

Received : November 31, 2022

Accepted : December 21, 2022

Published : March, 2023

Conference on Community Engagement Project**<https://journal.uib.ac.id/index.php/concept>**

Design Of Internal Control Systems, Accounting Records, And Financial Reporting Of Cv Multi Metalindo

Sukiantono Tang¹, Mita Permata Sari²

Universitas Internasional Batam

Email of correspondence: sukiantono.tang@uib.ac.id, 1942065.mita@uib.edu

Abstract

This activity is carried out to apply the accounting knowledge learned during college into daily business. In addition, this activity also aims to help micro business actors make accurate and correct books and financial reports to reflect the economic situation of the business. The object of this activity is CV Multi Metalindo, a company that has been operating for a long time but still uses semi-manual records in its books, and does not yet have good financial reports. This condition is known by visiting the place of business and also by interviewing. This activity resulted in accounting students designed in the Microsoft Access program so that entrepreneurs can easily make records and the system can automatically generate financial reports. This system can also improve business flow to more efficient and effective business operations.

Keywords: *Financial Statements, Internal Control, Accounting Records*

Introduction

Lately, more and more people are setting up businesses, both small and medium businesses. The business fields they have established are also from various fields, ranging from culinary, industry, tourism and others (Tang & Fiorentina, 2021). However, despite setting up a business well, they often neglect the necessary internal controls and financial records (Setyawan & Nelson, 2021). According to Febriana et al. (2017), the internal control system is a process that is influenced by the commissioner, which is designed with the aim of achieving effective and efficient operational activities, reliability (trustworthiness) of financial reports, and compliance with applicable policies. According to Farahwati (2017), the accounting system is a method and procedure for collecting, clarifying, summarizing, and reporting information related to the operational and financial activities of a company. According to Baridwan (2017), financial statements are a summary of the recording process related to transactions that occur during the financial year concerned. The business partner of the implementation of this activity is CV Multi Metalindo. CV Multi Metalindo is a company engaged in the industry that produces goods from stainless and iron materials to be used as finished or semi-finished products according to customer demand. CV Multi Metalindo is a company that has been around for a long time, but the company does not yet have a programmed accounting record system and still uses a semi-manual recording

system using only Microsoft Excel as a medium for recording its books, so the author decided to design an accounting system based on Microsoft Office Access. In addition to designing the accounting system, the author also makes a flowchart for CV Multi Metalindo so that their internal control can be more effective and efficient.

Methods

The sources used in the report are primary data sources. The research data carried out in the author's data collection was carried out by several methods, that is:

a. Interview

An interview is a meeting of two people to exchange information and ideas through face-to-face questions and answers. The author conducted interviews with representatives of the SME, that is Mr. Oki directly. The author runs the interview process to ask about the company's operational system work procedures.

b. Observation

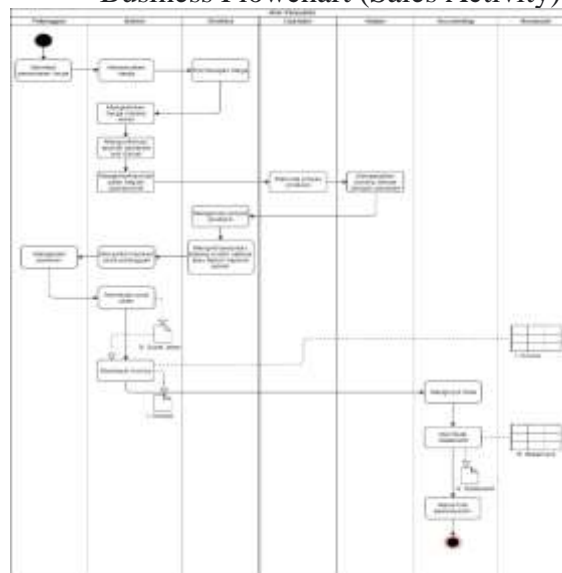
The observation method is a method of collecting data by observing and systematically recording the symptoms being investigated to obtain a real picture of an event or incident to answer research questions. Based on the observations carried out, the authors found that CV Multi Metalindo still records transactions manually and also does not have an effective and efficient system.

Result and Discussion

Business Flow

Based on the results of observations and surveys conducted for the first time, CV Multi Metalindo made sales transactions that were a little complicated and took a little time, that is as follows.

Picture 1.
Business Flowchart (Sales Activity)



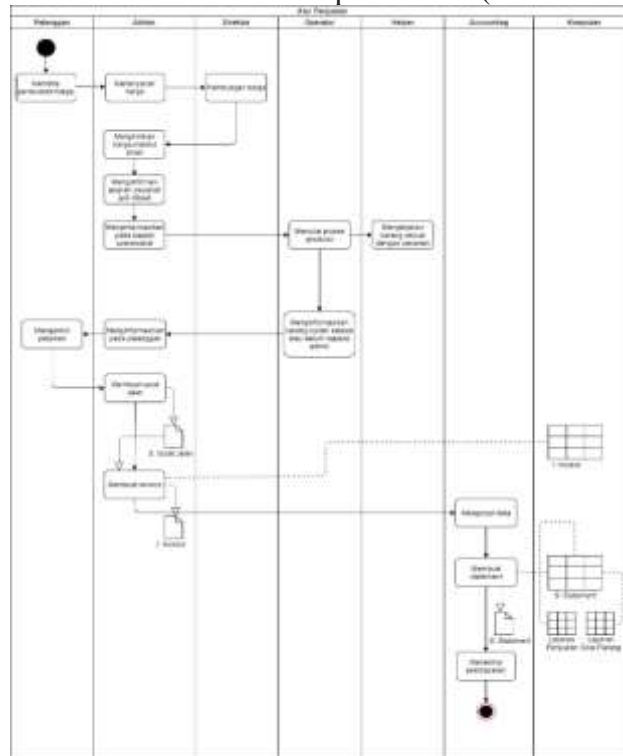
Source: Author (2022)

From the sales flow, it can be seen that the director must inform whether the goods that have been made have been completed or not to the admin who makes longer time so that the admin knows the information if the director has other activities. In addition, CV Multi Metalindo does not yet have an adequate

report. Therefore, the proposal for an effective business flow is to use the system that has been designed in this activity.

Picture 2.

Business Flowchart Improvement (Sales Activity)

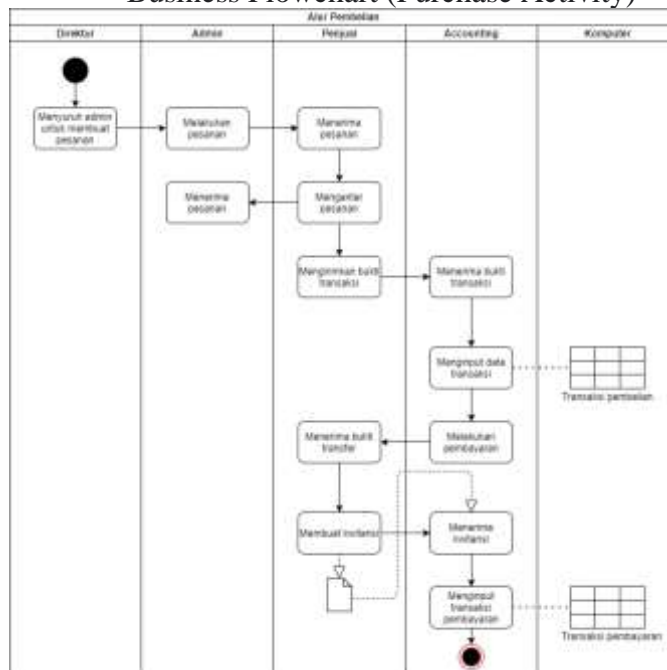


Source: Author (2022)

The sales flow that has been improved makes it easier for admins to obtain information and can immediately inform customers. In addition, two reports are also made, that is a sales report and a remaining receivable report so that the director can find out how many sales per month and how much customer receivables still need to be paid to the company. As for the purchase flow, the purchase transactions carried out are simpler than the sales transactions, that is as follows.

Picture 3.

Business Flowchart (Purchase Activity)

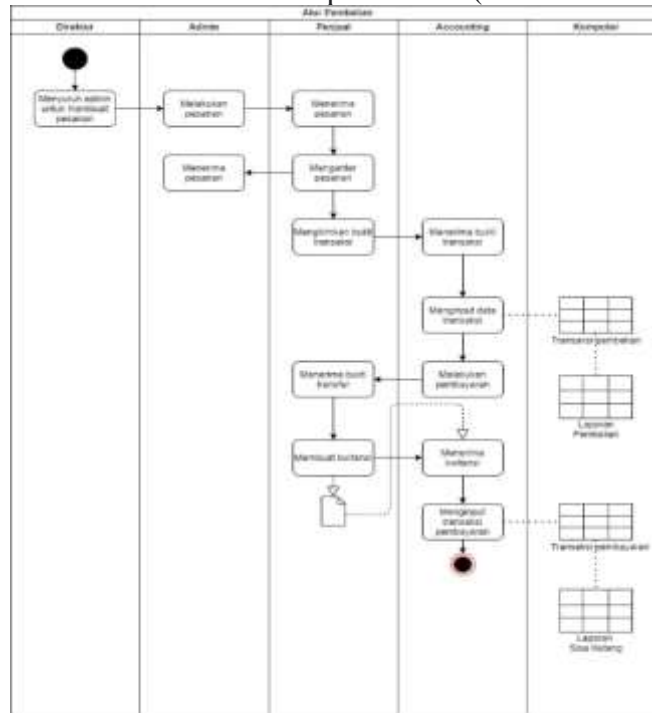


Source: Author (2022)

From the purchase flow, it can be seen that there are no adequate reports regarding purchase transactions. Therefore, the proposal for an effective business flow is to use the system that has been designed in this activity.

Picture 4.

Business Flowchart Improvement (Purchase Activity)



Source: Author (2022)

The proposal for this improvement is to make a purchase report and a remaining debt report to make it easier for the director to find out how much the company spends and how much expenses need to be spent in the following month.

Internal Control System

The internal control system is an important element in the company because with the existence of internal control, the company's goals can be achieved. The following are the elements in internal control.

a. Control Environment

The work environment of CV Multi Metalindo which has few employees makes the working relationship between fellow employees as well as directors and employees quite close. In addition to good working relationships, the organizational structure that regulates the responsibilities of each section is also well implemented so as to facilitate operational activities. In terms of ability, employees can complete the job well in accordance with the work assigned to them. Thus, the control environment of CV Multi Metalindo can be considered good and there are no significant problems.

b. Risk Assessment

The risks that can occur in operations are as follows:

- 1) The risk of price calculation errors by the director.
- 2) Risk of mispricing to customers by admin.
- 3) The risk of goods made not according to the order.
- 4) The risk of damage to the goods during the production process.
- 5) The risk of work accident.

c. Control Procedure

Control procedures at CV Multi Metalindo can be explained as follows.

1) Transaction Data and Record

When a sales transaction occurs, what the admin does is record it into the transaction book. With customer orders via chat, transaction books, and bank account mutations, the director can re-check each sales transaction whether it is in accordance with the customer's wishes or not. So that when employees commit fraud or negligence, the director has evidence that an error has occurred. In addition, to prevent the data that has been inputted from being lost, the data is entered into the G-Drive so that the data will be safe and can be accessed again.

2) Employee Competence

CV Multi Metalindo has employees with promising abilities in carrying out production to orders. In addition, they have quite a lot of experience and they tend to be careful in their work so the possibility of mistakes is very small.

3) Employee Leave

CV Multi Metalindo gives leave to its employees every year as much as 12 times per year. For female employees who give birth, the company will provide leave without any salary deductions. The same also applies to employees who experience work accidents both inside the company and outside the company.

d. Monitoring

Monitoring is carried out by the director every day to ensure orders that have been made are in accordance with customer wishes. In addition, the director also pays attention to how the attitude of employees at work is whether there are people who are lazy or not, whether they serve customers well, and whether employees are able to work together in a team.

e. Information and Communication

Information and communication carried out by the director to employees are well established because the company has only a few employees. So as to make the relationship between directors and employees closer and can streamline the company's operational activities.

Accounting System

After conducting surveys and observations at the business location, the author has understood the shortcomings of business operations in financial recording and reporting. The author uses Microsoft Access to design a system so that it will create adequate financial reports.

a. Main Menu

Picture 5.
Main Menu



Source: Author (2022)

The main menu displays three side menus, namely sales form, purchase form, and reports. The sales form menu has a function to display the sales form, the purchase menu has a function to display the purchase form, and the report menu serves to display reports.

b. General Journal

Picture 6.
General Journal

| No | Tanggal | Keterangan | Debit | Kredit |
|--------|------------|-----------------|--------------|--------------|
| 0030 | 01/07/2022 | Pembayaran Gaji | Rp11.343.000 | Rp0 |
| 0031 | 01/07/2022 | Pembayaran Gaji | Rp0 | Rp11.343.000 |
| 003181 | 02/07/2022 | Penjualan Cash | Rp818.000 | Rp0 |
| 003182 | 02/07/2022 | Penjualan Cash | Rp0 | Rp820.000 |
| 003182 | 02/07/2022 | Penjualan Cash | Rp0 | Rp1.220.000 |
| 003182 | 02/07/2022 | Penjualan Cash | Rp0 | Rp1.130.000 |
| 003056 | 04/07/2022 | Penjualan Cash | Rp0 | Rp5.800.000 |
| 003056 | 04/07/2022 | Penjualan Cash | Rp3.300.000 | Rp0 |
| 003183 | 04/07/2022 | Penjualan Cash | Rp0 | Rp1.930.000 |
| 003056 | 04/07/2022 | Penjualan Cash | Rp2.400.000 | Rp0 |
| 003183 | 04/07/2022 | Penjualan Cash | Rp250.000 | Rp0 |

Source: Author (2022)

The general journal contains transactions for large and small cash disbursements along with other costs. The journal records transactions that occur every day and then will be made into the ledger.

c. Ledger

Picture 7.
Ledger

| No | Tanggal | Keterangan | Debit | Kredit |
|--------|------------|--------------------|-------------|--------------|
| 0030 | 01/07/2022 | Pembayaran Gaji | Rp0 | Rp11.343.000 |
| 003181 | 02/07/2022 | Penjualan Cash | Rp818.000 | Rp0 |
| 003182 | 02/07/2022 | Penjualan Cash | Rp0 | Rp1.220.000 |
| 003182 | 02/07/2022 | Penjualan Cash | Rp0 | Rp1.130.000 |
| 0031 | 04/07/2022 | Pembayaran Akademi | Rp0 | Rp5.800.000 |
| 0030 | 04/07/2022 | Bayar Service Sme | Rp3.300.000 | Rp0 |
| 0030 | 04/07/2022 | Bayar Honor | Rp0 | Rp1.930.000 |

Source: Author (2022)

The general ledger contains the accounts related to the recording of the general journal. The general ledger will later assist in the preparation of financial statements.

d. Sales Form

Picture 8.
Sales Form

| No | Tanggal | Keterangan | Debit | Kredit |
|--------------------------------|------------|------------|-----------|-----------|
| PT Bakti Indonesia Engineering | 24/07/2022 | 8844006 | 1.880.000 | 1.880.000 |
| PT Bakti Indonesia Engineering | 22/07/2022 | 8833008 | 1.880.000 | 1.880.000 |
| PT Bakti Indonesia Engineering | 21/07/2022 | 8833009 | 1.880.000 | 1.880.000 |
| PT Bakti Indonesia Engineering | 21/07/2022 | 8833009 | 1.880.000 | 1.880.000 |
| PT Bakti Indonesia Engineering | 21/07/2022 | 8833009 | 1.880.000 | 1.880.000 |
| PT Bakti Indonesia Engineering | 21/07/2022 | 8833009 | 1.880.000 | 1.880.000 |
| PT Bakti Indonesia Engineering | 21/07/2022 | 8833009 | 1.880.000 | 1.880.000 |
| PT Bakti Indonesia Engineering | 21/07/2022 | 8833009 | 1.880.000 | 1.880.000 |

Source: Author (2022)

Sales form is used to record every sales transaction. In the customer name column, the user can fill in the name of the customer who made the sale transaction, the date column contains the date of the transaction, the invoice column contains the document number, the qty column contains the number of goods sold, the description column contains the name of the item, the price column contains the price of the item per quantity, and The quantity column contains the total amount of the customer's order price. After entering the sales transaction, the data that has been inputted can be seen in the following sales sub-form.

Picture 9.
Sales Sub-form

| No | Nama Barang | Qty | Harga | Jumlah |
|----|------------------|------|-------|----------|
| 1 | Mentol/Asuransi | 1000 | 10000 | 10000000 |
| 2 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 3 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 4 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 5 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 6 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 7 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 8 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 9 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 10 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |

Source: Author (2022)

e. Purchase Form

Picture 10.
Purchase Form

| No | Nama Barang | Qty | Harga | Jumlah |
|----|------------------|------|-------|----------|
| 1 | Mentol/Asuransi | 1000 | 10000 | 10000000 |
| 2 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 3 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 4 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 5 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 6 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 7 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 8 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 9 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 10 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |

Source: Author (2022)

Purchase form is used to record every purchase transaction. In the seller's name column, the user can fill in the name of the seller who made the purchase transaction, the date column contains the date of the transaction, the invoice column contains the document number, the qty column contains the number of items purchased, the description column contains the name of the item, the price column contains the price of the item per quantity, and The quantity column contains the total amount of the price of the goods purchased. After inputting the sales transaction, the data that has been inputted can be seen in the following sales sub-form.

Picture 11.
Purchase Sub-form

| No | Nama Barang | Qty | Harga | Jumlah |
|----|------------------|------|-------|----------|
| 1 | Mentol/Asuransi | 1000 | 10000 | 10000000 |
| 2 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 3 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 4 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 5 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 6 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 7 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 8 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 9 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |
| 10 | Mutiara/Asuransi | 1000 | 10000 | 10000000 |

Source: Author (2022)

f. Report

The report menu contains all reports generated from operational transactions of CV Multi Metalindo. In the designed system, reports that are created automatically are Trial Balance, Income Statement, Change in Equity report, Statement of Financial Position, Sales Report), purchase report (Purchase Report), remaining accounts receivable report (AR Balance), remaining accounts payable report (AP Balance).

Picture 12.
Trial Balance

| No | Nama Akun | Saldo |
|-----|----------------------------------|--------------|
| 101 | Kas | Rp1.000.000 |
| 102 | Bank | Rp10.000.000 |
| 103 | Pinjaman | Rp2.000.000 |
| 104 | Persediaan | Rp1.000.000 |
| 105 | Persediaan Gmaka | Rp0 |
| 106 | Sisa Orde/ Hutang | Rp0 |
| 107 | Tanah | Rp0 |
| 108 | Gedung | Rp0 |
| 109 | Akumulasi Penyusutan Gedung | Rp0 |
| 110 | Masa Pakse | Rp0 |
| 111 | Masa Runtun | Rp0 |
| 112 | Akumulasi Penyusutan Masa Pakse | Rp0 |
| 113 | Akumulasi Penyusutan Masa Runtun | Rp0 |

Source: Author (2022)

The trial balance has a display like Figure 12 which contains information about the account number, account name, and the ending balance of each account. At the very bottom of the trial balance is the total of all account balances at the end of the report.

Picture 13.
Income Statement

| Nomor Akun | Nama Akun | Laba Rugi |
|------------|-----------------------------------|----------------|
| 411 | Penjualan | Rp157.944.000 |
| 421 | Kembali Penjualan | Rp0 |
| 422 | Potongan Penjualan | Rp0 |
| 511 | Biaya Bahan Baku | -Rp162.800.500 |
| 512 | Biaya Tenaga Kerja Langsung | Rp0 |
| 513 | Biaya Overhead Pabrik | Rp0 |
| 601 | Beban Gaji | -Rp65.137.779 |
| 602 | Beban Kontribusi Sosial Penjualan | -Rp340.000 |
| 603 | Beban Sharafan | -Rp500.000 |
| 604 | Beban Pemeliharaan | -Rp4.800.000 |
| 605 | Beban Utilitas | -Rp2.430.040 |
| 606 | Beban Bunga | Rp0 |
| 607 | Beban Adm Bank | Rp0 |

Source: Author (2022)

The income statement is a report prepared so that the director can find out how much profit or loss the company has experienced. In this system, reports display revenues, costs related to production, and operating expenses that occurred during a certain period. At the end of the report presents the amount of profit or loss generated during a certain period.

Picture 14.
Statemen of Changes in Equity

| Saldo (Rp) Tahun Berjalan | Perubahan Akun | Saldo | Saldo |
|---------------------------|----------------|---------------|--------------|
| Rp44.182.818 | 311 | -Rp12.900.000 | Rp31.282.818 |
| | | -1.700.000 | |

Page 1 of 1

Source: Author (2022)

The statement of changes in equity displays the owner's initial capital, the profit or loss generated during a given period, and the ending balance of equity.

Picture 15.
Statement of Financial Position

| Kategori Akun | Nomor Akun | Nama Akun | Saldo (Rp) |
|---------------|------------|------------------------------------|-----------------|
| Aset | 101 | Kas | Rp73.811.880 |
| | 102 | Bank | Rp1.023.111.710 |
| | 103 | Hutang | Rp35.175.388 |
| | 104 | Perdagangan | Rp1.000.000 |
| | 201 | Perdagangan Eksternal | Rp0 |
| | 202 | Utang Eksternal | Rp0 |
| | 301 | Tanah | Rp0 |
| | 302 | Gedung | Rp0 |
| | 304 | Akumulasi Penyusutan Gedung | Rp0 |
| | 305 | Mobil Pribadi | Rp0 |
| | 306 | Mobil Kantor | Rp0 |
| | 307 | Akumulasi Penyusutan Mobil Pribadi | Rp0 |

Source: Author (2022)

The statement of financial position displays the assets, liabilities and equity of the company. On the system, the report displays the account group, account number, account name, and balance of each. At the end of the report, it will present the total balance of the company's assets, liabilities and equity for a certain period.

Picture 16.
Sales Report

| Nama Pelanggan | Tanggal | Invoice | Jumlah |
|------------------------------|------------|---------|--------|
| PT Batam Marindo Engineering | 11/01/2022 | 001024 | 240000 |
| | 11/01/2022 | 001024 | 200000 |
| | 11/01/2022 | 001024 | 50000 |
| | 27/01/2022 | 001118 | 720000 |
| | 11/01/2022 | 001024 | 220000 |
| | 11/01/2022 | 001024 | 180000 |
| | 27/01/2022 | 001118 | 500000 |
| | | | 445000 |
| PT Gita Laksana Teknik | 25/01/2022 | 001104 | 335000 |
| | | | 335000 |
| | | | 780000 |

Source: Author (2022)

The sales report contains sales that occurred during a certain period grouped by customer name. The sales report is displayed consisting of the customer name, date, invoice, and sales amount.

Picture 17.
AR Balance

| Nama Pelanggan | Tanggal | Tagihan | Pembayaran | Saldo |
|------------------------------|------------|--------------|--------------|--------------|
| PT Batam Marindo Engineering | 22/01/2022 | Rp 720.000 | Rp 0 | Rp 720.000 |
| | 22/01/2022 | Rp 600.000 | Rp 0 | Rp 600.000 |
| | 11/01/2022 | Rp 1.000.000 | Rp 0 | Rp 1.000.000 |
| | 11/01/2022 | Rp 200.000 | Rp 0 | Rp 200.000 |
| | 12/01/2022 | Rp 0 | Rp 1.400.000 | Rp 1.400.000 |
| | 11/01/2022 | Rp 400.000 | Rp 0 | Rp 400.000 |
| | 11/01/2022 | Rp 200.000 | Rp 0 | Rp 200.000 |
| | 11/01/2022 | Rp 100.000 | Rp 0 | Rp 100.000 |
| | | | | 340000 |

Source: Author (2022)

The remaining accounts receivable report displays the remaining receivables that must be paid by the customer to the company. The report presents the customer name, date, invoice, payment and balance.

Picture 18.
Purchase Report

| Nama Pelanggan | Tanggal | Invoice | Jumlah |
|------------------------------|------------|---------|--------------|
| PT Batam Marindo Engineering | 11/01/2022 | 001024 | Rp 600.000 |
| | 09/01/2022 | 001021 | Rp 500.000 |
| | | | 1100000 |
| PT Gita Laksana Teknik | 03/01/2022 | 001001 | Rp 1.200.000 |
| | 05/01/2022 | 001001 | Rp 400.000 |
| | 16/01/2022 | 001006 | Rp 400.000 |
| | 18/01/2022 | 001007 | Rp 1.700.000 |
| | 23/01/2022 | 001008 | Rp 600.000 |
| | 25/01/2022 | 001009 | Rp 2.000.000 |
| | 26/01/2022 | 001010 | Rp 2.000.000 |
| | | | 1100000 |
| | | | 2200000 |

Source: Author (2022)

Purchases report is a report that displays purchases that occurred during a certain period. The purchase report presents the customer's name, date, invoice, and number of purchases made during a certain period.

Picture 19.
AP Balance

| Nama Pemasok | Tanggal | Tagihan | Pembayaran | Saldo |
|--------------------|------------|--------------|--------------|--------------|
| CV Multi Metalindo | 01/01/2022 | Rp10.000.000 | Rp0 | Rp10.000.000 |
| | 31/12/2022 | Rp10.000.000 | Rp0 | Rp10.000.000 |
| | | | | Rp20.000.000 |
| PT Big Metalindo | 01/01/2022 | Rp10.000.000 | Rp0 | Rp10.000.000 |
| | 01/01/2022 | Rp15.000.000 | Rp0 | Rp15.000.000 |
| | 01/01/2022 | Rp400.000 | Rp0 | Rp400.000 |
| | 20/07/2022 | Rp675.000 | Rp0 | Rp675.000 |
| | 20/07/2022 | Rp4.750.000 | Rp0 | Rp4.750.000 |
| | 22/07/2022 | Rp0 | Rp20.000.000 | Rp20.000.000 |
| | 23/07/2022 | Rp200.000 | Rp0 | Rp200.000 |
| | 23/07/2022 | Rp2.000.000 | Rp0 | Rp2.000.000 |

Source: Author (2022)

The remaining debt report is a report that displays the remaining debt that must be paid by the company to the seller. The outstanding balance report displays the seller's name, date, invoice, payment, and balance.

Results After Implementation

After the implementation process is carried out, the current condition of CV Multi Metalindo is different from before. The differences that occur are as follows.

- Transaction recording is easier and faster because it no longer uses the manual method where transactions have to be written on paper.
- Calculation of the remaining debt and receivables can be done easier and faster because it does not need to be done manually.
- With the system, directors can easily view business financial reports at any time such as current income, business assets, and others like other companies. In addition, the financial statements can also be used by directors in making future decisions.

Conclusions

CV Multi Metalindo is a company engaged in the industry that produces goods from stainless and iron materials to be used as finished or semi-finished products according to customer demand. CV Multi Metalindo is a company that has been around for a long time, but the company does not yet have a programmed accounting record system and still uses a semi-manual recording system using only Microsoft Excel as a medium for recording its books, so the author decided to design an accounting system based on Microsoft Office Access. After using the system, employees of CV Multi Metalindo receive advantages such as finding information in certain transactions easier, making it easier for employees to prepare financial reports, and various other functions. In addition, the system also helps in streamlining the business flow and the already good internal control becomes more effective.

References

Agustinus Setyawan, Alden Nelson (2021). The Role of Organizational Culture in the Influence of HR Practices, Knowledge Management, and Talent Management on Organizational Performance. *Jurnal Dinamika Manajemen*, 12(2), 275-284

- Angelina. (2017). *Pengaruh Sistem Informasi Akuntansi Persediaan Terhadap Pengendalian Internal Persediaan Pada PT Hindo Medan*. 1–12.
- Febriana, L., Wardayati, S. M., & Prasetyo, W. (2017). *Pengaruh Faktor-Faktor Pengendalian Internal Terhadap Akuntabilitas Auditor di Inspektorat Kabupaten Jombang*. Jember.
- Istiyawati Rahayu, E. M. (2015). Peranan Audit Internal dan Pencegahan Fraud Dalam Menunjang Efektivitas Pengendalian Internal (Studi Kasus Pada Yayasan Internusa Surakarta). *Jurnal Paradigma Universitas Islam Batik Surakarta*, 13(01), 115847.
- Pratiwi, W., Natalina, A., & Wiryani, S. P. (2016). *Analisis Sistem Pengendalian Internal Penerimaan Kas Pada PT XYZ*.
- Prier Waterhouse Coopers. (2013). Internal Control — Integrated Framework Executive Summary. *Coso*, May, 1–20. <https://www.coso.org/Pages/ic.aspx>
- Pujiati, H. (2021). PENGENDALIAN INTERNAL PENJUALAN (Studi Pada Divisi Usaha Bharakerta Inkoppol). *Journal of Industrial Engineering & Management Research*, 2(3), 115–133.
- Salehi, M., Rajaei, R., & Edalati Shakib, S. (2021). The relationship between CEOs' narcissism and internal controls weaknesses. *Accounting Research Journal*, 34(5), 429–446. <https://doi.org/10.1108/ARJ-06-2020-0145>
- Saputra, A. (2017). *Pengaruh Sistem Internal, Kontrol, Audit Internal dan Penerapan Good Corporate Governance Terhadap Kecurangan (FRAUD) perbankan (Studi Kasus Pada Bank Syariah Anak Perusahaan BUMN di Medan)*.
- Styawati, K. D. (2022). Pengaruh Manajemen Risiko, Pengendalian Internal dan Sistem Akuntansi Terhadap Efektivitas Kredit. *Hita Akuntansi Dan Keuangan*, 8–18. <https://ejournal.unhi.ac.id/index.php/HAK/article/view/2582>
<https://ejournal.unhi.ac.id/index.php/HAK/article/download/2582/1621>
- Tang, S., & Fiorentina, F. (2021). Pengaruh Karakteristik Perusahaan, Kinerja Perusahaan, Dan Management Entrenchment Terhadap Manajemen Laba. *Jurnal Ekonomi Bisnis Dan Kewirausahaan*, 10(2), 121.