



Development of Information Technology-Based Hospitality Accounting Learning Methods Through Application of the Purchase, Receipt, Storage, and Expenditure of Hotel Materials System Applications In Order To Realize Green Accounting

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One of the most important resources for business processes in a company lies in its inventory. Neatness when compiling and managing the inventory of goods is the key to the success of a company to obtain good profits (Murty, Jazuli, and Talitha, 2015). Inventory is one of a. the set with the greatest value among other assets, so inventory should be treated with care. Therefore, various types of companies in managing their inventory must be good and appropriate (Amirjabbari and Bhuiyan, 2014). In managing inventory, you must pay attention to and manage the shortage and excess inventory when planning the inventory because there are risks and uncertainties in it. Inventory is included in the company's assets, then the role of internal control to improve the security of inventory items where the inventory is the company's property is very important, considering that there are so many products and goods that are often in and out of the warehouse so that there will be loss or theft of inventory. In terms of inventory, it is also prone to acts of embezzlement by individuals, so an internal control system is needed to prevent embezzlement by individuals who handle inventory (Tamodia 2013).

Seeing the importance of inventory control in the hospitality industry, it is necessary to prepare competent human resources to carry out these functions in the hospitality industry. To prepare these human resources, at the Bali State Polytechnic, the Department of Tourism, the Hospitality Study Program has one course that studies inventory control, namely the Hotel Accounting course. Inventory control systems carried out in hotels are mostly system-based, for example in purchasing inventory, storing inventory, releasing inventory from warehouses, calculating food costs and so on, while learning hotel accounting courses at the PNB Tourism Department is still manual and does not use the system. Based on the background above, the authors are interested in

building and designing an inventory control system, namely a system for purchasing, storing and releasing hotel material goods. Before designing this system, the author will conduct a survey and collect field data in several hotels that have MOUs with Bali State of Polytechnic.

Keyword : Inventory, Inventory Control, Learning Model, Purchasing Application System, Receiving, Storage and Expenditure of Hotel Materials.

I. BACKGROUND

Efforts to improve the quality of education is a process that is carried out continuously and continuously. Improving the quality of learning is carried out with the aim of achieving good educational goals. Various efforts have been made by the government to improve the quality of national education, these efforts include improving and developing the curriculum, improving the evaluation system, improving educational facilities and infrastructure, and developing learning materials and models. Hotel accounting learning is one of the important courses in the tourism department that deserves attention, especially the development of the learning model.

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to the success of a company to obtain good profits (Murty, Jazuli, and Talitha, 2015). Inventory is one of a. the set with the greatest value among other assets, so inventory should be treated with care. Therefore, various types of companies in managing their inventory must be good and appropriate (Amirjabbari and Bhuiyan, 2014). In managing inventory, you must pay attention to and manage the shortage and excess inventory when planning the inventory because there are risks and uncertainties in it. Excess and shortage of inventory is strongly influenced by the amount of demand (demand) from consumers who are erratic and tend to go up and down. To avoid a fluctuating amount of inventory, the company needs to prepare its inventory of goods in a safe amount (safety stock) (Boulasil, 2016).

The company's activity that is very important for the development of the company is inventory. Generally, companies often make mistakes during the process of recording transaction data, both ordering transactions and sales of goods, this makes it difficult for companies to manage their inventory. If the type of goods in a company is increasing, there will be more problems, namely the problem of speed, accuracy and accuracy in inventory information. There are several causes of this problem, among others, when processing transaction data where it requires several stages so that errors appear in recording invoices to inventory reports. Then individuals who process transaction data in the form of inventory information and often delay updating data in the inventory section, so to overcome this the company needs an effective inventory information system (Nugraha: 2009). Inventory is included in the company's assets, so the role of internal control to improve the security of inventory items where the inventory is company property is very important, considering that there are so many products and goods that are often in and out of the warehouse so that you are worried that there will be loss or theft of inventory. In terms of inventory, it is also prone to acts of embezzlement by individuals,

One of the most important resources for business processes in a company lies in its inventory. Neatness when compiling and managing the inventory of goods is the key to the success of a company to obtain good profits (Murty, Jazuli, and Talitha, 2015). Inventories are one of the most valuable sets among other assets, so they should be treated with care. Therefore, manufacturing companies and trading companies in managing their inventory must be good and appropriate (Amirjabbari and Bhuiyan, 2014). In managing inventory, you must pay attention to and manage the shortage and excess inventory when planning the inventory because there are risks and uncertainties in it. Excess and shortage of inventory is strongly influenced by the amount of demand (demand) from consumers who are erratic and tend to go up and down. To avoid fluctuating inventory quantities, companies need to prepare their goods in safe quantities (safety stock) (Boulasil, 2016).

Seeing the importance of inventory control in the hospitality industry, it is necessary to prepare competent human resources to carry out these functions in the hospitality industry. To prepare these human resources, at the Bali State Polytechnic, the Department of Tourism, the Hospitality Study Program has one course that studies inventory control, namely the Hotel Accounting course. Inventory control systems carried out in hotels are mostly system-based, for example in purchasing inventory, storing inventory, releasing inventory from warehouses, calculating food costs and so on, while learning hotel accounting courses at the PNB Tourism Department is still manual and does not use the system. For example, when studying inventory purchasing control, students learn about how to fill out forms that are still manual using forms that are printed and copied and distributed to each student so that the concept of green activity cannot be applied effectively. The use of inventory control systems in hotels and manual hotel accounting courses causes concerns about the creation of human resources who are not able to quickly adapt to the system that is run in the industry.

Based on the above background, the authors are interested in building and designing an inventory control system, namely a system for purchasing, storing and releasing hotel material goods. Before designing this system, the author will conduct a survey and collect field data in several hotels that have MOUs with GNI to see how the implementation of inventory control is applied in these hotels.

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1.2 Formulation of the problem

Based on the above background, the formulation of the problem in this study is:

1. How is the application of the system for receiving, storing, and releasing hotel materials that are carried out in each hotel that has cooperation with the Bali State Polytechnic?

2. How to develop a system for receiving, storing and releasing hotel materials to suit current industry needs in accordance with the results of data collection in several hotels that have collaboration with the Bali State Polytechnic and can be used in the learning process.

II. LITERATURE REVIEW

2.1 Inventory

Supply is the most active element in a trading company and one of the main requirements that must be met and owned by a company in trading activities because in trading the inventory is traded. Therefore, all of the company's operational activities are prioritized on efforts to liquidate these inventories into cash along with the profits derived from the selling price of these inventories after deducting the cost of goods sold. The trial balance report of a trading company inventory is one of the current assets that has the largest investment value, so from the above we can find out how important inventory is for the company.

2.2 Definition Of Merchandise Inventory

The definition of merchandise inventory has been stated by several experts, according to Hery (2016: 234) the definition of merchandise is stated as follows: "Inventories of merchandise are merchandise owned by the company and are in a form ready to be sold in the company's normal daily business activities."

In line with the opinion of Ely Suhayati, et al (2014: 288) that "Inventories are current assets that exist in a company, if the company is a trading company, inventory is defined as merchandise stored for sale in the company's normal operations." Based on the two definitions above, the data writer concludes that merchandise inventory is the company's current assets, namely inventory that is ready to be sold in the company's operational business activities.

2.3 Types Of Inventory

The types of inventory according to Heizer & Render (2015:554) are as follows:

1. Raw material inventory

Purchased, but not yet processed. This inventory can be used to separate (screen) suppliers from the production process. However, the preferred approach is to remove supplier variability in quality, quantity, or delivery time—no separation is required.

- a. Inventory of goods in process (work in process)

Components or raw materials that have gone through several processes of change, but are not yet finished. Work in process exists because it takes time to make a product or what is known as cycle time. Reducing cycle time will reduce work-in-process inventory time.

- b. MRO (Maintenance/Repair/Operating)

Supply which provided for operations required to keep machines and processes productive. MRO exists because the need and timing for maintenance and repair of some equipment cannot be known. While this demand for MRO is often a function of the maintenance schedule, other unscheduled MRO requests must be anticipated.

- c. Finished goods inventory

Products that have been completed and just waiting for delivery. Finished goods may be included in inventory because future customer demand is unknown.

According to Akifa P (2013:108), inventory is divided into four types, namely raw material inventory, work in process, auxiliary materials and finished materials.

- a. Inventory of raw materials is inventory in the form of raw materials specifically purchased/taken directly from the source and used for the company's production process. For example, raw materials for tobacco for cigarette companies, raw materials for flour for bakery companies, raw materials for wheat for cereal companies, raw materials for milk for cheese companies, and so on. Work in progress or semi-finished inventory is inventory in the form of materials that have been processed, but still require further processing before being sold. For example, yarn for 12 fabric companies, fabric for clothing companies, leather for bag or shoe companies, iron for car engine companies, and so on.

- b. Inventories of auxiliary materials are supplies in the form of materials used to assist in the production process, but are not included as raw materials. For example, lubricating oil for companies that use machines or robots in their production process, thread and glue for printing/publishing companies, and so on.

- c. Finished goods inventory is inventory in the form of materials that have been completed and are waiting to be sold. For example, "car" products for car companies, "books" products for publishing companies, "bread" products for bakery companies, and so on.

2.4 Inventory Recording Method

The inventory recording method (Rudianto, 2014:222) is as follows:

1. The physical method or also called the periodic method is a method of inventory management, where the flow of goods in and out is not recorded in detail so that to find out the value of inventory at a certain time, you must perform a physical count of goods (stock taking) in the warehouse. The use of the physical method requires the calculation of goods on hand at the end of the accounting period when preparing financial

statements. To determine the purchase price as the basis for determining the value of the company's inventory in a period, there are several methods, namely:

- a. FIFO (First In First Out). In this method, the incoming goods purchased or produced first will be issued (sold) the first time, so that what remains at the end of the period are the goods from the last purchase or production.
 - b. LIFO (Last In First Out). In this method, the goods that enter (the last purchased/produced will be issued/sold the earliest). So, the goods remaining at the end of the period are the goods that came from the purchase or production at the beginning of the period.
 - c. Average (Average). In this method, the goods issued and the remaining goods are valued based on the average price, so that the goods remaining at the end of the period are goods that have an average value.
2. The perpetual method is an inventory management method in which the inflows and outflows of inventory are recorded in detail. In this method, each type of inventory is made a stock card that records in detail the entry and exit of goods in the warehouse along with their prices. This method was chosen again into several methods, including:
- a. FIFO (First In First Out). In this method, the goods that are entered (purchased or produced) first will be issued (sold) first, so that the remaining goods at the end of the period are the goods that came from the last purchase or production.
 - b. LIFO (Last In First Out). In this method, the goods that enter (the last purchased/produced will be issued/sold the earliest), so that the remaining goods at the end of the period are the goods that came from the purchase or production at the beginning of the period.
 - c. *Moving Average*. In this method, the goods issued/sold as well as those remaining are valued based on the moving average price. So, the goods remaining at the end of the period are goods that have an average value.

2.5 Internal Control Of Merchandise Inventory

In managing the activities of trading and manufacturing companies which are very Noteworthy is the activity of controlling merchandise inventory. Merchandise inventory is the main key in this type of trading business. This can be seen when there is a problem in inventory, it will also disrupt all the company's operational activities. For example, delays in delivery of inventory. When inventory is empty because it is late, the company's operational activities also stop (Syailendra, 2013). Excessive inventory is also not good for the company. Excessive inventory can

cause a large investment value in inventory so that it affects the company's profits. Therefore, companies need to control inventory so that they can continue to exist and continue to fulfill operational activities to achieve the targets and profits to be achieved (Prilly Lakoy & Agus Toni Poputra: 2016).

Hornrgren and Harrison (2004:142) reveal that the elements that must exist to support good internal control for inventory are:

1. Calculation of physical inventory
2. Create procedures
3. Store supplies well
4. Restricting inventory access properly
5. Using the perpetual system
6. Purchase supplies in economic quantities
7. Keep enough inventory
8. Don't keep too much inventory

2.5.1 Definition Of Internal Control Of Merchandise Inventory

The definition of merchandise inventory has been put forward by several experts. According to Ely Suhayati-Sri Dewi Anggadini, 2014:288: "Inventories of merchandise are current assets that exist in a company, if the company is a trading company, inventory is defined as merchandise stored for sale in the normal operation of the company". In line with the opinion of Hery, 2016: 234 that: "Inventories of merchandise are merchandise owned by the company and are in a form ready to be sold in the company's normal day-to-day business activities". Furthermore, the definition of internal control according to Warren, Carl S. et al, 2015: 400 is as follows: "Internal control is the standard used by companies in designing, analyzing and evaluating internal control with the aim of protecting assets. So it can be concluded that internal control over merchandise inventory is the process of monitoring, evaluating, and reporting carried out by the inventory department with the aim of protecting merchandise inventory so that it can meet the criteria for a proper merchandise inventory to be sold and accounted for for information.

2.5.2 Merchandise Inventory Internal Control Procedure

According to Salsabil Rahmawati Kasella and Adityawarman, 2017: 57-59 internal control procedures for merchandise inventory that must be carried out are as follows:

1. Merchandise Receipt Procedure

In a trading company, the merchandise received comes from a purchase transaction. Purchase transactions are carried out by the purchasing department based on a purchase requisition. This means that there is no purchase of goods without a purchase request from the part that requires the goods in question. Purchase

requests for merchandise are made by the sales department or the warehouse department. In a trading company, the warehouse department is under the supervision of the sales department. Goods sent by the supplier (supplier) in accordance with the purchase order and received by the goods reception. The activities carried out by the receiving department in the activities of receiving goods include the following:

- a. Checking the suitability of the sender's data, meaning what the letter of introduction issued by the supplier is with the address that matches the address listed in the purchase order.
- b. Inspection of physical goods, including specifications of goods (name, type, type, size) calculation of quantity, inspection of quality and condition of goods.
- c. Make a goods receipt report containing information on the results of inspections that have actually been carried out. The receiving department submits a report on the receipt of goods to the purchasing department, as information that the goods have been received and to be checked for compatibility with the purchase order. Meanwhile, a copy of the report on receipt of goods and the goods in question is submitted to the warehouse.

According to Mulyadi (2016: 303), the documents used in the purchasing accounting system are:

1. Purchase Request Letter

This document is a form filled out by the warehouse function or goods usage function to request the purchasing function to purchase goods with the quantity, type, quality as stated in the purchase requisition. This letter is usually made in two sheets for each request, one sheet for the purchasing function and a copy for the file of the function requesting the goods.

2. Request for Quote Letter

This document is used to request a price quote for goods whose procurement is not repetitive (not repetitive) involving a large number of rupiah purchases.

3. Purchase Order Surat

This document is used to order goods from the selected supplier.

4. Goods Receipt Report

This document is created by the receiving function to show that the goods received from the supplier have met the type, specifications, quality, and quantity as stated in the purchase order.

5. Purchase Order Change Letter

Sometimes it is necessary to change the contents of a previously issued purchase order. These changes can be

in the form of changes in quantity, schedule for delivery of goods, specifications, substitutions or other things

2. Goods Storage and Release Procedure

In relation to securing merchandise inventory, the activities that must be carried out by the warehouse department are as follows:

- a. Prepare a place to store goods to be received by taking into account the nature of the goods, such as easy to damage, durable, sensitivity to air temperature, and so on. Then this activity is carried out after receiving a copy of the Purchase Order Letter (SOP) from the purchasing department.
- b. Receive goods along with a copy of the goods receipt report from the receiving department, then check the goods receipt report data with a copy of the purchase order letter.
- c. Store goods with good arrangement and by paying attention to the order in and out of goods or inventory.
- d. Removing goods in accordance with evidence of demand and releasing goods means that there is no expenditure of goods without proof of demand and release of goods.
- e. Record the quantity of goods received and issued in the warehouse card.
- f. Merchandise Inventory Recording Procedure
- g. In relation to the type, size, and price of goods, inventory can be recorded using several methods, including:

Individual inventory recording method. Can be used for the following items:

- a. Goods by individual goods can be distinguished from other similar goods. For example, from the brand, number, and year of manufacture.
- b. Price relatively high. For example, washing machines, televisions, vehicles, and others.
- c. Collective recording method. Can be used for the following items:
- d. Individually cannot be distinguished from other similar goods.
- e. The price is relatively cheap. For example, soap, shampoo, and so on.

According to Mulyadi (2016: 303), the documents used in the storage and expenditure accounting system are:

a. Goods Release Form from Warehouse/Storeroom Requisition (SRR)

The procedure taken in the activity of releasing inventory items is in principle the same, namely each department that requests goods, must prepare proof of demand for warehouse goods (storeroom requisition) in accordance with the group of goods needed.

b. Bincard

Bincard is an item card that states the name of the goods, incoming goods, outgoing goods and the rest of the goods. If what is used to record goods stored in the warehouse uses a special identification card

(bincard), then each item in the warehouse must be made into a bincard and this identifier is attached to the goods. With the bincard, it is very helpful for warehouse officers to find out the condition of the goods, whether or not the goods are present, as well as making it easier to procure orders for goods that are close to the minimum stock.

c. Cardex

Cardex is prepared by the cost control officer based on the Daily receiving report (DRR) and proof of storeroom requisition (SRR). It's the same with bincards, that is, each item has a cardex made, so that information on goods is recorded in the bincard in the warehouse section and the cardex in the cost control section in the same item code number

III. RESEARCH METHODS

4.1 Location and respondents

The research will be carried out in a hotel that has an MOU with the Bali State Polytechnic, the respondents are cost controller in each hotel and in the Hospitality Study Program, Department of Tourism, Bali State Polytechnic, the respondents were second semester students who took hotel accounting courses.

4.2 Data collection technique

The population of this research is students who take hotel accounting courses in the Department of Tourism and also cost controllers at hotels that have an MOU with GNI.

4.3 Data Type

The data used in this study are primary data and secondary data. The explanation is as follows.

1. Primary data

The primary data used by the researcher are: the results of interviews according to the question items, the results of case studies, and so on

2. Secondary Data

Secondary data used by researchers in this scientific work is literature on learning models, control of hotel goods or materials.

4.4 Data Analysis Techniques

Previously the author made direct observations of how to apply control of goods or materials in the field and conducted interviews with cost controllers in several hotels that have an MOU with the Bali State Polytechnic, after that the author will build and develop an application system for purchasing, storing and releasing hotel materials that will be used in the learning process of hotel accounting courses. The method approach used is research and development (research and development). The procedure used in developing this application uses a system development life cycle (SDLC) approach. This method consists of six stages

which include: (1) system engineering, (2) analysis, (3) design, (4) coding, (5) testing, and (6) maintenance.

a). *System Engineering*

systems engineering systems engineering is an early stage in application development. At this stage, the identification of information needs by all elements in the inventory control system is carried out. This stage is expected to collect the general content of the database as a whole.

b). *Software Requirements Analysis*

At this stage, the collection of software requirements is carried out. In order to understand the program to be built, a system analyst must understand the required information domain, especially the required functions, system performance, and system interface.

c). *Design*

Design process translating the results of the requirements analysis into a software representation that can be assessed for quality before coding begins. Software design is a process that consists of several stages, namely: data structure design, software architecture, procedure details, and interface characteristics.

d). *coding*

The design results must be translated into computer-readable form. If the design is done in detail, then the coding process will be carried out systematically.

e). *Testing*

After the coding is done, then proceed with testing the program. The testing process focuses on the internal logic of the software, to ensure that all statements have been tested. Externally, namely conducting tests to uncover errors and ensure that the specified input will provide actual results as required.

f). *Maintenance*

Software will definitely experience changes after being delivered to customers. Changes will occur after an error is discovered, or because the software must be adapted to accommodate changes in the external environment.

IV. DISCUSSION

1. System Engineering

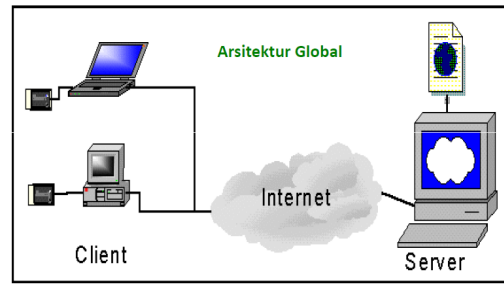
- a. The application was built to help the teaching and learning process for cost control courses on the topic of purchasing and receiving hotel goods
- b. Applications must be accessed simultaneously by students and lecturers with various scenarios that can be made by lecturers.
- c. The chosen platform is web-based so it is easy to access and no additional special application is needed to access this application.
- d. The modules made are: Student User Data, Supplier Data, Product Data, Product Category Data, Purchase Requisition, Purchase Order, Daily

Receiving Report, Storeroom Requisition, Bincard, Cardex, Cost of Cost Calculation, and Inventory.

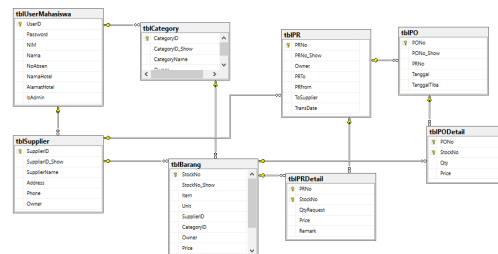
2. Software Requirements Analysis:

- a. To be able to be accessed on a web-based basis, a domain is required to be registered under the name costcontrolpnb.com. This domain will be hosted on an Internet Information Server web server that uses the Windwos Server operating system which has advantages: high compatibility, more stable, reliable, good performance, and quite a lot of cloud windows server providers at affordable prices.
- b. Functions to be built:
 - a. Student User Data: To record and manage Student User and Login so that each student can have their own profile and work environment.
 - b. Supplier Data: To record and manage Supplier Data for goods that will be supplied to the hotel
 - c. Product Category Data: To group products based on their categories, which can later be used for reporting.
 - d. Product Data: Record and manage all products that will be used for transactions.
 - e. Purchasing Requisition: is a form that records a request for purchase of goods which is usually prepared by a warehouse or outlet department on the basis of a minimum stock of goods.
 - f. Purchase Order: a form that records the order of goods for hotel operational needs.
 - g. Daily Receiving Report : recapitulation of receipt of goods for hotel operational needs.
 - h. Storeroom Requisition: prepare proof of request for warehouse goods.
 - i. Bincard: goods card that states the name of the goods, incoming goods, outgoing goods and the rest of the goods
 - j. Cardex: goods card that states the name of the goods, incoming goods, outgoing goods, the rest of the goods and the price of the goods
 - k. The determination of the cost of goods is carried out to determine the selling price, determine income and maximize prices.
 - l. Supply; the purpose of holding inventory is to maintain business continuity, avoid excessive storage, save ordering costs, make optimal purchase planning, keep goods needs in balance with purchases and balance with the inventory store system, to prevent slow moving items.
- 3. Design: includes application architecture design, database design, and user interface design
 - a. Application Architecture

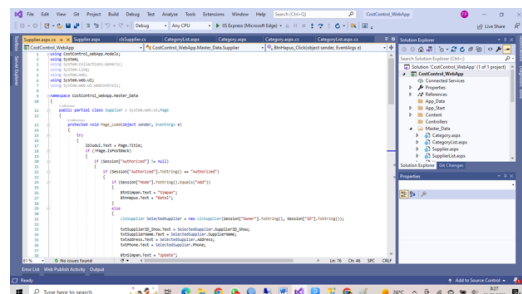
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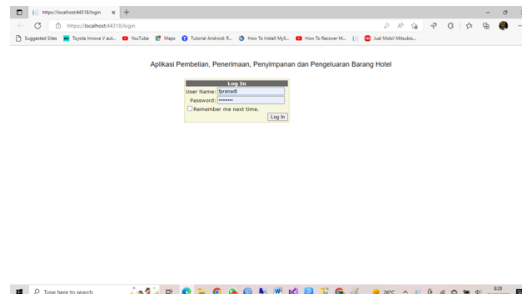
b. Database Design:



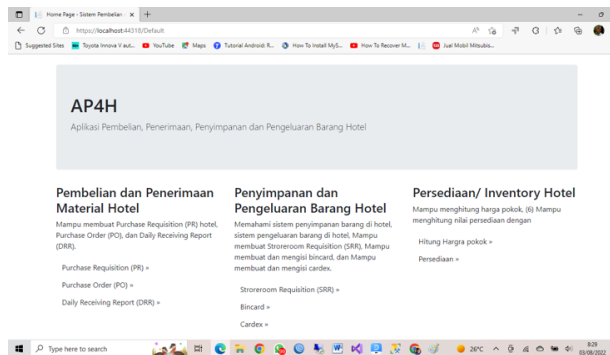
c. Coding, Currently the research stage has reached this stage, the application is built with the net Framework.



User Interface that has been created:



Main page :



Master data display:

Master Data <<<

Daftar User Mahasiswa

User ID	Nama	NIM	Nama Hotel	Alamat Hotel	No Admin	Tambah	Kembali
Upramad	01234567890	Rajar pramad	Kota Paradise	Kota Bali	01	Select	

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Master Data <<<

Daftar Supplier

Kode Supplier	Nama Supplier	Alamat	Phone	Tambah	Kembali
PENTA	PENTA VALENT23	Jakarta	234343	Select	
UNILEVER	UNILEVER	Jakarta	12345	Select	

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Master Data <<<

Daftar Kategori Produk

Category ID	Category Name	Tambah	Kembali
GR	Groceries	Select	
VEG	Vegetables	Select	

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