Formosa Journal of Sustainable Research (FJSR)
Vol.4, No.6, 2025: 1197-1210

The Influence of Accounting Information System for Sales and Cash Receipts on Internal Control at PT Alfa Scorpii Branch Bilal

Grace Mariana Makdalena[1*], Galih Supraja[2], Tia Novira Sucipto[3]
Accounting Study Program, Panca Budi Development University
Corresponding Author: Galih Supraja galih@dosen.pancabudi.ac.id

A R T I C L E I N F O

Keywords: Internal Control, Sales Accounting Information System, Cash Receipt Accounting Information System

Received : 21 April
Revised : 23 May
Accepted: 23 June

A B S T R A C T

The purpose of this study is to examine how PT Alfa Scorpii Branch Bilal's internal control is affected by the accounting information system for sales and cash receipts. 38 employees made up the population in this study, and the census method was employed for sampling, making the entire population a research sample. Multiple Linear Regression Analysis is one of the data analysis strategies included in this study's quantitative associative methodology. SPSS version 23 was used for data processing. According to the study's findings, internal control is somewhat improved by accounting information systems for sales. Internal Control is also somewhat improved by the Cash Receipt Accounting Information System. Internal Control is positively and significantly impacted by both the Cash Receipt Accounting Information System and the Accounting Information System for Sales

DOI: https://doi.org/10.55927/fjsr.v4i6.382
ISSN-E: 2830-6228
https://mryformosapublisher.org/index.php/fjsr/index

INTRODUCTION

Indonesia's automotive sector has seen several changes in its evolution, particularly since the COVID-19 epidemic struck in early 2020. Motorcycle sales decreased significantly as a result of the pandemic, hitting a low of 3,660,616 units in 2020 a 43.6% drop from the year before. Together with the economic recovery, however, sales numbers rose once more in 2021 to 5,057,516 units, and then increased by 3.24% in 2022 to reach 5,221,469 units overall.

Even though the automotive sector is dealing with worldwide issues, such as turmoil brought on by the conflict between Russia and Ukraine in late 2022, sales growth is still showing encouraging results. According to data from the Indonesian motorbike Industry Association (AISI), motorbike sales rose to 6,487,460 units in 2019 after reaching 6,383,108 units in 2018.

Implementing sufficient internal control is a crucial step in supporting the business's operations. Effective internal control makes it possible for the business to operate more successfully and efficiently. The accounting information system plays a crucial part in bolstering internal control, which eventually helps the business remain viable and expand.

According to Mulyadi (2016), the Sales Accounting System is a series of activities that include sales transactions of goods or services, both on credit and cash. Based on sales data at Alfa Scorpii Medan, there have been fluctuations in sales value over the past three years. In 2020, total sales were recorded at IDR 24,624,149,699, increasing in 2021 to IDR 28,833,419,801, but decreased again in 2022 to IDR 25,195,017,800. This decrease in sales value indicates that the company needs to improve its internal control system in order to optimize sales. Maximum sales will have an impact on increasing profits, which ultimately contributes to improving the company's overall performance.

Cash comprises cash on hand, demand deposits, and cash equivalents, which are short-term investments that are highly liquid and may be swiftly converted into cash with a negligible risk of value change, according to Financial Accounting Standards Statement (PSAK) No. 2 (IAI, 2014). According to Alfa Scorpii Medan's cash reception records, there have been variations throughout the last three years. Cash receipts were valued at IDR 22,345,592,699 in 2020, rising to IDR 27,036,446,231 in 2021, and then falling to IDR 21,491,304,650 in 2022. This decrease suggests that the business must enhance its internal control framework in order to maximize cash receipts, which will ultimately affect raising the business's performance and earnings.

Based on interviews conducted with the company's treasurer, a fraud case was found involving the misappropriation of sales proceeds of two Yamaha N-Max motorcycles by a cashier, resulting in a loss of Rp. 64 million. However, as a consequence, the cashier concerned was required to replace the loss. This case shows that weaknesses in the internal control system can lead to the risk of losing company assets. Therefore, a more effective accounting information system is needed to improve supervision and prevent fraud in the future.

LITERATURE REVIEW

Agency Theory

Jensen and Meckling (in Kusumastuti, 2021) define agency theory as an agreement between owners (principals) and managers (agents). In order to ensure the smooth operation of the business, the owner gives the manager decision-making authority. How to reduce conflicts of interest by aligning the interests of owners and managers is the core of agency theory. But drafting the perfect contract to accomplish this balance of interests is frequently a difficult task.

Internal Control

Internal control, according to Permana (2020), is a procedure that includes the board of commissioners, management, and every employee in the company with the goal of offering sufficient assurance of accomplishing organizational objectives. The primary elements of internal control consist of:

a. Internal Control Structure
b. Control Activities
c. Internal Control Concept
d. Control Environment.

Accounting Information System

An Accounting Information System (AIS) is a system that analyzes data and transactions to generate information that is helpful for organizing, managing, and running a firm, claims Kasmir (2020). AIS has three primary goals for a business, including:

1) Providing information to external parties through financial reports and internal parties through management accountability reports.
2) Support decision making by providing relevant information to management.
3) Facilitate smooth company operations by providing information to every level of management.

In a company, the accounting information system has an important role that includes the following functions:

1) Collect and record business data efficiently and accurately.
2) Record transaction data from source documents.
3) Record transactions chronologically in a journal for easy review.
4) Transforming data into information in the form of financial and managerial reports.
5) Provide information for control to prevent fraud and ensure operational efficiency.

As a component in a system, accounting has various interrelated elements. The existence of each element in this system is very important. The following are elements in the accounting information system:

1) Forms or Documents. Are proof of transactions, both written and electronic, which are used in the accounting process to produce reports (Utami, 2020).
2) Notes or Journals. Serves to record transactions before being posted to the ledger, either in the general journal or special journal (Bahri, 2020).

3) Bookkeeping. The process of recording in the ledger, including the main ledger and subsidiary ledger which are often called subsidiary cards (Gie, 2020).
4) Report. Financial reports derived from the categorization of journals and ledgers are the end product of the accounting information system (Kembauw, 2020).

Accounting Information System For Sales

The system that governs the processes and techniques for creating, evaluating, sharing, and acquiring data to aid in sales decision-making is known as the sales accounting information system (Selay, 2023).

Cash Receipt Accounting Information System

The cash receipt accounting system is a set of integrated procedures that manages cash receipts from both routine and non-routine transactions in compliance with business policies, claims Putri (2020). Cash sales and the settlement of receivables from credit sales are the two primary sources of cash receipts. Cash receipts from cash sales must adhere to the following guidelines in a sound internal control system:

1) Cash received must be immediately deposited into the bank in full, involving a party other than the cashier to carry out internal checks.
2) Cash receipts through credit transactions are recorded by involving the credit card issuing bank as part of the transaction recording process.

METHODOLOGY

This study's research methodology is quantitative associative. Associative analysis, according to Sugiyono (2021), is a technique that uses statistical testing to ascertain the effect and association between two or more variables; the outcome will determine whether the hypothesis is accepted or rejected. According to Sugiyono (2021), the quantitative approach is a research methodology grounded in positivism. With the primary goal of testing the hypothesis, this method is used to study a particular population or sample by gathering data using research tools and analyzing quantitative or statistical data. Data was gathered from a sample population utilizing a questionnaire instrument in this survey study, which was carried out directly at the PT. Alfa Scorpii Bilal Branch. This study's questionnaire was modified from earlier studies. The Sales and Cash Receipt Accounting Information System (AIS) is one of the independent factors in this study, while Internal Control is one of the dependent variables.

RESULTS AND DISCUSSION

Table 1. Respondent Profile

Respondent Characteristics		Amount	Presentation
Age (Years)	20-30 Years	21	55%
	30-40 Years	9	24%
	40-50 Years	5	13%
	>50 Years	3	8%
	Amount	**38**	**100%**
Gender	Man	18	47%
	Woman	20	53%
	Amount	**38**	**100%**
Last education	Senior High School	11	29%
	Diploma	-	
	S1	33	71%
	Amount	**38**	**100%**
Length of work	< 5 Years	17	45%
	> 5 Years	21	55%
	Amount	**38**	**100%**
Position	Manager	1	3%
	Finance	1	3%
	SPV	1	3%
	Cashier	2	5%
	Operational Section	4	11%
	Employee	29	75%
	Amount	**38**	**100%**

Source: Processed Data (2025)

This study involved 38 respondents consisting of various characteristics. Based on age, the majority of respondents were in the range of 20-30 years at 55%, followed by 30-40 years old at 24%, 40-50 years old at 13%, and the rest were over 50 years old at 8%. In terms of gender, 53% of respondents were female and 47% were male. In terms of last education, most respondents (71%) were bachelor's degree graduates, while the rest (29%) were high school graduates. Based on length of service, 55% of respondents had worked for more than five years, while the other 45% had worked for less than five years. The most positions were employees at 75%, followed by operations at 11%, cashiers at 5%, and 3% each for supervisor, finance, and manager positions. These data provide an overview that respondents have quite diverse backgrounds but are dominated by young age groups with higher education and sufficient work experience

Table 2.Validity Test

Variables	Statement Items	r-count	r-table	Information
SIA Sales (X1)	X1.1	0.868	0.263	Valid
	X1.2	0.680	0.263	Valid
	X1.3	0.787	0.263	Valid
	X1.4	0.574	0.263	Valid
	X1.5	0.847	0.263	Valid
	X1.6	0.687	0.263	Valid
	X1.7	0.815	0.263	Valid
	X1.8	0.455	0.263	Valid
	X1.9	0.689	0.263	Valid
	X1.10	0.943	0.263	Valid
	X1.11	0.901	0.263	Valid
	X1.12	0.943	0.263	Valid
	X1.13	0.948	0.263	Valid
SIA Cash Receipts (X2)	X2.1	0.807	0.263	Valid
	X2.2	0.501	0.263	Valid
	X2.3	0.812	0.263	Valid
	X2.4	0.614	0.263	Valid
	X2.5	0.908	0.263	Valid
	X2.6	0.981	0.263	Valid
	X2.7	0.981	0.263	Valid
	X2.8	0.981	0.263	Valid
	X2.9	0.981	0.263	Valid
	X2.10	0.981	0.263	Valid
	X2.11	0.981	0.263	Valid
	X2.12	0.981	0.263	Valid
	X2.13	0.981	0.263	Valid
Internal Control (Y)	Y1	0.755	0.263	Valid
	Y2	0.549	0.263	Valid
	Y3	0.882	0.263	Valid
	Y4	0.941	0.263	Valid
	Y5	0.865	0.263	Valid
	Y6	0.867	0.263	Valid
	Y7	0.903	0.263	Valid
	Y8	0.903	0.263	Valid
	Y9	0.903	0.263	Valid
	Y10	0.957	0.263	Valid
	Y11	0.910	0.263	Valid
	Y12	0.957	0.263	Valid
	Y13	0.910	0.263	Valid

Source: Processed Data (2025)

Table 2 displays the results of the validity test based on data processing from 38 respondents using SPSS. The r-table value, which is 0.263, is determined by the number of respondents in this study. The statement item is considered valid if the r-count is greater than the r-table (r-count > 0.263). However, if the r-count is fewer than the r-table, the statement item is considered invalid.

Table 3. Reliability Test

NO	Variables	Cronbach Alpha	Reliable Standard	Information
1	SIA Sales	0.940	0.70	Reliable
2	SIA Cash Receipts	0.973	0.70	Reliable
3	Internal Control	0.973	0.70	Reliable

Source: Processed Data (2025)

Table 3 displays the reliability test results for every research variable. Reliability testing was conducted using the Cronbach's Alpha approach, with a reliability level of 0.70. A variable is considered reliable if its Cronbach's Alpha

value is greater than 0.70. The data processing results show that all of the variables in this study have Cronbach's Alpha values greater than 0.70, suggesting that the research data is suitable for use.

Table 4. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
SIA Sales	38	45	65	55.92	7,831
SIA Cash Receipts	38	51	65	60.95	5,422
Internal Control	38	48	65	58.87	5,951
Valid N (listwise)	38				

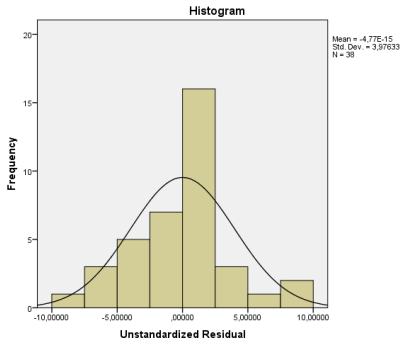
Source: Processed Data (2025)

Table 4 displays the results of descriptive statistics for each research variable. The Sales Accounting Information System (AIS) variable contains 38 data points, with a mean of 55.92, a standard deviation of 7.831, a minimum threshold of 45, and a maximum threshold of 65. The Cash Receipt Accounting Information System (AIS) variable also has 38 data points, all of which have a mean value of 60.95, a standard deviation of 5.422, a minimum value of 51, and a maximum value of 65. Last but not least, the Internal Control variable has 38 data points, a mean of 58.87, a standard deviation of 5.951, a minimum value of 48, and a maximum value of 65. These results provide an overview of the data distribution for every study variable.

Classical Assumption Test

Normality Test

Figure 1. Histogram



Source: Processed Data (2025)

The histogram graph displays a normal distribution pattern, and the data is dispersed along the diagonal line, according to the histogram test results. As a result, this regression model satisfies the normality assumption.

Additionally, the Kolmogorov-Smirnov (KS) test with a significance threshold of 0.05 and residual plots were used for normality testing (Yudhihana, 2016). The following table displays the Kolmogorov-Smirnov test results:

Table 5. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		38
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	3.97632776
Most Extreme Differences	Absolute	,131
	Positive	,129
	Negative	-,131
Test Statistics		,131
Asymp. Sig. (2-tailed)		,099[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Processed Data (2025)

According to the Kolmogorov-Smirnov calculation, the 2-tailed Asymp. Sig. value is 0.099 > 0.05. The data in this study is normally distributed if the significance value is higher than 0.05, as determined by the testing criteria. Consequently, it may be said that this regression model's assumption of normalcy has been satisfied.

Multicollinearity Test

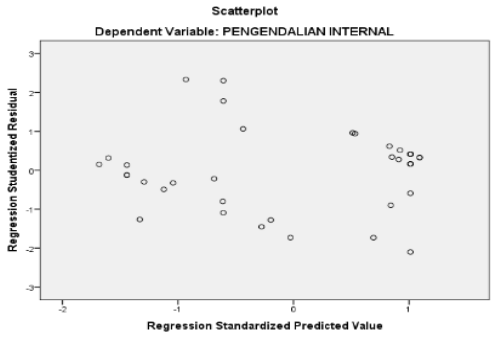
Table 6. Multicollinearity Test

Coefficientsa								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std.Error	Beta			Tolerance	VIF
1	(Constant)	14,665	7,591		1,932	,062		
	SIA Sales	,354	,107	,466	3,301	,002	,641	1,559
	SIA Cash Receipts	,401	,155	,365	2,589	,014	,641	1,559
a. Dependent Variable: Internal Control								

Source: Processed Data (2025)

Table 6 shows that each variable in this study has a variance inflation factor (VIF) value less than 10 and a tolerance value more than 0.1. This implies that there is no multicollinearity problem with the regression model being used.

Figure 2. Heteroscedasticity Test



Source: Processed Data (2025)

The scatter-plot graph indicates that the resulting points are dispersed at random and do not follow any specific pattern. Furthermore, the distribution of points stays close to point 0. Therefore, these findings suggest that there are no heteroscedasticity issues with the regression model.

Table 7. Multiple Linear Regression Analysis Test

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,665	7,591		1,932	,062
	SIA Sales	,354	,107	,466	3,301	,002
	SIA Cash Receipts	,401	,155	,365	2,589	,014
a. Dependent Variable: Internal Control						

Source: Processed Data (2025)

Both the Cash Receipt Accounting Information System (AIS) and the Sales Accounting Information System (AIS) have an impact on Internal Control, according to the results of multiple linear regression analysis, which are shown in Table 7. The regression equation that was generated is as follows:

$$\mathbf{Y = 14{,}665 + 0.354X1 + 0.401X2 + e}$$

The following interpretation of the regression equation explanation is possible:

a. When the variables for the Cash Receipt Accounting Information System and the Sales Accounting Information System are zero, the constant value of 14.665 discovered shows that Internal Control remains at 14.665.
b. The independent variable X1 (Sales Accounting Information System) has a positive regression coefficient value of 0.354, which indicates that for every unit rise in this variable, Internal Control will also increase by 0.354, assuming all other variables remain constant.
c. The cash receipt accounting information system, or independent variable X2, has a positive regression coefficient of 0.401, which indicates that an increase of one unit in this variable will raise internal control by 0.401, providing all other variables remain constant.

Table 8. Partial t-Test

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,665	7,591		1,932	,062
	SIA Sales	,354	,107	,466	3,301	,002
	SIA Cash Receipts	,401	,155	,365	2,589	,014
a. Dependent Variable: Internal Control						

Source: Processed Data (2025)

The findings of the partial t-test, which are derived from Table 8, show that each variable in this study is significant. Using the formula df = n - k - 1 or 38 - 2 - 1 = 35, the t-table value is 1.68957. Below is an explanation of the test results:

a. Variable X1 (Sales Accounting Information System) has a t-count value of 3.301 and a t-sig of 0.002. The hypothesis is accepted if t-count exceeds t-table and t-sig is less than 0.05. It is possible to conclude that the Sales Accounting Information System has a significant influence on Internal Control to a certain degree because t-count > t-table (3.301 > 1.689) and t-sig < 0.05 (0.002 < 0.05). As a result, H1 is accepted and H0 is rejected.
b. variable X2 (Cash Receipt Accounting Information System), the t-count and t-sig values are 2.589 and 0.014, respectively. The hypothesis is accepted if t-count exceeds t-table and t-sig is less than 0.05. t-count > t-table (2.589 > 1.689) and t-sig < 0.05 (0.014 < 0.05) show that the Cash Receipt Accounting Information System has a somewhat significant impact on internal control. As a result, H2 is accepted and H0 is rejected.

Table 9. Simultaneous F Test

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	725,328	2	362,664	21,697	,000b
	Residual	585,014	35	16,715		
	Total	1310,342	37			
a. Dependent Variable: Internal Control						
b. Predictors: (Constant), SIA Cash Receipts, SIA Sales						

Source: Processed Data (2025)

Table 9 shows that the simultaneous F test produced a t-sig of 0.000 and an F-count value of 21.697. The F-table value is 3.24. The fact that F-count > F-table (21.697 > 3.24) and t-sig < 0.05 (0.000 < 0.05) show that both the Sales Accounting Information System and the Cash Receipt Accounting Information System have a significant impact on Internal Control simultaneously. Thus, H3 is accepted and H0 is rejected.

Table 10. Determination Test

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	744a	,554	,528	4,088
a. Predictors: (Constant), SIA Cash Receipts, SIA Sales				
b. Dependent Variable: Internal Control				

Source: Processed Data (2025)

Table 10 displays the results of the determination test, which reveal that the coefficient of determination (R2) is 0.554, or 55.4%. The greater the R2 value, which falls between 0 and 1, the better the model explains the relationship between the independent and dependent variables ($0 < R2 \leq 1$). These results indicate that two independent variables the Sales Accounting Information System and the Cash Receipt Accounting Information System may be responsible for 55.4% of the

variation in Internal Control, with the remaining 44.6% being influenced by variables outside the purview of this investigation.

1. **Analysis the Influence Accounting Information System for Sales on Internal Control**

The independent variable X1 (Sales Accounting Information System) has a t-count value of 3.301 and a t-sig of 0.002. The hypothesis is accepted if t-count exceeds t-table and t-sig is less than 0.05. The analysis's conclusions are t-count> t-table (3.301> 1.689) and t-sig value <0.05 (0.002<0.05). As a result, H1 is accepted and H0 is rejected, suggesting that Internal Control is somewhat impacted by the Sales Accounting Information System. In order to help with sales decision-making, the Sales Accounting Information System organizes a variety of procedures and methods for producing, assessing, disseminating, and collecting data (Selay, 2023).

The findings of the study indicate that internal control is impacted by the sales accounting information system. The more effectively this system is implemented, the more effective the company's internal control will be. The primary tactic that determines a company's ability to continue operating is sales. A large sales volume can boost a business's earnings. Therefore, optimal staff control is necessary to support a successful sales accounting information system. The distributed questionnaire's results demonstrated that staff members comprehend and are conscious of their critical role in putting the sales accounting information system into place. The usage of instruments like form notes to perform sales tasks further supports this. This study supports the findings of a study by Yesi et al. (2021), which found that internal control is significantly impacted by the Sales Accounting Information System.

2. **Analysis The Influence Cash Receipt Accounting Information System on Internal Control**

Cash Receipt Accounting Information System, the independent variable, yields a t-count value of 2,589 and a t-sig of 0.014. If both t-count and t-table are greater than 0.05, the hypothesis is accepted. The t-count > t-table (2,589 > 1,689) and the t-sig value <0.05 (0.014 <0.05) are based on the analysis's findings. Therefore, it can be said that the Cash Receipt Accounting Information System has a considerable, positive, and partial impact on Internal Control. As a result, H0 is rejected and H2 is allowed. According to Putri (2020), the cash reception accounting system is a collection of processes designed according to a unified pattern to conduct cash receipt operations from both routine and non-routine transactions in compliance with the regulations in effect at the relevant business.

The study's findings demonstrate that the Cash Receipt Accounting Information System affects internal control. This is evident from the questionnaire responses, which show that the organization has enough human resources to operate the cash receipt accounting system effectively. Additionally, programs like DPACK WEB facilitate the system's adoption and increase the efficacy of internal control in the cash receipt procedure. As demonstrated by a case study at PT. Bintang Manunggal Abadi (BMA Executive Travel Makassar), the findings of this study are consistent with those of a study by Muh Sajjaj Sudirman (2016), which found that internal control significantly affects the Cash Receipt Accounting Information System.

3. Analysis The Influence Accounting Information System For Sales and Cash Receipt on Internal Control

Table 9 shows that the t-sig is 0.000 and the F-count value is 21.697. 3.24 is the F-table value. It is possible to conclude that the Sales Accounting Information System and the Cash Receipt Accounting Information System have a significant and simultaneous impact on Internal Control since F-count > F-table (21.697 > 3.24) and t-sig < 0.05 (0.000 < 0.05). Accordingly, H0 is rejected and H3 is approved. Furthermore, it can be deduced that the independent variables the Cash Receipt Accounting Information System and the Sales Accounting Information System are capable of explaining 55.4% of the variability in Internal Control, as indicated by the determination coefficient (R2) of 0.554, or 55.4%. Meanwhile, factors not included in this study have an impact on the remaining 44.6%. The greater the R2 value, the more suitable the research model is for elucidating the impact of the independent factors on the dependent variable. According to the criterion that the R2 value must fall between 0 and 1, the findings of this study provide more proof that the accounting information system used for cash receipts and sales significantly enhances the internal control of the business.

CONCLUSION AND RECOMMENDATION

The study's findings suggest that internal control is positively and significantly impacted by the sales accounting information system. Additionally, internal control is positively and significantly impacted by the cash receipt accounting information system. Internal control is significantly impacted by both the cash reception accounting information system and the sales accounting information system at the same time. The findings of this study suggest that the company's internal control quality can be raised by integrating an efficient accounting information system into the sales and cash receipt process.

FUTHER STUDY

This research still has delays, so it is necessary to conduct further research related to the topic The Influence of Accounting Information System for Sales and Cash Receipts on Internal Control at PT Alfa Scorpii Branch Bilal in order to improve this research and add insight for readers.

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