

# Assessment of the Implementation of the Raw Material Inventory Accounting Information System to Improve Internal Control Effectiveness at PT. DIC Graphics Indonesia (Mojokerto Plant)

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## ABSTRACT

**Objective:** The purpose of this study is to determine the application of the raw material inventory accounting information system and internal control of the raw material inventory accounting system at PT. DIC Graphics Indonesia (Plant Mojokerto). **Method:** The research method used is qualitative. The population was taken from PT. DIC Graphics Indonesia (Plant Mojokerto) located on Jalan Mandek, Kutogirang, Ngoro District, Mojokerto Regency, East Java. Sampling using purposive sampling technique. The data source was obtained from the interview process which was conducted directly to the PPIC informant Mr. Ridho, the warehouse head Mr. Iwan and the warehouse admin Mr. Bagus, and other data sources in the form of archive sources obtained from data at PT. DIC Graphics Indonesia (Plant Mojokerto) as complementary secondary data. Data analysis is a planned procedure in collecting, organizing, interpreting, and interpreting data that has been combined in order to interpret the given phenomenon or make decisions based on empirical evidence. This technique has 3 steps, (1) data reduction, (2) presenting data, and (3) Verification (Drawing Conclusions). **Result:** The results of the study on the implementation of the raw material inventory accounting information system at PT. DIC Graphics Indonesia (Mojokerto Plant) have carried out the procedures as determined by the company and include: identifying each type of raw material used in the production process, recording the entry and exit of raw materials from the inventory warehouse using a computerized system and the implementation of the raw material inventory accounting system at PT. DIC Graphics Indonesia (Mojokerto Plant) has been proven to improve the company's internal control. **Novelty:** The study highlights the improvement in internal control through the implementation of a computerized raw material inventory accounting information system at PT. DIC Graphics Indonesia (Mojokerto Plant).

## INTRODUCTION

Along with business and economic development, business entities are increasingly complex and diverse. In this increasingly dynamic environment, financial information is an important key to managing and understanding company performance. Accounting is an important tool for recording and reporting financial information in a systematic and structured way [1]. Accounting is a discipline and system that is used to study, calculate, record, process, analyze, and communicate financial and non-financial information regarding economic objects [2]. The use of information technology in accounting allows the process of recording, processing, and reporting financial data to be faster and more accurate, reducing the potential for human error, and increasing efficiency. Accounting Information Systems (SIA) play a role in managing and providing relevant explanations for financial management and provisions in an organization or company [3].

SIA is a series of processes that manage data and transactions with the aim of generating information that supports the planning, control, and operations of a company [4]. With SIA, the company is able to manage various financial aspects well. However, if the company's SIA does not function properly, this can hinder the smooth operation and disrupt the company's activities [5]. Therefore, information systems have an important role in operating the company's activities.

The implementation of SIA will show clear information and differences between the various functions within the company, so there will be a clearer understanding of the tasks involved in each transaction [6]. One of the sub-systems contained in SIA is information on raw material inventory. SIA in the supply of raw materials is used by manufacturing businesses to facilitate goods processing activities from raw materials to finished goods. Production activities cannot run optimally if they do not have targeted raw material management [7].

When the information system is ineffective, there can be obstacles to the inventory of goods in the company. Lack of adequate accounting procedures and information systems for the receipt and expenditure of raw materials can lead to overuse that is detrimental to the company [8]. Excessive supply of raw materials can be detrimental to the company, due to the large amount of capital invested, deterioration in quality, damage and so on. Meanwhile, a shortage of inventory also hampered smooth production. Lack of production results in unmet consumer demand and has an impact on the sustainability of the company [9].

PT. DIC Grapichs Indonesia (Plant Mojokerto) is a manufacturing company engaged in the sale of ink with types of ink including PU ink, Offset ink, Flexo ink, UV ink, Metal 2pc ink, and others. Based on the results of the survey that has been conducted, it is known that PT. DIC Grapichs Indonesia in its production process sometimes has obstacles such as incorrect recording and error in providing item codes in raw material inventory, thus causing a difference between inventory data and physical stock results which can have an impact on when goods are about to be removed from the warehouse and sent to the completion department for production, in the process there is a shortage of goods or after checking the inventory data and stock card of the goods It is still recorded, but in reality, the goods no longer exist or have been issued/sent to production. This often happens and has a bad impact on the production process. Making the production process longer or taking more time because you have to wait for materials to come again from suppliers who sometimes also experience delays.

Management of raw material inventory at PT. Grapichs Indonesia is distinguished by an item code to control the entry and exit of goods efficiently. However, the system that is already running is still not able to manage inventory properly, so there is often a discrepancy between physical calculations and inventory data in the raw material warehouse. The existence of this difference is known after the stock taking is carried out at the end of each accounting period. If there is a difference as in the table above, it is difficult to allocate the calculation of raw material stock according to production needs. When the calculation is not

Accordingly, it will cause shortages in the next purchase, and if you make a repurchase to cover the shortage of stock, of course it will take a long time for the purchase process to be returned to the supplier. This also has an impact on the scheduled export time so that there is an export delay.

An accounting system, especially for raw material inventory, is important to overcome problems that arise related to inventory. This system is designed with the aim of ensuring the continuity of the production process so that the company can achieve its profit goals [10]. The importance of supervision is also seen in ensuring that the system operates according to the established procedures, so that if there are errors, they can be addressed immediately. Although existing procedures are very important, the success of the company depends not only on good execution, but also on effective control of the company's activities [11]. With demikian, internal control to oversee the procedures applied to raw material inventory, it is also important to evaluate the internal controls and information accounting systems of raw material inventory that have been implemented [12].

Based on the background of the above research, the problems that will be researched and discussed in this study are, as follows:

1. How is the implementation of the raw material inventory accounting information system at PT. DIC Graphics Indonesia (Plant Mojokerto)?
2. How can the raw material inventory accounting system improve internal control at PT. DIC Graphics Indonesia (Plant Mojokerto)?

This study aims to determine the application of the raw material inventory accounting information system and the internal control of the raw material inventory accounting system at PT. DIC Graphics Indonesia (Plant Mojokerto). There is a gap from the previous research which discusses the analysis of the internal control accounting information system on the supply of raw materials of pt [18]. The charisma profile, in which there is a less clear division of duties and authority, especially in the administrative part, in this part there is a trap of duties and responsibilities, and the lack of scope of research with the research subject. So that the researcher wants to re-examine and evaluate from previous research and at the same time also want to obtain evidence and of course use a different research sample, namely PT. DIC Graphics Indonesia (Plant Mojokerto).

## Thinking framework

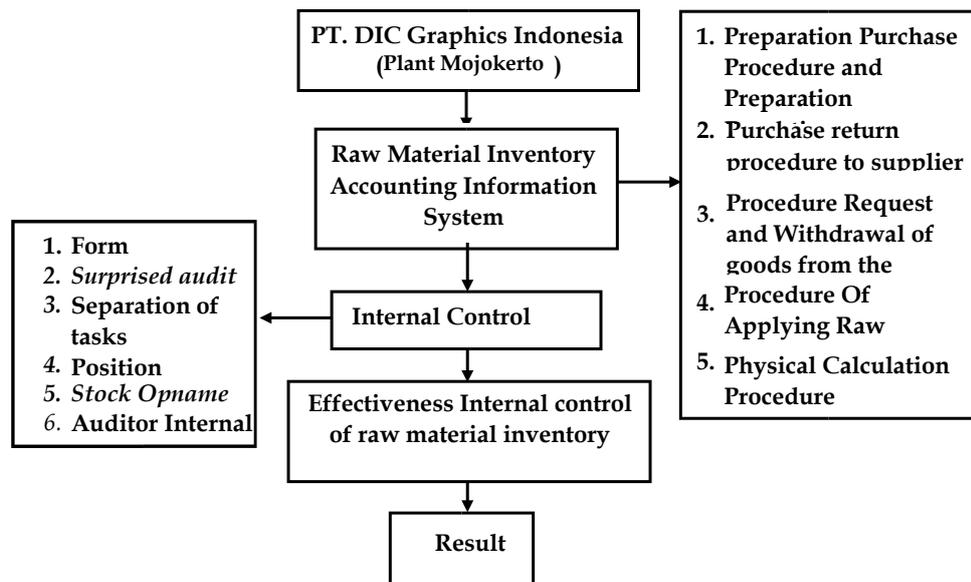


Figure 1. Research Thinking Framework.

## RESEARCH METHOD

### Types of Research

This research uses a qualitative type of research. Qualitative is a research method used to understand and analyze phenomena or problems more deeply and describe their characteristics in detail [13].

### Research Location

This research was carried out in October 2023 at PT. DIC Graphics Indonesia (Plant Mojokerto) which is located on Jalan Mandek, Kutogirang, Ngoro District, Mojokerto Regency, East Java.

### Informant Determination Techniques

In this study, the determination of informants uses the purposive sampling method which is a way to deliberately select informants based on specific objectives that are in accordance with the research theme, because it is considered that the person has information that is relevant to this study. The data source obtained from this interview process was carried out directly to the informant of PT. DIC Graphics Indonesia (Plant Mojokerto) is PPIC Mr. Ridho, the head of the warehouse Mr. Iwan and the warehouse admin Mr. Bagus. The results of the interview are then recorded or recorded. Other data sources are in the form of archival sources obtained from data at PT. DIC Graphics Indonesia (Plant Mojokerto) as a secondary data complement.

### Data Collection Techniques

In data collection, using a structured method, namely, (1) interview techniques, in the implementation of interviews are conducted with PPIC to obtain information about the accounting information system, while information about raw materials is conducted with Mr. Ridho as PPIC, Mr. Iwan as the head of the warehouse and Mr. Bagus as the

warehouse admin, observation and documentation; (2) observation was carried out at PT. DIC Graphics Indonesia Mojokerto; and (3) documentation in this study includes, the vision and mission of PT DIC Graphics, company profile, photos of interviews with informants and photos of activities during observation.

### **Data Analysis Techniques**

Data analysis is a planned procedure in collecting, organizing, interpreting, and interpreting data that has been combined in order to interpret dictated phenomena or make decisions based on empirical evidence [15]. This technique has 3 steps, namely (1) data reduction, in reducing data the researcher refers to the focus of research, namely the evaluation of the implementation of SIA of raw material inventory and the effectiveness of internal control at PT. DIC Graphics Indonesia (Plant Mojokerto); (2) presenting data, the next step is to present data to make it easier to understand what is happening. The reduced data is presented back to see it in its entirety, allowing further data mining if needed for deeper understanding; and (3) Verification, In this study, the conclusions obtained are findings regarding the evaluation of the research obtained [16], [17].

## **RESULTS AND DISCUSSION**

### **Results**

#### **A. Brief Explanation of Company Profile**

PT. DIC Graphics Indonesia, part of the DIC Group, is a leading chemical company in the global market in printing inks, organic pigments, and PPS compounds. Established in 1908, DIC has grown from a printing ink manufacturer to an important player in the chemical industry with an extensive portfolio. Their operations are spread across more than 60 countries and regions. In Indonesia, the company has been a major partner in the printing ink industry since its inception in 1979, and went through a series of changes including a merger with PT Coates Indonesia in 2003. DIC Graphics is not only one of the leading printing ink companies in Indonesia, but also manages the only pigment manufacturer in Indonesia after the acquisition of PT. Monokem Solar in 2012. With a commitment to continuous innovation, the company strives to meet the growing demands of the printing industry, in accordance with their vision of "Color & Comfort by Chemistry".

#### **B. Analysis of the Application of Inventory Accounting Information System**

PT. DIC Graphics Indonesia (Plant Mojokerto) uses the inventory mutation method or the perpetual method to record inventory. The reason for using this method is the ease of getting information about the amount of inventory whenever needed, just by looking at the inventory book. Internal control is considered important to prevent errors, fraud, and irregularities within the company. Although in small companies, control can be carried out by direct leadership, but with the growth of larger companies, the complexity of tasks and the wider scope of movement make direct control impossible. Therefore, an effective internal control system is needed, which aims to give confidence to the leadership that the company's goals are achieved. An effective internal control system

involves processes and policies such as separation of duties, supervision, risk assessment, and continuous monitoring.

The internal control of a company involves several key steps. Separation of duties aims to prevent a single individual from taking full control of business processes, thereby reducing the risk of fraud or intentional errors. Supervision ensures that all company activities are in accordance with established procedures and properly recorded. Risk assessments help companies identify and manage risks that may affect the achievement of goals. Continuous monitoring ensures that the internal control system remains effective as the company develops. An inventory accounting system is a collection of elements that aim to record changes in the inventory stored in the warehouse, which are connected to other systems such as sales, purchases, and production costs.

There are five procedures that make up the raw material inventory system at PT. DIC Graphics Indonesia (Plant Mojokerto) namely:

### **1. Preparation and Acceptance Purchase Procedure**

At PT. DIC Graphics Indonesia (Plant Mojokerto), definition of "Procedure is a sequence of work that usually involves several people in one or more parts, to ensure uniform treatment of the company's transactions [30]. Meanwhile, the definition of a purchase procedure is a procedure that regulates various ways of making purchases both in the form of goods and services needed in the company.

Based on the results of the interview, the researcher conducted interviews with Mr. "Ridho" and Mr. "Iwan" as PPIC and Head of Warehouse at PT. DIC Graphics Indonesia (Plant Mojokerto) which discusses the procedure for purchasing inventory and receiving, for the question is whether from every existing activity and system procedure there is a Form / Memorandum during the Purchase process or return to the Supplier?, then does each inventory purchase and receipt procedure always go through an inspection (audit) process?, then does the company in every purchase or return process of goods have a process calculating the stock of goods that are still stored in the warehouse, then is there a separation of duties from the existing system?, then does the company implement Position Rotation?.

Then the answer from Mr. "Ridho", namely, "Yes, all activity procedures always have a form, and each position has its own jobdesk", furthermore, "Yes, during the process of purchasing inventory and receiving it does not escape the inspection process (Audit)." Furthermore, "Yes, at the end of every year, the warehouse always checks and recalculates (Stock Opname) calculates the stock of goods in the warehouse."

The following is the answer from Mr. "Iwan", namely, Yes, because each employee has their own duties and responsibilities according to their job desc.". Furthermore, No, the company does not implement position rotation.

In addition to interviews, the researcher also conducted direct observations (observations) in the field and obtained evidence of the following work procedures:

The following are some procedures that are systematically arranged where at PT. The purpose of DIC (Plant Mojokerto) is to establish accountability and to provide complete information regarding the goods ordered and received. Here's the procedure:

- a. **Create PR (Purchase Requisition)** is a purchase application document made before purchasing the goods/services. And at PT. DIC Graphics Indonesia (Plant Mojokerto) has implemented and made a Purchase Requisition of goods in the form that has been provided, this can affect the benefits obtained, including increasing operational efficiency, reducing the possibility of product delays to consumers, and increasing customer satisfaction this statement is in accordance with the research conducted by [31].
- b. **Purchasing Dept** is a division that is tasked with purchasing goods or services from third parties for the company's operational needs. Every company definitely needs raw materials or other needs. Purchasing is in charge of buying goods or services needed by other divisions. Purchasing Dept. looks for offers from several suppliers according to the PR made. And at PT. DIC Graphics Indonesia (Plant Mojokerto) has implemented and made the Purchasing Dept. confirm to the user (PR maker) the existing offer using which supplier and adjusted to the existing data. And the next process is the Purchasing Dept. sends the PO to the supplier appointed by the user.
- c. **PO (Purchase Order)** is an official document made by the user as the customer to show what goods he wants to buy from the supplier and to PT. DIC Graphics Indonesia (Plant Mojokerto) has implemented this process and then the next process of raw materials is sent by the supplier to the warehouse dept.
- d. **Warehouse Dept** Responsible for regulating the availability of stock of goods to be sold as well as storing and accommodating goods to be sold, checking the suitability of the goods sent by the supplier with the delivery documents.
- e. **Warehouse Dept** do GR (Goods Receipt) In the system, Goods Receipt is the process of moving goods where the buyer receives goods into the warehouse. In the goods receipt process, there is usually a document called Goods Receiving Notes (GRN). This GRN is a document that proves the receipt of goods by the buyer. And the next process is the results of the Goods Receipt to be printed to be returned to the supplier as a complete collection document.

It can be seen, at PT. DIC Graphics Indonesia (Plant Mojokerto) has implemented the effectiveness of the system well. This can be seen from the results of the interviews and the results of the observations above that the company's internal raw material inventory accounting information system has run well as evidenced by every evidence of observation in the field, namely every procedure does not escape the recording on the form, and every activity does not escape the inspection, then each employee also holds their own jobdesk and the company does not implement position rotation and the last company also always apply the process (stock taking). This is in accordance with the management introduction book which states that all activities have been adjusted to the procedures carried out by the company, and from this it can be concluded that the correct work has been carried out by the company, and effectiveness is also interpreted as the ability to choose the right target [35]. So that it seeks to maintain its effectiveness by controlling the internal information system, especially in the procedure for purchasing

supplies and receiving it, this is in line with the opinion of [36]. Yang said all transactions regarding raw material inventory have been posted and summarized correctly.

## **2. Return Procedure for Purchase to Supplier**

The Purchase Return Procedure is the process of returning an item or product to a seller or supplier. Returns can occur in a variety of contexts, whether it's in the purchase of goods, returns of damaged or defective items, or returns of products that do not meet customer expectations.

Based on the results of the interview above, the researcher conducted another interview with Mr. "Ridho" and Mr. "Iwan" as PPIC and Head of Warehouse at PT. DIC Graphics Indonesia (Plant Mojokerto) which discusses the procedure for returning purchases to suppliers and for the question, namely, whether from every procedure for purchasing or returning goods in the existing system there is a form / memorandum during the process of Purchase or return to the supplier?, second, whether each memorandum or form always goes through an inspection process (Audit), then does the company in every purchase or return process of goods have a process calculating the stock of goods that are still good or defective in the warehouse, then is there a separation of duties from the existing system?, then does the company implement Position Rotation?.

Then the answer from Mr. "Ridho" is, "Yes, all activity procedures always have a form, a return note at the time of purchase and return to the supplier of goods. "The next answer is "True, at the time of the Purchase to Supplier process did not escape the inspection (Audit) process." and the next answer "Yes, in every purchase or return process, the warehouse always checks and recalculates (Stock opname) to calculate the stock of goods that are still good or defective in the warehouse."

The following answer from Mr. "Iwan" is "Yes, because each employee has their own duties and responsibilities according to their job desc." then "No, the company does not implement position rotation"

In addition to interviews, researchers also conducted direct observations in the field and obtained the following evidence:

Namely every purchase return procedure according to Mr. Ridho as the PPIC in the company at the end of each year or every return process to the supplier, the data proof of the note is also not spared from the stock taking process. and according to Mr. Iwan as the head of the warehouse at PT. DIC Graphics Indonesia (Plant Mojokerto) in every purchase return procedure to the supplier PT. DIC Graphics Indonesia (Plant Mojokerto) if the goods are defective and damaged, the party from the Purchasing Dept (Procurement Department) at the company prepares the goods to be returned in accordance with the return note received from the purchasing dept. The Purchasing Function, responsible for obtaining information on the price of goods, determining the selected supplier in the procurement of goods, and issuing purchase orders to the selected supplier [37].

It can be seen, at PT. DIC Graphics Indonesia (Plant Mojokerto) has implemented the effectiveness of the system well. This can be seen from the results of the interviews

and observations above that the company's internal raw material inventory accounting information system has run well as evidenced by every observation evidence in the field, namely Every purchase return procedure always has a form or memorandum during the Purchase to Supplier process, the proof of the notation also does not escape the inspection process (Audit), And in the warehouse there is no rotation of positions there and the last one is that the company also always implements a process (stock opname).

### 3. Procedure for Requesting and Removing Goods from the Warehouse

The procedure for receiving and distributing goods is the procedure or sequence from the time the goods arrive and are received until the goods are issued and sent to the user's departments to fulfill requests in accordance with the provisions that have been set and vice versa.

Based on the results of the interview, the researcher conducted another interview with Mr. "Ridho" and Mr. "Iwan" as PPIC and Head of Warehouse at PT. DIC Graphics Indonesia (Plant Mojokerto) and which discusses the demand and release of goods from the building and the question is: whether from every Request and Release of Goods from the Warehouse there is a Form / Memorandum during the Purchase process or return to the Supplier?, then does each Memorandum or Form of Request and Expenditure of Goods always go through the inspection process (Audit)?, the next question is whether the company in each process of Request and Expenditure of Goods, is there a process of recalculating the rest of the goods in the warehouse?, then is there a separation of duties from the existing system?, does the company implement Position Rotation?.

Then the answer from Mr. "Ridho": "Yes, all activity procedures always have a form, a return note on the Request and Release of Goods from the Warehouse" and "Yes, during the process of Request and Release of Goods does not escape the inspection process (Audit)." Then "Yes, in every process of Request and Release of Goods from the Warehouse, the warehouse always checks and recalculates (Stock opname) calculates the stock of goods in the warehouse."

The following is the answer from Mr. "Iwan": "Yes, because each employee has their own duties and responsibilities according to their job desc" and "No, the company does not implement position rotation".

In addition to interviews, the researcher also conducted direct observations in the field and obtained several work projects that were systematically compiled where at PT. The purpose of DIC (Plant Mojokerto) is to establish accountability and to provide complete information regarding the Demand and Expenditure of Goods from the Warehouse and its findings:

- a. **PPIC (Production Planning & Inventory Control)** is a practice in the process of planning and controlling the supply of raw materials that will be produced into finished goods. Then PPIC makes a production schedule and submits it to the production operator.
- b. **Production operators** fill out the 3rd batch material request form (original file for RMWH file, First copy for production, second copy for PPIC) according to the production schedule after that,

- c. **Form Item Request** submitted to the Warehouse admin to determine the batch number of material requested by the production operator and the RMWH Operator prepares the material according to the material request form, then the forklift operator sends the material to production.

It can be seen, at PT. DIC Graphics Indonesia (Plant Mojokerto) has implemented the effectiveness of the system well. And every Request and Release of Goods from the Warehouse always has a form and during the process of Request and Release of Goods from the Warehouse, the proof of the form and notes are also not spared from the inspection (Audit) process, and in this process there is no rotation of positions and companies at the end of each year or every process of Request and Expenditure of Goods there is data on proof of forms and goods are also not spared from the stock taking process, and in each procedure the goods come and are received until the goods are issued and sent to the departments of the user to fulfill the request in accordance with the conditions that have been set. In every procedure for requesting and executing goods from the warehouse, the procedures that have been applied to maintain effectiveness by controlling internal information to maintain effectiveness. Data processing for the entry and exit of goods is more effective and efficient, data search can be more efficient because the data is well organized according to the level of access to admin, sales, and warehouse data of goods inventory/ stock of goods can be monitored properly, data files of incoming and outgoing goods are stored well and can be accessed easily when needed, and the reporting process becomes better, because it can be accessed and printed directly [38].

#### **4. Raw Material Usage Procedure**

Procedure The use of raw materials is an activity that involves or uses raw materials in the production process in the company.

Based on the results of the interview, the researcher conducted interviews with Mr. "Ridho" and Mr. "Bagus" as PPIC and Warehouse Admin at PT. DIC Graphics Indonesia (Plant Mojokerto) and who discusses the procedure for using raw materials and the question is whether from every use of raw materials from the warehouse there is a Form when using raw materials from the warehouse?, is every Memorandum or Form for the Use of Raw Materials from the Warehouse always going through an inspection (audit) process?, is the company in every process of Using Raw Materials from the Warehouse is there a process of recalculating the remaining raw materials in the warehouse?, Is there a separation of duties from the existing system?, does the company implement Position Rotation?.

Then the answer from Mr. "Good": namely "Yes, all activity procedures always have a form on the Use of Raw Materials from the Warehouse." And "Yes, during the process of using raw materials from the Warehouse it did not escape the inspection (Audit) process." Then "Yes, in every process of using raw materials from the warehouse, the warehouse always checks and recalculates (Stock taking) calculates the stock of goods in the warehouse."

The following answer from Mr. "Iwan" is "Yes, because each employee has their own duties and responsibilities according to their job desc." and "No, the company does not implement position rotation."

In addition to interviews, the researcher also made direct observations in the field and obtained evidence of the work procedures that apply in the company as follows :

Berikut beberapa prosedur disusun secara sistematis dimana pada PT. DIC (Plant Mojokerto) tujuannya adalah untuk menetapkan pertanggungjawaban serta untuk memberikan informasi yang lengkap mengenai pemakaian bahan baku. Berikut prosedurnya:

a. The use of raw materials, and in each procedure of using raw materials according to the formula stated in the BoM (Bill of Material) is a list that contains all the requirements of raw materials and supporting components to be used in the production process. This list can also describe the specifications of the production results and subsequently the storage of materials left over from production, will be handled by the production operator.

It can be seen from the results of observation at the research site in every Raw Material Usage from the Warehouse there is always a form and during the process of Raw Material Usage from the Warehouse, the proof of the form and notes are also not spared from the inspection process (Audit), and in this process there is no rotation of positions and in the company at the end of each year or every process of Raw Material Use, The data of proof of forms and goods is also not spared from the process of stock taking the use of raw materials, and in each procedure of using raw materials in accordance with the formula stated in the BoM (Bill of Material) is a list that contains all the needs of raw materials and supporting components to be used in the production process. This list can also describe the specifications of the production results and subsequently the storage of materials left over from production, will be handled by the production operator.

## **5. Physical Calculation Procedure**

The physical calculation procedure is the process of calculating the inventory of finished goods and others in the warehouse. The following are the Interview Results from Mr. "Iwan" and Mr. "Bayu" as the Head of Warehouse and Warehouse Admin at PT. DIC Graphics Indonesia (Plant Mojokerto) which discusses the physical calculation procedure and the following questions: is there always a goods code and material code on the form from the warehouse from each Raw Material Use?, then does in every Raw Material Usage from the Warehouse always have a goods code and DAB material code that always goes through an inspection (audit) process?, then does the company in each process of Raw Material Usage from the Warehouse have a process physical calculations in the warehouse, whether there is a separation of duties from the existing system, whether the company implements Position Rotation.

Then the answer from Mr. "Iwan" is, "Yes, all activity procedures always have a form on the Use of Raw Materials from the Warehouse" and "Yes, during the process of Using Raw Materials from the Warehouse there is always a code of goods that does not

escape the inspection process (Audit)" then "Yes, in every process of the Use of Raw Materials from the Warehouse there is always a code of goods, the warehouse is always a reference to make it easier in the process of physical calculation in the warehouse"

Furthermore, the answer from Mr. "Bayu" is, "Yes, because each employee has their own duties and responsibilities according to their job desc." and "No, the company does not implement position rotation".

In addition to the interviews, the researcher also conducted direct field observations and obtained evidence from the physical counting procedures. The following are the steps:

- a. The main process, which is the stock opname, is carried out by all employees. Stock opname is the periodic calculation of finished goods by physically counting the goods in the warehouse and matching the physical quantity with the bookkeeping records or stock data.
- b. The second process involves filling out the stock count sheet (inventory counting sheet) according to the actual data in the field.
- c. The third process is that the counted goods are marked with a sticker and signed by the counter or user.
- d. The fourth process is that the completed stock count sheet is input into the system.
- e. The fifth process involves external auditors conducting audit sampling during stock opname. Sampling audit (sampling): The application of audit procedures to less than 100% of the elements in a relevant audit population, ensuring that all sampling units have an equal chance of being selected to provide a basis.
- f. The sixth process is that the auditor performs reconciliation between the results of the stock opname and the system, then provides the sampling results of the audit between the stock opname reconciliation and the system.
- g. The seventh process, if the reconciliation results are not accepted by management, a second count (second counting) will be conducted.

Based on the results of field observations at the research site, according to Mr. Iwan, the Warehouse Head, in every Raw Material Usage from the Warehouse, there is always an item code and material code in the form, and during the Physical Counting process in the Warehouse, the proof of goods and materials is also not exempt from the examination (Audit). Additionally, there is no job rotation during this process. According to Mr. Iwan, the Warehouse Head, at the end of the year or every month, there is a Physical Counting process, and the evidence of the stock opname process is collected. According to Mr. Bagus, the Warehouse Administrator, every Physical Counting procedure aims to physically count the inventory in the warehouse and match it with the inventory records.

### **C. Internal Control in the Raw Material Inventory System at PT. DIC Graphics Indonesia (Plant Mojokerto).**

Internal control systems are defined as a series of organizational structures, methods, and coordinated measures to safeguard the organization's assets, examine the accuracy and reliability of accounting data, promote efficiency, and ensure compliance with management policies [1].

And in every raw material usage procedure, according to the form on the BoM (Bill of Materials), which is a list containing all the raw materials and supporting components needed for the production process. Here is a brief explanation of the form:

1. **A form** is a printed sheet of paper that provides space to record notes, information, or instructions to be passed to another individual or organization. The raw material requisition form is the source document used by the production department supervisor. This form is used for ordering raw materials by the production department.

Here is the result of the interview with Mr. "Ridho", Mr. "Iwan", and Mr. "Bagus" as PPIC, Warehouse Head, and Warehouse Admin at PT. DIC Graphics Indonesia (Plant Mojokerto) with the following question: Is there a form/receipt in every process activity in the company?

Answer from Mr. "Ridho": "Yes, all activity procedures always have a form and a return receipt during purchases and returns to the supplier, as well as other activities." Then, Mr. "Iwan" answered: "Yes, all activity procedures must have a form for every activity in the warehouse." Then, Mr. "Bagus" answered: "Yes, all activity procedures always have a form for activities that must be filled out by the admin or warehouse employees."

In addition to the interviews, the researcher also conducted field observations and obtained the following conclusion:

Conclusion: Based on the results of interviews and direct observations at the research site, according to Mr. Ridho as PPIC, Mr. Iwan as Warehouse Head, and Mr. Bagus as Warehouse Admin, in every Raw Material Usage Procedure from the Warehouse, every Purchase and Receipt Procedure, Purchase Return Procedure to Suppliers, Warehouse Goods Request and Issuance Procedure, and Raw Material Usage from Warehouse Procedure, the procedures mentioned always have form evidence and receipts. The form evidence and the goods data match the procedure or internal controls in place at PT. DIC Graphics Indonesia (Plant Mojokerto) [32]. This aligns with the Accounting System Theory, which reveals that the accounting system is an organization of forms, records, and reports coordinated to provide financial information required by management to facilitate the company's management [1].

2. **Surprise Audit** is an audit process conducted suddenly without informing the audit object that an audit will be conducted. An audit is an examination of records that includes physical checks aimed at ensuring that a department in an organization or company has followed the documented record-keeping system.

Here is the result of the interview with Mr. "Ridho", Mr. "Iwan", and Mr. "Bagus" as PPIC, Warehouse Head, and Warehouse Admin at PT. DIC Graphics Indonesia (Plant Mojokerto) with the question: In every Raw Material Usage from the Warehouse, is there a product code and material code that always goes through the audit process in every company activity?

The answers from each informant are as follows:

Mr. "Ridho": "Yes, during the Goods Request and Issuance process, it is always subject to an audit process, and the same applies to other processes."

Mr. "Iwan": "Yes, in the Raw Material Usage process from the Warehouse, the product code is always included and goes through the audit process."

Mr. "Bagus": "Yes, during the Raw Material Usage process from the Warehouse, it always goes through the audit process."

In addition to the interviews, the researcher also conducted direct observations and obtained the following conclusion:

Conclusion: Based on direct observation at the research site according to Mr. Ridho as PPIC, Mr. Iwan as the head of the warehouse, Mr. Bagus as the Warehouse Admin in each Inventory Purchase and Receipt Procedure, Purchase Return Procedure to Supplier, Procedure for Requesting and Releasing Goods from the Warehouse, Procedure for Using Raw Materials from the Warehouse Physical Calculation Procedure, in each procedure mentioned there is always one, Proof of forms and notes, data of proof of forms and goods do not escape the auditing process.

The stages in the auditing process consist of the engagement acceptance stage, the engagement planning stage, the audit implementation stage, and the audit reporting stage. At PT DIC Graphics Mojokerto, all forms of audits have been scheduled by the head office, namely PT DIC Graphics Jakarta. Audit is defined as a systematic process of obtaining and evaluating objective evidence regarding statements related to economic activities and events, with the aim of determining the degree of conformity between these statements and established criteria. In addition, it is also related to the delivery of the results to interested users [1].

3. **Task Segregation** is the primary internal control intended to minimize the occurrence of errors or fraud by ensuring that no employee has the ability to carry out and conceal errors or fraud in performing their normal duties.

Here are the results of the interviews with Mr. "Ridho," Mr. "Iwan," and Mr. "Bagus" as PPIC, Warehouse Head, and Warehouse Admin at PT. DIC Graphics Indonesia (Plant Mojokerto) with the following question: Does the existing system have task segregation?

The answers from each informant are as follows:

Mr. "Ridho": "Yes, because employees have their own tasks according to their job descriptions."

Mr. "Iwan": "Yes, because each employee has their tasks and responsibilities according to their job descriptions."

Mr. "Bagus": "Yes, because each employee has tasks and responsibilities according to their job descriptions."

In addition to the interviews, the researcher also conducted direct field observations and obtained the following conclusion:

Conclusion: Based on the results of the interviews and direct observations at the research site, according to Mr. Ridho as PPIC, Mr. Iwan as Warehouse Head, and Mr. Bagus as Warehouse Admin, in every Raw Material Purchase and Receipt Procedure,

Purchase Return Procedure to Suppliers, Goods Request and Issuance Procedure, Raw Material Usage from the Warehouse Procedure, and Physical Counting Procedure, each of the mentioned procedures has its respective job descriptions. Generally, the main tasks that are not in accordance and need to be separated are:

- Authorization or approval
- Asset custody
- Recording transactions
- Reconciliation/Control activities

At PT. DIC Graphics Mojokerto, all forms of activities are separated according to the functions from the head office, PT DIC Graphics. Tasks are segregated based on each employee's function.

4. **Job Rotation** is a process of horizontal position transfer aimed at overcoming job monotony and improving knowledge and employee skills. At PT. DIC Graphics Indonesia (Plant Mojokerto), there is no job rotation [33].

Here are the results of the interviews with various informants, namely Mr. "Ridho," Mr. "Iwan," and Mr. "Bagus" as PPIC, Warehouse Head, and Warehouse Admin at PT. DIC Graphics Indonesia (Plant Mojokerto) with the question: Does the company implement job rotation?

The answers from each informant are as follows:

Mr. "Ridho": "No, the company does not implement job rotation."

Mr. "Iwan": "No, the company does not have job rotation."

Mr. "Bagus": "No, the company does not implement job rotation."

In addition to the interviews, the researcher also conducted direct observations in the field and obtained the following conclusion:

Conclusion: Based on the results of the interviews and direct observations at the research site, according to Mr. Ridho as PPIC, Mr. Iwan as Warehouse Head, and Mr. Bagus as Warehouse Admin, in every Raw Material Purchase and Receipt Procedure, Purchase Return Procedure to Suppliers, Goods Request and Issuance Procedure, Raw Material Usage from the Warehouse Procedure, and Physical Counting Procedure, the company does not implement job rotation.

5. **Stock Opname** is a term used to describe the process of inventory counting of products owned by a company within a certain period. At PT. DIC Graphics Indonesia (Plant Mojokerto), Stock Opname is conducted every 6 months. During the mid-year stock opname, audits are conducted by internal auditors. Meanwhile, at the end of the year, audits are performed by external auditors [1].

Here are the results of the interviews with Mr. "Ridho," Mr. "Iwan," and Mr. "Bagus" as PPIC, Warehouse Head, and Warehouse Admin at PT. DIC Graphics Indonesia (Plant Mojokerto) with the question: Does the company conduct physical counting in the warehouse during every Raw Material Usage process?

The answers from each informant are as follows:

Mr. "Ridho": "Yes, during every purchase or return process, the warehouse always checks and re-counts (Stock opname), counting the goods that are still in good condition or damaged in the warehouse."

Mr. "Iwan": "Yes, in every Raw Material Usage from the Warehouse, the product code is always included, and the warehouse team always uses it as a reference to ease the physical counting process in the warehouse."

Mr. "Bagus": "Yes, in every Raw Material Usage from the Warehouse, the warehouse team always checks and re-counts (Stock opname), counting the stock of goods in the warehouse."

In addition to the interviews, the researcher also conducted direct observations in the field and obtained the following conclusion:

Conclusion: Based on the results of the interviews and direct observations at the research site, according to Mr. Ridho as PPIC, Mr. Iwan as Warehouse Head, and Mr. Bagus as Warehouse Admin, in every Raw Material Purchase and Receipt Procedure, Purchase Return Procedure to Suppliers, Goods Request and Issuance Procedure, Raw Material Usage from the Warehouse Procedure, and Physical Counting Procedure, stock opname has been implemented in every goods shipment and purchase. This is done to ensure that the physical stock of goods in the warehouse matches the records in the system. This effort aims to maximize the steps that can optimize prosperity [19]. Thus, internal control in the raw material inventory system at PT. DIC Graphics Indonesia (Plant Mojokerto) is focused on physical inventory counting to ensure accuracy and operational continuity.

#### **D. Effectiveness of Internal Control on Raw Material Inventory**

Based on the results of interviews and direct observations at the research site, the raw material inventory accounting information system at PT. DIC Graphics Indonesia (Plant Mojokerto) has implemented effective internal control information systems and strives to maintain its effectiveness by controlling the internal information system, especially in the raw material inventory section at the company. Restrictions on access, both physical data and system data, are in place. The system includes task segregation in each function, with anti-virus software on all computers/PCs. Each computer/PC user is prohibited from sharing their PC password with anyone, including superiors. This system has a significant impact on raw material inventory at the company, as it makes it easier to track misplaced raw materials. Every PC user responsible for the system undergoes periodic training. Based on the results of interviews and direct observations at the research site, the conclusion is that the effectiveness of internal control at PT. DIC Graphics Indonesia (Plant Mojokerto) has some control and security in the system, including: all transactions have documents and are recorded in the system, all transactions have backup data stored on the company's server, which is under the IT department's responsibility. In case of a power outage, each UPS has a generator to cover the power supply for the system. If there is system damage, the responsible user must report to the IT department by filling out an MWO form online. Then, the IT department

will go to the field to repair the system. The system is protected from threats such as hackers. This system significantly impacts the effectiveness of internal control, particularly during the internal audit process at the company.

Based on the results of interviews and direct observations at the research site, Mr. RD as PPIC, Mr. I as Warehouse Head, and Mr. BG as Warehouse Admin, observation, and documentation at PT. DIC Graphics Indonesia (Plant Mojokerto), several key informants above have provided information that the company strives to improve professionalism and maintain effectiveness by controlling the internal information system, particularly in the raw material inventory section, system control, and security in the company [20].

### *Discussion*

This discussion is supported by research from [39], [40], [41], [42], which obtained similar results and are in line with what was found in this study. Several of the key informants above have provided information that the company is striving to improve professionalism and maintain its effectiveness by controlling the internal information system, particularly in the raw material inventory section, internal control, and system security within the company.

This discussion is also supported by accounting information system theory [43] and [44], which discusses systems within an organization that support daily operations, are managerial in nature, and provide relevant reports to stakeholders for managing the company. The accounting system is a series of one or more interrelated components that interact to achieve goals, consisting of actors, a series of procedures, and information technology, and is also supported by internal control theory, which consists of organizational plans and all measurement and coordination methods applied by the company to safeguard assets, verify the accuracy and reliability of accounting data, support operational efficiency, and encourage compliance with managerial policies established by the AICPA (American Institute of Certified Public Accountants) [45].

### **CONCLUSION**

**Fundamental Finding :** Based on the findings, it can be concluded that the implementation of the raw material inventory accounting information system at PT. DIC Graphics Indonesia (Mojokerto Plant) has followed the procedures set by the company, which include identifying each type of raw material used in the production process, recording the entry and exit of raw materials from the inventory warehouse using a computerized system, and ensuring that the raw material inventory is monitored in real-time using information technology. The implementation of the raw material inventory accounting system has proven to improve the company's internal control by ensuring accurate record-keeping, regular monitoring, and more efficient inventory cost control. **Implication :** The raw material inventory accounting information system helps management effectively monitor inventory, reduce the risk of errors or data loss, and control inventory costs more efficiently. The information provided by this system also

supports the company's policies regarding raw material inventory management and provides data for internal and external audits to ensure compliance and integrity.

**Limitation :** This study does not cover job rotation, which should be included in the system, nor does it have a more structured inspection schedule to ensure the continuity and accuracy of the raw material inventory management. **Future Research :** For future researchers, it is recommended to expand the scope of the study with different subjects to broaden knowledge and insights on the internal control accounting information system for raw material inventory in other locations, and explore the shortcomings found in this study, such as job rotation and a more regular inspection schedule.

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