ANALYSIS OF DAMAGED AND EXPIRED RETURN PROCEDURES AGAINST THE INTERNAL CONTROL SYSTEM OF MERCHANDISE INVENTORY AT PT XYZ

Lilis Susanti[1], Bambang Satriawan[2]
[1,2]FEB Universitas Ibnu Sina, Batam
E-mail: [1]lissusant2@gmail.com, [2]bambangsatriawan@univbatam.ac.id
Corresponding Author: bambangsatriawan@univbatam.ac.id

Abstract

This research is entitled "Analysis of Damaged and Expired Return Procedures on the Internal Control System of Merchandise Inventory at PT XYZ". This study aims to determine the effectiveness of damaged goods return procedures and expired goods returns on the internal control system of goods supply and to find out the effectiveness of the internal system of goods supply control at PT XYZ. This research is qualitative research with data collection techniques using interview sheets. The interview data were analyzed descriptively. The results showed that the return procedure for damaged and expired goods at PT XYZ has been implemented properly (effectively) so that it can help companies record financial reporting, make it easier for companies to find out the flow in and out of inventory and stiffen losses. Return procedures for damaged and expired goods can only help companies control inventory but cannot minimize losses. Therefore, solutions must be made to minimize damaged goods such as increasing security during the production and distribution process. To minimize the loss of expired goods, it is necessary to check the expiration period regularly and arrange goods according to the expiration date and provide discounts for goods that are close to expiration to accelerate the pace of sales. The internal control system of inventory at PT XYZ has been effectively implemented in accordance with the components identified under COSO.

Keywords: Return Procedure, Damaged Goods, Expired Goods, Internal Control System of Inventory

1. INTRODUCTION

In general, companies are established with the aim of generating and obtaining the most profit or profit for their shareholders as well as creating wealth for the company. Optimal profit achievement can be used to measure the success or failure of a company. Profit is the amount of money left over after paying for the resources needed to produce a good or service from the amount of money received from customers for the sale of those goods and services.

The profit of a business is usually generated through the sales process. A good sales process will provide great profits for the company. But on the contrary, if the company is not able to manage the sales process properly, the company will be difficult to develop and even cause losses.

One that can cause losses to the company is the return of goods. A return is to return merchandise. Efforts to return this product can be done by the seller to the supplier or by the buyer to the seller. This is referred to as a return on sales and a return on purchases as a result. Sales and purchase returns are a term familiar to every trade organization, whether large businesses or small

ANALYSIS OF DAMAGED AND EXPIRED RETURN PROCEDURES AGAINST THE INTERNAL CONTROL SYSTEM OF MERCHANDISE INVENTORY AT PT XYZ

Lilis Susanti[1], Bambang Satriawan[2]

retailers that offer only certain items, such as pastry ingredient stores. Financial statements for trading companies also require recording returns, especially in the form of purchase return records and sales return records. This is done to track the flow of goods in and out of the supply chain and to calculate the losses resulting from the return of goods. The attempt to return a product to the seller by the buyer is known as a sales return. Sales returns result in losses, but similar to an increase in the quantity of goods, losses occur because the vendor has to bear the cost of manufacturing the product when it is returned. The seller has the option to replace the returned item with cash or a new item according to the agreement.

Sales returns cause receivables or bills from the seller to the buyer to decrease. When recording sales returns in financial journals, fill in the debit column with the sales return account, while accounts receivable are written on the credit side. In buying and selling transactions, the company usually divides sales returns into three, namely sales returns that return the buyer's cash, sales returns that reduce the buyer's receivables, and sales returns to replace damaged goods from the buyer with new goods. The seller in this return transaction must have a record of the returned goods, otherwise known as a "credit note." The credit note serves as proof of the return of goods by the buyer. The seller has evidence of a decrease in receivables from the seller to the buyer through this memorandum.

A purchase return occurs when the seller sends the merchandise back to the supplier. Many products are usually returned in this type of transaction. There are two different types of transactions in purchase returns: cash purchase returns and credit purchase returns. Returns of goods made in cash to vendors are referred to as cash purchase returns. If the item is found damaged, the seller is free to return it to the source without being reimbursed. Since it has already been paid in cash, cash can be used to return the goods. Credit purchase return is the delivery of goods to the provider on credit. In other words, the vendor has not paid off the cost of the product.

The reason for the buyer to return goods to the company is usually due to damaged or defective goods during the distribution process as well as the sales process and expired goods. Damaged goods are items that do not meet production standards and do not require further processing to repair these items. Usually such items can be sold for residual value or discarded because they have no value at all. In the production process, manufacturing companies always try to have zero defects (no damaged goods), but it is difficult to avoid the occurrence of spoi-led goods, defective goods, scrap goods and waste goods. Each department or section must work together to realize good quality control. In addition, losses incurred must be accounted for through a reporting system, so that better control can be implemented over these losses.

Expired goods are the length of a product or the period of time that has been determined to be the validity period of the product produced can be consumed and when the period of time has expired, the item cannot be consumed or traded in the market, expired goods will begin to smell bad, change color, and be damaged. Expired products are products that are not suitable for consumption after exceeding the consumption time limit set by the company. Because each product has an economic life and nutrients for consumption are reduced, it can even cause disease if the expired product is still consumed. Therefore, it would be better for expired products to be destroyed (Achmad, 2018). Expired goods for trading companies are very important because they can create losses, because goods that have been sold are returned back to the company and make the seller's receivables reduced from deducting the number of goods returned. As with damaged goods, losses incurred due to expired goods must be accounted for through a reporting system, so that better control can be implemented over these losses. According to Bastian and Nurlela (2006), damaged products are products produced in the production process, where the products produced are not in accordance with established quality standards, but economically the product can be repaired at a certain cost, but the costs incurred tend to be greater than the selling value after the product is repaired.

The number of returns affects the internal control system of goods inventory. Recording returns that are not in accordance with actual circumstances results in increased inventory because the returns in the accounting records are not in accordance with the goods that increase in the warehouse. This resulted in a difference in merchandise inventory at the time of hospitalization stock. The risk of violation or regulation of damaged and expired goods on trade goods can be prevented with good internal control. The internal control system is a process carried out by the board of commissioners, management and other staff, designed to provide adequate assurance of the achievement of three groups of objectives, namely operational efficiency and effectiveness, reliability of financial reporting, compliance with applicable laws and regulations.

Basically, internal control of inventory in a trading company can facilitate the course of company operations that are carried out regularly, namely buying and selling merchandise. Hery (2013) explained that internal control is defined as a set of policies and procedures to protect company assets or assets from all forms of misuse, ensure accurate company accounting information, and to ensure that all legal provisions (regulations) or laws and management policies have been complied with or implemented as required by all company employees. Therefore, the importance of internal control over inventory must be considered by the company. There are five components of internal control COSO 2013 that can be used as a standard in implementing good internal control in company activities. COSO is a private sector initiative formed in 1985. Its main purpose is to identify the factors that lead to embezzlement of financial statements and make recommendations to reduce its occurrence. COSO has developed a general definition for internal controls, standards, and criteria that companies can use to assess their control systems (Fajar &; Rusmana, 2018).

Effective and consistent internal control in managing inventory will help in decision making, accountability in running the business, and production of relevant reports that will increase efficiency. The corporation can develop efficient control activities to identify the ideal amount of inventory it should have through internal control of its inventory of goods. Provide physical security for supplies as well as various actions that can harm the business.

Inventory is one of the company's assets that is prone to violations and can be potentially detrimental if not managed properly. Smith and Skousen (2009) say "Inventory is the term given to assets to be sold in the normal course of a company or assets that are put directly into goods to be produced and then to be sold." The Company must exercise or implement internal control on inventory properly in order to minimize misappropriation or violations that will occur later. Inventory conditions that are prone to misappropriation cause inventory in the warehouse to need to be processed reliably. Supervision of inventory in the company is absolutely necessary, because inventory is a source of income for the company through its sales. Internal control is not intended to directly eliminate the possibility of fraud such as misuse of merchandise inventory or theft of merchandise or the return of damaged and expired goods, but with internal control can minimize the occurrence of fraud in merchandise inventory or as a security measure for the company, and if fraud is found, the company can immediately find out and Fix. In addition, internal control can assist companies in recording company financial reporting that is affected by the regulation of damaged and expired goods.

PT XYZ which is one form of consumer product distribution business engaged in the field that contributes to meeting the needs of the community, because it sells a variety of goods of various brands, shapes, prices and their different properties, so that the inventory of goods is vulnerable to damage, obsolescence, excess and lack of inventory, the company must have an effective inventory system. Inventory management activities include directing inventory flow and

ANALYSIS OF DAMAGED AND EXPIRED RETURN PROCEDURES AGAINST THE INTERNAL CONTROL SYSTEM OF MERCHANDISE INVENTORY AT PT XYZ

Lilis Susanti[1], Bambang Satriawan[2]

handling inventory regularly from procurement, storage, delivery and until the release of inventory stock. Inventory must be available at the required time, with adequate quantity and quality, in the right place and in an orderly arrangement. The neglect of one of the responsibilities related to inventory will have a negative impact on the smooth operation of the company so that it experiences damaged and expired goods which include fraud and losses from goods that do not comply with the company's standard operating procedures (SOP), but the company continues to evaluate the performance and procedures for receiving goods and exiting goods for sale and returning goods due to damage or expiration.

The procedure for returning damaged goods from the buyer, can be damaged goods of the form or packaging. However, the goods can be returned to the company and received by the company if the goods have at least 75% damage. A procedure is a series of interconnected tasks or methods that are a specific sequence of times and ways to do the work that must be completed. A procedure cannot stand alone because it is a roundness where the factors in it influence each other and have dependence on each other, because in organizational life humans are not individuals who are separated from each other but are intertwined in a format of cooperation to achieve personal goals and organizational goals where they are located (Rachmawati, 2012). While the return of expired goods is not affected by the shape and packaging and the contents do not affect the returned goods. According to Mulyadi (2016), returns are returns of goods from consumers because they are not suitable for sale with conditions close to expired or damaged. Basically, returns are not a detrimental thing, even for certain conditions can improve the situation, such as overstock. However, the return of goods is due to the schedule of goods that have entered the set date to be unfit for consumption or resale by customers. So that companies and customers of goods do not experience disappointment because the goods purchased can be returned at the same price when making a purchase because the system records every purchase and price through purchase history. In order not to have a large influence from the return of damaged and expired goods on the internal control system of inventory of goods. Therefore, an effective return procedure is needed to reduce the return of damaged and expired goods.

Based on the background above, it can be seen how important internal control of merchandise inventory is for the company, because it can avoid fraud and losses from the inventory of goods received in the form / form of goods that are not good, the storage of goods is irregular and inventory increases but demand decreases so that it makes return goods due to expired.

2. IMPLEMENTATION METHOD

This research has been carried out at PT XYZ, located on Jalan Raya Teratak Buluh No 88, Teluk Kuantar, Siak Hulu. This study aims to analyze the procedures for damaged and expired returns against the internal control system of merchandise inventory at PT XYZ. Population is a generalized area consisting of objects / subjects that have certain qualities and characteristics (Sugiyono, 2015). The population of this study is PT XYZ Tenaya Raya District. This study used simple random sampling , namely taking sample members from a population that was carried out randomly in that population. In this study, the research sample was shops that were consumers of PT XYZ merchandise, Tenaya Raya District, which were taken randomly. This research is qualitative research. In this study, qualitative data is the effectiveness of damaged goods return procedures, the effectiveness of expired goods return procedures, and the effectiveness of the internal control system of merchandise inventory. This study will analyze the system of return procedures for damaged and expired goods against the internal control system of merchandise inventory using qualitative descriptive analysis techniques. Research data collection techniques used to obtain data are by observation, interviews, documentation and literature studies.

3. RESULTS AND DISCUSSION
Damaged Goods Procedure

1. Product Quality, The quality of products that are usually returned by buyers there is damage such as leaks, dented cans or packaging, contents change taste and color and change shape than usual. Based on the information that has been explained by the informant, it can be concluded that the quality of the product greatly affects the return of goods, because the returned goods are damaged goods so that they cannot be consumed or used. Damage to goods can occur during distribution and during the production process, therefore it is necessary to check the goods before distribution, besides that security during distribution also affects the quality of goods.
2. Consumer Ethics, Based on information from informants, it can be concluded that the goods returned by consumers are not goods deliberately returned by consumers due to the fault of the consumers themselves, the goods returned are goods damaged due to the production and distribution process. However, if there is an unethical return by consumers, it will get action by the company because it can harm the company.
3. Return Policy, In returning goods, there are policies such as replacing damaged goods with new goods, recording returns, checking goods, checking FPB forms, matching goods, etc. as well as procedures as explained by informants. Based on information about the return policy of goods by informants, it can be concluded that in the return procedure of damaged goods, goods returned due to damage can be replaced with new goods or reduced customer bills/receivables.
4. Intention of Return of Goods, returns of goods often occur which have an impact on losses for the company. Customer dissatisfaction with the quality of goods is the cause of frequent returns of goods. Based on the information described by informant 1, it can be concluded that cases of return of goods often occur due to poor quality or damaged goods. Therefore, a review is carried out by the brand so that the quality of the goods increases so as to reduce the intensity of the return of goods.

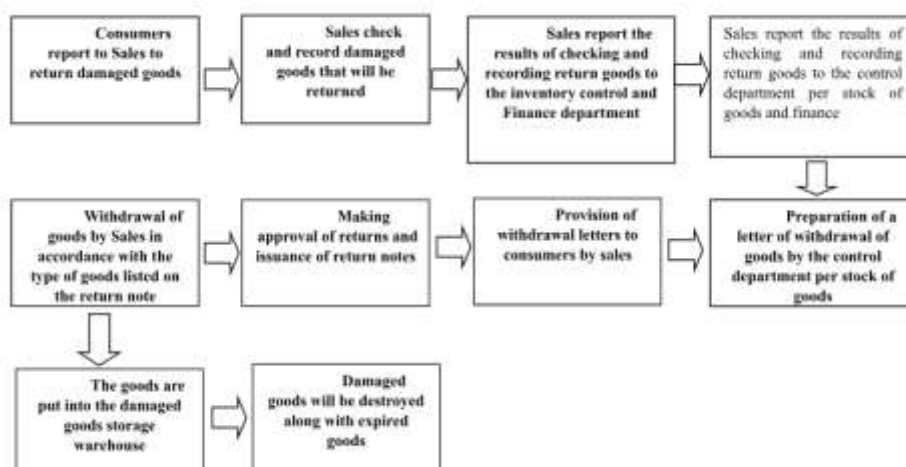### DAMAGED GOODS RETURN PROCEDURE AT PT XYZ

Figure 1 Return procedure for damaged goods at PT XYZ

**ANALYSIS OF DAMAGED AND EXPIRED RETURN PROCEDURES AGAINST THE
INTERNAL CONTROL SYSTEM OF MERCHANDISE INVENTORY AT PT XYZ**

Lilis Susanti[1], Bambang Satriawan[2]

Return Procedure *Expired*

1. Checking Goods, Expired goods can be returned. Before competing for expired goods , it will be checked first whether the items to be returned have entered the expiration period. In addition, to avoid expired return goods, *a* reduction in selling prices or discounts for consumers is also carried out so that the sale of goods is faster. Based on the information presented by informant 2 Mr. Ferdi as the head of the warehouse, it can be concluded that the company PT XYZ has carried out procedures before the return of expired goods, namely by checking the expiration date listed on the product packaging and will later be entered into the application so that a withdrawal letter will be issued.

2. Expired Goods Return Policy*, Based on information that has been explained by informant 2 Mr. Ferdi as the head of the warehouse, it can be concluded that before conducting* the return of expired goods, checking and data collection of expired goods and goods that are close to *expiration* have been carried out so that actions are taken to minimize the return *of expired goods* such as the preparation of goods according to the date *Expired* and giving discounts on goods that are close to *expired*. In addition, in the process of returning goods, PT XYZ has also carried out according to the established procedures, starting from checking the FPB form, recapitulating *expired* goods to be returned, matching the type of goods to be returned according to the proof of withdrawal of goods, making approval of returns and issuing return notes so that goods can be withdrawn by the company. The last procedure is the destruction of *expired goods* that have been carried out by the company.

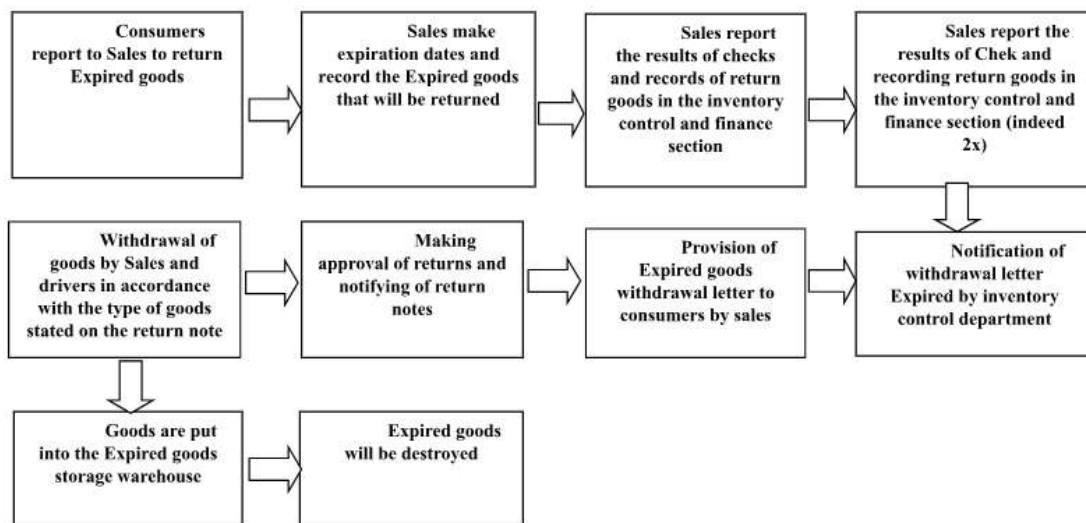**EXPIRED RETURN PROCEDURE
AT PT XYZ**

Figure 2 Return procedure for expired goods at PT XYZ

Internal Control System

1. *Control Environment*

    The *control environment* determines the quality of an entity by influencing the awareness of control from those around it.

1. Commitment to Integrity and Ethical Values, based on informant statements, it can be concluded that PT Indomarco has a code of conduct regulation that is communicated clearly, in detail and structured with a code of conduct (COC) that must be obeyed by every employee, supplier, supplier, and other business partners. If there is a violation in the code of ethics, the

company will sanction employees who violate it in the form of a warning letter. This means that the integrity and code of ethics at PT XYZ have been implemented properly.

2. Carrying out Responsibility and Supervision, based on information from informants, it can be concluded that the implementation of supervisory responsibilities at PT XYZ is carried out by an internal audit committee (control stock point). Then employee performance appraisals are carried out daily or monthly, this is done to make it easier for the audit committee team to assess employee performance.

3. Establish Organizational Structure, Authority, and Responsibility, Based on information submitted by informants, it can be concluded that the determination of organizational structure, authority and responsibility of goods control employees at PT XYZ has been well determined. Employees have their respective duties and responsibilities in accordance with the authority and responsibility that has been given. Then separation of duties is carried out so that work is easier and control of goods can be controlled properly.

4. Commitment to Competence, Based on the information provided by the informant, it can be concluded that the commitment to competence at PT XYZ is carried out according to established procedures. This can be seen starting from employee recruitment handled by personnel with written exams and interviews. Written exams and interviews aim to find out whether the competencies owned by prospective employees are in accordance with what is needed by the company. To maintain and improve competence, employee training programs and employee assessments are carried out on a daily and monthly basis.

Risk Assessment

PT XYZ has assessed the possible risks that occur in the process of controlling inventory. Some of the risks that may occur are returns of damaged goods, returns of *expired* goods, or acts of fraud or theft. Based on the information submitted by the informant, it can be concluded that the assessment of possible risks, both internal and internal risks, and the identification of risks that occur through the internal audit team have been carried out by PT XYZ properly. In addition, the company also provides a risk assessment of fraud carried out by employees and policies against the risk of fraud such as by providing penalties for replacing goods differences or assessments of employees that result in termination of employment.

Control Activities

1. Developing Control Activities, in control activities, several things that must be considered by PT XYZ are proper documents and records, physical control, checking and evaluating performance. Based on the information submitted by the informant, it can be concluded that inventory control activities carried out at PT XYZ are by separating employee duties, proper documents and records, physical control, checking and evaluating performance. In the separation of duties has been given to each employee such as logistics for inventory receipt, marketing for sales of goods, and *accounting* for finance.

2. Based on information submitted by informants, it can be concluded that the general control over technology at PT XYZ has utilized technology very well and accordingly. For inventory collection, the company uses a database that can only be accessed by employee superiors. In calculating inventory, the company uses a bar code scanner and for inventory supervision in the warehouse, the company equips the warehouse with CCTV that helps supervise operational conditions.

ANALYSIS OF DAMAGED AND EXPIRED RETURN PROCEDURES AGAINST THE INTERNAL CONTROL SYSTEM OF MERCHANDISE INVENTORY AT PT XYZ

Lilis Susanti[1], Bambang Satriawan[2]

3. Detailing Policies and Procedures, Based on the information submitted by the informant, it can be concluded that the policies and procedures applied to PT XYZ are in accordance with the policies and procedures established ranging from policies for determining minimum and maximum levels of inventory, company policies and procedures for purchasing, receiving, managing and moving inventory, procedures regarding checking quality, quantity, and accuracy of inventory received with purchase orders, procedures for calculating physical inventory, procedures for separating damaged and obsolete inventory before inventory is removed, procedures for *updating* inventory of damaged, obsolete, and discarded items, to inventory retention procedures.

Information and Communication

This component consists of the information system used to generate inventory information and how to communicate that information. Based on the information submitted by the informant, it can be concluded that PT XYZ has used the information and communication system well. The information system used is in the form of applications operated through computers in stock control. Information and communication systems are very important to achieve organizational goals and all parties have been informed about the responsibilities communicated to all employees.

Monitoring

1. Continuous and/or Separate Evaluation, Based on the explanation submitted by the informant, it can be concluded that continuous evaluation of PT XYZ is carried out periodically. This periodic evaluation is carried out to minimize the occurrence of errors in inventory control and increase supervision to minimize damage or loss of goods.
2. Based on the information provided by informant 3 it can be concluded that the evaluation and reporting of any deficiencies that occur in the inventory control system will be directly followed up by management and the company. Any deficiencies will be evaluated as corrective material for subsequent evaluation.

4. CONCLUSION

Based on the results of research and discussion in this study. So the author draws some conclusions as follows:

The return procedure for damaged and expired goods at PT XYZ Pekanbaru branch has been implemented properly (effectively) so that it can help companies record financial reporting, make it easier for companies to find out the flow in and out of inventory and stiffen losses.

Return procedures for damaged and expired goods can only help companies control inventory but cannot minimize losses. Therefore, solutions must be made to minimize damaged goods such as increasing security during the production and distribution process. To minimize the loss of expired goods, it is necessary to check the expiration period regularly and arrange goods according to the expiration date and provide discounts for goods that are close to expiration to accelerate the pace of sales. The internal control system of inventory at PT XYZ has been effectively implemented in accordance with the components identified under COSO.

Based on the conclusions stated above, the researcher provides the following suggestions:

1. The return procedures for damaged and expired goods and the internal control system of inventory that has been effectively implemented by PT XYZ should be maintained and improved.
2. For future research on the same topic, it is hoped that it can perfect and complement this research and become reference material in future research.

REFERENCES

Achmad, F.Y.2017. Analisis Akutansi Produk Kadaluarsa Berdasarkan Psak No 14 (Studi Kasus Pt Kimia Farma Trading And Distribution Cabang Manado. *Tugas Akhir*. Politehnik Negeri Manado

Bustami, Bastian Dan Nurlela. 2013. *Akuntansi Biaya, Edisi Keempat*. Jakarta : Mitra Wacana Media.

Daos, Magdalena Dan Yohana Febiani Angi.2019. Penerapan Sistem Pengendalian Internal Dan Perlakuan Akuntansi Persediaan Barang Dagang Pada Ud. Angkasa Raya Kupang. *Jurnal Akutansi: Transparansi Dan Akuntabilitas*. Vol. 7, No. 1.

Fajar, I Dan O. Rusmana.2018. Evaluasi Penerapan Sistem Pengendalian Internal Bri Dengan Coso Framework. *Jurnal Ekonomi, Bisnis, Dan Akuntansi (JEBA)*. Volume 20 Nomor 04

Fasya, Nadia, Dkk.2018. Evaluasi Prosedur Retur Penjualan Pt Abc. *Jurnal Ekonomi Dan Bisnis*. Politeknik Negeri Lampung

Hery. 2013. *Auditing*. CAPS. Jakarta.

Ismi, Suhaimi.2019. Sistem Retur Barang Dan Pengelolaan Risiko Usahanya Di Toko Roti Anugrah Kelurahan Babakan Selatan. *Skripsi*. Fakultas Ekonomi Islam, UIN Mataram.

Kemendikbud. 2021. *Kamus Besar Bahasa Indonesia*. Jakarta: Kementrian Pendidikan Dan Kebudayaan

Krismiaji. 2015. *Sistem Informasi Akuntansi*. Yogyakarta : Unit Penerbit Dan Percetakan AMP YKPN

Mokoginta, M.C.2015. Analisis Sistem Pengendalian Intern Berbasis Coso Terhadap Sistem Informasi Akuntansi (Studi Kasus PT. Nenggapratama Internusantara). *Tugas Akhir*. Kementerian Riset Teknologi Dan Pendidikan Tinggi Politeknik Negeri Manado

Mu'tamaroh, Hamidah, Dkk.2021. Analisis Pengendalian Internal Atas Pesedian Barang Dagang Pada Pt Tani Bhakti Gudang Toko Yes Berebes. *Prosiding*. Politehnik Harapan Bersama. Tegal.

Muhtarudin Dan Sulasti.T. 2019. Perlakuan Akuntansi Produk Rusak Dalam Menentukan Harga Pokok Produksi (Studi Kasus Penentuan Biaya Produksi Di Kawasan Sentra Industri Sepatu Cibaduyut Kota Bandung). *JIMEA Jurnal Ilmiah MEA* (Manajemen, Ekonomi, & Akuntansi). Vol. 3, No. 1

Muliyanto, A.A. 2013. Perancangan Sistem Pengendalian Internal berbasis COSO untuk EO Jetset Dalam Meningkatkan Efektivitas dan Efisiensi Event Management. *Calyptra: Jurnal Ilmiah Mahasiswa Universitas Surabaya*. Vol.2 No.2

Mulyadi. 2012. Akuntansi Biaya. Yokyakarta: STIM YKPN. Mulyadi.2016. *Sistem Akuntansi*. Jakarta: Salemba Empat.

Nuraida, Ida.2008. *Manajemen Administrasi Perkantoran*. Kansius: Yokyakarta

Nurhayati, Dkk.2021. Analisis Sistem Pengendalian Internal Atas Persediaan Barang Dagang Pada Pt Niaga Raya Samarinda. *Artikel*. Fekon Universitas 17 Agustus

1945. Samarinda.

Prastyaningtyas, E.W. 2019. *Sistem Akutansi*. CV. Azizah Publishing: Malang Purnama, Husna. 2012. Analisis Sistem Retur Persediaan Barang Dagang Pada

Pt Gramedia Asri Media Cabang Lampung. *Jurnal Organisasi Dan Manajemen*. Vol 2, No 2

Rachmawati, Ismi Mardhani.2012. Prosedur Retur Barang Di Pt Kimia Farma Trading And Distribution (Kftd) Cabang Manahan Surakarta. *Tugas Akhi*r. Universitas Sebelas Maret. Surakarta.

Ratminto Dan Atik Winarsih. 2009. *Manajemen Pelayanan*. Pustaka Pelajar. Yogyakarta.

Romney, M. B., Dan Steinbart, P. J. 2012. *Accounting Information Systems*. Pearson Education. England.

Satria, M.R Dan Fatmawati A.P. 2021. Penyusunan Laporan Keuangan Perusahaan Menggunakan Aplikasi Spreadsheet (Pada PD Beras Padaringan). *Jurnal Ilmiah Akuntansi Dan Keuangan*. Vol 3 No 2

Smith Dan Skousen. 2009. *Akuntansi Intermediate. Edisi Kedelapan Belas*. Buku 1. Salemba Empat. Jakarta.

Sugiyono. 2015. *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D*. Alfabeta. Bandung.

Tunggal, A. Wijaya. 2014. *Internal Auditing: (Suatu Pengantar)*. Edisi Revisi. Harvarindo. Jakarta

Wibowo, Novan Kristanto Dan Danny Wibowo.2022. Analisis Sistem Pengendalian Internal Persediaan Barang Dagang (Studi Kasus PT Dwiputra Indah Textil). Jurnal Ilmu Dan Riset Akutansi. Vol. 11, No. 10.