

# Effectiveness of Implementing a Management Control System for Revenue Increase via Credit Sales: A Map Analysis

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## ABSTRACT

*This research was conducted to determine and analyze the effectiveness of implementing a management control system in increasing income through credit sales at PT. Astra International, Gatot Subroto Medan Branch. The research method used is a qualitative approach, incorporating primary data obtained through interviews and secondary data from literature studies and documentation via the official company website and supporting documents requested directly from the source. The research results indicate that the management control system has not effectively increased income through credit sales at the distributor company. This is attributed to the sales and management department's failure to update the requirements for purchasing cars on credit, and the standard operating procedure (SOP) for credit sales has not been fully implemented. The distributor company faces obstacles in implementing a credit sales system, including a lack of cooperation between the company and the leasing party in facilitating credit approval, along with insufficient work motivation and limited time for evaluating improvements to the credit sales system. To address these challenges, the company endeavors to enhance revenue through the credit sales system by updating the requirements for purchasing cars on credit to attract customers. Additionally, the company conducts consistent monthly evaluations in accordance with the Standard Operation Procedure (SOP).*

**Keywords:** Effectiveness, Management control system, Income, Credit sales

## ABSTRAK

*Penelitian ini dilakukan untuk mengetahui dan menganalisis Efektivitas Penerapan Sistem Pengendalian Manajemen Dalam Meningkatkan Pendapatan Melalui Penjualan Kredit Pada PT. Astra Internasional Cabang Gatot Subroto Medan. Metode penelitian yang digunakan adalah metode kualitatif dengan data primer berupa hasil wawancara dan data sekunder berupa studi pustaka dan dokumentasi melalui web resmi PT. Astra International Cabang Gatot Subroto Medan dan dokumen pendukung yang diminta secara langsung kepada sumbernya. Hasil penelitian menunjukkan bahwa penyebab sistem pengendalian manajemen belum efektif dalam meningkatkan pendapatan melalui penjualan kredit pada PT. Astra International Cabang Gatot Subroto Medan adalah karena bagian penjualan dan manajemen belum melakukan pembaharuan mengenai*

*persyaratan dalam pembelian mobil secara kredit dan juga standar operation procedure (SOP) penjualan kredit yang belum dijalankan sepenuhnya. Kendala yang dihadapi PT. Astra International Cabang Gatot Subroto Medan dalam menerapkan sistem penjualan kredit adalah kurangnya kerjasama antara perusahaan dengan pihak leasing dalam mempermudah persetujuan kredit dan juga kurangnya motivasi kerja dan waktu yang terbatas dalam mengevaluasi perbaikan sistem penjualan kredit. Upaya yang dilakukan PT. Astra International Cabang Gatot Subroto Medan untuk meningkatkan pendapatan melalui sistem penjualan kredit adalah dengan melakukan pembaharuan persyaratan pembelian mobil secara kredit agar menarik pelanggan dan juga melakukan evaluasi yang konsisten setiap bulannya sesuai Standard Operation Procedure (SOP).*

***Kata kunci:*** Efektivitas, Sistem pengendalian manajemen, Pendapatan, Penjualan kredit

## INTRODUCTION

The contemporary business landscape, characterized by globalization, presents companies with intense competition, necessitating effective and efficient operations to achieve their goals (Marković, 2008). Most companies prioritize profit as a fundamental goal, with the marketing function serving as the spearhead essential for overall company activities; without its effectiveness, operations come to a halt. Consequently, companies strive to enhance sales, recognizing it as a critical aspect in the pursuit of profitability. In the face of escalating competition, companies adopt diverse strategies to retain customers, including the expansion of sales system activities. Sumiyana and Baridwan (2013) emphasized the need for a Management Control System in sales. The Sales Management Control System holds significance as it provides crucial information to management regarding the company's sales activities. Sales represent the culmination of a company's production process, yielding goods or services that are indispensable elements for profit generation (Ratnawati & Aisyah, 2022; Adiko et al., 2022).

Mulyadi (2013) asserts that companies execute credit sales by dispatching goods based on orders received from buyers, and for a specified duration, the company issues a bill to the buyer. The implementation of the credit sales system aims to optimize company profits. These activities involve the formulation of sales strategies and efforts to navigate competition, attracting customer interest. The credit sales system plays a pivotal role in business activities, particularly in managing operational tasks. The company specializes in selling and financing Toyota vehicles, offering transactions in both cash and credit. The majority of company sales are conducted on credit, resulting in substantial receivables. Receivables represent Toyota's claims against other parties, categorized into trade receivables and other receivables. Trade receivables for Toyota encompass claims related to the sale of car units, service revenue, and spare parts sales, while other receivables arise from loans provided to employees, such as employee receivables. Trade receivables at the company are further classified into three categories: unit receivables, service receivables, and spare parts receivables.

Based on the results of interviews conducted by researchers with Mrs. Jessvany, who serves as the sales counter, the credit sales system at the company is not consistently effective each year. From 2018 to 2020, credit sales experienced a decline. This decline is attributed to the ineffectiveness of the credit sales procedures carried out by the credit function. The network of credit sales procedures presents challenges for customers in obtaining credit approval for car purchases. The credit sales procedure network has stringent conditions, making it difficult for customers to meet the criteria for credit approval. The requirements include the husband and wife's identity cards, family card, electricity/tax account, and savings account statements for the last three months. Failure to meet these conditions results in the company withholding credit for car purchases, a measure taken to prevent bad credit, which could lead to losses for the dealership and negatively impact its business. As customers fail to fulfill these requirements and obtain

credit approval for car purchases, credit sales data from 2018 to 2020 has shown a decline, as indicated in Table 1.

**Table 1. Credit Sales**

No	Year	January–June (Semester I)	July – December (Semester II)	Total
1	2018	1629 unit	1656 unit	3.285 unit
2	2019	1267 unit	1288 unit	2.555 unit
3	2020	905 unit	920 unit	1.825 unit

Based on Table 1, the total credit sales in 2018 amounted to 3,825 units, followed by a decrease to 2,555 units in 2019, and a further decline to 1,825 units in 2020. This indicates an annual decrease of 730 units in credit sales. To address this decline, it is crucial for credit sales employees to provide clear guidelines regarding the conditions for granting credit sales, based on Standard Operating Procedures (SOP). This would enable customers to easily understand and fulfill the requirements for purchasing a vehicle according to their financial capacity, ultimately ensuring the smooth operation of the credit sales system and an increase in income. However, in reality, the implementation of the SOP is still inadequate within the sales department, particularly in the form of inconsistent monthly evaluations of the credit sales system. Regular evaluations are essential after each monthly sale to identify and address problems and implement necessary improvements. Unfortunately, during the Covid-19 period and until the end of 2020, consistent evaluations were not conducted due to a lack of work motivation and limited time resulting from social restrictions.

The problems that arise lack swift action from company management or the head manager, who generally oversees handling such issues and resolving existing sales challenges. In cases where there are indications of problems within the credit sales system, the responsible head managers should promptly make decisions to prevent the recurrence of similar mistakes and initiate improvements. This proactive approach is essential for sustaining the company's monthly and yearly profit growth. A consistent evaluation following Standard Operating Procedures (SOP) and the implementation of a more accessible and effective sales system are expected to boost sales profits. Hence, the information available within a company is crucial for the head sales manager or the responsible head manager in making informed decisions or actions (Rahmalia, 2020; Gami & Aisyah, 2023).

Based on the background description of the aforementioned problem, the problem formulation in this research includes identifying the reasons why the management control system for increasing income through credit sales at the distributor company has not been effective, understanding the obstacles faced in implementing such a system, and analyzing the efforts made by the distributor company to enhance revenue through credit sales. This study aims to uncover and analyze the reasons behind the ineffectiveness of the management control system, explore and understand obstacles in its implementation, and scrutinize the distributor company's efforts to boost revenue through the credit sales system.

## LITERATURE REVIEW

A management control system is utilized to gather and analyze information, assess and employ this information, and take other actions to exert control. This system plays a crucial role in a company as it is fundamentally designed to achieve organizational goals (Monica and Mursal, 2019). According to Mulyadi (2013), companies conduct credit sales by dispatching goods based on orders received from buyers, and within a specified period, the company issues a bill to the buyer. Credit sales involve verbal promises from buyers to pay for goods and services sold, typically collectible within 30 to 60 days, and represent open receivables stemming from repayment. Soemarso (2014) defines credit sales as concessions granted by companies to customers during sales transactions. These concessions often take the form of allowing customers to defer payment for the sale of

goods or services, such as through specified terms of sale. Meanwhile, Samryn (2014) describes credit sales as sales realized by incurring bills or receivables from the buyer. Considering the various definitions, it can be concluded that credit sales involve a transaction between a company and a buyer, entailing the dispatch of goods according to the order, with the company generating bills within a specific timeframe, leading to the emergence of receivables and cash assets (Rawung, 2016).

Indicators for measuring credit sales, according to Kasmir (2012), involve discussions within the marketing section to decide whether or not to grant a credit request, considering various factors due to the high risk associated with credit (Aisyah, 2022). Kasmir (2012) emphasizes that credit applications must undergo a feasibility analysis based on character, as credit approval is rooted in trust. This trust is established upon the company's belief in the buyer's positive and cooperative morals, character, and sense of responsibility (Rahmalia, 2020; Gami & Aisyah, 2023).

The decision to provide credit is contingent on an assessment of potential buyers regarding their ability to fulfill debt obligations to the company. This decision is influenced by factors such as the amount of funds or capital owned by the buyer—the wealthier the individual, the more reliable they are deemed in obtaining credit. Additionally, credit provision is influenced by external environmental factors and conditions that impact the economic state over a specific period, potentially affecting the timely payment of credit installments. The 2019 Indonesian Accountants Association outlined in the Financial Accounting Standards for Entities without Public Accountability (SAK ETAP) defines income as the revenue arising from ordinary entity activities, known by various names such as sales, fees, interest, dividends, royalties, and rent. According to Aini et al. (2019), income is the inflow of assets resulting from the delivery of goods/services by a business unit during a specific period. The recognition of revenue, as per PSAK No. 23, states that income from the sale of goods is recognized if all the stipulated conditions can be met:

- 1) The entity has transferred significant risks and rewards of ownership of goods to the buyer.
- 2) The entity no longer continues the management normally associated with ownership of goods or exercises effective control over the goods sold. The amount of income can be measured reliably
- 3) It is probable that the economic benefits associated with the transaction will flow to the entity.
- 4) Costs that will occur in connection with sales transactions can be measured reliably.

There are two critical considerations when recognizing income: measuring income in monetary units or measures and determining when the income can be reported. Makaria et al. (2015) and Aulia & Dewi (2020) note that the Indonesian Institute of Accountants provides provisions related to the measurement of income, stating that "income must be measured by the fair value of the consideration that can be received." The amount of income arising from a transaction is typically determined through an agreement between the purchasing company or users of the company (Mardi, 2016). This amount can be measured by the fair value of the consideration received or that can be received by the company, minus any trade discounts and volume rebates that the company allows. The optimal measurement of income is through the exchange value of a good or service, with the exchange value also determined from the cash equivalent or present value expected to be received through incoming bills. Essentially, income is measured by the value of money or the amount of money expected to be received as a result of an income transaction process. According to Rosadi (2019), there are several indicators that the income received by the company must generate a profit, allowing the company to cover all its obligations and improve its business. The income received must satisfy the company owners and come from the company's operational activities, effectively covering the costs of the services and work the company has undertaken.

## RESEARCH METHODS

This research employs a descriptive approach and utilizes qualitative research methods with the aim of obtaining meaningful data. The descriptive method is employed to explain problem-solving based on the analysis and interpretation of data, adopting a comparative and correlative nature without utilizing hypotheses in the research. The choice of a qualitative approach stems from the researchers' desire to understand the actual data pertaining to the researched problem. Consequently, the researchers directly observe phenomena in the field to ascertain and validate the truth of the problem, gathering information related to the data from the research object under study. The subsequent stage involves data collection, where the researcher employs a qualitative approach for data gathering. Qualitative data collection methods encompass literature studies, interviews, documentation, and observations conducted at the research site. Literature study research involves obtaining data from journal references and previous research relevant to the current study, supporting the ongoing research endeavors. Field research is then conducted to further enrich the data collection process.

An interview is a question-and-answer process between a journalist and a source, where the journalist poses questions, and the source provides information about the subject of the research. This type of interview does not employ a guide and is conducted face-to-face. Documentation is the process of collecting, processing, and storing data in the form of images, agendas, newspapers, and other reference materials. The information gathered through documentation is processed and utilized as research material to prevent fraud and undesired occurrences, such as asset theft. Observation is employed as a method to understand internal assets at the distributor company by observing phenomena at the researcher's research site. In the data analysis stage, the researcher utilizes the NVivo application. NVivo is qualitative data analysis software produced by QSR International. It serves as a tool for handling information in the form of text and images, facilitating the analysis of qualitative data.

The researchers utilize the NVivo application as they collect data using a qualitative approach. NVivo offers advantages in handling text and image-based data sources. Additionally, it is capable of processing large volumes of data gathered through various methods such as interviews, documentary reports, online research observations, videos or recordings from interviews, among others. This application also has the capability to generate data in the form of graphs and diagrams, catering to the diverse needs of researchers. Furthermore, NVivo aids researchers in identifying errors and seeking out invalid or inconclusive results.

## RESULTS

Figure 1 reveals several factors contributing to the ineffectiveness of the management control system in enhancing revenue through credit sales at PT. Astra International Gatot Subroto Medan Branch. One significant factor is the challenging requirements for obtaining credit approval for car purchases. In an interview with Mrs. Jessvany, a sales counter, it was identified that the difficulty in fulfilling the credit approval requirements for car purchases is a hindrance to the effectiveness of the credit sales accounting system. The company has established specific conditions for credit sales, including the requirement of husband and wife identity cards, a family card, electricity/tax accounts, and savings accounts for the last three months. Failure to meet these conditions results in the company not providing credit for car purchases to customers. This practice aims to prevent bad credit, which could lead to losses for dealers and negatively impact their business. Admosoeparto (2016) asserts that goal achievement is a key indicator of work effectiveness. This involves the company's ability to attain organizational goals, such as increasing profits and maintaining the quality and quantity of services. Individuals within the organization must meet assigned targets to achieve optimal work effectiveness (Aisyah et al., 2023; Lubis et al., 2023).

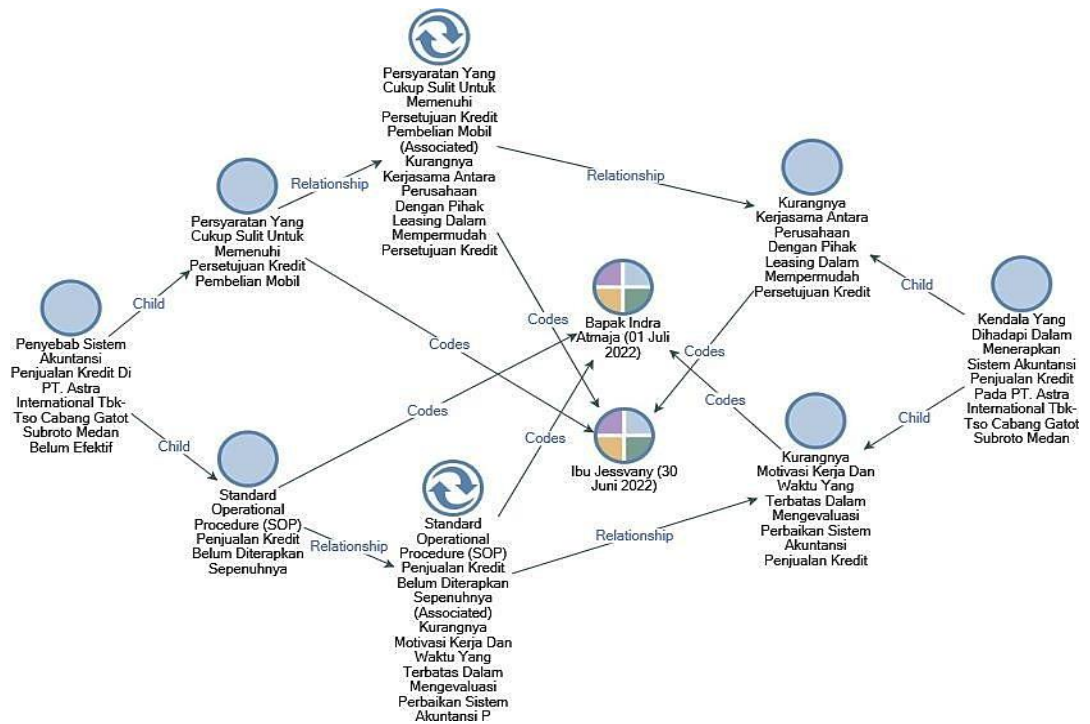


Figure 1. Analysis Map: Causes of Ineffective Management Control in Credit Sales

After conducting research and analyzing expert opinions, it can be concluded that the credit sales management control system at the company has not been effective (Ratnawati & Aisyah, 2022). Standard operational procedures for credit sales have not been fully implemented. According to an interview with Mr. Indra Atmaja, the unit admin, one of the reasons for the ineffectiveness of the credit sales accounting system is the incomplete implementation of standard operational procedures for credit sales. The standard operating procedure (SOP) is still not properly implemented by the sales department. From 2016 to 2020, when there was a decline in credit sales, there was no swift action from company management or the head manager to address existing sales problems. Monthly evaluations should have been conducted to address problems and implement improvements. However, during the COVID-19 period, even until the end of 2020, this was not consistently done by both the head manager and sales. If there are indications of problems with the credit sales system, the responsible head managers should promptly make decisions to prevent the recurrence of the same mistakes and implement improvements to ensure continuous profit growth for the company in each accounting period (Figure 2).

Figure 2 reveals various obstacles encountered in implementing a credit sales accounting system, notably the lack of cooperation between the company and leasing parties in facilitating credit approval. According to Mrs. Jessvany, a sales counter interviewed for this research, one of the challenges faced by the company in implementing the credit sales management control system is the insufficient collaboration between the company and the leasing party in streamlining credit approval processes. The company collaborates with leasing parties for credit sales, and this collaboration has not been executed smoothly. Many customer vehicle orders have been canceled due to stringent credit application requirements. The stringent conditions imposed by the company have made leasing parties cautious about extending credit for car purchases, considering the high-risk nature of credit transactions. Effectively managing a company involved in credit sales requires a robust system, particularly an efficient credit sales system that ensures customers easily comprehend the procedures.

Robbins and Judge (2010) posit that cooperation is the synergy of strengths among individuals aiming for a common goal, namely profit. Collaboration harnesses diverse

ideas, fostering success. A team, comprising two or more individuals coordinating efforts for a specific purpose, is closely tied to cooperation, emphasizing achievement and performance awareness. One of the challenges faced by the company in implementing the credit sales management control system, as highlighted in interviews with Mr. Indra Atmaja, a unit admin, is the lack of work motivation and limited time for evaluating improvements to the credit sales management control system (Nurlaili et al., 2016; Ratnawati & Aisyah, 2022). The sales department perceives insufficient work motivation from company management, hindering their ability to conduct monthly evaluations due to high workloads beyond their capacities, limited support systems, and inadequate or mismatched rewards. The sales department's inconsistency in enhancing the credit sales system is attributed to these factors. Additionally, company management lacks decision-making authority, despite bearing significant responsibilities (Rahmalia, 2020; Gami & Aisyah, 2023). In the era of COVID-19, it is essential for company management or the head manager to comprehend the conditions and needs of their subordinates, prioritizing not only goal achievement but also demonstrating sensitivity to human resource conditions. Enhanced employee motivation correlates with improved performance and adaptability to challenges.

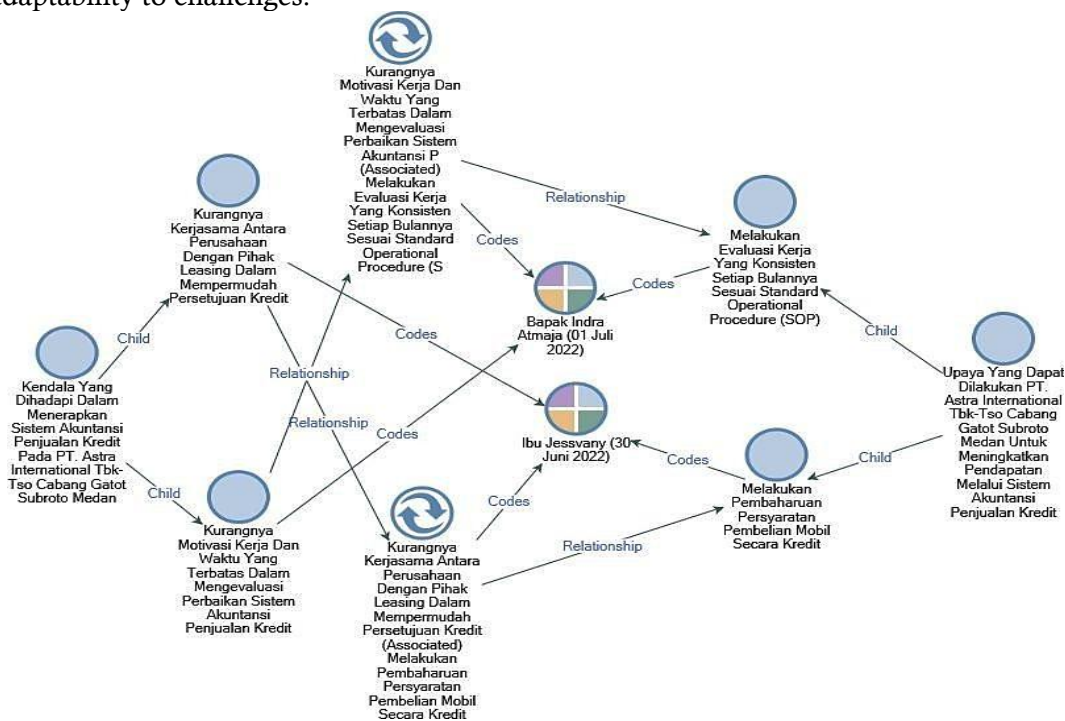
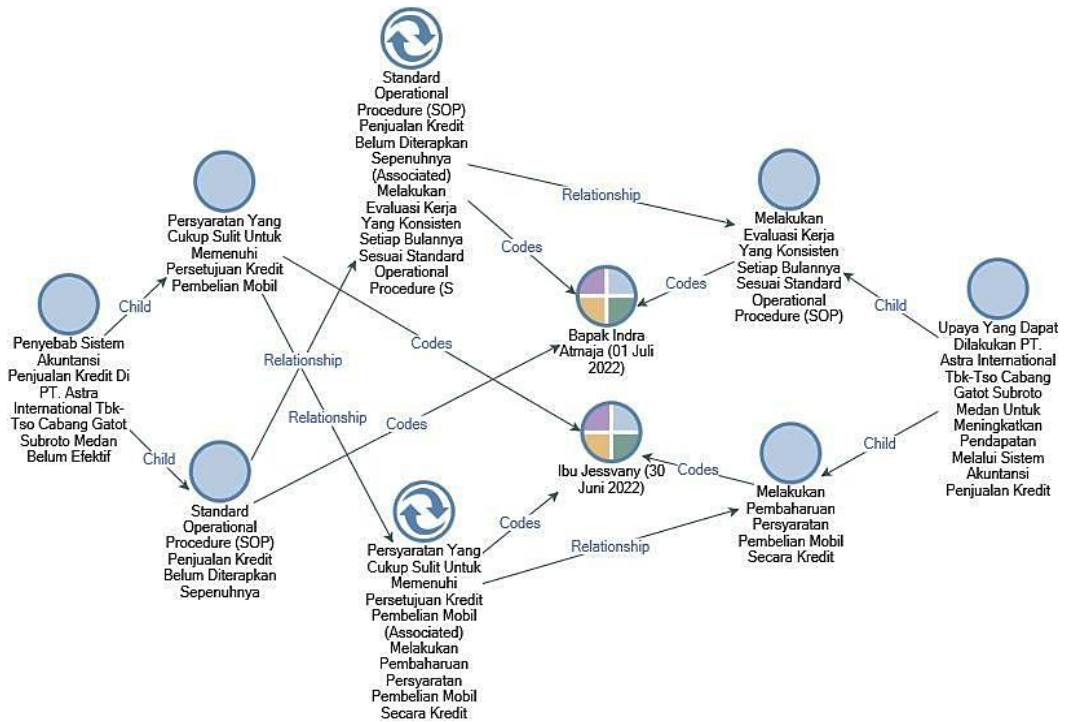


Figure 2. Analysis Map: Obstacles for Enhancing Revenue through Credit Sales

Factors influencing organizational effectiveness, according to Aisyah et al. (2023) and Tangkilan (2015), include motivation, wherein managers can inspire subordinates by attending to their needs and goals. The higher the motivation of employees to work positively, the better their resulting performance. The second factor is work evaluation, where managers provide encouragement, assistance, and information to subordinates, who, in turn, must execute tasks effectively and complete them for evaluation of their performance. The third factor is supervision, achieved through monitoring employee performance to ensure continuous oversight and reduce the risk of errors in duty execution. Regarding efforts by the company to increase revenue through a credit sales system, the research utilizes the NVivo qualitative data analysis technique. The findings related to the credit sales accounting system for income enhancement at the company are presented in Figure 3.



**Figure 3.** Map of Analysis of Efforts Made by the company in implementing a management control system to increase revenue through a credit sales system

There are several efforts made by the company to increase income through a credit sales system. One of these efforts involves updating the requirements for purchasing cars on credit. In an interview with Mrs. Jessvany, the sales counter, it was revealed that the company collaborates with leasing companies to enhance the credit sales system's effectiveness. This collaboration aims to simplify the credit application process for customers, particularly during the challenging times of the COVID-19 pandemic. Additionally, the company offers attractive promotions to make car purchases on credit more appealing to customers. Furthermore, the credit sales team plays a crucial role by providing clear guidelines on the conditions for granting credit sales. They consider consumers' financial capabilities and guide them on choosing a vehicle within their budget. The sales team emphasizes understanding consumers' purposes and preferences, ensuring that they choose a suitable car model. If customers face financial constraints, the sales team advises them on alternative options. This approach aims to enhance customer understanding of procedures and requirements, ensuring the smooth operation of the credit sales system and ultimately increasing income.

Thus, it can be analyzed that the company's efforts to increase income through the credit sales system include updating requirements or methods to facilitate consumers in fulfilling credit approval requests when purchasing a car. Another crucial initiative is the consistent implementation of monthly work evaluations following standard operating procedures (SOP). In an interview with Mr. Indra Atmaja, the unit admin, it was revealed that such evaluations are essential for addressing problems promptly, requiring swift action from company management or the head manager to overcome existing credit sales challenges. According to Zuliyanti et al. (2015) and Hasti & Artiska (2018), if there are indications of issues in the credit sales accounting system, the responsible head managers should promptly make decisions to prevent the recurrence of mistakes. Implementing improvements ensures sustained profitability for the company on a monthly or yearly basis. Therefore, a consistent evaluation in line with the standard operating procedure (SOP) and a streamlined, effective credit sales accounting system is expected to enhance sales profits. This underscores the significance of information within a company, crucial for sales managers or head managers responsible for decision-making and actions.



## CONCLUSIONS

Based on the discussion and data analysis, the findings lead to the conclusion that the ineffectiveness of the management control system in increasing income through credit sales at the distributor company is attributed to the sales department's failure to update the requirements for purchasing cars on credit, and the incomplete implementation of the standard operating procedure (SOP) for credit sales. The obstacles faced by the distributor company in implementing a management control system include a lack of cooperation between the company and the leasing party in facilitating credit approval, along with insufficient work motivation and limited time for evaluating improvements to the credit sales system.

The distributor company's efforts to enhance revenue through a credit sales system involve updating the requirements for purchasing cars on credit to attract customers and conducting consistent evaluations every month in line with the standard operating procedure (SOP). In conducting research on the effectiveness of implementing management control systems to increase income through credit sales at PT. Astra International, Gatot Subroto Medan Branch, researchers can offer recommendations. It is hoped that the distributor company can enhance its performance, particularly in updating the requirements for the credit sales accounting system, which can contribute to increased credit sales and income. Regular monthly evaluations of the credit sales system by company management and the responsible head manager are essential for swiftly addressing any arising issues.

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