

Analysis of The Implementation of Revenue Cycle Accounting Information Systems in CV. Makassar Techniques

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Abstract: This study aims to find out how the implementation of the income cycle accounting information system at CV Makassar Teknik, so that the variable that is the focus of this scientific work is Income Cycle Accounting Information. The population in this study is the application of accounting information systems in the income cycle, while the samples in this study are reports of accounting information systems in the income cycle and supporting document data used by CV. Makassar Engineering. in 2022. The data collection techniques used were interviews, observation and documentation. The data analysis technique used is descriptive qualitative. The results showed that the application of accounting information systems to the income cycle at CV. Makassar Technique is still implemented in a very simple form so that it can still result in threats to the revenue cycle such as losses due to the absence of a company's personal account, evidence of transactions that are not stored properly, and unclear job descriptions due to a shortage of manpower. CV. Makassar Engineering needs to make various efforts to minimize threats to the revenue cycle, especially in accounting information systems, such as by starting to procure company financial reports

Keywords: Accounting Information System, Revenue Cycle

1. Introduction

The progress of companies' ability to manage information in the current technological era is growing very rapidly. Advances in information systems have almost touched all aspects of human life, especially those engaged in services and commerce. All forms of information presented by service and trading companies are presented very effectively and efficiently so that they are able to develop a

business that survives in business competition in the international arena.

Information systems have a very important role for business people in supporting all performance and all forms of activities operating within the company. An example of the form of implementing an information system in business activities is the implementation of an Accounting Information System (AIS) which collects, writes and

stores data which is then processed, such as writing the flow of buying and selling transactions, so that accounting and financial information is obtained which will influence the determination of the company's economic policy at that time. will come. Trabulsi (2018) states that:

"Accounting information systems or abbreviated as AIS is an approach that helps management in an institution or organization to increase the ability to control company operations and develop progress. The information system consists of the identification, collection, processing and delivery stages of accounting information as well as drawing conclusions and decisions within the organization. AIS is also considered a system that helps record transactions related to the finances of a business or organization. The information system is designed by combining methods, controls and techniques so that it can identify every financial transaction and present internal and external reporting data so that it can support the company in the process of preparing financial reports and serve as a reference in improving organizational performance."

With a well-managed accounting information system, the company will have the possibility of being able to avoid all forms of financial threats to the organization/company. An accounting information system that has been well designed supports optimal effectiveness and continues its participation in the realization of organizational goals. So, there needs to be a strong connection between the accounting information system and the company's business interests so that a high level of quality is realized.

To have a good accounting information system, a company needs to have clear and systematic standard operational procedures and be supported by internal controls that are based on the company's circumstances and needs. This is related to the correlation between sales and receipts, because if a successful buying and selling process occurs it will bring changes to the company in terms of the availability of goods and in particular the receipt of income into the company's cash. So, if at different times the company receives cash income and there is no good internal control, the higher the risk of loss that the company will bear.

CV. Makassar Makassar Tehnik is a company that is said to be growing rapidly in Makassar City. This company, which is engaged in manufacturing industrial corn drying machines from small to large scale, warehouse construction and industrial machinery at rice factories, has been established since 2015. The variable that influences the company's success is the high level of service and sales. This is because sales have a directly proportional relationship to the value of income. If sales figures increase, then income will increase and the company's level of success is considered to be getting better too.

Based on the description above, the researcher intends to raise the research title, namely **"Analysis of the Implementation of the Revenue Cycle Accounting Information System at CV. Makassar Engineering"**.

LITERATURE REVIEW

Accounting Theory

In Siallagan (2020), accounting is defined by the AICPA (1941) through committee on terminology. The definition of accounting put forward is:

"Accounting is the creation of records, grouping and summarizing in a significant way and in financial units, agreements and events that are at least partly of a financial nature, and describing their output"

Accounting as a special science operates in the field of science that interprets information, especially related to financial information. Universally, information that can be received from accounting science is called accounting information. The information received is intended for all data or information accumulation processes, data processing processes, a report structure that is in accordance with real conditions, is complete and can be used as a reference, analysis and understanding of information as well as delivery of that information to users.

GAAP or known as Generally Accepted Accounting Principles contains principles, assumptions and constraints that occur in an accounting process. In Indonesia itself, it is known as PABU Language or Generally Accepted Accounting Principles, consisting of two principles, namely conventional and sharia.

The following are accounting principles which consist of four principles (Pontoh, Accounting Concepts and Applications, 2018):

- a. Measurement Principle or Cost Principle is a value that is generated at the current time or in the past and is measured by cash. The value written on this cash is used as a record in accounting and becomes the company's reference for producing resources.
- b. Income Identification Principle is the value received as income that must be classified and proven to be recorded at the time the transaction occurs.
- c. Load Identification Principle are routine expenses determined by the company that support the generation of income.
- d. Full Disclosure Principle or the Provenance Principle namely company agencies or organizations that have financial activities must provide explanations related to financial reports, so that everything in question can be proven to be true.

One of output of accounting activities is the preparation of company or agency financial reports which consist of recording, grouping, drawing conclusions, preparing reports, as well as the results of analyzing a company's financial information. The activities carried out in recording and classifying are processes that take place over a predetermined time and occur repeatedly every time a financial transaction occurs. Meanwhile, reporting and analysis activities on financial activities do not occur frequently, but only at certain times.

Recording and grouping activities carried out at scheduled times in small companies are usually carried out manually or by handwriting. Meanwhile, large companies that have adequate facilities usually record using computers or other latest innovation tools (Apip & Akbar, 2016).

Accounting Information System

A system is a collection of organs arranged into a systematic network in procedures arranged based on an integrated pattern to carry out the company's main work program. Meanwhile, according to Marshal B. Romney and Paul John Steinbart (2000) define a system as a unity of two or more components that are not interconnected but interact with each other in achieving goals (Aneswati, Evaluation of the Implementation of Revenue Cycle Accounting Information Systems (Case Study at the Patria Palace Hotel Blitar), 2018).

An information system is a composition of hardware and software, as well as procedures that contain completely structured rules so that data is produced in the form of quality information to resolve cases and decide on certainty or conclusions. An information system is a collection of data that has been processed and interconnected so that they can complement each other, then become a single unit in a form of interpretation. Information systems are also said to be a combination of work procedures, information, individuals and information technology which are grouped with the aim of achieving a

goal in one company. This description can be concluded, information systems are seen as activities incorporated in a work activity that is input to a system soft-system or database so as to facilitate and secure company information and become a reference for the company to carry out control in the process of achieving goals (Muda I., Accounting Information Systems, 2017).

According to (Hasan & et.al, 2021), activities in information systems consist of 5 activities, namely:

- a. Input, is the stage of entering information, or raw/initial data.
- b. Process, is the stage where the work system analyzes reading data that has been input, and the user will provide directions regarding the desired information or results.
- c. Saving, an activity that functions as a stage that maintains data so that it is protected from danger or in other words the data is safe.
- d. Output, is the stage where the system issues information from the initial data that has been entered.
- e. Control is the maintenance stage carried out by the user to ensure that each command and procedure used produces the information as desired.

An Accounting Information System is a collection of procedures, forms, notes and tools used in the process of processing financial data which is compiled into a report that functions for parties who have the authority to carry out internal

financial control and decision making.

Apart from being a management tool, the accounting information system is also an approach to obtaining information, so that conclusions and decisions can be drawn. This is what the authorities use as material or form of accountability for their work, as well as recruiting management to the management level of implementing employees. By using an accounting information system, the accountability process can run in a structured and systematic manner (Anna, Wahjono, Syaban, & Suarni, 2017).

In general, information systems are useful for producing information from data that has been processed. In this case, the information that has been processed will produce information that is immediately needed by the organization or company, while the form of information needed is in the form of historical accounting data and forecasting data (Daoud & Triki, 2013).

Rahmawati (2018) stated that the accounting information system in companies has a function for the sustainability of the business they own. These functions are as follows:

- a. Collecting data generated during the company's business to be stored so that the data is safe.
- b. Makes it easier to access when data is needed in the future.
- c. Makes it easier to record transaction times, so that when a threat occurs to the company's finances, the responsible party can easily access certain data at a

certain time needed as material for review.

- d. Information can be generated from data that has been input into a complete financial report that can be accessed online or offline, according to the needs of certain parties.
- e. As an internal control material for company finances, to minimize or prevent fraud or cheating on company assets.

According to (Krismaji, Accounting Information Systems, 2018), the information system consists of eight elements, namely:

- a. Goal: Information systems are structured with the aim of producing or realizing goals that interpret the human resources in charge of the system and its goals.
- b. Input: Data that has been confirmed to be correct is entered into the system.
- c. Output: information that is read in the input process by the system that is issued or displayed is output
- d. Data storage: data that is secured on the accounting information system portal with the aim of being able to be used at a later time. Then updates are carried out periodically.
- e. Data Processing: data that has been processed will produce information. In general, companies manage data into information using software computer.
- f. Instructors and procedures: data processing to be carried out by the information system

requires clear steps and instructions. The instructions and procedures that programmers have are usually in the form of manual procedures.

- g. User: a user is an individual who uses an information system to produce results output.
- h. Carrying out security: the information produced by the data input process in the system must have power, or in other words the information is relevant and can be secured from parties who do not have authority.

System design is a description, planning and the arrangement of structures from several separate parts of a unified network that interact with each other and can function. Conceptually, the development cycle of an information system is as follows (Azis, 2022):

- a. Planning. At this stage, the priority is optimizing the feasibility of the system being developed. The activities carried out at this stage are the preparation and discussion of groups in charge of the accounting system, determining the goals and domains to be developed, knowing the problems that can be solved in the system, then determining and evaluating previous activities regarding the system and technological priorities.
- b. Analysis. This stage takes the form of a literature study in the library to produce problems that can be overcome by the system.

- c. Planning. At this stage the indicators used to prepare or plan the information system are described in full. The activities carried out are analyzing the relationships between objects and functions of each part in the system, analyzing data and creating flowcharts in the database and carrying out user design.

- d. Implementation. At this stage, every process that has been carried out in the previous stage will provide output or results based on the commands that have been input in the previous stage.

- e. Testing and Integration. The testing stage is the main stage in software, in general, the testing stage takes place with a function. This stage is very important to carry out to detect the advantages and disadvantages of the planned system. Apart from that, this testing stage also functions to determine the quality of connections between applications. Users need to ensure that all networks are connected correctly so that the system can work properly. The testing phase that takes place at this stage may not be very complete, this is because the test is not a test of the accuracy of an application.

- f. Maintenance. At this stage, users who have the duties and responsibilities of running the system need to have knowledge and master the procedures and how the system works.

Revenue Cycle

Revenue is the impact of all activities that a company has on an annual basis. Because income is an important object for a company, income is something that is very concerned and considered important. Income can be defined into many things depending on which side one looks at it from. Income is obtained from economic processes such as the sale of goods, services and use of company assets by parties outside the company who provide interest, royalties and dividends.

In general, the main conflict that occurs in the accounting process in income is determining actual income. Revenue recognition has the principle that real transaction events are written down related to the time and nominal income. A contract is an agreement made by two parties, the contract contains documents that have validity or recognition before the law which shows the rights and obligations of both parties during the implementation of the agreement to design a contact decision, an offer and acceptance are required (Liawan & Harling, 2019).

According to the Indonesian Accounting Association (IAI) in PSAL Mo. 23 of 2009, in (Fahlevi, 2019), income is:

"Gross inflow of economic benefits arising from the company's normal activities during a period if the inflow results in an increase in equity that does not originate from capital investment contributions. The information generated by the revenue cycle is used not only in producing decisions related to the revenue cycle, but also in other cycles. For example, the acquisition cycle uses

information about goods and the quantity ordered by customers to purchase goods and services from suppliers, the payroll cycle uses the amount of sales for each salesperson to calculate commissions."

Among the many activities in a business, revenue activity is one cycle that is very important for companies to always pay attention to, this is because the cycle affects the company's revenue receipts. Universally, the revenue cycle has 3 important components or parts, namely sales, debt management and cash receipts. These activities are interconnected with each other, so that if there is a problem with one component, the other components will also have problems. In order for all revenue activities to run smoothly, these activities need to be carried out according to the procedures applicable to the company. This also has a good impact on the company's internal control so that it runs effectively and efficiently.

The revenue cycle can take place in different forms of transactions, including value originating from sales transactions that take place with agreements to borrow, debt collection and cash sales, and adjustments to sales transactions for goods/services resulting from price cuts or what are called discounts. Meanwhile, according to Romney & Steinbart in (Wardani & Andhika, 2022):

"The income process or revenue is a unit of business activity that operates in stages based on orders and related information, so that to carry out the process continuously, business owners need to ensure the availability of goods or services

as a form of exchange for incoming funds from consumers."

The Accounting Information System or AIS is a component that always needs to be paid attention to in the analysis of company sales and purchase records. SIA Revenue was created to make it easier for companies to carry out higher quality revenue operations processes. The task of a manager in running a revenue management system is to have operational standards in the form of clear work procedures so that it is easy to improve performance and eliminate revenue transaction errors (Kalsum, 2020).

The following are the principles that support the quality of accounting information systems put forward by (Voets, Sondakh, & Wangkar, 2016):

- a. Appropriate fees. A good information system is a system that uses appropriate costs or is not wasteful.
- b. Useful. so an information system that is effective is a system that presents information that is easy to understand, real and accurate.
- c. Flexibility. The system must be flexible enough to meet changing requests for required information.

Gregorius & Dadi in (Wibiyono, 2022), activities that occur in the revenue cycle consist of seven activities, namely:

- a. Respond to Client questions about products or services provided by the company. This part is usually done by a salesperson.

- b. Make offers and discussions to reach an agreement related to the provision of goods or services required by the client.
- c. The process of managing the conditions for sending goods to ensuring the order is sent.
- d. Payment stage, the company or party responsible for carrying out the collection.
- e. Cash receipts. The resulting sales are input into the company's cash.
- f. Depositing cash into the bank is carried out by the cashier.
- g. Prepare reports consisting of order lists, deliveries and cash receipts.

The revenue cycle has a universal purpose in a company, namely to facilitate transactions for goods and services owned by the company with cash owned by customers. The following are specific objectives for the revenue cycle in a company.

- a. Write down the actual sales list
- b. Ensuring equal installments for consumers
- c. Delivering goods or providing services required by consumers with appropriate agreements.
- d. Billing occurs at the appropriate time
- e. Correct cash grouping.
- f. Proper company bookkeeping
- g. Securing goods before being sent to consumers
- h. Ensure the safety of company cash before it is distributed to the cashier or bank.

Meanwhile, according to Romney & Steinbart, in (Ruby, 2020) the main objectives of the income cycle are:

- a. Knowing the ability of consumers to make credit payments.
- b. Deliver goods at the time agreed with the consumer.
- c. Ask consumers to pay bills at the specified and agreed time.
- d. Write and ensure funds enter cash correctly.
- e. Carrying out company bookkeeping in accordance with the actual buying and selling process.
- f. Ensure the safety of goods before sending them.
- g. Ensure the completeness of documents and reports relating to purchasing transactions carried out by clients.

Important files in the revenue cycle consist of two types, namely source documents and supporting documents. What is meant by supporting documents is the basis for writing that is used when written in a daily journal or subsidiary book. Meanwhile, supporting documents are everything related to proof of transactions in the purchasing process up to delivery of customer orders. Various copies of delivery order letters consist of the following documents (Gracia, Nangoi, & Tirayoh, 2016):

- a. Delivery order letter
- b. Credit copy
- c. Letter of acknowledgment
- d. Loading letter
- e. Wrapping slip
- f. Warehouse access
- g. Delivery monitoring archive
- h. Cross index archive

Flowchart

A flowchart is a sequence of processes in a system that shows the input, output media and types of storage media in the data processing process. Meanwhile, the definition of flowchart put forward by Ladjamudin (2013), flowcharts are charts that have a flow that describes the steps in solving a problem. Flowchart is a way of presenting an algorithm.

According to Sitorus (2015), a Flow Chart is a description of the logical sequence of a problem solving procedure, so that a Flowchart is the steps for solving a problem written in certain symbols. Apart from being needed as a communication tool, this flow diagram is also needed as documentation.

Framework Conceptual

Based on the concept of this research, the conceptual framework designed by the researcher is:

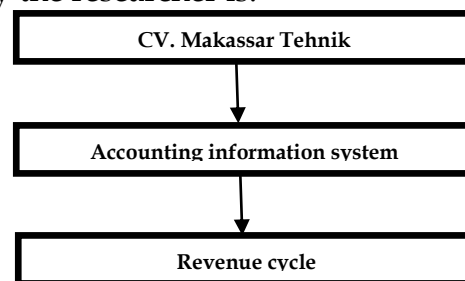


Figure 1. Framework conceptual

RESEARCH METHODS

Research variable

A research variable is an object that is formed and determined by researchers with the aim of being understood and processed so that information and conclusions can be produced. So the variable that is the focus of this scientific work is Analysis of the Implementation of the Revenue Cycle Accounting

Information System on CV. Makassar Engineering.

Design Study

The research method used in this research is a qualitative method by conducting a study on CV. Makassar Engineering. The qualitative method is a research method that is carried out based on the results found in the research process and is carried out subjectively and has many dimensions. The results of observations are found directly by the researcher and explained directly to draw conclusions from the case being studied. Qualitative research is research in search of facts with appropriate interpretation, describing the objects and subjects studied according to what they are.

Qualitative research understands conflict in certain situations that are ongoing or have occurred and the impact of a phenomenon that occurs. What was carried out in this research used qualitative research or data analysis, namely studying just one company and descriptive research, namely collecting facts that were objective and clearly described based on intuition in the policy determination process which was based on a research process carried out systematically.

Population and Sample

The population and sample in this study are as follows is the population in this study is the accounting information system used by CV. Makassar Engineering. The sample in this research is the revenue cycle accounting information system applied to CV. Makassar Teknik in 2022.

Data collection techniques

The data collection techniques carried out in this research consisted of Field Study and Literature Study, the explanation is as follows is interview, observation and documentation.

RESULTS AND DISCUSSION

Revenue cycle in the accounting information system implemented by CV. Makassar Technique can be reviewed from the parties concerned, the procedures or work flow and documents used. Based on data produced by researchers from the interview, observation and documentation stages of the application of accounting information systems in the revenue cycle, it is sufficient to prioritize important documents that must be owned in the process of starting a customer order until the customer receives the order. Apart from that, unlike most companies which provide credit and online communication programs so that orders can be sent via delivery services, CV. Makassar Teknik does not provide customers with the opportunity to make payments by installments and long distance orders.

This is because the company owner does not want to take on the burden of carrying out debt collection or installments to customers, apart from the services provided by CV. Makassar Teknik is considered a large project that requires more serious attention, so placing online orders is considered ineffective and unsatisfactory. The company owner wants a direct inspection of orders such as making

corn processing machines directly by customers before the processing machine orders are taken home. However, apart from these positive values, CV. Makassar Teknik also has weaknesses and threats to its revenue cycle, these weaknesses and threats are as follows.

Labor shortage

Based on the results of this research, researchers saw a shortage of workers at CV. Makassar Engineering. This can be seen from the duties and responsibilities carried out by the company owner and the finance department. In general, the task of carrying out promotions, offers and marketing is carried out by the company's marketing department. However, judging from the revenue cycle flowchart on CV. Makassar Teknik, this task is carried out by the company owner. So, in carrying out their duties to lead the company and carry out quality control over all company activities, they must be divided. Apart from that, judging from the organizational structure, the finance department is only carried out by one person, while the scope of work of the finance department at the CV company. Makassar Teknik can be said to be not simple because it is a company that provides sufficient services using quite large funds. Due to the shortage of financial workers, this is what makes CV. Makassar Teknik does not have a well-organized accounting system

Lack of Understanding Regarding the Importance of Company Financial Accounting

Judging from important documents in the revenue cycle, CV. Makassar Teknik does not have bookkeeping related to financial accounting such as financial position reports, profit or loss reports, notes on financial reports, raw material inventory records and so on. Based on the results of researchers' observations and interviews with company owners, company owners felt that financial reports were not too important to carry out because they felt that records and proof of transactions from customers to the company were sufficient.

There is no special company account

The problems faced by CV. Makassar Teknik is an account used to store profits, capital, assets or company property combined with the personal finances of the company owner. Company accounts that are combined with personal accounts create the threat of unclear figures for the balance of sales profits generated by the company. Company owners only rely on recording in ordinary books or notes, this of course cannot be relied on to work well, and there is a bad possibility that losses will occur due to lack of financial health.

Sub optimal Archives

Another problem that occurs at CV. Makassar Technique is archive storage that is not neat. Archives are important documents that are stored for future needs. CV. Makassar Teknik itself still stores these important documents in random folders on the company computer which are also used personally by the company owner, so that personal

documents and company documents are still randomly combined in one storage. Apart from that, the archives also still consist of softfile and hardfile archives which are still difficult for the administration to find quickly. This can be seen from the researcher's documentation process regarding evidence of important documents used by the company in the revenue cycle, administration and finance still find it difficult to show some evidence of contract letters, proof of payment and several handover documents.

The results of this research are in line with research conducted by Susila (2019) with the research title *Analysis of Accounting Information Systems in the Revenue Cycle (Case Study at CV Karya Wahana Sentosa)*. The results of this research show that the threats experienced by the research location are similar to the threats to CV companies. Makassar Techniques for Revenue Cycle Accounting Information Systems. This threat arises from the use of personal accounts that are combined with company accounts, apart from that, archiving is not optimal because the file or document storage system only relies on storing folders on the computer which are also stored randomly, making it difficult to access document information quickly.

CONCLUSION

The conclusion that researchers can draw based on the problem formulation in this research is the application of accounting information systems to the revenue cycle at CV. Makassar Technique is

still applied in a very simple form so that it can still result in threats to the revenue cycle, such as losses due to the absence of personal accounts belonging to the company, evidence of transactions that are not stored properly, and unclear job descriptions due to labor shortages. CV. Makassar Teknik needs to make various efforts to minimize threats to the revenue cycle, especially in the accounting information system, such as by starting to provide company financial reports.

SUGGESTION

The advice that researchers can give to future researchers is that by developing this research, future researchers should not only carry out an analysis of how the accounting information system is applied to the revenue cycle, but also emphasize the expenditure cycle and human resource cycle. on how internal control is implemented by the company.

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