

ANALYSIS OF ACCOUNTING INFORMATION SYSTEMS SALES AND CASH RECEIPTS TO IMPROVE INTERNAL CONTROL

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ABSTRACT

Sales accounting information system and cash receipts is one of the sub-systems in accounting information that describes the correct procedures for sales and cash receipts activities. The problem in this study is how to implement a sales information system and cash receipts at PT Sumber Alfaria Trijaya. The type of research used by researchers in the preparation of this study is a qualitative method. The data used in this study is primary data. Data collection procedures are observation, documentation and direct interviews to the object of research. The conclusion of this study is the application of accounting information systems in cash sales and cash receipts at PT Sumber Alfaria Trijaya is still not good, seen from the dual function, namely the delivery function which doubles as a warehouse function and the lack of data and completeness. The analysis of the accounting information system for cash sales and cash receipts on internal control at PT Sumber Alfaria Trijaya is still not good and weak because there are several problems including the existence of multiple functions by the Assistant Head of the store, cash is not directly deposited to the Bank. In the cash function bill, and the amount of cash receipts from cash sales deposited in the bank on the third day not on the day of the transaction. Then there is also no periodic or sudden checking of cash balances by internal control.

Keywords: Accounting Information System, Cash Receipts, Cash Sales, Internal control

INTRODUCTION

Existing developments in the business world are also marked by developments in the scope of company activities and the accounting information systems used. System development is compiling a new system to replace the old system as a whole or improve an existing system. The old system needs to be repaired or replaced because it is caused by several things, namely:

1. There are problems that arise in the old system;
2. Incompatibility in the old system that caused the old system to not operate as expected;
3. Frauds that occur that cause the company's assets to be insecure and the truth of the data to be less secure;
4. Unintentional errors that can cause the correctness of the data to be not guaranteed;
5. Inefficient operation;
6. Non-compliance with established management policies (Gesah&Prabowo, 2015).

The role of accounting information systems on the progress of the company is no longer in doubt. With the support of a good information system, a company will have a competitive advantage so that it can compete with its competitors. The progress and utilization of information system technology that is very rapid to date, by applying information and communication technology, is expected to assist management in collecting data, and producing information that can increase the effectiveness and efficiency of management actions in making decisions based on the information generated. The information system has several subsystems in the form of an accounting transaction cycle. The five cycles of accounting transactions are: the financing cycle, the income cycle, the expenditure cycle, the production cycle, and the

payroll cycle. The revenue cycle consists of all sales activities and cash receipts. Sales accounting information system and cash receipts is one of the efforts to improve the company's internal control. A control system that functions properly to assist and maintain the security of company property, ensure the accuracy and correctness of data, promote efficiency in company activities and implement management policies that have been determined.

PT. Sumber Alfaria Trijaya is a minimarket network in Indonesia that provides basic needs and daily needs. There are several problems faced, namely the system and procedures for sales and cash receipts have not been implemented. This can be seen by the dual function of the related parts. The difference between sales slips and cash is clear from cash sales received. And the price difference between the price list on the product shelf and the price listed on the POS (point of sales) at the cashier indicates a weak internal control system for cash sales. Other internal controls also don't work well enough because there are often multiple positions between employees in the division which should have been divided according to what each has to do. Based on these problems, it is interesting for researchers to propose the title "Analysis of Accounting Information Systems Sales and Cash Receipts to Improve Internal Control at PT PT. Sumber Alfaria Trijaya (Alfamart Pondok Pinang).

Research conducted by this author aims to determine how the application of accounting information systems sales and cash receipts in improving the internal control used by PT Sumber Alfaria Trijaya. The benefit of this research is to regulate the sales and cash receipts accounting information system to be even better and in accordance with the standards of the SIA itself, and also for the company's internal control to run well and maximally to achieve the goals of the company.

According to (Susanto, 2013), the system is a collection of sub-systems, parts, elements, any physical or non-physical components that are interconnected with each other and work together in harmony to achieve one goal. Thus, the system is a group of closely related elements that function together to achieve specific goals, which

are made to handle something that occurs repeatedly or regularly.

In an organization, there are three systems, which act as guidelines, namely: First, Information systems, namely in the form of accounting information systems and management information systems. Second, Operating System, namely in the form of business processes and business functions. Third, Control System, namely in the form of a management function that can control information systems and operating systems. According to Anggraeni and Irvani (2017:13) explaining that "information is a collection of data or facts that are organized or processed in a certain way so that they have meaning for the recipient".

Sutabri in Trimahardika and Sutinah (2017: 250), "information is data that has been processed, clarified and interpreted and used for the decision-making process". Mulyanto in Kuswana and Kusmana (2017: 18) suggests that "an information system is a system consisting of a collection of system components, namely software, hardware, and brainware that processes information into an output that is useful for achieving a goal within an organization". Badriah (2015: 18), "accounting is a service activity (identifying, measuring, classifying, producing quantitative information, especially financial ones that are used in decision making". Wijayanto in Mardi (2015:4) argues that "an accounting information system is an arrangement of various documents, communication tools, implementing staff, and various reports designed to transform financial data".

The accounting information system is also divided into four subsystems, namely: First, the expenditure system (expenditure system) is all events related to efforts to obtain the economic resources needed by the company. Second, Revenue system (revenue system) is an accounting information system related to the sale of goods or services produced by the company to consumers and get payment from them. Third, the production system is an accounting information system related to collecting, using, and changing the form of an economic resource. Fourth, the resource management system is an accounting information system that covers various matters relating to managing and controlling resources.

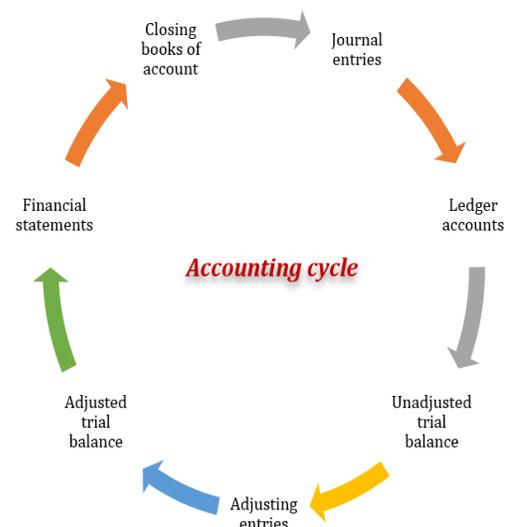
Romney (2014), there are three objectives of the Accounting Information System, namely: First, to support the management function (stewardship) of the management of an organization or company because management is responsible for informing the arrangement and use of organizational resources to achieve the organization's goals. Second, to support the return of management decisions because the information system provides the information needed by management to carry out decision-making responsibilities. Third, to support the company's day-to-day operational activities. Azhar Susanto (2013:8), which are very closely related to each other, namely: First, support daily company activities A company so that the company can continue to exist must continue to operate by carrying out a number of activities business whose events are referred to as transactions such as purchasing, storing, producing and sale.

Second, support the decision-making process an equally important purpose of an AIS is to provide the information needed in the decision-making process. Decisions must be made concerning the planning and controlling of the company's activities. Third, assist company managers in fulfilling their responsibilities to external parties Every company must fulfil legal responsibilities. One of the critical responsibilities is the obligation to provide information to users outside the company or stakeholders, including suppliers, customers, shareholders, creditors, large investors, trade unions, financial analysts, industry associations, or even the public.

Azhar Susanto (2017: 2017) the are six (6) components of ac accounting information system, namely Hardware, Software, Brainware, Procedure, Database, and Communication Network Technology. The Accounting Information System Cycle has 4 cycles, namely: Frist, Revenue cycle: Events related to the distribution of goods and services to other entities and the collection of related payments. Second, Expenditure cycle: Events related to the acquisition of goods and services from other entities and the settlement of related obligations.

Third, Production cycle: The events associated with converting resources into goods and services. Fourth, Financial cycle: Events related to acquiring and managing capital funds, including cash transaction processing cycle consisting of one or more application systems. Understanding the accounting cycle is the accounting process is a data processing process since the occurrence of the transaction. The transaction has valid evidence as to the basis for the transaction, then based on this data or evidence entered the process (Harahap, Wiros, and Yusuf, 2010:16). Data processing produces output in financial statement information.

Financial transactions within the company occur due to activities related to parties outside the company in economic exchange with these external parties during the sale of goods and services, purchases of inventories, the imposition of financial obligations, and cash receipts from customers. Bahri (2016: 18), the accounting cycle is the stage from the occurrence of sanctions to preparing financial statements so that they are ready for the next recording.



FIGURES 2.1 ACCOUNTING CYCLES

Accounting recording activities include:

1. Making or receiving cash receipts.
2. Recording in a journal (diary).
3. Transfer booking into the general ledger (posting).
4. Preparation of trial balance.
5. Preparation of line balances and adjustment journals (adjustment).

6. Preparation of financial statements (financial statements).
7. Making closing entries.
8. Making a closing trial balance (post-closing trial balance).
9. Making reverse journals (reversing entries)

It is often said that accounting is the language of the business world. If this is the case, then the accounting information system (SIA) is the intelligence of the information provider of the business language. An accounting information system is an organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate the control of the company (Mulyadi, 2016) (13). Bodnar and Hopwood (2010:1) accounting information system is a collection of resources, such as humans and equipment. These resource sets turn financial and other data into information (14). The term accounting information system includes information technology to provide information to users. Information technology includes computers but also includes other technologies used to process information. Computers are used in all types of information systems.

Cash Sales Procedure Here is an explanation for the Cash Sales Procedure stated by Mulyadi (2013) are as follows:

1. Sales Order Section
Receive orders from past buyers make cash sales invoice triple. The first sheet is to be submitted to the gauze section, the second sheet for the copy to the warehouse department at the moment delivery, and the third sheet is to be kept by the company.
2. Cash Section
Receive cash sales invoice to know what price to accept from the buyer and receive money cash from the buyer by written on the invoice cash sale. Gauze section operating cash registers for get the register ribbon will be used as evidence cash receipts.
3. Warehouse Section
The warehouse department receives invoice sales for information on any items that have been ordered. Record deductions on inventory in the warehouse

card and deliver the goods ordered by the buyer simultaneously as cash sales invoices to department delivery of goods.

4. Shipping Section

The delivery department receives a cash sales invoice and cashier's tape from the cashier as proof that the buyer has made a cash payment online. Furthermore, the delivery department receives a cash sales invoice for the second sheet of the warehouse, and it is for the compatibility of the two parts. After the two-match, the delivery department delivers goods ordered by the buyer and cash sales invoices second sheet.

5. Journal Section

Receive cash sales invoice, make a journal in the journal sales, and receive proof of deposit bank to make a journal on cash receipts journal.

Cash consists of cash balances (cash on hand) and checking accounts. Cash equivalents are investments that are highly liquid, short-term. They can be converted into cash in a certain amount without being subject to a significant risk of changes in value. Sukrisno Agoes (2016), cash is a company's current asset that is very attractive and easy to misappropriate. The largest cash receipts for a trading company come from cash sales. The cash receipt system from cash sales requires: First, Cash receipts must be immediately deposited to the bank and entirely by involving parties other than the cashier to carry out internal checks. Second, Cash receipts from cash sales are made through credit card transactions, which involve the credit card issuing bank cash receipt transactions. Mulyadi (2016:379).

Mulyadi (2013: 455), a good control system on the cash receipt system from cash sales requires that: First, Cash receipts must be immediately deposited to the bank in full by involving parties other than the cashier to carry out internal checks. Second, Cash receipts from cash sales are made through credit card transactions, which involve credit card issuing involving the credit card issuing bank as the recording party of cash receipt transactions. The internal control system includes an organizational structure, methods, and coordinated measures to maintain corporate assets, check the accuracy and

reliability of accounting data, encourage efficiency, and encourage compliance with management policies (Mulyadi 2017:129).

Jason Scott (2014:226), the internal control system is carried out to provide adequate assurance that control objectives have been achieved. Valery G. Kumaat (2011:15), understanding internal control is a way to direct, supervise, and measure an organization's resources. It plays an essential role in preventing and detecting embezzlement (fraud) and organizational resources, both tangible and intangible (such as reputation or intellectual property such as trademarks). Purpose of Internal Controls according to Mulyadi (2013), is as follows: First, Maintain wealth and records organization. There is sufficient internal control to keep wealth company physically and non-physical not prone to stolen, misused, or destruction. Second, Checking accuracy and accounting constraints. Internal control is designed to provide processing guarantee accounting data to generate information that is carefully financed and reliable.

METHODS

The type of research used by researchers in the preparation of this study is a qualitative method. Sugiyono (2013) qualitative methods are those based on the philosophy of postpositivism, used to examine the condition of natural objects, where the researcher is the key instrument, sampling of data sources is carried out purposively and snowballing, collection techniques with combined, data analysis is inductive/qualitative, and qualitative research results emphasize meaning rather than generalization.

This research uses descriptive qualitative method. Qualitative Analysis, is an analytical method using interviews and observations by answering questions such as what, why or how. The data analyzed by this method is in the form of text or narrative. According to Strauss and Corbin qualitative research is a type of research that produces findings that cannot be obtained using statistical procedures or other means of quantification (measurement). Qualitative has research subjects which are commonly referred to as resource persons. In qualitative research, the

researcher digs deep into the data on certain things.

For qualitative data collection methods, usually by conducting in-depth interviews, Focus Group Discussions (FGD), literature studies, and observations (Sekaran & Bougie, 2016). Types of data used in this study are primary data and secondary data. First, Primary data is data collected by researchers directly from the source. Primary data obtained by researchers get the results of the researchers' observations on PT. Sumber Alfaria Trijaya (Alfamart Pondok Pinang) And Results of interviews with related parties, especially regarding systems and procedures for sales and cash receipts.

Second, Secondary data is data obtained from the company indirectly in the form of information from written sources including literature books related to primary data. Sources of data from this study the source of data obtained by researchers came from internal companies, especially the cashier of PT Sumber Alfaria Trijaya (Alfamart Pondok Pinang). Interviews were conducted by researchers on company cashiers to obtain research data needed by researchers to conduct their research. Information needed such as the difference between shelf prices and POS (Point Of Sales)

The data collection method uses 4 methods, namely interview, observation, documentation, and literature review. In this study, interviews were used to hold direct questions and answers with the employees of the company concerned about matters related to the research being carried out. Make observations on the object under study related to the topic of research discussion and to find out the history of the company, its structure and related parts within a company that involves the process of sales and cash receipts

Expected data obtained from the documentation about structure organization, and procedures sales and receipts cash. Collection method data directed to search data and information through documents, both written documents, photographs, drawings, and electronic documents that can support in writing process. The technique used in this research is comparative descriptive analysis by describing the actual state of the research object to find out and analyze the problems faced by the research object and then compare it with the standards that

existed at that time to further describe how PT Sumber Alfaria Trijaya enforced the subject matter. related to sales and cash receipts in improving internal control.

RESULT AND DISCUSSION

Elements of Internal Control System Cash Receipts from Sales of PT Sumber Alfaria Trijaya Organizational Elements. The organizational structure that separates the functional responsibilities has not been strictly enforced. There are still tasks that all functions can perform. For example, the assistant to the head of the store who also doubles as an administration, the salesperson who also doubles as a cashier, and a merchandiser who also doubles as a warehouse function.

Elements of Authorization System and Recording Procedures. The authorization system and registration procedures that provide adequate protection at Alfamart outlets have been implemented but have not been effective. The accounting records used by Alfamart outlets are only daily sales records, and only inventory cards are used. As a result, the existence of these records is less able to become a tool for accounting supervision of the operations and transactions that exist within the company. At Alfamart outlets there was a rotation of positions in accordance with the head office's decision and sudden inspections from the head office were carried out without confirmation. Every month an inspection of the sales journal is carried out by the area supervisor with the store head and assistant store head to compare the central financial report with the reports at the outlets. Employees whose quality matches their responsibilities

PT. Sumber Alfaria Trijaya was assessed based on several criteria, including: level of work experience, latest education, and psychotest, monthly training, training every 3 months and training every 6 months. Explanation of Flowchart of Cash Receipt System from Cash Sales of PT. Sumber Alfaria Trijaya. Cash sales are carried out by the company by requiring the buyer to pay the price of the goods in advance before the goods are delivered by the company to the buyer. After the money is received by the company, the goods are then handed over to the buyer. After the money is received by the

company, the goods are then handed over to the buyer and cash sales transactions are then recorded by company employees.

Based on a good internal control system, the cash receipt system from cash sales requires: Mulyadi (2001: 455). First, Cash receipts in the form of cash must be immediately deposited to the Bank in full by involving parties other than the cashier to perform internal checks. Second, Cash receipts from cash sales are made through credit card transactions, which involve the credit card issuing bank in recording cash receipt transactions. The Chasier Section is tasked with receive goods from consumers, operate cash register machines, receive money from consumers for payment transactions, print cash register ribbons, give cash register ribbons to consumers with goods, calculate sales results at the end of the shift, then the cashier prints sales slips, after that the cashier prints delivery slips cash receipts, sales slips and cash handover slips were attacked at the head of the shop with the money.

The Store Head is in charge of receive sales slips and cash handover slips with cash, match money with sales slips and cash handovers, withdraw and print master data from the head office system, make 3 pieces of store deposit proof, store deposit proof and the money is forwarded to the head office together the delivery driver, master data and the third sheet of Store Deposit Proof are archived, sales slips, Cash Handover Slips, and the second sheet of Store Deposit Proofs are submitted to the assistant head of the store.

The Assistant store head is in charge of Receiving sales slips from the head of the store and file it, save the money from sales before depositing the head office, receive cash handover slips per shift, receive and proof of store deposit from the head of the store, journalize to the journal cash receipts from sales, after journalizing sales slips, cash handover slips, and proof of transfer of goods are then archived, making the necessary reports related to store activities.

1. Merchandise

- Coordinate the demand for merchandise from the distribution center
- Coordinate the expenditure or return of goods from the store to the distribution center

- Coordinate the display of merchandise both on sales shelves and warehouses
- Coordinate and ensure that promotional tools are installed according to instructions
- Maintain and care for the promotional facilities
- Replace the head of the shop or assistant store head when it is off

2. Saleswoman

- Provide service to customers
- Carry out cleaning
- Prepare the necessary work facilities
- Supervise and prevent lost items
- Receive goods storage
- Process direct sales transactions
- Display of goods (display)
- Preparation of goods returns. Promotional program information and offers
- Item printing
- Leaflet distribution
- Empty item information to MD or shop head or shop assistant head

Position	Job Description
Crew Store	<ul style="list-style-type: none"> - Manage and organize the placement of goods - Keeping the shop clean - Supervise the buyers - Unloading the stock of goods from the warehouse - Serving buyers who want to make transactions - Offering products that are currently being promoted - Checking the authenticity of incoming money
Chief of Store	<ul style="list-style-type: none"> - Build a solid teamwork - Be a mediator when there are problems with fellow employees - Ensure employees carry out their respective duties - Ensure store sales according to predetermined targets - Maintain store performance to be good when audited - Maintain coordination with the surrounding environment

Assistant Chief of Store	<ul style="list-style-type: none"> - Manage money in the vault - Replace the head of the shop when he is not there - Checking the supply of goods - Manage reports that come from suppliers - Responsible for shift change - Make sure the promotion is running
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Table 1 Table Of Employee

Evaluation of Systems and Procedures for Cash Receipts from Cash Sales PT. Sumber Alfaria Trijaya. The problems that are often faced by PT Sumber Alfaria Trijaya are due to the weak sales and cash receipts system, including the following fabrics:

1. In the cash receipt system and procedure the shop assistant also doubles as administration.
2. Often there is a difference between the price on the product shelf price list and POS (Point Of Sales)
3. In depositing cash receipts from cash sales, the store head usually leaves money to the delivery driver along with proof of store deposit
4. The difference between sales slips and physical cash from cash sales received

Proposed Troubleshooting System and Procedure for Cash Receipts from Cash Sales at PT. Sumber Alfari Trijaya (Alfamart Pondok Pinang)

1. Separate the dual duties of shop assistants and administration because these dual tasks can lead to fraud.
2. The head of the shop in depositing cash from sales to the head office through the bank to make it more effective and secure.
3. The cashier must update prices regularly every day, and coordinate with salespeople. If a change in selling price is found, then the price on the price tag on the product shelf is the same as the Point Of Sales because changes in the selling price can change at any time from the head office.
4. The difference between the sales slip and the cash received physically is not always a minus sometimes it can be greater than

what is stated on the sales slip. Therefore, if there is an excess of cash, it is better to keep a petty cash book using the fluctuating method to replace the lack of cash due to errors that occur.

Explanation of System Flowchart and Procedure for Cash Receipts from Cash Sales PT. Sumber Alfaria Trijaya:

1. Cashier Section

Receive goods from consumers, operate cash register machines, receive money from consumers as payment transactions, print cash register ribbons and give them to consumers with goods, update selling prices, if there is a change in selling price, the cashier section prints a report on changes in selling prices and notifies the sales clerk to change the price tag on the product shelf, calculate the cash from sales shifts, print sales slips and cash handovers, submit sales slips and cash handovers to the store head with the money.

2. Shop Head

Receive sales slips and cash handovers from the cashier, match the amount of money with sales slips and cash handovers, withdraw and print master data from the head office and archive them, sales slips and cash handovers are forwarded to the administration, store heads fill in proof of bank deposit in 3 copies, depositing cash receipts from cash sales to the bank, proof of depositing the first sheet is submitted to the bank with money, and the second sheet is forwarded to the administration section while the third sheet is archived by the head of the shop as a source document.

3. Administration section

Receive sales slips and cash handovers from the store head, journalize cash receipts from cash sales, then the sales slips and cash handovers are archived as source documents, the administration department also receives proof of bank deposit from the store head, keeps records of proof of deposit store, then the proof of store deposit is archived as a source document.

4. Assistant Head of Shop

Save money from sales received from the head of the shop (head of shift who is on duty) prior to the distribution and make reports on the increase and decrease in sales and promotions related to store activities.

CONCLUSION

Based on the results of research conducted on the implementation of the accounting information system for cash receipts from cash sales of PT. Sumber Alfaria Trijaya to improve internal control, can be concluded as follows: internal control system cash receipts from cash sales at PT. Sumber Alfaria Trijaya is quite good with some shortcomings where the related section in the procedure for receiving cash from cash sales results is still a price difference between the price list and point of sales, double duty, in the procedure for depositing cash receipts from cash sales to the head of the shop usually entrusting money through the delivery driver with proof of store deposit, this procedure is considered less effective in terms of security and is also very weak. In this study, the researcher also explains how the company runs a good and appropriate accounting information system. Weaknesses and errors that often occur can be minimized with a good accounting information system. Accounting records that used sales and receipts cash is not appropriate, because records accounting used sales cash is less detailed or less complete. There are only 3 used sales journal, journal cash receipts and warehouse cards.

There is a lack of equipment documents used sales cash and cash receipts, namely cash receipts document from cash sales made are: sales invoice, and proof of bank deposit and travel documents using receipt of goods in road note form. Healthy practice in internal control of sales and cash receipts are still not appropriate due to the amount of cash received from cash sales deposited entirely to the bank every 3 days, not on the same day as cash sales transaction or day next work this thing will lead to abuse and cash misappropriation.

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