# Implementation of a Web-Based Accounting Information System for Management of Consumable Goods Inventory Case Study: Banjarbaru City Regional Revenue Service Unit

Nadia Puteri Utami Politeknik Negeri Banjarmasin Email: <u>nadiaputeri\_utami@poliban.ac.id</u> Muhammad Bahit Politeknik Negeri Banjarmasin Email: <u>bahit@poliban.ac.id</u> Tiara Regita Cahyani Politeknik Negeri Banjarmasin Email: <u>D020320051@akuntansipoliban.ac.id</u>

Corresponding author: <a href="mailto:nadiaputeri\_utami@poliban.ac.id">nadiaputeri\_utami@poliban.ac.id</a>

Abstract. An Accounting Information System (AIS) for inventory of consumable goods is important in inventory management, transaction recording and financial reporting. A consumables inventory AIS helps in monitoring stock, calculating inventory costs, and ensuring proper accountability within the company. The problems that occur in the inventory recording system for consumable goods, namely that the recording that is still being carried out is not in accordance with applicable accounting so that the physical entry and exit of goods cannot be known periodically and there is no SIA for the Banjarbaru City Regional Revenue Service Unit. This research aims to create a Web-based SIA for inventory of consumables at the Banjarbaru City Regional Revenue Service Unit. This research method uses the case study method. The results of the research found that web-based AIS for managing supplies of consumables at the Banjarbaru City Regional Revenue Service Unit runs more effectively and efficiently.

Keywords: Accounting Information Systems, Consumables, Accounting Application Programs.

# **INTRODUCTION**

OPEN

Technology has developed rapidly and can support government, including the management of Regional Property in government agencies. Adoption of a computerized accounting information system is a very important step to increase effectiveness in management of Regional Property and to maximize local revenue. In order to achieve maximum management of Regional Property management effectiveness, it is important to invest in appropriate hardware and software infrastructure and provide adequate training to the staff who will use them (Wibowo, Kusmintarti, and Eltivia 2022). In this way, local governments can increase transparency, accountability and efficiency in management of Regional Property, which in turn can contribute to increasing local original income (Turini, Septian, and Lestari 2021).

Accounting information systems play a key role in the management of Regional Property including (1) Fast and Accurate Data Processing: Accounting information

systems can process data quickly and accurately, avoiding human errors that may occur in manual management (Wulandari, Bahit, and Ananda 2021). (2) Real-Time Monitoring: With a computerized accounting information system, monitoring of Regional Property Stock can be done in real-time (Najla, Suprivati, and Dewi 2022). This allows quick and accurate decision making related to planning and procurement of Regional Property. (3) Better Internal Controls: These systems can integrate strong internal controls, including user authentication and authorization, to prevent unauthorized access and policy violations (Muhammad Fahmi 2022). (4) Easier Reporting: This system allows for easier and more accurate creation of financial and performance reports. This report can be used for accountability to authorities and stakeholders (Iskandar and Yanuar 2023). (5) Data Analysis: Accounting information systems can assist in analyzing Regional Property data, such as usage trends, operational costs and potential profits. This can be the basis for strategic planning (Haratua et al. 2021). (6) Data Security: It is important to ensure the security of sensitive Regional Property management data. Accounting information systems can provide a strong layer of security and protect data from security threats (Desriani et al. 2023). (7) Integration with Other Systems: This system can be integrated with other systems in government, such as personnel management systems or procurement systems, to ensure efficient coordination between departments. (8) Time and Cost Savings: Automating the Regional Property Management process can save time and costs previously spent on repetitive manual tasks (Handayani, Bahit, and Najman 2023) and (9) Legal and Regulatory Compliance: Accounting information systems can be designed to ensure that local governments comply with all laws and regulations relating to the management of Regional Property.

The management cycle for consumable goods in the form of office stationery is part of the regional property management cycle which consists of needs planning and budgeting, procurement, receiving, storage, distribution, reporting and write-off. (Bahit, Intan, and Artha 2021) (Handayani, Bahit, and Lutfita 2023). Distribution is the main objective in managing these goods at a good stage to fulfill goods needs (Haq and Bahit 2021).

The Banjarbaru City Regional Revenue Service Unit is a technical implementing element of the South Kalimantan Province Regional Financial Agency which carries out some of its main tasks and functions in the City/Regency area of South Kalimantan Province. Activities for recording supplies of consumable goods in the form of office stationery at the Banjarbaru Regional Revenue Service Unit still use a manual system by recording the collection of goods in books, thus allowing recording errors to occur and it does not rule out the possibility that the books used will be damaged or lost due to several factors. which allows this risk to occur. Therefore, it is necessary to have an accounting information system for managing regional property, namely a computerized inventory of consumables as an effort to improve performance that is more effective and efficient as well as minimizing errors in reporting and avoiding the accumulation of excessive amounts of inventory.

Based on the problems above, there is a need for a web-based accounting information system that can meet the inventory needs of the Banjarbaru City Regional Revenue Service Unit. A web-based inventory management accounting information system can simplify recording and reporting activities. Another convenience is that it makes it easier for application users to access the information they want.

### **RESEARCH METHOD**

This research is a case study research and development (R&D) (Handayani, Sunarya, and Bahit 2022) untuk development of a Web-based Accounting Information System for consumable goods for the Banjarbaru City Regional Revenue Service Unit. The steps used in research on the development of a consumable goods accounting information system are as follows (Hertati\* et al. 2022):

#### **Identify Needs**

Identify accounting information needs at the Banjarbaru City Regional Revenue Service Unit related to inventory management of consumable goods with the aim of increasing inventory efficiency, increasing recording accuracy, or optimizing cost management (Sari, Wulandari, and Bahit 2021).

#### Study of literature

Conduct a literature study on the existing accounting information system at the Banjarbaru City Regional Revenue Service Unit regarding the inventory of consumables.

### **Conceptual Design**

Carrying out a conceptual design for an accounting information system at the Banjarbaru City Regional Revenue Service Unit which is planned to consist of a database structure, data flow, main features and user interface.

### **Prototype Development**

Create a prototype accounting information system at the Banjarbaru City Regional Revenue Service Unit and test the design concept.

### **Data collection**

Collect data needed to test the accounting information system at the Banjarbaru City Regional Revenue Service Unit, such as historical inventory data, cost data, and transaction data related to inventory.

### **Software Development**

Software development based on the conceptual design of the accounting information system at the Banjarbaru City Regional Revenue Service Unit in accordance with the waterfall method.

### **Trial and Evaluation**

Testing the accounting information system at the Banjarbaru City Regional Revenue Service Unit with existing data and evaluating system performance, accuracy and compliance with predetermined requirements.

### FINDINGS AND DUSCUSSION

Implementation of the Accounting System for Management of Consumable Goods Inventory in the Banjarbaru City Regional Revenue Service Unit

### 1. Principal Description

Recording the expenditure and entry of supplies of consumable goods is a process of implementing activities at the Banjarbaru City Regional Revenue Service Unit. Recording inventory of consumable goods at the Banjarbaru City Regional Revenue Service Unit is currently actually done manually and computerized. This manual recording is carried out specifically for recording inventory expenditure, while the existing application still has several shortcomings, namely the presence of several features that are not included in the application.

#### 2. Information Used

Information used in the inventory accounting system at the City Regional Revenue Service Unit, namely: (1) List of Goods, (2) Goods Purchase Note and (3) Inventory Card.

### 3. Related Functions

Functions related to the inventory accounting system at the Banjarbaru City Regional Revenue Service Unit, namely the operational function which is responsible for recording the income and expenditure of goods, as well as making minutes regarding consumable inventory at the end of each period.

#### 4. Network of Procedures that Form a System

The network of procedures that form the system in the Banjarbaru City Regional Revenue Service Unit include, namely:

#### a) Item List Request Procedure

This procedure is used when the Banjarbaru City Regional Revenue Service Unit wants to procure goods.

### b) Payment Procedure for Purchase of Goods

This procedure is used when the Banjarbaru City Regional Revenue Service Unit makes payments after purchasing goods.

#### c) Procedure for Final Recording of Purchase Notes

This procedure is used by the Banjarbaru City Regional Revenue Service Unit to record the final total of purchases along with the list of items contained in the purchase receipt.

### 5. Documents Used

Documents used in the inventory accounting system at the Banjarbaru City Regional Revenue Service Unit, namely:

### a) Item Data List

This list aims to facilitate control activities for the procurement of consumable goods and provide data and information as a guide for the procurement of consumable goods in the form of office stationery.

#### b) Goods Purchase Note

This goods purchase note functions as proof of transaction needed to record SIA purchase transactions.

#### c) Dashboard

The Dashboard Form is the initial form that is seen after successful login. This form contains data information that can only be accessed by the admin.



Figure 1. Dashboard

### d) Section Form in Master Data

Section Form is a form that contains information regarding existing sections in the Banjarbaru City Regional Revenue Service Unit. In this form the admin can add data, change data, and delete data.

UPPD Banjarbaru	=				
Selamat Datang,	Kelola B	agian			+ Bagian
🤎 Tiara Regita	Show 10	e entries		Search:	
# Beranda	No 👔		Nama Bagian		Aksi 🕦
🕰 Master Data 🗸 🗸	1 1	Bendahara Penerimaan			
	2	Bendahara Pengeluaran			
Jenis Item Barang Kelola Bagian	-	Sondar and Forgetablich			2
Kelola Ruangan	3	Master PKB dan BBN-KB			2
🏛 Transaksi 🗸 🗸	4	Pelayanan PKB dan BBN-KB			
🖹 Laporan 🗸 🗸	5	Sub Bagian Tata Usaha			
🚔 Pengguna	Showing 1 to	5 of 5 outries			Previous 1 Next
🖞 Keluar				Devel	oped by Tiara Regita Cahya

Figure 2. Section Form

### e) Room Form in Master Data

Room Form is a form that contains information about rooms in the Banjarbaru City Regional Revenue Service Unit. In this form the admin can add data, change data, and delete data.

UPPD Banjarbaru	=		
Selamat Datang, Tiara Regita	Kelola Ruangan	+ Ruangan	
	Show 10 C entries Search	h:	
off Beranda	No † Nama Ruangan	1. Aksi 1.	
a, Master Data ~	1 Ruang Arsip	2 🗅	
	2 Ruang Bendahara Barang	2 0	
Kelola Bagian Kelola Ruangan	3 Ruang Bendahara Penerimaan	<b>/</b>	
🏛 Transakai 🛛 🗸	4 Ruang Bendahara Pengeluaran	2 🗅	
🖹 Laporan 🗸 🗸	5 Ruang Kaal PKB dan BBNKB	2 🗅	
Pengguna	6 Ruang Kepala Sub Bagian Teta Usaha	2 0	
🕲 Keluar	7 Ruang Kepala Unit	2 0	
	8 Ruang Pelayanan	/ 0	
	9 Ruang Tata Usaha dan Umum	2	
	Showing 1 to 9 of 9 entries	Provious 1 Next	£
		Developed by Tiara Regita Ca	ahya

Figure 3. Room Form

### f) Item Item Form in Master Data

Goods Item Form is a form that contains information regarding the list of goods items in the Banjarbaru City Regional Revenue Service Unit. This list of goods items can be selected based on the type of goods item. In this form the admin can add data, change data, and delete data.

Selamat Datang, Tiara Regita	Alat Tu	lis Kantor		~ <mark>Q</mark>		+ Item Barang
e Beranda	Show 10	• entries			Search:	
🗙 Master Data 🗸 🗸	No 1	Nama Item 👘	Merk Item 👔	Jenis Item 👘	Satuan	Aksi 📋
Item Barang	1	Ballpoint Balliner	Pilot	Alat Tulis Kantor	Buah	
Jenis Item Barang Kelola Bagian Kelola Ruangan	2	Ballpoint Biasa	Snowman	Alat Tulis Kantor	Bush	
Transaksi Y	з	Binder Clip 111	Jayko	Alat Tulis Kantor	Kolak	
🖞 Laporan 🗸 🗸	4	Binder Clip 260	Jayko	Alat Tulis Kantor	Kotak	2
Pengguna	5	Binder Clip No.105	Joyko	Alat Tulis Kantor	Kotak	
b Keluar	6	Gunting Kertas Sedang	Joyko	Alat Tulis Kantor	Buah	2
	7	Isi Ulang Tinta Printer	Epson	Alat Tulis Kantor	Botol	2
	8	Stapler Bosar	Joyko	Alat Tulis Kantor	Buah	2 0
	9	Stapler Kecil	Jayko	Alat Tulis Kantor	Buah	2 🖬
	10	Trigonal Paper Clip Besar	Jayko	Alat Tulis Kantor	Kotak	2 0

Figure 4. Item Form

#### g) Goods Item Type Form in Master Data

The Goods Item Type Form is a form that contains information regarding the types of goods and their respective descriptions in the Banjarbaru City Regional Revenue Service Unit. In this form the admin can add data, change data, and delete data.

UPPD Banjarbaru	≡	
Selamat Dalang. Tiara Regita	Jenis Item	+ Jenis Ham Barang
	Show 10 C entries	Search:
ff Beranda	No †; Jenis Item	ti Deskripsi ti Aksi ti
🕰 Master Data 🗸 🗸	1 Alat Tulia Kantor	Alat/Bahan untuk Kegiatan Kantor - Alat Tulis Kantor 🗾 🖸
Item Barang Jenis Item Barang	2 Bahan Cetak	Alat/Bahan untuk Kegiatan Kantor - Alat Tulis Kantor 🗾 🖸
Kelola Bagian Kolola Ruangan	3 Isi Stapies	Alat/Bahan untuk Kegiatan Kantor - Alat Tulis Kantor
🏦 Transaksi 🗸 🗸	4 Ordner dan Map	Alal/Bahari untuk Kegiatan Kantor - Alat Tulis Kantor 🗾 🚺
🖹 Laporan 🗸 👻	5 Kertas dan Cover	Alat/Bahan untuk Kegiatan Kantor - Kertas dan Cover 🖉 0
Pengguna	6 Bahan Komputer	Alat/Bahan untuk Kegiatan Kantor - Bahan Komputer 🖉 🖸
O Keluar	7 Peralatan Komputer Lainnya	Alat/Bahan untuk Kegiatan Kantor - Bahan Komputer 🖉 🛛
	8 Peralatan Personal Computer	Alal/Bahan untuk Kegiatan Kantor - Bahan Komputer
	Showing 1 to 8 of 8 entries	Provious Next
		Developed by Tiara Regita Cahy

Figure 5. Goods Item Form

# h) Outgoing Goods Form

Outgoing Goods Form is a form that contains information about outgoing goods. In this form the admin can change data and delete data. Meanwhile, to remove goods, you must first go through a receipt for taking the goods.

=					
Barang Keluar				I	+ Keluarkan Barang
Show 10 ¢ entries				Search:	
No † Tanggal †	Nama Barang	Jumlah 📋	Ruangan 📋	Penerima 📋	Aksi 📋
1 29/05/2023	Kertas Continuos Form 3 Ply	1	Master PKB dan BBNKB	Tiara	
					Previous Next
Showing the for tenthes					1101030
				Denude	oped by Tiara Regila Cahya
	Barang Keluar Show 10 e entries Ne †1 Tanggal †1	No 1; Tanggat 1; Nama Barang 1;   1 2805/2023 Kertas Continuos Form 3 Py	Barang Keluar   Brow 10 entries   No 1; Tanggal 1; Nams Barang 1; Junelah 1;   1 20052023 Kartes Continuos Form 3 Ply 1 1	Barang Keluar   Show 10 e entries   No 1; Tanggal 1; Nama Barang 1; Juntah 1; Ruangan 1;   1 26/05/2023 Kertes Continuos Form 3 Phy 1 Master PKB dan BBNKB	Barang Keluar   Show 10 existing   Nor, 1 Tangal 1 Nama Barang 1, Juntah 1 Ruangan 1, Pendina 1, 1 Pendina 1, 1   1 2005/202 Kertes Continue Form 3 P/y 1 Masier PKB dan BBNKB Tare

Figure 6. Outgoing Goods Form

### i) Incoming Goods Form

The Incoming Goods Form is a form that contains information regarding incoming goods when the goods we request from the South Kalimantan Province Regional Financial Agency have been sent to the Banjarbaru City Regional Revenue Service Unit and have been received. In this form the admin can add data, change data, and delete data.

Selamat Datang,	Barang	Masuk						+ Barang Masuk
🤎 Tiara Regita	Show 10	e entries					Search:	
🕈 Boranda	No †	Tanggal 👔	Nama Barang	Jumlah 📊	Merk 📋	Satuan 📋	Harga 📋	Aksi 斗
🎗 Master Data 🗸 🗸	1	23/05/2023	Ballpoint Balliner	42	Pilot	Buah	Rp 27.500	
Transaksi 🗸	2	23/05/2023	Ballpoint Biasa	103	Snowman	Buah	Rp 4.500	2
Barang Keluar	3	23/05/2023	Binder Clip 111	26	Jayko	Kotak	Rp 11.900	2
E Laporan V	4	23/05/2023	Binder Clip 260	16	Joyko	Kotak	Rp 29.400	2
Pengguna	5	23/05/2023	Binder Clip No. 105	20	Joyko	Kotak	Rp 3.000	2
	6	23/05/2023	Cetak Spanduk	142	Custom	m2	Rp 35.000	2
	7	23/05/2023	Gunting Kerlas Sedang	20	Joyko	Buah	Rp 35.900	
	8	23/05/2023	HVS Folio 70 Gram	145	SIDU	Rim	Rp 65.000	2
	9	23/05/2023	HVS Folio 80 Gram	7	SIDU	Rim	Rp 74.100	
	10	23/05/2023	Isi Stapler Besar No. 360	20	Joyko	Buah	Rp 2.000	
	Showing 1 t	o 10 of 24 entries					Previous	1 2 3 Next

Figure 7. Incoming Goods Form

# j) Incoming Goods Report

Incoming Goods Report is a report that contains a list of incoming goods.

Selamat Datang, Tiara Regita Beranda Master Data ~			BAC UNIT PELAYAN B	AN PEN	DAPATA	N DAER	АН
Transaksi v			Laporan Barang N	lasuk			
caporan -	No	Tanggal	Nama Barang	Jumlah	Merk	Satuan	Harga
Laporan Barang Masuk	1	23/05/2023	Ballpoint Balliner	42	Pilot	Buah	Rp 27.500
Pengguna	2	23/05/2023	Ballpoint Biasa	103	Snowman	Buah	Rp 4.500
Keluar	3	23/05/2023	Binder Clip 111	26	Jayko	Kotak	Rp 11.900
Reluar	4	23/05/2023	Binder Clip 260	16	Jayko	Kotak	Rp 29.400
	5	23/05/2023	Binder Clip No. 105	20	Jayko	Kotak	Rp 3.000
	6	23/05/2023	Cetak Spanduk	142	Custom	m2	Rp 35.000
	7	23/05/2023	Gunting Kertas Sedang	20	Jayko	Buah	Rp 35.900
	8	23/05/2023	HVS Folio 70 Gram	145	SIDU	Rim	Rp 65.000
	9	23/05/2023	HVS Folio 80 Gram	7	SIDU	Rim	Rp 74.100
	10	23/05/2023	Isi Stapler Besar No. 360	20	Jayko	Buah	Rp 2.000
	11	23/05/2023	isi Stapler No. 10	40	Kenko	Kotak	Rp 28.000
	12	23/05/2023	Isi Ulang Tinta Printer	35	Epson	Botol	Rp 150.000
	13	23/05/2023	Kertas Continuos Form 3 Pty	25	Paperline	Kotak	Rp 400.000
	14	23/05/2023	Kertas Continuos Form 3 Ply A3	12	Paperline	Kotak	Rp 800.000
	15	23/05/2023	Kerlas Themper 80x80 mm	125	E-Print	Kotak	Rp 35.000
	16	23/05/2023	Kuarto A4s 70 Gram	30	SIDU	Rim	Rp 65.700
	17	23/05/2023	Map Ordner	20	Bantex	Buah	Rp 29.300
	18	23/05/2023	Map Ordner Besar	30	Bantex	Buah	Rp 48.800
	19	23/05/2023	Sneihecter Plastik	10	BIG	Lusin	Rp 137.000
	20	23/05/2023	Stapler Besar	20	Jayko	Buah	Rp 91.700
	21	23/05/2023	Slapler Kecil	25	Joyko	Buah	Rp 47.000
	22	23/05/2023	Trigonal Paper Clip Besar	20	Kenko	Kotak	Ro 31.400
	22	23/05/2023	Trigonal Paper Clip Keol	50	Kenko	Kotak	Rp 5.300
	24	23/05/2023	Trigonal Paper Clip Sedang	25	Kenko	Kotak	Rp 20.500

Figure 8. Incoming Goods Form

# k) Outgoing Goods Report

Outgoing Goods Report is a report that contains a list of outgoing goods.

Selamat Datar							🖨 Cetak
Tiara Regita	nga				ADAN KEUAN		ARBARU
Master Data	~	I. 1	<b>V</b>	JI. Pangeran	Suriansyah No. 9	Banjarbaru Kode Pos 70711	
Transaksi	~			Laporan B	Barang Keluar		
🖹 Laporan	~	No	Tanggal	Nama Barang	Jumlah	Ruangan	Penerima
		1	29/05/2023	Kertas Continuos Form 3 Ply	1	Master PKB dan BBNKB	Tiara
Laporan Barang Keluar							
Pengguna							

Figure 9. Outgoing Goods Report Form

# CONCLUSION AND RECOMMENDATION

Based on the analysis, design, implementation and testing that has been carried out in this research, it can be concluded that the Web-based Accounting Information System (AIS) for the inventory of consumables at the Banjarbaru City Regional Revenue Service Unit can be used well in a computerized database and can speed up the process. search for new and old data. This research also provides suggestions for improving the inventory accounting system for consumable goods at the Banjarbaru City Regional Revenue Service Unit by making item data/reports per month provided in graphical form, in order to find out what items are often requested by employees of the City Regional Revenue Service Unit. Banjarbaru.

### REFERENCES

- Bahit, Muhammad, Paraswati Intan, and Wulandari Phaureula Artha. 2021. 'Sistem Informasi Akuntansi Perhitungan Insentif Operator Berbasis Web Pada Terminal Petikemas Banjarmasin Pt. Pelabuhan Indonesia III (Persero) Regional Kalimantan)'. Seminar Nasional Manajemen, Ekonomi Dan Akuntansi 6(1):640– 44.
- Desriani, Neny, Harsono Edwin Puspita, Aulia Ramadina Salsabila, Mutiasari Nur Wulan, and Hilda Ratna Dewi. 2023. 'Web Based Accounting Information System Application Design with Prototype Method (Study on The National Flagship Cooperative of Prosperous Green Farmers)'. Pp. 606–14 in. Atlantis Press.

- Handayani, Monika, Muhammad Bahit, and Hana Lutfita. 2023. 'Cash Receipt and Disbursement Accounting Information System: A Case Study at the Muhammadiyah AT Tanwir Mosque Banjarmasin'. *Proceeding of The International Conference on Economics and Business* 2(2):16–27.
- Handayani, Monika, Muhammad Bahit, and Muhammad Najman. 2023. 'Management Accounting Information System: Case Study at the Kusan Hilir Pagatan District Office'. Proceeding of The International Conference on Business and Economics 1(2):122–31.
- Handayani, Monika, Muhamad Hendra Sunarya, and Muhammad Bahit. 2022. 'Visualization of Fintech Research Trends (Financial Technology) Using VOSViewer'. Pp. 3–10 in. Atlantis Press.
- Haq, Ahsanul, and Muhammad Bahit. 2021. 'Visualization and Bibliometric Analysis of FinTech Trend Research'. Pp. 80–84 in. Atlantis Press.
- Haratua, Justin A., Andree E. Widjaja, Kusno Prasetya, and Hery Hery. 2021. 'Web-Based Inventory Application Development for PT. Palugada Indonesia'. *IJNMT* (*International Journal of New Media Technology*) 8(1):70–78.
- Hertati\*, Lesi, Asmawati Asmawati, Lili Syafitri, Meifida Ilyas, and Otniel Safkaur. 2022. 'Implementing Management Accounting Information Systems Using Software Applications and Its Implications on Individual Performance'. Jurnal Ilmu Keuangan Dan Perbankan (JIKA) 12(1):104–16..
- Iskandar, Dwi, and Andre Tantri Yanuar. 2023. 'Inventory Information System Integration at CV. XYZ Web-Based'. *International Journal of Computer and Information System (IJCIS)* 4(1):8–13.
- Muhammad Fahmi, Zulkarnain. 2022. 'Implementation Of Internal Control Procedures That Enable Cost Savings In Dealing With Threats Cycles: Reveneu Cycle: Tradional Vs Digital Accounting Information System Era In Pharmaceutical Sector'. Journal of Pharmaceutical Negative Results 3566–71.
- Najla, Najla, S. Supriyati, and Deshinta Arrova Dewi. 2022. 'Design of Sales Accounting Information System Using EMKM Accounting Standard'. *@is The Best:* Accounting Information Systems and Information Technology Business Enterprise 7(2):166–80.
- Sari, Marshelina Putri Permata, Phaureula Artha Wulandari, and Muhammad Bahit. 2021. 'Perancangan Sistem Informasi Perhitungan Perjalanan Dinas Pada Balai Wilayah Sungai Kalimantan III Berbasis Web'. Seminar Nasional Manajemen, Ekonomi Dan Akuntansi 6(1):780–85.
- Turini, Turini, Willy Eka Septian, and Widya Jati Lestari. 2021. 'Accounting Information System for Spare Parts Cash Sales Using The Cash Basis Method At The Vie Jaya Motor Workshop Cirebon'. Global Conference on Business and Management Proceedings 1(1):85–95.
- Wibowo, Aldo Wicaksono, Anik Kusmintarti, and Nurafni Eltivia. 2022. 'Analysis And Design of Inventory Accounting Information System Applications To Improve Internal Control In MSMES Filo CR Malang'. *International Journal of Multidisciplinary Research and Literature* 1(6):660–69.

Wulandari, Phaureula Artha, Muhammad Bahit, and Riski Emmilia Ananda. 2021. 'A Web-Based Direct Labor Cost Accounting Information System Case Study of PT. Giri Mera Banjarmasin'. Pp. 234–37 in. Atlantis Press.