

DAFTAR PUSTAKA

- Alnakoula, M. (2020). Internal Control System in Credit Organizations. *Advanced in Economic, Business and Management Researches*, 1-4.
- Apriliani, R., Martaseli, E., & Sudarma, A. (2022). Pengaruh Piutang Usaha Dan Utang Usaha Terhadap Arus Kas Operasi Masa Depan. *Jurnal Riset Akuntansi dan Manajemen Vol.3* (2), 1-13.
- Atabayeva, Z. (2022). Internal Control As One Of The Functions Of Enterprise Management. *International Journal of Advance Scientific Research*, 15-21.
- Committee of Sponsoring Organizations of the Treadway Commission. (2017). *Internal Control—Integrated Framework*.
- Dafiq, M., & Solihat, A. (2023). Correlation between Commitment and Organizational Performance. *International Journal of Business, Economics and Social Development*, 341-347.
- Efa, W. P. (2019). *Sistem Akuntansi*. Malang: CV. Azizah Publishing.
- Efremova, E. I., Zatsarinnaya, E. I., & Soloshenko, A. A. (2023). Internal control system as a fraud management element in the company. *E3S Web Conf.*, 1-9.
- Elder, R. J., Beasley, M. S., Hogan, C. E., & Arens, A. A. (2020). *Auditing and Assurance Services: International Perspective*. Essex: Pearson Education.
- Feng, L., Skouri, K., Wang, W.-C., & Teng, J. T. (2022). Optimal selling price, replenishment cycle and payment time among advance, cash and credit payments froms seller's perspective. *Annals of Operations Research*, 791-795.
- Iswandir. (2021). Analisis Sistem Pengendalian Internal Penjualan Kredit Pada PT XYZ. *Jurnal Mitra Manajemen* , 41-52.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2019). *Intermediate Accounting*. New Jersey: John Wiley & Sons.
- Kutateladze, R., Abralava, A., Pailodze, N., Taruashvili, N., & Murvanidze, I. (2020). Approaches to the Detection of Internal Control and Audit. *Journal of Management Practices, Humanities and Social Sciences*, 21-24.
- Maya, A., & Dewi, K. (2020). Analisis Pengendalian Internal Piutang Usaha Dalam Meminimalisir Piutang Tidak Tertagih. *Jurnal Ilmiah Akuntansi Kesatuan*, 117-126.
- Muanas, & Prakoso, R. W. (2022). Analisis Sistem Pengendalian Internal atas Prosedur Pengeluaran Kas Aktivitas Operasional Berbasis COSO. *Jurnal Ilmiah Akuntansi Kesatuan*, 467-487.
- Nasution, M. F., Harmain, H., & Atika. (2023). Analisis Sistem Pengendalian Internal Terhadap Penjualan Kredit Pada PT Astra Internasional Tbk-Isuzu Cabang Medan. *EBMA Universitas Labuhanbatu*, 1958-1975.

- Ningsih, D. S., & Hamzah, M. I. (2021). Analisis Sistem Informasi Akuntansi Pembelian dan Pembayaran Secara Tunai dan Kredit Guna Meningkatkan Efektivitas Pengendalian Internal PT Conex Inti Makmur. *Jurnal Ekonomi Bisnis Indonesia*, 83-99.
- Sagala, F., Simanjuntak, A., Sagala, L., & Ginting, M. C. (2023). Analisis Sistem Pengendalian Internal Terhadap Penjualan Pada PT. Growth Asia. *Jurnal Akuntansi dan Bisnis Krisnadipayana*, 1071-1076.
- Sekaran, U., & Roger, B. (2017). *Metode Penelitian Untuk Bisnis: Pendekatan Pengembangan - Keahlian*. Jakarta: Salemba Empat.
- Septian, R. (2020). *Analisis Sistem Pengendalian Internal Atas Penjualan Kredit Pada CV Wulan Jaya*. Padang: Skripsi Universitas Andalas.
- Sumini. (2020). Management Accounting System, Internal Control of Credit Sales and Accounts Receivable Collections in Bakery Industry. *IJFBS Finance & Banking Studies* , 105-111.
- Taye, D., & Getnet, B. (2020). The Impact of Employee Turnover on Organizational Performance. *American Journal of Pure and Applied Biosciences*, 51-63.
- Widiastuti, U., & Munawar, A. (2022). Tinjauan Atas Penjualan dan Pendapatan Sales PT Rohto Laboratories Indonesia Pada Supermarket Yogyakarta Cimanggu. *Jurnal Aplikasi Bisnis Kesatuan*, 229-238.