



## The Evaluation of Internal Control System for Market Retribution Collection

Syafruddin<sup>1,\*</sup>, Sri Rahayu<sup>1</sup>, I Putu Gede Diatmika<sup>2</sup>

<sup>1</sup> Samawa University, Jln. Bay Pass Sering Kabupaten Sumbawa, Nusa Tenggara Barat, Indonesia

<sup>2</sup> Universitas Pendidikan Ganesha, Jl. Udayana 11, Singaraja, Bali, Indonesia

\*syafagent@gmail.com

---

### CITATION:

Syafruddin, Syafruddin, Rahayu, Sri, & Diatmika, I Putu Gede (2022). The Evaluation of Internal Control System for Market Retribution Collection. *JIA (Jurnal Ilmiah Akuntansi)*, 7 (2), 254-267.

### ARTICLE HISTORY:

#### Received:

October 6<sup>th</sup>, 2022

#### Revised:

December 27<sup>th</sup>, 2022

#### Accepted:

January 6<sup>th</sup>, 2023

**DOI:** 10.23887/jia.v7i2.52842

### Abstract

To evaluate the internal control system for the collection of market levies, the Sumbawa Regency government cooperates with several agencies such as the Department of Transportation, the Department of Cooperatives, Industry and Trade, the Regional Finance and Revenue Management Agency and Bank Rakyat Indonesia with the aim of maximizing Regional Original Income through E-Retribution and avoiding budget leakage and assist the government in accurate economic planning and increase the circulation of money so that it is faster. This study uses a qualitative approach, data collection techniques through observation, interviews and documentation. The results show that the implementation of E-Retribution can make it easier for traders to pay market fees and can solve problems in managing user fees manually, because E-Retribution can be more effective, efficient and more transparent and accountable in increasing Regional Original Income.

**Keywords:** internal control system; market retribution; regional original income

---

### INTRODUCTION

Traditional markets are markets that are built and managed by the government, regional, private, state-owned enterprises and regional-owned enterprises, including private partnerships with several businesses such as shops, kiosks and tents owned/managed by small, medium traders, non-governmental

organizations or cooperatives with small-scale businesses, small capital, micro, small and medium enterprises and the process of buying and selling trade goods through bargaining (Pepres RI No. 11, 2007).

The market has become an inherent part of people's lives. The market is also the center of business and community economic circulation.

Some people even depend on the market for their daily work. Therefore, the existence of a market is very important for society and in the economy. In general, the market can be interpreted as a meeting place for buyers and sellers. In economics, the market is not interpreted as a place, but rather prioritizes buying and selling activities. Not only that, the market is also a support for increasing regional revenue budgets, so that the existence of markets in the community environment is needed, both traditional markets and modern markets. However, good earnings management is needed for business continuity (Gill & Mathur, 2013).

Many traditional markets in Indonesia have been renovated, with nice, clean and proper buildings and some are almost similar to modern markets. However, the basic principles of the market itself remain the same, namely buying and selling of goods with a bargaining system.

The Seketeng market is the largest and most extensive traditional market in Sumbawa district, on 23 June 2019, to be precise at 15.00 WITA a fire occurred and nearly 90 percent experienced a fire, this resulted in huge losses and caused all traders to stop their activities effort. The cessation of buying and selling activities at the Seketeng market had

an impact on hampering the fulfillment of the daily needs of the people in Sumbawa district, so the Sumbawa district government made a temporary relocation of the Seketeng Market to Kerato park which was converted into a market temporarily during the process of repairing the construction of the Seketeng market after the fire, so that activities The economy continues to run and people's needs can be met.

The process of building the Seketeng market took approximately 2 years, to be precise in January 2021 the Seketeng market began operating. The current changes in the Seketeng market are quite significant compared to the Seketeng market before the fire occurred, the market building is quite good and proper and has undergone changes towards modernity.

In order to ensure the smooth running of the process of collecting market retribution in fulfilling the regional budget, a market regional company must be appointed to manage, collect and supervise the running of retribution with the aim of increasing local revenue (*Pendapatan Asli Daerah—PAD*) in Sumbawa district.

Based on Law Number 18 of 1997 concerning regional taxes and retribution which underwent changes with the enactment of Law Number 34

of 2000, and Government Regulation Number 66 of 2001 concerning regional retribution, it is stated that market retribution is included in the group of general service retribution. These public service fees are non-commercial in nature. Thus, public service fees are services provided or provided by the Regional Government for the purpose of public interest. In the implementation of collecting market fees, there are often obstacles, this is due to the lack of awareness of traders paying fees, especially influenced by the level of market crowds.

Fernandes & Ferreira (2007), in setting revenue targets from the retribution sector, especially in market retribution posts, it is necessary to pay attention to policies for making adjustments to levy rates set forth in regional regulations so that revenue realization can be achieved in accordance with predetermined targets. The Sumbawa district government is trying to increase PAD which is very potential for regional finance.

The regional tax and regional retribution sector are a support for regional finance to finance regional governance and development. Yunistiyani and Tahar (2017) state that responsibility in financial management can increase tax

revenue. In this case the importance of the internal control system for collecting market fees on financial management bodies and regional revenues in the Sumbawa district. Internal controls are the plans, procedures, methods and policies developed by management to provide reasonable assurance of operational effectiveness and efficiency, reliability of financial relationships, security of resources and compliance with policies and laws. Internal controls can help minimize errors or fraud and can help analyze risks that will occur, so as to prevent losses (Daos & Angi, 2019). The problem faced in collecting the Seketeng market levy in Sumbawa Regency, including there are still many stalls that are not filled, this is because traders prefer to trade in the parking area with the aim that buyers can see the goods being traded firsthand, but this can disrupt the area parking, the parking area becomes irregular and obstructed by undisciplined traders. Drainage does not function properly so that it can cause water to stagnate, especially during the rainy season and parking collection is still manual, namely not using e-parking fees, because revenue data through e-parking fees is transparent and can prevent illegal fees from occurring, so it is expected that PAD from the sector parking can

be improved. For this reason, internal control is needed in the management of transparent, accountable market fees and the need for an effective monitoring system by planning and making decisions that are appropriate and efficient in evaluating market fees. Good management will take appropriate and wise actions for business continuity with a good, effective and efficient monitoring system so that the company's financial performance increases (Dewi & Tarnia, 2019).

## **LITERATURE REVIEW**

### **Internal Control System**

Dewi (2017) in her research stated that the internal control system requires the role of the government as an agent and the Regional People's Representative Council (*Dewan Perwakilan Rakyat Daerah—DPRD*) as a representative of the principal having an inseparable relationship pattern, but the difference is that the DPRD does not have full information on executive accountability reports regarding budget management, whether budget management accountability reflects actual conditions, namely in accordance with laws and regulations, implements an adequate internal control system and has made full disclosure of

accountability for budget management.

Internal control is a process that is influenced by human resources and information technology designed to help an organization or company to achieve its respective goals. Internal control is also a way to supervise, direct and measure human resources in an organization or company (Chtourou & Courteau, 2001).

The internal control system is a system and procedures of a company to protect assets within the company. It is also used to ensure compliance with applicable policies and regulations, what is meant by internal control is that all data from one part will be automatically checked by another part in a company. Every company has the same goal, which is to get the maximum profit (Maulana, 2018). In addition, the company's goal is also to increase the value of the company. High company value reflects a high stock price. A high share price means high prosperity for company shareholders (Kusumawati et al., 2021).

The system in internal control includes all the methods and tools determined to maintain the security of the company's assets and data, check the accuracy of data, improve operational efficiency, and maintain

the regulations that have previously been set. Activities in internal control are important to discuss because they are not much different from other activities, such as doing business, production, to the legality of goods.

Scott (2000) explained in Dewi (2017) that information asymmetry gives rise to a moral hazard, that is, activities carried out by a manager are not fully known by shareholders, so managers can take actions beyond the knowledge of shareholders that violate contracts and actually ethically or norms may not worth doing. Principals must supervise management performance with an effective control system to anticipate deviant actions that can be committed by management. The control system is expected to be able to reduce the existence of deviant behavior in the financial reporting system.

The internal control system, Albrecht (2004), explains that the condition of the internal control elements within the organization (the presence or absence of internal control) can influence individuals with a low moral level to tend to commit or not commit fraud in financial management. However, for individuals with a high moral level, the condition that there are and are not elements of the organization's internal controls will not make them commit fraud that

will harm the organization and society.

### **Market Retribution**

Market retribution according to Regional Regulation No. 3 of 2011 is Payment for services providing market facilities in the form of courtyards and booths managed by the local government and specifically provided for traders (Perda No. 3 of 2011). Objects of market retribution include; (1) Provision of market/shop facilities (2) Every activity of unloading crops, sea, livestock and other merchandise within a 200m radius from the market (3) Market crowds (4) Fee for returning user names.

Sunarto (2005) market retribution are retribution imposed on traders by the Regional Government as payment for the use of places in the form of shops or kiosks, counters or booths, market grounds and yards provided in regional markets or other traders who are around other regional markets that located around the regional market up to a radius of 200 meters from the market.

Regional Regulation No. 3 of 2011 also explains that the market is a certain area or location provided, determined by the local government as a place for buying and selling goods and services directly and regularly, consisting of courtyards, buildings in the form of kiosks, booths

and other forms of buildings. So it can be concluded that market fees are fees collected from traders for using market facilities and granting placement permits by the regency or city government. So market fees consist of placement permit fees, kiosk fees, booth fees, base fees, and parking fees.

### **The Concept of Regional Original Income (*Pendapatan Asli Daerah—PAD*)**

Regional Original Income (PAD) is one of the components of regional income sources as stipulated in Law Number 34 of 2000 concerning regional taxes. In the elucidation of Law Number 43 of 2000 it is stated that PAD is everything that is obtained by the local government that can be measured in money because of the authority given to the community which can be in the form of regional tax proceeds, regional retribution, results of regionally owned companies and regional wealth management and others. -other legitimate income.

Baldric (2017) states that Regional Original Revenue (PAD) is revenue obtained by regions from regional sources within their own territory which are collected based on regional regulations in accordance with regional regulations or according to applicable laws. The regional revenue

sector plays a very important role, because through this sector it can be seen how far a region can finance government activities and regional development. Regional taxes and regional retribution are sources of regional original income (PAD) which are capable of making a sizeable contribution to regional original income. Regional taxes and regional retribution must be collected and managed in a more professional manner, with the increasing implementation of development activities providing services, by local governments for the public interest in order to support efforts to improve the regional economy.

### **METHOD**

This research is descriptive research with a survey through a qualitative approach. The qualitative descriptive method is a research method based on the philosophy of postpositivism used to examine natural object conditions, researchers as key instruments, data collection techniques carried out by triangulation, namely observation, interviews and documentation (Sugiyono, 2016). As for Morris (2012) explains that the survey method is a research method that assists in observation, researchers select samples from the population

using interviews and standardized questionnaires. Sumbawa Regency was chosen as the location of this research, there is a traditional market which is the center of the economy in Sumbawa Regency, namely the Seketeng market which is located in the heart of Sumbawa city and is the largest and widest market in Sumbawa Regency. The next researcher chooses a key informant, namely someone who has a lot of information (data) related to the object being studied. The informants in this study were (1) Head of the Seketeng Market in Sumbawa Regency (2) Head of the Transportation Service (3) Head of the Koperindag Service (4) Head of Regional Revenue, Financial Management and Asset Services.

This study uses primary data and secondary data. The process of collecting data uses several triangulation techniques, namely Sugiono (2011). The first is method triangulation, namely through observation, interviews and surveys. Second, theoretical triangulation, namely information formulation with a theoretical perspective, third is data source triangulation, namely documentation, interview results using a questionnaire. As for the collection of secondary data, namely data on the amount of Seketeng market retribution in Sumbawa

Regency. Observations made in this study aim to determine the condition of the research area. Interviews and questionnaires were conducted to obtain primary data in analyzing the internal control system for the collection of market retribution at regional financial and revenue management bodies in Sumbawa district.

## **RESULTS AND DISCUSSION**

Special parking fees for traditional markets remain one of the sources of local revenue from the scope of trade. Market conditions that are gradually getting busier are also a consideration for the Sumbawa district government in setting revenue targets for the sector. The government has an important function which will control all decisions or policies taken which have implications for the quality of the information to be presented (Fatmawati, 2018). Lamala et al (2018) whose research results show that a lack of internal control through effective oversight can pose a risk of fraud and the business cannot run optimally. Guy and Alderman (2002), explained that in the Committee of Sponsoring Organizations (COSO) internal control is a process carried out by company directors, management and other employees to provide adequate

assurance regarding; Reliability of financial reporting; Compliance with applicable laws and regulations; The effectiveness and efficiency of the company's operations.

In an effort to increase the reliability of financial reports and supervision can be carried out effectively and efficiently in order to maximize local revenue (PAD) through user charges, the Sumbawa Regency Government cooperates with PT. Bank Rakyat Indonesia (Persero) Tbk. The Sumbawa Besar Branch Office is in the process of collecting merchant fees and parking fees at Seketeng Market based on electronic fees (E-Retribution), the implementation of this E-Retribution is expected to make it easier for traders to pay market fees and can solve problems in managing fees manually, because E- Charges are considered to be more effective, efficient and more transparent and accountable in increasing PAD. Through the internal control system, the government plans to make Seketeng Market a more modern market, one of which is by implementing E-Retribution at Seketeng Market as a whole, such as, Parking E-Retribution Merchant E-Retribution Garbage E-Retribution. The following is an excerpt from the results of an interview with the Head of the Regional Revenue, Financial

Management and Asset Management Office in Sumbawa Regency which stated that;

"To implement the electronic-parking retribution, electronic-merchant retribution, and electronic-waste retribution, the Sumbawa Regency government conducted a beauty contest with the banking sector with the aim of determining which bank will be able to assist the government in realizing its plans through the utilization of the e-retribution, in order to avoid leakage of levy collection results, so that the targets set for increasing Sumbawa regional PAD can be achieved optimally, including the waste problem at Seketeng Market, which will also not be spared from more modern management."

Bank BRI is a bank that is willing to provide stimulant assistance in the form of the tools needed for market e-retribution as a whole to be determined through the MoU, while the benefits that BRI gets, through the collection of E-retribution enter through BRI accounts. One of the MoUs that have been signed by the local government and BRI is the Transportation Service, because the parking area is the authority of the Transportation Service. Stakeholders can make wise decisions and can understand financial conditions and control business operations (khumairoh et al, 2014). Amanti (2012) states that Corporate Governance strengthens performance



relationships in increasing revenue and the sustainability of a company. In this case, the government cooperates with BRI with the aim that the results of collecting parking fees can be carried out transparently through e-parking fees and is a form of internal control.

The parking lot in the Seketeng Market area in Sumbawa Regency is under the authority of the Transportation Service, therefore, in the day-to-day management of the parking area the Transportation Service works closely with the local Karang Taruna. Karang Taruna is appointed as part of the field management which gets a 40 percent share and 60 percent of it goes to the regional treasury. The COSO element is control activity, where the company should increase supervision of all activities related to the responsibilities of various elements related to all control activities (Daos & Angi, 2019).

The Department of Transportation is collaborating with the Karang Taruna of Seketeng Village. This collaboration is to facilitate the evaluation of the internal control system, namely through the Regional Revenue and Financial Management Agency in Sumbawa Regency by embracing Youth Organizations in the Seketeng area with the aim of being able to empower

and increase the income of the surrounding community, secondly to avoid budget leaks and to make budget efficient. The collaboration states that the management of the Seketeng Market by Karang Taruna will begin on April 9 2021 and will end in December 2022. Mardi (2011) states that cooperation is part of internal control which is a procedure that includes organizational structure as well as all processes and measures useful for maintaining assets in a company or organization.

The authority for parking lies with the Department of Transportation, while the Office of the Environment is assisting the Department of Environment to manage market fees. In this case the Environmental Service only provides containers, then cleaning officers from the Environmental Service are in charge of transporting the waste to be disposed of at the final processing site (TPA). The following is an excerpt from an interview with the Head of the Transportation Service in Sumbawa Regency who stated that;

*“...for manual management, there are several potentials that we received from Bappenda. The scheme is specifically for 2-wheeled vehicles, there are 9 parking points at the Seketeng market. It is estimated that its capacity can reach 287 vehicles per day. Whereas for 4-wheeled*

*vehicles it is estimated that the parking capacity at 8 points is 53 vehicles per day, we also propose that special parking management at the Seketeng market can be carried out electrically, because there are two doors, namely the entrance and the exit..."*

For the smooth evaluation of the internal control system for collecting the Seketeng market levy in Sumbawa Regency, the regional revenue and financial management agency hopes that the electric gate will increase the Sumbawa district's PAD, which is estimated to reach up to 4 times the manual calculation. Electric parking also makes it less likely for leaks to occur in the PAD. Implementation of E-retribution can make it easier for traders to pay market fees and can also solve problems that occur in managing market fees which are done manually. The head of the Seketeng market in Sumbawa Regency also stated that;

*"...e-retribution at the Seketeng market are considered to be more effective, efficient, and more transparent and accountable in increasing Local Own Revenue..."*

The Regency/City of Sumbawa is one of 50 regencies/cities that are included in the movement program towards *smart cities* in Indonesia. Presidential Instruction No. 3 of 2003,

namely through the development of *e-government*, management systems and work processes have been arranged within the government by optimizing the use of information technology. Implementation of non-cash transactions has also participated in developing *e-government* in Sumbawa Regency. The electronic market levy payment policy (E-retribution) is basically an effort to implement the *smart city movement*. The form of the commitment of the local government of Sumbawa district to increase transparency in the management of local revenues while making it easier for traders to pay fees. Through the E-retribution system, traders can more easily access banking. The Head of Regional Revenue, Financial Management and Asset Management also stated that;

*"... it is hoped that with E-retribution, both traders and the general public who use the Seketeng market facilities, they can swipe the card they already have on the electronic data capture (EDC) device provided by the Bank, namely BRI and our hope is for BRI, you can consider such as rewards for those who are diligent in paying through this E-levy, for example being given facilities in the credit process and so on so that they remain disciplined in using E-retribution, this is also one of our goals in evaluating*

the internal control system for collecting E-retribution so that no leaks...”

Furthermore, the Head of the Koperindag Office of the Sumbawa district also explained that the E-retribution program was not only implemented at Seketeng Market, but could also be implemented in all traditional markets in Sumbawa Regency. Apart from being more practical and safe, funds paid through E-retribution will go directly into the regional treasury. Thus, the economic activities of the people of Sumbawa Regency can run efficiently, effectively, transparently and accountably. The government has an important function in controlling all decisions and policies that are taken and has implications for the quality of the information that will be presented (Cahyadi & Davianti, 2020).

The policy of the Sumbawa city/regency government is to apply market E-retribution to the Seketeng market which is the widest market and is in the heart of Sumbawa according to central government policies, namely; First, policies related to finance regulated in PP No. 82 of 2016 concerning Inclusive Financial Strategy; Second, regarding the Non-Cash National Movement (GNNT). This policy aims to make it easier for

people to transact along with the times and technology.

The benefits of the transaction system through E-retribution are that transactions become more accountable, safe and practical. So far, income from parking fees for markets and traders is quite prone to leaks, both big and small, so implementing electronic payment transactions is expected to reduce leakage, helping the government reduce the cost of printing money, which amounts to IDR 3.5 trillion every year. Then assist the government in the accuracy of economic planning that will be taken and increase money circulation so that it is faster. When cash disbursement is fast and easy it can stimulate economic growth. E-retribution system payments can also help the community in preventing the spread of Covid-19, it is known that Covid-19 must still be prevented and avoided according to the central government's appeal.

## **CONCLUSION, IMPLICATION AND LIMITATION**

The market is one of the facilities that can create a money circulation cycle to improve the community's economy and as one of the potentials for increasing PAD in Sumbawa Regency. To evaluate the

internal control system for collecting market fees, the Sumbawa Regency government cooperates with several agencies such as the Department of Transportation, Diskoperindag, the regional financial and revenue management agency and PT. Bank Rakyat Indonesia (BRI) with the aim of maximizing PAD through E-Retribution and avoiding budget leaks and assisting the government in the accuracy of economic planning that will be taken and increasing money circulation so that it is faster.

The implication is that it can make it easier for traders to pay market fees and be able to solve problems that have occurred in manually managing fees, because E-Retribution can be more effective, efficient, and more transparent and accountable in increasing PAD in Sumbawa Regency. Theoretically, the implication is to increase operational efficiency and help maintain compliance with established management policies. Achievement of goals in terms of reliability of financial reports, accuracy with existing rules, operational effectiveness and efficiency as well as responsibility. Control that is carried out optimally can help the company to achieve the goals of the activities that have been set so that the targets and goals desired by the company are achieved.

One of the most important controls in a company is internal control (Tannusa & Arifulsyah, 2018). The theoretical contribution, namely the Committee of Sponsoring Organizations of the Treatway Commission (COSO) says that the internal control system includes five main components, first; The control environment is the basis of all components of the internal control system that can make a company organization more disciplined and structured, secondly; Risk assessment is an identification analysis and risk management in a company. A risk that has been identified will be easier to analyze so that it can easily predict actions to be minimized, third; Control procedures are policies or procedures created to ensure the achievement of company goals and prevent fraud, fourth; Supervision is an effort to assess the quality of the performance of the internal control system in a company. This supervision is carried out in order to find deficiencies and improve the effectiveness of internal control, fifth; Communication, in this case involves providing a clearer understanding of one's roles and responsibilities related to internal control over financial reports.

The limitation of the research is that the research results are only

valid in one time period, namely the results of this study are only valid at the time this research is taking place. Therefore, the results of this study cannot describe the same conditions in the period or in the following year and in the future, for this reason, continuous research with different variables can be carried out in the following period.

## REFERENCES

- Albrecht, S. W. and C. Albrecht. 2004. *Fraud Examination and Prevention*. Australia: Thomson, South-Western.
- Amanti, L. (2012). Pengaruh Good Corporate Governance Terhadap Nilai Perusahaan dengan Pengungkapan Corporate Sosial Responsibility sebagai Variabel Pemoderasi (Studi Kasus Pada Perusahaan Rokok Yang Terdaftar Di BEI). *jurnal akuntansi UNESA*, 1.
- Baldric, Siregar. (2017). *Akuntansi Sektor Publik (Akuntansi keuangan Pemerintah Daerah Berbasis Akrua)*. Yogyakarta: UPP STIM YKPN
- Cahyadi, A., & Davianti, A. (2020). Pengaruh Faktor Internal Dan Eksternal Perusahaan Terhadap Praktik Manajemen Laba Di Perusahaan Publik Sektor Barang Konsumsi Periode 2014-2018. *International Journal of Social Science and Business*, 4(2), 172-181. <https://doi.org/10.23887/ijssb.v4i2.24957>
- Chtourou, S. M., Bedard, J., & Courteau, L. (2001). Corporate governance and earnings management. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.275053>.
- Daos, M., & Angi, Y. F. (2019). Penerapan Sistem Pengendalian Internal Dan Perlakuan Akuntansi Persediaan Barang Dagang Pada Ud. Angkasa Raya Kupang. *Jurnal Akuntansi: Transparansi Dan Akuntabilitas*, 7(1), 1-14. <https://doi.org/10.35508/jak.v7i1.1298>
- Dewi, R. R., & Tarnia, T. (2019). Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Good Corporate Governance Sebagai Variabel Moderasi. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 6(2), 115-132. <https://doi.org/10.25105/jipak.v6i2.4486>
- Dewi, Gusti Ayu Ketut. (2017). Pengaruh Moralitas Individu Dan Pengendalian Internal Pada Kecurangan Akuntansi (Studi Eksperimen pada Pemerintah Daerah Provinsi Bali). *Jurnal Ilmiah Akuntansi*. Vol. 1, No. 1, Hal: 77-92. DOI: [10.23887/jia.v1i1.9984](https://doi.org/10.23887/jia.v1i1.9984)
- Fatmawati, Y. (2018). Pengaruh Mekanisme Good Corporate Governance Terhadap Manajemen Laba. *Jurnal Akuntansi*, 6(1), 1-26.
- Fernandes, N. G., & Ferreira, M. A. (2007). The Evolution of Earnings Management and Firm Valuation: A Cross-Country Analysis. In EFA 2007 Ljubljana Meetings Paper. <https://doi.org/10.2139/ssrn.965636>.
- Gill, A., Biger, N., Mand, H. S., & Mathur, N. (2013). Earnings

- management, firm performance, and the value of indian manufacturing firms. *International Research Journal of Finance and Economics*, 116. [https://scholarworks.waldenu.edu/sm\\_pubs/65/](https://scholarworks.waldenu.edu/sm_pubs/65/).
- Guy, M, C. Wayne Alderman dan Alan J. Winters. (2002). *Auditing Edisi kelima Jilid 1*. Erlangga:Jakarta.
- Kusumawati, V. C., Robiyanto, R., & Harijono, H. (2021). Profitability and Dividend Policy Affects Firm Value in The Infrastructure, Utility and Transportation Sector. *International Journal of Social Science and Business*, 5(1), 8–15. <https://doi.org/10.23887/ijssb.v5i1.29822>
- Khumairoh, N. D., Sambharakreshna, Y., & Kompyurini, N. (2014). Pengaruh Kualitas Good Corporate Governance Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Intervening. *JAFFA*, 02(1), 51–60.
- Lamala, W.Y., Silvia, R. & Wangka, N.M. (2018). Analisis Pengendalian Internal Terhadap Persediaan Barang Dagangan ( Studi Kasus Pada Toko 88 Tobelo ). *UNIERA*, 7(2). <https://journal.stieken.ac.id/index.php/peta/article/view/378>
- Mardi. (2011). *Sistem Informasi Akuntansi*. Bogor: Ghalia Indonesia.
- Maulana, Y.S. & Vistisa, I.F. (2018). Pengaruh Pengendalian Internal Persediaan Terhadap Efektivitas Pengelolaan Persediaan Produk Blockboard Pada PT Albasi Priangan Lestari. *JIABI*, 2(2). <https://ejournal.unitomo.ac.id/index.php/niaga/article/download/1320/705>
- Morissan. (2012). *Metode Penelitian Survei*. Edisi Pertama 2012. Cetakan Ke 5, Oktober 2018. ISBN 978.602.8730. Penerbit: Prenada Media Group. (Divisi Kencana)/ Depok.
- Sugiyono. (2011). *Metodologi penelitian kuantitatif kualitatif dan R&D*. Alfabeta.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif, R&D*. Bandung: IKAPI.
- Tannusa, M. & Arifulsyah, H. (2018). Analisis Pengendalian Internal Persediaan Barang Dagang Pada PT Pasar Buah 88. *Jurnal Akuntansi Keuangan dan Bisnis*, 11(2). <https://jurnal.pcr.ac.id/index.php/jakb/article/view/1709/928>.
- Yunistiyani, Vina & Afrizal, Tahar (2017). Corporate Social Responsibility Dan Agresivitas Pelaporan Keuangan Terhadap Agresivitas Pajak Dengan Good Corporate Governance Sebagai Pemoderasi. *Jurnal Ilmiah Akuntansi*. Vol. 2, No. 1, Hal: 01-31. Juni 2017. DOI:[10.23887/jia.v2i1.9610](https://doi.org/10.23887/jia.v2i1.9610)