

ANALYSIS OF IMPLEMENTATION

REVENUE CYCLE PT XYZ



INTERNSHIP REPORT

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YOGYAKARTA

2023

ANALYSIS OF IMPLEMENTATION REVENUE CYCLE XYZ

INTERNSHIP REPORT

Presented as The Partial Fulfillment of The Requirements to Obtain

The Bachelor's Degree at The Faculty of Business and Economics

Universitas Islam Indonesia

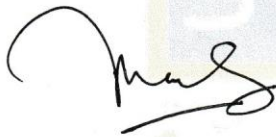
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ANAYSIS OF IMPLEMENTATION REVENUE CYCLE PT XYZ

A BACHELOR OF DEGREE THESIS

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DECLARATION OF AUTHENTICITY

Herein I declare the originality of the internship report; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgment. All quotations are cited and listed in the references of the internship report.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, March 27th 2023



Tesha Pratiwi

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Abstract

This research is motivated by PT XYZ's ticket and non-ticket revenue system which is still manual. This application shows a lack of integrity from the revenue cycle in the company therefore it can be formulated in this study that how PT XYZ's revenue cycle is implemented, what are the obstacles to this implementation, and the right solution for these obstacles. The purpose of this research is to analyze the implementation of PT XYZ's revenue cycle. This study used a descriptive qualitative method. Data was collected by interview techniques and company document collection. Respondents in this study were 6 employees from different functions. The results of the study show that the internal control of PT XYZ is still imperfect, where all non-ticket payments are still made manually by relying only on the company's trust in employees who carry out business processes, and system used in ticket revenue cycle is still underdeveloped.

Keyword: System Information Accounting, Revenue Cycle, Internal Control

CHAPTER I

INTRODUCTION

1.1 Background

Due to the intense competition in the business world, companies are required to be more efficient and effective in determining various decisions that will be applied to their companies. Therefore, company management plays an important role in the success of a company. With the development of an increasingly advanced era, technology participates in the process of running a business. Companies need an accounting information system to support businesspeople in processing their data. Accounting information systems referred to an organization's human resources and financial resources that enabled it to prepare financial information and information gleaned from various transaction procedures (Romney & Steinbart, 2019). Decision-makers used the information produced by the accounting information system to make both technical and non-technical judgments (Mulyani, 2011). According to Romney and Steinbart (2019), the accounting information system consisted of six elements:

1. Users of the system
2. Processes and guidelines for gathering, processing, and storing data
3. Information about corporate and commercial activity
4. Software, which is used to process data

5. Infrastructure for information technology utilized in AIS, such as computers, peripherals, and network communication devices
6. Internal policies and security precautions that protect AIS data

Accounting information systems must be designed effectively and efficiently to assist businesspeople in making the right decisions so that business processes run well.

Business processes are described as an interconnected series of tasks by Bodnar and Hopwood (1993) that involve data, organizational units, and a logical temporal sequence. In carrying out business processes, several functions are needed in the company so that double jobs do not occur, so that business activities run effectively and efficiently. Economic events usually serve as the catalyst for business processes, which all have definite beginning and finishing points (Bodner & Hopwood, 1993). A business cycle includes 3 parts, namely revenue cycle, expenditure cycle, and production cycle.

The revenue cycle is the one-time, cash-only exchange of finished goods or services between a seller and a buyer (Hall, 2011). Complex revenue cycles handle credit sales. The time between the point of sale and the subsequent cash receiving may be several days or even weeks. The revenue cycle has four stages of activity, namely: sales order entry and sales order, shipping, billing and accounts receivable, and receipt of payment. Since sales activity is a key factor in what drives the business,

the revenue cycle is crucial from a strategic perspective. By offering superior levels of customer service, a healthy and well-managed revenue cycle can give a company a competitive edge, opening up the possibility of maintaining higher product pricing levels.

Every business needs strong internal controls to enable it to conduct every business action in accordance with the internal policies it has established, particularly when it comes to the revenue cycle (Considine, Parkes, Olesen, Blount, & Speer, 2012). In order to support internal business operations, a strong organization needs a revenue cycle that is precisely and clearly structured. This allows the company to know what operations are taking place and to effectively monitor and manage those operations. One business that uses cycle planning for revenue is PT XYZ, this business deals with managing the environment around historical, religious, and other ancient monuments.

This research is motivated by PT XYZ's ticket and non-ticket revenue system which was still manual. This application showed a lack of integrity from the revenue cycle in the company. Researchers uncovered a revenue cycle strategy that lacked integrity in the process of implementing it in one of the functions after taking into account the current realities and the facts that were gathered by researchers through employee interviews and gathering PT XYZ documentation. Because of this, researchers decided to examine how the revenue cycle is applied at PT XYZ in this

study under the title “**ANALYSIS OF IMPLEMENTATION REVENUE CYCLE PT XYZ**”.

1.2 Research Problems

Based on the above, the formulation of the problem was formulated as follows:

1. How is the implementation of revenue cycle PT XYZ?
2. What are the obstacles to the implementation of revenue cycle PT XYZ
3. How to overcome obstacles in the implementation of revenue cycle PT XYZ?

1.3 Research Objectives

Based on the research background and research problem, the aim of this research is to:

1. Describe about the implementation of revenue cycle PT XYZ.

1.4 Scope Of Research

This research is restricted to secondary data gathered from organizations due to data confidentiality. Data for this study was provided by PT XYZ which is located in Central Java.

1.5 Research Contributions

The benefits of this research are the following:

1. Academician, the findings of this study is supposed to serve as a reference and a source of data for further research.

2. For company, Organizations are predicted to gain from studies that concentrate on the impact of PT XYZ's business process implementation on revenue cycles. This knowledge is thought to help business people in making choices that will enhance the effectiveness of integrating accounting information systems through PT XYZ's operational procedures.

1.6 Systematics of Writing

This research is divided into five chapters which are arranged as follows:

CHAPTER I: Introduction

This chapter discussed the research background, research problems, research objectives, scope of research, research contributions, and research systematics.

CHAPTER II: Theoretical Framework and Literature Review'

This chapter discussed the theoretical framework, literature, descriptions of the variables that have been analyzed, and the research model framework

CHAPTER III: Methodology

This chapter described research methods, research locations, research subjects, research instruments, data sources, analysis methods and also data validation

CHAPTER IV: Research Findings and Analysis

This chapter discussed the results of the research based on the results of interviews and observations carried out, as well as conclusions and case analysis related to the title presented.

CHAPTER V: Conclusion

This chapter discussed the conclusions obtained from the results of the analysis in the previous chapters, the limitations of the research felt by the researchers, and suggestions for further researchers.



CHAPTER II

THEORETICAL FRAMEWORK AND LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Accounting Information System

The system is a collection of interconnected components that work together to achieve an organization's expected goals, whereas information is obtained from processed data to aid in decision making. An organization's human resources and capital that allow it to prepare financial information and information obtained from various transaction processes are referred to as accounting information systems. (Romney & Steinbart, 2019)

According to Romney and Steinbart (2019), the accounting information system consists of six components:

1. The person in charge of the system
2. Data collection, processing, and storage procedures or steps
3. Data in the form of a company's activities and data about the company itself
4. Data processing software
5. Information technology, which includes computers, devices, and communication networks.
6. Accounting information system data storage internal control and security measures

Accounting information systems, according to Romney and Steinbart (2019), can provide some added value to organizations, including:

1. Reduce costs while improving quality
2. Improve efficiency
3. Increased knowledge will result in a more effective and efficient supply chain.
4. Improved internal control
5. Making the best decision

2.1.2 Revenue Cycle

Businesses use the term "revenue cycle" to explain how their accounts receivables develop financially from the time they first acquire a product, if they are product-based, until they are paid, if they are paid in full. (Considine, Parkes, Olesen, Blount, & Speer, 2012). The revenue cycle is crucial from a strategic perspective since the volume of sales activity is a key factor in the success of the company.

According to Considine, Parkes, Olesen, Blount, & Speer (2012) the revenue cycle has two main process parts:

1. Because sales transactions take place in front of clients, the sales process is client-facing.
2. The accounts receivable process follows sales with the aim of making sure payments for goods and services are correctly received, recorded, and stored.

According to Considine, Parkes, Olesen, Blount, & Speer (2012) the following are revenue cycle activities:

1. Process the sales order
 - Check inventory levels
 - Credit check
 - Create sales order
2. Pick, pack and ship goods
 - Pick the goods
 - Prepare for shipping
 - Deliver the goods
3. Bill the customer
 - Check sales completion
 - Create invoice
4. Receive and record payment

2.1.3 Internal Control

Internal control is a procedure that can work well if it has the backing of the organization's management, leaders, and all employees (Murtin, 2000). Internal controls are designed to guard against mistakes and anomalies, spot issues, and guarantee that appropriate measures have been done.

According to Murtin (2000) there are five connected elements that make up the internal control framework, namely:

1. Control environment

The control environment shapes an organization's culture and its employees' awareness of control, environmental controls include:

- The moral character, moral principles, and skill of the personnel of the entity.
- Management's operating philosophy and management style, as well as how management organizes and develops its workforce and delegated authority and responsibility.
- The University's attention to detail and guidance

2. Risk assessment

Finding and analyzing risks that are pertinent to achieving the goals serves as the basis for deciding how the risks should be managed.

3. Control activities

Management directives are carried out by control activities, which are the rules and regulations. They cover a variety of tasks such as authorizations, verifications, reconciliations, reviews of operational performance, asset security, and segregation of duties.

4. Information and communication

Relevant information must be located, recorded, and disseminated in a way and at a pace that enables recipients to

fulfill their duties. Additionally, effective communication must flow up, down, and throughout the business.

5. Monitoring

Monitoring internal control systems is necessary since it determines how well the system performs over time.

2.2 Previous Research

Research with similar topics has been carried out by several previous researchers such as where in this study researcher found that Internal control was rated as very reliable by 51.2% of respondents at the University of Ghana, and quite reliable by 48.8%. The degree of difficulty of internal resistance appeared to be consistent at the University of Ghana, and the integral operation of control is the university's most important strategy in Ghana. In Ghana's universities, 95% of general function controls have developed adequate detailed accounting policies and procedures on a regular and timely basis. (Ayam, 2015)

Previous research found that there were multiple tasks in one function, based on the organizational structure of sales. If considered on the basis of payroll efficiency, double duty is permitted, but not in functions that were supposed to be, such as those that physically store assets, record, and authorize cash transactions and general ledger entries. (Suwana, 2013)

Another research found that it is clear that P.T. IBM lacked prior information systems, which could lead to a slew of issues with finance,

inventory, and sales recording. Due to the inefficiency of the forms used by PT. IBM, PT. IBM requires an information system that can control all transactions that occur during the revenue cycle. Furthermore, there is no segregation of duties in the system (Andrianus, 2013)



CHAPTER III

METHODOLOGY

3.1 Research Method

Researcher typically employed a descriptive-qualitative study design. The term "qualitative descriptive research" referred to a particular sort of research design that is frequently used to investigate research objects under actual conditions as opposed to controlled ones. This study's findings are explained by outlining the outcome. (Thabroni, 2022). When employing this strategy, researchers are required to critically evaluate a number of the study topics based on the collected data. Therefore, the researcher expected that this kind of research could help to clearly define the actual situations that occurred and offered solutions about the barriers that occur in the implementation of PT XYZ's revenue cycle.

3.2 Research Location

The location of this research was carried out at PT XYZ which is located in one of the districts in Central Java province.

3.3 Research Participants

The participants in this study were PT XYZ employees. Researchers analyzed interview data from all participants to determine the implementation of revenue cycle PT XYZ. This research's findings are supported by information gathered from in-depth interviews with firm workers and collection of company documents.

3.4 Research Instrument

Researchers collected data at PT XYZ by gathering documents and conducting in-person interviews with company employees. Thus, the needs for the needed data and information were taken into consideration when designing interview questions.

3.5 Source of Data

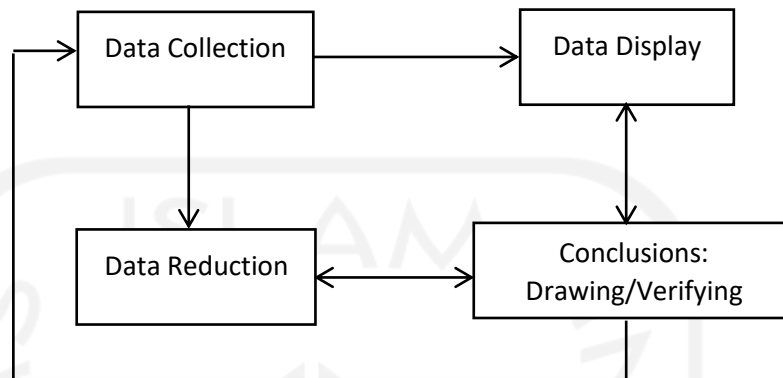
The primary data sources for this study came from interview questionnaires. Data from the interviews were gathered through direct interviews with PT XYZ employees. The document was provided by PT XYZ. The literature sources selected are drawn from a variety of genres that are pertinent to the study's topic.

3.6 Technique of Data Analysis

Researchers analyzed the data obtained by using thematic analysis with a qualitative approach. Thematic analysis is a method for systematically identifying, organizing, and providing insight into meaning patterns (themes) in a data set (Clarke, 2012).

The researcher analyzed the data after collecting all of the necessary information. The actions to take in analyzing:

Figure 3.1
Components of Data Analysis : Interactive Model



Reference: Miles & Huberman (1994)

1. Data Reduction

Data reduction is the process of sorting data, such as data simplification; at this stage, the researcher removed unnecessary data to allow researchers to produce more verified final data.

2. Data Display

The data Display is defined as a structured collection of information that describes the findings and justifications. The data model is intended to collect information that is organized in an accessible, practical format so that researchers can see what is going on and assist with the next stage of analysis.

3. Drawing and Verifying

The basic assumptions and preliminary conclusions stated above are still provisional and will change while data collection continues. However, if these conclusions are supported by valid and consistent evidence (data)

discovered by researchers in the field, the conclusions presented are credible.



CHAPTER IV

FINDINGS AND DISCUSSION

4.1 PT XYZ Company Profile

PT XYZ established as a form of Government's concern to the efforts to preserve and safeguard the nation's historical and cultural heritage. This concern is implemented in the form of management of historical heritage areas, particularly temples, while still taking into account the environmental, sociocultural and community aspects in line with the main duty of supporting the preservation of the temple's historical heritage.

The Company's articles of association have, therefore, undergone several changes. The latest amendment made through the Company's Extraordinary General Meeting of Shareholder on July 19, 2012, as stated in the deed of meeting resolutions No. 02 dated August 2, 2012, drawn up before Woro Sutristiassiwi Sriwahyuni, SH, Notary. This amendment has received a Notification of Receipt of Amendment to the Articles of Association by the Minister of Justice and Human Rights of the Republic of Indonesia No. AHU50889. AH.01.02 dated October 1, 2012.

According to the Presidential Decree of the Republic of Indonesia No. 1 of 1992, the management of zone 2 is fully carried out by PT XYZ. Besides to managing Zone 2, PT XYZ carries out the utilization and maintenance of orderliness and cleanliness of Zone 1 and its temple as tourism object and attraction.

4.2 Revenue cycle procedure

PT XYZ's revenue is obtained from ticket and non-ticket sales activities. PT XYZ's main source of income is ticket sales. In the PT XYZ revenue cycle is divided into two parts namely:

a. Ticket revenue cycle

In this cycle, PT XYZ has collaborated with the bank in making ticket purchase transactions, where the bank went directly to the field to sell tickets. All cash and non-cash money went directly to the bank. In cooperating with PT XYZ, the bank used an application called "Dashboard". This application can be accessed by PT XYZ's operational and financial divisions, with the aim of seeing the number of tickets sold and the remaining tickets. The bank did not escape the ticket accountability report to PT XYZ, where this report is deposited daily to the operational and financial divisions to get signatures and stamps.

b. Non-ticket revenue cycle

In the non-ticket revenue cycle, transactions with buyers are still carried out manually using torn tickets. Transactions can be made in cash or cashless, where cashless transactions would go directly to the bank. Just like the ticket accountability report, in the non-ticket cycle this report is provided for the operational division, aneka usaha division and finance division.

4.3 General Guidelines for Deposit Procedures for Non-ticket Revenue

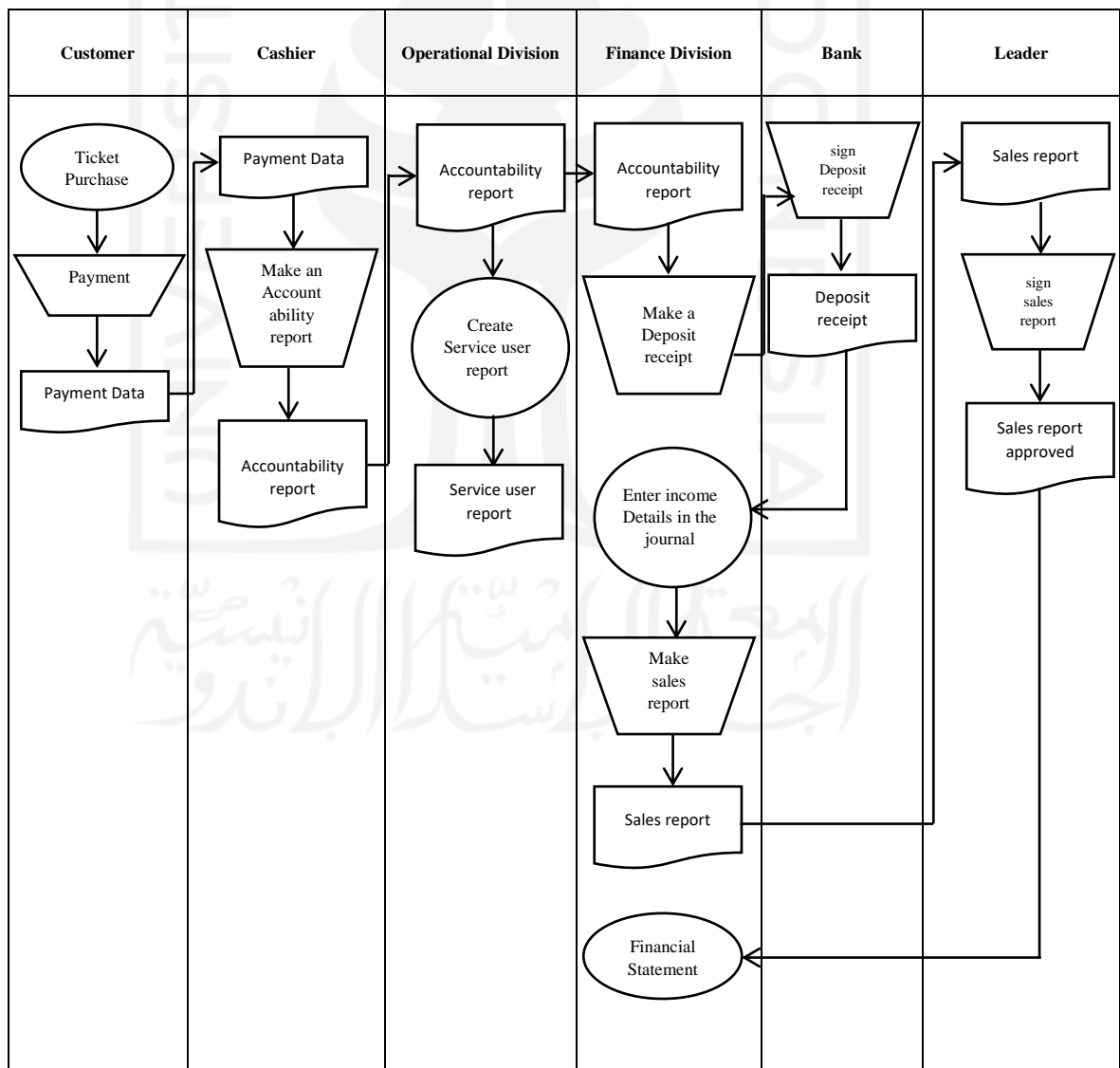
In accordance with document number *PM-F-03* regarding the procedure for depositing non-ticket revenue PT XYZ said that:

- a. At PT XYZ, each business person had a supporting file in the form of an accountability report that is provided for the finance department. supporting records for business operations other than tickets, namely:
 - a) Tayo ticket sales accountability report
 - b) Audio-visual ticket sales accountability report
 - c) Beverage sales accountability report
 - d) Accountability report on sales of souvenirs
 - e) Kiosk rental accountability report
 - f) Golf cart liability report
 - g) Delman Accountability Report
 - h) Ship museum accountability report
 - i) Toilet accountability report
 - j) Proof of bank deposit
- b. The finance staff accepted non-ticket income deposits from officers by attaching supporting documents.
- c. The finance staff verified the non-ticket income deposit with the documents received
- d. The finance staff signed and stamped the document
- e. The finance staff performed verification and recapitulation

- f. The finance staff made a non-ticketing revenue deposit to get a signature to HGF AM
- g. The finance staff filled out the bank deposit form and deposited the money in the bank
- h. The finance staff submitted proof of bank deposits and non-ticket income deposits to the Revenue Accounting staff for recording into a file

Figure 4.1

Flowchart of Revenue Cycle PT XYZ



4.4 The Obstacles in Revenue Cycle PT XYZ

Based on the results of interviews and documentation regarding PT XYZ's revenue cycle, the researchers found several obstacles such as:

1. The integrity of non-ticket sales transactions was still ambiguous where it is still done manually, not automatically like the ticket revenue cycle. This can lead to possibilities such as tickets being resold by naughty counter keepers if the ticket is not taken by the buyer or the ticket is not given to the buyer, where the buyer can use the facilities after paying. One of the senior staff said that "We put our trust in the ticket keepers, because the ticket has a serial number for checking. We also occasionally carry out inspections to check tickets and the amount of money available while they are operating to minimize employee fraud." Having a serial number or having an inspection carried out does not guarantee the integrity of business processes. The amount of money with the serial number of the ticket matches, it is not certain that the ticket actually sold is the same as the transaction that occurred. By thinking of the worst possibility, such as tickets that did not reach the buyer, the employee resold them to another buyer, where the money is kept for himself so that the serial number and amount of money are the same. The staff also explained that a few years ago when carrying out an inspection, they found a nominal difference, and the employee was given a sanction in the form of a suspension. This proved that not all employees can be trusted, and the integrity of the business process is inadequate.

2. The ticket sales transaction has been carried out directly by the bank, where all the money will go directly to the bank without a physical deposit from PT XYZ. As the researchers mentioned in the discussion, the bank has used the "Dashboard" application, which automatically inputted ticket sales, and PT XYZ can access the application. The bank that is at the counter must still include a physical accountability report to the operational and financial divisions. This process is classified as inefficient because, based on an interview with one of the senior staff, the use of this accountability report is only a daily responsibility.
3. In ticket revenue there is often a difference between PT XYZ's ERP system and bank mutation data. Where the ERP system is input manually by entering data submitted by the locket. The data is taken from the "Dashboard" application used by the bank and PT XYZ. At this point, it is very possible that an error occurs in the system, where the amount of money that entered the bank and the ticket that went out was not the same, Therefore there is a discrepancy between PT XYZ's report and the bank's mutation data.

4.5 Problem Solutions of The Obstacles in Revenue Cycle PT XYZ

Based on the obstacles found in the research, the authors therefore provided suggestions for overcoming these obstacles, namely:

1. Replacing all sales transaction systems at PT XYZ using cashless in the form of e-money. What about buyers who don't have e-money? PT XYZ

can work with banks to provide e-money card vending machines where it is possible to print their version of e-money cards. This vending machine has also been used by approximately 100 Transjakarta bus stops, this machine can carry out transactions for checking balances, topping up balances, and purchasing cards using payment methods such as using cash and e-wallets Shopee pay, OVO, Gopay, LinkAja (JakLingko, 2021). Buyers can make non-ticket purchase transactions by tapping the card directly on the facility to be used. In addition to good integrity, PT XYZ can minimize fixed costs, because using this system does not require many employees.

2. The bank and PT XYZ can work together to develop the system therefore if employees want to enter the application, they must log in using their respective accounts, so that all employees who are in Counter must have a personal account to log in to the application. It is systemized which closes daily sales for employees.
3. The bank and PT XYZ must develop the "Dashboard" application to be more accurate which can minimize errors that occur in the system, so that all outgoing tickets can be detected according to incoming money

CHAPTER V

CONCLUSION

5.1 Conclusions

The revenue cycle is one of the important foundations for the running of a company. Based on the results obtained from the research and discussion, it can be concluded that the internal control of PT XYZ's revenue cycle is not yet integrated, because most of the transactions were still manual. The accounting information system used by PT XZY in the form of a “Dashboard” application was still not perfect enough to access because it still used the account section so there is no personal accountability for data input and it was still possible that errors often occurred.

5.2 Suggestion

Based on the results of the implementation revenue cycle PT XYZ, which has been carried out in the previous chapter, the authors took the initiative to provide some suggestions as follows:

1. In order to produce a clear and complicated result of the factors being investigated, future research should be planned to incorporate more interviews with resource people.
2. In order to create a more complex picture that can adequately represent the findings of the entire department of the organization, it is hoped that researchers would broaden their testing area in the upcoming study rather than only concentrating on one branch office.

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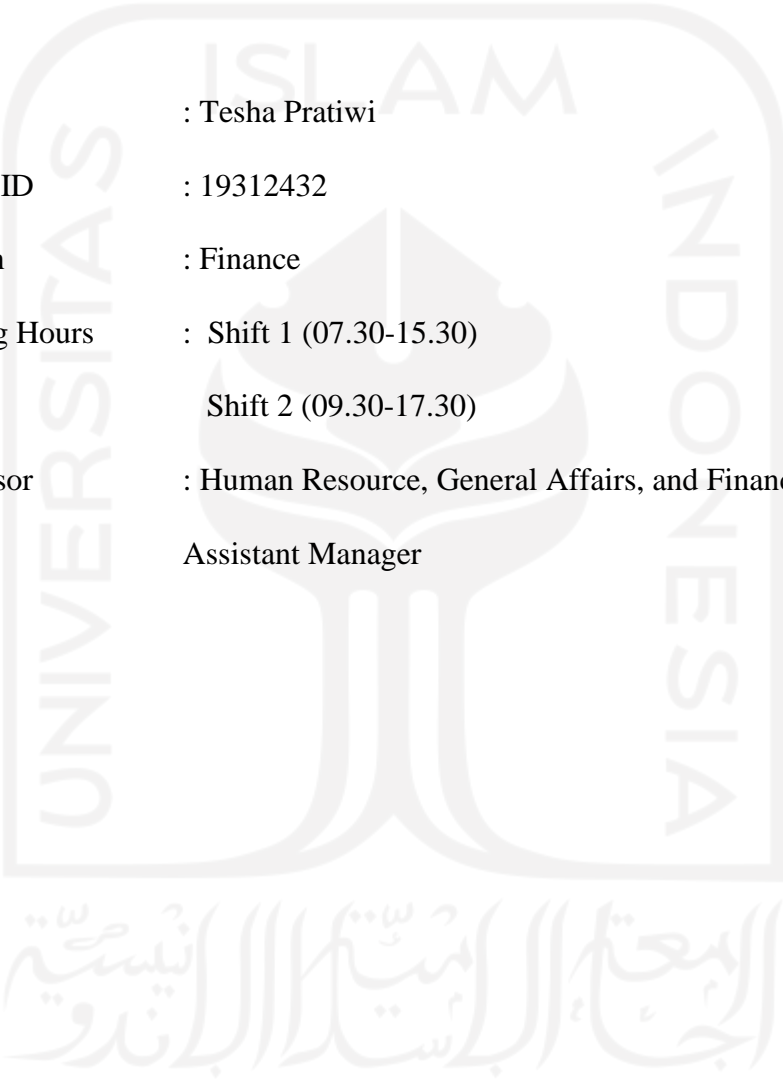
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APPENDICES

Appendices 1. Internship Report

Internship in PT XYZ

Name : Tesha Pratiwi
Student ID : 19312432
Division : Finance
Working Hours : Shift 1 (07.30-15.30)
Shift 2 (09.30-17.30)
Supervisor : Human Resource, General Affairs, and Finance
Assistant Manager



Appendices 2. Details Of Internship Activity

II. Details Of Internship Activities

Based On The Internship Duties Above, There Are Some Details Related To The Duties Above Which Follow As:

Internship Program Activity in PT XYZ		
No	Date	Task Description
1	5 September 2022	Introduction to the corporate environment and briefing on the tasks to be carried out by researchers
2	6-9 September 2022	Receiving daily deposits, signing and stamping deposit accounts, recording deposits in the deposit book
3	12-16 September 2022	Entering daily deposit on excel and ERP system
4	19-23 September 2022	Entering revenue journal in ERP system
5	26-27 September 2022	Receiving daily deposits, signing and stamping deposit accounts, recording deposits in the deposit book
6	28-30 September 2022	Checking PT XYZ's income that has been inputted into the ERP system with bank mutation data
7	3-7 October 2022	Entering daily deposit on excel and ERP system
8	10 October 2022	Making electricity, water and telephone bills in the ERP system
9	11-14 October 2022	Receiving daily deposits, signing and stamping deposit accounts, recording deposits in the deposit book, entering revenue journal in ERP system
10	17-21 October 2022	Receiving daily deposits, signing and stamping deposit accounts, recording deposits in the deposit book, entering revenue journal in ERP system, giving non-ticket deposit money to the bank
11	24-27 Octoberber 2022	Receiving daily deposits, signing and stamping deposit accounts, recording deposits in the deposit book,
12	28-31 October 2022	Checking PT XYZ's income that has

		been inputted into the ERP system with bank mutation data
13	1-4 November 2022	Receiving daily deposits, signing and stamping deposit accounts, recording deposits in the deposit book, entering revenue journal in ERP system, giving non-ticket deposit money to the bank
14	7-9 November 2022	Entering daily deposit on excel and ERP system
15	10 November 2022	Making electricity, water and telephone bills in the ERP system
16	11 November 2022	Entering daily deposit on excel and ERP system
17	14-18 November 2022	Receiving daily deposits, signing and stamping deposit accounts, recording deposits in the deposit book, entering revenue journal in ERP system, giving non-ticket deposit money to the bank
18	21- 25 November 2022	Entering daily deposit on excel and ERP system
19	28- 30 November 2022	Checking PT XYZ's income that has been inputted into the ERP system with bank mutation data
20	1-5 December 2022	Receiving daily deposits, signing and stamping deposit accounts, recording deposits in the deposit book, entering revenue journal in ERP system, giving non-ticket deposit money to the bank

الجامعة الإسلامية
الاستاذ المساعد الدكتور