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## The Implementation of Accurate System in Preparation of Financial Statements (Case Study on TB Makmur Jaya)

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**Abstract.** The purpose of this study is to know recording system and financial report on TB Makmur Jaya as well as to help TB Makmur Jaya in preparing financial statement by using one of accounting applications is Accurate System.

This research uses descriptive qualitative method with case study, where the writer recounts the recording and financial reporting system that occurs in TB Makmur Jaya and apply their transactions into the Accurate System.

The results of the study illustrate that TB Makmur Jaya does not yet have and has not implemented a proper recording system for UMKM standards, which is done is to make simple notes manually based on evidence of sales and purchases, the company also never compiled financial statements, based on the same transaction data the authors apply the Accurate application program, through the application is obtained the results of financial recording and reporting in accordance with applicable standards, namely SAK UMKM.

Keywords: Accurate System, Preparation of Financial Statement

### 1.1 Background

Micro, Small and Medium Enterprises (MSMEs) have an important role in national economic development, MSME actors can create many jobs. The MSME sector is only a small part or not even affected by the global crisis that hit the world. As in the 1998 economic crisis, only the MSME sector survived the collapse of the Indonesian economy. Mudrajad Kuncoro in *Bisnis Indonesia Daily* on October 21, 2008, stated that MSMEs proved to be resistant to crises and were able to survive because of: 1. Not having foreign debt; 2. There is not much debt to banks because they are considered unbankable; and 3. Using local input.

Behind these advantages, there are weaknesses that make MSMEs not develop, one of which is poor governance, weak internal control, inadequate recording system until financial statements are not drafted. Pinasti's research results (2007) show that the weakness of small businesses in Indonesia is that generally small business managers do not master and do not implement an adequate financial system.

Most micro, small and medium entrepreneurs still consider financial statements as taboo. According to Muntoro in the research Suhairi (2006) revealed that the absence of regulations that require the preparation of financial statements for MSMEs is also a factor why they do not make financial statements. According to Krisdiartiwati (2008), MSME bookkeeping is usually done in a simple and not detailed manner. MSME entrepreneurs also still do not separate business and personal needs (household) which will affect their capital balance, they do not know how much profit they get from their business. This has finally become a major obstacle for MSME players in the difficult access to credit, thousands of MSME players in Indonesia are mostly not bankable. Meanwhile, the development of information technology has been so fast, the industry 4.0 revolution era and internet use, or internet of things (IOT) in carrying out all activities including business and financial reporting, in practice, only established companies are utilizing this technology, what about MSME? it is estimated that most MSMEs still need several phases to reach the stage of readiness to adopt information technology progress in helping their business processes. Therefore, efforts are needed to help MSME players carry out their books simply and easily through the use of software-based accounting technology. Information technology can meet business information needs quickly, timely, relevant and accurate (Wilkison and Cerullo, 1997).

This research was conducted at one of the MSME in Lampung, namely TB. Makmur Jaya where currently the company does not have an adequate accounting and financial reporting system. While the Transactions in TB Makmur Jaya are also quite a lot, which requires good management, especially in terms of bookkeeping and reporting, for this reason, it is necessary to computerize accounting to facilitate the accounting and reporting.

Based on this background, the authors are interested in conducting research with the title "Application of the Accurate System accounting system in the Preparation of Financial Statements (Case Study of TB. Makmur Jaya)."

### **1.2 Identification of Problem**

Based on the background of this study, the authors identify the following research problems:

1. How is the system of recording and financial statements that exist in TB. Makmur Jaya?
2. How to implement the Accurate System for the preparation of financial statements on TB. Makmur Jaya?

### **1.3 The Objectives**

Based on the identification of problems in this study, the purpose of this study is:

1. To find out the system of recording and financial statements that exist in TB. Makmur Jaya
2. To find out the application of the Accurate System to the preparation of financial statements on TB. Makmur Jaya

### **1.4 The Use of the Research**

1. For the author

This research can add to the knowledge and insight of the author to learn about the theories and practices regarding the application of Accurate Systems, especially in TB. Makmur Jaya

2. For the company

This research is expected to help the selection of bookkeeping alternatives and financial reporting of MSMEs

## **2. Literature Review**

### **Financial Report**

Based on PSAK No. 1 (IAI, 2014), "the financial statements are a structured presentation of the financial position and financial performance of an entity."

According to Hanafi and Halim in his book entitled Analysis of Financial Statements (2016.49) "the company's financial statements are an important source of information in addition to other information such as industry information, economic conditions, company market share, quality management, and others."

A complete financial report for public non-profitability entities according to SAK ETAP (2009.12) consists of Balance Sheet, Profit, and Loss Statement, Change in Equity Report, and Cash Flow Statement, as well as Notes to Financial Statements.

From the above understanding, it can be concluded that financial statements are records of financial information that presents the company's performance over a certain period.

### **The Objective of Financial Report**

In the book Theory of Accounting there are accounting objectives according to the Indonesian Accounting Principles (1984) stating that the objectives of the financial statements are as follows:

1. To provide reliable financial information regarding assets and liabilities and capital of a company.
2. To provide reliable information regarding changes in net assets (assets fewer liabilities) of a company arising from business activities in order to obtain profits.
3. To provide financial information that helps report users in assessing the company's potential in generating profits.
4. To provide other important information regarding changes in assets and obligations of a company, such as information about financing and investment activities.
5. To disclose as far as possibly other information relating to financial statements that are relevant to the needs of report users, such as information about the accounting policies adopted by the company.

Financial statements can be said to be a structured presentation of the financial position and financial performance of an entity. The purpose of financial statements is to provide information about the financial position of financial statements in making economic decisions. Financial statements are also a form of management accountability for the use of resources entrusted to them in managing an entity. Thus the financial statements are not intended for specific purposes, for example in the context of liquidation of an entity or determining the fair value of an entity for the purpose of mergers and acquisitions. Nor is it specifically designed to meet the interests of a particular party, for example, the majority owner

To fulfill the above objectives, the financial statements provide information about an entity consisting of: assets, liabilities, equity, income and expenses as well as contributions and distribution to the owner in his capacity as the owner of the information along with other information contained in the notes to the financial statements helping the user financial statements in predicting future cash flows and entity performance.

**Accurate Accounting System**

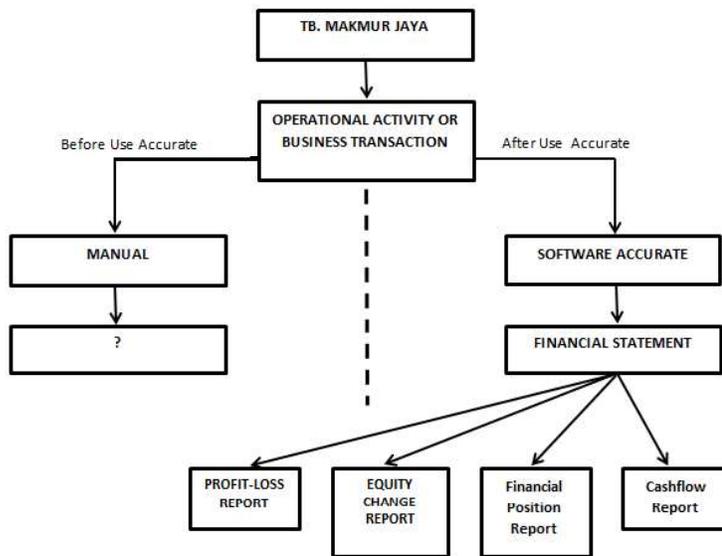
*Accurate* was created by Indonesian sons/daughters under the auspices of PT. Cipta Piranti Sejahtera, known as CPSSoft, which is located in the capital city of Jakarta. *Accurate* is the first accounting software developed by CPSSoft. *Accurate* was first launched among the public in November 1999 from the CPSSoft organization which became the *Accurate* developer. The *accurate* software was first named *Accurate2000 Accounting Software*.

After the 1998 financial crisis, the founders of *Accurate* saw an opportunity to make computerized accounting because medium and small businesses experienced panic for the problem of information technology (IT). Therefore, the *Accurate* program was made which made it easier for its users because this program has followed the standards of Indonesian PSAK.

The *accurate* software is also a market leader in the accounting software industry in Indonesia. *Accurate* continues to grow until now. The latest version of *Accurate* is *Accurate* version 5. *Accurate* version 5 has an e-invoice feature.

**Framework for Conceptual Thinking**

Based on the theoretical basis, the conceptual framework in this study is as follows:



**3. Research Method**

**Location and Time of the Research**

The location of the study conducted by the author is on TB Makmur Jaya located in Jatimulyo Market, Bandar Lampung. While the research time that the author did on TB Makmur Jaya was March 2017 - April 2017.

**The Type and Source of Data**

The type of data obtained from conducting this research is primary data. Primary data is data obtained by researchers directly from original sources.

**The procedure for Collecting the data**

To obtain data and other information to support the research, the author does:

- a. Interview

The author conducted a direct interview with the owner of TB Makmur Jaya to find out the history, organizational structure to the recording system that TB Makmur Jaya did.

b. Observation

The author observes directly to TB Makmur Jaya to find out the situation and the process of recording the transactions directly by TB Makmur Jaya.

#### **Data Analysis Method**

Data analysis method used is descriptive qualitative. Where the author describes activities specifically related to the company. In this way, the writer is expected to be able to find answers to the problems identified in Chapter I and then can provide conclusions and suggestions that are useful for interested parties.

## **RESULTS AND DISCUSSION**

### **The Recording and Financial Statement of TB Makmur Jaya**

Currently, TB Makmur Jaya does not have books, either manually or electronically. Their recording system is only proof of sales and purchases (notes). Because a very simple recording system makes the owners of TB Makmur Jaya not know whether their business is experiencing profit or loss.

Because there is no accounting record in TB Makmur Jaya, then to find out when the debt will mature usually the salesperson who sells the goods to TB Makmur Jaya will call and inform the TB Makmur Jaya owner if their debt will mature on a certain date. Usually, sales will call 7 days before the debt is due or on the day when it is due, so TB Makmur Jaya is never late to pay its debt.

The TB Makmur Jaya owners inspect their inventory by looking at their stock inventory physically because they do not have a stock book. If seen physically the items are low, the owner of TB Makmur Jaya will immediately order the item, but if the item is still in a quantity that is quite large they will not order the item. In the absence of a book inventory stock makes a lot of potential loss of goods because the owner of TB Makmur Jaya does not know how much stock should be. Whereas for outstanding receivables, the owner of TB Makmur Jaya always checks every week of their sales notes. This makes the owner always aware and aware of the outstanding receivables and who does debt to TB Makmur Jaya.

The reason why TB Makmur Jaya does not make bookkeeping since the beginning of this shop is opened is because this MSME is still managed by family members, so the owner of TB Makmur Jaya does not worry about the loss of goods. Even though TB Makmur Jaya has employees who work, this allows theft of goods or smuggling of goods. Here TB Makmur Jaya still uses the principle of trust in its employees. Another factor is that the owner of TB Makmur Jaya does not understand how to make financial statements.

Due to the absence of a recording and bookkeeping system for TB Makmur Jaya, they also did not make financial statements. Although there is no clear recording system for TB Makmur Jaya, TB Makmur Jaya can run its business well and this does not hamper store operations.

### **The Implementation of Accurate System in making the Financial Statement**

In this study, the author tries to implement the transaction that occurred in TB Makmur Jaya into the Accurate System to assist TB Makmur Jaya in creating a recording system up to their financial statements. All transactions entered into the Accurate application are obtained from the detailed TB Makmur Jaya transaction evidence for 2 (two) months starting from the beginning of the store, which is March 2017 to April 2017 due to limited input on the Accurate application

#### **The Steps of Implementing Accurate System**

##### **A. Inputting the Initial Database**

The initial stage in using the Accurate system is inputting company databases, such as Currency & Company Information, Other Accounts & Lists, Customers & Suppliers, Inventories, and Fixed Assets.

##### **B. Transaction Inputting**

After the end of the month process, the author can input the transactions that occur. Transactions that have been inputted will produce general journals automatically, not just general journals but will also automatically affect reports such as financial position reports, income statements, changes in equity reports, and cash flow statements either directly or indirectly. Following is the process of inputting transactions based on transactions that occur in TB Makmur Jaya.

- **Purchase**

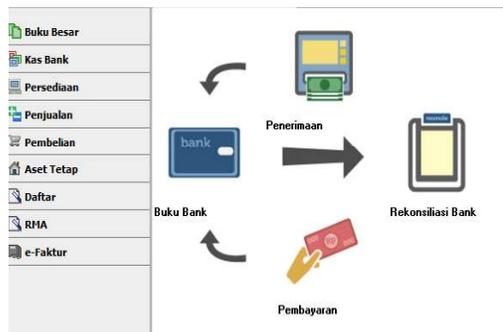
TB Makmur Jaya purchases supplies if the shop owner feels that the supply is small and needs to be repurchased.

- **Sales**

TB Makmur Jaya first began to open its business to sell its inventory, namely in April 2017.

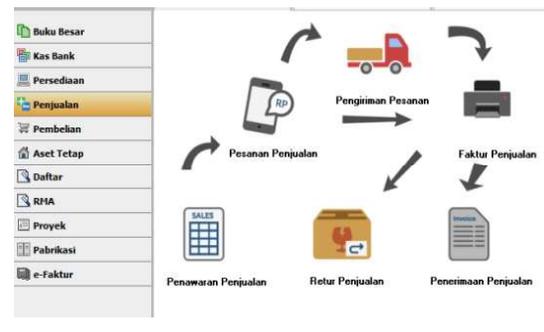
- **Payment of Costs**

TB Makmur Jaya has several routine costs and expenses that need to be paid every month, such as payment of salaries and wages for employees, payment of electricity, and payment of water. This cash

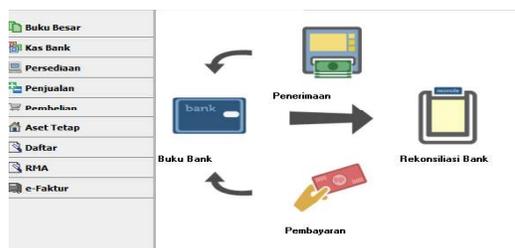


expenditure is found in the Bank Cash option in the Accurate menu.

Graphic 4.1 Display of Purchase Menu



Graphic 4.2 Display of Sales Menu



Graphic 4.3 Display Windows of Cash Bank



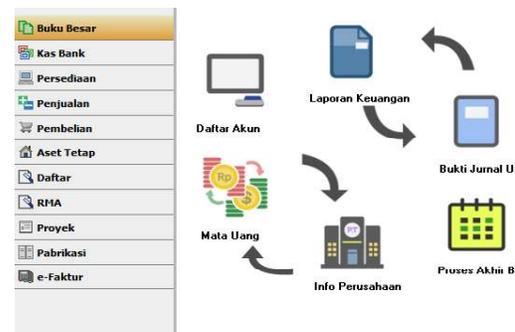
Graphic 4.4 Display Window of Fixed Assets

- **Purchase of Fixed Assets**

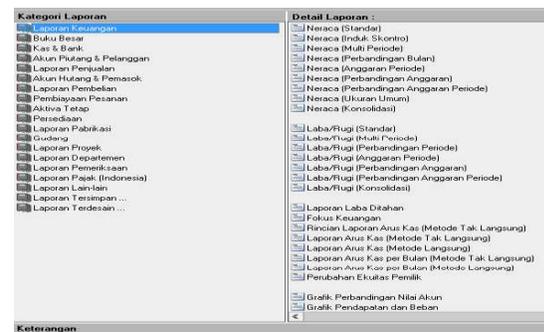
In March 2017 TB Makmur Jaya bought a vehicle to facilitate the delivery of supplies to customers and collection of supplies to suppliers. The input of purchase of assets remains in the Fixed Assets menu. This fixed asset serves to record new fixed assets owned by the company.

- **Proof of General Journal**

This general journal evidence is to record transactions that do not select shortcuts or shortcuts presented by the Accurate application. Inputting this general journal evidence is contained in the Ledger menu.



Graphic 4.5 Display Window of Ledger



Graphic 4.6 Display of Financial Statements List

### Information Generated

The financial statements generated by the Accurate application are Profit and Loss Reports, Changes in Capital Reports, Financial Position Reports, and Cash Flow Reports both direct and indirect methods.

To view the financial statements produced, first in the explorer section click on the "Ledger" menu then select the financial report. In the report, category select the financial report then select the desired report details.

The following are financial statements that can be presented based on transactions that have been processed by the accurate system in TB Makmur Jaya for two months of transactions:

**TB MAKMUR JAYA**  
**Laba/Rugi (Standar)**  
Dari 01 Mar 2017 ke 30 Apr 2017

Description	1 Mar-30 Apr 2017
<b>Pendapatan</b>	
Pendapatan	99.651.750,00
Penjualan Bahan Bangunan	97.223.500,00
Penjualan Perkakas	2.059.750,00
Penjualan Listrik	368.500,00
<b>Jumlah Pendapatan</b>	<b>99.651.750,00</b>
<b>Harga Pokok Penjualan</b>	
Harga Pokok Penjualan	91.308.338,93
HPP Bahan Bangunan	89.720.572,28
HPP Perkakas	1.285.666,65
HPP Listrik	302.100,00
<b>Jumlah Harga Pokok Penjualan</b>	<b>91.308.338,93</b>
<b>LABA KOTOR</b>	<b>8.343.411,07</b>
<b>Beban Operasi</b>	
Beban Penyusutan	1.623.958,33
Beban Penyusutan Peralatan Toko	61.458,33
Beban Penyusutan Kendaraan	1.562.500,00
<b>Biaya Umum &amp; Administrasi</b>	<b>7.033.333,00</b>
Biaya Listrik, PAM & Telp	600.000,00
Biaya Gaji & Upah	5.600.000,00
Biaya Sewa	833.333,00
<b>Jumlah Beban Operasi</b>	<b>8.657.291,33</b>
<b>PENDAPATAN OPERASI</b>	<b>-313.880,26</b>
<b>Pendapatan dan Beban Lain</b>	
Pendapatan lain	
Jumlah Pendapatan lain	0,00
Beban lain-lain	
Jumlah Beban lain-lain	0,00
<b>Jumlah Pendapatan dan Beban Lain</b>	<b>0,00</b>
<b>LABA(RUGI) BERSIH (Before Tax)</b>	<b>-313.880,26</b>
<b>LABA(RUGI) BERSIH (After Tax)</b>	<b>-313.880,26</b>

**TB MAKMUR JAYA**  
**Laporan Arus Kas (Metode Tak Langsung)**  
Period Maret 2017 to April 2017

Status	Tipe Akun	Saldo
<b>Aktivitas Operasi</b>		
Pendapatan Bersih	Laba Bersih	-313.880,26
Tambah	Akun Piutang	0,00
Tambah	Persediaan	0,00
Tambah	Aktiva Lancar lainnya	0,00
Tambah	Akumulasi Penyusutan	1.623.958,33
Tambah	Akun Hutang	102.022.276,30
Tambah	Hutang lancar lainnya	0,00
Tambah	Laba Bersih	0,00
Kurang	Akun Piutang	-21.510.750,00
Kurang	Persediaan	-163.635.041,37
Kurang	Aktiva Lancar lainnya	-9.166.667,00
Kurang	Akumulasi Penyusutan	0,00
Kurang	Akun Hutang	0,00
Kurang	Hutang lancar lainnya	0,00
Kurang	Laba Bersih	0,00
<b>Total dari Aktivitas Operasi</b>		<b>-90.980.104,00</b>
<b>Investasi</b>		
Tambah	Aktiva Tetap	0,00
Kurang	Aktiva Tetap	-152.950.000,00
<b>Total dari Investasi</b>		<b>-152.950.000,00</b>
<b>Pendanaan</b>		
Tambah	Hutang Jangka Panjang	106.350.000,00
Tambah	Ekuitas	205.900.000,00
Kurang	Hutang Jangka Panjang	0,00
Kurang	Ekuitas	0,00
<b>Total dari Pendanaan</b>		<b>312.250.000,00</b>
<b>Total dari Arus Kas Bersih yang digunakan (dipakai) di periode ini</b>		<b>68.319.896,00</b>
<b>Total dari Kas &amp; Setara Kas di Awal period</b>		<b>0,00</b>
<b>Total dari Kas &amp; Setara Kas di Akhir period</b>		<b>68.319.896,00</b>

Graphic 4.7 Display of Profit-Loss Report

**TB MAKMUR JAYA**  
**Neraca (Standar)**  
Per Tgl. 30 Apr 2017

Description	Balance
<b>Aktiva</b>	
<b>Aktiva Lancar</b>	
Kas dan Bank	
Kas	68.319.896,00
Kas	68.319.896,00
<b>Jumlah Kas dan Bank</b>	<b>68.319.896,00</b>
Piutang Dagang	
Piutang Usaha	21.510.750,00
Piutang Usaha	21.510.750,00
<b>Jumlah Piutang Dagang</b>	<b>21.510.750,00</b>
Persediaan	
Persediaan Barang Dagang	163.635.041,37
Persediaan Bahan Bangunan	116.775.018,02
Persediaan Perkakas	39.146.923,35
Persediaan Listrik	7.713.100,00
<b>Jumlah Persediaan</b>	<b>163.635.041,37</b>
Aktiva lancar lainnya	
Biaya dibayar dimuka	9.166.667,00
Sewa dibayar dimuka	9.166.667,00
<b>Jumlah Aktiva lancar lainnya</b>	<b>9.166.667,00</b>
<b>Jumlah Aktiva Lancar</b>	<b>262.632.354,37</b>
<b>Aktiva Tetap</b>	
Nilai historis	
Aset Tetap	152.950.000,00
Peralatan Toko	2.950.000,00
Kendaraan	150.000.000,00
<b>Jumlah Nilai historis</b>	<b>152.950.000,00</b>
Akumulasi Penyusutan	
Akumulasi Penyusutan	-1.623.958,33
Akum. Peny. Peralatan Toko	-61.458,33
Akum. Peny. Kendaraan	-1.562.500,00
<b>Jumlah Akumulasi Penyusutan</b>	<b>-1.623.958,33</b>

## Conclusion

Based on the results of the discussion, some conclusions can be drawn as follows:

1. TB Makmur Jaya's recording system is done manually and not based on accounting rules, other than that TB Makmur Jaya also does not make financial statements

2. Accurate accounting applications can help TB Makmur Jaya in processing business transactions and can also produce financial reports that can be used to see the company's performance.

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