

DEVELOPMENT OF A SALES ACCOUNTING INFORMATION SYSTEM TO IMPROVE THE ACCOUNTABILITY OF FINANCIAL STATEMENTS AT THE COMPANY PT. CAHAYA PASIFIK RAYA TULUNGAGUNG

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ABSTRACT

This research aims to describe how the application of sales accounting information systems, while analyzing the advantages and weaknesses of the application, as well as provide suggestions for the development of accounting Information Systems in PT. Cahaya Pasifik Raya. This study uses a qualitative descriptive approach. Data collection techniques using interviews and documentation. Data analysis is done using the Milles and Huberman methods. The results of the research showed that the information system of sales accounting in PT. Cahaya Pasifik Raya involves the function of the sales order section, cash part, sales order part, credit part, packaging part, warehouse part, invoice part, and accounting part. From the SIA that has been carried out there are weaknesses such as recording payments still using manual sales recording sales with manual which causes croscek or re-matching of the total sales with the total goods carried. Then in the credit billing procedure is not separated between the billing part and the marketing part. The development of PT. Cahaya Pasifik Raya involves sales ordering functions, cash, packaging parts, warehouse parts, invoices, accounting, as well as managers.

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1. INTRODUCTION

Sales accounting information system is the right application for companies for company transactions. This sales SIA can be used by the company as evidence to those with an interest in having authority. So that the company's financial statements on the results of sales transactions are important with the application of the right accounting system. The accounting information system is a component used by companies as a means of collecting, classifying and assessing complete information on matters relating to the company's financial statements. So that the results of the report can be used to make decisions regarding further steps for the progress and development of the company towards a better direction (Syaipudin & Awwalin, 2023). SIA has the aim of being used as a tool to fulfill answers to transaction information carried out by the company (Andreas & Zulfa, 2022). With the support of a good sales accounting information system, the company is able to compete with other companies. Sales are one of the main objectives in the company, especially in the field of production.

PT Cahaya Pasifik Raya is a manufacturing company in Tulungagung, East Java since 2016 and is engaged in coffee production which carries out activities in the form of implementing an accounting system on a cash and credit sales system. Cash sales are made when customers make purchases by giving money in cash to get the goods they want. Credit sales are customers who make payments in installments within a certain period of time and goods can be owned first. PT Cahaya Pasifik Raya carries out sales activities for coffee products, during one month obtaining an average sales turnover of IDR 200,000,000 to IDR 300,000,000, this sales turnover is a promising amount for the company so it is important to record it with the right SIA so that there are no receivable problems in the future.

Important step in managing receivables is the main key to business continuity, which is one of the efforts and strategies to maintain a stable market situation. (Syaipudin & Awwalin, 2022), because through obstructed receivables it will create difficulties in managing the company. Based on observations of the sales accounting information system at PT Cahaya Pasifik Raya, it was found that over the past 5 years the number of customers in debt has increased significantly. This can be seen in the following graph.

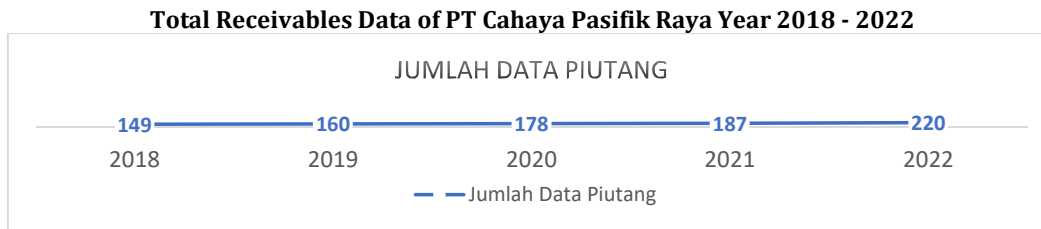


Figure 1. Graph of Receivables Year 2018 - 2022

The data above shows that the accounts receivable data for the last 5 years has increased from 2018 to 2022. In 2018 the number of accounts receivable data was 149 customers. In 2019 it increased to 160 customers. Then in 2020 it became 178 customers, after that in 2021 it became 187 customers, and in 2022 there was another increase to 220 customers. The increase experienced over 5 years was 32%. Occurring in 2022, this increase in receivables shows that the credit management system has not run optimally, so it is necessary to have a credit function that analyzes creditworthiness so that accounts receivable data does not continue to swell. If this is allowed, then its credibility will be disrupted.

Accounts receivable is a set of liquidity that if given on credit will help attract customers, but if there is a bottleneck, it will hamper the company's activities in managing and implementing sales. So through this SIA sales is expected to minimize the occurrence of trade receivables (Sunarko et al., 2011).

This sales report relates to records of sales results, production results, and performance results. Sales information is a report of accountability to managers for the quality of cash and credit sales so that the survival of the company continues to survive (Suradi et al., 2021). Through the sales recording report to receivables, data processing is not carried out simultaneously, in order to minimize errors, it needs to be done together. This recording is useful for knowing the activities of sales results. Although there are several obstacles such as customers being late in paying their accounts receivable, then there are several customers who have incidents and cause the shop to close (Sony Erstiawan et al., 2021).

The results of other research conducted on the implementation of accounting information systems for small and medium enterprises in improving the accountability of financial statements. The study discusses the extent to which the implementation of accounting information systems for small and medium enterprises in improving the accountability of financial statements. The obstacle found is that SMEs have not used accounting information systems so that they are less able to develop (Sari et al., 2021). Then regarding the role of the sales accounting information system to minimize bad debts. In this study, it discusses the sales accounting information system implemented by the company such as the company's credit sales procedure. For the obstacles found in the sales return procedure, there is no credit memo, so the customer concerned often does not know that there is a reduction in the amount of receivables due to returns (Sunarko et al., 2011). Another similar study was conducted on sales accounting information systems and accountability functions. In this study, it discusses how effective a sales accounting system can improve the accountability function by separating tasks, namely separating the duties of the finance department, and the duties of the sales department. The problem in the study is the volume of sales of goods that has decreased from the previous year, so that SIA is needed in maximizing profits and increasing the accountability function (Bahri & Rahmawaty, 2019).

Overcoming problems in its sales accounting information system, PT Cahaya Pasifik Raya uses the aged accounts receivable method. This method includes a policy to determine the position of receivables by grouping receivables in a certain period, reporting the age of receivables on transactions that occur and analyzed to take future accounts receivable policies. Through the division of these groups, company management can analyze the position of its receivables so that it can take the right financial policy. With the sales accounting information system, the credit sales process can minimize the possibility of the level of bad debts that will arise from credit sales. So from there the purpose of this study is to find out how the development of a sales accounting information system to improve the accountability of financial statements at the company PT Cahaya Pasifik Raya Tulungagung.

2. LITERATURE REVIEW

Accounting Information System

Accounting Information System according to Krismiaji is a system that processes data and transactions to produce useful information for planning, controlling and operating a business (Tuati, 2021). According to Steven A. Moscov, an accounting information system is an organizational component that

collects, classifies, processes, analyzes, and communicates relevant financial information for decision making in the company (Syaipudin & Awwalin, 2023). The purpose of the accounting information system is to provide the information needed to make a decision (Andreas & Zulfa, 2022). The sales accounting information system is an important accounting information system that must be designed in the company, this is because sales, both sales on credit and sales in cash are a source of company revenue (Rachmanto et al., 2013). With the support of a good sales accounting information system, the company is able to compete with other companies. Sales are one of the main objectives in the company, especially in the field of production (Nufus, 2018).

Sales Accounting

Sales accounting is an activity that consists of a series of activities from transaction reports on sales results either on credit or in cash (Mulyadi, 2018). Sales accounting is an accounting cycle that deals with recording transactions where an order for goods can be made after making payments, so that sales can be made to buyers (Viktorina et al., 2020). Sales accounting is a procedure implemented for sales activities by having conformity between internal objectives because sales are related to the process of ordering to shipping goods (Nufus, 2018). Sales accounting is the right step used by companies to inform sales reports both in cash and credit (Rachmanto et al., 2013).

Accountability

Accountability is a form of accountability of individuals and corporate units as a source of managing financial statements in order to achieve periodic goals. This accountability information is useful for showing financial statement disclosure information to the public (Wirijadinata, 2020). Accountability in financial management is a report that contains the responsibility of the results of financial statements for bad and good assessments of an economic activity. Accountability has good results that will have good financial performance as well (Sari et al., 2021).

Financial Statements

The financial report is a process of collecting data on the results of the company's financial turnover, including: balance sheet, statement of financial position, profit and loss, scadule and other financial information related to the company's financial transactions (Sujarweni V. Wiratna, 2022). The financial report is a summary of the results of transactions over a certain period of time, this report is carried out as a form of company liability to parties who need information. Financial reports are a tool used for communication in writing to account for the case of the circulation of economic activity of a company (Monalisa et al., 2019).

3. METHOD

The approach used in this research is a qualitative approach. A qualitative approach is used to analyze the development of a sales accounting information system to improve the accountability of financial statements at the company PT Cahaya Pasifik Raya. The data in this study is in the form of information regarding the implementation of the sales accounting information system in the form of sales data, as well as documentation data relating to evidence of the number of receivables in the company. Data sources are obtained from direct interviews and documentation.

Interviews were conducted with 3 informants, namely the operations manager, head of admin, and head of marketing. While this documentation is used to complement the data obtained from the interview results. Data obtained from interviews, observations and documentation are recorded in field notes which consist of two parts, namely descriptive and reflective. This research uses data analysis techniques using the Milles and Huberman method (Sugiyono, 2018). The stages of data analysis are described as follows:

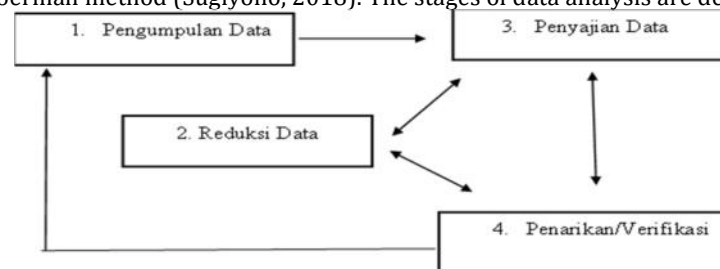


Figure 2: Chart of Data Analysis Methods

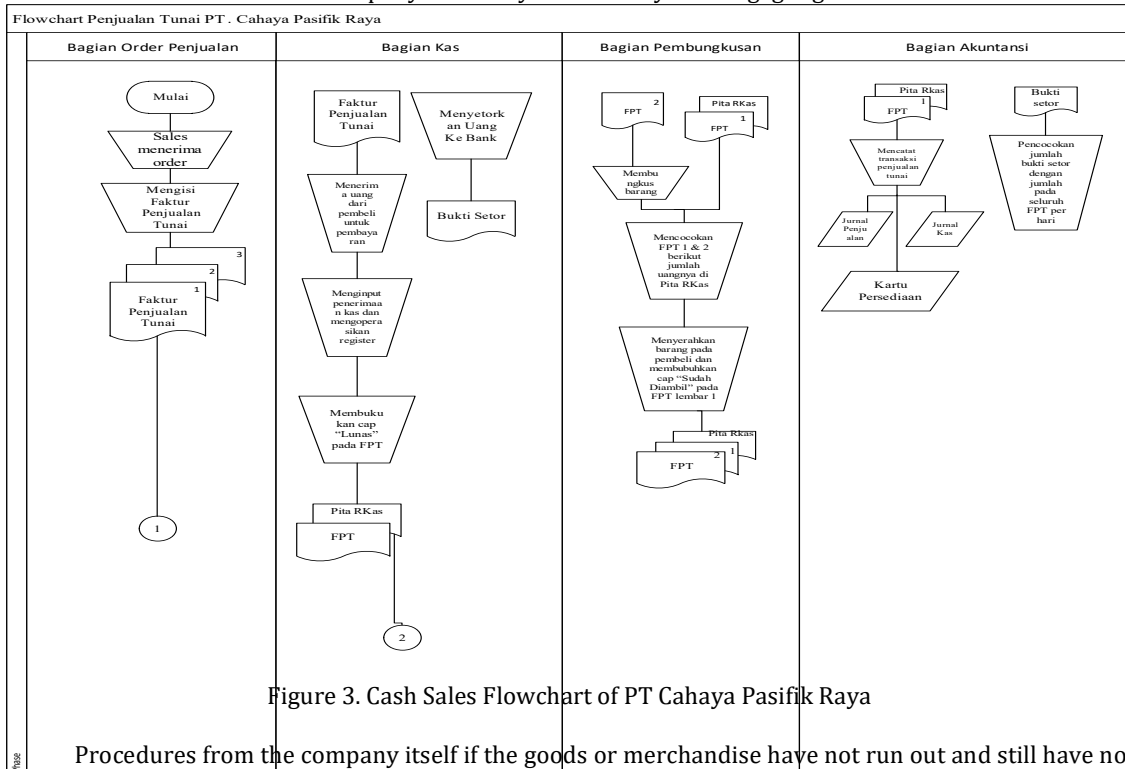
The figure shows the interactive nature of data collection with data analysis, data collection is an integral part of data analysis activities (Hamzah, 2020). The data validity test in this study uses source triangulation. Source triangulation is testing the credibility of data by checking data that has been obtained from various sources. Source triangulation was carried out by comparing interview data between informant 1, informant 2, and informant 3.

4. RESULT AND DISCUSSION

Implementation of Sales Accounting Information System

PT Cahaya Pasifik Raya is a manufacturing company in Tulungagung, East Java since 2016 and is engaged in coffee production which carries out activities in the form of implementing an accounting system on a cash and credit sales system. The product produced by PT Cahaya Pasifik Raya is a processed coffee product known as "Kopi Dokar" which is taken from the words Prayer and Work. Increasing the number of buyers is the main key in increasing sales. For its sales practices, PT Cahaya Pasifik Raya uses a sales system that can be used as a choice by every potential customer. In this case, consumers can choose one of the sales methods offered by the company which is suitable and in accordance with the wishes and abilities of consumers. The sales systems offered are cash sales and credit sales.

Cash sales or direct payments have 2 payment conditions, namely the first payment is paid immediately when the invoice is made, in other words, full payment before the goods are sent to the customer. Meanwhile, the second is that the customer pays an advance payment first after the goods arrive. In credit sales there are certain requirements. Before giving credit to customers, PT Cahaya Pasifik Raya first surveys how the customer's place of business is, such as conducting a survey regarding the level of customer sales, then the situation in payment or assessment of the customer's capacity, because this assessment is very important in determining his ability to pay off his responsibilities to the company. Flowchart of cash sales at the company PT. Cahaya Pasifik Raya Tulungagung:



Procedures from the company itself if the goods or merchandise have not run out and still have not made payments or repayments, then the company does not add more stock. It can be concluded that the company does financing with only 1 note, for example, if the goods sold sell more than half, the note is paid off first and the goods are filled again. Forming a system in a cash sales system, namely the existence of a sales order procedure, cash receipt procedure, procedure for packaging and delivery of goods, and cash sales recording procedure (Sujarweni V. Wiratna, 2022). The cash sales process at PT Cahaya Pasifik Raya, namely:

a. Sales Order Section.

Sales activities in the company begin with an order or order from the buyer which is then accepted by the sales order department. In handling sales orders at PT Cahaya Pasifik Raya, there are procedures that are used as company guidelines. The procedures implemented by the company include:

- 1) Receive orders or buyer orders.
- 2) Fill out the Cash Sales Invoice (FPT) in triplicate. Namely sheet 1 is handed over to the buyer, sheet 2 is handed over to the goods wrapper, sheet 3 is filed in the sales order section according to the FPT sequence number.

b. Section Gauze

PT Cahaya Pasifik Raya in this section has a sales process and payment process, then recording of all transactions is carried out. In the kasa section, the calculations are carried out carefully so that there is no difference between sales and cash received by the company.

c. Section Wrapping

The company's packaging department recounts and wraps the goods that have been ordered or purchased and gives them to the buyer, after which they are exchanged for a paid invoice.

d. accounting Section

This section of the PT Cahaya Pasifik Raya company records cash sales transactions and creates sales reports.

Cash sales after making payment for goods are checked again whether there are deficiencies or defects in the product or packaging. After checking the goods can be brought by the buyer. To increase sales volume, the company also offers a sales system on credit. In PT Cahaya Pasifik Raya, sales on credit are carried out in order to attract the interest of consumers so as to increase profit income. The procedures that make up the system in credit sales are sales order procedures, credit approval procedures, shipping procedures, invoice procedures, and accounting recording procedures. The following is a flowchart of credit sales at the company PT. Cahaya Pasifik Raya Tulungagung.

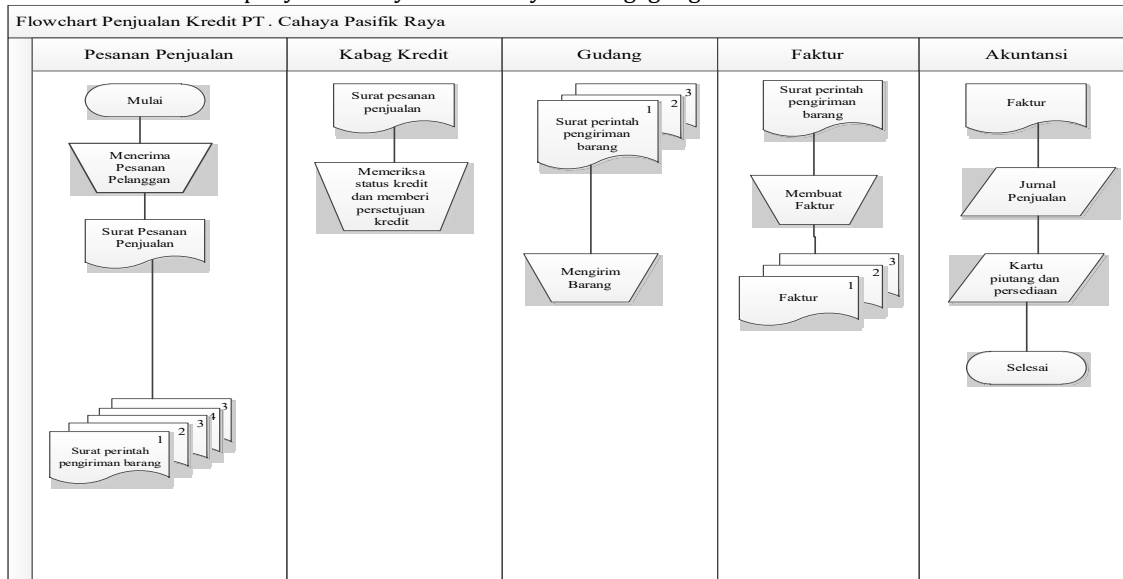


Figure 4. Credit Sales Flowchart of PT Cahaya Pasifik Raya

The credit sales process at PT Cahaya Pasifik Raya is:

a. Sales Order Section

In this section, the company PT Cahaya Pasifik Raya receives orders or orders from customers, after which a sales order is made and given to the head of the credit department. After approval, the sales order section makes a delivery order for goods with 5 copies. Duplicate 1, 2, 3 are given to the warehouse, duplicate 4 is given to the billing department, and the 5th copy is given to the accounting department.

b. Credit section

In this section, PT Cahaya Pasifik Raya receives a sales order, then checks the credit status by conducting a survey first to avoid uncollectible accounts. If it is deemed appropriate, the company gives credit approval.

c. Warehouse Section

In the Warehouse section, the system procedure that runs in the PT Cahaya Pasifik Raya company is that the production department sends daily production records and the Warehouse section records the data provided by the production department in the raw material inventory book, after which the Warehouse section makes a memo requesting raw materials and is sent to the supplier. The warehouse section gets a delivery order in the form of sheets 1, 2, and 3. Sheet 3 is attached to the goods wrapper, sheet 2 contains the signature of the buyer, and sheet 1 is carried as a sign of goods delivery

d. Billing or Invoice Section

In this section, invoices or billing are used by the company as a billing statement issued by the company to the buyer. This invoice is a bill containing details of the items purchased, unit price, total price, and date of purchase. At PT. Cahaya Pasifik Raya this billing invoice is made in 3 copies. The first sheet is given to the buyer for paying the bill. The second sheet as an archive, and the fourth sheet is given to the accounting department.

e. Accounting Department

In the company the accounting department is the source of the company's financial information. In the company PT Cahaya Pasifik Raya, data related to finance is made in a journal and then recorded in the ledger in detail and routinely, and the ledger will produce financial reports. In the accounting department the company makes receivables and inventory cards.

Installments of credit payments at PT Cahaya Pasifik Raya are made every 2 weeks, and the length depends on the period taken by the buyer. If the payment is late, the company stops shipping goods until the reseller makes payment or repayment. If the company has provided relief, but the buyer or reseller is still difficult to pay, the company will take more assertive action in billing.

The implementation of the sales accounting information system of PT Cahaya Pasifik Raya is currently still in the process of making a more effective program, but due to the situation in the field, there are still many who are not familiar with the products being sold because this company is still relatively new, so for the field, a manual system is still implemented, namely traveling sales to survey the condition of shops in each area with the aim of introducing their products. In addition, for sales now the company also uses social media such as WhatshAap and Facebook applications.

Accounting records at PT Cahaya Pasifik Raya use Microsoft Excel which is supported by the Microsoft Windows operating system. This system is used in the sales department, warehouse department, accounting department, finance department, and credit department in transactional activities of the sales accounting information system, cash receipts, and receivables. From the cash and credit sales accounting information system process implemented by PT Cahaya Pasifik Raya, most of them are appropriate and effective because they are in accordance with the theory. (Sujarweni V. Wiratna, 2022).

The sales accounting information system in this study is in line with the research conducted, that the accounting information system in the research is carried out computerized, and in the application of sales using cash sales and credit sales (Nufus, 2018). Then there is research, which both analyze the accounting information system for cash and credit sales. The results of this study indicate that there is a separation of functions, sales procedures, and elements of the company's internal control that run well and effectively (Pasha & Susanti, 2022),

The advantages of implementing a sales accounting information system at the company PT. Cahaya Pasifik Raya Tulungagung

The results of the comparison of functions related to the sales accounting information system of PT Cahaya Pasifik Raya are in accordance with the theoretical study, which can be proven from the results of interviews with the operations manager, head of admin, and head of marketing. The interview stated that: "PT Cahaya Pasifik Raya has carried out sales accounting information system procedures. The accounting system implemented by the company is in the form of transactions recorded in the form after being processed by making journals, ledgers, and the final result is a financial report used by management to achieve common goals."

The processes and procedures of the sales accounting information system that have been designed by PT Cahaya Pasifik Raya, the company can fulfill the main objectives and specific objectives, both of which can produce the information needed, such as supporting the process of making company decisions. The sales accounting information system that is currently implemented is in accordance with the needs and business activities of the company. The accounting recording system in PT Cahaya Pasifik Raya has followed technological advances, so that recording and reporting can be more accurate and timelier. If there is an error in recording and reporting accounting, it can be corrected immediately with the existing sales

accounting information system, because the company already uses a computerized accounting information system. With a system that is already running, it can reduce the risk of errors in handling large numbers of transactions and transactions that occur repeatedly.

The sale itself, the seller or company knows better what the buyer or reseller needs because the seller goes directly and interacts directly to the field or can be called the company implementing field marketing. By implementing field marketing, the company can generate higher sales, because product marketing is carried out directly and of course can provide a greater level of trust, so that customers are more confident when they want to buy.

Weaknesses in the implementation of the sales accounting information system at PT. Cahaya Pasifik Raya Tulungagung

The weaknesses in the implementation of the sales accounting information system at PT Cahaya Pasifik Raya are the functions involved in the sales accounting information system in the company. For example, the company does not carry out the credit analysis process by a special section that handles credit. In its application, the credit collection procedure at PT. Cahaya Pasifik Raya is not separated between the division and the marketing or sales department, which then causes the recording of receivables which is not guaranteed to be accurate and can risk uncollectible receivables.

Recording PT Cahaya Pasifik Raya's receivables when in the field is still manual, namely sales recap or record sales manually, which causes them to have to check for matching at the office regarding the total sales with the total goods brought. With this situation, it becomes less effective and efficient in the work process and if it is not careful, it can cause errors in the calculation of sales and there is a mismatch in recording the quantity of goods when ordering. Because this company is still new, the efforts made by the company to increase its sales use sales canvassers. However, this sales method is still not effective and efficient. This method requires much higher operational and labor costs. On the other hand, this process has evolved with the sophistication of technology with a similar system.

Proposal for AIS Development at PT Cahaya Pasifik Raya Tulungagung Company

The following is a flowchart or flow chart of the proposed development of a cash sales and credit sales accounting information system at the company PT. Cahaya Pasifik Raya.

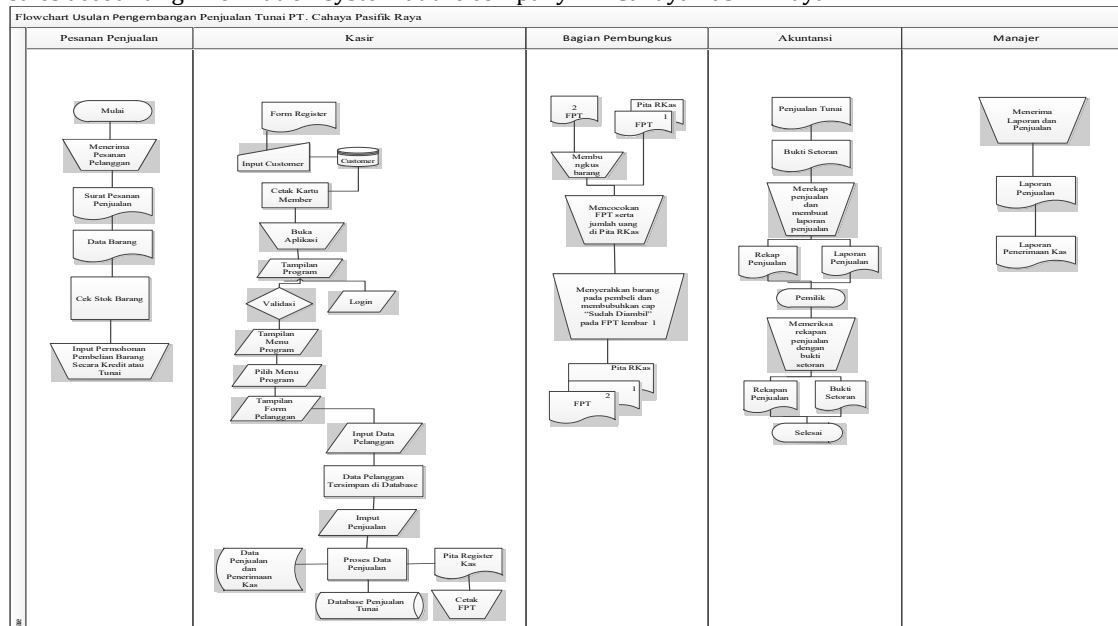


Figure 5. Flowchart of Cash Sales System Design

Every business that develops really needs a new system. The need due to the development of the business is the need for more information, more data, the addition of departments in the organization. therefore the old system is no longer effective and there is a need for system development (Sujarweni V. Wiratna, 2022). Every business that develops really needs a new system. The need due to the development

of the business is the need for more information, more data, the addition of departments in the organization. therefore the old system is no longer effective and there is a need for system development.

Through the existence of business applications, it is easier for companies to record their sales, starting from orders to payments, which will be recorded automatically. With the application, it will also reduce cases of misunderstanding between companies or sellers and buyers or consumers. Then the company can find out the amount of product stock and order history to suppliers, making it easier to determine when to restock raw materials and the basic price accurately. However, it should also be noted that to choose an application to record sales reports, it must be in accordance with the needs of the company.

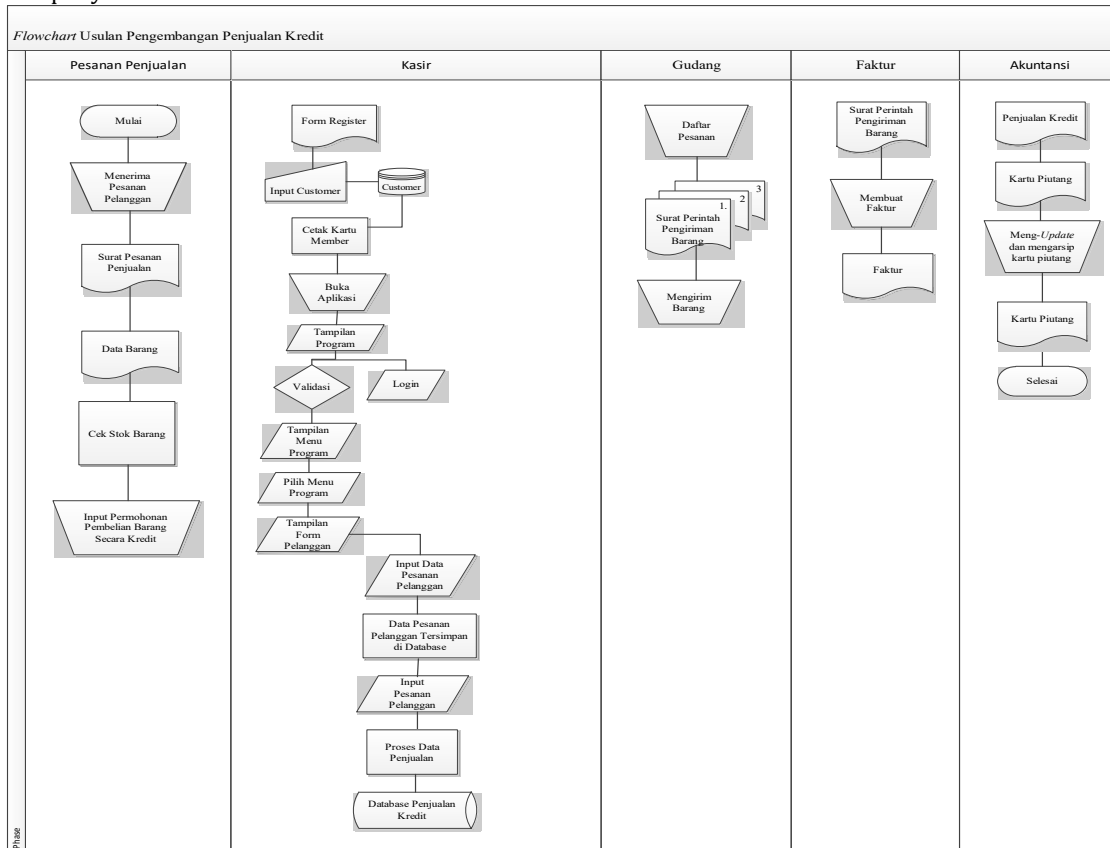


Figure 6. Flowchart of Credit Sales System Design

After knowing the existing problems and the needs of the existing system, at this stage the researcher proposes a solution or an AIS development in the company PT Cahaya Pasifik Raya Tulungagung. Based on the analysis of the current system, it is necessary to solve the problems and weaknesses that exist. This design is intended so that the company implements a more integrated sales accounting information system and can produce payment reports according to company needs. In addition, the existence of a system application can further improve employee performance so that the process is faster and more accurate.

5. CONCLUSION

Based on the results of research and discussion, it can be concluded that the sales accounting information system at PT Cahaya Pasifik Raya company that is currently running is in accordance with the needs and business activities. PT Cahaya Pasifik Raya has a series of systems that are used to support and optimize company performance. In its application, the company uses manual methods and with the help of computers. A computerized system that is already running can reduce the risk of errors in handling large numbers of transactions and transactions that occur repeatedly. For the sales system itself, the company applies 2 sales systems, namely cash sales and credit sales. In accounting records at the company PT Cahaya Pasifik Raya uses Microsoft Excel which is supported by the Microsoft Windows operating system. The obstacles faced by companies such as in recording accounts receivable, PT. Cahaya Pasifik Raya at the time

of going to the field still used a manual, namely sales recapitulating sales manually which caused a cross-check or re-matching of the total sales with the total goods brought. Then in the credit collection procedure at the company PT Cahaya Pasifik Raya is not separated between the billing department and the marketing department. With these problems, researchers propose a solution such as the development of a computerized system that is already running, namely business applications. With the business application, it makes it easier for companies to record sales, from orders to payments will be recorded automatically. And can reduce cases of misunderstanding between sellers and buyers.

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