



Analysis Of Accounting Information Systems For Price Changes At Indomaret In Sungai Selayur Village, Kalidoni Palembang

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ABSTRACT

The aims of this research is to find out how to apply accounting information system analysis to price changes in Indomaret, Sungai Selayur Kalidoni Village, Palembang. This is caused by sudden price changes, inappropriate discounts, and differences between the cashier's price and the price tag. By using qualitative methods, namely descriptive analysis which is based on depictions that support the analysis. The results of this research show that price changes using a computer-based accounting information system have run well and smoothly. Price changes are a normal thing that happens in the market and in companies, especially at Indomaret. Because this company itself also adjusts prices on the market. If the market price goes up/down, Indomaret also adjusts the price. The ongoing price change process is also carried out using an online system, all cashier computers are connected to the head office computer and automatically know the transactions that come in every day.

INTRODUCTION

The development of information technology is needed by all companies, especially for developing companies as at this time all sectors enter people's lives, we cannot deny that all of them spread to all sectors without exception companies, especially with the global which encourages intense competition among companies, so companies must manage their companies properly so that goals can be achieved. The development of the wider business world today requires the development of a new accounting system to meet better information needs. The objectives of the accounting information system in franchise companies include obtaining / processing information quickly and precisely, helping to supervise and make decisions, processing inputs and outputs appropriately, monitoring inventory, reporting to the centre, reducing human error, and tracking every transaction.

Along with the increasing primary needs of the community, various industries in Indonesia began to be developed with a franchise business system. In this study the authors will focus on the Indomaret franchise company. Taking the object of research at Indomaret is based on the

researcher's observation that sales at the company have a level from day to day, because the location and facilities are sufficient to provide flexibility to consumers. The company has opened several branches in various regions to increase revenue. (Ayuliana, 2011: 2). Indomaret is one of the largest franchise networks in Indonesia that provides basic needs and daily necessities. In 1997 the company developed the first franchise outlet business in Indonesia with more than 230 stores. The number of outlets until 2015 was 11,400 stores with a breakdown of 60% owned and the rest franchised by the community and until 2016 the outlets increased to 12,100 stores. The franchise business partners include cooperatives, business entities and individuals. Indomaret is located in major cities in Indonesia such as Jabodetabek, Sumatra, Java, Madura, Bali, Lombok, Kalimantan and Sulawesi.

The company's motto is 'Easy and economical' (wikipedia.org/wiki/Indomaret). With the increasing number of Indomaret outlets being opened, it is not uncommon for many problems to occur at each outlet. Such as sudden price changes, inappropriate discounts, and differences between cashier prices and price tags. Items without prices that have not been replaced for days may also occur. Even though there are a lot of items on display, it does not mean that it is an excuse to neglect to change the price tag. If consumers do not carefully read the price tag, and only see the price, of course this will be a difference of understanding at the checkout. Even though the price is not the intended price but the item that is next to it. In addition, price differences, discounts, or promo prices are information conveyed by the head office. Price changes are absolute decisions of the head office that occur every day on certain items and are informed through a computer system that can be accessed by every Indomaret outlet. Before the store is opened, the holders have the authority and obligation to check the price changes to be printed as price tags. If there is a discrepancy between the cashier's price and the price tag, it is most likely the negligence of the work shift holder who did not really check and print thoroughly, or there is no double check after the shift holder or indeed the entire store team is not well coordinated. Many people as consumers complained about this price difference. Some of them immediately check the receipt given by the cashier and then complain if there is a price difference, but there are also consumers who are indifferent or know the difference but are not disclosed. Of course, this incident can lead to a sense of distrust in the community towards the company. It is not impossible if one consumer who encounters the price difference tells, informs or informs other consumers.

The perceptions circulating in the community also vary. Some responded that this was deliberately done by the store team in order to gain personal benefits. But there are also those who respond by thinking positively that the employees forgot to change the price tag. Although Indomaret has now mushroomed in various regions throughout Indonesia and has gained many consumers, the company feels the need to evaluate price differences and employee performance according to quality, to maintain consumer confidence, in order to continue to increase sales targets, and improve the company's image.

LITERATURE REVIEW

Definition System Information Accountancy

System Information Accountancy is one of the the most important part from all over information required by the parties management . For know more carry on about System Information Accounting , there is explanation about System Information Accountancy according to a number of expert .

System

According to Baridwan (2010:4) system is a a unit consisting of from the parts called related subsystems with objective No reach goals certain . According to Mulyadi (2010:6) the

system is a network procedures created according to integrated pattern For carry out activity main company

System Information Accountancy

Barry E. Cushing (2010:3) System Information accountancy a set of resources human and capital in a organization in charge For prepare information finances and also the information obtained from activity Collection and processing of transaction data . According to Chandra and Adriana (2015:2) the system information accountancy is system that provides information accounting and finance along with information others obtained from routine transaction processes accounting . The information that generated by the system information accountancy including among others information regarding sales orders , sales , cash receipts , purchase orders, receipts goods , payments and payroll .Quality from information can determined by five existing factors , namely (Sutedjo 2006 :16-17):

- 1) Accuracy and testing the truth which means information must free from errors , unbiased , and unbiased misleading .
- 2) Perfection information that is Where information Served complete without subtraction , addition , or changes .
- 3) Information must appropriate time Because when No delay will result in error in taking decision
- 4) Relevance It means information the will own mark high benefits , if received by those who shout
- 5) Easy and cheap means methods and costs For to obtain information need become material Consideration It means Weight information must comparable or more big from cost incurred For to obtain information the .
- 6) Can diversification When information the compared and produced same information .

No System Information Accountancy

According to Mulyadi (2013:3) there are five elements main in system information accounting , namely :

1. Form
Form is documents used For record Location transaction . Form often called with term document Because with form This events that occur in organization recorded (documented) above a piece paper .
2. Journal
Journal is notes accountancy first used For Recording , classifying , and summarizing or financial and other data .
3. Ledger
Book big (ledger) consists of from accounts used For summarize the financial data that has been noted previously in journal . Accounts the provided in accordance with elements information that will be Served in report finance .
4. Book servant
Book Servant consists of from accounts assistant who explains the financial data listed in account certain in book big . As example book servant valuable savings all about debtor .
5. Report results end
From the accounting process is report finances that can in the form of report profit / loss , report capital changes , reports price main production and others.

System Objectives Information Accountancy

According to Azhar Susanto (2013:8), the system information build accounting with objective main that is For processing accounting data originating from from various source become information accounting required by various type user For reduce risk moment take

decision . Mardi (2011:4) explains There is three objective system information accounting , namely :

1. In order to fulfill every obligation in accordance with authority granted to somebody .
2. Every information generated is valuable material for taking decision management .
3. System information required For support channel operational daily .

System objectives information accountancy among them that is :

1. For process and store data as a whole transaction finance
2. For scan financial data become information in taking decision management about planning and control business .
3. For do supervision to activity finance company .
4. For streamline cost and time performance finance .
5. For present accurate and systematic financial data .

Components System Information Accountancy

According to Andi (2017:7), there are a number of components in system information accounting , namely :

1. Users use system .
2. Procedures and Instructions used For collect , process and store data.
3. Data regarding organization and activities his business .
4. Software used For process data.
5. Infrastructure logic technology information consisting of from k computer , about devices, and devices network .
6. Internal control for guard security from system information accountancy .

According to Nugroho (2011) the following components from system information other accounting that is :

1. Humans , namely the perpetrator who runs system .
2. Transactions , namely object from system information accountancy as input , then processed so that produce information .
3. Procedure , namely steps to be taken achieved in do transaction or activity company .
4. Documents , namely the form used as means recording at this time transaction .
5. Equipment , namely a tool or means used in do Recording on the system the relevant information .

System Information Accountancy Cash Sales

According to V. Wiratna Sujarweni (2015:79) Definition System Information Accountancy Cash Sales is : " A system information accountancy sale cash is The system implemented by the company in sell goods with method obligatory buyer For do payment price moreover formerly before goods handed over to the buyer ". According to Mulyadi (2010:199) the definition of System Information Accountancy Cash Sales is : " A system information accountancy sale cash is a network procedures consisting of from forms , records , and reports that are coordinated and available component building system namely input, model, output, technology , database and control , so that capable provide information about sale ". According to Bodnar and Hopwood (2001:1), translated by Amir Abadi Yusuf states that System Information Accountancy is gathering source Power like people and designed equipment For change financial data and other data to in information.

Information the communicated for the makers decision .Cash Sales is sale with take from suppliers and directly sent to customer in a way payment direct with using cash and with hope will get profit from activity sale The system . Information Accountancy Cash Sales is system as well as procedures that organize forms , records , reports and related transactions with activity

sale company originating from from Other transactions that increase the company's cash with use a medium to be able to provide information needed management .system information accounting in the company have objective For convey information required by the relevant parties or management in a way appropriate time and correct . Information the Can in the form of amount income company in period time certain and information about buyer .

Function System Information Accountancy Cash Sales

According to Mulyadi (2010:462), the function related system information accountancy sale cash is :

- a. Function sales , in transaction receipt of money from sale cash , function This responsible answer For accept order from Buyer , fill in invoice sales and delivery invoice the to buyer For interest payment price goods to cash function .
- b. function , in transaction receipt of money from sale function This responsible answer as recipient of money from buyer .
- c. Function warehouse , in transaction receipt of money from sale cash , function This responsible answer For prepare goods ordered by the buyer , as well as deliver goods the to function acceptance .
- d. Function shipping , function This responsible answer For wrap goods and hand over goods that have been paid the price is determined by the buyer .
- e. Function recording , function This covering activity For prepare document transaction , record to in journals and books big , make reconciliation and compilation report .
- f. Function accounting , function This responsible answer as note pen transaction sales and cash receipts and manufacturing report sale .

Documents System Information Accountancy Sale Tuna fish

According to Mulyadi (2010:463), the documents used in system information accountancy is:

1. Fact sale cash , documents This used For record various information required by management about transaction sale cash. Facts sale cash filled with functions sale.
2. Cash register tape, documents This is proof cash receipts issued by the cash function and are document Supporter invoice sale cash.
3. Bank proof , documents This created with the cash function as proof cash deposit to bank. Document This made three duplicate.
4. Recap price main sales , documents This used For to summarize price main products sold during One period.

Notes accounting used in system information accountancy sale cash that is:

Mulyadi (2010:468) states that required reports and records in sale cash is as following:

1. Journal sales , used by the function accountancy For Record and summarize sales data.
2. Journal cash receipts , for take notes receipt of money from sale cash .
3. Journal general , used For take notes price the principal sold
4. Inventory card , used For take notes decrease price main products sold . In addition , the card this is also used For supervise mutation and inventory items for sale.
5. Warehouse card , for take notes decrease quantity products sold.

Procedures in the System Information Accountancy Cash Sales

The procedure that forms system information accountancy sale cash According to Mulyadi (2010:469), including :

1. Procedure Cash Sales , in procedure This function sale accept order from Buyer and maker invoice sale cash For Possible buyer do payment price goods to cash function and for allow function warehouse and function delivery prepare the goods to be handed over to the buyer.

2. Procedure Cash Receipts , in procedure This cash receiving function payment price goods from buyers and give sign payment (in the form of a cash register tape and a " paid " stamp on the invoice) sale cash) to buyer For allow buyer the do taking goods that he bought .
3. Procedure record sale cash , in procedure This function accountancy do record transaction sale cash in journal sales and journals cash receipts . Dismantling That function accounting also records decrease supply items for sale in inventory card .
4. Procedure cash deposits to the bank, internal control over cash is required deposit with soon to the bank all cash received at a time day . In the procedure This cash function deposits cash received from sale cash to the bank in full amount.
5. Procedure record cash receipts , in procedure This function accountancy take notes cash receipts based on proof accepted banking sector from the bank via function.
6. Procedure record price main sales , in procedure This function accountancy make recapitulation price main sale based on recorded data in card inventory . Based on recapitulation price main sale this , function accountancy make warning evidence as document source For record price main sale accessibility journal .
7. System receipt of money from system information accountancy sale cash , there is procedure namely : receipt of money from *free sale* , namely buyer come Alone to the company to do election goods or the product that will be purchased , and the company receive cash , check personal or payment direct from buyer with *credit card* , previously goods handed over to buyer.

Notes Accounting Used In The System Information Accountancy Cash Sales

According to Mulyadi (2016:174), the notes used in system sales accounting is as following:

1. Journal sales , used by the function accountancy For record and summarize sales data .
2. Journal cash receipts , for take notes receipt of money from various sources , including from sale cash .
3. Journal general , used For take notes price main product for sale .
4. Inventory card , used For take notes decrease price main products sold . In addition , the card this is also used For supervise mutation and inventory stored items in the warehouse .
5. Warehouse card , for take notes decrease quantity product for sale .

Information Needed by Management in the System Information Accountancy Cash Sales :

1. Amount income sale according to type product or group product during term time certain .
2. Amount of cash received from sale cash .
3. Amount price the principal for sale during term time certain .
4. Quantity the product that for sale .
5. Authorization the official who authorized .

System Information Based on Computer

According to Baridwan (2010:21) System Information Processed accounting the data with using a computer, then need speak related concepts with a computer. So that the system compiled information That will can walk with okay then Composer the minimum system must be know about device hard (hardware) and devices software . So System information accountancy based on computer is system information used technology computer in manage data or transaction company become a precise , accurate and relevant information in taking decision . Manual data processing is already No relevant Again for companies that have transaction volume level high and complicated . manually already No capable do backup errors or frequent deviations happen in company . As a result information generated No accurate Again in taking decision .

Computer become choice main company in handle complexity and intricacy of data or transaction company . difference system computer and manual only in the process of processing

input data into output . On the system information computer accounting basis data is processed by a computer which is usually called as data processing electronics . System information company supported by technology information (system) information based on computer) is part from existing system that can give information for all level management , start from management level above , such as directors and executives management intermediate like head branches , divisions and management level lower like supervisor.

Internal Control

Good company must own system good internal control , which plays a very important role important in creation a system accounting in company . Understanding system Internal control according to Bond Indonesian Accounting (2009:312) namely a process carried out by the board of commissioners , management and other personnel of the designed entity For give describe belief adequate about achievement freedom reports , effectiveness and efficiency and satisfaction to applicable laws and regulations. According to English: Hernanto in Nugroho (2009) states that system Internal control is a type designed supervision with integrated to in system distribution or delegate duties , responsibilities answer , authority in organization company .

System Objectives Internal Control

Companies need to own a system Internal control for ensure achievement the goals that have been planned by the owner company . For can reach objective from company so in implementation activities that have been planned must ins and outs and sources the economy owned must due to and used as good as maybe . Responsibility superior auditor Internal control is must understand connection between evaluation Internal control with audit objectives .

METHODS

According to Yunus (2010), data collection techniques can be used Done with method :

1. Interview Techniques , Author conduct Q &A and discussion in a way direct with party companies , in particular with related parts with object study .
2. Observation Techniques , namely method Data collection with do observe direct and also No direct to related activities with Analysis System Information Accountancy To Price Changes at Indomaret in the Palembang Area.

RESULTS

Result data study Obtained from technique interview Done to three respondents assessed representative to object problem in research . The following This is The problem at each outlet Indomaret from respond in study This :

- a. Indomaret Jl. Ratu Sianum Palembang Totaling 12 People. Often happens difference to display price and price indications that cause consumer Confused see price the .
- b. Indomaret Jl. Saptamarga Palembang Totaling 10 People. Often happens Difference price between the display and the cashier and also the remaining change from payment amount his No more from Rp. 1,000,- taken returned by officer cashier with lack of reasons clear .
- c. Indomaret Jl. Walikota Salim Batubara Palembang totaling 12 people . It often happens difference price between the display and the cashier , and also the product sugarcane cheap minimum purchase more from Rp. 50,000,- .
- d. Indomaret Jl. Walikota Ruslan Palembang Totaling 8 people. Often occurs difference Prices on display and at the cashier and many items have expired less researched by employees Indomaret .
- e. Indomaret Jl. Jendral Sudirman Palembang Totaling 12 people. Often occurs difference price and price discounted items (on sale) more cheap) and often happen goods is lost .

Indomaret outlet on Jl General Sudirman Palembang is one of the frequent shop stage piece price . Some strategies in its stance can Done with see Good in aspect time , use , and effect from detained policy piece price . The purpose of activity The promotion carried out at Indomaret Jl. Jendral Sudirman is For introduce and influence to consumer to products it produces . Activities promotion expected product the get place in mind consumer so that existence product the the more strong in the market. Piece prices applied to products at Indomaret every The branches in Indonesia, especially in Palembang, have strategic discounts . different prices.

With Current piece product price at Indomaret Palembang Branch and can interesting consumer or visitors For do purchase Because piece price is one of the promotional strategies implemented For interesting consumer do purchase . Piece price give profit for a number of consumers and cause perception negative part consumer Too much discount often , can cause impression that product Indomaret is shop discount (sale) and undervalue quality product in it . This is can give negative impact on Endure life company .Following This is method control stock goods at Indomaret :

1. The easiest stock of goods For is lost

Employees at Indomaret must Can to classify goods What very easy For lost . And must make sure that goods That of course truly Can experience lost , usually easy stuff is lost is small items or easy Already For mentioned . And the goods That usually is far away things from supervision eye guard shop or cctv . You have to Can classify all goods That with right so as not to happen difference with other items .

2. Stock of expensive goods

The expensive item is items that can what we can be certain of is For easy what else is missing If goods That in small size employee must Can be alert - keep things safe That No experience lost . Because expensive items are determining factor continuity effort , if of course Already happen lost shift guard must Can overcome it , with control stock goods the every day .

3. Stock of goods in demand

Control stock saleable items sold must Can Done every day , because That is the way that can made into differentiator If There is lost item or No noted . Shift holders must Can do stock opname every Today that is equalize calculation from notes goods sold with items in the store . This is the most effective way because you will Can know whether There is lost item or no , when you already do stock opname . Usually goods share nickname Done a month namely at this time goods new enter to in shop .

4. Existing stock of goods system random , and always replaced

A products that are always change over or experience system random That must Input to in stock , changes This usually from aspect price or form goods That alone . Usually goods This is incoming goods in its brand promotion . For example : If in the month This the price of milk is Rp. 30,000, and it turns out that in the month furthermore currently there is a promo namely goods the price is Rp. 20,000 but month furthermore price goods changed Again to month previously . This is a very confusing thing If No There is record correct stock . Because if the recording is wrong just That No only harm company but also consumers at Indomaret.

5. Available stock of goods goods Rest

Available stock of goods goods restan , is goods that have been No sell and not sell displayed, and the easiest item stolen . You have to truly control stock vulnerable goods with thorough Because That will avoid shop experience loss consequence goods is lost or No recorded . However the most popular and expensive items are most frequently used items lost , then was random and those who rest often lost . If there is lost item covered by 0.15% of turnover. If it continues is lost more from That means become not quite enough answer personal , for example bonus cut or cut wages .

Internal Control With Use Component System**Input Design**

User Registration, components :

- a. Field name complete (required)
- b. Field email (required)
- c. Field password (required)
- d. Field number member card (optimal)
- e. Register button

User Login, components :

- a. Field email
- b. Field password
- c. Login button

Election product by user, components :

- a. Action buttons For buy product under Name product .
- b. Fields for the search process.
- c. shield blade For choose category .
- d. Sidebar for product filters .

Change Contents basket shopping, components :

- a. Action button (+) for add quantity product .
- b. Action button (-) for reduce quantity product .
- c. Delete action button for delete product from basket shopping .

Confirmation purchase, components :

- a. Field name recipient .
- b. Field address recipient .
- c. Recipient's mobile number field .
- d. Approval checkbox Terms and Conditions .
- e. Confirm button .

Additions management product

- a. Field name product .
- b. Field image product .
- c. Field Category product .
- d. Field weight product .
- e. Field description product .
- f. Field stock latest .

Output Design

Basket shopping, information :

- a. Product image .
- b. Product name .
- c. Quantity product .
- d. Total price shopping .

Purchase note/invoice, information :

- a. No notes.
- b. Transaction time .
- c. Buyer's name

- d. Buyer's address
- e. Item details shopping
- f. Shipping method
- g. Payment methods

Promotion notification, information :

- a. title
 - b. validity period
 - c. Detailed promo information
 - d. Promo location
- Shipment tracking

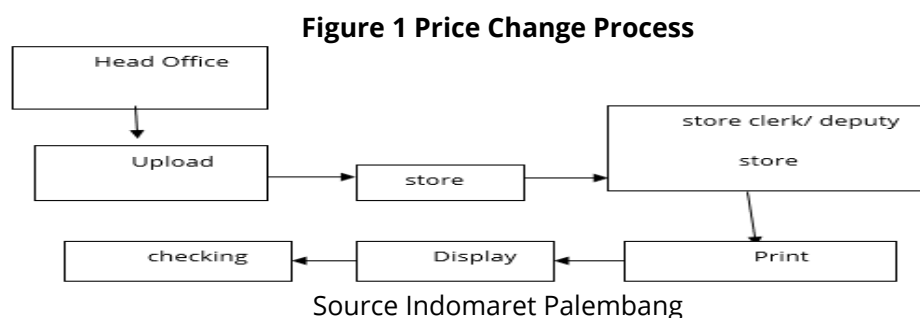
Information :

- a. Location map Indomaret origin and address delivery
- b. Contact the delivery driver
- c. Update driver location
- d. Estimate time until

DISCUSSION

Based on problem above and experience public area shopping in the store Indomaret , they confess that Once jump difference price cashier and price label / display. According to Researcher Respondents interview , they confess Once experience difference price moment shopping . Indeed difference the changes No more from Rp. 1,000,- . However attitude critical consumers , meaning consumer the always respond to every There is differences . There are also consumers who know about change price said , will But choose joking normal only . It means No take issue with difference price mentioned , and there is also consumers who don't know the menu about difference price because at the time shopping No Once Check the notes and price labels .

Indomaret Store Price Change Process Chart



Following This is urasian people work from each division in the organizational structure of the store Indomaret :

1. Headquarters
Headquarters to form rise and fall prices on all items. This is aiming For adapt market price .
2. Uploading
After price formed , office center serve For upload or post change the word on the system online computer that can be accessed by everyone shop Indomaret .
3. Shop
Change the price that has been posted by office center Can accessed through computer shop . posting the Done every Evening day his .

4. Head shop
Head shop /deputy head shop / cashier / trader check change price the every Morning his after the last shift ended . With using the User ID that each person has .
5. Print
Head shop /deputy head shop / cashier / trader furthermore serve For print label price .
6. Showing
After all change price printed all , past label prices not displayed based on the item and do checking repeat what is the new label Already attached all or Not yet .
7. Checking
All personal shop must do checking repeat to new price just installed For prevent Location error

System Internal Control

For prevent Location difference price , done checking repeat moment installing labels on shelves And you can Distribution is also carried out task in a way alternate every day . The cashier checked difference price , trader serve print , then Install price on the shelf together same , then Done checking repeated by the Store Manager or Deputy Store Manager. Efforts by the parties employee shop Indomaret For prevent Location difference price is :

- 1) Distribution task in checking , recording and labeling changes price No done by one function just .
- 2) Do checking repeat moment after installation of new price tags .
- 3) For change price , done promotions that are usually Done every 1 week besides that change price is also done if the principal or the supplier changes price sell .

Data Presentation (DisplayData)

From the results study based on market price , shop Indomaret adapt price with do change every the next day on certain items . Meanwhile those on duty determine price is office center in matter This finance department . For time shop only need renew only . Store Team must check every day change price the via software installed on each computer cashier who can also accessed by office center .

Therefore that's one of them task must Store Manager , Deputy Store Manager , Marshendiser , and Cashier are check change price the every Morning his after change shifts. To adapt price in the market party Indomaret do adjustment price increases or decreases down that ranges between Rp 100 to Rp 1,000. the following This Served price change process chart .

Data Verification

From the results coding and presentation of data can withdrawn conclusion that from part respond employee Indomaret answer The same question researcher regarding changes and differences price . Of the three respond the to expose that change price of course happen every day on certain items with change No exceed from Rp. 1,000,- except There is discount on the item . Regarding difference price cashier and price tag complained about society , recognized by some respond employee Indomaret that of course difference the happen Because delay moment price adjustment label . The system that has been walk as of course , to be No walk in accordance standard Because absence discipline.

CONCLUSION

Conclusions that can be concluded writer from study This is Change price used system information accountancy based on computer This expressed Already walk with good and smooth . Changes price is it 's normal happen in the market and also at the company especially in Indomaret . Because the company This myself also adjust market price . Prices on the market

go up/ down , Indomaret also follows suit adapt price Process of change the price that has been walk that was done in a way system *online* , all computer cashier Already connected to computer office center automatic Already know incoming transactions every day . After changes in check shift holder / Head shop / Deputy head shop / Cashier, then step furthermore For printed and then installed on *the display* according to the changed items the price .

SUGGESTION

1. Because it's already become routine activities every day , should be employee shop Indomaret at each competent branch adjust price tag more thorough Again in do checking , printing , and installation of new price labels . This is also one of the effort increase trust consumers and repairs image companies that have too late Lots consumer disappointed consequence difference price the.
2. Head Office of PT. Indomarc Prismaatama For more firm with employees who do not run his job with either , or do training return to employees the shop that is felt not enough Good in run That is.

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