

# Analysis Internal Control System for Management of Merchandise Inventory in PT. Fuji Kinzoku Indonesia

Amir Andreansyah<sup>1</sup>, Dedi Mulyadi<sup>2</sup>, Santi Pertiwi Hari Sandi<sup>3</sup>

<sup>1,2,3</sup>Santi Pertiwi Hari Sandi

## Article Info

### Article history:

Received May, 2024

Revised July, 2024

Accepted September, 2024

### Keywords:

System Internal Control  
Merchandise Inventory  
PT. Fuji Kinzoku Indonesia

## ABSTRACT

An internal control system is needed to ensure that goods are in the warehouse to be sent to consumers. Inventory control should be able to present more accurate information to management so that it can help as a decision-making process. If the inventory control technique is effective and efficient enough, it is necessary to pay attention to the information and data of the company's inventory control system. This study aims to determine how the internal control system of trade goods inventory of PT Fuji kinzoku Indonesia works. This research applies a qualitative descriptive method approach. To obtain this data, researchers conducted interviews with production employees, logistics, and logistics leaders of PT Fuji Kinzoku Indonesia. The analysis technique in this research is through data collection, then data presentation, data analysis, and then drawing conclusions. The results showed that the problems that occur in the inventory of trade goods are caused by machine trouble so that inventory for shipping is problematic. To overcome this problem, PT Fuji Kinzoku Indonesia holds inventory stock for several shipments so that the shipping process continues to run smoothly. So that the internal control system of inventory shows that the analysis of the internal control system for managing the stock of trade goods of PT Fuji Kinzoku Indonesia has been running effectively. The results of this study indicate that the environmental control component is adequate, risk assessment is adequate, control activities are adequate, information and communication are adequate, and monitoring has been carried out adequately.

This is an open access article under the [CC BY-SA](#) license.



## Corresponding Author:

Name: Santi Pertiwi Hari Sandi

Institution: Universitas Buana Perjuangan Karawang

e-mail: [santi.pertiwi@ubpkarawang.ac.id](mailto:santi.pertiwi@ubpkarawang.ac.id)

## 1. INTRODUCTION

The automotive industry has played an important role in the country's economic growth. Four-wheeled vehicle sales worth more than IDR 11 trillion, or as many as 26,658 units, were shown at GIIAS 2022, the GAIKINDO Indonesia International Automotive Exhibition. According to the

Ministry of Industry, Indonesia's automotive industry has undergone extraordinary changes every year. With sustainable infrastructure development, technological breakthroughs and innovations, and increasing demand for cars, Indonesia is the center of Southeast Asia's automobile industry. Indonesia's automotive industry

currently produces 2.35 million cars annually and employs 38 thousand people. 21 four-wheeled industrial companies produce cars. (Source: <http://ilmate.kemenperin.go.id>, Tuesday, August 8, 2023).

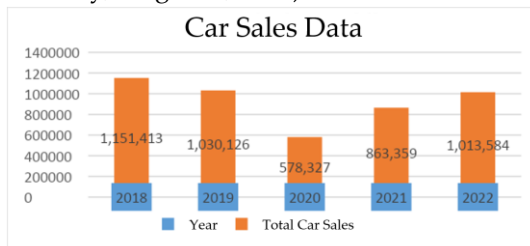


Figure 1. Car sales data

Source: <https://triatmono.info>, 2023

One of the largest industrial cities in Indonesia is Karawang. With an area of 1,652.00 KM<sup>2</sup> and there are around 13,718 hectares of land that has been developed into 12 industrial estates. Which consists of automotive, textile, garment, food and beverage factories. PT. Fuji Kinzoku Indonesia is located in the Mitra Karawang Industrial Estate is a manufacturing company engaged in the automotive industry spare part. In PT. Fuji Kinzoku Indonesia researcher had found obstacles in the production process so that the stock Supplies Merchandise is a little problematic, so it is necessary to control inventory. (Source: <https://simonaramah.karawangkab.go.id>, 2023)

Inventory is the most important source of income for trading companies, because it is generated from the sale of goods. If the company has a relatively large inventory, it will be vulnerable to damage, losses, advantages and shortcomings. In addition, the large number of goods entering and exiting the warehouse causes weak internal control of the company. Poor supervision can cause the sales process to be difficult and not go well [1].

An internal control system is needed to ensure that the goods in the warehouse are Posted to consumers. Inventory control should be able to present more accurate information to management so that can help as a decision-making process. If inventory control techniques are effective and efficient enough, it is necessary to pay attention to the

information and data of the company's inventory control system [2].

Previous studies about analysis of internal control of the inventory of the Done [3]. "An analysis of internal control over the inventory of merchandise at PT. Radiating the Eternal Beautiful Color of Samarinda". From The study shows that PT. Pantra Warna Indah Abadi uses an internal control system that Meet the requirements to manage merchandise inventory.

"Analysis of the internal control system for the management of merchandise inventory on CV. Lie Son Seng Semarang" [1]. Result from the study shows inventory recording that is done properly and efficiently.

Meanwhile, according to the research [4]. "Analysis of internal control of the inventory of goods at the Palangkaraya branch of Central Kalimantan" Results Study the Memshow that the inventory control system of merchandise is ineffective, there is no organizational structure, and inventory storage is inadequate.

By because that This research aims to be able to Analyze and understand Whether the internal control system for the management of the specified merchandise inventory works maximum as well efficient at PT. Fuji Kinzoku Indonesia. So that this research can be used as source research to improve system knowledge and insight inventory supervision and planning.

## 2. LITERATURE REVIEW

### 2.1 Financial Management

According to Agus [5] One of the definitions of financial management is the best way to manage funds, which means allocating funds effectively for investments or collecting funds to finance all the activities of the company to achieve its goals. Meanwhile Kariyoto [6] explained that financial management is an integration that sees and evaluates the efforts of financial managers by using the company's human resources to find, distribute funds and manage to generate profits.

## 2.2 Applied Theory

### 2.2.1 Definition of Inventory

Jacobs and Chase [7] explain about inventory which is resources and goods used by a company for operations or production. Inventories are usually the largest asset on the balance sheet, and they are difficult to redeem or pay, so companies strive to keep inventory amounts as low as possible. Meanwhile, Herjanto [8] explains that materials or goods stored by the company to be used in other matters, such as what happens during the production process, such as equipment or machine components, and to be resold are referred to as inventory.

### 2.2.2 Internal Control System

Internal control is an activity that is taken as a whole with the aim of ensuring that the control system is achieved, such as keeping detailed records, maintaining asset security, and providing accurate and reliable data [9]. Internal control systems are most effective when they are integrated into the infrastructure and incorporated into business-critical components. To avoid fraud, mistakes, misuse, and theft, companies must implement internal controls as best as possible [10].

So, an internal control system is a controlling device that ensures the achievement of control objectives and avoids things that endanger the company.

According to COSO, the internal control components described by Romney & Steinbart [9] are as follows:

1) Control Environment

Top Management, which includes the principles of ethics, integrity, and ability.

2) Risk Assessment

Companies must identify, manage, and analyze risks

3) Control Activities

Proper regulations and procedures are very helpful in realizing control objectives in minimizing risks.

4) Information and Communication

Able to establish good communication externally and internally.

5) Monitoring

Companies must monitor the entire process so that the system can be adjusted as needed.

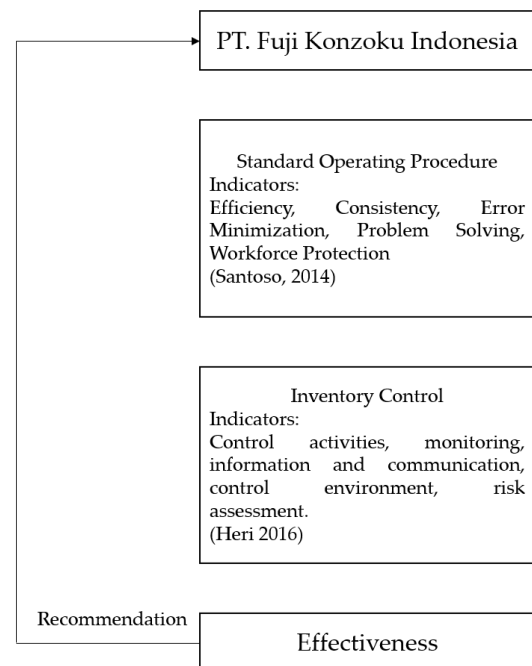


Figure 2 Research Paradigm

Source: [2]

### FRAME MIND

The framework of thought is a description of the research thinking related to the topic discussed. This research will formulate a problem regarding "Analysis of the internal control system for the management of merchandise inventory at PT. Fuji Kinzoku Indonesia".

## 3. METHODS

This study uses a qualitative descriptive approach. In the research technique, the data collection process uses field research, namely by direct and indirect observations carried out in the environment of PT. Fuji Kinzoku Indonesia. The data sources used are primary and secondary data in this study. Primary data can be obtained directly from the company through interviews with production operators, logistics leaders, and logistics department employees. Secondary data comes from organizational structures, purchasing reports, inventory, sales, and machine issues. The analysis method in this study is through data

collection, then data presentation, data analysis, and then drawing conclusions

#### 4. RESULTS AND DISCUSSION

PT. Fuji Kinzoku Indonesia is a foreign-owned company (PMA Japan) located at Jl. Mitra Raya II block E1, Mitra Karawang Industrial Estate, Parung Mulya, Ciampel, Karawang, West Java 41363 Indonesia. This company is engaged in the automotive sector that produces *spare parts* for four-wheeled vehicles or more to meet domestic needs and export to various countries in Asia and America. This company was established in March 2013 which is a branch of the mother company in Japan, namely Fuji Kinzoku Co., Ltd. At the time of its establishment and until now has produced around 13,000,000 pcs of spare parts consisting of 17 types and will continue to increase following the needs and market developments including preparations towards the transition from oil-fueled vehicles to renewable/electric fuels.

From the results of the interview with PT. Fuji Kinzoku Indonesia implements the established merchandise stock management procedures as follows:

##### 1) Inventory Purchase Order Procedure

Based on the system that applies in PT. Fuji Kinzoku Indonesia, the procedure for ordering the purchase of goods supplies is carried out through the following process:

- a. Submission of *purchasing request*
- b. Search for goods based on previous history, *supplier trading, distributor, or internet search*
- c. Quotation making
- d. *Compare*
- e. Supplier Selection
- f. *Verification*
- g. Purchase type classification
- h. Purchase and order goods

##### 2) Merchandise Inventory Receipt Procedure

The procedure for receiving merchandise inventory is carried out in PT. Fuji Kinzoku Indonesia is as follows:

- a. Delivery of goods by *suppliers* accompanied by a letter of receipt of goods, *invoices, and invoices*
- b. Receipt of a letter of passage from the *supplier*
- c. Purchasing *order check*
- d. *Incoming inspection*
- e. Signing of road papers and giving *stamps received* by the Company
- f. Confirm and *return* the goods to *the supplier* if there is a discrepancy
- g. Delivery of goods to the requesting department by attaching proof of delivery of goods.

##### 3) Merchandise Inventory Production Procedure

- a. Receive orders to send goods to customers
- b. Take the part with *the tag out as the first delivery*
- c. Place parts in the *delivery preparation area* for the delivery process
- d. Prepare goods on demand
- e. Make a travel letter and update the stock card.

##### 4) Merchandise Inventory Recording Procedure

PT. Fuji Kinzoku Indonesia has an excellent merchandise inventory recording procedure. The relevant sections always record any mutation of the merchandise inventory.

##### 5) Merchandise Inventory Assessment Procedure

The inventory assessment method carried out by PT. Fuji Kinzoku Indonesia is a FIFO (first in first out) method, meaning that the goods that come in first are the first to come out. It is done with the aim of anticipating damage caused by storage for too long in the warehouse.

Standard operating procedures that have been carried out according to Santosa [11] in PT. Fuji Kinzoku Indonesia as follows:

##### 1) Efficiency

Work efficiency is an important aspect of inventory management. In PT Fuji Kinzoku Indonesia, work efficiency is shown by the monitoring of goods finish *good area* which is in the form of *white board Shelf*

monitoring which is used to make it easier for employees to store and retrieve parts.

2) Consistency

All Procedures set at PT. Fuji Kinzoku Indonesia has been implemented effectively and included in the work instructions.

3) Minimizing Mistakes

In PT. Fuji Kinzoku Indonesia to minimize the mistake of checking goods before shipping goods.

4) Problem Solving

Problem solving in PT. Fuji Kinzoku Indonesia can be seen from his performance *briefing* afternoon with the aim of discussing problems that occur during work and being given solutions by the boss every time they finish work.

5) Labor protection

Labor protection in PT. Fuji Kinzoku Indonesia is aimed at the commitment to the occupational health and safety of workers by working using personal protective equipment and employees who are allowed to operate *forklift* Only employees who have an operator license certificate forklift.

The results of the interviews showed that all informants were able to answer the researcher's questions. As a result of the interview, PT. Fuji Kinzoku Indonesia is a

manufacturing company engaged in the automotive *spare parts* industry. The organizational structure of PT. Fuji Kinzoku Indonesia has been doing well, and the responsibilities of employees have been adjusted to their jobs. Management control is carried out with supervision carried out by *the leader*. One of the risks that occurs in the management of goods inventory is machine problems that can cause problems when shipping goods. Communication and information with employees are well carried out. Control activities are also going well, with the purchasing department handling purchases and payments, and the receiving department, i.e. the warehouse, handling the receipt and storage of goods.

At the time of inventory coming in and out, the FIFO method is also known as the first-in-and first-out method, meaning that the goods that come in first are the first to come out.

At PT. Fuji Kinzoku Indonesia problems that arise in internal control at PT. Fuji Kinzoku Indonesia in the management of merchandise inventory is the occurrence of *machine troubles*. The following is the data of *engine trouble* at PT. Fuji Kinzoku Indonesia during 2023:

**Table 1: Data on machine trouble at PT. Fuji Kinzoku Indonesia (in hours)**

| ITEM           | TAHUN 2023  |             |             |             |             |             |             |             |              |             |            |            |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|------------|------------|
|                | JANUARI     | FEBRUARI    | MARET       | APRIL       | MEI         | JUNI        | JULI        | AGUSTUS     | SEPTEMBER    | OKTOBER     | NOVEMBER   | DESEMBER   |
| 500t           | 1.0         |             | 10.0        |             | 1.0         | 7.0         | 12.5        | 8.0         | 13.5         | 13.5        | 3.5        | 1.5        |
| 380t           | 5.0         | 6.5         | 26.5        | 8.5         | 8.0         | 8.5         | 6.5         |             | 1.0          | 2.0         | 4.0        | 2.5        |
| 200t #1        | 8.0         | 25.0        | 1.5         | 2.0         | 13.5        | 4.0         | 5.0         | 2.0         |              | 1.5         | 2.0        | 2.0        |
| 200t #2        | 1.0         | 1.5         |             | 3.5         |             | 1.0         | 2.5         |             |              | 0.5         |            |            |
| 50t            |             |             |             |             |             |             |             | 1.5         |              |             |            |            |
| 80t #1         |             |             |             |             |             | 4.0         | 2.0         |             |              | 5.0         |            |            |
| 80t #2         |             |             |             |             |             |             |             |             |              |             |            |            |
| 80t #3         |             |             |             |             |             |             |             |             |              |             |            |            |
| Rolling #1     |             |             |             |             |             |             | 8.0         |             |              |             |            |            |
| Rolling #2     |             |             |             |             |             |             | 2.0         |             | 2.5          |             |            |            |
| Rolling #3     |             |             |             |             |             |             |             |             |              |             |            |            |
| Washing        |             |             |             |             | 6.0         | 2.0         | 6.0         |             | 3.0          |             |            |            |
| Heat Treatment |             |             |             |             |             |             |             |             | 160.0        |             |            |            |
| <b>Total</b>   | <b>15.0</b> | <b>33.0</b> | <b>38.0</b> | <b>14.0</b> | <b>28.5</b> | <b>26.5</b> | <b>44.5</b> | <b>11.5</b> | <b>180.5</b> | <b>30.5</b> | <b>9.5</b> | <b>6.5</b> |

Source: PT. Fuji Kinzoku Indonesia, 2023

From the data above, it can be seen that *engine troubles* during 2023 show for a year which shows the least number of *troubles* in December as many as 6.5 hours and *troubles*

the largest in September as much as 180.5 hours.

Based on the decision that has been determined to overcome the problem so that the inventory for delivery remains smooth,

the solution carried out by PT. Fuji Kinzoku Indonesia is to hold stock for several shipments. The following are the standard

provisions of inventory stock at PT. Fuji Kinzoku Indonesia.

**Table 2. The provisions of stock standards at PT. Fuji Kinzoku Indonesia**

| Stock status        | Information  |
|---------------------|--|
| <i>Over Stock</i>   | Stock conditions that are more than 20 times delivery or exceed the capacity of <i>the warehouse</i>     |
| <i>Normal Stock</i> | Ideal stock conditions are 5 to 20 times delivery or adjust warehouse capacity                           |
| <i>Alert Stock</i>  | Stock conditions lead to disruption of delivery activities, namely 2 to 5 shipments                      |
| <i>Hazard Stock</i> | The stock condition has reached a critical condition, which is less than 2 times the number of shipments |

Source: PT. Fuji Kinzoku Indonesia, 2023

Therefore, PT. Fuji Kinzoku sets minimum and maximum stock for each part.

maximum stock of PT. Fuji Kinzoku Indonesia.

The following are the minimum and

**Table 3. The minimum and maximum list of parts of PT. Fuji Kinzoku Indonesia**

| No | Part Name               | Min Stick | Max Stick |
|----|-------------------------|-----------|-----------|
| 1  | Spark Plig (ADF)        | 50.025    | 129.600   |
| 2  | Union 8 (ADM)           | 8.250     | 67.500    |
| 3  | Union 17 (ADM)          | 8.832     | 49.680    |
| 4  | Union 31 (ADM)          | 8.355     | 25.560    |
| 5  | Oil Lavel gage (ADM)    | 6.500     | 36.000    |
| 6  | Pipe water outlet (ADM) | 1.440     | 6.480     |
| 7  | Spark Plig (TMMIN)      | 25.000    | 66.240    |
| 8  | Union 17 (TMMIN)        | 5.695     | 28.200    |
| 9  | Union 31(TMMIN)         | 5.735     | 30.000    |
| 10 | Rotor Water Pump        | 3.500     | 21.600    |
| 11 | Plate Breather          | 2.950     | 45.000    |
| 12 | Rotor Water Pump New    | 2.175     | 16.200    |
| 13 | Rotor Speed Sensor      | 2.400     | 34.560    |
| 14 | Cover Diaphragm         | 11.220    | 25.920    |
| 15 | Thread Retainer (TGT)   | 7.380     | 38.400    |
| 16 | Thread Retainer (TJTG)  | 15.450    | 31.200    |
| 17 | Thread Retainer (TGR)   | 16.950    | 31.200    |

Source: PT. Fuji Kinzoku Indonesia, 2023

Through this decree, it has become an effective solution for the inventory of goods at PT. Fuji Kinzoku Indonesia can still run smoothly and the delivery process has always run smoothly.

#### DISCUSSION

##### *Merchandise Inventory Management System*

Based on the results of the research, the inventory management system carried out by PT. Fuji Kinzoku Indonesia has been effective because the procedures and policies have been implemented and implemented well starting from:

- a) Purchase order procedure

It is done by the department submitting a *purchasing request* to *purchasing*. Then how to find goods by looking at previous purchase history or *trading suppliers* or brand owners or searching on the internet. Then make a *Quotation* by *checking the quotation quality, Delivery* (how long it takes to deliver) and adjusted to the *user's* request, *price* (the best or cheapest price). After that, Compare is *done* by comparing several existing *quotations* and choosing the best one. Then choose a *supplier* and then *verify* the purchase *classifies* the type of payment from purchasing goods and ordering goods.

b) Merchandise inventory receipt procedure

It is done as best as possible through the way the warehouse administration receives a letter of passage from *supplier* and match with *purchasing order*. Then check the goods received and do the *incoming inspection* by ensuring that the size of the material is in accordance with the standard. After all the goods are checked and the road letter and PO are appropriate, then sign the road letter and give it *stamp received* company. But if the goods are not in accordance with the PO, then confirm to *supplier*, then *return* goods to *supplier* by attaching a road letter *return* thing. If the goods are okay, immediately hand over the goods to the department that *request* by attaching proof of handover of goods.

c) Inventory withdrawal procedure

It has been done as best as possible by PT. Fuji Kinzoku Indonesia. Inventory expenditure is carried out when receiving an order to send goods to the customer, then taking parts that are tagged out as *the first delivery*, placing parts in the *delivery preparation area* for the delivery process, then preparing the goods as requested, and after that making a letter of passage and *updating* the inventory stock card.

d) Procedure for recording merchandise inventory

PT. Fuji Kinzoku Indonesia carried out the recording well. Any changes in the stock of merchandise worked out by the relevant parts are always noted.

e) Inventory valuation procedure

The inventory assessment method carried out by PT. Fuji Kinzoku Indonesia is a FIFO (first in first out) method, meaning that the goods that come in first are the first to come out. It is done with the aim of anticipating damage caused by storage for too long in the warehouse.

From the results of the research, in the standard operating procedures that have been carried out according to Santosa [11] PT. Fuji Kinzoku Indonesia has met all indicators ranging from: Efficiency with the monitoring of goods *finish good area* in the form of *white board* monitoring shelves. Consistency with all procedures set at PT. Fuji Kinzoku Indonesia has been implemented effectively and included in work instructions, Minimizing Errors by checking goods before delivery, Problem Solving with an afternoon *Briefing* to discuss problems and solutions, Labor protection with personal protective equipment to protect employees while working.

**Internal Control System of Merchandise Inventory**

PT. Fuji Kinzoku Indonesia the effectiveness of the implementation of internal control of merchandise inventory is shown by the implementation of sufficient internal control elements, namely:

1) Control Environment

Based on the results of the control environment research carried out at PT. Fuji Kinzoku Indonesia has adequate. In recruiting employees, we always hold an employee selection process. All employees of the company have complied with the company's regulations and policies. PT. Fuji Kinzoku Indonesia has a good organizational structure that allows for direct contact between superiors and subordinates, so employees are accountable to their superiors according to their field.

2) Risk Assessment

Risks that may arise in the inventory of merchandise at PT. Fuji Kinzoku Indonesia is the occurrence of machine *problems* in production machines so that inventory is problematic. However, to overcome this problem, PT. Fuji Kinzoku Indonesia holds



minimum stock and maximum stock on merchandise inventory stock.

### 3) Control Activities

Control activities at PT. Fuji Kinzoku Indonesia has implemented well the division of control functions where the payment and purchase functions are carried out by the *purchasing administration*. Meanwhile, the storage and receipt functions are carried out by the goods receipt section, namely the warehouse section. For the receipt of goods orders is carried out in the marketing section, and for the process of delivery and management of merchandise inventory is carried out by logistics. Authorizations and transactions are carried out to ensure that the established legal records and documents are executed correctly.

### 4) Information and Communication

Leaders and subordinate staff have good communication shown from every day before work, a communication forum or morning *briefing* is held which contains explaining the work and tasks of the day then carried out and monitored by the *leader* then reported in the *afternoon briefing*.

### 5) Monitoring

In PT. Fuji Kinzoku Indonesia monitors which are carried out by each section of *leaders* and *supervisors* and are always reported to each leader. In addition, with the existence of internal audits and external audits of the company. Internal audits are carried out 2 times a year, external audits are carried out 1 time a year. What is done by each PIC department at PT. Fuji Kinzoku Indonesia to ensure that the work process in the company is in accordance with the specified standards.

## REFERENCES

- [1] Yansi, Y. *et al.* (2023) 'Analisis Sistem Pengendalian Internal Atas Persediaan Spare Part Pada Pt United Tractors Tbk Cabang Makassar', *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(2), pp. 1903–1914. Available at: <https://doi.org/10.31955/mea.v7i2.2959>.
- [2] Malyana, I. (2019). *Analisis Sistem Pengendalian Internal Pengelolaan Persediaan Barang Dagang CV. Lie Son Seng Semarang*. Skripsi salah satu syarat untuk menyelesaikan program sarjana (s1) fakultas Ekonomi Universitas Semarang.
- [3] Wulandari, F. and Kusumawardani, A. (2018) 'Analisis pengendalian internal atas persediaan barang dagang pada pt. pancar warna indah abadi samarinda', *Akuntabel*, 15(2), pp. 94–106.
- [4] Sari, W. (2021) *Analisis Pengendalian Internal Persediaan Barang Dagang Pada Toko Padu Adinda Cabang Palangka Raya Kalimantan Tengah*.
- [5] Agus, S. (2015). *Manajemen Keuangan: Teori dan Aplikasi* (Edisi Keem). BPFE.
- [6] Kariyoto. (2018). *Manajemen Keuangan Konsep dan Implementasi*. UB Press.

## 5. CONCLUSIONS

Based on the research, the conclusions based on the results of the research and discussion are:

- a) Based on the results of the research, the inventory management system carried out by PT. Fuji Kinzoku Indonesia has been effective because the procedures and policies have been implemented and implemented properly.
- b) PT. Fuji Kinzoku Indonesia has implemented effective internal control of merchandise inventory, as shown by the implementation of adequate internal control components.

### Suggestion

Based on the results of the research, the authors can provide the following recommendations:

- a) To PT. Fuji Kinzoku Indonesia is expected to always maintain and ensure that the stock of merchandise inventory is always safe, not within the minimum or maximum limits, because to avoid shortages of inventory and accumulation of excess inventory.
- b) At PT. Fuji Kinzoku Indonesia Machine check is only done 1 time at the beginning of the morning shift, it would be better if the machine check was done during each time before work, which is done 2 times in the *morning shift* and *night shift*.



- 
- [7] Jacobs, F. Robert dan Chase, Richard B., (2016), *Manajemen Operasi dan Rantai Pasokan (terjemahan)*, Buku 2, Edisi 14. Salemba Empat, Jakarta.
- [8] Herjanto, Eddy, 2015. *Manajemen Operasi*. Jakarta: Grasindo.
- [9] Romey dan Stainbart. (2018). *Sistem informasi akuntansi: Accounting Information System* (edisi 14), Pearson.
- [10] Kalendesang, Angelia klesia., et, al. 2017 *Analisis efektivitas Sistem Pengendalian Internal Persediaan Barang Dagang Pada Supermarket Paragon Mart Tahunan*. Jurnal Riset Akuntansi Going Concern. Vol 12, No. 2, Hal 131-139.
- [11] Santoso, J. D. (2014). *Lebih Memahami S.O.P (Standard Operating Procedure)*, Yogyakarta: Kata Pena.