

## DAFTAR PUSTAKA

- Ardhiani, M. R., Sukandani, Y., Istikhoroh, S., & Sasmita, Y. (2020). *Analysis Of Cash Expenditure Effectiveness Through The Accounting Information System Of PT . Telkom Indonesia Regional Division V. International Journal of Economics, Business and Accounting Research (IJEBAR)*, 4(3), 184–188. <https://jurnal.stie-aas.ac.id/index.php/IJEBAR%0Ais>
- COSO. (2013). *Internal Control - Integrated Framework Executive Summary* (Issue May).
- Dita, D. K., & Haryati, T. (2021). *Analisis Sistem Informasi Akuntansi Penerimaan dan Pengeluaran Kas Terhadap Sistem Pengendalian Internal Kas Pada PT . Bulan Biru Tour and Travel. Jurnal Akuntansi Dan Keuangan Kontemporer*, 4(1), 85–98.
- Djoharam, F. (2021). *Analisis Sistem Informasi Akuntansi Penerimaan Kas dan PT Hasjrat Abadi ( OUTLET TUMINTING ). Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 9(2), 668–676. <https://doi.org/https://doi.org/10.35794/emba.v9i2.33625>
- Fengky, H., Sabijono, H., & Kalalo, M. (2019). *Evaluasi Penerapan Sistem Pengendalian Internal Penerimaan Kas Pada Hotel Yuta Manado. Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 7(1), 1001–1010. <https://doi.org/https://doi.org/10.35794/emba.7.1.2019.23218>
- Fitrah, & Luthfiah. (2017). *Metodologi penelitian: penelitian kualitatif, tindakan kelas & studi kasus* (Ruslan & M. M. Effendi (eds.)). CV Jejak.
- Kamaruddin, M. I. H., & Ramli, N. M. (2017). *Control Bureaucracy in Malaysia and Market-Based Performance in India Boardrooms of Politically Connected Nigerian Firms and reporting Human Capital Information in Corporate annual Reports Wealth Creation A Case Study of Internal Control Practices in Isla. Asian Journal of Accounting and Governance*, 8(2), 13–25. <https://doi.org/http://dx.doi.org/10.17576/AJAG-2017-08-02>

- Kurniadi, W., Rahayu, R., & Rahman, A. (2019). *Analysis of Cash Expenditures Internal Control Systems Pro Medika Clinic Padang. International Journals of Sciences and High Technologies*, 14(1), 70–77. <http://ijpsat.ijsh-t-journals.org>
- Kusnia, H. M., Hidayat, A. S., Anwar, & Mudrifah. (2020). *Sistem pengendalian internal penerimaan kas (studi kasus pada cv sekartika jati rencana). Jurnal Akademik Akuntansi*, 3(2), 153–162. <https://doi.org/10.22219/jaa.v3i2.13300>
- Lathifah, N. (2021). *Konsep dan Praktik Sistem Pengendalian Internal* (T. A. Marlin & Y. Alhidaya (eds.)). CV. Insan Cendekia Mandiri.
- LKS, I., & Marbun, P. (2019). *An Analysis of Management Information Procedure in PT. Yamaha Tembung Medan Indonesia. Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 2(4), 599–608. <https://doi.org/https://doi.org/10.33258/birci.v2i4.661>
- Mamik. (2015). *Metodologi Kualitatif* (C. Anwar (ed.)). Zifatama Jawa.
- Manzilati, A. (2017). *Metodologi Penelitian Kualitatif Paradigma, Metode, dan Aplikasi* (T. U. Press (ed.)). Universitas Brawijaya Press.
- Mardawani. (2020). *Praktis Penelitian Kualitatif Teori Dasar Dan Analisis Data Dalam Perspektif Kualitatif*. CV Budi Utama.
- Moleong, L. J. (2017). *Metodologi Penelitian Kualitatif* (1st ed.). PT Remaja Rosdakarya.
- Mulyadi. (2016). *Sistem Akuntansi* (Salemba Empat (ed.); 4th ed.). Salemba Empat.
- Mustofa, A., Ekasari, K., & Kusmintarti, A. (2021). *Implementation Of Inventory Accounting Information Systems At Pharmacy ( Case Study at Tirta Pharmacy ). International Journal of Economics, Business and Accounting Research (IJEBAR)*, 2021(2), 153–160. <https://jurnal.stie-aas.ac.id/index.php/IJEBAR%0AIMPLEMENTATION>

- Rama, D. V., & Jones, F. L. (2008). *Sistem Informasi Akuntansi* (N. Setyaningsih (ed.); 18th ed.). Salemba Empat.
- Rukin. (2021). *Metodologi Penelitian Kualitatif Edisi Revisi* (A. Rofiq (ed.)). CV Jakad Media Publishing.
- Saifudin, & Ardani, F. P. (2017). *Sistem Informasi Akuntansi Penerimaan dan Pengeluaran Kas Dalam Meningkatkan Pengendalian Internal Atas Pendapatan Pada RSUP Dr. Kariadi Semarang*. *Jurnal Riset Akuntansi Keuangan*, 2(2), 124–138.  
<https://doi.org/http://dx.doi.org/10.31002/rak.v2i2.221>
- Sugiyono. (2016). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. CV Alfabeta.
- Titus, A., Andesto, R., & Guritno, Y. (2020). *Analisis Sistem Pengendalian Internal Pada Aaktivitas Penerimaan dan Pengeluaran Kas Pada Perusahaan (STUDI KASUS PADA PT. X)*. *Jurnal Syntax Transformation*, 1(8), 429–438. <https://doi.org/https://doi.org/10.46799/%25J.Vol1.Iss8.120>
- Trilaksana, A. R. (2019). *Evaluation Of The Implementation Of Internal Control System For The Reception, Return And Auction Of Guarantee Goods In Prngadaan (PERSERO)*. 1(1), 56–68. <https://doi.org/10.31933/DIJDBM>