

Research Article

The Digital Cost of Revenue Recording System at PT. Alam Mulya

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Abstract: This research aims to examine and describe the implementation of a digital-based Cost of Revenue recording system at PT Alam Mulya as a logistics service company. Amid the rapid development of information technology, digital-based financial recording systems have become a strategic solution for enhancing efficiency, accuracy, and transparency in financial reporting. This study employs a qualitative descriptive approach, utilizing data collection techniques through literature review, direct observation, and interviews with parties involved in the company's financial recording process. The research findings indicate that the use of the Shortcut-AM application can accelerate the real-time recording of direct costs, reduce the risk of recording errors, and facilitate internal monitoring and audits. However, the effectiveness of the system still faces several challenges, such as delays in collecting supporting documents, account classification errors, and discrepancies between account mutation data and internal records. These challenges highlight the importance of cross-divisional coordination, ongoing technical training, and strengthening internal controls to ensure the system operates optimally. Thus, the digital-based recording system not only enhances operational efficiency but also serves as an essential foundation for maintaining the integrity and accountability of the company's financial reports.

Keywords: Cost Accounting; Cost-of Revenue; Digital-Recording System; Internal Control; Shortcut-AM.

1. Introduction

The advancement of information technology has led to significant changes in various aspects of business, including financial recording systems in service companies. This transformation encompasses several elements, such as the digitalization of operational processes, the utilization of big data for business analysis, and the integration of artificial intelligence in customer service. In today's digital era, the need for efficiency and accuracy in financial data management has become a key factor in ensuring the sustainability and growth of companies amid increasingly competitive competition. One important aspect of financial reporting is the cost of revenue, which includes all direct costs incurred to provide services to customers, such as direct labor costs, distribution costs, shipping, and other direct expenses (Nurmaya & Anny Khabibah, 2021). The accuracy of recording the cost of revenue is crucial for producing transparent, relevant financial reports that can serve as a basis for decision-making, both by internal stakeholders in budgeting and strategy formulation, and by external parties in assessing the company's financial performance.

Accurate and reliable recording of the cost of revenue can only be achieved through the implementation of a systematic and integrated digital recording system. Since it is directly related to the presentation of legitimate and representative net income, the recording of direct costs associated with revenue in service companies is crucial. In manual recording systems, there are several issues that hinder the effectiveness and efficiency of accountants in performing their tasks. These issues include the volume of transactions that need to be recorded, the potential for errors in recording and calculations, and difficulties in retrieving

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data due to the vast amount of information stored. Additionally, there are other problems that contribute to the ineffectiveness and inefficiency of accountants in carrying out their responsibilities (Felia Putri & Nurlaila, 2022). Therefore, digital technology is essential for enhancing the quality and accuracy of accounting data.

PT Alam Mulya, as a logistics service company, recognizes the importance of accuracy and speed in the process of recording the cost of revenue. To this end, the company has adopted a digital application-based system, Shortcut-AM, as a tool for recording financial transactions. Digital transformation is no longer just an option; it has become a necessity for companies to conduct their business processes effectively and efficiently. Furthermore, this transformation plays a crucial role in reducing potential obstacles that may arise in the future. The implementation of Shortcut-AM allows for real-time recording and well-documented processes. This facilitates reporting for both internal and external audits and enables management to make quick and informed decisions based on accurate data. However, the success of this system heavily relies on the technical understanding, diligence, and consistency of its users. Errors in recording procedures or misclassification of accounts can have serious implications for the quality of the financial reports produced.

Although the use of Shortcut-AM is a strategic step towards enhancing the efficiency of cost of revenue recording, its implementation in the field is not without various challenges. PT Alam Mulya often faces obstacles such as delays in obtaining supporting documents for transactions, errors in account classification, and discrepancies between bank transaction data and internal records. This indicates that, despite the application of digitalization, coordination among divisions, enhancement of human resource capacity, and oversight of standard operating procedures are still essential to support accurate and efficient recording. Therefore, regular technical training, improved synergy among departments, and systematic evaluation of the recording processes are crucial to maintaining the credibility and integrity of financial reports.

2. Literature Review

2.1. Cost Accounting

Cost accounting is a process that encompasses the identification, recording, calculation, summarization, evaluation, and reporting of the costs associated with a product or service (Melina et al., 2022). The primary objective of cost accounting is to support management in decision-making related to efficiency, cost control, and financial planning (Lailina, 2025). This statement indicates that the information generated from cost accounting plays a strategic role in supporting various aspects of comprehensive company management. Such information is crucial for management in budgeting, setting selling prices, controlling expenditures, and evaluating the efficiency of production and operational activities. Thus, cost accounting significantly contributes to making accurate and effective decisions in company management.

Cost accounting functions to record, classify, and summarize production costs, particularly in the context of companies engaged in manufacturing goods or providing services. This process aims to determine the correct pricing of products (Alfarisi & Boediono, 2021). Cost accounting examines data related to costs that will be grouped, recorded, analyzed, and presented in reports concerning production costs. The goal of this process is to provide useful information for management in achieving the company's objectives. With accurate analysis, management can make better decisions regarding cost control, operational efficiency, and strategic planning (Fahira Aundri, 2022). Cost control must be preceded by determining the costs that should be incurred to produce a single unit of product. Cost accounting is a crucial element for every company, as historical data presented through cost accounting records play an important role in supporting management in decision-making or policy-setting for the future (Andini et al., 2021).

The cost accounting process can be utilized for both internal and external purposes of the company. When cost accounting is directed for internal use, the primary focus is on management accounting. Conversely, if cost accounting is intended for external parties, special attention must be given to financial accounting. This aims to ensure that the information produced can provide significant benefits, especially in the context of decision-making (Cindy Vinella et al., 2022). Thus, cost accounting serves not only for internal financial reporting but also as a strategic tool aimed at enhancing efficiency, competitiveness, and the sustainability of the company in the long term. Furthermore, in an increasingly modern context, cost accounting has been integrated with digital-based accounting information systems. This integration allows for automatic and real-time cost recording. Consequently,

companies can prepare cost reports more quickly, accurately, and directly usable for analysis and decision-making. Therefore, cost accounting becomes a vital foundation in the management and operational accounting systems of companies across various industrial sectors.

2.2 Accounting Information System

An accounting information system is a network that consists of all procedures, forms, records, and tools used to process financial data into reports that can be utilized by management. These reports serve to control business activities and are subsequently used as tools in management decision-making (Fitriani et al., 2023). The accounting information system functions to collect, record, store, and process data to generate the information needed for decision-making (Hertati & Iriyadi, 2023). A system that serves as an accounting information system is responsible for gathering data that reflects the company's operations. Additionally, this system transforms that data into relevant information and communicates it to users who are not affiliated with the company (Hastuty HS et al., 2023).

Modern digital-based accounting information systems not only accelerate the flow of information but also strengthen integration among departments within an organization. The advancement of information and communication technology has enabled the creation of innovative solutions in the financial management of companies (Septiya, 2025). In the context of service companies, the presence of an accounting information system allows for the rapid, accurate, and efficient processing of transaction data. Good integration within the accounting information system enables information to flow efficiently throughout the organization, reducing errors and data inconsistencies. This is due to the system's ability to automate data collection and transactions, ensuring that the information gathered remains accurate and up-to-date.

2.3 Internal Control

Internal control plays a crucial role in maintaining the stability and integrity of an organization's operations. By definition, internal control is a plan that encompasses the organizational structure necessary for the company internally. The primary objectives of internal control are to protect the security of the company's assets, verify the accuracy of information, and validate accounting data. Additionally, internal control also functions to promote operational efficiency and ensure compliance with the management strategies that have been established (Nur et al., 2023).

The concept of internal control is not merely administrative; it also encompasses the collective responsibilities of various parties within the organization. Internal control can be understood as a process that is designed and implemented systematically, and is overseen by those responsible for managing other personnel and management. This process aims to achieve the organization's or entity's objectives related to the reliability of financial reporting, operational efficiency and effectiveness, as well as compliance with applicable laws and regulations (Adawiyah et al., 2023).

An organization utilizes an internal control system to achieve its operational goals, maintain accountability, and prevent fraud (Hanifah et al., 2023). Internal control becomes an essential element in organizational governance as it creates a structured and controlled work environment. This system serves as a management tool to identify risks and ensure that every activity is conducted according to established procedures. Control activities are implemented to provide reasonable assurance that the agency's objectives can be achieved, including efforts to prevent fraud (Adawiyah et al., 2023). Therefore, the effectiveness of the internal control system heavily relies on the commitment of all organizational elements to adhere to the policies and procedures that have been established.

2.4 Cost Of Revenue

The calculation of cost is a very important aspect of accounting. Therefore, the cost must be prepared in a proper and rational manner. This means that the costs charged as the cost of goods sold must reflect a fair value. In other words, the components of the cost must be allocated according to their respective functions, thereby creating transparency and accuracy in financial reports. The cost is defined as the economic contribution valued in rupiah, both that which has occurred and that which is expected to occur, in the process of producing goods or services. The cost of services is defined as the economic contribution that has occurred or will occur in the process of producing goods or services, measured in rupiah (Nurmaya & Anny Khabibah, 2021).

Cost plays a crucial role in determining the selling price of products. Accurate knowledge of costs enables companies to set competitive selling prices while ensuring that the expected profit margins can be achieved (Oesef & Faliyany, 2021). Cost information is very beneficial for companies in their efforts to plan management and develop strategies related to economic resources. With accurate cost information, companies can effectively plan and manage resources, as well as predict the outcomes of a given output (Fionasari et al., 2022). This allows companies to make better decisions regarding resource allocation, cost control, and operational efficiency.

Thus, accuracy in recording and allocating costs becomes a crucial aspect of the cost accounting system. Precision in recording and allocating costs not only affects financial reports but also plays an important role in managerial decision-making, budget planning, and performance evaluation. Therefore, companies must ensure that the cost accounting system implemented can provide accurate and relevant information.

2.5 Digital Recording System

Digitalization is a process that involves creating or improving business processes by utilizing digital technology and data (Yunaningsih et al., 2021). This process is not only limited to converting analog data into digital, but also includes redesigning work systems to be more efficient and adaptive to technological developments. Digital transformation has been a significant breakthrough in reaching the industrial market, thus creating great opportunities. This is mainly due to the fact that the current behavior of Indonesian society is highly dependent on the use of the internet in daily activities (Mumtaz & Karmilah, 2022). In this context, the utilization of digital systems not only speeds up processes, but also minimizes the risk of human error, especially in financial recording and reporting activities.

Although digitization is a crucial element in the digital transformation process, the concept of digitization itself includes a broader and holistic approach to organizational change (Sarjito, 2023). One of the real implementations of digitalization in service companies is the application-based cost of revenue recording system, which allows companies to record costs in real-time, structured, and transparent. By implementing a digital system, the cost recording process can be done more consistently and easily tracked. In addition, the system enables direct integration into financial reports. This in turn supports faster and more accurate managerial decision-making, thereby increasing effectiveness in the management of company resources.

3. Proposed Method

This research employs a descriptive qualitative approach aimed at providing an in-depth overview of the digital cost of revenue recording system implemented at PT Alam Mulya. The choice of this method is based on its ability to comprehensively gather information regarding the procedures, working mechanisms, and effectiveness of the system used in cost recording. The primary focus of this study is not on numbers or statistics, but rather on understanding the activities and context occurring within the company, particularly in the finance and accounting departments.

Data collection in this study is conducted through literature review, which is then supported by primary data obtained through interviews and direct field observations. The main sources of information in this research are employees who have authority and direct involvement in the recording of cost of revenue. Data is collected both directly and indirectly, through interviews as well as relevant documents related to the cost of revenue recording. Data analysis is performed using qualitative descriptive analysis methods. This method aims to describe the results of observations and findings in the field, thereby providing a comprehensive picture of work practices in the accounting field. Subsequently, the results of the analysis are compared with the theories that have been studied to assess the alignment between existing theory and practice.

4. Results and Discussion

Based on the data obtained during the research process, it can be concluded that PT Alam Mulya has implemented a digital-based financial recording system in its main business activities, especially in recording Cost of Revenue. The company uses the Shortcut-AM application as an Accounting Information System (AIS) to record all transactions related to direct operational costs, such as expenses for shipping goods, driver salaries, and expedition support material costs.

4.1. Initial Process of Recording Cost of Revenue

Based on observations and interviews with the finance department, the process of recording the cost of revenue at PT Alam Mulya begins with the retrieval of bank account transaction data. This transaction data serves as the primary reference for tracing all expense transactions that occur within a specific period. The bank statement provides actual payment evidence needed to reconcile internal system data with external banking data. Supporting documents such as invoices, receipts, and transfer confirmations are then collected as the basis for systematic cost recording.

The next step involves classifying costs according to direct operational activities. The accounting team categorizes expense transactions into specific accounts within Shortcut-AM, such as shipping costs, driver fees, and other direct expenses. This classification process must be carried out meticulously to avoid account misallocation, which could affect the accuracy of the cost of revenue report. Misclassification not only distorts financial data but may also lead to incorrect managerial decisions related to budgeting and operational planning. In this regard, technical proficiency with the system and an understanding of the account structure are crucial for ensuring the validity of the records. To support this, PT Alam Mulya has developed internal guidelines for account mapping and periodically updates them in line with business changes. Additionally, cross-checking mechanisms have been put in place to ensure that classified costs are reviewed before final reporting.

During the document verification stage, the finance department conducts a thorough reconciliation between the bank transaction data and the existing transaction documents. This process aims to ensure that every recorded expense is genuinely supported by physical evidence such as invoices, purchase receipts, delivery notes, and transfer confirmations. This reconciliation is essential to guarantee the legitimacy of transactions and to prevent duplicate entries or fictitious expenses. Additionally, the alignment between the nominal values in the documents and the bank transaction data serves as a primary indicator that the transactions are valid and should be recorded as part of the cost of revenue. This process also facilitates internal and external audits, as all records are based on well-documented concrete evidence. Thus, the reconciliation of supporting documents becomes a crucial step in maintaining transparency and accuracy within the company's cost recording system.

One significant finding is the importance of timely document collection. Delays in obtaining transaction evidence hinder the recording process and result in financial reports that do not reflect real-time conditions. This indicates that data integration among the finance, operational, and administrative divisions needs to be improved, allowing for more efficient and accurate cost recording. Inconsistent communication or lack of coordination between departments often leads to incomplete or late submissions of supporting documents. As a result, the accounting team may rely on estimations or temporary entries, which can compromise the reliability of financial data. To address this issue, PT Alam Mulya has initiated efforts to establish standardized documentation workflows and clearer deadlines for submission. Strengthening interdepartmental collaboration is expected to enhance the overall accuracy and timeliness of the cost of revenue reporting process.

4.2 Implementation of Shortcut-AM in the Recording System

Shortcut-AM is a digital-based software used by PT Alam Mulya to facilitate the automatic and integrated recording of financial transactions. Observations indicate that this system features general journal input, ledger management, and periodic cost reporting. Employees can record transactions directly through the journal input menu, select the relevant accounts, and electronically verify transaction evidence. Shortcut-AM also provides a general ledger module that allows for transaction checks based on specific accounts. This functionality supports the traceability of each entry, enabling quick audits and ensuring compliance with internal control procedures. The user-friendly interface helps streamline routine financial tasks, reducing manual workload and improving data accuracy. Overall, the implementation of Shortcut-AM reflects the company's commitment to modernizing its financial operations and enhancing reporting efficiency.

To further support accuracy in financial reporting, Shortcut-AM includes validation features that automatically flag discrepancies or incomplete entries before they are finalized. This built-in control mechanism enhances data reliability and helps reduce the likelihood of manual errors that could impact financial outcomes. The system also allows multi-user access with role-based permissions, ensuring that only authorized personnel can make specific changes or approve transactions. Such features not only strengthen internal controls but also align with best practices in financial governance. As companies increasingly rely on digital

tools to manage complex financial workflows, the presence of intelligent validation and access management becomes essential. These capabilities make Shortcut-AM a comprehensive solution for companies seeking both automation and accountability in their financial systems. Consequently, the software not only serves operational needs but also supports strategic financial management.

One of the key aspects of an effective financial system is its ability to ensure data consistency across multiple sources. Another important feature is the ease of financial data reconciliation, particularly in recording the cost of revenue. Shortcut-AM enables the integration of bank account transaction data with direct cost account grouping, thereby minimizing the risk of recording errors. This automation reduces the reliance on manual cross-checking and improves the speed and accuracy of the reconciliation process. It also greatly assists the accounting team in tracing transaction trails and ensuring that every recorded expense is genuinely supported by valid documents. With this system, the company can more quickly prepare profit and loss reports and evaluate operational efficiency on a regular basis. As a result, financial transparency and accountability within the organization are significantly improved.

The main advantage of Shortcut-AM lies in its ability to manage transactions in real-time, minimizing the risk of data loss, and facilitating both internal and external audit processes. Additionally, this system supports historical tracking of transactions, making it easier to analyze costs and plan budgets for future periods. In terms of efficiency, this system has accelerated the monthly reporting process and improved the consistency of financial data.

However, the implementation of Shortcut-AM still faces challenges, particularly regarding human resources. Some finance staff have not fully mastered the technical features available in the system, resulting in the need for additional manual verification during the recording process. This highlights the necessity for regular training to optimize the utilization of the system in accordance with the company's standard operating procedures.

4.3 Implementation Challenges and Strategic Solutions

In its implementation, the digital recording system at PT Alam Mulya still faces several challenges. First, there is a discrepancy between bank transaction data and internal records, often caused by sudden transactions without complete documentation. Second, errors in account input, particularly in selecting direct expense accounts and general expense accounts, frequently occur. Third, the system's limitations in automatically classifying complex transactions also hinder the achievement of full efficiency.

Furthermore, user adaptability plays a crucial role in the successful implementation of the digital recording system. Some employees, particularly those who are less familiar with digital accounting tools, require more time to adjust to the system's interface and procedures. This learning curve can temporarily affect the speed and accuracy of transaction input. To address this, PT Alam Mulya has initiated a mentoring system where more experienced users assist their peers during the transition phase. This peer-support approach not only enhances individual competencies but also fosters a culture of collaboration within the finance team. In the long run, such initiatives are expected to strengthen human resource capacity and ensure the sustainability of digital system adoption. Ultimately, the goal is to build a workforce that is not only technically proficient but also adaptable to future technological advancements.

In response to these challenges, the company has taken several corrective measures. One of these is strengthening cross-divisional communication to ensure that supporting documents can be collected in a timely manner. Additionally, the company is reorganizing the account classification guidelines and providing additional technical training to recording staff to enhance their understanding of the structure and functions of accounts within Shortcut-AM. It is hoped that these steps will reduce the frequency of recording errors and improve the quality of financial report data.

To ensure continuous improvement, PT Alam Mulya has committed to routinely reviewing the performance of its digital financial systems. Periodic evaluation efforts have also begun to assess the effectiveness of the digital recording system. This evaluation includes aspects of data accuracy, timeliness of recording, and the alignment between accounting information system theory and field practices. The process involves collecting feedback from finance personnel, analyzing system-generated reports, and comparing outcomes with predefined performance indicators. The evaluation results indicate an increase in efficiency in reporting the cost of revenue, although further improvements in integration and stronger internal controls are still needed. These findings serve as the basis for future system

enhancements and guide the company's strategy in optimizing digital tools for financial management.

5. Conclusions

The implementation of the digital cost of revenue recording system at PT Alam Mulya through the Shortcut-AM application has shown significant progress in terms of efficiency, speed, and accuracy in the recording of direct costs. This system facilitates real-time transaction recording, accelerates the financial reporting process, and enhances transparency in the presentation of accounting data. The digital recording process, which begins with the retrieval of bank transaction data and continues through the input into the general journal, has proven capable of minimizing manual errors and supporting both internal and external audit processes.

However, the success of this system still heavily relies on procedural consistency and the technical competence of the system users. The challenges faced, such as delays in document collection, account classification errors, and a lack of technical training, indicate that human resource aspects and cross-divisional coordination still need to be strengthened. Nevertheless, the Shortcut-AM system has positively contributed to the improvement of financial report quality, particularly in the recording of cost of revenue.

To optimize the digital cost of revenue recording system, PT Alam Mulya is advised to conduct regular technical training for relevant staff, establish effective coordination among divisions, and evaluate and revise the standard operating procedures (SOP) for cost recording. The development of automation features, such as the integration of bank transaction data with the internal journal system, is also crucial for enhancing efficiency. Additionally, internal oversight should be strengthened through routine audits and system adjustments based on periodic evaluations to support accurate and sustainable strategic decision-making.

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