

CORSUS Accounting Information System and Internal Control Effectiveness: An Empirical Study at Yes Brebes Salted Egg Store

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Abstract

This study investigates the implementation of the Corsus Accounting Information System (AIS) in enhancing internal control effectiveness at Yes Brebes Salted Egg Store. Employing a qualitative descriptive approach, data were collected through field observation, semi-structured interviews, and documentation analysis. The findings reveal that while Corsus adequately supports transaction recording and inventory management, significant internal control deficiencies persist across three dimensions: unclear functional role separation, insufficient workforce competency due to the absence of structured training programs, and technical constraints including on-premise server limitations and the lack of automated data backup. The evaluation indicates that only the authorization and recording element demonstrates partial compliance, while organizational structure, sound operational practices, and human resource competency remain inadequate. This study recommends organizational restructuring, systematic employee training, and a transition toward cloud-based infrastructure with automated backup capabilities to strengthen overall internal control effectiveness.

Keywords:

Accounting Information System, Corsus, Internal Control, SME, Internal Control Effectiveness.

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INTRODUCTION

The rapid advancement of digital technology and the intensification of global market competition have compelled business entities in Indonesia to continuously improve their operational efficiency and sustain competitive advantage. In this context, the adoption of integrated Accounting Information Systems (AIS) has emerged as a strategically significant instrument, enabling organizations to systematically collect, process, store, and present financial data in support of managerial decision-making. According to (Purba & Sembiring, 2022), an effectively implemented AIS allows organizations to minimize human error, enhance the accuracy and timeliness of financial reporting, ensure regulatory compliance, and reinforce internal control mechanisms—all of which are critical determinants of long-term organizational sustainability.

The strategic importance of AIS is particularly pronounced in the current era of digital transformation, where the quality and reliability of financial information directly influence the credibility of business decisions, Hall (2016) emphasizes that a well-designed AIS not only serves as a data processing tool but also functions as an organizational control instrument that integrates financial and operational data into a cohesive management framework. In this regard, AIS implementation extends beyond mere technological adoption; it represents a structural commitment to operational transparency, accountability, and governance.

Despite its manifold benefits, AIS implementation is not without challenges. High implementation costs, limited availability of technically skilled human resources, and employee resistance to organizational change constitute common barriers—particularly for small and medium enterprises (SMEs) operating within resource-constrained environments. (Sulistiyowati et al., 2024) further highlight that inadequate user competency and insufficient technical literacy can significantly impair the optimal utilization of AIS platforms, thereby reducing their intended effectiveness. These challenges are compounded by the fact that not all commercially available AIS solutions are uniformly suitable for every business type, as different organizations possess distinct operational characteristics, scales, and informational needs. Meskipun menawarkan berbagai keunggulan, penerapannya masih menghadapi kendala seperti ketergantungan pada pengguna tertentu, keterbatasan fitur kustomisasi, dan akses yang belum berbasis cloud.

Existing literature on AIS implementation has predominantly focused on widely commercialized platforms such as MYOB, Zahir Accounting, and Accurate, which are broadly adopted across various industries in Indonesia. However, empirical research examining locally developed, internally customized AIS solutions remains considerably limited. This constitutes a notable research gap, as custom-built systems—designed to align with the specific operational workflows of individual organizations—may offer distinct advantages in terms of contextual relevance and process fit, yet their effectiveness and limitations remain underexplored in the academic literature (Nurul Indah Sari, Muhammad Yusuf, 2024)

One such internally developed system is the Corsus application, an AIS deployed at Yes Brebes Salted Egg Store (*Toko Telur Asin YES Brebes*) to manage sales transaction recording, inventory control, financial report generation, and daily deposit monitoring. As a system tailored to the specific operational needs of the business, Corsus represents an illustrative case of technology adoption at the SME level within the Indonesian food retail sector. Nevertheless, its implementation has encountered several operational constraints, including dependency on specific users for system initialization—which may cause delays in transaction recording during early operational hours—limited customization capabilities that restrict system adaptability to evolving business needs, and the absence of cloud-based access that constrains remote monitoring and data retrieval Mulyadi (2018:129).

From a theoretical standpoint, the effectiveness of internal control is a fundamental prerequisite for sound organizational governance. defines internal control as encompassing the organizational structure, methods, and coordinated measures designed to safeguard organizational assets, verify the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to managerial policies (Mulyadi, 2018).

This definition underscores the multidimensional nature of internal control, which extends beyond financial oversight to encompass the broader governance architecture of an organization. According to (Mulyadi, 2018), an effective internal control system is built upon four principal elements: (1) a clearly defined organizational structure with explicit functional responsibility separation; (2) a robust system of authorization and recording procedures that adequately protect assets, liabilities, revenues, and expenditures; (3) sound operational practices; and (4) a competent workforce whose qualifications are commensurate with their assigned responsibilities.

The deployment of Corsus at Yes Brebes Salted Egg Store is expected to strengthen these internal control dimensions by providing systematic and automated support for financial recording and operational oversight. However, the gap between the system's theoretical potential and its actual operational performance—as evidenced by the aforementioned constraints—raises critical questions about the extent to which Corsus genuinely enhances internal control effectiveness in practice. This divergence between system capability and realized performance warrants rigorous academic examination, particularly given the limited scholarly attention devoted to custom-built AIS solutions in the SME context.

Addressing this gap, the present study pursues two primary research objectives: first, to examine how the Corsus AIS is implemented in enhancing internal control effectiveness at Yes Brebes Salted Egg Store; and second, to identify the operational constraints encountered in the application of Corsus as a mechanism for supporting internal control. By investigating these dimensions through a qualitative descriptive approach, this study aims to contribute empirical insights into the role of internally developed AIS in SME governance, while offering practical recommendations for system optimization and internal control enhancement.

METHODS

This study employs a qualitative descriptive research design, which is deemed most appropriate given the exploratory and interpretive nature of the research objectives. Rather than seeking to quantify variables or establish statistical relationships, this approach aims to construct a rich, contextually grounded understanding of how the Corsus Accounting Information System (AIS) is implemented in practice and the extent to which it supports internal control effectiveness at Yes Brebes Salted Egg Store. Qualitative research is particularly well-suited for investigating organizational phenomena that are deeply embedded in their social and operational contexts, where meaning, process, and experience cannot be adequately captured through numerical measurement alone (Creswell & Poth, 2018). The descriptive dimension of this design enables the systematic documentation and analysis of observed conditions, practices, and constraints associated with Corsus implementation, without imposing predetermined theoretical frameworks onto the empirical findings. The descriptive dimension of this design enables the systematic documentation and analysis of observed conditions, practices, and constraints associated with Corsus implementation, without imposing predetermined theoretical frameworks onto the empirical findings.

This study draws on two categories of data: primary data and secondary data, both of which are qualitative in nature.

Primary data constitute the principal empirical foundation of this study and were obtained through direct engagement with the research setting. These include: (1) transcripts and field notes from in-depth interviews conducted with employees directly involved in the operation of the Corsus system, including cashiers, inventory staff, and the store manager; and (2) observational records documenting the actual processes of transaction recording, inventory management, and daily deposit monitoring as carried out through the Corsus platform.

Secondary data serve a complementary role, providing documentary evidence that corroborates and contextualizes the primary data. These encompass transaction records, daily sales reports, financial statements, and system-generated archives produced by the Corsus application. Secondary data were also drawn from academic literature, including journal articles, textbooks, and prior research relevant to AIS implementation and internal control theory, which informed the analytical framework of this study

Data collection was conducted through four integrated techniques, employed in a mutually reinforcing manner to ensure the depth, breadth, and triangulability of the evidence gathered: First, structured observation was conducted to obtain firsthand, unmediated insight into the operational realities of Corsus implementation. The researcher observed the transaction recording process, inventory control procedures, and internal control practices as they occurred in their natural operational environment. This technique allowed for the identification of discrepancies between formally stated procedures and actual operational behavior—a critical dimension of internal control assessment (Yin, 2018).

Second, semi-structured interviews were conducted with key informants selected purposively based on their direct involvement in Corsus system operation. The interview protocol was designed to elicit detailed accounts of system functionality, user experience, operational constraints, and perceived impacts on internal control effectiveness. Semi-structured interviews were preferred over fully structured formats to allow for the organic emergence of unanticipated insights while maintaining thematic consistency across respondents (Bryman, 2016).

Third, documentation analysis was employed to examine the tangible outputs of the Corsus system, including transaction vouchers, inventory logs, sales reports, and financial summaries. Documentary evidence provides an objective and verifiable record of system performance, enabling the researcher to assess the accuracy, completeness, and reliability of the data generated by Corsus in supporting internal control functions.

Fourth, systematic literature review was undertaken to establish the theoretical and empirical foundations of the study. Academic sources pertaining to AIS design and implementation, internal control frameworks, and SME governance were critically reviewed to construct the conceptual framework and situate the empirical findings within the broader scholarly discourse.

Data analysis in this study follows the interactive model of qualitative analysis proposed by (Miles, M. B. & Huberman, 2014), , which comprises three iterative and cyclical stages: data reduction, data display, and conclusion drawing and verification.

Stage 1, Data Reduction involves the systematic process of selecting, simplifying, abstracting, and transforming the raw data gathered through interviews, observation, and documentation. During this stage, voluminous and heterogeneous data were refined by identifying thematically relevant information aligned with the research objectives, while excluding peripheral or redundant material. Recurring patterns, significant statements, and operationally critical observations were coded and categorized to facilitate subsequent analysis.

Stage 2, Data Display involves the organized presentation of reduced data in a structured and interpretively accessible format. In this study, data were displayed through descriptive narrative accounts, thematic matrices, and process-oriented descriptions that illuminate the relationships between Corsus system features, user practices, and internal control outcomes. This

stage enables the researcher to identify patterns, detect anomalies, and draw preliminary analytical connections across data sources.

Stage 3, Conclusion Drawing and Verification constitutes the final analytical stage, wherein the principal findings of the study are formulated based on the patterns and relationships identified in the preceding stages. Conclusions pertain specifically to the effectiveness of Corsus AIS implementation in supporting internal control at Yes Brebes Salted Egg Store, as well as the operational constraints that limit its full potential. To ensure the validity and consistency of these conclusions, a verification process was conducted through data triangulation—cross-checking findings across interview transcripts, observational records, and documentary evidence—thereby strengthening the credibility and trustworthiness of the research outcomes (Creswell & Poth, 2018).

RESULT AND DISCUSSION

Implementation of the Corsus Accounting Information System in Enhancing Internal Control Effectiveness at Yes Brebes Salted Egg Store

The analysis of observational data, interview transcripts, and documentary evidence reveals a mixed picture of internal control performance at Yes Brebes Salted Egg Store. While the Corsus AIS has introduced meaningful improvements in transaction recording and financial documentation, its capacity to fully support internal control effectiveness remains constrained by structural and human resource deficiencies. To systematically assess the degree of alignment between current practice and established internal control standards, the findings are evaluated against the four principal elements of internal control as theorized by Mulyadi (2018), presented in Table 1 below

Table 1. Alignment Between Mulyadi's (2018) Internal Control Elements and Empirical Findings at Yes Brebes Salted Egg Store

Internal Control Element (Mulyadi, 2018)	Empirical Finding	Analytical Assessment
Organizational structure with clear functional responsibility separation	Overlapping roles identified between cashier, administrator, and system user functions.	Non-compliant — dual-role assignments elevate the risk of both unintentional errors and intentional fraud
Authorization system and recording procedures providing adequate protection of assets, liabilities, revenues, and expenses	Transactions are systematically recorded within Corsus; however, manual receipt archiving practices remain inconsistent and disorganized	Partially compliant — system-based recording is adequate, but physical documentation management requires significant improvement
Sound operational practices: job rotation, periodic checks, and procedural adherence	Heavy operational dependency on specific key personnel; job rotation policy has not been implemented	Non-compliant — absence of rotation and periodic review mechanisms undermines the consistency and reliability of internal

		control
Competent workforce whose qualifications match their assigned responsibilities	No formal Corsus-specific training program exists; system operation is concentrated in a single primary operator	Non-compliant — insufficient human resource development limits the system's contribution to effective internal control

Source: Field Research Data, Processed (2024)

As shown in Table 1, the current state of internal control at Yes Brebes Salted Egg Store only partially satisfies the theoretical requirements stipulated by Mulyadi (2018). The following subsections provide a detailed discussion of each internal control element.

Organizational Structure and Functional Responsibility Separation

A foundational principle of effective internal control is the existence of a clearly delineated organizational structure in which distinct functions—particularly those involving authorization, recording, and custody of assets—are assigned to separate individuals or units (Mulyadi, 2018). This segregation of duties serves as a primary safeguard against both accidental error and intentional manipulation, as no single individual should have unchecked control over an entire transaction cycle.

The empirical findings of this study reveal that this principle has not been adequately implemented at Yes Brebes Salted Egg Store. Field observations confirmed that the cashier simultaneously performs administrative and system user functions, resulting in a concentration of transactional authority within a single role. This structural deficiency directly contravenes the segregation of duties principle and creates conditions conducive to unauthorized manipulation of financial records without detection. From an organizational governance perspective, this finding suggests that the store's human resource structure has not kept pace with the increasing complexity introduced by AIS adoption, leaving a critical gap between system capability and organizational design. Consistent with the findings of Darmawan and Firdausy (2021), organizational structural weaknesses represent one of the most significant impediments to internal control effectiveness in SME settings, often outweighing the technical limitations of the information systems themselves.

Authorization System and Recording Procedures

The second element of (Mulyadi, 2018) internal control framework pertains to the existence of a formal authorization hierarchy and systematic recording procedures that ensure all financial transactions are properly documented, approved, and traceable. A robust recording system protects the organization against asset misappropriation, undisclosed liabilities, and revenue manipulation.

In this regard, the Corsus system demonstrates partial compliance. The system effectively captures sales transactions, tracks inventory movements, and generates financial reports in a structured and organized manner, thereby providing a reliable digital audit trail for routine operational activities. This finding aligns with the theoretical proposition that AIS implementation enhances the accuracy and completeness of financial recording (Hall, 2016). However, the study identified a significant weakness in the management of physical transaction

documentation: manual receipt archives are maintained inconsistently, with records frequently misplaced, incomplete, or insufficiently organized for audit purposes.

This discrepancy between digital recording adequacy and physical documentation quality creates a vulnerability in the overall recording system, as discrepancies between system-generated data and physical vouchers cannot be efficiently reconciled. Strengthening the physical archiving protocol—potentially through the introduction of standardized filing procedures or digital scanning of physical documents—would substantially improve compliance with this internal control element.

Sound Operational Practices

Sound operational practices encompass a range of procedural safeguards, including periodic job rotation, regular supervisory review, surprise audits, and strict adherence to established operational procedures. These mechanisms serve to prevent the entrenchment of irregular practices, reduce the risk of collusion, and ensure that internal control functions are performed consistently across all personnel (Mulyadi 2018).

The findings of this study indicate that sound operational practices have not been consistently implemented at Yes Brebes Salted Egg Store. Most critically, the store's operations are heavily concentrated around a single key operator who possesses exclusive familiarity with the Corsus system. This operator dependency creates a systemic vulnerability: when the primary operator is unavailable, routine operational and financial recording processes are disrupted, compromising both operational continuity and internal control integrity. Furthermore, no formal job rotation policy has been established, meaning that individual employees accumulate unchecked access to specific system functions over extended periods—a condition that significantly elevates the risk of undetected irregularities. This finding is consistent with Sulistyowati et al. (2024), who identified operator dependency and the absence of rotation mechanisms as recurring weaknesses in SME AIS implementations, ultimately reducing the reliability of internal control systems.

Competent Workforce

The fourth element of Mulyadi's (2018) internal control framework emphasizes the necessity of employing personnel whose competencies—encompassing technical skills, procedural knowledge, and professional judgment—are commensurate with their assigned responsibilities. Human resource quality is a critical determinant of internal control effectiveness, as even the most sophisticated system cannot compensate for inadequate user competency.

This study finds that workforce competency represents the most significant gap in the internal control framework at Yes Brebes Salted Egg Store. No structured training program specifically addressing Corsus system operation has been implemented, leaving the majority of staff with limited technical proficiency in utilizing the system's full functionality. As a consequence, system operation is concentrated in the hands of a single primary operator, while other employees lack the knowledge and skills required to perform or oversee system-related tasks independently. This concentration of technical knowledge not only undermines the principle of functional separation but also creates organizational fragility, as the departure or unavailability of the primary operator would render critical system functions inaccessible. In line with the recommendations of Purba and Sembiring (2022), organizations deploying AIS solutions must invest concurrently in structured human resource development programs to

ensure that system adoption translates into genuine improvements in internal control effectiveness rather than merely technological change without operational impact.

Beyond the internal control assessment, this study identified three principal operational constraints that limit the effectiveness of Corsus implementation at Yes Brebes Salted Egg Store. These constraints are discussed in detail below.

Limited Server Accessibility

The Corsus system operates on a local on-premise architecture, meaning that the application can only be accessed through computers physically installed within the store's local network infrastructure. Unlike cloud-based AIS solutions that permit remote access from any internet-connected device, the on-premise configuration of Corsus restricts system access to the physical store environment. In circumstances requiring remote data access—such as when management needs to review financial reports outside business hours or when a key employee is working remotely—users must resort to third-party remote desktop applications such as AnyDesk to establish indirect system connectivity.

This architectural limitation carries significant implications for internal control effectiveness. According to Mulyadi (2018), an effective AIS must be capable of delivering timely and reliable financial information to management whenever and wherever it is needed. The on-premise constraint directly compromises this timeliness requirement, particularly during periods of network disruption or when remote access tools experience technical failures. Furthermore, the reliance on third-party remote access applications introduces additional cybersecurity vulnerabilities, as these tools may expose the system to unauthorized access if not properly secured. From a strategic perspective, transitioning to a hybrid or cloud-based architecture would substantially address this accessibility constraint while preserving the data security advantages of the current configuration.

Feature Differentiation Based on User Access Rights

The Corsus system employs a role-based access control (RBAC) mechanism, wherein different users are granted access to different system features based on their designated organizational roles. While this design is fundamentally aligned with the segregation of duties principle embedded in internal control theory (Mulyadi, 2018), its practical implementation at Yes Brebes Salted Egg Store has produced unintended operational complications.

Specifically, employees frequently encounter situations in which the data or system functions they require to perform their tasks efficiently fall outside the scope of their assigned access rights. In response, some employees have adopted the informal practice of sharing login credentials or utilizing a colleague's account to gain access to restricted functions. This workaround, while operationally pragmatic, fundamentally undermines the integrity of the access control system by rendering the audit trail unreliable and obscuring individual accountability for specific transactions. As Mulyadi (2016) emphasizes, an effective internal control system must simultaneously maintain data integrity and access restriction while supporting operational fluency—a balance that the current RBAC implementation has not yet achieved. Recalibrating access rights to better reflect actual operational workflows, while maintaining the principle of functional separation, would address this tension without compromising system security.

Absence of Automated Data Backup

A third and particularly consequential constraint is the absence of an automated data backup mechanism within the Corsus system. Currently, data backup is performed manually by designated staff at the beginning or end of each operational day, with backup files stored on a local modem or external storage device. This manual process is inherently susceptible to human

oversight: if an employee neglects or forgets to perform the backup procedure—whether due to time pressure, distraction, or the unavailability of the responsible operator—accumulated financial data is exposed to the risk of permanent loss in the event of hardware failure, power outage, or system corruption.

The criticality of this constraint cannot be overstated. Accounting data constitute the foundational informational asset upon which all internal control functions depend; their loss or corruption would not only disrupt day-to-day operations but also compromise the organization's ability to reconstruct financial records, fulfill regulatory obligations, and conduct retrospective audits. This finding directly contravenes the safeguarding of records principle, which is a recognized component of sound internal control practice requiring that financial records be protected against unauthorized access, accidental loss, and physical damage (Mulyadi, 2018). The implementation of an automated, scheduled backup system—ideally with redundant offsite or cloud-based storage—would effectively eliminate this risk and bring the organization's data management practices into full alignment with established internal control standards.

The empirical findings of this study collectively indicate that while the Corsus AIS has meaningfully enhanced the efficiency and accuracy of transaction recording at Yes Brebes Salted Egg Store, its capacity to fully support internal control effectiveness remains constrained by three interconnected dimensions of weakness: structural deficiencies in organizational role assignment, human resource limitations in system competency, and technical constraints in system accessibility and data protection. These findings suggest that AIS adoption, in isolation, is insufficient to guarantee internal control effectiveness; rather, technological implementation must be accompanied by parallel investments in organizational restructuring, workforce development, and system infrastructure enhancement to realize its full governance potential. This conclusion is consistent with the broader literature on AIS implementation in SME contexts (Sulistiyowati et al., 2024; Purba & Sembiring, 2022), which consistently emphasizes that the human and organizational dimensions of system adoption are as critical as the technical dimensions in determining internal control outcomes.

CONSLUSION

This study concludes that the implementation of the Corsus Accounting Information System at Yes Brebes Salted Egg Store has partially supported internal control effectiveness, particularly in the domain of systematic transaction recording and financial report generation; however, significant deficiencies persist across three of the four internal control elements, namely organizational structure, sound operational practices, and workforce competency. Specifically, the absence of clear functional role separation—evidenced by overlapping duties between cashier, administrative, and system user positions—elevates the risk of undetected errors and potential fraud, while inconsistent physical receipt archiving undermines the reliability of the overall documentation system. Furthermore, the lack of a structured Corsus-specific training program has resulted in an over-reliance on a single primary operator, rendering the system operationally fragile and limiting its contribution to consistent internal control performance. From a technical standpoint, three principal constraints further impede system effectiveness: the on-premise server architecture restricts remote accessibility and delays timely financial reporting; the role-based access control mechanism, while theoretically sound, has inadvertently encouraged credential-sharing practices that compromise audit trail integrity; and the absence of an automated backup mechanism exposes critical accounting data to irreversible loss, directly contravening the safeguarding of records principle central to effective internal control governance. To address the identified deficiencies and enhance the overall effectiveness of internal control through the Corsus system, several evidence-based recommendations are proposed. First, the store management should conduct a comprehensive restructuring of its organizational framework, establishing clearly defined and non-overlapping role descriptions for each position—particularly among cashier, administrative, and system operator functions—to

fully operationalize the segregation of duties principle and reduce the risk of transactional irregularities. Second, a structured and periodically updated Corsus training program should be developed and delivered to all relevant employees, with the dual objective of distributing system competency across multiple staff members and eliminating the operational vulnerability associated with single-operator dependency. Third, the physical receipt archiving system should be standardized through the introduction of consistent filing protocols, or alternatively, through the digitization of physical documents to ensure alignment between system-generated records and physical transaction vouchers. Fourth, and most critically from a technical perspective, the Corsus system should be upgraded toward a cloud-based or hybrid architecture equipped with an automated, scheduled backup mechanism capable of preserving financial data at regular intervals without manual intervention, thereby eliminating data loss risk and ensuring the continuous availability of accounting records essential for internal control oversight and managerial decision-making.

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