



## Internal Control System Of Cash Receiving And Cash Expenditure In Bimbingan Belajar Primagama Tanjung morawa

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### ABSTRACT

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Large companies usually have good internal controls, while small companies, SMEs, and franchises typically ignore the importance of internal control. One of the business units with a small income volume is tutoring. Primagama is one of the most significant national mentors in Indonesia. Components of internal control consist of an integrated Prima Edu system, auditor participation, operating management style, and organizational structure. Auditor role in auditing operational financial statements and monitoring effectiveness control internals. The operating management style at Primagama Tanjung Morawa is a decentralized management operating style. The organizational structure is used to separate responsibilities and authorities explicitly in each section to prevent fraud in carrying out its functions. The internal control of cash receipts carried out at Primagama Tanjung Morawa has been going well. Still, two elements are not following the theory of internal control, according to Mulyadi. Overall, it is good because there is already a separation of functions in cash receipts and virtual accounts when students deposit tutoring fees. Internal control of cash expenditure carried out at Primagama Tanjung Morawa is not following the theory of internal control of cash expenditure according to Mulyadi.

### 1. Introduction

The company carries out various activities, including revenue and expenditure activities. The company faces multiple problems and challenges in carrying out revenue and expenditure activities. Companies must be ready to overcome these problems and challenges. Revenue and expenditure activities will be directly related to the company's assets, namely cash. Company assets require good and strict supervision so that unwanted problems do not occur. Cash is one of the company's assets that is difficult to control. Cash is used in every company's operational activity, but cash is also used for investment.

Cash is a financial statement that shows the effect of a company's operating, financing, and investing activities on cash flows during a particular accounting period in a way that reconciles the beginning and ending cash balances. [1] Cash is also an inflow and outflow of cash or cash equivalents. According to [2], cash is money and other securities that are very smooth that meet the requirements as a following At any time can be exchanged into cash, The due date is very near, Slight risk of changes in value caused by changes in level price.

Cash is also an asset that is very easy to change hands without the owner knowing because of its small size, so it will easily be abused. In addition to cash that is very vulnerable to misuse, cash used is ineffective and inefficient and often causes losses. Losses arise because the company is weak and unproductive in carrying out various expenses. These problems, of course, can occur, so the company must monitor cash receipts and cash expenditure. As a form of supervision of cash receipts and cash expenditure, companies need to pay attention to the arrangement of the company's cash receipts and cash expenditure internal control system [3].

According to [4], the internal control system is a system that includes the organizational structure, methods, and measures that are coordinated to safeguard corporate assets, check the accuracy and reliability of accounting data, promote efficiency and encourage compliance with management policies. Meanwhile, according to [5], Internal control is a set of policies and procedures to protect the assets or assets of the company from all forms of abuse, ensure the availability of accurate accounting information, and ensure that



all legal provisions (regulations) and management policies have been complied with or carried out properly by the company. One form of the company's internal control system for cash receipts and cash expenditure can include implementing an excellent internal control system for cash receipts and cash expenditure. This can be realized by establishing internal control procedures for cash receipts and assignments to prevent fraud, fraud, embezzlement, waste of company assets, or other practices that can cause losses. The internal control system for cash receipts and cash expenditure must be adapted to the circumstances and conditions of each company. Each company has different forms, types, needs, and circumstances.

Internal control systems must be implemented in all companies with large and small operational activities. This is done so that the company's operating activities run in a healthy manner and, of course, to prevent the company from losses. Large companies usually have good internal controls, while small companies, SMEs, and franchises with small sales volumes typically ignore the importance of internal control in their companies. One of the business units with a small income volume is tutoring.

Tutoring is a business that continues to exist and is promising in Indonesia. Primagama is one of the most significant national mentors in Indonesia. Primagama has hundreds of branches spread throughout Indonesia. One of Primagama's tutors is Primagama Tanjung Morawa. Indeed, operational activities at Primagama Tanjung Morawa cannot be separated from cash receipts and cash expenditure, so Primagama Tanjung Morawa needs to have a good control system to prevent various problems related to cash receipts and cash expenditure.

## 2. Literature Riview

### a. Internal Control System

Good internal control is the key to the effective management of a company. Internal control helps reduce the possibility of fraud and intentional errors by employees, improve company accounting information presentation quality, and provide financial reports. For management, the internal control system is a management tool to implement Its primary responsibility is to report adequate and accurate financial and operational information to interested parties. [6] describes that there are two definitions of internal control, among others;

1. Internal control is a structured system so that one part will automatically supervise the other parts.
2. Internal control is a truth test carried out by matching various numbers and transactions carried out by different officers.

### b. Elements of Internal Control

The main elements of internal control, according to [7], are as follows;

1. Environment Control  
The control environment sets the tone and creates an atmosphere of control in an enterprise that affects the control consciousness of its people; the control environment is the basis for all components of internal control, providing the discipline and structure of the control environment.
2. Risk Assessment  
The risk assessment identifies risks relevant to achieving its objectives, forming a basis for determining how risks should be managed. Activity Control Control activities are policies and procedures that help ensure that the necessary actions to mitigate risks in achieving the entity's goals are implemented.
3. Information and Communication  
Information and communication identify, capture, and exchange information in a form and timeframe that enables people to carry out their responsibilities. Information systems relevant to the objectives of financial reporting include an accounting system consisting of methods and records built to record, process, summarize, and report entity transactions, events and conditions and maintain accountability for related debt and equity assets.
4. Monitoring  
Monitoring is a process that determines the quality of internal control performance over time, and this monitoring includes determining the timely design and operation of controls and taking corrective actions. This process is carried out through activities that take place continuously, evaluation separately or with various combinations of the two.

### c. Cash Receipt System

The company's cash receipts come from two main sources: cash receipts and sales and cash receipts from receivables or sales on credit. While cash expenditure, cash payments in the company are made by

check, except for small fees, which are usually carried out through a petty cash fund. A petty cash fund is a cash that is provided to pay for expenses that are relatively small in number and are not economical when paid by check.

In the accounting system for cash receipts, a company is significant; it aims to keep the cash coming into the company following the transactions occur; the cash receipt system is explained, namely establishing physical management and supervision responsibilities [8].

#### **Cash Receipt System from Cash Sales**

The cash receipt system from cash sales requires cash receipts in the form of cash to be immediately deposited to the bank in full by involving parties other than the cashier to carry out internal checks. Cash receipts from cash sales are also made through credit card transactions, which affect the credit card issuing bank recording cash receipt transactions.

#### **Cash Receipt System from Accounts Receivable**

The cash receipt system from receivables in the company comes from cash sales and cash receipts from the settlement of receivables, the source of cash receipts from a company comes from the payment of receivables by debtors, where the company's products are by sending goods according to orders received from buyers and within a short period. Specific time the company has a bill to the buyer. Based on a good internal control structure, the cash receipts system from receivables must guarantee the receipt of cash from the company's debtors, not from employees who are not entitled to receive it to ensure the receipt of cash by the company.

#### **d. Cash Expenditure System**

The cash expenditure accounting system is divided into two parts, namely the cash expenditure accounting system by check and the cash fund system small.

##### **Cash Expenditure Accounting System by Check**

A cash expenditure accounting system by check is a cash expenditure in the company carried out using a review. Cash expenditure made by check are usually because the amount is relatively large.

##### **Cash Expenditure Accounting System with Petty Cash Fund**

[9] The expenditure of petty cash funds can be carried out in 2 ways, namely as follows;

1. Balance fluctuate In this system, the fluctuating balance of the petty cash fund is carried out as follows;
  - a. The petty cash fund is established by check and recorded by debiting the account. The petty cash account balance may not change from the previously determined balance unless the predetermined ratio increases or reduces.
  - b. Re-issuance of petty cash funds is carried out according to the need and recorded by debiting the cash fund account small.

Thus, in a fluctuating balance system, the company's cash records cannot be reconciled with bank records; therefore, bank reconciliation is a controlling tool for the company's cash records.

2. Impress System

In this system, the petty cash fund is administered as follows;

- a. Notification of petty cash funds is done by check and recorded by debiting the cash account small.
- b. The expenditure of petty cash funds is not recorded in the journal, so it does not credit the petty cash fund account; evidence of the petty cash fund expenditure is only collected in a temporary archive held by the cash fund holder small.
- c. The petty cash fund is replenished in the amount of rupiah listed in the collection of petty cash expenditure. The petty cash fund is replenished by check and recorded by debiting the fee account and crediting the cash.

#### **e. Research methods**

This type of research is descriptive qualitative research. Qualitative descriptive research is suati to describe a situation currently in effect or effect. Thus, qualitative research is a study to find out about something happening. Descriptive research tells and interprets the data that occurred during the research and presents it as it is ([10]. The purpose of this study was to determine how the internal control system of cash receipts and expenditure at the Bimbingan Belajar Primagama Tanjung Morawa

In this study, two types of data are needed, namely primary data and secondary data. The preliminary data used in this research is the result of interviews regarding the internal control system of cash receipts and

expenditure implemented in Primagama Tanjung Morawa. Secondary data used in this study is the result of observation and documentation that focuses on documents related to cash receipts and expenditure that occurred in Primagama Tanjung Morawa.

The data collection technique is a combined retrieval technique of several data collection techniques, namely observation, interviews, and documentation. In this study, researchers conducted participatory observations. Participatory observation is an observation in which the researcher is involved with the respondent's activities being observed. With participatory observation, the data obtained will be sharper, complete, and meaningful [11]. This observation was conducted so that researchers can find out how the internal control system for cash receipts and cash expenditure is implemented in Primagama Tanjung Morawa.

The following collection technique carried out by researchers is interviewing. Interviews can be conducted using dialogue (question and answer) orally, either directly or indirectly. Interviews are used as a data collection technique to respond to in-depth answers from respondents in the research being conducted. The interview that the researcher conducted was structured. With this interview, each respondent will be given the same question, and the researcher will record every answer from the respondent. Interviews were conducted by asking questions to the respondents directly. With this structured interview, the researcher will know the response of the respondent to the situation that the researcher wants to know. Thus, researchers will find the case more deeply and sharply. Some of the questions posed by researchers to respondents are as follows:

- a. What documents are used for cash receipts at Primagama Tanjung Morawa?
- b. Who are the parties involved in receiving cash at Primagama Tanjung Morawa?
- c. What is the procedure for receiving cash at Primagama Tanjung Morawa?
- d. What documents are used in the issuance of Primagama Tanjung Morawa?
- e. Who are the parties involved in the cash expenditure of cash in Primagama Tanjung Morawa?
- f. How is the cash expenditure system or procedure in Primagama Tanjung Morawa?
- g. Is Primagama Tanjung Morawa has implemented a virtual account system?

Furthermore, the researchers collected data using documentation. The documentation method collects secondary data, namely from various sources, both personally and institutionally. [12], data that can be obtained from documentation, namely documents related to cash receipts and cash expenditure, systems and procedures for cash receipts and cash expenditure, flowcharts of cash receipts and cash expenditure, evidence of cash outflows and cash inflows. Researchers conducted documentation at Primagama Tanjung Morawa to obtain documents used in cash receipts and cash expenditure at Primagama Tanjung Morawa.

The data management technique used in this research is a descriptive analysis method, namely data analysis, whose testing is in the form of explanations and theoretical discussions aimed at analyzing theories proven by reality. According to (Sugiyono 2019), "descriptive analysis is a technique of analyzing data by describing or describing the data that has been collected as it is without the intention of making generally accepted conclusions or generalizations." The steps involved in processing the data are as follows:

1. We are collecting data and information about the internal control system of cash receipts and cash expenditure based on the results of interviews and documentation.
2. I am studying and reviewing data and information about the internal control system for cash receipts and cash expenditure
3. Describe the components of transaction processing and the elements of the internal control system and relate them to cash receipts and cash expenditure following existing theory.
4. Conclude the description and explanation of the research that has been carried out, whether the objectives of the internal control system for cash receipts and cash expenditure have been achieved.

### 3. Result And Discussion

#### 3.1 Internal Control Components at Primagama Tanjung Morawa

Based on the results of data processing, it is obtained that the components of internal control in Primagama Tanjung Morwa are as follows:

1. Control environment ( *control environment* )

Primagama Tanjung Morawa creates and maintains a controlled environment that fosters positive behavior through Prima Edu Integrated System Primagama, as a guide on a national scale in Indonesia and the number of branches of approximately 500 units spread over hundreds of districts/cities, has an integrated system, namely the Prima Edu Integrated System. Prima Edu Integrated System is a system

that regulates financial activities and general academic matters. The menus contained in the Prima Edu system are as follows:

1. Student  
This menu contains the new student registration menu by the Branch Academic Officer (PAC) and other student-related data.
  2. Book Order  
This menu makes it easier for branches to order books online to meet their book needs at the department.
  3. Inventory
  4. This menu will make it easier for branches to record branch fixed assets
  5. Bank Report  
This bank statement reports the transfer of tutoring fees from the branch to the center or from students through the virtual account number provided when registering.
  6. Report  
The report menu on the Prima Edu system presents various report options that can be used by branches, such as accounts receivable reports, period reports, cash in, and cash out.
2. Participation from PT Prima Edu Learning Assistant as Franchisor  
Primagama Tanjung Morawa is one of the franchisee branches under PT Prima Edu Learning Assistant. PT Prima Edu Assistant Learning as a franchisor grants a license to use the Primagama brand and guarantees to business owners that Primagama branches are well managed and optimally supervised. Supervision of Primagama branches is the duty of the auditor. Auditor's role is to audit operational financial statements and monitor effectiveness control internals. Auditors also monitor the company's performance and performance operation.
  3. Operation style management  
The operating management style at Primagama Tanjung Morawa is a decentralized management functional style. The branch manager gives authority over cash receipts and cash expenditure transactions to the finance department and oversees the employee's work.
  4. Organizational structure  
The organizational structure is used to separate responsibilities and authorities explicitly in each section to prevent fraud in carrying out its functions. The separation of tasks at Primagama Tanjung Morawa has not been good where there are employees who do their job in multiple ways. With the lack of clarity in the separation of functions, the company's management will find it difficult to assess the parts they lead and will have difficulty knowing whether each employee has carried out their duties properly according to their functions.

### **3.2 Cash Receipt Procedure at Primagama Tanjung Morawa**

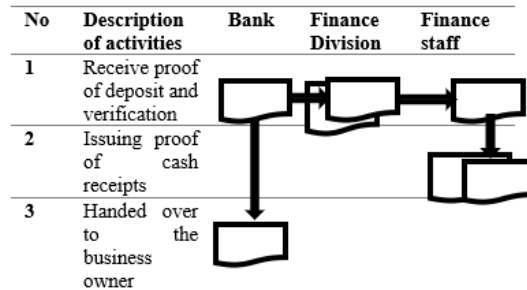
Based on Primagama Standard Operational Tanjung Morawa cash receipt procedures include the following:

1. The finance department at the branch receives proof of deposit payment of tutoring fees from students via virtual account numbers
2. The finance department issues receipts in 2 copies; one is intended for students as proof of payment and one as a copy at Primagama Tanjung Morawa
3. The finance department records in the books receivable payments that students have made
4. The central finance division receives a report from the bank, and the bank immediately deducts 11% of the cost of student tutoring fees, then the bank sends the remaining tutoring payment to the account in the name of the owner of Primagama Tanjung Morawa

The documents used in the cash receipt system at Primagama Tanjung Morawa are:

1. Payment receipt from the student
2. Proof of Bank

Table 1.  
Cash Receipts Flowchart At Primagama Tanjung Morawa



### 3.3 Cash Expenditure Procedure

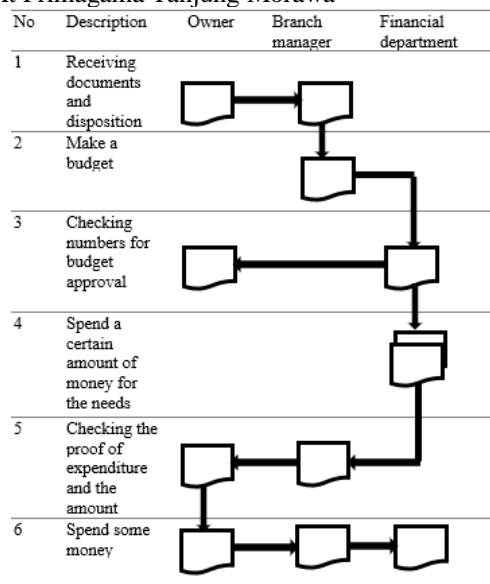
The cash expenditure procedure at Primagama Tanjung Morawa is as follows:

1. The owner of Primagama Tanjung Morawa branch gives disposition to the branch manager
2. The branch manager makes a monthly budget regarding what is needed
3. The finance department checks the calculations and documents provided by the branch manager
4. Owner approves budget if figures and records are correct
5. The owner fills cash in company account

Documents used in the cash Expenditure system at Primagama Tanjung Morawa are forms, general journals, ledgers, daily cash books, and reports.

Table 2.

Cash Expenditure Flowchart At Primagama Tanjung Morawa



The implementation of the internal control system according to Mulyadi with the internal control system for cash receipts and cash expenditure at Primagama Tanjung Morawa will be presented in the following table below :

Table 3.  
Comparison Table Of Internal Control

The theory, according to Mulyadi	Application at Primagama Tanjung Morawa	Appropriate/ Not In accordance
1. Organization	Primagama Tanjung Morawa	In accordance
a. The accounting function must be separate from the collection function and	Morawa has separated the collection of receivables from cash receipts. The billing	



the cash receipts function.	section is carried out by the Branch Academic Officer and the cash receipts section by the owner of Primagama Tanjung Morawa.	
b. The cash receipts function should be separate from the accounting function.	Primagama Tanjung Morawa has separated cash receipts, where the receipt of receivables is directly deposited into the account of the owner of Primagama Tanjung Morawa, and the finance department carries out the recording section.	In accordance
2. Authorization System and Recording Procedures.	Primagama Tanjung Morawa has established several payment methods for debtors, namely <i>virtual accounts</i> .	In accordance
a. Debtors Are required to make payments in the form of checks on behalf of or by way of book-entry		
b. The billing function collects only based on the list of receivables to be billed made by the function accountancy	Primagama Tanjung Morawa's receivables document is prepared by the accounting function and submitted to the collection function as the basis for collecting receivables from the debtor following the amount of money received. stated on the invoice collection document	In accordance
c. Crediting of accounts receivable subsidiary accounts by function accounting (receivables section) must be based on a notification letter originating from the debtor.	Primagama Tanjung Morawa has used the Prima Edu system where the recording of cash receipt transactions made by debtors who have paid bills, the system will automatically reduce bills according to the amount paid, and each record is based on	In accordance

	evidence.	
3. Healthy Practice	Primagama Tanjung Morawa implements a transfer system to pay company receivables in full with a virtual account and direct deposit into the company account.	In accordance
a. Results		
cash calculations must be recorded in the cash count minutes and paid in full to the bank immediately.		
b. Collectors and cashiers must be insured (fidelity bond insurance)	Primagama Tanjung Morawa does not carry out insurance for the collection of receivables	Not Suitable
c. Cash in transit (both in the hands of the cashier and in the hands of company collectors) must be insured (cash-in-safe and cash-in-transit insurance).	Primagama Tanjung Morawa does not carry out insurance related to cash in transit because there is no cash in transit.	Not Suitable

Based on the description above, it can be concluded that the internal control of cash receipts at Primagama Tanjung Morawa is not following the elements of management according to Mulyadi, where two things are not appropriate, namely related to the insurance billing section.

Table 4.

Internal Control Of Cash Expenditure

The theory, according to Mulyadi.	Application at Primagama Tanjung Morawa	Appropriate/Not accordance	In
1. Organization			
a. The cash-keeping function should be separate from the accounting function.	Primagama Tanjung Morawa has separated the cash function and accounting function. The cash function is responsible for cash receipts, cash storage, and cash expenditure, while the accounting function is responsible for checking completeness, examining the correctness of calculations, recording cash receipts and expenditure and in charge of storing document.	In accordance	
b. Cash receipts and expenditure transactions may not be carried out alone by the cashier from the beginning to the end, without interference from other functions	Primagama Tanjung Morawa establishes a cash function to be responsible for cash receipts transactions, cash storage, and cash expenditure and is accompanied by an accounting function to examine the completeness and correctness of calculations.	In accordance	
3. Authorization System and Recording Procedures.	Primagama Tanjung Morawa authorizes cash expenditure where		



a. The competent authority must authorize cash expenditure	the finance department asks for approval from the branch manager first.	In accordance
b. The competent authority must approve bookkeeping and closing of bank accounts.	Bookkeeping and closing of accounts at Primagama Tanjung Morawa are carried out with the approval of the Owner of Primagama Tanjung Morawa.	In accordance
c. recording in the cash expenditure ts journal (or in specific recording methods in the check register) must be based on evidence of cash outflows that have been authorized by the authorized official and attached with document complete support.	The recording of cash expenditures at Primagama Tanjung Morawa is all based on evidence of cash outflows that the branch manager has authorized.	In accordance
3.Healthy Practice. a. Cash balances held in the company must be protected from possible theft or improper use.	The cash in Primagama Tanjung Morawa is deposited into the company's account and will withdraw the amount of money required. The company provides petty cash to pay for company needs stored in a safe (safe) and will be issued when needed by the company.	In accordance
b. Basic documents and supporting documents for cash expenditure transactions must be affixed stamp "paid off" by the cash section after the cash expenditure transaction.	Cash expenditure transactions at Primagama Tanjung Morawa use cash to pay several company expenses. However, on the documents that have been paid, there is no whole stamp.	It is not following
c. use of bank statements ( <i>bank statements</i> ), which are information from third parties, to check the accuracy of cash records by function internal examiner.	Management will check the bank statement with company records. This report is used as material for evaluating the company's performance.	In accordance
d. All cash expenditure s must be made by check in the name of the payee company or by book entry.	Every cash expenditure transaction at Primagama Tanjung Morawa, which is small in amount, uses petty cash and is accompanied by proof of transaction. In contrast, for transactions with large amounts, it will use transfer.	In accordance
e. If cash expenditure ts involve only small amounts, these expenditure s are carried out by a cash expenditure accounting system through a	Primagama Tanjung Morawa provides petty cash for cash expenditure transactions that are relatively small.	

petty cash fund, whose accounting records are maintained by the <i>imprest system</i> .		In accordance
f. Periodically, the physical amount of cash in the company is matched with the amount of cash according to records accountancy.	Primagama performs physical cash calculations, both those that have not been deposited to the bank or the balance of petty cash funds in the hands of the company and perform <i>cash name</i> at the end of each month.	In accordance
g. Cash in the company ( <i>cash in safe</i> ) and cash in transit ( <i>cash in transit</i> ) are insured from loss.	Primagama Tanjung Morawa does not provide insurance against losses.	Not Suitable
h. Cashier insured (fidelity bond insurance)	Primagama Tanjung Morawa does not provide insurance for cashiers	Not Suitable
i. Cashier equipped with tools that prevent the theft of cash stored in the company (e.g. cash register machines, safes, and strong rooms ).	Primagama Tanjung Morawa has storage tools such as safes	In accordance
j. The gauze section must account for all check numbers	Cash expenditure at Primagama Tanjung Morawa is not by check	In accordance

#### 4. Concolusion

Based on the data processing results, it is known that the internal control system in Primagama Tanjung Morawa has been running well. The internal control system at Primagama Tanjung Morawa has been integrated between finance and academics with Prima Edu. The Prima Edu Integrated System is a system that regulates financial activities and general academic matters. The menus contained in the Prima Edu system are as follows, Student, Book Order, Inventory, Bank Report, Report such as:accounts receivable reports, period reports, cash in, and cash out. In addition to Prima Edu, the internal control system at Primagama Tanjung Morawa includes the participation of PT Prima Edu Learning Assistant as a Franchisor, a good Operational management style, a clear organizational structure where there is a separation of authority and responsibility for each function. The internal control system for the reception system at Primagama Tanjung Morawa has been running well, where every receipt uses a virtual account. This virtual account makes it easier for students to pay tuition fees. Everything goes directly to the Primagama Tanjung Morawa bank account in receiving receivables and tuition fees. Compared with Mulyadi's internal control theory, the internal control system for cash receipts at Primagama Tanjung Morawa is less precise because the two elements do not follow the theory. Likewise, the internal control system for cash expenditure at Primagama has run well. Wherein the cash e expenditure system, every cash expenditure must have authorization and approval from the owner and be re-examined by the branch manager. This makes the shopping system in Primagama. Compared with Mulyadi's theory, the cash expenditure control system at Primagama Tanjung Morawa is less precise because there is one element related to cashier function insurance that Primagama Tanjung Morawa did not do. But overall, the main functions of the cash receipts and expenditure system have been separated and hav carried out their tasks following their respective authorities. This proves that the cash receipts and cash expenditure system in Primagama Tanjung Morawa has been running well.



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