

## Internal Control System Analysis of the Revenue Cycle (Case Study at PT. Anugerah Cahaya Sejahtera Indonesia)

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**Article info:**

Received June 14, 2023  
Revised July 16, 2023  
Accepted August 10, 2023

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**Recommended citation:**

Astuty, H. S., 2023,  
Internal Control System  
Analysis of the Revenue  
Cycle (Case Study at PT.  
Anugerah Cahaya  
Sejahtera Indonesia),  
*Small Business  
Accounting Management  
and Entrepreneurship  
Review (SBAMER)*, 3(2),  
18-26.

**ABSTRACT:** *The revenue cycle consists of several cycles, namely cash and credit sales, cash receipts from repayment of receivables, and cash receipts from cash sales. This internal control system is carried out to maintain and protect company assets and to prevent risks that arise within a company. This research aims to analyze whether the internal control system for the company's revenue cycle is running well and in accordance with the internal control elements that have been determined. This research uses qualitative research to determine informants using snowball sampling techniques. Primary data is obtained from field observations in the form of interviews, while secondary data is obtained from documents as supporting evidence for the interviews. Based on the COSO analysis and the internal control elements that have been carried out, it can be concluded that the internal control system over the revenue cycle at PT. Anugerah Cahaya Sejahtera is quite effective, but several weaknesses must be considered to improve control within the company so that goals can be achieved well.*

**Keywords:** *Cash Receipts, Internal Control System, Revenue Cycle, Sales.*



## INTRODUCTION

In the current era of globalization, competition in the business world is increasingly rapid. This requires companies to obtain information that is relevant, complete, timely and correct so that the information can be used as a tool in making decisions related to problems that exist in a company. With such demands, companies are ultimately required to create a system that is used to regulate the flow of required information.

As a company develops, company assets also become increasingly difficult to control. The internal control system (Mulyadi, 2001: 163) consists of all interrelated methods and actions implemented within an organization to secure assets, increase the reliability of accounting records, increase operational efficiency, and ensure compliance with legal provisions and regulations that apply within the company (Handayani & Suryaningrum, 2021; Sundari, 2022).

Revenue is a very important company operational activity so the procedures that form the revenue cycle must be carefully considered. According to Krismiaji (2010: 299) the revenue cycle is a series of business activities that occur repeatedly and information processing activities, which are related to the delivery of goods and services. The goal of the revenue cycle is to provide the right product for consumers, at the right place and time for consumers at prices that suit the market so that company operations can run stably on an ongoing basis.

Revenue cycle at PT Anugerah Cahaya Sejahtera is by carrying out credit sales transactions, cash sales (more likely to make sales on credit) and cash receipts from cash sales and collection of receivables. PT. Anugerah Cahaya Sejahtera is a distributor company selling switches and lamps based in Surabaya. From the revenue cycle at PT. Anugerah Cahaya Sejahtera, which has many transactions and has many party customers spread across several cities in Indonesia, makes the company lose control of its assets and raises various risks in securing company assets, namely in collecting receivables, delays in payment times from those determined by the company, risks sales returns due to goods being damaged or not in accordance with the order, misappropriation of goods in the warehouse and the risk of errors in recording

transactions.

Therefore, the purpose of carrying out this research is to analyze the internal control system over the revenue cycle at PT. Anugerah Cahaya Sejahtera and to analyze the internal control system over the revenue cycle at PT. Anugerah Cahaya Sejahtera is running well and in accordance with the internal control elements that have been determined.

## LITERATURE REVIEW

### Internal control

Control is the process of influencing or directing activities, organizations, or systems (Krismiaji, 2010: 215). According to Romney and Steinbart (2015: 226), internal control is a process because it spreads throughout the company's operational activities and is an integral part of management activities.

According to Mulyadi (2016: 129), the internal control system includes organizational structure, methods, and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. Internal control is the steps and procedures implemented by an organization to ensure that the financial information produced by the accounting system is reliable, accurate, and valid (Listalia & Suryaningrum, 2023). The purpose of internal control is to protect organizational assets, minimize the risk of errors or fraud, and ensure that financial reports reflect actual financial conditions.

Adopting the definition of internal control from COSO (Committee of Sponsoring Organization) quoted by Krismiaji (2010: 222) is as a process implemented by the board of directors, management, and to provide sufficient guarantees that the following control objectives can be achieved, namely:

- Effectiveness and efficiency of operations.
- Reliability of financial reporting.
- Conformity with applicable laws and regulations.

According to Mulyadi (2016: 130), the main elements of an internal control system are:

1. An organizational structure that clearly separates functional responsibilities.
2. Authority system and recording procedures that provide adequate protection for assets, debts, income and expenses.
3. Healthy practices in carrying out the duties and functions of each organizational unit.
4. Employees whose quality is in accordance with their responsibilities.

Meanwhile, based on the results of research by the Committee of Sponsoring Organizations (COSO), there are five interrelated components of the internal control model which are designed to provide certainty that control objectives will be achieved. COSO control components include (Krismiaji, 2010: 223):

1. Control Environment. This includes Integrity and ethical values, management philosophy and operating style, organizational structure, audit committee, determination of authority and responsibility, human resource practices and policies, external influences.
2. Control Activities. These activities include: proper authorization of activities and transactions, segregation of duties, adequate design and use of documents and records, adequate protection of access and use of assets and records, independent checks of performance.
3. Risk Measurement (Risk Assessment). Risk measurement includes threat identification, risk estimation, loss estimation, control identification, benefit and sacrifice estimation, control system implementation.
4. Information and Communication (Information and Communication). This component surrounds monitoring activities. The system enables an organization's employees to obtain and exchange information needed to carry out, manage, and control the organization's activities.
5. Monitoring. Performance monitoring is the most important thing in supervision.

### Revenue Cycle

The revenue cycle is a series of business activities that occur repeatedly and information processing activities, which are related to the delivery of goods and services to customers and the receipt of cash payments from the delivery of these goods and services (Krismiaji, 2010: 299).

Procedures in the revenue cycle include:

1. Credit Sales
2. Cash Receipts from Cash Sales

### 3. Cash receipts from repayment of receivables

The revenue cycle in a company also requires internal control, because this cycle is directly related to cash which is vulnerable to various forms of fraud. According to Krismiaji (2010: 335) the function of a well-designed internal control system is to provide adequate supervision to ensure that:

1. All transactions have been properly authorized.
2. All recorded transactions are valid.
3. All valid and authorized transactions have been recorded.
4. All transactions have been recorded accurately.
5. All assets (cash, inventory, and data) are protected from loss or theft.
6. Business activities are carried out efficiently and effectively.

### Previous Research

Yuniarti (2012). Research with the title "Internal Control System Analysis of the Revenue Cycle (Case Study at PT. Cartenz Indonesia Surakarta Branch, Central Java)". The research results stated that the implementation of the revenue cycle internal control system at PT. Cartenz Indonesia can be shown by the existence of a flowchart for ordering goods, sales and billing to customers and that it has fulfilled the principles of internal control even though there are still authorizations that have not been documented. The company's internal control system is adequate with clear separation of work functions, almost all authorization systems and recording procedures have been implemented, PT. Cartenz Indonesia has implemented healthy policies and practices and employees whose quality is in line with their responsibilities. PT. Cartenz also has a written organizational structure, job descriptions, standard operating procedures for employees, but there are still weaknesses in several COSO control components.

Pasodung et al. (2015). The research entitled "Evaluation of Internal Control Over Revenue Procedures at PT. Mitra Duta Optimal Distributor of Tiga Roda Manado Cement." The results of the research state that the control environment in the company is in accordance with the elements of control that apply both in terms of integrity and ethical values, risk assessment has also been carried out effectively, control activities have also been in accordance with the elements of control in terms of separation of duties. each employee, independent examination of employee performance, but there are still discrepancies, namely that the security for each computer used in the company is not in accordance with internal control, information and communication and monitoring has been implemented properly.

## RESEARCH METHOD

The research method used in this research is qualitative. Qualitative studies aim to find in-depth explanations of human and social problems. Researchers interpret how subjects obtain meaning from the surrounding environment and how that meaning influences their attitudes. "Research was conducted in a natural (naturalistic) setting" (Fadli, 2021).

The author's research subject is the finance and accounting department of PT. Indonesian Prosperous Light Award. The data collection technique used was observation, which the author carried out by helping with the work process while on site. Meanwhile, the data processing technique used by the author is descriptive analysis. That is, this research was carried out based on data from the results of collecting data analysis used during conducting research as well as direct activities in the sales cycle so that, in the end, it can produce a conclusion.

### Field Activity Tracks

Figure 1 shows the field activity tracks. A preliminary survey is where the researcher visits the research location to obtain general information to make it clearer for the future research process. After that, researchers entered the field by conducting observations, interviews and documentation to clarify the information and data obtained. If the data obtained is unclear, the researcher extends the observation to the informant to obtain as complete data as possible. After the data is obtained, the data will be reduced. Then the information is presented in a data presentation in the form of a short description. The data that has been presented will be drawn to conclusions by the researcher with the correctness of the analysis results, which can be trusted.

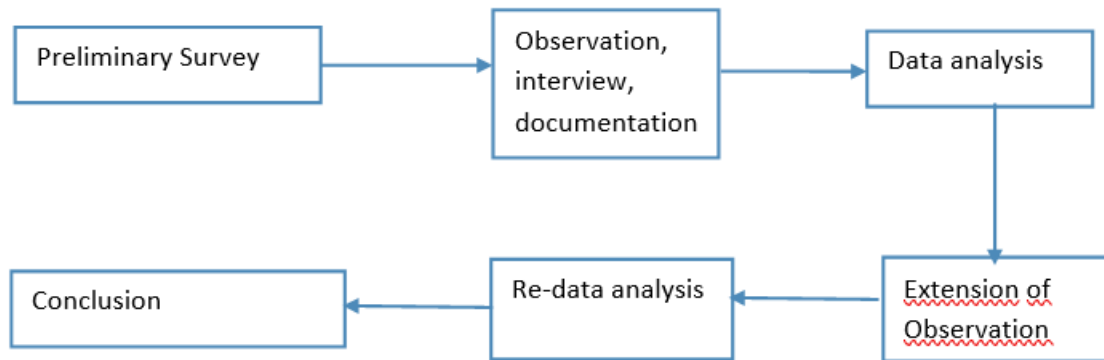


Figure 1. Field Activity Tracks

## RESULTS AND DISCUSSION

### Profile PT. Anugerah Cahaya Sejahtera Indonesia

Established in the field of trading electrical equipment, especially the Panasonic brand, the company was appointed as the official distributor of professional Panasonic lighting throughout East Java, Bali and Nusa Tenggara. As time goes by, from 2013 until now, more and more products are being distributed, namely Philips Lamps with unlimited area coverage, for this PT. Anugerah Cahaya Sejahtera acts as a sub-distributor.

### Implementation of the Internal Control System in the Company

Based on the results of interviews with the finance and accounting department, the application of SPI in the company's sales cycle can be explained.

1. An organizational structure that clearly separates functional responsibilities  
The most important functions in the revenue cycle are separated, namely the sales, credit and accounting functions at PT. Prosperous Light Award. However, functions are still duplicated, such as the sales function and the purchasing function. The cashier section is one with accounting. Authority system and recording procedures that provide adequate protection for assets, debts, income, and expenses  
Each section has its authority and responsibility, namely the receipt of orders from customers is authorized by the operational manager (OM). Still, if conditions are truly urgent, it can be replaced by sales administration. The Warehouse Head authorizes the warehouse department to release goods. The shipping department authorizes delivery of goods as proof that the goods have been sent. Responsibility for cash receipts and recording transactions that occur lies with the Cashier and Accounting. Meanwhile, the responsibility for recording overdue receivables is in the receivables section, which is billed by the billing section.
2. Sound practices in carrying out the duties and functions of each organizational unit  
Form used in transactions. PT. Anugerah Cahaya Sejahtera already uses printed serial numbered forms, but not all of them. More than one person also carries out revenue cycle transactions. Internal control within the company is carried out once every six months, while in the warehouse itself, stock sampling is usually held once a week.
3. Employees whose quality is in accordance with their responsibilities  
In accepting prospective employees, PT. Anugerah Cahaya Sejahtera will provide tests and requirements or criteria appropriate to the position they will take.

In addition to analysis using elements of internal control over the revenue cycle, analysis using the following five COSO components is also used, as depicted in Table 1.

Table 1. Analysis of the Five Components of an Internal Control System According to COSO

No.	Components	Key Control	Interview Result	
			Yes	No
1	Lingkungan Pengendalian	<ul style="list-style-type: none"> <li>● Integritas dan etika</li> </ul>		
		- mengkomunikasikan kepada semua karyawan tentang kebijakan tertulis dan kode etik	√	
		- memberikan bimbingan moral	√	
		- mengurangi atau menghilangkan insentif dan godaan untuk menghindari ketidakjujuran karyawan		√
		<ul style="list-style-type: none"> <li>● Filosofi dan gaya operasi manajemen</li> </ul>		
		- pertemuan informal antara bagian penjualan, akuntansi, dan direktur	√	
		- sikap dan tindakan terhadap evaluasi pelaporan keuangan	√	
		<ul style="list-style-type: none"> <li>● Struktur organisasi</li> </ul>		√
		<ul style="list-style-type: none"> <li>● Komite audit</li> </ul>		√
		<ul style="list-style-type: none"> <li>● Penetapan wewenang dan tanggung jawab</li> </ul>	√	
		<ul style="list-style-type: none"> <li>● Praktik dan kebijakan tentang sumber daya manusia</li> </ul>		
		- pelatihan staf tertentu	√	
		- adanya bonus	√	
		- pinjaman tunai kepada karyawan	√	
		- seleksi calon karyawan	√	
		- perputaran jabatan (rotasi jabatan)		√
		- pengambilan cuti karyawan	√	
2	Aktivitas Pengendalian	<ul style="list-style-type: none"> <li>● Otorisasi yang tepat terhadap aktivitas dan operasi</li> </ul>		
		- penerimaan order pembelian dari <i>customer</i> diotorisasi oleh fungsi penjualan	√	
		- persetujuan pemberian kredit diberikan oleh fungsi kredit dengan membubuhkan tanda tangan		√
		- pengiriman barang kepada <i>customer</i> diotorisasi oleh fungsi pengiriman dengan membubuhkan tanda tangan	√	
		- penetapan harga jual, syarat penjualan, syarat pengangkutan barang, potongan penjualan berada di tangan direktur dengan penerbitan surat keputusan		√
		<ul style="list-style-type: none"> <li>● Pemisahan tugas</li> </ul>		
		- terpisahnya fungsi akuntansi, penjualan, dan kredit	√	
		- terpisahnya fungsi akuntansi dan fungsi kas		√
		- memonitor risiko bisnis		√
		- transaksi harus dilaksanakan oleh lebih dari satu orang	√	
		<ul style="list-style-type: none"> <li>● Dokumen dan catatan yang memadai</li> </ul>		
		- penggunaan formulir bernomor urut tercetak	√	
		<ul style="list-style-type: none"> <li>● Perlindungan yang memadai terhadap aset dan aktiva dan catatan</li> </ul>		
		- secara periodik diadakan pencocokan fisik kekayaan dan catatan perusahaan	√	
		<ul style="list-style-type: none"> <li>● Pengecekan independen terhadap kinerja</li> </ul>		√
3	Pengukuran Risiko	<ul style="list-style-type: none"> <li>● Identifikasi ancaman</li> </ul>		
		- pesaing lebih unggul	√	
		<ul style="list-style-type: none"> <li>● Estimasi risiko</li> </ul>		√
		<ul style="list-style-type: none"> <li>● Estimasi kerugian</li> </ul>		
		- kas yang ada di tangan dan kas dalam penagihan diasuransikan		√
		<ul style="list-style-type: none"> <li>● Estimasi manfaat</li> </ul>		
		- cara perusahaan untuk <i>manage</i> atau mengatur pengeluaran sehingga sebanding dengan manfaat pada perusahaan	√	
		<ul style="list-style-type: none"> <li>● Implementasi sistem pengendalian internal</li> </ul>	√	

No.	Components	Key Control	Interview Result	
			Yes	No
4	Informasi dan Komunikasi	● Transaksi yang dicatat benar terjadi	√	
		● Transaksi yang sudah selalu dicatat	√	
		● Transaksi yang dicatat dinyatakan dalam jumlah yang benar	√	
		● Posting dan pengikhtisaran dengan benar	√	
		● Transaksi diklasifikasikan dengan benar	√	
5	Pemantauan	● Transaksi dicatat pada tanggal yang benar	√	
		● Supervisi yang efektif		
		- pemeriksaan mendadak		√
		● Pelaporan pertanggungjawaban	√	
		● <i>Internal auditing</i>	Ya	Tidak
			√	

From table 1, the results obtained are  $27/39 \times 100\% = 69.23\%$ , where the results are more than 50%, which can be concluded that the internal control system for PT's revenue cycle. Anugerah Cahaya Sejahtera can be seen from the elements of internal control that have been implemented quite well.

**Organizational structure that strictly separates functional responsibilities**

The company has clear job descriptions for employees but does not yet have a written organizational structure. The organizational structure should be in writing within the company.

**Authority System and Recording Procedures That Provide Adequate Protection for Assets, Debts, Income and Expenses**

The company's authority system and recording procedures are quite good. However, there is still a weakness in the delivery section, namely that it only provides authorization on the invoice, which is also proof that the goods have been sent. The delivery function should authorize the delivery of goods by affixing the stamp "delivered" to the invoice copy.

**Sound Practices in Carrying Out the Duties and Functions of Each Organizational Unit**

There are still weaknesses in healthy practices in carrying out duties and functions in the company, namely internal control activities at PT. Anugerah Cahaya Sejahtera was carried out every six months, where the physical matching of assets with recording should be carried out periodically, namely once a month, to minimize fraud. There are no surprise checks carried out by the internal examiner on the cashier, where the cash balance in the hands of the cash function should be periodically calculated and a surprise check by the internal examiner function. The company also does not ensure the billing and cashier departments, where the billers and cashiers should be insured. Cash in transit (both in the hands of the Kasa Department and in the hands of the collector) must be insured.

**Employees whose quality matches their responsibilities**

In selecting employees whose qualities are in accordance with their responsibilities, they are in accordance with the elements of internal control, namely by strictly selecting prospective employees through tests according to the position they will take up. Training or educational training and development is also carried out for employees in the company, especially in the sales department.

The systems and Procedures for the revenue cycle are divided into credit sales, cash receipts from repayment of receivables,

**Credit Sales**

*Functions Related to the Credit Sales System*

The existing functions in the company related to credit sales are quite good, according to Mulyadi (2016: 161), namely the sales function, warehouse function, shipping function, and accounts receivable function. Apart from these functions, the Head of Finance and Accounting (KUAK) also functions as the accounting department in monitoring sales journals, which are inputted from the sales department through creating invoices. There is also a credit function that is carried out by the company's operational manager (OM).

#### *Documents and Accounting Records Related to the Credit Sales System*

The documents related to the company's credit sales system are quite good, with the existence of invoices whose use is accounted for by each section that uses them and the calculation of the cost of goods sold (COGS). Meanwhile, the accounting records used by the company are almost in accordance with Mulyadi (2016: 164), namely the existence of a sales journal and inventory card/warehouse card. Still, the receivables card in this company is used when paying off receivables by customers in the cash receipt system from paying off receivables.

#### *Internal Control System Over the Credit Sales System*

Determination of selling prices, sales conditions, terms of transportation of goods, and sales discounts are in the hands of the operational manager (OM). The determination of the selling price, sales conditions, conditions for transporting goods, and sales discounts should be in the hands of the Director by issuing a decision letter regarding this matter.

### **Cash receipts from repayment of receivables**

#### *Functions Related to the Cash Receipt System from Repayment of Receivables*

The functions in the company related to the cash receipt system from paying off receivables are in accordance with Mulyadi (2016: 407), namely the existence of a receivables function, a billing function, a cashier and accounting function, as well as an internal control function held by the Head of Finance and Accounting.

#### *Documents and Accounting Records Related to the Cash Receipt System from Repayment of Receivables*

Documents related to the cash receipt system from repayment of receivables are sufficient, namely invoices, daily billing reports (LPH), proof of bank deposits both in cash and clearing BG due, and proof of cash incoming (BKM). In this company, the daily billing report (LPH) document functions like the notification letter list document. The accounting records used by the company are also quite good, with a cash receipts journal used to record cash receipts transactions obtained from paying off receivables, and a receivables card used to write off receivables from customers who have paid their bills.

#### *Internal Control System Over the Cash Receipt System from Repayment of Receivables*

One person still carries out the cashier and accounting functions in the company. The accounting function and cash function should be separated. The company does not insure cash on hand or in collections. Cash in transit (both in the hands of cashiers and in the hands of company collectors) should be insured.

### **Cash Receipts from Cash Sales**

#### *Functions Related to the Cash Receipt System from Cash Sales*

The existing functions in the company related to the cash receipt system from cash sales are quite good. According to Mulyadi (2016: 385). Namely, there is a sales, warehouse, delivery, cashier, and accounting function. The company has also added an internal control function held by the Head of Finance and Accounting (KUAK). However, the cashier and accounting functions are still carried out by one person, which should be separated between the two functions.

#### *Documents and Accounting Records Related to the Cash Receipt System from Cash Sales*

The documents related to the cash receipt system from cash sales are quite good, including invoices, LPH, proof of bank deposit, proof of cash incoming (BKM), and calculation of cost of goods sold. The accounting records used by the company are also almost in accordance with Mulyadi (2016: 391), namely, there are sales journals, cash receipts journals, inventory cards/warehouse cards, and receivable cards. However, in this company, the inventory card or, by another name, the warehouse card is maintained by the warehouse function, where the accounting function should use the inventory card to record the reduction in the cost of products sold.

#### *Internal Control System for Cash Receipts from Cash Sales*

There is still a dual function between the cashier and accounting functions. The cash function should be separate from the accounting function. When handing over goods to the customer, the shipping department only authorizes a copy of the invoice as proof that the goods have been sent. The delivery function should

authorize the delivery of goods by affixing the stamp "delivered" to the cash sales invoice.

## CONCLUSION

Based on the COSO analysis and the control elements that have been carried out, it can be concluded that the internal control system over the revenue cycle of PT. Anugerah Cahaya Sejahtera has been implemented quite well in accordance with the elements of control, but there are still several weaknesses, including:

1. There is no written company organizational structure, but there is a clear job description for each section in the company but only in the form of files kept by the Head of Finance and Accounting.
2. There is no monitoring of the company's business risks.
3. In the delivery section, only provide authorization for a copy of the invoice, which is also proof that the goods have been sent.
4. Internal control activities at PT. The Cahaya Sejahtera Award is held every six months.
5. There are no sudden checks carried out by internal inspectors on cashiers.
6. The company does not insure the billing and cashier departments; only inventory in the warehouse and office equipment are insured.
7. Determination of selling prices, sales conditions, terms of transportation of goods, sales discounts are not in the hands of the director but in the operational manager (OM) with approval from the director.
8. The cash function is not separated from the accounting function.

Several suggestions can be used to develop further the company's internal control system, including:

1. Create a written company organizational structure and job descriptions of each part or function of the organization so that employees truly understand their responsibilities.
2. Monitoring business risks carried out by the company by adding a Supervisor section to assist the Operations Manager in surveying customers so that delays in payment of receivables can be minimized and monitoring of performance in the company can be improved.
3. When the delivery function authorizes the delivery of goods by affixing the stamp "already delivered" on the invoice copy.
4. Physical matching of assets is carried out with periodic recording, namely once a month, to avoid fraud.
5. Periodic cash balance calculations are in the cash function's hands, and the internal audit function makes sudden checks.
6. Billers and cashiers must be insured. Cash in transit (both in the hands of the Kasa Department and in the hands of the collector) must be insured.
7. To determine the selling price, sales conditions, conditions for transporting goods, and sales discounts are in the hands of the company's Director by issuing a decision letter.
8. One person does not handle the cashier and accounting sections because the level of fraud is quite large in these sections. Even though there has been no fraud, the company should anticipate it.

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