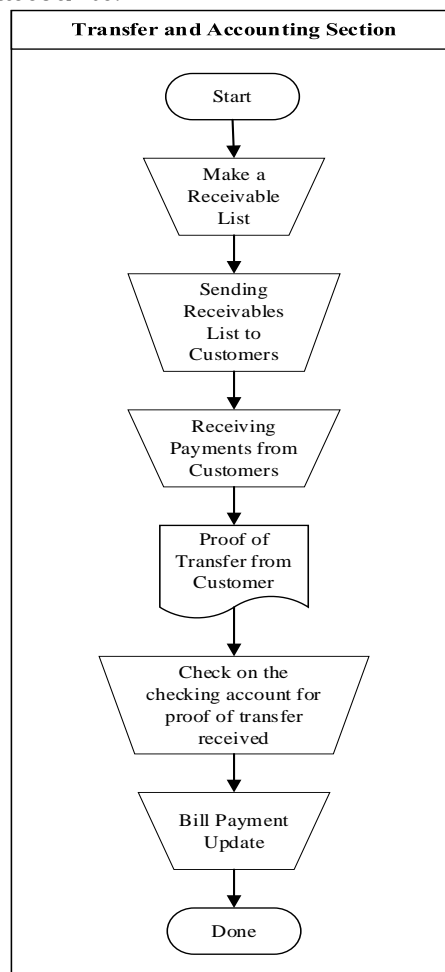


Figure 4. Flowchart of Cash Receipts from Credit Sales

Table 2. Comparative Analysis of Sales Accounting Information Systems and Cash Receipts according to existing theories and SOPs

Indicator	According to Theory	SOP for PT Human Power	Result
Cash Sales Accounting System			
Related Functions	Sales Function, Cash Function, Warehouse Function, Delivery Function, Accounting Function.	Sales Function, Warehouse Function, Accounting Function.	Invalid
Document	Cash Sales Invoice, Cash Register Ribbon, Credit Card Sales Slip, Bill of Landing, COD Sales Invoice, Proof of Bank Deposit, Recap of Cost of Goods Sold.	Cash Sales Invoice, Buyer Identity Document, Transfer Proof, Travel Letter, Tax Invoice	Valid
Notes Used	Sales Journal, Journal Cash Receipts, Journal General, Stock Card, Warehouse Card.	Sales Journal, Cash Receipts Journal, Warehouse Card, HPP Journal	Valid
Forming Network	Procedure Sales Order Procedure, Cash Receipt Procedure, Goods Delivery Procedure, Cash Sales Recording Procedure, Cash Deposit Procedure to Bank, Cash Receipt Recording Procedure, Cost of Goods Sold Recording Procedure.	Procedure Sales Order Procedure, Bill Payment Procedure, Goods Retrieval Procedure, Sales Record Procedure.	Valid
Credit Sales Accounting System			
Related Functions	Sales Function, Credit Function, Warehouse Function, Shipping Function, Billing Function, Accounting Function.	Sales Function, Warehouse Function, Shipping Function, Accounting Function.	Invalid
Document	Delivery Order and its Copies, Invoices and Copies thereof, Recapitulation and Cost of Goods Sold, Memorial Evidence.	Goods Order Letter, Credit Sales Invoice, Buyer Identity Document, Travel Letter, Tax Invoice	Valid
Notes Used	Sales Journal, Accounts Receivable Card, Inventory Card, Warehouse Card, General Journal.	Sales Journal, Accounts Receivable Card, Warehouse Card, HPP Journal	Valid
Forming Network	Procedure Sales Order Procedure, Credit Approval Procedure, Shipping Procedure, Billing Procedure, Receivable Recording Procedure, Sales Distribution Procedure, Cost of Goods Sold Recording Procedure.	Procedure Sales Order Procedure, Goods Retrieval Procedure, Shipping Procedure, Receivable Billing and Recording Procedures.	Valid
Cash Receipt Accounting System			
Related Functions	Secretariat Function, Billing Function, Cash Function, Accounting Function, Internal Audit Function.	Sales Function, Accounting Function	Invalid
Document	Notification Letters, Mail List Notice, Bank Deposit Proof, Receipt	Proof of Transfer, Statement of Account, Recapitulation of Bills.	Valid

Notes Used	Sales Journal, Accounts Receivable Card, Warehouse Card, General Journal	Sales Journal, Cash Receipts Journal, Accounts Receivable Card.	Valid
Forming Network	Procedure Billing Procedures, Notification Letter Submission Procedures, Cash Receipts Recording Procedures.	Cash Receipt Procedure, Cash Deposit Procedure to Bank, Billing and Recording Procedure.	Invalid

Sales Accounting Information System on Internal Control of PT. Human Power

Based on the results of research and analysis of the author, Sales Accounting Information System PT. Human Power according to the company's SOP on sales-related functions when compared to theory (Mulyadi, 2016), there are still shortcomings, namely the absence of a cash function so that the sales function carries out the responsibilities that should be carried out by the cash function. The sales function must be separated from the cash function. This is done to avoid possible fraud. In addition, there are double jobs where the duties and responsibilities of finance & accounting are only carried out by 1 (one) person, if there is a buildup of duties and authority, it is possible for administrative errors to occur in addition to increasing the work stress of the employees themselves.

Documents used in the sale of PT. Human Power is less than the theory, namely only sales invoices, buyer identity documents, proof of transfer for cash sales, travel documents, and tax invoices. PT. Human Power does not use a cash register tape because in practice a cash register machine is not needed, just a cash sales invoice. In addition, PT. Human Power also does not use a Credit Card Slip because the payment made does not use a credit card and does not use a Bill of Lading because the goods for cash sales are directly brought by the customer and for credit sales, they use a letter of travel instead.

The accounting records used by PT. Human Power when compared with the theory is appropriate, namely there are sales journals, cash receipts journals, warehouse cards, and accounts receivable cards. The procedures carried out on sales at PT. Human Power for cash sales including sales order procedures, bill payment procedures, goods retrieval procedures, and procedures sales records. While on credit sales, the procedures implemented are sales order procedures, goods retrieval procedures, delivery procedures, billing procedures and accounts receivable recording.

Basically the procedure set by the SOP of PT. Human Power is in accordance with the existing theory. Cash Receipts Accounting Information System on Internal Control of PT. Human Power. Functions related to cash receipts at PT. Human Power when compared with theory (Mulyadi, 2016), is still very lacking because it is only carried out by 2 (two) functions, namely the sales function and the accounting function. There is no cash function that accepts cash or proof of transfer from customers. The billing and internal audit functions are simultaneously carried out by the accounting function. The billing function is also responsible for checking incoming money and matching it with a checking account. The occurrence of the accumulation of duties and authority by one function.

Documents used related to cash receipts at PT. Human Power is proof of transfer from customers, checking accounts, and recapitulation of invoices. The document is less than the theory (Mulyadi, 2016) but it is good enough for PT. Human Power. Accounting records used for cash receipts at PT. Human Power, namely only sales journals, cash receipts journals, and credit cards.

The procedure carried out on cash receipts at PT. HumanPower is also less than Mulyadi's theory. The procedures implemented are cash receipts procedures, cash deposit procedures to banks, and billing and recording procedures. The procedure for depositing cash into the bank is still not good because it is only carried out once a week. Meanwhile, it should be done the day after the cash is received.

4. CONCLUSION

From the results of research and discussion of the analysis of accounting information systems sales and cash receipts on the internal control of PT. Human Power, it can be concluded that the sales accounting system on the internal control of PT. Human Power in practice is quite good, but there are still shortcomings, namely the absence of a cash function in the cash sales system and the billing function is carried out in conjunction with the accounting function. Duplication of duties and authority can trigger fraud in the sales system. Cash receipts accounting system on the internal control of PT. The drawback of Human Power is that there are several functions that concurrently have several jobs and are not in accordance with expert theory. In addition, the procedure for depositing cash to the bank is only 1 (one) time a week. From these results, the suggestions that can be given are that the company should add employees to functions that concurrently work so that they focus on their respective duties and responsibilities. This method is a form of company internal control to prevent fraud and errors, segregation of functions is also carried out to create internal checks for each cash receipt transaction so that the security of assets can be guaranteed. The procedure for depositing cash into the bank should be carried out every day, ie after the transaction on that day, the next day the cash is deposited.

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