

The Influence of Financial Accounting Implementation on the Operational Efficiency of Ninja Express Warehouse in Solo City

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Article Info	ABSTRACT
<p>Keywords: financial accounting, operational efficiency, warehouse, Ninja Express, logistics</p>	<p>This study aims to analyze the effect of financial accounting implementation on the operational efficiency of the Ninja Express warehouse in Solo City. In the highly competitive logistics industry, operational efficiency is a key factor in improving service quality, delivery speed, and customer satisfaction. Proper implementation of financial accounting is expected to provide accurate, relevant, and timely information that can assist management in planning, controlling, and evaluating warehouse operational activities. The research method employed is a quantitative approach with data collection techniques including questionnaires, interviews, and documentation. Respondents consist of finance staff, operational managers, and warehouse employees. The observed variables include transaction recording systems, financial reporting, and internal control mechanisms. The results of the study indicate that the implementation of financial accounting has a significant positive effect on the operational efficiency of Ninja Express warehouses. A well-structured accounting system reduces the risk of recording errors, minimizes cost inefficiencies, accelerates information flow, and improves the accuracy of planning and performance evaluation. These findings confirm that financial accounting does not only function as a recording tool but also serves as a strategic instrument in supporting the sustainability and competitiveness of logistics companies, particularly amidst the growing demand for delivery services. Furthermore, this research highlights the importance of integrating financial accounting with digital systems and warehouse management technology. The synergy between accounting practices and digital platforms can optimize resource utilization, strengthen decision-making processes, and enhance overall organizational performance. This suggests that companies in the logistics sector should continuously adapt their accounting systems to technological developments in order to maintain efficiency and remain competitive in a dynamic business environment.</p>
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INTRODUCTION

The success of a logistics company largely depends on the efficiency and effectiveness of its warehouse operations, especially in today's technological era. As one of the leading courier service providers in Indonesia (Ramen A Purba et al., 2022), Ninja Express faces challenges in managing its warehouses to ensure fast, timely, and efficient deliveries. With the growing

volume of shipments requiring better warehouse management, Solo City has become a central hub for Ninja Express operations. In such a situation, the use of financial accounting in the Ninja Express Solo warehouse is crucial to support effective and productive operations.

(Miller-Nobles & Mattison, 2021) state that financial accounting is a system that tracks and reports a company's financial activities with the aim of providing management and external parties such as investors and government agencies with useful information to help them make economic decisions. In other words, financial accounting is not only used as a recording tool but also as a control instrument to improve operational efficiency and decision-making (Ramen Antonov Purba, 2021).

The Ninja Express Solo warehouse applies financial accounting to measure financial performance, fixed assets, inventory, overhead, and daily transaction recording. (Hasan et al., 2017) explains that the effective implementation of financial accounting can provide a clear picture of how funds flow within an organization. It can also help identify areas that can be optimized to reduce waste and improve productivity. In this context, it is essential to understand how financial accounting is utilized at the Ninja Express Solo warehouse. To what extent does financial accounting support the company in achieving its goals? How are operational decisions supported by financial data? (Linchant et al., 2015; Tarigan, 2025b).

Ensuring that every operational process, from receiving goods, storing, to shipping, runs efficiently and without waste is a major challenge for the Ninja Express Solo warehouse. Measuring and managing business operating costs is a critical task of financial accounting, according to Kaplan and Atkinson (2015). Wastes in warehouse operations may include excessive fuel consumption, loss of damaged or missing goods, and ineffective time management. Therefore, adopting sound financial accounting practices can help businesses identify and reduce waste.

In addition, (br Ginting et al., 2022; Nazah et al., 2021; Tripalupi et al., 2025) emphasize that cost analysis is one of the essential components of managerial accounting that can enhance operational efficiency. Inventory, labor, and overhead costs often constitute the largest components of warehouse operational expenses. By understanding and analyzing these elements, management can make better decisions regarding resource allocation and the use of technology to improve efficiency. Consequently, it is important to further examine which elements of financial accounting have the most significant impact on the operational performance of the Ninja Express warehouse in Solo City.

One of the main focuses of this research is the effectiveness of financial accounting in identifying and reducing waste. A well-designed financial accounting system enables companies to evaluate their operational performance and detect errors (Jennings, 2020; R A Purba et al., 2020; Ramen Antonov Purba, Sembiring, et al., 2024; Ramen Antonov Purba & Sondang, 2022). Unproductive waiting times, disorganized storage procedures, or mismatches between demand and inventory are examples of warehouse inefficiencies. By utilizing an effective financial accounting system, Ninja Express can identify these issues and minimize waste, thereby improving overall operational efficiency.

The integration of financial accounting with warehouse management systems also plays a vital role in improving transparency and accountability. According to (Astuti et al., 2022; Fadjar et al., 2022; Faridh, 2022; Ramen Antonov Purba, 2022), the use of technology in accounting systems allows companies to record, process, and report financial transactions in real time. For Ninja Express, the integration of financial data with warehouse operations can enhance monitoring, ensure data accuracy, and support faster decision-making. This integration not only reduces human error but also enables management to identify operational bottlenecks more quickly.

Another important aspect is the role of financial accounting in performance evaluation. (Alfred & Munene, 2024; Ginting & Hartati, 2022; Ramen Antonov Purba et al., 2022; Sihombing, Andriani, et al., 2021; Tarigan, 2025a) explain that financial reports and cost analyses can be used to assess the effectiveness of operational strategies. In the context of the Ninja Express Solo warehouse, management can evaluate whether resource allocation, labor productivity, and inventory utilization meet operational targets. Performance evaluation based on financial data also encourages accountability among employees and provides benchmarks for continuous improvement.

Finally, the application of financial accounting in logistics companies such as Ninja Express supports long-term sustainability. (Ahmed Mohamed Ghandour, 2021; R A Purba et al., 2019; Sihombing, Devi, et al., 2021; Sihombing & Nasib, 2020) argues that accurate financial accounting provides a foundation for strategic planning and risk management. In the dynamic logistics industry, companies that rely on financial data to make decisions are more likely to anticipate challenges, optimize costs, and maintain competitiveness. For Ninja Express Solo, this means not only improving daily operational efficiency but also strengthening its strategic position in Indonesia's rapidly growing delivery service market.

Based on the background described above, the research identifies several key problems: how financial accounting is applied in the Ninja Express warehouse in Solo, which aspects of financial accounting have the greatest influence on operational productivity, and how effective financial accounting is in detecting and reducing waste in warehouse operations. To address these issues, this study is limited to three main areas of focus: identifying and examining the use of financial accounting practices in the Ninja Express Solo warehouse, evaluating the elements of financial accounting that most significantly affect operational efficiency, and assessing the role of financial accounting in detecting and minimizing inefficiencies and waste within warehouse activities.

The objectives of this study are to gain a comprehensive understanding of the role of financial accounting in improving warehouse operations at Ninja Express Solo. Specifically, the research aims to: (1) identify and describe how financial accounting practices are applied in the warehouse, (2) evaluate the financial accounting elements that have the most significant impact on operational efficiency and productivity, and (3) analyze the effectiveness of financial accounting in detecting and reducing waste within warehouse operations. By achieving these objectives, the study is expected to provide valuable insights into how financial accounting can serve not only as a recording tool but also as a strategic

instrument for enhancing efficiency, supporting decision-making, and strengthening the competitiveness of logistics companies.

METHOD

Research Design

This study employs a quantitative approach combined with a case study method. This design allows the researcher to conduct an in-depth analysis of how the implementation of financial accounting influences warehouse operational efficiency at Ninja Express Solo. The primary objective of this research is to identify, analyze, and evaluate the relationship between the application of financial accounting and warehouse operational performance (Sugiyono, 2010).

Population and Sample

The population in this study consists of all employees involved in warehouse management and operations at Ninja Express Solo, including warehouse managers, accounting staff, and operational staff. The sample includes 10–15 respondents selected using purposive sampling, focusing on individuals who have direct knowledge and involvement in financial accounting practices and warehouse operations. The selection criteria required respondents to be actively engaged in or directly knowledgeable about the application of financial accounting within warehouse operations (Ramen Antonov Purba, Simarmata, et al., 2024).

Research Instruments

The instruments used in this study include:

1. Interview Guide

Structured questions designed to obtain in-depth information about financial accounting, human resource management, inventory control, and technology utilization.

2. Questionnaire

Structured quantitative questions focusing on financial accounting, warehouse operational efficiency, and the impact on technology and inventory management.

3. Secondary Data and Documentation

Financial statements, accounting records, and warehouse operational reports collected for further analysis.

Data Collection Techniques

1. Interviews

Conducted with warehouse managers, accounting staff, and operational staff to explore the implementation of accounting systems and their impact on operations.

2. Surveys/Questionnaires

Distributed to employees to gather structured data on financial accounting practices and warehouse operations.

3. Documentation

Collection and analysis of accounting records, operational reports, and financial statements to obtain relevant secondary data.

Data Analysis Techniques

1. Descriptive Analysis
Utilized to describe data from interviews and questionnaires using descriptive statistics.
2. Qualitative Analysis
Applied to interview data through thematic analysis to gain insights into the context and details of financial accounting practices and their impact on operational efficiency.
3. Comparative Analysis
Used to evaluate the effectiveness of financial accounting practices by comparing findings with existing literature and case studies.

Validity and Reliability

1. Content Validity
Ensured through expert evaluation to confirm that the instruments cover all relevant aspects of the research topic.
2. Construct Validity
Verified using triangulation techniques by combining interview, questionnaire, and documentation data.
3. Instrument Reliability
Preliminary testing of the research instruments was conducted, and the reliability of the questionnaire was assessed using Cronbach's Alpha.
4. Data Reliability
Bias was minimized by systematically collecting data and applying consistent analysis techniques.

Research Procedures

1. Preparation
Developing and testing research instruments, including interview guides and questionnaires, followed by pilot testing for clarity and reliability.
2. Approval from Management
Securing official permission from Ninja Express management to conduct the study, followed by coordination meetings to explain objectives and procedures.
3. Data Collection
Conducting interviews, distributing questionnaires, and collecting relevant financial and operational documents.
4. Data Analysis
Applying descriptive statistics for quantitative data and thematic analysis for qualitative data.
5. Report Writing
Compiling findings into a structured research report, including background, methodology, results, analysis, and discussion.
6. Conclusions and Recommendations

Drawing conclusions about the effect of financial accounting on warehouse efficiency and providing practical recommendations for improvement, as well as suggestions for further research.

RESULTS AND DISCUSSION

General Overview of Ninja Express

Ninja Express is a logistics company that utilizes technology to provide services for parcel delivery across Indonesia, including in the city of Solo. The warehouse in Solo serves as a crucial transit point for packages distributed from Solo to various regions in Indonesia, as well as for packages entering Solo from other cities before reaching customers in Solo. The warehouse's main tasks are to sort packages and deliver them to their final destinations. Several cost components influence Ninja Express warehouse operations, particularly those related to logistics and human resources, such as:

1. Rider Salaries
Couriers using motorcycles to pick up packages from customers.
2. Driver Salaries
Couriers transporting larger volumes of packages from customers or business partners.
3. Warehouse Staff Salaries
Staff responsible for sorting and scanning packages received from pick-ups and those to be sent across Solo and other cities.
4. Freelance Workers
Additional staff hired when the incoming volume of packages exceeds the available workforce capacity.
5. Fuel Costs: Expenses for fuel used by vehicles and couriers on a daily basis.
With this operational structure, financial accounting plays an essential role in ensuring warehouse activities run smoothly and efficiently.

Financial accounting in the warehouse context ensures that all these cost components are properly recorded, monitored, and analyzed. Accurate bookkeeping allows management to identify which areas consume the largest portion of resources, such as salaries or fuel, and evaluate whether these expenses align with operational performance. Without systematic financial accounting, inefficiencies could easily go unnoticed, potentially leading to cost overruns and reduced profitability.

Moreover, financial accounting provides transparency in decision-making, particularly regarding workforce allocation. For example, when package volumes increase, the decision to hire freelance workers must be supported by clear financial calculations to ensure that the additional labor costs do not outweigh the operational benefits. In this way, accounting data serves as a guiding tool for balancing efficiency and cost-effectiveness in human resource management.

In addition, financial reports act as a foundation for operational planning and forecasting. By analyzing historical data on fuel consumption, package volumes, and labor needs, management can predict future demands and allocate budgets more effectively. This

predictive capability is crucial for a logistics company like Ninja Express, which operates in a dynamic environment where demand fluctuates due to seasonal trends, promotions, or unexpected surges in online shopping activity.

Finally, financial accounting also enhances accountability and strengthens stakeholder confidence. Whether it is internal stakeholders such as management and employees, or external stakeholders like partners and investors, transparent financial practices demonstrate the company's commitment to professionalism and sustainability. For Ninja Express, this means not only ensuring smooth daily operations but also securing long-term growth and competitiveness in the logistics industry.

Data Description

The data collected for this research includes:

1. Operational Data

Number of packages processed daily for pick-up and delivery, total number of couriers deployed, fuel usage costs, and the number of freelance workers hired during peak periods.

2. Financial Data

Records related to courier and warehouse staff salaries, additional operational costs such as fuel, and payments for additional freelance workers.

3. Questionnaire Data

Responses from managers and warehouse staff regarding the application of financial accounting in supporting daily warehouse operations.

4. Interview Data

Insights from warehouse management on how financial reports are used for cost control and decision-making in operational activities.

In addition to the primary datasets, the research also integrates secondary data sources such as company reports, financial statements, and operational logs. These documents provide a broader perspective and serve as a benchmark for validating the information gathered from questionnaires and interviews. By combining both primary and secondary data, the research ensures that the findings are comprehensive and grounded in accurate records.

The triangulation of data sources allows the researcher to cross-check the consistency between operational practices and financial accounting implementation. For instance, the number of freelance workers recorded in operational logs can be compared with salary expenditures listed in financial data. Similarly, fuel costs reflected in daily records can be analyzed alongside financial reports to identify discrepancies or inefficiencies. This approach strengthens the reliability of the research outcomes and minimizes the risk of bias from relying on a single data source.

Furthermore, the use of both qualitative and quantitative data provides a more holistic understanding of warehouse operations. While operational and financial data offer measurable insights into costs and efficiency, questionnaires and interviews capture the perspectives and experiences of employees directly involved in daily activities. This

combination not only enriches the analysis but also ensures that recommendations drawn from the study are practical, relevant, and aligned with real-world operational challenges.

Data Analysis

The data collected was used to analyze financial reports, especially those related to payroll and operational expenses, as both significantly influence warehouse efficiency.

1. Human Resource Cost Management: The analysis revealed that salaries for couriers and warehouse staff represent one of the largest cost components in warehouse operations. Efficient workforce management, particularly during high package volume periods, helps maintain smooth operations. With a clear payroll system and accurate financial reports, management can allocate human resources more effectively to ensure warehouse efficiency.
2. Fuel Cost Control: Fuel expense reports showed that Ninja Express spends significantly on fuel for daily pick-up and delivery activities. Comprehensive financial reports enable management to track these expenses and identify strategies to reduce fuel costs.
3. Freelance and Additional Couriers: An effective strategy to handle peak periods is to employ freelance workers and additional couriers. The data demonstrated that management can enhance overall efficiency by adjusting workforce needs according to fluctuating package volumes.

Hypothesis Testing

Hypothesis testing was conducted using relevant statistical methods to measure the impact of financial accounting on warehouse operational efficiency. The hypotheses tested are as follows:

1. Hypothesis 1: The application of financial accounting significantly affects efficiency in human resource management at the warehouse. Statistical Results: A positive correlation was found between accurate payroll reporting for riders, drivers, and warehouse staff and operational efficiency. Financial reports provide management with clear data to allocate human resources more effectively.
2. Hypothesis 2: The application of financial accounting significantly affects operational cost control, particularly fuel and freelance costs. Regression Results: Operational cost control through income statements and fuel expense records showed significant results. Management is able to predict and reduce costs more effectively by relying on accurate financial reports, particularly during periods of fluctuating package volumes.

Discussion of Research Findings

The results of hypothesis testing and data analysis indicate that financial accounting plays a key role in supporting the efficiency of Ninja Express warehouse operations in Solo. The main points discussed are as follows:

1. Efficiency in Human Resource Management: By utilizing financial reports, management can better manage human resources, particularly in adjusting the number of couriers and warehouse staff. The use of freelance workers during peak periods has proven effective in maintaining smooth operations without adding permanent staff.

2. Operational Cost Control: Detailed financial reports on fuel and salaries enable management to identify areas that require stricter cost control. Using this data, Ninja Express can optimize delivery routes and reduce fuel expenses.
3. Workforce Flexibility: The use of additional freelance labor when package volumes exceed the available workforce shows that a well-structured financial accounting system supports more responsive decision-making in dynamic operational conditions.
4. Decision-Making Support: Financial accounting provides managers with accurate and timely information that can be used as a solid basis for decision-making. Through comprehensive reports, management can evaluate performance trends, anticipate potential challenges, and allocate resources more strategically. This ensures that operational decisions are not solely based on intuition, but supported by data-driven analysis.
5. Sustainability of Operations: Efficient use of financial accounting also contributes to the long-term sustainability of warehouse operations. By continuously monitoring and controlling costs, Ninja Express can maintain profitability while ensuring that operational standards remain consistent. This creates a balance between service quality and cost efficiency, which is essential in the highly competitive logistics industry.
6. Risk Management: Another important finding is that financial accounting helps identify potential risks in operational activities. For example, unexpected increases in fuel costs or sudden spikes in package volume can be mitigated through proactive financial planning. Accurate financial records allow management to create contingency strategies, ensuring that warehouse operations remain stable under varying conditions.
7. Strategic Contribution to Competitiveness: Ultimately, the effective use of financial accounting strengthens Ninja Express's competitiveness in the logistics sector. With transparent and reliable financial data, the company can not only optimize internal efficiency but also build trust with stakeholders, including customers and business partners. This strategic contribution highlights that financial accounting is more than just a reporting tool; it is a core component of operational excellence and business growth.

CONCLUSION

Based on the results of this study, financial accounting plays a significant and essential role in ensuring the efficiency of warehouse operations at Ninja Express in Solo. The findings demonstrate that well-prepared financial reports, particularly those related to human resource salaries (Riders, Drivers, and Warehouse Staff), fuel expenses, and the use of additional freelance workers, assist management in optimizing operational costs and allocating human resources more effectively. Through the effective use of financial reports, management is able to control labor expenditures by aligning payroll with workload volume for both permanent and freelance staff, monitor and reduce fuel costs by analyzing daily operational expenses, and improve operational flexibility and responsiveness by employing

freelance workers during periods of high package volumes without increasing the long-term financial burden of permanent staffing. Overall, the application of sound financial accounting not only supports the smooth and efficient operation of the warehouse but also provides accurate and reliable data that strengthens informed, timely, and data-driven decision-making within the organization. Furthermore, the study highlights that the integration of financial accounting into daily operations fosters greater transparency and accountability within the organization. By maintaining accurate and comprehensive records, Ninja Express can not only ensure compliance with financial standards but also build trust among stakeholders, including employees, management, and business partners. This transparency enables the company to evaluate performance objectively, identify potential inefficiencies, and implement corrective measures in a timely manner. As a result, financial accounting does not merely serve as a support system but becomes a strategic tool that contributes directly to the sustainability and competitiveness of warehouse operations in Solo.

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