

**The Role of Accounting Information System in Planning and Control of Sales at PT.
Pupuk Kaltim (Surabaya Branch)**

Submitted as one of requirements to pass minor thesis subject

BY:

RAMADHAN WIPRAYOGA

NIM. 105020307121013



**INTERNATIONAL UNDERGRADUATE PROGRAM IN ACCOUNTING
DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
BRAWIJAYA UNIVERSITY
MALANG
2016**

The Role of Accounting Information System in Planning and Control of Sales at PT. Pupuk Kaltim (Surabaya Branch)

By: Ramadhan Wiprayoga

Supervisor: Yenev Widya Prihatiningtias, SE., MSA., Ak., DBA.

ABSTRACT

Sales are one of the significant activities for company survival heavily upon the success of this activity, if sales increase so that companies had progress and vice versa. Successful of advisability management in doing his duty are dependent upon ability decision by using relevant and properly information.

Accounting information system sales in part of information systems specialized for processing data coming from sales transactions only so that accounting information is generated that related to sales only. From the above condition, sales requires a sales accounting information system transactions that understands both carry out transactions, record book keeping and also reporting transactions.

The purpose of this research is to find out how the role of accounting information system in decision making so that sales can do the planning and controlling of sales at PT. Pupuk Kaltim Surabaya Branch. The results showed that PT. Pupuk Kaltim Surabaya Branch has two sales systems which are subsidized fertilizer and non-subsidized fertilizer. In sales subsidized fertilizer is the main case must be considered to controlled the fertilizer available on the market according to farmer's needs, in case if the fertilizer is too much in market it will cause possibility fertilizer to be leaked to another. Sales non-subsidized fertilizer different with subsidized fertilizer, sales for non-subsidized fertilizer can be served from the market request how much they want. Sales prices used the international market price. The main thing in decision making for the sales of non-subsidized fertilizer is determination of the sales price. Determination should consider several aspects that took place in the international market and domestic market. The role of accounting information in planning and control in sales at PT. Pupuk Kaltim Surabaya Branch for gathering information is complete and relevant, so it could take a decision for the right sale.

Keywords: *Sales, Accounting Information Systems, Sales Transactions.*

A. INTRODUCTION

Facing rapid economic development and the increasingly fierce market competition, a better product quality and design urge the company to continuously make improvements and innovation. Moreover, for go public companies, they are burdened with bigger responsibility to the investors. This fact poses huge challenge for the companies to survive. Furthermore, in the free trade era, information becomes a valuable resource for the company. As it plays an important role and is accounted for in the business world. It is believed that modern business organizations much depend on information systems in order to stay competitive (Bodnar & Hopwood, 2004). If companies were remiss in getting information, it will be too late and the business activities may fail. Information is critical for any company.

Leaders and managers need relevant information, quickly, on time, and accurately to review the physical condition of the company to plan, coordinate and control the operations of the company in order to obtain maximum benefit and to maintain the viability of the company. Bodnar and Hopwood (2004) stated that a vital role of the accounting information

systems is to support internal decision makers with information. In achieving the objectives of the company, the role of accounting information system on sales is necessary because it is a collection of resources organized with the aim to collect, classify, process, and analyze sales transaction data into useful information for decision-making on the part of the company's internal and external.

With the proper accounting information system on sales, it is expected that the information produced is reliable information so as to prevent irregularities committed in the course of the sale. Furthermore, the good accounting information system will provide the information on the level achievement of the company.

Today, organizations are confronting unprecedented radical changes to which they must adapt to survive and prosper. Given the increasing challenges in the competitive environment successful organizations have to constantly adapt to changing conditions. Adaptation and reaction process could be ensured by fast decision making process, useful information and suitable data flow. On the other hand, it is important to notice that the purposeful and reasonable usage of accounting system and its information influence the opportunity to choose an appropriate structure and features of an accounting system (Kloviene & Gimzauskiene, 2015). The choice of accounting information system has been a fundamental issue in accounting research.

Sales is one of very important activity for the company's survival depends on the level of success of this activity; it can be said that if the company increases, the sales makes progress, and vice versa. Success or failure in performing its duties of management depends on the ability to make decisions. Conceptually, all organizational systems seek objectives through a process of managerial decision making (Bodnar & Hopwood, 2004). Based on the information obtained to produce a good information, accurate and reliable, requires a system of accounting information that has been compiled. Information is also a resource, as well as plant and equipment. Information is an organized data to support decision-making activities. The quality of the information depends on three things, that information must be accurate, timely (timeliness) and relevant (Jogiyanto, 1990). Conceptually, the process of allocating resources system is a means for organizations to achieve organizational goals. The decision making process is a manifestation resource allocation. Information has economic value if the information to facilitate resource allocation decisions. So, the information is useful if it supports a system to achieve the purpose of the system. Information an organizational resources are very important.

In performing the daily duties, management requires adequate quantitative and qualitative information. The necessary information is relevant information about the problems faced. Users of accounting information can be classified into two groups: external and internal. External users include shareholders, investors, creditors, government agencies, consumers, suppliers, competitors, unions, and society at large. Bodnar and Hopwood (2004) posited that external users receive and depend on variety of outputs from an organizations' accounting information systems, in another hand internal users composed of managers. The needs of managers depending on their level in the organization or on certain functions that they perform. Accounting information systems produces information that is obtained from data collection and processing of transactions such as the reports generated by the accounting department.

The researcher chooses this topic because sales accounting information system is an interesting field to study. Setting the research is PT. Pupuk Kaltim in Surabaya Branch. PT. Pupuk Kaltim is a strategic industry company that became the foundation of the National Food Security Program. PT. Pupuk Kaltim always strives to develop every opportunity to be able to sustain the company. Supported by the fourth and fifth factory units Ammonia Urea

plant, this branch is build in an area of approximately 493 hectares, PT. Pupuk Kaltim is determined to realize advanced and environmentally sound an industrial area.

PT. Pupuk Kaltim in Surabaya Branch update their information systems. They used to utilize *PROTEAN* for share any information about sales, profit, distribution, etc. But, now they are using *SAP* information system to sent data the manager. PT. Pupuk Kaltim also continues to develop the company's market segments including industrial, farming, fulfilling the needs of crop fertilizer, domestic and export. The company's vision is to make the company PT. Pupuk Kaltim as a business-class multinational force in the field of chemical and petrochemicals to build the prosperity of Indonesian people. Mission of the firms is manage the source of the raw material gas into urea product support agriculture, plantation, forestry and especially national food self-sufficiency program industry needs.

The research on PT. Pupuk Kaltim in Surabaya Branch is done to obtain a clear picture on the role of information systems in providing sales planning and sales effectiveness for internal controls of the company. This study also tries to explore the information generated in the company in planning decisions. In connection with accounting system, this study explores the reliability and the accuracy of the information provided for the decision makers. Based on the explanation above, in order to determine the role of accounting information system for planning and controlling the sale of the company's sales of the fertilizer, then the study is entitled with "The Role of Accounting Information System in Planning and Control of Sales at PT. Pupuk Kaltim (Surabaya Branch)".

B. LITERATURE REVIEW

Accounting Information Systems on Sales

According to Mulyadi (2001), the sale is an exchange between cash transactions with goods or services, either credit or cash. Sales are purchasing something (goods or services) from one party to the other to get a change of the money from other parties. Sales are also a source of income of the company, the greater the greater the sales revenue from the company.

According to Swastha (2001), sale is the science and art of personal influence made by the seller to invite other people to be willing to purchase the goods or services it offers. While according to Hackert (1993), sale is an agreement dynamic accompanied by a condition that is always changing so aligned occur in new and different problems. Based on the definition above, the sales agreement of parties, the seller and the buyer in which sellers offer goods or services to the buyer in the hope buyer can submit a number of money as a measure of the product at the agreed selling price. Sales activity is the company's main revenue because if sales activity both products and services are not managed properly it can directly harm the company. This could be due to the expected sales target is not reached or errors or fraud in the implementation process. Sales accounting information system is part of a dedicated information system to manage data coming from any sales transactions generated by accounting information.

Judging from the above conditions, the sale requires the accounting information system sales to be better to understand the sales transaction that executes transactions and recording and reporting of the results of the transaction. Definition of sales accounting information system according to Midjan and Susanto (2001) is a framework for human resources, tools, methods, and all of which are coordinated to manage sales data into sales information useful for those who need it. From the definition it can be concluded that the accounting information system should be able to coordinate the sale of the entire subsystem

and components inside the system to process sales data from reporting the transaction into sales information to be used by users as a basis for decision making.

Sales accounting information system is a source of two main types of information for marketing management information that is generated from the processing of sales orders and expense reports and analysis. Sales order processing cycle starting from the onset of a purchase order from the customer. The main data source is the sales invoice. A copy of the sales invoice is sent to the customer as a notification that the delivery has been made and payments have become a liability.

Goods that have been ordered but are not yet delivered due to insufficient inventory is recorded as a backordered which means that the goods will be delivered after the supply has been sufficient or fulfill the order. Invoices are numbered to provide a basis for reference and future examination. Data from the sales invoice is a major input in the data base marketing and as a repository of information that can be useful for marketing managers.

The data base contains marketing information relating to the supply of finished goods customers and sales. Inventory information is used to check the results of finished stock availability at time of sale. Accounting information system must provide reports according to the centers of accountability in the marketing department. This report is useful for marketing executives to control the allocation of budgeted funds to the most profitable use.

C. RESEARCH METHOD

Research Type

Formulation of the problem in this research is exploring the role of accounting information systems in decision making sales planning and control of sales at PT. Pupuk Kaltim Surabaya. Based on the proposed formulation problem, it can be stated that this study is a descriptive study and uses a qualitative approach and case study methods. Descriptive method aims to collect detailed information that depicts actual existing symptoms, identify problems or check the conditions and practices that are applicable, make comparisons or evaluations, determine what other people do in the face of the same problem and learn from their experience to establish plans and decisions in time to be dating.

The case study is but one of several ways of doing social science research. Other ways include experiments, survey, histories, and the analysis of archival information (as in economic studies). In general, case studies are the preferred strategy when "how" or "why" questions are being posed. The case study allows an investigation to retain the holistic and meaningful characteristics of real-life events-such as organizational, managerial processes, and the maturation of industries (Yin, 2013).

The case study tried to analyze the situation a company, try to find the problem and solve the problems that exist in the company. The basis of the case studies is a problem that appears also experienced another company, but the way to resolve it only applies to one object only that the company is being investigated. Creswell (1998) revealed that if researchers chose to using case study, can be selected from a variety of courses that include: observation, interviews, audio-visual materials, documentation and reporting. A case study approach is preferred for qualitative research (Creswell, 1998). So from these two senses can be concluded that the descriptive research that leads to the case study is an in-depth study of the unit. The aim is to give a detailed description of the background, characteristics and distinctive characters or the status of individual units that later on these properties will be used a matter of a general nature.

In general, the case study a suitable strategy applied in this research because the principal questions regarding the "how and" why ". As with the other research objectives in

general, basically researchers using case study aims to understand the objects examined. Yin (2013) explained that the purpose of the use case study is not only to explain what the object under study, but to explain how and why the existence of such cases could occur.

D. RESULTS AND DISCUSSIONS

General Overview of Research Site

PT. Pupuk Kaltim was established on December 7, 1977 and is located in Bontang, East Kalimantan occupies an area of 493 hectares of industrial land. The main raw materials to manufacture the fertilizer is natural gas piped from Muara Badak located about 60 kilometers from the plant site in Bontang. Initially the project PT. Pupuk Kaltim is managed by PT. Pertamina with a floating plant or factory facilities on board. Due to some technical considerations that according to Presidential Decree 39 No. 43 of 1975 is diverted to land the project site, and through Presidential Decree 39 of 1976 of Pertamina's management is delegated to the Ministry of Industry.

The success of the project was the first milestone of the establishment of a factory on an area of 493 hectares, an area that was the area of forests and hillsides in East Kalimantan. Currently, PT. Pupuk Kaltim has six factories that production plant Kaltim 1, Kaltim 2, Kaltim 3, POPKA, Kaltim 4 and Kaltim 5. The number six factories Kaltim is evidence of the rapid development of PT. Pupuk Kaltim. In order to accommodate the basic needs of the company's employees, various support facilities were constructed in an integrated manner in the industrial city of Bontang, such as housing complexes, education, health, sport, recreation, and shopping centers.

In 1979 the construction of PT. Pupuk Kaltim 1 became effective and future commercial operations began in 1987. The factory PT. Pupuk Kaltim 2 was built in early 1982 and was completed three months ahead of schedule on the set. Factory PT. Pupuk Kaltim 1 and PT. Pupuk Kaltim 2 was inaugurated by the President of the Republic of Indonesia Soeharto on October 28, 1984, while factory PT. Pupuk Kaltim 3 was built in 1986 and inaugurated on April 4, 1989, on the other hand, the government also built manufacturing unit of urea formaldehyde (UFC-85) with a capacity of 13,000 tons per year which aims to improve the quality of urea produced.

On 20 November 1996 the factory was built urea unit IV (POPKA) which aims to increase the added value for the residual ammonia (Ammonia Excess) and CO₂ discharged into the atmosphere to produce urea granule. The project with a production capacity of 570,000 tons per year starting on 20 November 1996 and was completed on 12 April 1999. The project investment value of USD 44 million and Rp. 139 billion.

While factory PT. Pupuk Kaltim 4 was built in 1999 with capacity of 570,000 tons of granular urea and 330,000 tons of ammonia per year. The plant used a process Haldor Topsoe for ammonia and Snamprogetti for urea. Construction of a urea plant of PT. Pupuk Kaltim 4 was completed in mid 2002, while the ammonia plant was completed on May 31, 2004 which was inaugurated by the President of the Republic of Indonesia.

In 2004 PT. the government assigned Pupuk Kaltim, in this case the Minister of Trade to distribute subsidized fertilizer to East Java, East Java region was formerly a distribution area of PT. Pupuk Sriwijaya Palembang. In order to expedite the work activities, the company opened a marketing representative office in East Java is located in Surabaya city. East Java marketing office is responsible to distribute subsidized fertilizer and selling non-subsidized fertilizer.

Sales of fertilizer subsidies warehouses lines in 3 districts by selling fertilizer to farmers through distributors and retailers are designated with corresponding price the highest retail price/HET (-Harga Eceran Tertinggi) set by the government in East Java.

Planning and Control of Sales at PT. Pupuk Kaltim

A company needs planning and control of sales, order execution of the sales process can proceed smoothly in accordance with the plans and objectives of the company. According to Arianto (2008), the planning and control of sales is the most important activity among other activities because it is a source of life for the company mainly specialized in the business and manufacturing.

System and Procedures of Sales at PT. Pupuk Kaltim

a. Sales System Subsidized Fertilizer

That is sales made using the highest retail price (*HET – Harga Eceran Tertinggi*) which has been set by the government, the highest retail price (*HET – Harga Eceran Tertinggi*) is worth less than the cost of goods sold (COGS) manufacturers. Manufacturers receive reimbursement from the government for the difference between COGS with the highest retail price (*HET – Harga Eceran Tertinggi*), so that the system helps the local economy to ease the burden to purchase fertilizers.

This sales system uses the Definitive Plan Needs system of the Group (*RDKK - Rencana Definitif Kebutuhan Kelompok*), and the subsidized fertilizer is only used for the agriculture, smallholder and fisheries with the terms of land area up to 2 hectares. Selling subsidized fertilizer is heavily prone to fraud undertaken by parties who wants more profit from the sale of subsidized fertilizer. Therefore the role of government, the Ministry of Agriculture is very important in determining the selling subsidized fertilizer to the farmers who needed.

b. Sales System Non-subsidized Fertilizer

Sales are purely for business for profit, and it is used for industrial and large farms that have more than 2 hectares of land.

Control of Sales

Control of sales on subsidized fertilizer conducted by PT. Pupuk Kaltim is as follows. *RDKK - Rencana Definitif Kebutuhan Kelompok* (the group definitive needs plan) data which has been approved by the department of agriculture from distributors matched with quotas listed in the *SPJB - Surat Perjanjian Jual Beli* (letter purchase agreement) to the distributor. When quotas distributors still is available, then the purchase can be served by PT. Pupuk Kaltim, but if it exceeds the quota, these purchases can not be served. If the request is still served that PT. Pupuk Kaltim will suffer losses, because the excess quota on serve will not be reimbursed by the government. However, if the purchase of fertilizer from a group of farmers has exceeded its quota but in dire need of additional fertilizer, PT. Pupuk Kaltim can ask for approval to the Minister of Agriculture which would then be in the process of whether or not the request is approved.

The accounting information used as the basis for controlling the sale of subsidized fertilizer is from *RDKK - Rencana Definitif Kebutuhan Kelompok* (the group definitive needs plan), sales invoices and Delivery Order (DO). By looking *RDKK - Rencana Definitif Kebutuhan Kelompok* (the group definitive needs plan), sales invoices and delivery order contained in PT. Pupuk Kaltim, PT. Pupuk Kaltim can be checked by matching it with the quota that has been in charge and this may limit the excessive purchase of fertilizers.

While the form of sales control over non-subsidized fertilizer were conducted by PT. Pupuk Kaltim is equal to control the sale of subsidized fertilizer, which together should send permission request. If the sale of subsidized fertilizer send *RDKK - Rencana Definitif*

Kebutuhan Kelompok (the group definitive needs plan) and sales of non-subsidized fertilizer send *SPP – Surat Permintaan Pembelian*, then the difference is only non-subsidized fertilizer sales are not bound by quotas but it is limited by the Minister of Agriculture. Sales of non-subsidized fertilizer in used by large companies, so that the amount of fertilizer are not restricted. The more the company buys, the better for PT. Pupuk Kaltim.

First of all, companies requesting to purchase additional non-subsidized fertilizer should send *SPP – Surat Permintaan Pembelian*, such as the cash sale of non-subsidized fertilizer before. After that the sales office of PT. Pupuk Kaltim gives *SKPP - Surat Konfirmasi Persetujuan Pembelian* (letter of confirmation of the purchase agreement). Before giving *SKPP - Surat Konfirmasi Persetujuan Pembelian* (letter of confirmation of the purchase agreement), sales offices PT. Pupuk Kaltim fertilizer will seek clarification where it will be used. Although the company has been a customer of PT. Pupuk Kaltim, the company would still need to explain where fertilizer has been purchased, so that the fertilizer is not being misused.

Any sales control non-subsidized fertilizer as forms of accounting information used in the sales control of non-subsidized fertilizer are reflected on the sales invoice and Delivery Order (DO). Based on the sales invoice and Delivery Order (DO), PT. Pupuk Kaltim can identify companies that become customers of PT. Pupuk Kaltim, so it can be monitored closely in the buying or selling of fertilizers.

Muflikah (2013) concluded that one of the most important information that companies need is the information regarding the sales. Sales activities consist of selling goods and services, therefore sales will provide revenue contribution for the company. Sales are potential activities that contribute to generate incomes for the company.

The Role of Accounting Information System in Decision Making on Sales at PT. Pupuk Kaltim

In the process of implementation of sales required some consideration before making a decision about the sale, that is, whether the sale is in accordance with pre-defined system, the availability of quotas, suitability prices *HET - Harga Eceran Tertinggi* (the highest retail price), quality and exact quantities, the goods are available in the warehouse so that sales are eligible to be approved or not.

Decision-making in selling subsidized fertilizer made by PT. Pupuk Kaltim in accordance with its area of responsibility which is set by regulation of the Minister of Agriculture. PT. Pupuk Kaltim can not arbitrarily change the existing mechanism for all matters of sales has been set by the Ministry of Agriculture through regulations that apply.

Whereas the decision-making in non-subsidized fertilizer sales is conducted by PT. Pupuk Kaltim based on the various aspects. This makes non-subsidized fertilizer prices raises more than the price of subsidized fertilizer. Sales of non-subsidized fertilizer is based on the demand of the market, both domestically and abroad. Accounting information system itself in PT. Pupuk Kaltim is very helpfully. In order to perform a systematic and controlled process, since each department has had its own flowchart, each department already has its own control system.

Accounting information system to help employees to be more structured in doing his job, because there has been a pattern of work in accordance with their respective functions so that it can run well and do not overlap each other. Abdjul (2014) stated that accounting information system of sales is made with the aim to be able to control the sales activity. This is necessary because sales can result in system errors or deliberate fraud levels as a result of the weakness itself, particularly in the sale of subsidized fertilizer in PT. Pupuk Kaltim highly vulnerable to fraud in sales.

These controls must be able to guarantee the policies and directives for the management and as a tool to implement in making decisions and regulates the activity of especially the sales department and to achieve the main goal of companies as well as efforts to protect the entire resources of the company from possible losses caused by errors and negligence processing sales data.

E. CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Based on the results of research and discussion on the role of accounting information systems planning and control sales occurred in PT. Pupuk Kaltim, the formulated conclusions are: First, the accounting information system in sales at PT. Pupuk Kaltim collects and provides information with complete, relevant and timely to be used by management in decision making, in accordance with the six principles adopted by the PT. Pupuk Kaltim namely: the right time, right quantity, price, quality, precise scales and the right place. By forging relationships with colleagues and other companies, PT. Pupuk Kaltim can find out about the availability of goods in the market, so as to gather the information needed in decision-making. Second, the accounting information system in sales of PT. Pupuk Kaltim strategy has been developed for good control on the sale of subsidized fertilizer, ie by matching quota accounting information contained in SPJB distributor, so there is no fertilizer purchases that exceed the quota. Third, the system of non-subsidized fertilizer sales on credit at PT. Pupuk Kaltim, there are only a Letter of Credit in the non-subsidized fertilizer sales abroad, there is no system of non-subsidized fertilizer sales on credit in the country, there are only non-subsidized fertilizer sales in cash. Likewise with selling subsidized fertilizer using only cash sales system.

Research Limitations

There are several limitations in conducting this research, which are: Limitations of interview participant as part of data collection. So the information obtained is less optimal and thorough. The regulation changes in the companies that are carried out at the end of research resulted in less excellent finding, because it causes the resulting information becomes out of date.

Suggestion for Future Research

There are some suggestions proposed based on the limitations of the research, which are: Based on the limitations of the interview participants, the future research is expected to look for other sources of information and should be more interactive on interviewing with responden in order to obtain more accurate information. So that all the data obtained is the data that is expected to be used in this study. Further research expected to pay attention to the regulations that exist beforehand, whether some regulations run will be changed or not. So that, all information can be up to date for the next few years.

REFERENCES

Abdjul, F. A. (2014). *Pengaruh Sistem Informasi Akuntansi Penjualan Terhadap Efektifitas Pengendalian Piutang (Studi Kasus pada PT. Hasjrat Abadi Provinsi Gorontalo)*. Doctoral Dissertation. Gorontalo State University.

- Arianto, E. (2008). *Peranan sistem akuntansi penjualan dan penerimaan kas sebagai alat untuk meningkatkan pengendalian internal perusahaan (Studi kasus pada perusahaan rokok PT. Gandum Malang)*. Minor Thesis. Brawijaya University.
- Asrini, F. (2015). *Analisis Efektivitas Strategi Pemasaran Pupuk ZK Terhadap Volume Penjualan (Studi Kasus di PT. Petrokimia Gresik – Jawa Timur)*. Minor Thesis. Brawijaya University.
- Creswell, J. (1998). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches*. California: Sage Publication.
- Dadang, I. (2010). *Mekanisme Distribusi Pupuk Bersubsidi Pada Masyarakat Petani Dalam Perspektif Administratif Pembangunan: Studi Tentang Pendistribusian Pupuk Subsidi Oleh Dinas Indagkop dan UKM, Kabupaten Ponorogo*. Minor Thesis. Brawijaya University.
- Bodnar, G.H & Hopwood, W.S. (2004). *Accounting Information Sistem 9th ed*. New Jersey: Pearson Education.
- Gelinas, U. J., Steve, G. S, & James, E. H. (2005). *Accounting Information Systems 6th Edition*. USA: Thomson South-Western.
- Hicks, J. O, Jr & Leininger, W. E. (1986). *Accounting Information System*. St. Paul Minnesota: West Publishing Co.
- Hall, J.A. 2004. *Accounting Information System 4th ed*. Singapore: South Western
- Klovienè, L., & Gimzauskiene, E. (2015). *The Effect of Information Technology on Accounting System's Conformity with Business Environment: A Case Study In Banking Sector Company*. Romania: Procedia Economics and Finance
- Jogiyanto, H. (1990). *Analisa dan Desain Sistem Informasi*. Yogyakarta: Andi Publisher.
- Muflikhah, N. (2013). *The Evaluation of Internal Control on Sales and Cash Receipt Accounting System (Case Study at PT. PG Candi Baru, Candi-Sidoarjo)*. Minor Thesis. Brawijaya University.
- Purhantara, W. (2010). *Metode Penelitian Kualitatif Untuk Bisnis*. Yogyakarta: Graha Ilmu.
- Saunders, M., Lewis, P., & Thornhill, A. (2009). *Research Methods for Business Students..* United States: Pearson Education.
- Suwandi, S. E. (2016). *Sistem dan Prosedur Akuntansi penjualan dan penerimaan kas untuk mendukung pengendalian intern (Studi kasus pada Gema Insani Press Distribusi Jawa Timur)*. Minor Thesis. Brawijaya University.
- Syakurina, A. (2007). *Analisis Sistem dan Prosedur Penjualan dan Penerimaan Kas Guna Mendukung Pengendalian Internal (Studi kasus pada perusahaan PT Cahaya Sejahtera Sentosa Blitar)*. Minor Thesis. Brawijaya University.
- Widjajanto, N. (2001). *Sistem Informasi Akuntansi*. Jakarta: Erlangga.
- Winarno, W. W. (1990). *Sistem Informasi Akuntansi*, Yogyakarta: STIE YPKN.

- Yin, R. (2013). *Case Study Research: Design and Methods 5th ed.* California: Sage Publication.
- Yunita, R. (2008). *Peranan Sistem Akuntansi Penjualan dalam Menunjang Efektivitas Pengendalian Internal Penjualan (Studi Kasus pada PT. Pupuk Kujang (Persero).* Minor Thesis. Widyatama University.
- Zulganef. (2008). *Metode Penelitian Sosial dan Bisnis.* Yogyakarta: Graha Ilmu