

EFFECTIVENESS ANALYSIS OF INVENTORY INTERNAL CONTROL SYSTEM IMPLEMENTATION AT PT. ZIKRUL HAKIM SURABAYA

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ABSTRACT

This study aims to 1) find out the Implementation of the Inventory Internal Control System according to COSO at PT. Zikrul Hakim Bestari Surabaya Branch. 2) knowing the effectiveness of the Implementation of the Inventory Internal Control System at PT. Zikrul Hakim Bestari Surabaya. The research method used is qualitative. Research on research that is descriptive and in general will utilize examination. Qualitative research does not plan to reach speculation over the determination but rather centers on the depiction of the article being noticed. The results of the research obtained Overall internal control over supplies at PT. Zikrul Hakim Bestari has been running effectively but not yet efficiently because several components are not following the components of the control system according to COSO such as position traps and human resource standards that are not under their fields in control activities.

Keywords: Inventory, Internal Control System, COSO

INTRODUCTION

Today's business travel competition is very competitive along with the advancement of innovation. This makes every company make efforts to improve its competitiveness. Measures that can be made by the company are to manage and improve all its activities to compete and maintain the viability of the business so that the company's goals will be achieved. What needs to be considered in managing company activities is their inventory management activities.

Inventories are current assets in the form of goods to be sold as operational activities. Inventory of merchandise plays a very important role in supporting the company's activities. The activities of a company certainly cannot be separated from the activities of transactions that aim to determine the company's activities to produce goods or services.

A sound internal control system helps executives recognize goals and minimize problems. Good internal control will ensure the safety of many financial backers and banks putting resources into the organization and creating solid fiscal reports. The Committee of Sponsoring Organizations (COSO) identified five interrelated internal control components: the Internal Environment, Risk Assessment and Risk Response, Control Activities, Information and Communication, and Supervision. (Monitoring).

Zikrul Hakim Bestari is known as the largest distributor of children's books with an accent on the advancement of science and very nuanced books. In the last 5 years, PT. Zikrul Hakim Bestari conducts exercises to accelerate the increase in the manufacturing cycle by distributing around 250 titles each year which will increase from one year to another. In the last 5 years, PT. Zikrul Hakim Bestari conducts exercises to accelerate the increase in the manufacturing cycle by distributing around 250 titles each year which will increase from one year to another. Among his titles, many Success books have sold more than 300,000 agents

and have been reproduced more than a few times. There are 2,353,700 duplicates of new books and 1,668,300 duplicates in reprints whose ultimate goal is to increase transaction commitments to increase mutual agreement. Inventory is the main source of the company in carrying out the sales process, with its inventory in the form of merchandise, of course, it has internal control over the inventory of its merchandise, which at any time can arise problems in it so that the effectiveness of inventory management can't be maximized and affect the information presentation of financial statements.

Based on the existing descriptions regarding the importance of the internal control system for inventory, the authors are interested in researching this. Especially at PT. Zikrul Hakim Bestari Surabaya Branch, which is located in Palm Sparing Regency Housing Block A-5, Jambangan District, Surabaya Regency with the title "Analysis of the Effectiveness of Inventory Internal Control System Implementation at PT. Zikrul Hakim Bestari Surabaya"

THEORETICAL BASIS

A. Internal Control System

Mulyadi (2018) states that the inward control framework is an authoritative construction, ways, and steps that have been directed to get abundance or association resources, really look at the accuracy and reliability of bookkeeping information, energize viability and empower the recognition of board strategies. in the organization. Internal control is interactive because it pervades the entire business practice and is an important part of and movement of executives. Inner control provides satisfactory assurance, to ensure thorough specifics that are challenging to achieve and too expensive. Also, deep control frameworks have inherent limitations, for example, deficiencies in missteps and direct errors, wrong thinking and direction, board neglect, and conspiracies.

B. Components of Internal Control According to COSO

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a private sector group consisting of the American Accounting Association (AICPA), the Institute of Internal Auditors, the Institute of Management Accountants, and the Institute of Management Accountants. Executive Finance (Financial Executive Institute). According to Romney & Steinbart (2019), the components of internal control in the Committee of Sponsoring Organizations. of the Treadway Commission (COSO) include the following:

1. Internal Environment

The internal environment or basic culture has an impact on the way the association puts forward its systems and objectives to structure business practices and differentiate, survey, and respond to risks. In its implementation the inner climate combines:

- a. Management philosophy, operating style, and risk appetite;
- b. Commitment to integrity, ethical values, and competence;
- c. Internal control oversight by the board of directors;
- d. Organizational Structure;
- e. Method of applying authority and responsibility;
- f. Human resource standards that attract, develop, and retain competent individuals.

2. Risk Assessment and Risk Response

It is part of distinguishing and examining them that executives use to survey stakes related to the achievement of pre-agreed goals. The risk of a recognized opportunity is evaluated in more than one way: Probability, positive and negative effects, exclusively and by classification, effects on other hierarchical units, and based on

intrinsic and residual properties. Inherent residual risk is the lack of an account or exchange guarantee on major control issues with no internal controls. Residual risk is the risk that remains after the administration has exercised control over other reactions to the risk. the company must evaluate implicit risk, generate a response and then evaluate residual risk

3. Control Activities

Control activities are policies, procedures, and rules that provide adequate assurance that control objectives have been achieved and risk responses have been implemented. It is the management's responsibility to develop a safe and properly controlled system. Management must ensure that the controls selected satisfactory and adequate are selected and created by innovation, and control exercises are carried out and completed according to agreed arrangements and business systems. Control strategies are carried out in the accompanying classes:

- a. Proper authority of transactions and activities;
- b. Segregation of duties;
- c. Project development and acquisition control;
- d. Change management control;
- e. Design and use documents and notes;
- f. Safeguarding assets, records, and data;
- g. Independent performance checks.

4. Information and Communication

Information and communication must acquire and trade the data needed to sort, monitor, and control the tasks of the organization. The main motivation behind the bookkeeping data framework is to collect, record, process, summarize and convey data concerning an association. It provides a review trail of possible exchanges to follow on different occasions between the start of the exchange and the fiscal summary.

5. Supervision

The internal control system selected or developed must be continuously monitored, evaluated, and modified as needed. Any deficiencies must be reported to senior management and the board of directors. The main methods of performance monitoring are discussed in this section:

- a. Carry out internal control evaluation;
- b. Implementation of effective supervision;
- c. Using a responsibility accounting system;
- d. Monitor system activity;
- e. Track purchased software and mobile devices;
- f. Carry out periodic audits;
- g. Employ a computer security officer and a Chief Compliance Officer;
- h. Hire a forensic specialist;
- i. Install fraud detection software;
- j. Implement hotline fraud.

C. Supply

According to Effendi in Ternando et al. (2018) understands that stock is a term that implies shares guaranteed by the organization, depending on the type of business performance of the organization. If the organization acquires merchandise and, exchanges them back without making any changes to the product, the type of business the company runs is a trading business, while in the case that the company purchases materials and converts these materials into salable goods then the type of business run by the company

is a business. manufacture. As pointed out by Martani et al. (2018) regarding the classification of inventories in manufacturing companies as follows:

1. Finished goods inventory are goods that are feasible and ready to be sold;
2. Work in process inventory are semi-finished goods;
3. Raw material inventory is the material used in the process of production activities.

As explained by Martani et al. (2018) there are three options considered by companies related to cost flow estimates, to be more specific as follows:

1. Specific identification method

The cost-specific identification method is the exact cost that is assigned to certain parts of the inventory. Product identification in this method is very important so that each type of inventory can be sold explicitly. The calculations between the perpetual and periodic systems will occasionally be similar when using specific identification methods.

2. First-in, first-out fee method

The first-in, first-out cost method, often known as First In First Out (FIFO), is the first inventory purchased and sold. The advantage of using this method is the relationship with the value of inventories provided in the statement of financial position.

3. The weighted average method

The weighted average method for calculating the cost of each unit of inventory depends on the weighted normal of comparable units toward the beginning of the period and the cost of the comparative units purchased or manufactured during a period. Entities can perform normal expense calculations over standard ranges or when there is a delivery receipt action.

According to Fauziah (2017), there are two accounting systems in the inventory recording method, namely:

1. Periodic inventory system

The periodic inventory system is generally used by companies that sell products quite cheaply, and this system does not record the transformation of product inventory, considering the costs for recording are very large. Thus, to obtain data on how much stock will be used to prepare financial statements, companies must complete the calculation periodically, such as once every year.

2. Perpetual inventory system

Perpetual inventory system the company will keep an endless record of how much inventory can be accessed. Making it easier to navigate, every purchase and product offer is stored in a stock log. In this way, the balance and size of purchases and transactions can be known from stock records at any time. Merchandise counts are still being carried out to coordinate with records not less than once per year.

D. Effectiveness

According to Mulyadi (2018), the effectiveness of internal control in a company is influenced by the internal control environment. The control environment reflects the attitudes and actions of company owners and managers regarding the importance of company internal control. The effectiveness of the elements of internal control is largely determined by the atmosphere created by the control environment. The four elements are philosophy and operating style, the functioning of the board of commissioners and audit committee, management control methods, and control awareness.

METHOD

The approach taken in this research is to use a qualitative approach. The term qualitative research according to Kirk and Miller generally comes from qualitative

observations as opposed to quantitative observations. Kirk and Miller de find that qualitative research is a particular tradition in social science that is fundamentally dependent on human observations both in its area and in its terminology (Moleong, 2017). Research on research that is descriptive and will generally utilize examination. Qualitative research does not plan to reach speculation on the determination but rather focuses on describing the articles of interest.

A. Research Subjects and Objects

The subjects in this study are the part that is connected in providing data in connection with the company information required in the review. The research subjects selected were branch heads, warehouse staff, sales staff, purchasing staff, and finance staff. Sugiyono (2017: 38) explains that the object of research is the quality or nature of individual values, items, or movements that have certain kinds that are determined by specialists to be concentrated and after that reach conclusions. The object of this research is the application of the Internal Control System for Inventory at PT. Zikrul Hakim Bestari Surabaya Branch.

B. Data Types and Sources

According to Moleong (2017) said that the main sources of data in abstract exploration are words and exercises. The information used in this study was obtained from:

1. Primary Data

Primary data is data obtained directly from the object of research. In this study, important sources of information are those obtained from recently completed interviews with observers which cover many issues related to the implementation of an internal control system on inventories namely control environment, control activities, risk assessment, information, and communication as well as supervision at PT. Zikrul Hakim Bestari Surabaya Branch.

2. Secondary Data

Secondary data is information obtained from understanding various sources without stopping such as through notifications, the web, papers, diaries, bulletins, logical magazines, sources from historical records, individual chronicles, and others. Analysts use optional information to help disclose top information regardless of encounter and discretion, such as administrative and regulatory reports.

C. Data collection technique

Moleong (2017) explains that when viewed as far as the methods or procedures for various information are concerned, the various information methods can be equipped with insights, meetings, studies, and documentation. However, in this review, the various information strategies completed by the specialists are by three methods, namely:

1. Observation
2. Interview
3. Documentation

D. Data Validity Test

According to Moleong (2017), the validity test or data validation is carried out with four criteria used, namely the degree of trust (credibility), transferability (transferability), dependability (dependability), and certainty (confirmability). Furthermore, from the four criteria, the researcher uses three criteria to determine and check the validity of the data, as follows:

1. Credibility

Credibility can be used in this study to prove the suitability between the results of observations and the reality in the field, whether the data or information obtained is under the reality in the field.

2. Dependability

To avoid failure in shaping research results, the assortment and translation of compiled information were discussed with different meetings to take part in seeing the exploratory cycle completed by the researcher, so that the analyst's findings could be relied upon and experimentally accounted for. For this situation, the assessment was completed by the supervisor in this study.

3. Confirmability

Confirmability in research is carried out together with dependability, the difference lies in the orientation of the assessment. Confirmability is used to assess the results (product) of the study. While dependability is used to assess the research process, from collecting data to the form of a well-structured report. With this dependability and confirmability, it is hoped that the research results will meet the standards of qualitative research, namely truth value, applicability, and neutrality.

E. Data analysis technique

Analysis use information triangulation procedures for the legitimacy of the information looking at the method. The triangulation procedure used is information triangulation. The method of triangulation with information is to see and once again match the truth of the information that has been obtained by including different times and tools in the subjective examination. Triangulation can be solved through intuitive inquiry and occurs non-stop (Moleong, 2017). The data analysis technique used in this study is to utilize steps such as the following:

1. Data Collection
2. Data Reduction
3. Data Display
4. Drawing Conclusions and Verification (Conditions; drawing/verifying)

RESULTS AND DISCUSSION

A. Overview of PT. Zikrul Hakim Bestari Surabaya

PT. Zikrul Hakim Bestari is a limited liability company engaged in book publishing with an emphasis on the development of science and religious books, especially books for early childhood. Founded in 2000 by 3 founders, including Mr. Remon Agus, S.E., MBA, Amalia Bakti Safitri, M.Fin, and Gusmini Agus, S.Ag which is attached to the latest Notary Deed number 142 dated 20 June 2014 by H. Rizal Sudarmadi It, S.H. It, M.Kn notary in Jakarta.

Head Office PT. Zikrul Hakim Bestari is at Jl. Rancamaya, RT 01 RW 06, Bitung Sari Village, Ciawi District, Bogor Regency, West Java, postal code 16720 and its Marketing Headquarters is located on Jl. Team Friendship. No. 52, RT 12 RW 17, Cipinang, Kec. Pulo Gadung, East Jakarta City, Special Capital Region of Jakarta, postal code 13240. Currently, PT Zikrul Hakim Bestari has 7 Marketing Branch Offices. One of them is located in Surabaya. PT. Zikrul Hakim Bestari Surabaya branch was established in August 2006 and is located in Palm Spring Regency Housing, Block C49, Jambangan District, Surabaya Regency, East Java. The company's vision includes: "Zikrul Hakim Bestari as an organization that takes part that functions in creating Islamic quality and encouraging universal information for individuals and the state". This vision is realized with 4 missions as follows:

1. Develop knowledge, skills, and values in an integrated and sustainable manner;
2. Become a company that can engage in the book industry as a whole;
3. Improving the welfare of employees and stakeholders;
4. To be a Trendsetter Publisher.

B. Inventory Internal Control System according to COSO PT. Zikrul Hakim Bestari Surabaya

The effectiveness of internal control in an organization or company can be said to be good if it is designed and implemented by the management and every existing employee, to assure that the objectives of the internal control have been achieved. The following is an analysis of the application of internal inventory control at PT. Zikrul Hakim Bestari's five components of internal control according to COSO:

1. Control Environment

a. Management philosophy, operating style, and risk appetite

Based on the research that has been done, PT. Zikrul Hakim Bestari has implemented one of the sub-components of the control environment, namely vision, and mission as one of the rules for approaching or implementing regulations in the company's operations. This can be seen from the inventory management procedures as well as the targets and policies related to inventory that has been set by management.

b. Commitment to integrity, ethical values , and competence

PT. Zikrul Hakim Bestari has given strict sanctions for employees who act fraudulently or violate the rules intentionally, this can cause a barrier effect for representatives who commit violations to continue to focus on trust and moral quality. PT. Zikrul Hakim Bestari Pusat conducts competency performance assessments for achieving high sales targets for the best company branches every year, this can increase the commitment of branch employees as the company's branch team to continue to improve the quality of the company's branches. It is evident from the achievement of the Surabaya branch which continues to compete every year. Based on this, PT. Zikrul Hakim Bestari Surabaya Branch has implemented the sub-components of commitment to integrity, ethical values, and competence effectively.

c. Oversight of internal control by the board of directors

PT. Zikrul Hakim Bestari Surabaya Branch does not have an external audit committee to oversee internal control. However, this internal control supervision is said to be effective because the supervision that occurs is carried out directly by people who are independent of the central company, namely the Marketing Director, Area Manager, and Finance Director.

d. Organizational structure

The organizational structure of PT. Zikrul Hakim Bestari Surabaya Branch is a line organization structure, a simple series of management that shows that power and responsibility lie on top. In this case, the division of duties and responsibilities of each division is clearly described, but in branch companies, some employees hold two positions. This is said to be ineffective because it can lead to no optimal implementation of the duties and responsibilities of the employee.

e. Methods of applying authority and responsibility

The method of applying authority and responsibility at PT. Zikrul Hakim Bestari Surabaya Branch, namely by carrying out counseling and training for new employees and having written employee SOPs. This is declared effective because

- employees can know their authority and responsibility and carry out their duties by work procedures.
- f. Human resource standards that attract, develop, and retain competent individuals
PT. Zikrul Hakim Bestari Surabaya Branch has adhered to the human asset norms of attracting, creating, and retaining successfully equipped people. However, some company employees in certain fields do not match the employee's background. This is declared ineffective because it can lead to employee dishonesty or errors in carrying out their duties and responsibilities.
 2. Risk Assessment and Response
PT. Zikrul Hakim Besarari Surabaya Branch has estimated the risks involved in managing inventory and responded well to these risks. Reduce the likelihood and effect of opportunities by implementing a successful internal control framework.
 3. Control Activities
 - a. Decent authority over transactions and activities
PT. Zikrul Hakim Bestari Surabaya Branch controls the exchange agreement and legal implementation with the approval of related parties in each record such as product acquisition letters, and reports for middle and environmental reports.
 - b. Segregation of Duties
PT. Zikrul Hakim Bestari Surabaya Branch is still not effective because there are still some employees who have two tasks and responsibilities, such as shipping or delivery services which are usually carried out by marketing itself, then the packing division is carried out by the warehouse division. This is considered less effective for employees carrying out their duties.
 - c. Design and use documents and notes
PT. Zikrul Hakim Bestari has effectively implemented the design and use of documents and notes. It is evident from every transaction regarding inventory management which is always recorded and there is a printed serial number that will replace it every year. In addition, the invoice has 5 copies which will be archived for the relevant section.
 - d. Safeguarding assets, records, and data
Safeguarding inventory assets by PT. Zikrul Hakim Bestari Surabaya Branch, namely by installing CCTV in the warehouse area to find out if there is a theft or fraud of inventory in the warehouse. In addition, there are restrictions on entry other than distribution center employees and restrictions on exchange access on the PC framework. Based on this PT. Zikrul Hakim Bestari Surabaya Branch has effectively implemented asset, record, and data security.
 - e. Independent performance check
PT. Zikrul Hakim Bestari Surabaya Branch effectively carried out the executions that were conveyed by Supervisors from each division by directing an objective evaluation of all representatives from one division. The appraisal report will be submitted to the branch head for additional assessment.
 4. Information and communication
PT. Zikrul Hakim Bestari Surabaya Branch effectively has implemented good information and communication in terms of inventory processing procedures. Which involves several warehouse functions, goods receipt functions, packing functions, accounting functions, cashier and invoice functions, and sales functions. In addition, all records have been computerized through an integrated computer system, namely SISFO Audit.
 5. Supervision
 - a. Conduct internal control evaluation

PT. Zikrul Hakim Bestari Surabaya Branch has effectively implemented an internal control evaluation with an evaluation carried out directly by the branch head and the evaluation results will be reported at regular meetings with the central party.

b. Implementation of effective supervision

Implementation of effective supervision has been carried out by PT. Zikrul Hakim Bestari Surabaya Branch in inventory processing, namely by providing training to new employees who join the company's branch and supervision related to the activities of delivering and releasing goods in the warehouse that must be under procedures.

c. Carry out periodic audits

PT. Zikrul Hakim Bestari Surabaya Branch effectively carries out periodic audits in implementing internal control by carrying out Stock Taking for physical control of inventory in the warehouse. This is done to adjust the physical amount of inventory in the warehouse with the amount of inventory that is inputted into the computer system.

C. Analysis of the effectiveness of internal inventory control according to COSO at PT. Zikrul Hakim Bestari Surabaya

No	COSO Components	Effective	Not Effective	Analysis Results
Control environment				
1	Executive reasons, work style, and desire for opportunity			Effectively, organizations have dreams and missions as one of the rules in making strategies or guidelines for organizational tasks.
2	Duty to be trusted, moral qualities, and abilities			Effective sanctions for violations have been carried out as well as grants for organizational branches to increase workers' responsibilities.
3	Supervision of internal control by top managerial staff			Effective, supervision that occurs is carried out directly by individuals who are autonomous from the center of the organization.
4				Ineffective, some workers have two positions
5	Authoritative design			Effective, carry out counseling and training for new employees as well as written employee Standard Operating Procedure
6				Ineffective, several company employees in certain fields do not

				match the employee's background
Risk Assessment and Risk Response				
7	Human asset norms attract, create, and retain skilled people			Effective, Estimating of the risks that exist in managing inventory and responding to these risks properly
Control Activities				
8	Risk Assessment and Risk Response			Effective, Signing related party validation in every document
9	Control Activities			Not yet effective, Separation of duties between packing and shipping.
10	Strength of exchange and good practice			Every exchange receipt and payment of stock is always recorded
11	Duty Isolation			It worked, there was CCTV and a ban on entering the stock from other than the representative.
12	Plan to use archives and records			Eligible, Performance performance is delivered directly by Supervisor from each division.
Information and communication				
13	Free execution check			Effectively, all records have been computerized through an integrated computer system, namely SISFO Audit
Supervision				
14	Conduct internal control evaluation			Effectively, the evaluation is carried out by the head of the branch and the results of the evaluation will be reported at regular meetings with the central party
15	Implementation of effective supervision			Effectively, training new employees and supervising activities related to the delivery and release of goods in the warehouse.

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16	Conduct periodic audits			Effectively, perform Stock Take for actual stock control in a distribution center
	Total	13	3	

Looking at the table above, it tends to be assumed that of the 16 parts of the interior control framework based on COSO, 13 parts have been strong and 3 parts have not been successful. So, the level of adequacy of the control framework into the organization's product stock is 81.25% forcing and 18.75% not yet feasible.

CONCLUSION

The side effects of the completed exploration in connection with the feasibility study of the implementation of the incoming stock control framework at PT. Zikrul Hakim Bestari can be closed as follows:

1. Company management at PT. Zikrul Hakim Bestari Surabaya Branch has implemented the components of the Internal Control System for inventory according to COSO, but some components are not implemented according to the COSO theory.
 - a. The controlled climate has not been implemented as expected considering that there are still shortcomings in the applied control climate sub-section, in particular the authoritative construction and norms of human assets that attract, create, and retain capable people.
 - b. Risk evaluation and gambling with reactions have been carried out appropriately because the administration can observe and deal with the risks that occur.
 - c. Control exercises have not been carried out as expected because there are still deficiencies in the distribution of representative obligations.
 - d. Data and correspondence have been carried out well because all records, both automatic and manual, have been running well.
 - e. The management has been going well.
2. Overall internal control over inventory at PT. Zikrul Hakim Bestari Surabaya has been running effectively but not yet efficiently because several components are not by the components of the control system according to COSO such as dual positions and human resource standards that are not under their field of control activities.

Considering the consequences of checking the stock adequacy of the internal control framework at PT. Zikrul Hakim Bestari Surabaya Branch, the idea that can be conveyed by the creator is PT. Zikrul Hakim Bestari Surabaya Branch improved control training, especially authoritative design with the aim that there are no duplicate positions and register representatives according to their fields.

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