


Analysis Of Internal Control System Over Merchandise Inventory At Du Anyam

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Article Info	ABSTRACT
<p>Keywords: Internal control system, COSO, Inventory, Risk</p>	<p>Du Anyam is a social enterprise that produces and distributes woven handicrafts. From 2021 to 2023, Du Anyam consistently faced discrepancies between the actual inventory data and the records in their system which could potentially impact stock reports. This research focuses on evaluating the company's internal control system over inventory using the COSO Internal Control Framework. The framework was selected due to its comprehensive scope. This qualitative study utilized a case study approach, collecting data through interviews, documentation, and direct observation of Du Anyam's inventory management system. The findings indicate that the internal control system over inventory at Du Anyam, based on the COSO Internal Control Framework, is less effective in three principles and ineffective in two principles. Enhancing the existing internal control system's effectiveness will necessitate several efforts, including the establishment of an audit committee, the creation of written procedures for end-to-end inventory management, and the augmentation of human resources.</p>
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INTRODUCTION

As times evolve, competition in the business world becomes increasingly intense. It will be difficult to survive if entrepreneurs cannot keep up with these developments. In addition to being innovative, entrepreneurs are expected to adapt to enhance their competitiveness, one way being through adopting information technology advancements (Alfulailah & Soehari, 2020). Information technology plays a crucial role in business development for an entrepreneur by facilitating quick, precise, and accurate transactions (Lovita & Susanty, 2021). Therefore, an entrepreneur must be willing to take risks, including adopting advancements in information technology. This aligns with the four fundamental aspects of entrepreneurship proposed by Pramiswari & Dharmadiaksa, (2017): creating something new and valuable, both for the entrepreneur and others, which requires time and effort and involves certain risks. One such utilization of information technology is related to inventory management

Every company in the trade, service, or manufacturing sectors strives to generate optimal profits by utilizing all available resources (Amanda et al., 2015). One of the company's active resources is inventory. Inventory refers to goods produced or assets owned by the company for sale within a specific business period, including raw materials stored for use in

production (Siahaan & Muhidin, 2020). Handoko (2017) states that inventory comprises resources an organization stores to meet demand, including raw materials, semi-finished goods, finished goods, supporting materials, and other components the company produces. Inventory is the stock of goods available within a company that is ready for sale. Inventory is essential for trading/manufacturing companies because the goods traded are those in inventory (Manengkey, 2014). Without inventory, a company cannot carry out its business activities, which can lead to a decline in sales (Wildana & Utami, 2017)

Additionally, inventory is vulnerable to damage or theft (Rahmawanti et al., 2020). Inventory records can differ from the actual inventory due to damage, incorrect data entry, failure to record demand, or discrepancies between the goods issued and the order (Manengkey, 2014). Therefore, inventory within a company must be managed as effectively as possible to protect the company's assets from misuse and ensure its sustainability (Rahmawanti et al., 2020).

Du Anyam is a social enterprise that produces and distributes woven crafts to empower women in Indonesia. The products are categorized into two main categories: living and style products, each with various types and forms. Considering that the products are made from woven materials, which are prone to damage, and the wide range of products offered by the company, internal control measures have been implemented, including stock opname. For inventory management, Du Anyam utilizes the software Jurnal.id. Jurnal.id is an online accounting software that helps companies calculate and record business transactions, including efficient inventory management (Mekari, 2024).

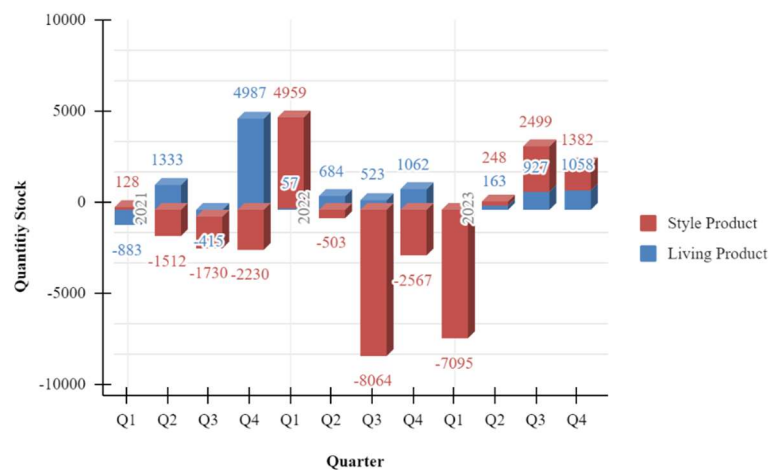


Figure 1. Stock Discrepancy Chart of Du Anyam by Quarter (Period 2021-2023)
 Source: Processed Data (2024)

Based on initial observations conducted from November 2023 to February 2024, it was found that Du Anyam's merchandise inventory for the period of 2021-2023 consistently showed discrepancies, both positive and negative, between the actual inventory data and the inventory data recorded in the Jurnal.id system. These discrepancies could affect the accuracy of stock reports. Technology systems in inventory management are supposed to facilitate

employees in accessing and processing information, particularly in controlling the inflow and outflow of inventory within the company (Ranjani, 2022). The discrepancies were significant, reaching thousands in some cases. This situation indicates the need for an analysis of the internal control system over merchandise inventory to ensure that the inventory information within the company is reliable (Kabuye et al., 2019). Additionally, this analysis is intended to identify the factors contributing to the inaccuracy of inventory information within the company.

According to Scarborough & Cornwall (2016), there are ten fatal mistakes in entrepreneurship, one of which is improper inventory control. Scarborough & Cornwall assert that inventory is the most significant investment that business owners must make, yet management often neglects inventory control. Internal control is crucial to ensure an organization's operational and financial activities are conducted according to its policies and objectives (Kalumata et al., 2017). In inventory management, the primary objective of internal control over inventory is to ensure that inventory is secure and accurately reported in financial statements (Seredei & Runtu, 2015). Various internal control system concepts can be utilized, such as COBIT, SAS 55 & SAS 78, SAC Control and Audit System, Article 404 of the Sarbanes-Oxley Act (SOX), and COSO Internal Control (Mukhina, 2015).

The COSO Internal Control Framework is superior to other internal control frameworks (Mukhina, 2015). Although COSO Internal Control, Article 404 of the Sarbanes-Oxley Act (SOX), and SAS have broader control components than other frameworks, the COSO Internal Framework is more comprehensive regarding its control coverage than SOX and SAS. While SOX and SAS primarily focus on corporate financial reporting, COSO Internal Control takes a holistic approach to the company (Mukhina, 2015). Organizations can use the COSO Internal Control Framework to assess how well their internal control systems function in achieving management-set objectives and enhancing organizational performance (COSO, 2013). Although small companies may have limitations in implementing internal controls, effective internal control is still achievable (Frazer, 2016).

Based on the explanation, this research aims to assess the implementation of Du Anyam's internal control system and to evaluate its effectiveness in managing the company's inventory using the COSO Internal Control Framework. The findings from this research are expected to provide practical benefits for the company by improving the effectiveness of its internal controls over inventory management.

METHODS

The object of this research is Du Anyam's merchandise inventory. The research method employed is qualitative research with a case study approach. According to Sugiyono (2018), qualitative research is based on postpositivist philosophy and is used to investigate natural object conditions, with the researcher serving as the key instrument. The case study approach emphasizes the creation of a comprehensive case description. To ensure credibility, data collection is conducted using triangulation method, which combines various data collection methods (Sugiyono, 2018). Primary data is obtained through direct observation and in-depth interviews related to the internal control system implemented by the company. The interviews

were conducted in person at the Du Anyam office with the Operations Coordinator and Inventory and warehouse Officer and online with the Senior Demand and Supply Manager. Secondary data is obtained through documentation, various literature studies, and documents related to the COSO Internal Control Framework.

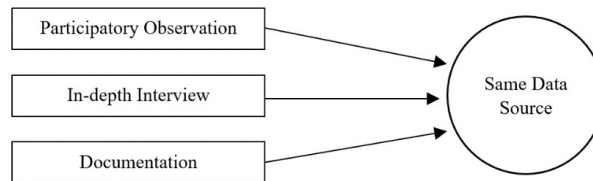


Figure 2. Triangulation Method

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) states that an internal control system involves the board of directors, management, and other staff to ensure achieving operational, reporting, and compliance objectives (KPMG, 2013). The latest version of the COSO Internal Control Framework consists of 5 components encompassing 17 principles that build and support this concept. The first component, the control environment, (1) demonstrating a commitment to integrity and ethical values; (2) carrying out supervisory responsibilities; (3) establishing structure, authority, and responsibility; (4) demonstrating a commitment to competence; (5) enforcing accountability. The second component is risk assessment; (6) determine appropriate goals, (7) identifying and analyzing risks, (8) assessing fraud risk, and (9) identifying and analyzing risks of significant changes. The third component is control activities; (10) selecting and developing control activities, (11) selecting and developing general controls over technology, and (12) deployed through policies and procedures. The fourth component, information and communication, (13) using relevant information, (14) internal communication, (15) external communication. The fifth component is monitoring; (16) conducting ongoing and separate evaluations; (17) evaluating and communicating deficiencies.

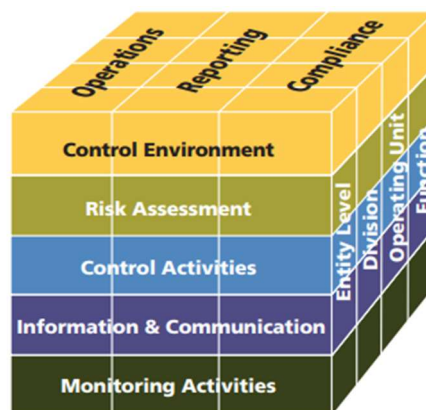


Figure 3. The Coso Cube
Source: COSO (2013)

Data analysis is performed using Creswell's model. According to Creswell (2013), qualitative research aims to give in-depth explanations for complicated issues or occurrences. The steps for analysis are as follows: providing raw data, organizing and preparing the data for analysis, reading through the data, coding, developing and constructing themes, interpreting the themes, and giving meaning to the constructed themes. This model used to gather up-to-date data and ensure the clarity of information. The information obtained is then categorized according to the components of the COSO Internal Control Framework to evaluate efectivity the internal control system over Du Anyam's merchandise inventory. The results of this evaluation form the basis for the researcher to make recommendations to address the research problem.

RESULTS AND DISCUSSION

The inventory system implemented by Du Anyam is quite structured, although it is still considered manual in terms of system automation. Based on observations and interviews conducted, the following is an overview of the internal control system planning for merchandise inventory that has been applied by Du Anyam, according to the 17 principles of the five components of the COSO internal control system:

Table 1. The results of the evaluation of the internal control system over Du Anyam's merchandise inventory.

Components	Principle	Result
Control Environment	(1) Demonstrating a Commitment to Integrity and Ethical Values	Effective
	(2) Carrying out Supervisory Responsibilities	Less Effective
	(3) Establishing Structure, Authority, and Responsibility	Effective
	(4) Demonstrating a Commitment to Competence	Effective
	(5) Enforcing Accountability	Less Effective
Risk Assessment	(6) Determine Appropriate Goals	Effective
	(7) Identifying and Analyzing Risks	Effective
	(8) Assessing Fraud Risk	Effective
	(9) Identifying and Analyzing Risks of Significant Changes	Not Effective Yet
Control Activities	(10) Selecting and Developing Control Activities	Effective
	(11) Selecting and Developing General Controls Over Technology	Effective
	(12) Deployed Through Policies and Procedures	Less Effective
	(13) Using Relevant Information	Effective

Components	Principle	Result
Information & Communication Monitoring	(14) Internal Communication	Effective
	(15) External Communication	Effective
	(16) Conducting Ongoing and Separate Evaluations	Not Effective Yet
	(17) Evaluating and Communicating Deficiencies	Effective

Evaluation of the Control Environment for Merchandise Inventory

Based on the COSO internal control framework, five principles form the basis for analyzing the control environment component:

1. Demonstrating a Commitment to Integrity and Ethical Values

Based on observations, Du Anyam strongly emphasizes integrity and ethical values, which is reflected in the existence of a written employee guide that serves as a reference for all employees to behave by the law and the company's values. Management frequently reminds employees of appropriate daily behavior at every available opportunity.

2. Carrying Out Supervisory Responsibilities

Du Anyam's organizational structure does not have an internal audit committee that conducts a comprehensive internal audit across all divisions within the company.

"The company itself does not yet have a dedicated department or division responsible for conducting audits," stated Syifa, Operations Coordinator.

The oversight responsibility is limited to internal audits conducted by each division's supervisor. *Internal auditing* is an independent assessment performed by an entity to test and evaluate various actions taken by the company to help management provide better accountability (Husain et al., 2022). Therefore, establishing an internal audit committee is necessary to enhance the effectiveness of the internal audits currently conducted, considering the increasing complexity of the company's activities. One of the critical factors in establishing effective internal control is the presence of a dedicated internal auditor within an entity (Amanda et al., 2015).

3. Establishing Structure, Authority, and Responsibility

Du Anyam has a functional organizational structure that divides the company into various divisions. Managing the company's merchandise inventory falls under the responsibility of the Production and Operations Division. Within the existing organizational structure, inventory management practices have separated the functions of requisition, receiving, storage, issuance, and recording of goods. The duties and responsibilities of each employee are communicated directly during onboarding and are also documented in the employment contract. However, based on observations, it is clear that there is a need for more effective communication of job responsibilities, as some employees do not fully understand their roles, especially when there are changes to the job descriptions during execution.

Decision-making authority related to merchandise inventory in the company is limited to three individuals. Decisions are made based on the position of the authorized person and the complexity of the issue at hand. The more complex the problem, the higher the position of the decision-maker (among the three individuals). However, this does not rule out the possibility of issues that require decisions from the management level or the Board of Directors (BoD). One example of an issue that requires management-level decision-making is stock adjustments.

"...adjustments for valuation, if it reaches a point where it has to be charged to the company, must go to management or the BoD for approval because it involves the budget," said Ardi, Senior Demand and Supply Manager.

4. Demonstrating a Commitment to Competence

Du Anyam's commitment to its employees' competence is evident when recruiting new staff. For example, when recruiting team members, specific criteria must be met in the Production and Operations Division. Skills and work experience are among the aspects considered in the recruitment process. This ensures that inventory management is handled effectively. To make sure all employees understand their roles and responsibilities, Du Anyam undertakes various efforts, including onboarding, regular training, mentoring, monitoring, performance evaluation, and providing feedback for improvement if necessary. The employee training programs are conducted quarterly, with different training focuses tailored to the cases and needs of the team.

5. Enforcing Accountability

Based on the interview results, there has not yet been a strict enforcement of consequences for errors made in the execution of inventory management procedures.

"...there hasn't been a strict policy from management regarding punishment, whether it's compensation or a warning letter. However, we still work to ensure that inventory does not go negative, and we can track why there are discrepancies," said Ari, Inventory & Warehouse Officer.

Observations also revealed that documentation was sometimes not completed in real-time, even though an existing SOP exists. Despite this, the company makes efforts to prevent undesirable outcomes by improving SOPs and utilizing KPIs (Key Performance Indicators) to measure individual and team performance each semester as a basis for improvement in each division. Weak internal control system and supervision, as well as the level of accountability held by individuals within the organization, can trigger fraudulent actions (Wulandari & Riharjo, 2018) Therefore, a firm policy regarding punishment needs to be implemented.

Evaluation of Risk Assessment for Merchandise Inventory

Based on the COSO internal control framework, four principles form the basis for analyzing the risk assessment component:

1. Determine Appropriate Goals

According to observations, the company sets its objectives, particularly in managing merchandise inventory, based on the SMART method (Specific, Measurable, Achievable, Relevant, and Time-bound). Stock accuracy, Month Of Stock (MOS), and

product availability are the main focuses for Du Anyam when setting inventory management objectives.

2. Identifying and Analyzing Risks

Du Anyam offers products made from woven materials that are highly susceptible to damage and other risks. Therefore, every incoming product undergoes a quality control check to ensure the goods are received in good condition. Regular inspections are also conducted on inventory in the warehouse.

"...because the raw material is made from leaves, sometimes they get eaten by rats, infested with mites or termites, or become moldy. The prevention includes setting up rat traps, using silica gel to dry the environment, and other special treatments. I also conduct monthly random checks to identify items that might become bad stock and need removal. During stock opname, we also sort out which items are still in good condition and which are not," explained Ari, Inventory & Warehouse Officer.

3. Assessing Fraud Risk

Inventory records at Du Anyam are maintained using a digital system through the software Jurnal.id. In practice, Du Anyam conducts daily and monthly stock opname. Daily stock opname is based on data in Jurnal.id, while monthly stock opname involves counting the physical inventory and comparing it with the system data in Jurnal.id. The monthly stock opname data is used as a reference document to assess potential risks. If any issues arise in the inventory data, this monthly stock opname data is compared with delivery notes and data from Jurnal.id. To date, there have been no significant fraud findings within the company.

4. Identifying and Analyzing Risks of Significant Changes

The internal control system for financial reporting is planned and executed to avoid or identify substantial omissions or misstatements in financial statements caused by mistake or fraud, as well as technological developments that may have an influence on financial and operational processes (KPMG, 2013). Du Anyam experienced a significant change in inventory recording, transitioning from a manual spreadsheet system to Jurnal.id. Management had previously reviewed this change, considering the risks that would be faced. The transition is claimed to have facilitated internal stock audits and the creation of Delivery Order (DO).

"...so there has been a significant change, making access and audits easier because it's more real-time and faster. In the past, using Excel, it would take longer when there was too much data," said Syifa, Operations Coordinator.

Before the system change, the company's inventory had already experienced stock discrepancies. During the transition from the manual system to Jurnal.id, the initial stock input in the journal system was not completed optimally. This was due to the previous Manager of Operations not finishing the stock adjustments for the discrepancies from the transition period until now.

"Previous tasks were not completed, and current tasks have been added on top of that. As a result, the reconciliation is still unfinished because the previous stock data still has plus and minus discrepancies," explained Syifa, Operations Coordinator.

Evaluation of Control Activities for Merchandise Inventory

Based on the COSO internal control framework, three principles form the basis for analyzing the control activities component:

1. Selecting and Developing Control Activities

Supervisors play a pivotal role in maintaining the integrity of inventory management policies and procedures. According to observations and interviews, they ensure that these are being properly followed by occasionally conducting random (unscheduled) field inspections to assess consistency in practice. If any findings or issues are identified during these inspections, they are subsequently checked periodically. This is done to evaluate and ensure that the existing SOPs remain relevant to the inventory management activities.

2. Selecting and Developing General Controls Over Technology

Digital inventory recording through Jurnal.id is restricted and can only be accessed by authorized personnel.

"Access to the stock system in Jurnal is limited, and only supervisors can access it. For example, the Senior Demand and Supply Manager, Operations Coordinator, and Inventory & Warehouse Officer. If an intern assists, the intern can also access the system," explained Syifa, Operations Coordinator

Each individual with access has limitations based on their position, as the features available in each account differ. The Operations Coordinator has access to record inventory outflows, the Inventory & Warehouse Officer to record inventory inflows, the intern to assist with backup for inflow and outflow records, and the Senior Demand and Supply Manager to manage inventory procurement and stock adjustments in the Jurnal.id system. To evaluate the security and reliability of the technology system, the password for Jurnal.id accounts is regularly changed whenever an employee or intern leaves the company.

3. Deployed Through Policies and Procedures

Control activities are actions established by policies and procedures designed to ensure management's directives are carried out to mitigate risks to achieving objectives (COSO, 2013). The presence of SOPs in Du Anyam's operational implementation demonstrates the company's commitment to achieving its goals by established standards and policies. The interview results indicate no written SOP for end-to-end inventory management. However, there are written SOPs for using Jurnal.id and completing inventory documentation.

"For end-to-end inventory management, there isn't an SOP. But for drafting delivery notes, there is one," stated Ardi, Senior Demand and Supply Manager.

SOPs should be documented to ensure all relevant parties understand and follow the established procedures. Through written SOPs, internal control activities can be effectively carried out and adequately audited (COSO, 2013).

Evaluation of Information & Communication for Merchandise Inventory

Based on the COSO internal control framework, three principles form the basis for analyzing the information & communication component:

1. Using Relevant Information

Information regarding Du Anyam's merchandise inventory is obtained through data from Jurnal.id, self-created spreadsheets, and physical documents. The physical documents used to record the inflow and outflow of goods include Purchase Orders (PO) for ordering goods, Delivery Notes (DN) for receiving goods, purchase invoices, Delivery Orders (DO), stock transfer notes (Jurnal.id), stock release and waybill documents, and digital stock cards. Reconciliation is conducted using this data every month to ensure the reliability of the company's merchandise inventory information.

2. Internal Communication

The company utilizes platforms such as WhatsApp, email, and Qontak for indirect communication to ensure effective communication. For direct communication, there are weekly meetings for the officer team and briefings for the field team. Internally, communication is generally effective but not ideal. This is partly due to Du Anyam having three different locations in Jakarta.

"...in Jakarta, we have three buildings with raw materials in one place, inbound in another, and outbound in another. Naturally, some things get missed in communication; it's not as direct as it should be," stated Ardi, Senior Demand and Supply Manager.

3. External Communication

As a manufacturing company, Du Anyam produces its merchandise. However, for the style category items often used as corporate gifts, production is done in partnership with small and medium-sized enterprises (SMEs) around Jakarta, acting as vendors. Maintaining good communication with vendors is a priority for the company. This is evident from their efforts to approach vendors by conducting annual visits for evaluation and appreciation and to enhance each vendor's performance. The company also ensures that each vendor has its own communication group to ensure smooth communication. In addition to vendors, the company places great importance on communication with clients to build trust and foster sustainable relationships.

Evaluation of Monitoring for Merchandise Inventory

Based on the COSO internal control framework, two principles form the basis for analyzing the monitoring component:

1. Conducting Ongoing and Separate Evaluations

As explained in the second principle, Du Anyam does not yet have a dedicated division for conducting internal audits, so internal audits are limited to each division's scope and are performed by their respective supervisors. The Production and Operations Division conducts internal audits of merchandise inventory through the Operations Coordinator. The internal audit process begins with a monthly stock opname by physically counting the inventory in the warehouse. The results are then reconciled with the data in Jurnal.id and audited. Any findings from the audit are also executed (stock adjustments) by the Operations Coordinator. This situation indicates no separation between the inventory control and internal audit functions. One person, the Operations Coordinator, currently performs both functions. Ideally, these two functions should be separated to ensure the integrity of inventory data. Separating tasks in inventory management can enhance the

effectiveness of the internal control system for merchandise inventory (Amanda et al., 2015). Moreover, the quality of internal audits depends on competence and independence, highlighting the importance of separating audit and operational functions to maintain the quality of financial reporting (Abbott et al., 2016).

2. Evaluating and Communicating Deficiencies

Merchandise inventory is monitored through monthly stock opname, which is then analyzed, audited, and followed by the execution of stock adjustments based on audit findings by the Operations Coordinator. After addressing the audit findings, the inventory management issue resolution results are communicated to all relevant employees to ensure transparency, coordination, and a shared understanding of the corrective actions taken to enhance the company's operational effectiveness.

CONCLUSION

This study shows the internal control system for merchandise inventory at Du Anyam is less effective in exercising oversight responsibility, enforcing accountability, and deploying through policies and procedures, as well as ineffective in identifying and analyzing risks of significant changes and conducting ongoing and separate evaluations. To enhance the effectiveness of the internal control system, as per the COSO Internal Control Framework, Du Anyam should consider several key measures. These include establishing an internal audit committee/division directly under the CEO to ensure an adequate overall internal control system and optimize the company's oversight function. The system should also incorporate written procedures for end-to-end inventory management to streamline the internal audit process and enforce strict actions related to any discrepancies. Furthermore, Du Anyam should explore the possibility of increasing human resources to assist with inventory administration, thereby allowing inventory control and internal audit functions to operate separately. These initiatives are expected to significantly reduce errors in stock recording, thereby ensuring a more accurate presentation of merchandise inventory information.

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