

Modification Of Coso Internal Control For The Economy Of Indonesian Corn Emblems SMEs

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ABSTRACT

This study aims to determine the application of raw material control and internal support according to COSO and COSO modifications for Micro, Small and Medium Enterprises (MSMEs). The object under study is the Nusantara Corn Chips SMEs. The research method used in this study is a qualitative method with the type of case study. Based on observations, it is known that the internal control of raw materials and supporting ingredients for Nusantara corn chips is still very simple. Based on the survey, it shows that in the control of raw and supporting materials at Emping Jagung Nusantara, there are 10 principles that are appropriate and 7 that are not in accordance with the COSO internal control components. In accordance with this, there are several principles that are not relevant for MSMEs, such as the absence of a board or audit committee as a supervisor for MSMEs Emping Jagung Nusantara. The above basis is irrelevant and takes into account the principles of cost and benefit, the principles of COSO, so that COSO internal controls are formed for MSMEs.

KEYWORDS *Modify; Internal control; COSO; Corn chips SME Archipelago.*

INTRODUCTION

Micro, Small and Medium Enterprises (MSMEs) grow and develop rapidly over time. MSMEs are small business activities formed by the community with institutional initiatives. In Indonesia, MSMEs have a very important and strategic role in the economic structure. This condition can be seen from the various data that support that the existence of MSMEs is quite dominant starting from absorbing a lot of labor and becoming a cog for the economy (Gunartin: 2017). According to data from the Office of Cooperatives, Small and Medium Enterprises or abbreviated DISKOPUKM of East Java Province, for 2019 the number of MSMEs in East Java province was 6.8 million and this number was able to absorb a response rate of 0.11 percent, so that the number of responses decreased from 799,900 to 779,000 (diskopukm.jatimprov.go.id). Following are the details and the number of MSMEs in the East Java region: ; b) small businesses of 261,827 business units or 3.84 percent, and; c) medium businesses of 30,410 business units or by 0.44 percent. Besides being able to absorb labor, MSMEs

also has a large contribution to the Gross Domestic Product (GDP), reaching 60.34% (CNNIndonesia.com). Despite the relatively good contribution of MSMEs to the Indonesian economy, it turns out that this sector still has a myriad of very basic problems such as capital, technology, access to markets, information and protection from unfair competition.

The aims and objectives of this study are to assess and evaluate the effectiveness of internal control over the supply of raw materials and supporting materials whether they are appropriate or not, a framework or reference for the application of internal control in an entity is required. COSO (Committee of Sponsoring Organization of The Treadway Commission) is an independent institution concerned with improving the quality of internal control through guidelines on risk management, internal control and fraud prevention. The COSO framework is best able to provide overall reliable criteria for assessing the effectiveness of internal controls. It is on this basis that the authors use COSO internal control as a

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basis for evaluating the effectiveness of internal control in this study. However, the problem is that implementing COSO internal control requires a lot of money and this needs to be considered considering that effective control always considers costs and benefits, besides that the 2013 COSO Framework for smaller entities finds many evaluations of their own relevance. So that there is a need for modifications to form good but efficient internal controls for MSMEs

According to Mahatmyo (2014: 94), defines internal control broadly and narrowly. In a narrow sense, internal control is an internal check (testing the correctness of a data or the correctness of recording data), while in a broad sense, internal control is not limited to testing the correctness of data or records, but covers the mechanisms of all devices used by management in carrying out the supervisory function. The internal control system includes the organizational structure, methods, methods and tools that are coordinated, used by the company in maintaining the company's assets, checking the accuracy and reliability of accounting data, and motivating or maintaining established policies can be implemented properly (Mulyadi, 2001: 163).

According to Romney et al. (2015:226), internal control is a process carried out to provide adequate assurance that the following control objectives have been achieved:

- Securing assets, preventing and detecting unauthorized acquisition and use;
- Manage detailed records in reporting company assets accurately and fairly
- Provide accurate and reliable information;
- Encouraging and improving operational efficiency;
- Encouraging adherence to predetermined managerial policies;
- Comply with applicable laws and regulations.

COSO INTERNAL CONTROL COMPONENTS

The following is an explanation of the five components of internal control according to COSO:

1. Control Environment

The control environment is a set of standards, processes and structures that provide the basis for implementing internal control in any organization. The control environment is the most important component because it shapes culture and human

behavior to become more aware of the importance of control. The main elements in organizations are people and their individual attributes, namely integrity, ethical values in the environment in which they operate. COSO places a culture of control awareness as the first control component.

2. Risk assessment

According to COSO, risk assessment involves a dynamic and interactive process to identify and assess risks to the achievement of objectives. Understanding that risk as the likelihood that an event will occur forms the basis for determining how risk should be managed by the organization.

3. Control activities

Aktivitas pengendalian adalah tindakan-tindakan yang ditetapkan melalui kebijakan-kebijakan dan prosedur-prosedur yang membantu dalam memastikan bahwa arahan manajemen untuk mengurangi risiko terhadap pencapaian tujuan conducted. Control activities are performed at all levels of the entity, at various stages in business processes, and over the technological environment. COSO formulated three (3) principles to support control activities within the organization

4. Information and Communication

Information needed by entities to carry out internal control responsibilities in supporting the achievement of company goals. Management obtains or generates and uses relevant and quality information from internal and external sources to support the functions of other components of internal control. Communication is the process of giving, sharing, and obtaining the necessary information on an ongoing, repeated basis. Internal communication is the means by which information is disseminated throughout the organization, flowing up, down, and across entities. This allows personnel to receive clear messages from senior management that control responsibilities must be taken seriously.

5. Monitoring Activities

Ongoing evaluations, separate evaluations, or some combination of the two are used to ascertain whether each of the five components of internal control, including the controls to affect the principles in each component, is present and

functioning. Continuous evaluation should be built into business processes at various levels of the entity, so as to provide timely information.

Findings are evaluated against criteria established by regulators, recognized standards bodies or management and the board of directors, and deficiencies are communicated to management and owners as appropriate.

MATERIAL AND METHOD

This type of research is a qualitative-comparative research with a single case study method that uses the 5 components of COSO control as an analytical tool. According to Indrianto and Supomo (2011: 12), the qualitative paradigm is also called an approach konstruktifis merupakan paradigma penelitian yang menekankan pada pemahaman mengenai masalah-masalah dalam kehidupan sosial berdasarkan realita atau natural setting yang holistik, kompleks dan rinci. Raco (2010: 1) describes qualitative research as seeking a deep understanding of a phenomenon, fact or reality, so that it can be understood when explored in depth and not just limited to a superficial view.

According to Sugiyono (2008:15), qualitative research has five kinds of characters, namely:

Having a natural setting, meaning that the research is carried out in a reasonable and realistic situation from a real phenomenon. Natural settings are a source of data from qualitative research. Data collected in the form of sentences, pictures and others that contain descriptions, transcripts, interviews, notes on the research scene and others.

Qualitative studies are more concerned with process than results, because this research uses a how statement so that the answer is the process of something being researched.

Qualitative research is concerned with meaning, this means that researchers seek to understand effectively how people, events, natural settings operate or function within their context.

The research method of the Archipelago UMKM case study aims to understand the object under study. In other words, research using the case study method does not just answer research questions about what the object under study is, but is more thorough and comprehensive, namely everything related to the case, such as the nature of the case, activities, functions, history, environmental conditions of the

case, and various other matters related to and influencing the case must be investigated (Fitrah & Luthfiyah, 2017: 209).

A qualitative approach with a single case study and using 17 principles from 5 components of COSO control as an analytical tool was chosen with the following considerations:

This type of qualitative research was chosen because this research is intended to understand phenomena about what is experienced by research subjects, for example behavior, perceptions, motivations, and actions (Moleong: 2014).

Case studies are used considering that there is only one object studied, namely Malang Corn Emping Small and Medium Enterprises. Case studies are also able to describespecific events that occur within the company so focus on specific events that occur within the company so that the focus is on one problem in this case the implementation of internal control which allows researchers to better understand the sequence of events that are happening.

The COSO approach was chosen because this approach provides a standard framework that has been tested and applied internationally

RESULT AND DISCUSSION

The existence of MSMEs cannot be eliminated or avoided from the current nation's society. Because its existence is very useful in terms of distribution of community income. Besides that, it is also able to create creativity that is in line with efforts to maintain and develop elements of tradition and culture of the local community. On the other hand, MSMEs are able to absorb labor on a large scale considering the large population of Indonesia so that this can reduce the unemployment rate. From this it can be seen that the existence of MSMEs which are labor intensive, using simple and easy-to-understand technology can become a forum for people to work (www.smeccda.com).

The Micro, Small and Medium Enterprises (MSMEs) development program as an instrument to increase people's purchasing power will eventually become a safety valve from a monetary crisis situation. The development of MSMEs is

very strategic in driving the national economy, considering that their business activities cover almost all business fields so that the contribution of MSMEs is very large for increasing income for low-income groups of people.

In developing MSMEs, this step is not merely a step that must be taken by the Government and is only the responsibility of the Government.

The UMKM Corn Chips Nusantara as an internal party that was developed, can take steps together with the Government. Because the potential they have is able to create business creativity with memanfaatkan fasilitas yang diberikan oleh pemerintah. Di Malang banyak berkembang industri dengan jenis olahan dan skala usaha yang beragam, sehingga Malang merupakan tempat tumbuhnya berbagai macam bentuk industri yang one of them is

the Nusantara "EmpingJagung" business in Malang City which is located in Pandanwangi Village, Blimbing District, Malang City.

1. Implementation of internal control of raw material inventory and control environment components based on COSO.

Comparative Analysis of Conformity of Internal Control according to COSO with Internal Control of Raw Material Inventory of UMKM Corn Chips Nusantara. . Evaluation of Internal Control of Archipelago Corn Chips MSME inventory control. by comparing the implementation of internal control of raw material inventory and control environment components based on COSO.

Table 1.

Table 1. Comparison between the implementation and theory of internal control in the supply of raw material for Indonesian corn chips based on the control environment component within the COSO internal control framework

Control Environment Component Elements	Criteria	Practices carried out by SMEs Corn Chips Archipelago	Appropriate/In appropriate	Information
1. The company demonstrate a commitment to integrity and ethical values	a. Management demonstrates integrity and ethical values through direction, actions and behavior	a. MSME OWNERS demonstrate integrity and ethical values as evidenced by the behavior of employees who attend on time	In accordance	
	b. Management determines the standards of behavior that are applied in the company	b. MSME OWNER has set standards of behavior, namely by arriving on time, being friendly with fellow employees and customers.	in accordance	
	c. Management of testing compliance with employee behavior standards	c. MSME OWNER evaluates compliance with employee behavior standards including through regular monthly meetings, and attendance timecard data	in accordance	
	d. Management follows up on deviations in a timely manner	d. MSME owners follow up irregularities that occur quickly through existing communication media, and respond to deviations that occur	in accordance	
	b. Set measurements performance, incentives, and appreciation	b. Performance measurement is done by see how the management of incoming goods and out in warehousing and handling raw material supplies	in accordance	

Source: COSO Framework, 2013; data processed 2022

2. Evaluation of inventory internal control

MSME raw material for Indonesian Corn Chipsby comparing the implementation of internal control of raw material inventory, and risk assessment components based on COSO.

Risk is the possibility or potential that can cause loss. Emping Jagung Nusantara can carry out a risk assessment in order to know the potential losses that can occur. According to COSO risk assessment activities consist of assessing risk, managing risk,

assessing potential fraud and changes.

To find out the application of the risk assessment carried out, the researcher compared the application of internal control of merchandise inventory with the theory of internal control according to the COSO Risk Assessment component presented in table 2

Table 2 Table of Comparison between the Implementation and Internal Control theory on MSME Raw Material Supplies for Indonesian Corn Chips Based on the Components of Risk Assessment in the COSO internal control framework

Component Elements Risk Assessment	Criteria	Practices carried out by SMEs Corn Chips Archipelago	Appropriate/No In accordance	Information
1. Organization set goals with that clarity enough to afford identify and assess that risk related to goals	a. Management create activity plan	a. MSME owners make plans activities by making plans/targets for every month	in accordance	
	b. The company complies with inventory valuation standards the merchandise defined in accounting supply.	b. Owner adheres to standards valuation of merchandise specified in inventory accounting, using the weighted average method.	in accordance	
	c. Management complied with reporting standard determined by an external party	c. The owner has followed the standard reporting determined by external parties, namely based on SAK ETAP	in accordance	
2. Organization identify risks to achieve goals for all entities and analyze risk as a basis for determining how the risk should be managed	a. Leader identifies and assess risk	a. MSME owners identify and assessment of the risks to be encountered, and communicated through monthly meeting or track other communications	Sesuai	

Source: COSO Framework, 2013; data processed 2022

3. Evaluation of the Effectiveness of Internal Control on Inventory of Raw Materials, supporting UMKM Corn Chips Nusantara is done by comparing the application of internal control of Goods Inventory and components of control activities based on COSO Aktivitas pengendalian merupakan tindakan-tindakan yang ditetapkan melalui policies and procedures to ensure management directives to reduce risks to the achievement of organizational goals. These control measures can be carried out through the use and management of technology and making policies to support the achievement of organizational goals.

The owner of Emping Jagung Nusantara needs to carry out control activities such as the use of technology and policies to ensure that internal control responsibilities in each section can run well. To find out the control activities carried out, the researcher compared the implementation of internal control on merchandise inventory with the internal control theory according to COSO in the form of Control Activity components presented in table 3

Table 3 Table of Comparison between Implementation and Internal Control theory on Raw Material Inventory, Nusantara Corn Chips Based on Control Activity Components within the COSO internal control framework

Component Elements Control Activity	Criteria	Implemented practices UMKM Corn Chips Archipelago	Appropriate/No Something	Information
1. The organization chooses and develop control activity who contributed in risk prevention for achieve goals on acceptable leve	a. Using design good document with sequential number printed to reduce fraud risk	a. Using design good document with sequential number printed to reduce fraud risk.	in accordance	Documents too marked by date document.
	b. Store treasure inside safe place and limit access to treasure	b. Inventory of Raw Materials, supporters stored in a secure warehouse and there is CCTV.	in accordance	
	c. Companies use three copies of documents for each purchase transaction of raw materials and supporting supplies	c. Companies use triplicate document for every transaction.	in accordance	

Component Elements Control Activity	Criteria	Implemented practices UMKM Corn Chips Archipelago	Appropriate/No Something	Information
	b. Management selects and develop activity control through development and maintenance of technology and infrastructure to achieve company goals.	b. MSME owners do maintenance of technology and learning from technological developments such as raw material inventory software company.	in accordance	
3. Organization spreading activity control through that policy establish what expected and procedure enter policy in action.	a. The leader determines control activities that are built into business processes.	a. Every purchase transaction of raw and supporting material supplies is authorized by the MSME Owner	in accordance	

(Source: COSO Framework, 2013; data processed 2022)

4. Evaluation of the Effectiveness of Internal Control of Raw Material Inventory is carried out by comparing the Implementation of Internal Control of Raw Material Inventory and Information and Communication Components Based on COSO.

Every organization certainly needs to communicate in order to convey messages and information to other people. Good communication can mean that information can be conveyed well too. Emping Jagung Nusantara MSMEs also need to pay attention to the components of information and communication control in their organization. Information is needed

by an entity to carry out its internal control responsibilities to support the achievement of organizational goals. Organizations must use good communication methods so that the information they receive is relevant and of good quality from both internal and external sources.

This research compares the implementation of internal control in merchandise inventory with internal control theory according to COSO which includes the Information and Communication components presented in table 4.4

Table 4 Table of Comparison between Implementation and Internal Control theory on MSME Raw Material Supplies for Indonesian Corn Chips Based on Information and Communication Components within the COSO internal control framework

Elements of Information and Communication Components	Criteria	Practices carried out by SMEs Corn Chips Archipelago	Appropriate/ Inappropriate	information
1. The organization produces and uses relevant and quality information to support the internal control function	a. Leaders identify the information needed to purchase raw material inventory	a. The MSME owner identifies the information needed to purchase merchandise inventory by identifying stock information, the quantity of raw materials to be purchased, warehouse capacity, and information from suppliers.	in accordance	
	b. Leaders get data from internal and external sources regarding the supply of raw materials	b. MSME OWNERS obtain data from internal sources in the form of raw material inventory stocks from external sources in the form of data from suppliers which are used as information for purchasing raw materials	in accordance	
	c. Keep records on every item that comes in and goes out and checks between the physical inventory and the records	c. The MSME owner keeps records on every supply of incoming and outgoing raw materials and checks them	in accordance	

(Source: COSO Framework, 2013; data processed 2022)

5. Evaluation of the Effectiveness of Internal Control on Raw Material Inventory for Nusantara Corn Chips by Comparing the Implementation of Internal Control of Raw Material Supply with Monitoring

Activity Components Based on COSO.

In carrying out internal control, companies need to carry out monitoring activities. Monitoring activities are important because they provide an

assessment of internal control performance. Monitoring activities involve an ongoing evaluation process and taking corrective actions as needed. Monitoring can find and provide information on deficiencies that hinder the achievement of organizational goals. After understanding the constraints that occur, evaluation and improvement can be carried out as soon as possible.

In this study, researchers compared the implementation of internal control on merchandise inventory with the theory of internal control on merchandise inventory with the theory of internal control according to COSO which includes

Monitoring components are presented in table 5

Table 5. Table of Comparison between Implementation and Internal Control Theory of Raw Material Supplies for Archipelagic Corn Empings Based on Components of Monitoring Activities within the framework of COSO internal control

Elements of Monitoring Activity Components	Criteria	Practices carried out by SMEs Corn Chips Archipelago	Appropriate/No In accordance	Information
1. The organization chooses, develop, and do an evaluation sustainable and/or separate for ascertain whether control component internally exists and function.	a. Pimpinan melakukan evaluasi berkelanjutan dan evaluasi terpisah secara seimbang	a. Leaders do ongoing evaluation and balanced separate evaluation on internal control raw material supplies	in accordance	
	b. Leader notice as well as consider evaluation results from year to year	b. MSME owners consider control activity reports internal inventory of raw materials for the previous year as planning material next activity	in accordance	
	c. Results of activity reporting annual used for help determine year policy next	c. Results of activity reporting annual inventory control raw materials used for help determine policy Next year	in accordance	
2. Organization evaluate and communicate internal weakness control in time appropriate to the responsible parties answer to do corrective action	a. Management assesses the evaluation results sustainable	a. Management assesses and evaluate employee performance on an ongoing basis each 3 monts	in accordance	
	b. Management looking flaws and weaknesses and take action correct repair time	b. Management looking the shortcomings and weaknesses exist in UMKM, but not yet take corrective action in a timely manner	It is not in accordance with	Handling returned goods from suppliers, not done quickly by MSMEs

(Source: COSO Framework, 2013; data processed 2022)

IMPACT OF ACTIVITIES

Tuliskan Dampak kegiatan yang dirasakan/didapatkan Masyarakat/Mitra Kegiatan Pengabdian

CONCLUSIONS AND SUGGESTION

1. Conclusion

Inventory Internal Control

Based on the results of the analysis and discussion regarding the suitability of the internal control of merchandise inventory implemented by the UMKM

EMPING JAGUNG NUSANTARA internal control component according to COSO, it can be concluded that internal control of the inventory of UMKM Emping Jagung Nusantara is suitable and some are not in accordance with the control component according to COSO. Components that have complied are information and communication components, and components that have not been compliant, namely components of control environment, risk

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assessment, control activities, and monitoring activities.

The principle that has not been fulfilled in the control environment component elements is that there is no competency development activity for employees who handle merchandise inventory. UMKM Corn Emping Nusantara also has not evaluated performance measurements, incentives, and awards on a regular basis. The principle that has not been fulfilled in the component elements of the risk assessment is that they have not made periodic changes and changes to the organizational structure. The principle that has not been fulfilled in the monitoring activity element is that there is no continuous evaluation and separate evaluation of the internal control of raw material supplies.

2. Suggestion

Suggestions for MSME Corn Chips Archipelago Inventory Internal Control raw material

- UMKM Corn Emping Nusantara should conduct employee competency development activities in order to improve and maintain the skills and knowledge of employees in their respective fields.
- MSME Emping Jagung Nusantara should conduct employee performance evaluations periodically in accordance with each assessment criteria so that employees can learn from mistakes and can MSME Emping Jagung Nusantara improve performance to achieve MSME goals.

ACKNOWLEDGEMENT

Ucapan terimakasih kepada pihak pihak terkait yang telah mendukung kegiatan ini.

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