

EVALUATION OF THE IMPLEMENTATION OF INTERNAL CONTROL IN SALES AND CASH RECEIPT ACCOUNTING SYSTEM

(A Case Study at PG Kebon Agung Malang)

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Abstraction

Sales activity is a part of accounting system that gives a big contribution to cash receipt. Sales transaction should be done by some related functions such as sales function, cash function, warehouse function, shipping function, and accounting function. These functions have to stand alone and therefore, should not overlapped. On the other hand, cash receipt has an important role in a company since it is considered as a lifeblood of the company. To support the sales and cash receipt procedure, it needs a well adequate internal control structure and require competent companies. The purpose of internal control is to reduce the occurrence of error, misuse and corruption as well as encouraging the effectiveness of sales and cash receipt procedure. In this research, formulation of the problem is the implementation of sales and cash receipt accounting system, sales and cash receipt accounting system in supporting internal control, and the obstacle and solution of sales and cash receipt procedure in PG Kebon Agung Malang. The present research is qualitative in nature by employing a descriptive approach. Focus in this research is organizational structure, procedure of sales and cash receipt, internal control over sales and cash receipt accounting system. The result of the research shows that the implementation of the sales and cash receipt accounting system in supporting internal control is good enough evidenced by a clear separation of jobs in each department/function. The weakness found in this research is the absence of shipping department that makes buyers (auction winner) taking their sugar by themselves to the Warehouse Department. Hence, in the future PG Kebon Agung needs a shipping department to distribute the sugar to their buyers (auction winner) that make convenience in bringing a large amount of products.

Keywords: Sales, Cash Receipt, Internal Control

INTRODUCTION

A. Background

Generally, a company built by someone or a group of people has a goal. The main goal is to get maximum profit from management of resources that exist. The economy of Indonesia has developed much and it affects the emergence of new businesses. This condition makes every company keep, develop, and improve their operational activities to get maximum profit among other competitors. To face the competition, a company needs a good, efficient, effective, and economic management in reaching its goal.

A good management in a company can be seen from its accounting system that should be accurate and on time in handling operational activities. The information given by accounting

system is very important for the viability of the company. A good accounting system is needed to produce a complete and reliable information.

Sales activity is a part of accounting system that gives a big contribution to cash receipt. Sales transaction should be done by some related functions, they are sales function, cash function, warehouse function, shipping function, and accounting function. Those functions have to stand alone and there should be no overlapping. Cash receipt has an important role in a company since it is the lifeblood of the company. Various problems related to sales and cash receipt system are the separation of jobs and functional responsibilities in organization chart and the recording of cash receipt into forms used, and cash receipt system that still needs an improvement so that it can minimize and prevent the corruption done by irresponsible parties.

The implementation of internal control system in a company is very important since it has a big contribution in the continuity of the company. Every company's leader has to understand the importance of that internal control system. Activities in a developing company are larger where some jobs and authorities are delegated to others, so that the leader finds difficulty to control the company directly. The company needs an adequate internal control that needs to be planned in sales and cash receipt accounting system in such a manner so that there will be no space to do fraud, by considering the cost, strength, and weakness of that control.

One of the applications of sales and cash receipt accounting systems procedures is done in PG Kebon Agung Malang. It is a national private company that runs their business in a sugar industry, in which the activities are sales and cash receipt. In those two activities are susceptible to deceitfulness since PG Kebon Agung is a quite big company. If the transaction of sales and cash receipt is not done in through the right procedure, it will create space and chance to do corruption.

The sales procedure in PG Kebon Agung Malang is different from most companies in general. PG Kebon Agung sells the product by making an auction. The auction is determined by the board of director positioned in Surabaya. It is held in kibbling season (for 7 months) during 13 periods in which each period consists of 15 days. Even though it is held in Surabaya, but the buyer (auction winner) takes the sugar in Malang. Therefore, a good internal control and cooperation among the employers in Surabaya and Malang are needed in sales procedure of PG Kebon Agung.

A good sales and cash receipt accounting systems procedures will increase the establishment of sufficient internal control so that it can prevent deceitfulness and corruption, hope that PG Kebon Agung Malang can reach its goal. Based on the background above, the researcher chose the title **“Evaluation of The Implementation of Internal Control in Sales and Cash Receipt Accounting System” (Case Study at PG Kebon Agung Malang)**

B. Formulation of Problem

Based on the background that described above, the formulation of the problem in this research are:

1. How is the implementation of sales and cash receipt accounting system applied by PG Kebon Agung Malang?
2. How is the implementation of the accounting system in supporting the internal control of sales and cash receipt in PG Kebon Agung Malang?

C. Research Objectives

Based on existing problems, the objectives to be achieved in this research are as follows :

1. To describe the implementation of sales and cash receipt accounting system that has been applied by PG Kebon Agung.
2. To evaluate the implementation of the accounting system that has been applied by PG Kebon Agung Malang in supporting internal control of sales and cash receipt.

THEORETICAL REVIEW

A. Definition of Accounting System and Procedure

1. Definition of System and Procedure

Before discussing about the definition of accounting system, we need to know the differences between system and procedure. There are lots of experts' opinion about the differences between system and procedure. According to Hall (2008:5) “a system is a group of two or more interrelated components or subsystems that serve a common purpose”. Another definition according to Post and Anderson (2003:5 and 602) stated the definition of procedures are “instructions that help people use the systems. They include item such as user manuals, documentation, and procedures to ensure that backups are made regularly. System is a collection of interrelated objects that work toward some goal”. Another definition according to Ferreira, Erasmus, and Groenewald (2009:22) “procedures are series of related and consecutive steps that must be followed to enable someone to perform a specific task”.

2. Definition of Accounting System

There are opinions related to the definitions of accounting system. According to Porter and Norton (2010:330) “accounting system is methods and records used to accurately report an entity's transactions and to maintain accountability for its assets and liabilities”. According to Reeve, Warren, and Duchac (2012:230) an accounting system is “the

methods and procedures for collecting, classifying, summarizing and reporting a business's financial and operating information". Based on those definition, it can be concluded that accounting system is a method that used for collecting, summarizing, classifying, and reporting the financial information accurately to maintain accountability for its assets and liabilities.

B. Internal Control System

1. Definition of Internal Control System

One of important efforts in creating discipline in a company to avoid the misuse of authority is an effective internal control. According to Horngren, Harrisom, and Bamber (2002:267), "internal control is organizational plan and all the related measures adopted by an entity to safeguard assets, encourage adherence to company policies, promote operational efficiency and ensure accurate and reliable accounting records". Another definition according to Reeve, Warren, and Duchac (2012:231), "internal controls are the policies and procedures that protect assets from misuse, ensure that business information is accurate, and ensure that laws and regulations are being followed". Based on those definition, it can be concluded that internal control system is a system developed by the company to keep the assets from the misuse, motivate the adherence toward the policy and regulation of the company, increase the operational efficiency, and make sure that the financial statement is accurate and reliable.

1. An effective Internal Control System

Internal control system will be effective if the implementation is appropriate for the standard given in that company. According to Reeve, Warren, and Duchac (2012: 394) "Effective internal controls help businesses guide their operations and prevent theft and other abuses". Internal control system is very important for every company since it can prevent the corruption done by the worker who misuses their authorities in the company.

2. Objectives of Internal Control

According to Reeve, Warren, and Duchac (2012: 394-395) the objectives of internal control are to provide reasonable assurance that :

- (1) **Assets are safeguarded and used for business purposes.** Internal control can

safeguard assets by preventing theft, fraud, misuse, or misplacement. One of the most serious breaches of internal control is employee fraud. **Employee fraud** is the intentional act of deceiving an employer for personal gain. Such deception may range from purposely overstating expenses on a travel expenses report to embezzling millions of dollars through complex schemes.

- (2) **Business information is accurate.** Accurate information is necessary for operating a business successfully. The safeguarding of assets and accurate information often go hand-in-hand. The reason is that employees attempting to defraud a business will also need to adjust the accounting records in order to hide the fraud.
- (3) **Employees comply with laws and regulations.** Businesses must comply with applicable laws, regulations, and financial reporting standarts. Examples of such standards and laws include environmental regulations, contract terms, safety regulations, and generally accepted accounting principles (GAAP).

C. Sales Procedure

1. Definition of Sales Procedure

In selling a product of a company, there must be procedures which have been done appropriate for the standard given by that company. Definition of sales order procedure according to Hall (2011: 154) "sales order procedures include the tasks involved in receiving and processing a customer order, filling the order and shipping products to the customer, billing the customer at the proper time, and correctly accounting for the transaction".

2. Related Function of Sales Procedures

The related function of Sales Procedures according to Hall (2011: 170,171 and 174) are:

a. Sales Department

The sales department records the essential details on sales order. This information will later trigger many tasks

b. Credit Department

To provide independence to the credit authorization process, the credit department is organizationally and

physically segregated from the sales department.

c. Warehouse

The warehouse clerk receives the stock release copy of the sales order and uses this to locate the inventory.

d. Shipping Department

The shipping function verifies that the goods sent from the warehouse are correct in type and quantity. Before the goods are sent to the customer, the stock release document and the packing slip are reconciled.

e. Billing Department

The billing function reconciles the original sales order with the shipping notice to ensure that customers are billed for only the quantities shipped.

f. Accounting Receivable, Inventory Control, and General Ledger Department.

Prior to posting to control accounts, the general ledger function reconciles journal vouchers and summary reports prepared independently in different function areas. The inventory control summarizes changes in the inventory subsidiary ledger, the cash receipts function summarizes the cash receipts journal, and accounts receivable summarizes the AR subsidiary ledger.

D. Cash Receipt Procedure

1. Definition of Cash Receipt

Cash is the most liquid of the current assets and is listed first. According to Horngren, Harrison, and Bamber (2002:39), "the cash account is a record of the cash effects of a business's transactions. According to Hall (2011: 163) "Cash receipts procedures apply to this future event. They involve receiving and securing the cash; depositing the cash in the bank; matching the payment with the customer and adjusting the correct account; and properly accounting for and reconciling the financial details of the transaction.

2. Related Function of Cash Receipt Procedure

Cash Receipt Procedure should be done by some related functions. Those functions have

to stand alone and there should be no overlapping. The related function of cash receipt procedure according to Hall (2011: 174) are:

- a. Mail Room
- b. Cash Receipts
- c. Account Receivable
- d. General Ledger Department
- e. Controller's Office

RESEARCH METHOD

1. Type of Research

Referring to the background, formulation of the problems and theories that have been described previously, so the type of research used in this research is descriptive quantitative. According to Merriam (2009:4) "Research is a systematic process by which we know more about something than we did before engaging in the process". According to Litosseliti (2010:52) "Quantitative research, however, is deductive: based on already known theory we develop hypotheses, which we then try to prove (or disprove) in the course of our empirical investigations". According to Johnson and Christensen (2012:336) "Descriptive research is research focused on providing an accurate description or picture of the status or characteristics of a situation or phenomenon".

2. Research Focus

Based on the title chosen, this research focuses on the application of internal control system toward the procedure of sales and cash receipt in PG Kebon Agung. What becomes the focus in this research are:

1. Organizational Structure
2. Procedure of sales and cash receipt
3. The implementation of internal control system over the procedure of sales and cash receipt

RESULT AND DISCUSSION

A. General Overview of Company

1. History of PG Kebon Agung Malang

PG Kebon Agung Malang was built in 1905 by a Chinese named Tan Tjwan Bie. This factory is located 5 kilometers at the south of Malang city, in Kebon Agung village, Pakisaji sub district, Malang regency. The form of the corporation at that time was an individual corporation.

In 1957 PG Kebon Agung was sold to Javasche Bank which is now known as Bank Indonesia. The management was given to N.V Handel and Landbouw Maatschappij Tiedman Van Kerchmen (TVK). Later, the management was handled by Retirement Fund Foundation and Annuity of Bank Indonesia. The corporation form, then, changed from N.V into Inc. and both acted as the owner and the only stakeholder. The management was Tiedman Van Kerchen Firm. With enough investment followed by a desire to raise the production outcome, the reparation or rehabilitation was begun for the development of the company.

In the beginning of production in 1908, PG Kebon Agung produced Musvokado sugar -that is brown sugar with a poor quality- because the process system used was still modest at that time. The capacity of production was 8000 pikols of sugar cane or thereabouts 5000 quintals per day. In 1913, the capacity of production increased to 10000 pikols per day and the quality of sugar rose to Hoofsuiker (HS) with the process that directed to sulfitation system. Because of the implementation of RPM in 1917, the quality of production produced by PG Kebon Agung was included into WCS (White Crystal Sugar) category. In 1988, the package which at first used 100 kg sunny-sack lifted by man power,

was changed into 50 kg plastic sack which the transportation and accumulation were done by conveyor.

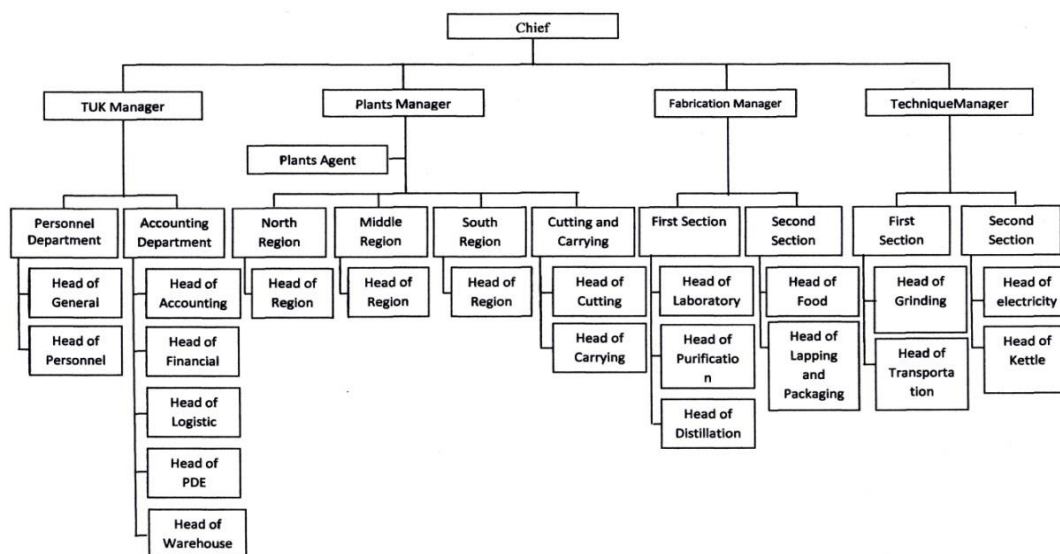
For the establishment of harmonious climate in the work relationship, the job which was represented by SPSI work unit of PG Kebon Agung with the Direction of PT Kebon Agung as the manager made a Collective Work Agreement (CWA) which is now called as Collective Work Treaty (CWT). It arranged every both right and obligation of work and entrepreneur, and also social insurance for the worker which was renewed once in two years.

2. Organization Structure

The organizational structure is a framework of cooperation from various parts of the pattern, which means the preparation of a logical order and harmonious relations. So, in an organization there is a framework that shows all the work tasks to achieve organizational goals, relationships between the functions and powers and responsibilities of each member organization.

The organizational structures on PG Kebon Agung Malang for Periode 2012 can be seen in Picture 1.

Picture 1
Organizational Structure of PG Kebon Agung Malang



Source: Managed Data – Personnel Department PG Kebon Agung Malang, 2012

B. Data Presentation

1. Sales and Cash Receipt Accounting System

The procedure of sales and cash receipt accounting system must be done with the appropriate procedure and applied by functions that have been given responsibility to do that in order to avoid corruption. The sales procedure in PG Kebon Agung is done with different way from most industrial companies; that is auction. The auction is determined by the board of director positioned in Surabaya. It is held in kibbling season (for 7 months) during 13 periods in which each period consists of 15 days. Things related to sales and cash receipt in PG Kebon Agung Malang are:

1. Functions related to sales and cash receipt in PG Kebon Agung are:

a) Sales Department

It is a department that provides every need before and after auction such as making the data of participants, making Notification Letter of Auction Winner, 4 sheets of Delivery Order, and making 3 sheets of Cash Receipt Evidence.

b) Buyer (Auction Winner)

It is a party that wins the auction and has DO to be given to Natura to get the sugar.

c) Accounting Department

It has a responsibility to investigate documents, input the data through computerized system and sign the CRE.

d) Financial Department

It has a responsibility to make Daily Cash Report based on the documents have been made and make archive of the documents.

e) Natura

It has a responsibility to make travel pass to get the sugar, or called as Natura Evidence signed by Manager of TUK, based on DO brought by the auction winner.

f) Warehouse

It has a responsibility to take the sugar out of warehouse appropriate with the quantity written on Natura Evidence and record the data to computer.

2. The procedures of sales and cash receipt in PG Kebon Agung are:

- a) Sales Department makes the data of participants or agents that join the process of auction by sending letter via fax. If the agents are willing to be the participants of auction, they will reply to that fax.
- b) Before the auction starts, Sales Department prepare every need for auction process. The winner of auction can be known after the auction process done. Then, the winner is given a notification letter to transfer some money based on the quantity of sugar auctioned.
- c) After receiving the Bank Transfer Evidence and doing cross check of it with NLAW, the Sales Department will make 4 sheets of DO and 3 sheets of Cash Receipt Evidence. The first and the second sheets of DO are given to the buyer (auction winner), the third will be archived by PG, and the fourth sheet, Bank Transfer Evidence, and Cash Receipt Evidence are given to Accounting Department
- d) Accounting Department receive BTE, CRE and DO. Those documents are investigated and signed, and then Accounting Department will input the data to computer.
- e) Those documents are given to Financial Department. The Financial Department give 4 sheets of DO to the Financial Director to be signed. Then, they make 2 sheets of DCR and each of them is given to Chief Manager and Chief of PG.
- f) Next, the buyer (auction winner) gives the first sheet of DO to Natura. Natura makes 3 sheets of travel pass, or called as Natura Evidence for them.
- g) Those 3 sheets of Natura Evidence are given to Warehouse. Then, Warehouse will take the sugar out of warehouse based on the quantity written in Natura Evidence and it is under-controlled by security. They input the data of it to computer. Next, the sugar and the first sheet of Natura Evidence are given to the buyer (auction winner). The second and the third sheets are given back to Natura to be archived.

2. Research Result Analysis and Discussion

1. The Implementation of Sales and Cash Receipt Accounting System Applied by PG Kebon Agung Malang

a. The implementation of Sales and Cash Receipt Accounting System

The implementation of sales and cash receipt accounting system at PG Kebon Agung Malang is done by several departments such as Sales, Accounting, and Financial Department which are located in Surabaya, and also Natura and Warehouse Department which are located in Malang. Each department has different jobs and authorities so that it can minimize the chance to do corruption and increase the accurateness of accounting record. Sales Department has a job to prepare every need before and after the auction process. Accounting Department has jobs to verify the data and documents made by Sales Department and input the data to computer. Financial Department has responsibility to make Daily Cash Report to be given to the Chief of PG and the manager, also archive the documents. Natura Departments has responsibility to make a travel pass which is called Natura Evidence. Warehouse Departments not only has to store the sugar but also deliver the sugar. The absence of Delivery Department makes Warehouse Departments do this job.

b. The Evaluation of Sales and Cash Receipt Accounting System

Generally, Sales and Cash Receipt Accounting System in this company still needs some evaluations to support an adequate internal control. These are suggested sales and cash receipt procedures at PG Kebon Agung:

a) Sales Department

It is a department that provides every need before and after the auction. In this case, sales department should only make NLAW documents for 3 sheets and add 1 sheet of DO so that it becomes 5 sheets.

- 1st sheet → the buyer (auction winner)
- 2nd sheet → to take the sugar from PG
- 3rd sheet → PG
- 4th sheet → PT (Financial Department)
- 5th sheet → PT (Sales Department)

b) Accounting Department

Accounting department does not only have job to check the data but also make CRE and sign it. The CRE should be added with one more sheet becomes 4 sheets.

1st sheet → financing department

2nd sheet → accounting department

3rd sheet → sales department

4th sheet → the buyer (auction winner)

c) Financial Department

Financial department has jobs to sign the CRE and give it to the Financial Director to be signed. Besides, it also has to make 2 sheets of daily cash report to be given to Chief of PG and the managers.

d) Natura

Natura has a job to make a travel pass called Natura Evidence. They should add one more sheet so it becomes 4 sheets. Before making a Natura Evidence, Natura should do a cross-check to the data sent by sales department through online system so that the quantity of sugar taken out is the same with what is written in DO.

1st sheet → buyer (auction winner)

2nd sheet → Natura

3rd sheet → Warehouse

4th sheet → Shipping

e) Warehouse

Warehouse has jobs to store and provide the sugar in accordance with applicable regulations. They only take it out if there is a Natura Evidence and it is under-controlled by the security. They also have a job to input the data of sugar quantity to computer and cross-check it with the data from Natura Department. There must be an error if the amount of sugar in both departments is not the same and it must be investigated. Natura takes the bigger responsibility if such error happens.

f) Shipping Department

Because there is no Shipping Department, the researcher suggests to form this department in this company. Shipping Department will send the sugar to the buyer (auction winner) after Warehouse taking out the sugar. It to

make sure that the sugar has been delivered to the buyer.

2. Evaluation of Internal Control of Sales and Cash Receipt Accounting System Applied by PG Kebon Agung Malang

a. Organization Chart Analysis

Organization chart applied in PG Kebon Agung Malang is in the form of lines. In this case, the lower authority only knows one higher authority as the source of authority who gives commands and instructions. The lower authority only acts as implementer although they do not directly achieve the main goal of the company. Therefore, there are known only leader and implementer in the organization lines. It can be seen from the organization chart of PG Kebon Agung Malang that:

1) There are clear job and authority lines for each department. Some managers supervise the Personnel Chief and Financial Chief; Plants Manager supervises the Northern, Middle, Southern Chief, Cutting and Carrying Chief; Fabrication Manager supervises the first and second Chief; and Technical Manager supervises the first and second Chief.

2) Sales, Accounting and Financial Department stand alone so that the practice of corruption in these departments can be minimized.

b. Authorization System and Recording Procedure

1) The making of NLAW is authorized by Sales Department and signed by the head of auction and head of Clerical and Financial Department to make the documents legal. With this notification letter, the buyer (auction winner) will transfer some money to the bank account has been determined.

2) Authorization of the making of CRE is done by Sales Department after receiving BTE sent by the buyer (auction winner) via faximile. That CRE is signed by Sales Department, Accounting Department, Financial

Department, and Financial Director. The Financial Department gives a "PAID" stamp as a mark that the sugar has been paid. CRE should be made by Accounting Department so that Sales Department will not be the one who makes the CRE. It can prevent them from doing corruption.

3) The making of DO is also authorized by the Sales Department signed by manager of financial to make the document legal. According to researcher, this is already good since the Sales Department has an authorization in making NLAW, while DO is made based on it.

4) The travel pass or Natura Evidence is authorized by Natura signed by Manager TUK to make the document legal and signed by the buyer (auction winner), to be given to Warehouse Department as a command to give some amount of sugar as written in Natura Evidence.

5) The delivery of sugar is authorized by the Warehouse by giving a "sent" stamp as a mark that the sugar has been given to the buyer (auction winner). In this case, the researcher suggests that Shipping Department must be added to authorize that the sugar has been sent. It can avoid the practice of corruption and create a better internal control.

6) The procedure of accounting record is done by the employer who has authority. The Accounting Department records all transaction based on the documents enclosed in the cash receipt journal through computer system that automatically input the data to the general ledger. The making of CDR is done by Financial Department based on the enclosed documents that have been checked by Accounting Department.

7) The procedure of recording the quantity of sugar is done by both Natura and Warehouse Department by inputting the data based on DO and Natura Evidence to computer. The amount of sugar stock recorded

by Natura and Warehouse must be equal.

c. Good Practice

- 1) The documents released by Sales Department already have printed serial number and the Sales Department is responsible of its use. It shows that there is a good practice in this company and it is appropriate with the good internal control.
- 2) The cash receipt from the buyer (auction winner) is directly transferred to the bank account of the company so the corruption can be avoided and the asset of the company can be kept. This good practice is appropriate with the good internal control.
- 3) An audit is done by the employer manager from the office in Surabaya if there is a gaffe found in the monthly balance. It is already good because the error can be minimized.

CONCLUSION AND RECOMMENDATIONS

A. Conclusion

Based on the research and discussion conducted regarding with the evaluation of the implementation of internal control in sales and cash receipt accounting system at PG Kebon Agung Malang, it can be concluded as follows:

- 1) Organization chart used by PG Kebon Agung is in the form of lines. It is already good since there is a clear separation of jobs of each department/function, so that it can prevent the practice of corruption.
- 2) There is a clear separation between accounting and financial department. Each of them has done their jobs separately so that there is no overlapping.
- 3) The absence of Shipping Department makes the buyer (auction winner) have to take their sugar by themselves to the Warehouse Department.
- 4) The documents used in sales and cash receipt procedures are already good, but there are some things that must be highlighted:
 - a) Delivery order is only made for 4 sheets so that the Sales Department

does not archive it. Sales Department should have an archive of those documents.

- b) Cash Receipt Evidence is only made for sheets so that the buyer (auction winner) does not receive it.
- c) Natura evidence is made for 3 sheets, the first for the buyer (auction winner), the second and the third are given back to natura to be archived so that warehouse does not have its archive.

B. Recommendation

- 1) Shipping Department is needed to deliver the sugar to the buyer (auction winner) to make them easier in bringing a big amount of sugar and to make sure that the sugar has been received by the buyer.
- 2) The documents should be made one more sheet so that the related departments can archive it.
 - a) Delivery Order should be added with one more sheet becomes 5 sheets so the sales department can archive it.
 - b) Cash Receipt Evidence is made for 4 sheets so the buyer (auction winner) also receive it.
 - c) Natura evidence is made for 4 sheets, the first for the buyer (auction winner), the second for the natura, the third for the warehouse , and the fourth for the shipping department.

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