



## Internal Control of Trade Goods Supply at CV Syntek Auto Pekanbaru

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### ABSTRACT

Inventory is one of the most important assets in a trading company. Keeping the inventory from the bad things that may happen then required good internal inventory control. Therefore, the purpose of this study is to determine the application of internal control inventory on the CV. Syntek Auto has been running effectively or not. The type of data used in this study is primary data and secondary data. Primary data is obtained through questionnaires. Secondary data obtained from scientific sources related to the problems studied. This research uses a descriptive analysis method and a sign test. From the result of the research, it is known that the internal control of merchandise inventory covering the control environment, risk interpretation, information and communication, and monitoring have been effective except for the control activities which have not been effective yet.

**Keywords:** Internal Control, Control Environment, Risk Interpretation, Information and Communication, Control Activities, Monitoring

### INTRODUCTION

In general, a trading company can be interpreted as an organization whose activities buy goods from other parties and then sell them to consumers. Each company aims to generate profits in order to maintain its survival and develop its business. One of the active elements in a trading company is inventory. The purpose of inventory accounting is to determine revenue through the meeting process between the cost of goods sold and the sales results in the accounting period and determine the amount of inventory presented in the balance sheet.

Inventories are goods purchased and then stored for sale by a trading company so that the company must pay attention to what is called inventory. Capital invested in inventory is a very large current asset in a company, it is also the biggest part of a company. Inefficient purchasing procedures or inadequate sales will burden the company with excess or unsold inventory. Therefore, it is very important for companies to control inventory in order to limit the large holding costs.

Inventory is vulnerable to damage or theft. Internal control (Irman et al., 2020; Irman & Andrea, 2017; Irman & Suryati, 2017) also aims to protect company assets as well as reliable inventory information. Inventory internal control can be observed to prevent damage to merchandise, theft or other irregularities. Damage, incorrect entry, or negligence in recording requests for goods issued that are not in accordance with orders, and all other possibilities can result in recording different inventories with stock in stock. Therefore, it is necessary to check inventory regularly on inventory records with actual calculations. Most companies do a physical count once a year or once a month.

CV. Syntek Auto is a company engaged in the sale of car spare parts. Because there are quite a number of types of products and the mobility of goods in and out so there is concern that there will be loss or theft of stock of goods, as a result good internal inventory control is needed to prevent fraud in carrying out tasks. Warehouse spare parts CV. Syntek Auto Pekanbaru is headed by a warehouse head and assisted by an admin whose job is to record everything related to spare part inventory. CV. Syntek Auto Pekanbaru offers a wide range of car spare parts products. These products are ordered directly from vendor companies located in Jakarta. Spare part orders to vendor companies are made by the Manager when supplies are running low and the number of items ordered is only based on estimates, because this company does not yet have a specific method for managing its inventory. The time required from the time of ordering until the product reaches the vendor company is one to 2 weeks and sometimes even more than one month.

CV. Syntek Auto Pekanbaru differentiates spare parts based on consumer demand, the most frequently requested spare parts are included in the fast-moving category, while the rarely requested spare parts are categorized as slow moving. This category distinguishes spare parts from the number of requests, not from the value of the goods. One of the problems that exist in the CV. Syntek Auto Pekanbaru, which is a way of recording inventory on an inventory report that presents the remaining or final inventory balance from the inventory card for each item is not suitable because the technical procedure for calculating physical inventory (stock taking) in actual work practice is different from the physical inventory. Damage, incorrect entry, failure to record requests, goods issued not in accordance with orders, and all other possibilities can cause inventory records to differ from actual inventory in the warehouse.

Based on the results of observations made to CV. Syntek Auto Pekanbaru, it is known that there are problems that occur in the inventory section, namely the frequent occurrence of discrepancies between physical inventories and inventory recording results when stock taking is carried out.

**Table 1. Stock taking data for CV. Syntek Auto Year 2015-2016**

No	Name of Goods	2015			2016		
		Physical	Stock Data	Difference	Physical	Stock Data	Difference
1	Klos Cloth	108	115	7	120	125	5
2	Inner tube	480	485	5	517	520	3
3	Oil Filters	410	420	10	430	440	10
4	Solar Filters	393	400	7	422	430	8
5	Brake canvass	606	620	14	653	660	7
6	Wheel bolts	872	880	8	912	920	8
7	Brake Rubber	468	480	12	526	530	4
8	Radiator Fan	153	160	7	172	175	3
9	Bohel Tronton	414	420	6	442	450	8
10	Raw Tires	298	310	12	334	340	6

Source: CV Syntek Auto Pekanbaru, 2017

**Table 2. Stock taking data for CV. Syntek Auto Year 2015-2016**

No	Name of Goods	2015			2016		
		Physical	Stock Data	Difference	Physical	Stock Data	Difference
1	Klos Cloth	109,384,000	111,320,000	(1,936,000)	120,032,000	121,000,000	(968,000)
2	Inner tube	152,160,000	153,745,000	(1,585,000)	163,889,000	164,840,000	(951,000)
3	Oil Filters	41,700,000	42,000,000	(300,000)	43,800,000	44,000,000	(200,000)
4	Solar Filters	47,520,000	48,000,000	(480,000)	51,360,000	51,600,000	(240,000)
5	Brake canvass	30,750,000	31,000,000	(250,000)	32,650,000	33,000,000	(350,000)
6	Wheel bolts	36,708,000	36,960,000	(252,000)	38,472,000	38,640,000	(168,000)
7	Brake Rubber	4,750,000	4,800,000	(50,000)	5,260,000	5,300,000	(40,000)
8	Radiator Fan	73,134,000	76,480,000	(3,346,000)	82,216,000	86,650,000	(1,434,000)
9	Bohel Tronton	80,730,000	81,900,000	(1,170,000)	87,165,000	87,750,000	(585,000)
10	Raw Tires	128,172,500	129,425,000	(1,252,500)	141,532,500	141,950,000	(417,500)
	<b>TOTAL</b>	<b>705,008,500</b>	<b>715,630,000</b>	<b>(10,621,500)</b>	<b>766,376,500</b>	<b>774,730,000</b>	<b>(5,353,500)</b>

Source: CV. Syntek Auto Pekanbaru, 2017

From the table above it can be seen the results of the stock taking carried out by CV. Syntek Auto Pekanbaru. From 2015-2016 there is a difference between the physical inventory in the warehouse and the stock data recorded on the inventory card. For 2015, the amount of physical stock is Rp. 705,008,500 while on the stock card the amount is Rp. 715,630,000 so there is a difference of Rp. 10,621,500. For 2016, the amount of physical stock is Rp. 766,376,500 while on the stock card the amount is Rp. 771,730,000 so that there is a difference of Rp. 5,353,500. Errors that cause differences between the physical inventory value and those recorded on the stock card occur due to frequent item code errors, double recording and outgoing goods that are not accompanied by evidence of goods release.

Information and communication systems in carrying out transactions for ordering, receiving, calculating, and issuing merchandise inventory involve several related functions, procedures to be followed, documents and records needed and reports generated. Recording in the accounting records must be based on source reports attached with complete supporting documents that have been authorized by the competent authority. Control of merchandise inventory is usually considered to be part of the sales and cash receipts cycle. In this case CV. Syntek Auto Pekanbaru, in recording merchandise inventory, has fulfilled the task of believing that the finance section, which is in charge of recording purchases and expenditure of merchandise inventory, also doubles as a cashier, namely the part that receives money payments from consumers.

The company always pays great attention to inventory because if it is without inventory, entrepreneurs will face the risk that their company at one time will not be able to fulfill the wishes of its customers. Companies in facing this competition need a structured system to produce an information in the form needed by the user so that it can be useful for the progress of the company. One application of information technology that plays an important role in company activities is the application of accounting information systems. Application of accounting information systems can also help companies to achieve competitive advantage. Control of merchandise inventory will be effective if supported by an adequate accounting information system.

With the existence of an internal control (Renaldo et al., 2020, 2021) system for merchandise inventory, it will facilitate the control and management of merchandise inventory implemented by the company, especially in making a decision and in determining the steps to be taken by the company, especially in merchandise inventory so that it runs smoothly. According to Mulyadi (2008: 163) the internal control system has four objectives including: 1) maintaining organizational wealth, 2) checking the accuracy and reliability of accounting data, 3) encouraging efficiency, 4) encouraging compliance with management policies.

Internal control is not only intended to eliminate all possibilities for errors or fraud but with effective internal controls it is hoped that it can minimize the risk of errors and fraud occurring in merchandise inventory and if errors and fraud occur, they can be identified and resolved immediately.

Therefore, within the organization a system must be created that regulates the distribution of authority for authorization for the implementation of each transaction. The last principle is the existence of sound practices in carrying out the duties and functions of each organizational unit in the distribution of functional responsibilities and a system of authority and record keeping procedures that have been established. This will not be implemented properly if methods are not created that guarantee healthy practices in their implementation (Mulyadi 2008:172-174). The purpose of this study is to analyze and evaluate the control environment for car spare parts inventory at CV Syntek Auto Pekanbaru that has been running effectively, to analyze and evaluate the risk assessment used for car spare parts inventory at CV Syntek Auto Pekanbaru has been running effectively, to analyze and evaluate information and communication regarding car spare parts inventory at CV Syntek Auto Pekanbaru has been running effectively, to analyze and evaluate control activities for car spare parts inventory at CV Syntek Auto Pekanbaru has been running effectively, and to analyze and evaluate monitoring of car spare parts inventory at CV Syntek Auto Pekanbaru has been running effectively.

Given that inventory internal control is very important for companies in achieving efficiency and effectiveness, it is interesting to raise this matter in a scientific paper in the form of a thesis entitled "Analysis of Internal Control of Merchandise Inventory at CV. Syntek Auto Pekanbaru.

## LITERATURE REVIEW

### Definition of Internal Control System

The internal control system is something that has parts that are interrelated with the aim of achieving the goals expected to separate the functions between clear recording and cash management, and aims to avoid fraud or fraud that might occur within the company. With this internal control system, cash receipts in the company cannot be embezzled.

Internal control according to Warren, Reeve, and Fess (2009:227) are policies and procedures that protect company assets from misuse, ensure that the business information presented is accurate and ensure that laws and company regulations have been followed.

According to Mulyadi (2008: 163) the internal control system is an internal control system including organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies.

### Flowchart

According to Krismiaji (2010: 71), explains that: flow charts are analytical techniques used to explain aspects of information systems in a clear, precise, and logical manner. Flow charts are used to describe the process of activities within an organization. Flow chart / flowchart in the form of a chart for the entire system including manual activities and the flow or flow of documents used in the system. In the accounting information system, an agreement is obtained from the competent parties to use standard symbols used to describe flow charts or flowcharts.

## **Procedures for Requesting and Releasing Warehouse Goods**

According to Mulyadi (2010: 574), the procedure for requesting and issuing warehouse goods is one of the procedures that make up the production cost accounting system. This procedure records the cost of raw materials, auxiliary materials, factory consumables, and spare parts used in production and non-production activities.

According to Mulyadi (2010: 574), the document used in the request and issuance of warehouse goods is proof of the request and issuance of warehouse goods. This evidence is used by the warehouse department to record inventory reductions due to internal use. This evidence is used by the inventory card section to record the reduced quantity and cost of inventory due to internal use. This evidence is also used as a source document in recording the use of inventory in the raw material usage journal or general journal.

## **Internal Control System Objectives**

According to the COSO report as quoted by Sunarto (2010: 137) defines internal control as a process influenced by the board of commissioners, management, other business unit personnel, designed to obtain reasonable assurance about the achievement of objectives in the following matters: Reliability of financial reporting, Compliance with applicable laws and regulations, Effectiveness and efficiency of operations, The basic concept contained in the definition is: Internal control is a process. Internal control is a way to achieve goals, not the goal itself. Internal control is influenced by humans. Internal control consists not only of policy manuals and forms, but also of people at various levels within an organization, including the board of commissioners, management and other personnel. Internal control is expected to provide reasonable assurance, not full confidence, for the management and board of commissioners of business units because of inherent weaknesses inherent in the entire internal control system and the need to consider costs and benefits. Internal control is a means to an end, namely financial reporting, operation suitability.

## **Elements of the Internal Control System**

The internal control structure according to Sunarto (2010:126-136) includes five categories consisting of: Control Environment. The control environment within a company consists of various factors as follows: Integrity and ethical values, Commitment to competence, Board of commissioners and audit committees, Management philosophy and operating style, Organizational structure, Formulation of authorities and responsibilities, Policies and practices regarding human resources, Calculation of Risk, Information and Communication, Control Activities. Control of Information Processing, Distribution of Tasks, Physical Supervision, Performance Review, Monitoring.

## **Principles of Internal Control**

The main principles of internal control according to Jusup (2011: 41), namely: Determination of clear responsibilities, Implementation of adequate records, Insurance of company assets and employees, Separation of recording and storage of assets, Separation of responsibilities for related transactions, Use of mechanical equipment (if possible), Examination conducted independently.

## **Definition of Inventory**

In the company every operational manager is required to be able to manage and hold inventory in order to create the effectiveness and efficiency of operational activities. And according to Rangkuti (2009:21), raw material inventory is raw material inventory which has an important position in the company because raw material inventory has a very large influence on the smooth production process.

According to Prawirosentono (2008: 61), inventories are current assets contained in companies in the form of raw material inventories (raw materials, semi-finished materials/work in process and finished goods/finished goods).

And according to Herjanto (2011: 71) raw material inventory is: Inventory is material or goods stored that will be used to fulfill certain purposes, for example for use in the production or assembly process, for resale, or for spare parts of an equipment or machine.

Based on the definitions above, inventory is material that can be in the form of raw goods, semi-finished goods, or finished goods that are managed and used to support the production process. The supply of raw materials is very important for the company, because without an inventory of raw materials the company will find it difficult to carry out the production process, which means that the production process can be disrupted so that it will affect the company's goals. As for the definition of raw material supply according to Assauri (2010: 221) are inventories and tangible goods used in the production process, which goods can be obtained from natural sources or purchased from suppliers or companies that produce raw materials for factory companies that use them.

## **Inventory Type**

To accommodate inventory functions, according to Heizer and Render (2013: 115) based on the production process, inventory is divided into four types, namely: Raw material inventory are materials that have been purchased but not yet processed. Materials can be obtained from natural sources or purchased from suppliers (producers of raw materials). Inventories of semi-finished goods (work in process) or goods in process are components or raw materials that have gone through a production process/have gone through several process changes, but have not been completed or will be reprocessed into finished goods. Maintenance/repair/operations (maintenance, repair, operating) supplies, namely supplies provided for the maintenance, repair, and operations needed to keep machines and processes productive. Inventory of finished goods (finished goods inventory) is a product that has been completed in production or processed and ready for sale.

## **Inventory Valuation Method**

Determination of the cost of inventory is very dependent on the valuation method used. Problems that often arise in determining the method used are; how to determine the cost of inventory if each unit of the same product is purchased at different prices. Before determining which method is more suitable for a company, there are several ways that can be used according to Assauri (2010: 244) including: First In, First Out (FIFO Method). This method is based on the assumption that the price of goods that have occurred is assessed according to the purchase price of the goods previously entered. Thus, ending inventory is valued at the purchase price of incoming final goods. The advantage of this method is that in an inflationary period, the use of the FIFO method will result in a high amount of net income compared to other methods. While the weakness is that there is a tendency to maximize the impact of an increase in inflation or deflation on the amount reported as net income. Weighted Average (Weight Average Method). This method is different from the method described previously because it is based on the average price where the price is affected by the number of items obtained at each price. Thus, inventory is valued based on the average price. The advantage of this method is that the determination of inventory can be said to be free from fluctuations in prices, so that the reported net profit or the cost of inventory becomes the point of influence. While the weakness of this method lies in the recording system will be more than the other two methods. The additional administrative burden will be greater if the frequency of purchases is quite large and the types of goods purchased are varied. Last In, First Out (LIFO Method). This method is based on the assumption that the goods that have been sold are valued according to the last purchase price entered. So that the existing inventory (stock), is assessed based on the purchase price of the previous item. For example, companies that apply this method are generally found in companies that have very high sales turnover rates. The advantage of this method is that it lies in the income statement, the LIFO method gives the highest value to the goods sold. Comparison of Assessment Results. If the price condition is stable, then all valuation methods produce the same number. However, if price fluctuations are unstable, each method will produce different figures.

## **Definition of Inventory Control**

Control is a process that is made to ensure that the realization of an activity is in accordance with the plan. Control of raw materials held in a company, of course, strived to be able to support existing activities within the CV.Syntek Auto Pekanbaru company. The integration of all existing activities within the company will support the creation of good raw material control within a company.

Inventory control is a very important function for the company, because the physical inventory in the company will involve a very large investment in current assets. The implementation of this function will relate to all divisions with the aim that the sales effort can be intensive and the product and resource usage can be maximized. Inventory control essentially includes two functions that are very closely related (Siagian, 2012: 16), namely: Inventory planning, The planning aspect must be able to answer questions about what will be provided or produced and the best source of procurement of goods. Inventory control, When and sometimes an order or production is carried out, how many orders or production are.

## **Purpose of Inventory Control**

Inventory control in different divisions has different goals. The purpose of inventory control is that production wants to operate efficiently, this implies that high production orders will result in large inventories. Purchases (purchasing) in the context of efficiency also want large production orders in small quantities rather than small orders in large quantities. Purchasing also wants inventory as a barrier to price increases and product shortages. Finance (finance) wants to minimize all forms of inventory investment. The most active element of a trading company is inventory. The purpose of inventory accounting is to determine periodic profit and loss (income determination), namely through the process of bringing together the cost of goods sold and sales results in an accounting period, determining the amount of inventory to be presented in the balance sheet, according to Assauri (2010: 177), the purpose of inventory control inventory in detail can be stated as follows, Ensure that the company does not run out of inventory resulting in the cessation of production activities, Ensure that the formation



of inventories by the company is not too large or excessive, so that the costs arising from inventory are not too large, Keeping small purchases - undercuts can be avoided as this will increase the cost of the order.

According to Handoko (2010: 333) control is a very important managerial function because the physical inventory of many companies involves the largest investment in current asset inventories. As for the requirements needed in purchasing materials, namely The Right Quality. Obtaining the right quality according to needs and this is very helpful in production activities. Purchasing activities are not only directed to the right quality according to needs. The Right Time. Obtaining the right materials on time and in accordance with the plan that has been set. pay attention and require guarantees from suppliers to send raw materials that have been set. The Right Price (right price) Getting the right price means, the price obtained is in accordance with a predetermined price standard for the quality of the goods to be purchased.

### **Inventory Control Function**

The main function of inventory control is Procurement. Several procedures must be created to obtain the required supply of material in a sufficient period. Maintenance. Several procedures must be created to maintain and protect materials that have entered as inventory. , determined a route to issue at the time and place needed.

In addition to the main function of inventory control above, there are several other control functions, namely as follows: Obtaining materials, namely establishing procedures for obtaining an adequate supply of the materials needed, both in quality and quantity. storage to maintain and protect materials that have been put into inventory. Expenditure of materials, namely establishing an expenditure and storage of materials appropriately at the time and place needed. Minimizing investment in goods (maintaining inventories in the optimum amount at any time).

From the background of the problems and theoretical studies that have been put forward, to make it easier to analyze, the researchers formulated the following hypotheses:

H1: The control environment on internal control over inventories has been implemented effectively.

H2: Risk assessment on internal control over inventories has been carried out effectively.

H3: Information and communication on internal control over inventories has been implemented effectively.

H4: Control activities on internal control over inventories have been carried out effectively.

H5: Monitoring of internal control over inventories has been carried out effectively.

## **METHODOLOGY**

### **Place and time of research**

In this research, it takes place in Pekanbaru with the research object at CV. Syntek Auto Pekanbaru, which is located at Jalan Arengka No. 118 Pekanbaru. This research was conducted from September to November 2017.

### **Data Types and Sources**

The type and source of data used is Primary Data, which is data collected specifically for the purposes of ongoing research based on information from parties directly related to the company. Sources of data obtained directly from the company through interviews with CV warehouse staff. Syntek Auto Pekanbaru. Secondary Data, is data that can be obtained from parties related to the company about the company's brief history, organizational structure and scope of company activities. The data source comes from the form of data that has been made by CV. Syntek Auto Pekanbaru.

### **Data collection technique**

To collect the data and information needed in writing this thesis, the following method is used: Interview, namely conducting question and answer with parties directly related to the company's activities. Interviews were conducted with Warehouse Staff of CV. Syntek Auto Pekanbaru to obtain primary data. Questionnaire, namely by submitting a list of statements to respondents regarding the internal control system analysis of inventory at CV. Syntek Auto Pekanbaru. Observation technique, which is a method of collecting data by making direct or indirect observations of activities related to inventory control at CV. Syntek Auto Pekanbaru.

## Data Analysis Techniques

### Descriptive Method

The descriptive method is to describe and compare the data that has been collected with relevant theories that can answer the problems raised in this study, so that a conclusion can be drawn. With the variable method, testing hypotheses, developing generalizations and developing theories that have universal variables.

Meanwhile, according to Erlina (2007: 64), "Descriptive research is research on certain phenomena or populations obtained by researchers from the subject of several individuals, organizational, industrial or other perspectives." It can be concluded that this descriptive analysis is an analysis used to analyze data by describing or describing the data that has been collected as it is and using an approach based on existing theories.

### Sign Test or Sign Test

According to Sugiyono (2006: 235), "sign test is used to test the comparative hypothesis of two correlated samples. If the data is in ordinal form, this technique is called a sign test because the data to be analyzed is expressed in the form of a positive or negative sign.

The testing steps that use the sign test are determining the hypothesis. In this study using the hypothesis simultaneously and partially. Simultaneously is internal control of inventory at CV. Syntek Auto Pekanbaru, while partially the control environment, risk assessment, information and communication, control and monitoring activities in the CV. Syntek Auto Pekanbaru which has not been effective. Determines the level of significance ( $\alpha$ ). The real level is the level of tolerance in accepting the hypothesis error results. In this study, the significance level used was 5% or 0.05, so for testing data that was larger than 30, the Z significance level of 5% was 1.645. Calculate the sign frequency.

In the calculation for the number of relevant answers (n), the answer that has a positive answer will be stated as a positive sign (+) and if it is negative, it will be stated as a negative sign (-) while the answer that shows the number 0 is not used. In a questionnaire or questionnaire made if the answer "Yes" is given a positive mark and if the answer is "No" it will be given a negative mark. Specifies the value of "r". In determining the value of r, namely the number of objects used at the same time, where the number of r can be equal to the number of n or the number of r is smaller than the number of n. Determining the probability

To find out the probability of the sample results used the formula:

Small sample sign test or data  $\leq 30$

$$P(r) = \frac{n!}{r!(n-r)!} \cdot p^r \cdot Q^{n-r}$$

Where:

P = Probability of the sample results

r = Negative sign value (-)

n = Number of relevant samples

p = profitability of success

Q = failed profitability

Large sample sign test or data  $> 30$

$$Z = \frac{2R - N}{\sqrt{N}}$$

Where:

Z = Calculated Z Value

R = Number of Positive signs

N = Number of relevant samples

For Z and R is the number of answers using the (+) sign, while N is the amount of observation data. Making conclusions. The conclusions drawn from the research that has been done, for a small sample if the probability is smaller than the real level then Ho or the opposite is expected to be accepted and Hi or the expected

result is rejected whereas if the probability is greater than the real level then  $H_1$  or the expected result is accepted and  $H_0$  or the opposite of what was expected was rejected. For large samples, if the Z result is greater than the Z level of significance then  $H_1$  is accepted and  $H_0$  is rejected, and vice versa.

## RESULTS AND DISCUSSION

### Related Functions and Documents Used

Internal control of merchandise inventory at CV. Syntek Auto Pekanbaru has several related functions, including Partman. Partman's function in this inventory information system is managing the warehouse where spare parts are stored, starting from making purchase orders to making BPSC documents (proof of spare parts release). Partman also serves mechanics who come to pick up spare parts at the warehouse. In addition to serving the sales department, the partman also serves customers who will buy spare parts without servicing them. Head of Warehouse. The function of the head of the warehouse in this inventory information system is to control the performance of partman, mechanics and other staff. And receive complaints from customers who perform service if there is an error. Accounting Section. The administrative function in this system is to make reports on the purchase and sale of spare parts by the partman, and submit these reports to the head of the workshop.

As for the documents used in the internal control of merchandise inventory at the CV. Syntek Auto Pekanbaru as follows PO (Purchase Order). Documents created to order goods or spare parts that are out of stock. SPG (Warehouse Acceptance Letter). Documents made as proof that the goods have been entered and are in the warehouse. BPSC (Proof of Spare Parts Expenditures). Documents used to issue goods available at the warehouse. PKB (Work Order Workshop). Documents used as orders for servicing by mechanics and as documents for taking spare parts from the warehouse. SJ (travel certificate). Documents used by suppliers for delivery of goods, and archived by the partman after the goods arrive at the warehouse. DN (Delivery Note). Document used as proof of delivery of goods by the supplier, which contains a list of names of goods ordered. PL (Piciking List). Documents used to adjust the goods ordered with the goods shipped.

### Elements of Internal Control

Elements of internal control related to merchandise inventory At CV. Syntek Auto Pekanbaru can be explained as follows Internal Control Environment. The internal control environment is an initial step when the company will carry out control over the company's operations where the environment provides a basis for carrying out control activities. CV internal control environment. Syntek Auto Pekanbaru is well composed. This can be seen from the organizational structure where there is a division of tasks and authority. As for the internal control environment for spare parts, the partman and warehouse are in charge of planning the supply and purchase of spare parts that have been ordered. In the end the internal control environment at CV. Syntek Auto Pekanbaru is influenced by effective organizational and operational controls. Parts Risk Assessment. Spare parts risk assessment is carried out by the warehouse department with certain calculations and considerations and then re-checked by the accounting department, for example 10% of the total spare parts in the warehouse. Risk assessment in the internal control of spare parts can be in the form of an assessment of the spare parts budget with the needs requested by consumers. With this assessment, it can be seen how much the need for spare parts is in a predetermined period so that the availability of spare parts can be fulfilled. Another risk assessment is to maintain the quality of the spare parts in the CV spare parts warehouse. Syntek Auto Pekanbaru. Where the maintenance of the quality of spare parts, especially chemicals, is carried out so that the spare parts in the warehouse are fit for use by consumers when they are going to be sold. Spare Parts Inventory Information and Communication. As for the information provided regarding the position of spare parts in the warehouse, this information is generated through the procedure for recording and reporting spare parts: Spare Parts Recording Procedure. In recording spare parts, FIFO inventory is used, namely the first spare parts to arrive at the spare parts warehouse will be sold immediately, this is done especially for spare parts and oil. This is because there are some spare parts that have a limited usage period and so does the oil. At the time of ordering goods, if the goods ordered have arrived, a report on the receipt of goods is made and invoices are also received and spare parts data sent by the accounting department and concurrent travel documents are then submitted to partman and goods that arrive at good receive on the system to confirm spare parts it has arrived and received by the warehouse. Spare Parts Reporting. Spare parts reporting is carried out periodically, namely every month. The internal reports include spare parts sales reports, target margins for total monthly orders. Before being reported, this report is compared with the results of the monthly stock taking carried out so that the data reported is more accurate. After the report is in accordance with the physical data, the report is signed by the partman.



## **Inventory Internal Control**

In inventory internal control is carried out in terms of ordering procedures and distribution of spare parts. In carrying out its operations, namely service, sales, and spare parts, these three things are interrelated with one another. The initial process starts with the sale of spare parts where the car owner then performs service to CV. Syntek Auto Pekanbaru. As for the service process, it involves the service department, then in the service process an inspection is carried out and several repairs and replacement of spare parts are carried out on the car engine. In the service process, spare parts are also involved automatically. In the process of procurement and distribution as well as reporting, several policies have been prepared by management, this is a form of internal control carried out by management.

The following is a purchasing and inventory business process carried out at CV. Syntek Auto Pekanbaru: Parts Purchasing Business Process. Purchasing on CV. Syntek Auto Pekanbaru is performed by Partman. There are 2 types of purchases, namely: Re-order, which is to replace the stock of spare parts that have been sold. Usually includes the spare parts needed every day for car service. The rules for this purchase are ordering spare parts via e-mail to spare parts suppliers owned by CV. Syntek Auto Pekanbaru, before 09.00 am, and spare parts will be delivered by supplier drivers at 01.00 pm. If spare parts are ordered after 12.00 noon, the ordered parts will arrive the next day at 09.00 in the morning. Urgent orders, namely ordering spare parts that are immediate, because these parts are needed at that time. Urgent orders usually take precedence over re-orders. Ordering spare parts in the Urgent order category is done via e-mail or by telephone to the spare parts supplier, after receiving confirmation from the spare parts supplier it is immediately taken by the CV driver section. Syntek Auto Pekanbaru. Spare Parts Inventory Business Process After receiving the spare parts sent, Partman places these spare parts into storage according to the respective spare parts code. Spare parts storage area is divided into three places, namely: Fast moving parts, is a place where spare parts are stored in the front row, because they are most often used for service. Medium moving parts, is a place where spare parts are stored in the row after fast moving parts, because these parts are usually at a level that is not sold too quickly but doesn't sell too long. Slow moving parts, is a storage area for spare parts that is placed at the end of the line, because spare parts in slow moving parts are parts that have been sold and used for a long time for servicing old cars.

### **Spare Part Inventory Management at CV. Syntek Auto Pekanbaru**

Inventory of spare parts in CV. Syntek Auto Pekanbaru is very important because if the supply of spare parts runs out, the company's operations will be hampered. Inventory management at CV. Syntek Auto Pekanbaru starts when a purchase occurs, the company purchases spare parts from suppliers in Pekanbaru or outside the city. The lead time for ordering spare parts is around 14 days from the time an order is made, if the spare part inventory has been delivered to the company, the partman will match the incoming inventory with the existing part order sheet, for reordering the company only looks at the remaining inventory. For company operations, partman issue's sparepart inventory based on service orders received from the sales department, there are also customers who come directly to the warehouse to buy spare parts without servicing them, but there is often a shortage of spare part inventory, sometimes the company cannot fulfill customer requests that are just want to buy spare parts without doing service because the stock of spare parts in the warehouse is insufficient. If it is urgent and orders from suppliers have not arrived, CV. Syntek Auto Pekanbaru buys from suppliers in Pekanbaru with higher prices for the same quality spare parts.

### **Problems Faced by CV. Syntek Auto Pekanbaru**

In Managing Spare Part Inventory at CV. Syntek Auto Pekanbaru is related to inventory, namely there is often a shortage of spare part supplies, so companies order goods from the closest supplier in Pekanbaru, the price is of course more expensive when compared to buying from regular suppliers. To reduce the problem of managing spare part inventory at CV. Syntek Auto Pekanbaru will be explained below: Calculating the number of annual spare part orders on CV. Syntek Auto Pekanbaru. Based on data obtained from CV. Syntek Auto Pekanbaru received spare part ordering data for 3 months because CV. Syntek Auto Pekanbaru just started its own operations in early 2013, therefore to assume annual orders using an average method based on 3 months of data obtained. Calculating the number of requests or annual sales of spare parts on CV. Syntek Auto Pekanbaru. Based on data obtained from CV. Syntek Auto Pekanbaru only obtains sales data for 3 months, therefore to assume annual sales it uses the average method based on the 3 months data obtained.

### **Sign Test**

The sign test is a test that is intended to see the difference and not the magnitude of the difference and is based on the procedure on the positive and negative signs of the difference between ordinal data pairs (Purwanto: 2009: 314). In this study using binomial and also large sample testing.

Probability value (P): 0.5 and Q: 0.5

The steps to be taken in this test are the first step is to give a positive sign (+) to answer yes, and a negative sign (-) to answer no. The second step is to develop a hypothesis.

H0: Control Environment on internal control over inventories has not been implemented effectively.

H1: Control Environment on internal control over inventories has been implemented effectively.

The third step is to determine the real level. In this study, the significant level set was 5% or 0.05. The fourth step is to determine the probability. By using the binomial formula, where  $r = 7$  and  $n = 9$ .

The fifth step is to determine the decision if H0 is accepted and H1 is rejected then the real level < probability, and if H0 is rejected and H1 is accepted then the real level is > probability. It is known that the real level = 0.05 and probability = 0.07031 then the real level < probability, that is means that it can be concluded that H0 is rejected and H1 is accepted (significant).

The explanation from the results of the sign test of the control environment indicator shows that the P value is  $0.07031 > 0.05$ , where Hi is accepted and H0 is rejected. This means that the control environment in Internal Inventory Control in CV. Syntek Auto Pekanbaru has been running effectively.

### **Risk Interpretation**

The first step is to give a positive sign (+) for a yes answer, and a negative sign (-) for a no answer. The second step is to formulate a hypothesis.

H0: Information and Communication on internal control over inventories has not been implemented effectively.

H1: Information and Communication on internal control over inventories has been implemented effectively.

The third step is to determine the real level. In this study, the significant level set was 5% or 0.05. The fourth step is to determine the probability. By using the binomial formula, where  $r = 6$  and  $n = 8$ .

The fifth step is to make a decision. If H0 is accepted and H1 is rejected then the significance level is < probability, and if H0 is rejected and H1 is accepted then the significance level is > probability. It is known that the significance level = 0.05 and probability = 0.109375 then the significance level is > probability, it means that it can be concluded that H0 rejected and H1 accepted (significant)

The explanation from the results of the sign test of the risk assessment indicator shows that the P value is  $0.109375 > 0.05$ , where Hi is accepted and H0 is rejected. This means that the risk assessment in Internal Control of Inventory in the CV. Syntek Auto Pekanbaru has been running effectively.

### **Information and Communication**

The first step is to give a positive sign (+) for a yes answer, and a negative sign (-) for a no answer. The second step is to formulate a hypothesis.

H0: Information and Communication on internal control over inventories has not been implemented effectively.

H1: Information and communication on internal control over inventory has been carried out effectively.

The third step is to determine the level of significance. In this study, the significant level set was 5% or 0.05. The fourth step is to determine the probability. By using the binomial formula, where  $r = 8$  and  $n = 9$ .

The fifth step is to make a decision. If H0 is accepted and H1 is rejected then the real level is < probability, and if H0 is rejected and H1 is accepted then the real level is > probability. It is known that the real level = 0.05 and probability = 0.01758, so the real level < probability, it means that it can be concluded that H0 is rejected and H1 is accepted (significant).

The explanation from the sign test results of the information and communication indicators shows that the P value is  $0.01758 < 0.05$ , where Hi is accepted and H0 is rejected. This means that information and communication in Internal Inventory Control in the CV. Syntek Auto Pekanbaru has been running effectively.

### **Control Activity**

The first step is to give a positive sign (+) for a yes answer, and a negative sign (-) for a no answer. The second step is to formulate a hypothesis.

H0: Control activities on internal control over inventories have not been implemented effectively.

H1: Control activities on internal control over inventories have been carried out effectively.

The third step is to determine the level of significance. In this study, the significant level set was 5% or 0.05. The fourth step is to determine the probability. By using the binomial formula, where  $r = 3$  and  $n = 5$ .

The explanation from the sign test results of the information and communication indicators shows that the P value is  $0.01758 < 0.05$ , where  $H_1$  is accepted and  $H_0$  is rejected. This means that information and communication in Internal Inventory Control in the CV. Syntek Auto Pekanbaru has been running effectively.

### Control Activities

The first step is to give a positive sign (+) for a yes answer, and a negative sign (-) for a no answer. The second step is to formulate a hypothesis.

$H_0$ : Control activities on internal control over inventories have not been implemented effectively.

$H_1$ : Control activities on internal control over inventories have been carried out effectively.

The third step is to determine the level of significance. In this study, the significant level set was 5% or 0.05. The fourth step is to determine the probability. By using the binomial formula, where  $r = 3$  and  $n = 5$ .

The explanation from the sign test results of the control activity indicators shows that the P value is  $0.31250 > 0.05$ , where  $H_1$  is rejected and  $H_0$  is accepted. This means that control activities in Internal Inventory Control in CV. Syntek Auto Pekanbaru have not been running effectively.

### Monitoring

The first step is to give a positive sign (+) for a yes answer, and a negative sign (-) for a no answer. The second step is to formulate a hypothesis.

$H_0$ : Monitoring of internal control over inventories has not been carried out effectively.

$H_1$ : Monitoring of internal control over inventories has been carried out effectively.

The third step is to determine the real level. In this study, the significant level set was 5% or 0.05. The fourth step is to determine the probability. By using the binomial formula, where  $r = 5$  and  $n = 6$ .

The fifth step is to make a decision. If  $H_0$  is accepted and  $H_1$  is rejected then the real level  $<$  probability, and if  $H_0$  is rejected and  $H_1$  is accepted then the real level  $>$  probability. It is known that the real level = 0.05 and probability = 0.09375 then the real level  $<$  probability, it means that it can be concluded that  $H_0$  is rejected and  $H_1$  is accepted (significant).

The explanation from the results of the sign test from the monitoring indicators shows that the P value is  $0.09375 > 0.05$ , where  $H_1$  is rejected and  $H_0$  is accepted. This means monitoring the Internal Inventory Control in CV. Syntek Auto Pekanbaru has not been running effectively.

### All Sign Test

Z count  $>$  Z table, which means  $H_A$  is accepted and  $H_0$  is rejected (significant). In this way the Control Environment, Risk Assessment, Information and Communication, and Monitoring have been effectively carried out by the company except for Control Activities.

**Table 3. Sign Test Results**

No	Indicator	Results	Information
1	Control Environment	Significant	It's Effective
2	Risk Interpretation	Significant	It's Effective
3	Information and Communication	Significant	It's Effective
4	Control Activity	Not significant	Not Yet Effective
5	Monitoring	Significant	It's Effective

Source: Processed Data, 2017

### Discussion

Based on data obtained from CV. Syntek Auto Pekanbaru regarding internal control and based on what is obtained from the theories, it can be concluded that the implementation of internal control over inventory at the company has not been running effectively, this can be explained as follows:

#### Control Environment

The control environment which consists of policies on human resource practices, division of authority and assignment of responsibilities, commitment to competence, management philosophy and operating style, values of integrity and ethics, and organizational structure of the company. Of the 9 questions asked to CV. Syntek Auto Pekanbaru, 7 out of 9 questions resulted in positive answers and the other 2 were still in the form of answers that had a negative sign, several components had been carried out well, the rest still had some deficiencies that

had to be corrected. The company has a clear organizational structure for the distribution of positions to each employee in the company, but the company still does not have a clear picture of the authorities and responsibilities in each section, so there are still sections that carry out their duties concurrently, besides that there are still employees who work does not comply with the rules and follow the procedures that have been implemented by the company.

### **Risk Interpretation**

Risk interpretation includes company restructuring, changes in the company's operating environment, new product or activity environment, rapid growth, new technology, changes in information systems. Of the 8 questions asked to CV employees. Syntek Auto Pekanbaru, 6 out of 8 questions resulted in positive answers and 2 were still in the form of answers that had a negative sign, almost all components had been implemented properly but there were still some deficiencies that had to be corrected. Companies use computers to record every transaction that occurs but do not pay attention to the risks that will occur in using the computer because data loss can occur at any time if the program created is not stored carefully. The company does not equip the warehouse with CCTV and fire extinguishers, this makes the company have a big risk if unwanted events occur, the company does not classify goods according to type so that it often results in errors in recording, the company does not equip the warehouse with lighting and air ventilation so that it makes the condition of the warehouse becomes stuffy and damp, this will gradually damage the inventory.

### **Information and Communication**

The information and communication system consists of every transaction carried out must be valid, authorized, recorded, fairly assessed, fairly classified, recorded in the proper period. Of the 9 questions submitted to the company, 8 out of 9 questions resulted in positive answers and 1 other was still an answer that had a negative sign, several components had been carried out well, the rest still had some deficiencies that had to be corrected. The company does almost everything well, such as always including proof of release of goods when the stock is to be removed from the warehouse as well as when goods are received, it is always accompanied by proof of receipt of goods, every transaction is always known and approved by the authorities and stock taking is always carried out once a year. but errors still often occur in recording expenditure and receipt of goods, namely errors in summarizing to the correct code and name, therefore discrepancies often occur between physical stock and records and errors can occur in providing information on the state of inventory in the warehouse, when inventory approaches quantity minimum, the company has never issued a purchase order form, besides that the recording of every receipt of goods and expenditure is not based on all evidence that has been authorized by the competent authority.

### **Control Activity**

Of the 5 questions asked to CV employees. Syntek Auto Pekanbaru, 3 of the 5 questions resulted in positive answers and the other 2 were still in the form of answers that had a negative sign, several components had been carried out well, the rest still had some deficiencies that had to be corrected. The company prints serial numbers on each invoice and requires the employee concerned to control it, use a stock card to record the entry and exit of goods, check if goods go out and enter whether the physical quantity matches the quantity recorded on the invoice, and the company requires all document records to be archived and stored properly so that at any time, if necessary, it can be seen again. The company is still minus in terms of each receipt and issuance of goods the employee concerned does not immediately record on the stock card at the same time on proof of receipt or issuance of goods, the company also does not carry out storage separation between damaged goods so that it often results in errors in recording, each transaction is not directly recorded on the same day as the day the transaction occurred, this will result in a recording error due to forgetting to record the transaction.

### **Monitoring**

Monitoring is the process of assessing the quality of internal control performance at any time. Of the 6 questions asked to CV employees. Syntek Auto Pekanbaru, 5 out of 6 questions resulted in positive answers and 1 other is still an answer that has a negative sign, some components have been implemented properly, the rest still have some deficiencies that must be corrected. Company monitoring is carried out by personnel who have been authorized by the company. The company has conducted periodic monitoring of warehouses and imposed sanctions if there were missing items that were discovered during stock taking. It is better if the company emphasizes the sanction for the loss of goods at the time of taking inventory so that it can emphasize the proper responsibilities carried out by employees who are responsible for inventory, and there is an examination of the completeness and legitimacy of each document.

## CONCLUSION

### Conclusion

After analyzing and evaluating the internal control system for merchandise inventory at CV. Syntek Auto Pekanbaru, it can be concluded, the control environment indicators in Internal Inventory Control in CV. Syntek Auto Pekanbaru has been running effectively. Risk assessment indicators in Internal Inventory Control in CV. Syntek Auto Pekanbaru has been running effectively. Information and communication indicators in Internal Inventory Control in CV. Syntek Auto Pekanbaru has been running effectively. Indicators of control activity in Internal Inventory Control in CV. Syntek Auto Pekanbaru has not been running effectively. Monitoring indicators in Internal Inventory Control in CV. Syntek Auto Pekanbaru has been running effectively.

### Implication

From the 5 components of internal control, companies must pay more attention to control activities, control environment, information and communication and monitoring. Because it is in these components that the company is still quite adequate in terms of internal control. Improvements will be able to help companies become better in terms of internal inventory control.

### Recommendation

Based on the analysis discussed in the previous chapter regarding the implementation of the system for receiving goods and releasing goods at CV. Syntek Auto Pekanbaru, research suggestions are: For companies, it is best to make a division of authority and responsibility for each part of the company clearly, so that if something goes wrong it can be known which part made the mistake. It is better to record immediately for every activity that occurs within the company, especially for incoming and outgoing goods so that there are no recording errors. It is necessary to evaluate existing policies within the company to replace ineffective policies. As well as carrying out unannounced checks for certain parts to avoid fraud, in this case especially the parts related to stock. It is better for the leadership to provide an explanation to employees regarding the importance of internal control of merchandise inventory and provide awards to employees who excel such as bonuses so that employees feel valued and improve its performance. For Academics, it is better to add newer theories for further research related to the internal control system of merchandise inventory, environmental control (Sudarno, Renaldo, Hutahuruk, et al., 2022), bonus compensation (Suhardjo et al., 2022), earnings management (Renaldo et al., 2022; Renaldo & Murwaningsari, 2023; Sudarno, Renaldo, Veronica, et al., 2022). So that research on the analysis of internal control of merchandise inventory can be carried out for companies with a larger scope so that more relevant research results can be obtained.

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