



Analysis and Design of Standard Operating Procedures in the Revenue Cycle at PT RSE

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Abstract: PT RSE, which is the object of this research, is a company that sells electric vehicles, namely bicycles, motorbikes, and spare parts frames. PT RSE initially only sold electric bicycles, but the product received a positive response from the public. This positive response encouraged the company to start selling electric motors and spare parts frames in order to meet market needs that continue to change along with the times. The times have made PT RSE experience an increase in sales figures but the company has experienced several problems in the revenue cycle. These problems include the absence of recording stock of goods from sales return activities, there are duplicate tasks, credit limits are not checked, and improper purchase order documents are made. Based on these problems, the purpose of this study is to analyze and design revenue cycle Standard Operating Procedures (POS) to increase company effectiveness. The data collection methods in this research are

interviews, observations, and documentation. These methods support the research results, namely designing a revenue cycle POS that can be used as a guideline to increase company effectiveness. POS design is carried out on sales procedures and cash receipts, sales and credit cash receipts, and sales return procedures at PT RSE. The POS that has been designed certainly needs to be evaluated regularly by PT RSE to create good internal control.

Keywords: Standard Operating Procedure (POS), Revenue Cycle, Company Effectiveness

Introduction

An accounting information system is highly needed by companies to support the decision-making process. The decision-making process can run well because of the characteristics of the information produced, namely restricted access, accuracy, availability, prominence, completeness, brevity, consistency, timeliness, objectivity, relevance, usability, comprehensibility, and verifiability (Romney and Steinbart, 2021). An accounting information system can operate well if there is internal control implementation within the company. The implementation of internal control in the company requires operational standards and guidelines known as Standard Operating Procedures (SOP).

SOP is a reference that can be used by companies as a guideline in carrying out operational activities to improve performance in achieving goals (Tambunan, 2011). Performance improvement can occur because employees will better understand their responsibilities and the procedures used by the company, thus minimizing errors. SOPs need to be applied to all accounting cycles, one of which is the revenue cycle. This revenue

cycle ends with cash receipts, which become company assets to ensure the sustainability of the business.

PT RSE, the object of this research, is a company that sells electric vehicles such as bicycles, motorcycles, and electric vehicle spare part frames. The company accepts customer orders requiring assembly, with an estimated time depending on the quantity and type of frame assembly. PT RSE experienced a significant increase in electric vehicle sales after the COVID-19 pandemic. This increase occurred due to the rising trend of electric vehicles and the rising price of fuel. The growing sales of electric vehicles have also impacted the increase in cash sales of spare parts, as these parts are not commonly sold in the market. Sales figures that continue to increase significantly will encourage the company to focus on the revenue cycle.

The revenue cycle at PT RSE has several problems requiring the design of SOPs. The first issue is that sales return stock is not recorded by warehouse staff, causing the physical goods to mismatch the stock card document. The Quality Control (QC) staff will create a Goods Receipt Report (GRR) based on the return approval. The GRR document is only archived by the warehouse staff without being recorded. This shows that the GRR document created by the QC staff also needs to be signed by the warehouse staff. This signature can be used as a form of accountability for the warehouse staff to record the sales return stock before archiving.

The second issue is the overlapping duties in the accounting department related to cash receipt and recording, which are handled by one person. This issue leads to cash theft, estimated at 10% of spare part cash sales. The overlapping duties need to be separated by assigning cash receipts to sales staff while recording is done by the accounting department. The accounting department will reconcile cash with the sales invoice before recording to prevent cash theft. Cash theft can also be addressed by adding a Cash Receipt Recapitulation (CRR) document, which will be reviewed by the company's finance director.

The third issue is that sales staff do not understand the clarity of the credit limit because the credit limit is only known by the owner. This problem causes delays in the company's cash flow because the customer's credit limit is not managed properly. This shows that credit limit checks need to be conducted by the accounting department so that the credit limit is not only known by the owner. The accounting department can perform manual checks based on the Accounts Receivable Card (ARC) and authorize transactions before stock inspections.

The fourth issue is that the Delivery Order (DO) document is created and signed before stock inspection, resulting in information discrepancies in the document with the goods delivered. This discrepancy occurs because the company's stock may be out of stock or damaged before use. This shows that the DO document should be created and signed when the goods are ready to be delivered to the customer to ensure consistency between the document information and the company's delivery process.

Based on the problems occurring at PT RSE, the research problem formulation is: "How can the analysis and design of SOPs in the revenue cycle at PT RSE improve company effectiveness?" This research also aims to analyze and design SOPs in the revenue cycle at

PT RSE to enhance company effectiveness. The designed SOPs will be effectively implemented to encourage the creation of good internal control. This internal control will support the accounting information system in producing information according to the company's needs, thereby encouraging a relevant decision-making process.

Research Method

Research Design

The research design in this study is a case study at PT RSE. The focus of this research is designing Standard Operating Procedures (SOPs) for the revenue cycle. The revenue cycle SOP begins with receiving customer orders, cash receipts, and handling sales returns when customers return purchased goods for specific reasons. The SOPs designed in this study will be tailored to the company's needs concerning the issues faced by PT RSE to support the improvement of company effectiveness.

Types and Sources of Data

This research utilizes qualitative data. The data sources consist of primary data obtained through interviews, observations, and documentation. The data collected includes information related to the revenue cycle, organizational structure, job descriptions, and revenue cycle documents used by PT RSE. This data will support the process of designing the company's revenue cycle SOPs.

Data Collection Tools and Methods

The tools and methods for data collection in this study are as follows:

1. **Interviews:** Data collection is conducted by asking several questions to PT RSE's internal parties via the WhatsApp social media platform. These interviews provide information that supports the analysis and design of the SOPs.
2. **Observations:** Data collection is carried out by observing and recording the revenue cycle at PT RSE. Observations serve as a means to confirm the company's identified issues.
3. **Documentation:** Data collection involves taking photos related to the company's revenue cycle as evidence of the research process.

Data Analysis

The data analysis methods used in this research include:

1. Analyzing data related to PT RSE's revenue cycle, including procedures, organizational structure, job descriptions, and documents.
2. Analyzing issues related to PT RSE's revenue cycle.
3. Analyzing internal controls concerning PT RSE's revenue cycle.
4. Evaluating documents and preparing a flowchart of PT RSE's revenue cycle.
5. Designing SOPs for PT RSE's revenue cycle, which include:
 - (a) Procedures for sales and cash receipts.
 - (b) Procedures for sales and credit cash receipts.
 - (c) Procedures for sales returns.

Result and Discussion

Company Profile

PT RSE was established in 2013, initially focusing on marketing electric bicycle lights. The company has shown consistent growth, particularly notable when it successfully incorporated 65% of locally sourced components into its electric bicycle products. The significant increase in electric bicycle sales motivated the company to expand into selling electric motorcycles and spare parts. PT RSE sells electric vehicle spare parts to meet customer demands and enhance product quality. The spare parts are relatively expensive, with unit prices ranging from IDR 500,000 to IDR 1,200,000. These high prices are due to the parts' role in enhancing vehicle efficiency and their limited availability in the market. PT RSE operates under the tagline "Your Transportation Solution." The company's vision emphasizes customer satisfaction from design to after-sales services, while its mission is to provide environmentally friendly electric vehicles at affordable prices.

Core Business Activities

Sales activities at PT RSE begin with the sales staff receiving orders from both end-users and non-end-users, documented through a Purchase Order (PO) and Delivery Order (DO) in the case of credit sales. The PO and DO are used by warehouse staff to check stock availability. For cash sales, only the PO needs to be signed, while for credit sales, the DO is also signed once stock is available. Signed PO and DO documents are used by the sales staff to create a Sales Invoice (SI) for cash sales or a Sales Order (SO) for credit sales. These documents serve as the basis for the warehouse staff to prepare a Goods Issuance Note (GIN). PT RSE allows both cash and credit payments. Cash payments usually apply to electric vehicle spare parts purchases, while credit payments are used for electric vehicle products requiring assembly. These products are assembled by assembly staff based on a Work Order (WO) created by the production manager. Sales activities also involve returns. Customer-initiated sales returns are approved by the company only when the damage is due to factory defects. Returns are not approved for damage caused by personal negligence. Approved returns are documented through a Goods Receipt Report (GRR) by QC staff and forwarded to the warehouse staff. However, the warehouse staff only archive the GRR without updating inventory records, causing discrepancies between physical stock and inventory cards, which are identified during stock-taking exercises.

Procedure Analysis

The procedure analysis at PT RSE focuses on the revenue cycle, comprising (1) cash sales and receipt procedures, (2) credit sales and receipt procedures, and (3) sales return procedures. Each procedure in the revenue cycle has issues requiring evaluation.

1. Cash Sales and Receipt Procedures

Evaluation reveals issues in cash receipt handling, as sales staff collect cash, sign the SI, and record it in the Cash Receipt Summary (CRS). The cash and accompanying documents are submitted to accounting for verification before recording them in the

Deposit Slip (DS). The DS is then reviewed by the finance director before bank deposits.

2. Credit Sales and Receipt Procedures

Issues are identified in several areas:

- **Accounting:** Responsible for verifying customer credit limits before warehouse staff check stock.
- **Sales Staff:** Should create and sign the DO when goods are ready for delivery.
- **QC Manager:** Should provide written approval by signing the WO after inspecting product quality before shipment.

3. Sales Return Procedures

Issues arise in inventory recordkeeping by warehouse staff, who currently only archive GRRs without updating stock records. Staff should record stock receipts based on GRRs, signing the document post-entry. Stock issues should be recorded on the GIN before assembling replacement items for returns. QC manager approval should also involve signing the WO after quality checks.

Control Activity Evaluation

The control activity evaluation at PT RSE covers:

1. Proper Authorization Processes

Issues include inadequate customer credit limit authorization in credit sales, as limits are known only to the owner. Accounting should manually verify credit limits based on Credit Limit Documentation (CLD) and authorize transactions when limits are not exceeded.

2. Segregation of Duties

PT RSE faces task overlap in accounting, where the same staff handles cash receipts and recordkeeping. Cash receipts should be managed by sales staff, while accounting focuses solely on recording. This segregation minimizes opportunities for theft.

3. Adequate Documentation and Records

Though prenumbered documents are used, DOs are often prepared and signed before stock checks, leading to inconsistencies. DOs should only be created after assembly and immediately prior to shipment.

4. Asset and Record Safeguarding

Warehouse staff must record sales return stock to prevent theft or misuse, with GRRs signed post-entry and GINs prepared for replacement items. PT RSE already maintains excellent document archiving practices.

5. Independent Performance Checks

Independent checks are conducted for down payments, GINs, and quality inspections for assembled goods. Written QC approval via signed WOs should replace verbal approvals to ensure accountability.

PT RSE Revenue Cycle POS Design

The design of PT RSE's revenue cycle POS will be carried out on (1) cash sales and cash receipts procedures, (2) credit cash sales and receipts, and (3) sales returns procedures.

Cash Sales and Cash Receipt Procedure

1. Customer places an order to the sales staff.
2. The sales staff records the customer's order on a 2-copy Purchase Order (PO).
3. The customer will sign the 2-copy PO when the sales staff has recorded the order correctly.
4. The sales staff signs and gives the 2-copy PO document that has been signed by the customer to the warehouse staff to check the stock of goods.
5. Warehouse staff will sign the duplicate PO 2 when the goods are in stock. PO duplicate 1 will be returned to the sales staff and PO duplicate 2 will be archived by number for PB document creation after the customer makes payment.
6. Sales staff will create a 3-copy Sales Memorandum (NJ) document based on the PO duplicate 1 that has been completely signed. PO duplicate 1 will be filed by number by the sales staff and NJ 3 copies will be submitted to the customer for the payment process.
7. Customers will make payments to sales staff based on the 3-copy NJ.
8. Sales staff will receive cash from the customer and sign the NJ 3 copies. Cash and NJ 3 copies will be submitted to the accounting department. Cash receipts will also be recorded on the Cash Receipt Recapitulation (RPK) document by the sales staff which will be temporarily archived by date to be given daily to the finance director.
9. The accounting department will match between cash and NJ 3 copies. If it matches, the accounting department will sign the NJ 3 copies and record proof of deposit (BS) 2 copies to the company bank. Cash, NJ copies 1 and 2, and BS 2 copies will be given to the finance director for rechecking. NJ duplicate 3 is given to the customer.
10. The finance director will check the cash, NJ copies 1 and 2, and BS 2 copies. If it is appropriate, the finance director will sign BS 2 copies and return NJ copies 1 and 2 to the accounting department.
11. The finance director will deposit the cash with 2 copies of BS. BS duplicate 1 and cash will be taken by the bank, and BS duplicate 2 will be taken by the finance director.
12. The accounting department gives NJ copies 1 and 2 to the warehouse staff and archives BS copy 2 from the finance director by date to be used when preparing the company's financial statements.
13. Warehouse staff will prepare customer orders by creating and signing Goods Release (PB) documents based on NJ copies 1 and 2 received from the accounting department and PO copies 2 which are archived by themselves. The PO document will be filed again by number by the warehouse staff. Goods, PB documents, and NJ copies 1 and 2 are given to the sales staff.
14. Sales staff receive the goods and sign the PB document from the warehouse staff based on NJ copies 1 and 2. Sales staff hand over NJ copies 1 and 2, goods, and Warranty Card (KG) to the customer. The signed PB document will be returned to the warehouse staff to be filed by number.
15. The customer will receive the goods, KG, and sign NJ copies 1 and 2. Duplicate 1 will be filed by number by the sales staff and duplicate 2 will be given by the sales staff to the accounting department to be filed by number.

Credit Sales and Cash Receipt Procedure

1. Customers place an order with the sales staff.
2. Sales staff records the customer's order on a 2-copy Purchase Order (PO).
3. The customer will sign the 2-copy PO when the sales staff has recorded the order correctly.
4. Sales staff will give the PO 2 copies that have been signed by the customer to the accounting department to check the customer's credit limit.
5. The accounting department will check the credit limit based on the Receivables Card (KP) and sign the PO 2 copies when the credit limit does not exceed the customer's limit. The accounting department will return the 2-copy PO to the sales staff.
6. The sales staff will sign and give the 2 duplicate PO documents that have been signed by the customer and the accounting department to the warehouse staff to check the stock of goods.
7. The warehouse staff will sign the duplicate PO 2 when the goods are in stock. PO duplicate 1 will be returned to the sales staff and PO duplicate 2 will be archived by number for the creation of PB documents after the customer makes a down payment.
8. Sales staff will make 3 copies of Sales Order (SO) based on PO duplicate 1. PO duplicate 1 will be filed by number by the sales staff. SO 3 copies will be submitted to the customer for the down payment process at the sales staff so that the order can be processed and a Sales Invoice (FJ) is made.
9. The customer makes an advance payment to the sales staff and signs the 3-copy SO.
10. Sales staff receive the down payment and sign the 3 copies of SO that have previously been signed by the customer. The receipt of the down payment will also be recorded on the Cash Receipt Recapitulation (RPK) document by the sales staff which will be temporarily archived by date to be given daily to the finance director.
11. Sales staff give the down payment and 3 copies of SO that have been completely signed to the accounting department for recording.
12. The accounting department will match the down payment with the 3-copy SO. If it matches, the accounting department will sign the SO 3 copies and record proof of deposit (BS) 2 copies to the company bank. The down payment, SO 3 copies, and BS 2 copies are given to the finance director for checking.
13. The finance director will check the down payment, SO 3 copies, and BS 2 copies. If they are correct, the finance director will sign the BS 2 copies and return the SO 3 copies to the sales staff for the preparation of the Sales Invoice (FJ) document.
14. The finance director deposits the down payment with 2 copies of BS. BS duplicate 1 and down payment will be taken by the bank, and BS duplicate 2 is given by the finance director to the accounting department to be archived by date.
15. Sales staff create and sign 3 copies of Sales Invoice (FJ) based on the signed 3 copies of SO. The 3-copy FJ will be given to the customer for signature. After signing, FJ duplicate 3 is given to the customer as proof of advance payment, FJ duplicate 2 and SO duplicate 2 are given to the accounting department, and SO duplicate 1 will be archived by number by the sales staff. Sales staff give FJ duplicate 1, SO duplicate 3 to the warehouse

staff.

16. The warehouse staff will prepare the customer order for the assembly process by creating and signing the Goods Release (PB) document based on the FJ duplicate 1, SO duplicate 3, and PO duplicate 2 that have been filed by themselves. The PB document that has been created will also be signed by the sales staff based on the goods, SO duplicate 3, and PO duplicate 2.
17. Warehouse staff will use the signed PB document, SO duplicate 3, PO duplicate 2 to match the goods that have been assembled before being sent to the customer. FJ duplicate 1 and goods will be given to the head of production.
18. The head of production will create and sign a 2-copy Work Order (SPK) document based on the goods and a 1-copy FJ. The 1-copy FJ will be given by the head of production to the sales staff while the goods and 2-copy SPK will be given to the assembly staff.
19. The assembly staff will carry out the assembly according to the 2-copy SPK document from the head of production and submit the 2-copy SPK along with the finished goods to the Quality Control staff.
20. Quality Control staff will check the assembly goods based on the 2-copy SPK. The 2-copy SPK document along with the goods is given to the head of Quality Control to ensure the quality of the goods.
21. The Head of Quality Control inspects the goods based on the 2-copy SPK document and signs the 2-copy SPK when the quality of the goods is appropriate. The SPK document in duplicate 1 is returned to the head of production to be filed by number, duplicate 2 will be filed by number by the head of Quality Control. Goods will be given to the sales staff to make a Road Letter (SJ).
22. Sales staff receive goods from the Head of Quality Control and make and sign 4 copies of SJ based on the 1st copy FJ from the head of production and the 1st copy SO that has been filed by themselves. Goods, KG, and 4 copies of this SJ will be given to the warehouse staff for signature.
23. The warehouse staff will match the goods and sign the 4-copy SJ with the PB document, SO duplicate 3, and PO duplicate 2. After matching, the goods, KG and SJ 4 copies that have been signed will be handed over to the porter for the delivery process.
24. The porter will deliver the goods to the customer by signing the 4-copy SJ. Customers who have received and checked the goods will be asked to sign the 4-copy SJ.
25. The porter gives the SJ that has been completely signed where SJ duplicate 1 is given to the sales staff, duplicate 2 to the accounting department for the billing process along with other complementary documents, duplicate 3 to the warehouse staff. The 4th copy of the SJ is brought by the customer himself.
26. The accounting department will make a collection when it is due by contacting the customer based on the SJ, SO, and FJ duplicate 2 as proof that the sale and delivery of customer goods has occurred.
27. Customers who have made payments will send proof of payment.
28. The accounting department will show proof of payment to the finance director with duplicate FJ 2 for inspection. If the payment from the customer has entered the

company's account, the finance director will stamp the FJ duplicate 2 as paid.

29. The accounting department will make a receipt for the payment and send it to the customer via WhatsApp. The accounting department will also update the Accounts Receivable Card (KP).

Sales Return Procedure

1. Customers contact the company via the technical support number that is directly connected to the technical staff.
2. The technical staff will ask the customer to send photos and videos of the goods to be returned and trace the customer's complaint.
3. The technical staff will also convey to the Quality Control staff regarding the customer's complaint. If deemed possible, the customer is asked to submit the returned goods, Warranty Card (KG), and Sales Invoice (FJ) in triplicate for direct inspection.
4. The sales staff will receive the returned goods, KG, and FJ in triplicate from the customer.
5. The sales staff will create and sign a Credit Memo (MK) in 2 copies. The returned goods, MK in 2 copies, FJ in 3 copies, and KG will be submitted to the Quality Control staff to follow up on the sales return activities.
6. The Quality Control staff creates and signs a Goods Receipt Report (LPB) document in 3 copies as a form of approval for the sales return based on MK in 2 copies, FJ in 3 copies, and KG. LPB 3 copies and returned goods are given to warehouse staff for stock recording.
7. Warehouse staff receives returned goods and LPB 3 copies to record stock for receiving returned goods and signs LPB 3 copies after recording the stock. LPB 1 and 3 copies will be given back to Quality Control staff. LPB 2 copies and returned goods will be used by warehouse staff to create Goods Release (PB) documents.
8. Quality Control staff receives LPB 1 and 3 copies from warehouse staff. Quality Control staff will provide LPB 3 copies, MK 2 copies, and FJ 3 copies to the production head. LPB 1 copy and KG will be archived separately based on number. MK 1 copy will be returned to sales staff to be archived based on number.
9. Warehouse staff also records stock for issuing replacement goods for returns in the Goods Release (PB) document and signs it. The 2 copies of LPB, PB, and return replacement goods will be given to the sales staff to sign the PB document before giving the return replacement goods to the production head.
10. The sales staff will sign the PB document received from the warehouse staff along with the 2 copies of LPB and return replacement goods. Before signing, the sales staff will also match it with the 1 copy of MK from their own archives. The 1 copy of MK will be re-archived based on the number. The PB document, 2 copies of LPB, and return replacement goods are returned to the warehouse staff.
11. The warehouse staff will archive the PB document and 2 copies of LPB based on the number while the return replacement goods will be given to the production head.
12. The production head receives the return replacement goods and creates and signs the 2

copies of the Work Order (SPK) document based on the 3 copies of LPB, 2 copies of MK, and 3 copies of FJ from the Quality Control staff. The 2 copies of MK, 3 copies of FJ, and 3 copies of LPB are submitted to the accounting department. 13. The assembly staff will assemble the replacement goods returned according to the 2-fold SPK document from the production head and submit it to the Quality Control staff after the assembly is complete.

13. The Quality Control staff will inspect the assembled goods based on the 2-fold SPK document. The 2-fold SPK document along with the goods are given to the head of Quality Control to ensure the quality of the returned goods.
14. The head of Quality Control inspects the goods based on the 2-fold SPK document and signs the 2-fold SPK when the quality of the returned goods is appropriate. The 1-fold SPK document is returned to the production head to be archived based on the number, the 2-fold will be archived separately by the head of Quality Control based on the number.
15. The accounting department will record sales return activities based on the 2-fold MK, 3-fold FJ, and 3-fold LPB from the production head.

Conclusion

The results of research at PT RSE show that the company is experiencing problems in the revenue cycle. Conclusions related to problems and solutions are described as follows:

1. Warehouse staff did not record stock from sales return activities so that the physical stock did not match the stock card document. The solution to this problem is to evaluate the sales return procedure. Warehouse staff who have recorded stock will sign the LPB document as a form of accountability and create a goods release document (PB) for returned replacement goods.
2. Concurrent duties related to cash receipts and recording carried out by 1 section, namely the accounting department. The solution to this problem is to separate the duties reflected in the evaluation of sales procedures and cash receipts. Separation of duties involves sales staff and accounting to improve internal control.
3. Sales staff do not understand the clarity of the credit limit because it is only known by the owner so that the company's cash turnover is hampered. The solution to this problem is to evaluate sales procedures and credit cash receipts so that the accounting department can check the credit limit based on the KP document and authorize transactions on the Purchase Order (PO) document.
4. The SJ document is created and signed at an inappropriate time, namely before checking the stock of goods. The solution to this problem is to evaluate the sales procedure and credit cash receipts so that the SJ document can be created when the goods will be sent to the customer after the assembly of the goods has been checked and approved.

The limitation of this research is the difficulty in determining the observation schedule because the resource person is not always at the company location. This difficulty caused

the observations that could be carried out directly accompanied by the resource person only 2 times. The limitations of this research were compensated for through interviews conducted with internal company parties with a more flexible time.

Based on the results of the analysis and design of the revenue cycle POS, there are 3 suggestions that can be given to PT RSE. First, PT RSE needs to consider the proposed procedures that have been evaluated in this study to assist operational activities and improve internal control. Second, PT RSE employees need to be retrained in accordance with the proposed procedures as a form of designing the revenue cycle POS. Third, check and maintain POS regularly so that PT RSE's sales activities continue to run well.

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