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Submission date: 19-Jan-2026 04:21PM (UTC+0530)
Submission ID: 2859495977
File name: aj-review-assignment-173-Article_Text-981_-_Turnitin.docx (26.4K)
Word count: 4645
Character count: 29586

The Influence of Accounting Information System Receivables on Internal Control of Receivables

(Case Study on One of The Distributors of Cables and Electrical Equipment in West Java)

Abstract

This study seeks to assess the impact of the accounts receivable accounting information system on the internal management of accounts receivable at a cable and electrical equipment distributor in West Java. An excellent accounting information system is crucial in facilitating optimal accounts receivable management. This system ensures the precise and effective recording of accounts receivable transactions, monitors payment due dates, and generates pertinent data for executive decision-making. This study employs a quantitative methodology, utilizing data-gathering approaches by distributing questionnaires to all personnel engaged in accounts receivable management at the organization. The questionnaire was developed by assessing the independent variable of the accounts receivable accounting information system and the dependent variable of internal control over accounts receivable.

Data analysis was conducted using various statistical tests, including validity assessments, reliability evaluations, descriptive analysis, and fundamental linear regression analysis. The study's results demonstrate a robust and significant correlation between the accounts receivable accounting information system and the internal control of accounts receivable. Establishing an effective accounting information system can enhance internal control efficacy by ensuring transaction recording accuracy, facilitating real-time accounts receivable monitoring, and regulating the company's credit policy. This system mitigates the risk of bad debts by delivering prompt and precise information to management, enabling appropriate preventive measures.

Nonetheless, several elements beyond the accounts receivable accounting information system influence the internal control of accounts receivable, including management policies, personnel competencies, and the technology infrastructure that facilitates system implementation. Consequently, organizations are encouraged to enhance the deployment of accounts receivable accounting information systems by offering ongoing employee training, performing regular assessments of system efficacy, and creating more advanced system functionalities. Furthermore, organizations must enhance accounts receivable management rules and improve interdepartmental collaboration to achieve superior internal control.

This study concludes that the accounts receivable accounting information system significantly enhances internal control over accounts receivable. Establishing an effective system enhances operational efficiency while also augmenting transparency and accountability in accounts receivable management. This study's implications offer firms insight into the significance of employing information technology in internal control, particularly in mitigating the risk of losses from bad debts. This study aims to serve as a foundation for firms to sustainably enhance the quality of accounting information systems and internal controls.

Keywords: Accounting Information System Receivables, Internal Control of Receivables.

Introduction

Two years have elapsed since the initial case of COVID-19 was identified in Indonesia, during which we have coexisted with the virus. The influence of COVID-19 has undeniably altered numerous facets of life, necessitating our adaptation to the present circumstances, now referred to as the new normal. COVID-19 significantly impacts the economics of firms in Indonesia. Companies must adjust by formulating new policies for COVID-19 in compliance with central and regional government requirements concerning employee health. Most of its business enterprises have been adversely affected by the pandemic that struck Indonesia and the globe. The budget initially allocated for debt repayment and investment could not be executed due to diminished revenue stemming from reduced purchasing power, alongside expenses incurred to mitigate and prevent the spread of the COVID-19 virus within companies and the community. Consequently, during the COVID-19 epidemic, a corporation must enforce more significant measures to uphold its internal control system. The internal control system is crucial for sustaining the company's stability. Numerous enterprises have declared bankruptcy due to their inability to endure the prevailing environment. Effective internal control is essential to mitigate and address hazards that may emerge in the company's operations. This internal control encompasses planning, execution, and oversight to ensure the optimal implementation of defined policies and procedures. When this internal control is optimized, the company may swiftly and accurately resolve issues since it is already aware of the source of the error and the appropriate corrective measures. Maximizing the company's internal control will enhance its efficacy, reduce losses from fraud, and thus maximize profits. Control is responsible for identifying deviations in executing an established work method. Internal control functions are implemented to manage and mitigate risks effectively, ensuring healthy and safe operational operations are established. This component encompasses all rules and procedures across operational functions designed to safeguard firm assets. (Putri, Mialasmaya, Kumalasari & Prawiranegara, 2024; Anggraeni, Yusup, Rahman & Rusjiana, 2024; Regine, Ningsih, Juhara & Purana, 2023)

Assets are economic resources or riches a corporation possesses that can yield future commercial advantages. The presence of these assets is crucial for a firm, as they enable the business to function efficiently. Due to their liquidity, trade receivables are categorized as current assets, as they can be converted into cash within less than 12 months. Trade receivables are current assets that certain employees or clients can readily exploit and transfer. Consequently, a system and policy are required to manage the receivables effectively. This receivables management will subsequently aid in preserving the receivables as a component of the company's current assets. (Septiani, Yusup, Suzanto & Komara, 2023; Purwanto, Fitria, Juhara & Ramdani, 2024; Karmana , 2021)

Receivables management is crucial in facilitating the company's operational activities. Receivables control is an ongoing endeavor undertaken by management to enhance the efficiency of the company's operations. Nonetheless, the execution of internal control over receivables necessitates the involvement of all stakeholders, as employees will subsequently enact the policies established by management concerning receivables. (Oduro, Enyan, Acquah & Quarm, 2022; Kureljusic & Metz, 2023; Nguyen & Nguyen, 2022)

The internal control of receivables is conducted to maximize the company's efficiency in executing economic functions. A common issue with receivables is that consumers frequently delay payments beyond the specified timeframe, with some even disregarding their obligations entirely. This condition may adversely affect the organization, resulting in bad debts, interrupted cash flow, and challenges in paying suppliers, compromising the efficacy of the company's operating activities. (Syafira, Komara, Djuhara & Rusjiana, 2023; Muhamad, Juhara, Jannah & Ramdhani, 2021; Yeni, Komara, Suzanto & Rusjiana, 2023)

Besides the issue of delayed payments from clients, further complications arise from workers who misappropriate receivables, potentially jeopardizing the organization. Compelling accounts receivable management is crucial for enhancing operational efficiency and mitigating potential losses associated with accounts receivable issues. (Alotaibi, Khallaf & Gleason, 2024; Ashraf, Jamal & Ali, 2024)

The primary consumers are electrical equipment retailers in West Java, utilizing a more significant proportion of credit sales than cash transactions. Effective receivables control is crucial for the smooth and secure execution of operational activities. The issue encountered by a cable and electrical equipment distributor in West Java involved delayed consumer payments, leading to uncollectible debts, alongside employee fraud through the embezzlement of client payment deposits. In 2017, receivables were Rp10,865,039,329, of which Rp6,382,991,889 was paid punctually, and Rp4,482,047,440 were overdue, representing 41.25% of the total receivables for that year. In 2018, receivables from a cable and electrical equipment distributor in West Java totaled Rp31,781,436,045, with timely payments amounting to Rp15,850,415,725 and overdue receivables totaling Rp15,930,020,320, reflecting a percentage of 50.12%. Additionally, bad debts were recorded at Rp1,000,000. This condition indicates an increase of 8.90% in the percentage of late receivables in 2018 compared to 2017.

In 2019, the total receivables from a cable and electrical equipment Distributor in West Java amounted to IDR 39,895,066,166, comprising timely payments of IDR 21,071,415,596 and overdue receivables of IDR 18,751,376,523, representing 47.00%. Additionally, bad receivables totaled IDR 72,274,047. Notably, while the percentage of overdue receivables decreased by 3.12%, bad receivables experienced a significant increase compared to 2018. The growth is partially attributable to the company's efforts to expand its business by extending credit to new clients; nevertheless, the absence of thorough calculations in assessing creditworthiness has resulted in a considerable rise in bad receivables, leading to substantial losses for the company. In 2020, a cable and electrical equipment distributor in West Java reported receivables totaling IDR 35,915,445,887, with timely payments amounting to IDR 11,361,910,978 and overdue receivables of IDR 24,550,966,772, representing 68.36%.

Additionally, bad receivables were recorded at IDR 2,568,137. Notably, the percentage of overdue receivables increased by 21.36% in 2020 compared to 2019. In 2021, the total receivables amounted to IDR 25,666,112,965, with timely payments of IDR 10,977,483,181 and overdue receivables of IDR 14,687,327,642, representing 57.22%. Additionally, bad debts totaled IDR 1,302,142. This year, there was a reduction in the percentage of overdue receivables by 11.14% compared to 2020.

The data and analysis indicate that the collection of receivables surpassing the average due date constitutes 50% of the total collections for the current year, alongside the presence of bad debts that represent a loss for the organization. When consumers remit payments for receivables past the due date, it adversely affects the company's operations due to inadequate cash flow from these receivables. The company receives receivables past their due date, yet it must settle debts to suppliers promptly to ensure the delivery of ordered items. This situation can adversely impact operations, potentially leading to an inability to make sales due to depleted warehouse inventories. Furthermore, issues arise from misappropriating client receivables deposit monies perpetrated by sales personnel.

The efficacy of receivables control is a proactive measure implemented by the company to safeguard receivables from potential losses, ensuring the realization of the firm's operational objectives. The efficacy of receivables management can be assessed through several metrics, including preserving corporate assets, verifying the correctness and reliability of financial data, promoting operational efficiency, and adhering to management principles. Nevertheless, the efficacy of receivables

management can only be maximized with a robust information system operating within the organization. Asserts that a company's accounting information system must possess sufficient internal controls to mitigate risk. Consequently, a robust receivables accounting information system is essential to mitigate the risk of losses from receivables. The receivables accounting information system is crucial for the company's operations, given that most sales are credit transactions resulting in receivables. The outcomes of the receivables accounting information system provide management with data to optimize the effectiveness and efficiency of internal control over receivables. Properly implementing the receivables accounting information system will ensure optimal internal control of receivables. (Mayer, Lischke, Quick & Kalden, 2023; Zhang, 2024)

The accounts receivable accounting information system at a cable and electrical equipment distributor in West Java is not functioning optimally due to insufficient adherence to procedural implementation within the system. Several issues encountered in the accounts receivable accounting information system at a cable and electrical equipment distributor in West Java include the following: Errors frequently plague the firm's system, and fixing these issues often demands a significant amount of time due to the reliance on external resources or an IT department that operates outside the company. Daily operations suffer from limitations in data entry as personnel frequently encounter hardware failures caused by inadequate maintenance. Additionally, discrepancies in accounts receivable data persist, resulting in subpar precision of that information. The staff placement decisions, especially within the accounts receivable accounting information system, fall short of optimal effectiveness. Moreover, the absence of a systematic approach for conducting background checks and evaluating the payment capacity of potential clients exacerbates these challenges, leaving the firm vulnerable to inefficiencies and potential losses.

As evidenced by the description and statistics, the accounts receivable accounting information system at a cable and electrical equipment distributor in West Java has not been optimally implemented. Consequently, the company requires a policy to enhance the efficiency of its accounts receivable accounting information system; one measure to implement is the establishment of internal controls for accounts receivable. Implementing internal controls for accounts receivable is anticipated to reduce the likelihood of risks and losses, hence ensuring the reliability of the accounts receivable accounting information system. The potential dangers must be addressed promptly and effectively to prevent escalation and prolonged issues. This condition is executed to ensure that the objectives are met as anticipated by the company. The accounts receivable accounting information system and the internal control of accounts receivable are interdependent and must operate concurrently. Operating an accounts receivable accounting information system is unfeasible without internal control over accounts receivable. Based on the aforementioned issues and descriptions, it can be inferred that a correlation exists between the accounts receivable accounting information system and the internal control of accounts receivable. An accounting information system provides information for business proprietors, enhances the information produced by existing systems, strengthens internal accounting control, and assists in the preservation of accounting records. This study aims to assess the impact of the accounts receivable accounting information system on the internal management of accounts receivable.

Research Method

This study employs a quantitative research method, utilizing data collected and examined as numerical information processed statistically. This study aimed to assess the impact of the accounts receivable accounting information system on the internal management of accounts receivable at a distributor of

cables and electrical equipment in West Java. This study's population comprised all West Java cable and electrical equipment distributor employees, totaling 30 individuals. Due to the relatively small population, saturated sampling was employed, encompassing the entire population in the sample. This method enables the research findings to accurately reflect the overall situation at a West Java cable and electrical equipment distributor.

This study employed a data-gathering strategy involving the distribution of questionnaires to all employees at a cable and electrical equipment distributor in West Java. The questionnaire was created to assess variables related to the accounts receivable accounting information system and the internal control of accounts receivable. The questionnaire employs a Likert scale featuring graded response options, ranging from "strongly disagree" to "strongly agree," to assess respondents' impressions of the examined variables.

After data collection, the ensuing stage is to perform validity and reliability tests on the employed questionnaire. The validity test seeks to confirm that the questionnaire accurately measures the intended constructs. In contrast, the reliability test assesses the consistency and stability of the questionnaire across different contexts or timeframes. The validity and reliability assessment were conducted utilizing SPSS 26 for the Windows program.

This study employs many statistical techniques for data analysis. Initially, descriptive analysis summarizes the obtained data, including frequency distribution, mean, and standard deviation. This investigation seeks to assess employee perceptions of the accounts receivable accounting information system and internal controls related to accounts receivable at a distributor of cables and electrical equipment in West Java.

A correlation coefficient study is conducted to ascertain the relationship between the accounts receivable accounting information system and the internal control of accounts receivable. The correlation coefficient will indicate the degree and direction of the association between the two variables, specifying whether the relationship is positive or negative and its intensity.

A simple linear regression analysis is employed to determine the impact of the accounts receivable accounting information system on the internal control of accounts receivable. This analysis identifies the accounts receivable accounting information system as the independent variable and the accounts receivable internal control as the dependent variable. This regression study will demonstrate the extent to which variations in the accounts receivable internal control may be attributed to modifications in the accounts receivable accounting information system. Ultimately, a determination coefficient (R^2) analysis is conducted to ascertain the contribution of the independent variable to the dependent variable. The determination coefficient is the proportion of variation in accounts receivable internal control that can be elucidated by the accounts receivable accounting information system.

Results and Discussion

This study used a questionnaire as the instrument for data collection. Validity and reliability tests are conducted initially to assure the quality of the data collected and processed. This study presents the outcomes of the validity and reliability tests.

Table 1. Assessment of Validity and Reliability

No	Accounting Information System Receivables	Internal Control of Finished Goods Inventory
1	0,467	0,549
2	0,432	0,520
3	0,626	0,589
4	0,637	0,693
5	0,635	0,685
6	0,656	0,622
7	0,655	0,666
8	0,646	0,739
9	0,554	0,782
10	0,666	0,512
11	0,469	0,569
12	0,681	0,600
13	0,656	0,662
14	0,597	0,659
15	0,394	0,496
16	0,465	0,422
17		0,625
18		0,452
Cronbach's Alpha	0,843	0,893

Table 1 indicates that each questionnaire item exhibits distinct association values for the variables of Accounting Information System Receivables and Internal Control of Receivables. Validity testing is conducted by assessing the correlation between each question item and the overall score of the corresponding variable. A correlation value exceeding 0.3 is deemed legitimate, indicating that the question item effectively measures the intended construct.

The correlation values for the question items related to the Accounting Information System Receivables variable range from 0.394 to 0.855. This score signifies that all tested items satisfy the validity criteria as they exceed the threshold of 0.3. This condition signifies that the questionnaire

items are reliable for assessing the accounting information system of receivables at a Distributor of Cables and Electrical Equipment in West Java.

Simultaneously, the correlation value for the Internal Control of Receivables variable falls within the permissible range of 0.452 to 0.885. This condition indicates that the questionnaire effectively assesses the internal control variable of receivables. The questionnaire employed in this study was validated since each item demonstrated a robust connection with the observed variables.

This study's reliability assessment was quantified using the Cronbach's Alpha coefficient. A satisfactory Cronbach's Alpha rating often exceeds 0.7. The proximity to 1 indicates greater reliability of the instrument. The Accounting Information System Receivables variable exhibits a Cronbach's Alpha value of 0.843, whilst the Internal Control of Receivables variable demonstrates a value of 0.893. Both results exceed the threshold of 0.7, indicating that the questionnaire has excellent internal consistency. The equipment is dependable and yields consistent findings when replicated under identical settings. The outcomes of this validity and reliability assessment instill assurance that the instrument employed in this study can accurately and consistently measure the examined variables. A high validity score signifies that each questionnaire item pertains to the topic being assessed, and a high reliability score suggests that respondents' answers remain consistent across time.

With these results, researchers can forward to the data analysis phase, confident that the questionnaire satisfies the standards for an effective research instrument. Every question in the questionnaire is deemed suitable for analyzing the impact of the accounts receivable accounting information system on the internal management of accounts receivable at a distributor of cables and electrical equipment in West Java.

Furthermore, these findings corroborate the premise that the Accounting Information System and Internal Control of Accounts Receivable variables can be quantified objectively and uniformly. In financial management, effective internal control of accounts receivable is essential for sustaining the company's financial stability, particularly with managing accounts receivable. Consequently, dependable and valid devices are essential for generating precise and accountable data.

The validity and reliability tests demonstrate that the questionnaire employed in this study is highly practicable. This condition enhances the integrity of the data utilized to examine the correlation between the accounts receivable accounting information system and the internal management of accounts receivable at a distributor of cables and electrical equipment in West Java.

Table 2. Results of the Simple Linear Regression Analysis

No.	Variable	Unstandardized Coefficients	t	Sig	Decision
	Constanta	11.328	1.906	0.067	
1.	Internal Control of Finished Goods Inventory	0.938	8.244	0.000	Significant
R	0.842[a]				
R Square	0.708	Error	0.292		

Table 2 indicates that the constant value (intercept) is 11.328, with a t-value of 1.906 and a significance level of 0.067. This constant number signifies that in the absence of the Accounts Receivable Accounting Information System (zero value), the Internal Control value of Accounts Receivable at one of the cable and electrical equipment distributors in West Java remains at 11.328. The significance value of the constant is 0.067, exceeding 0.05, which indicates that these constant lacks statistical significance. The internal control value of accounts receivable, independent of the accounts receivable accounting information system, lacks substantial statistical significance. The independent variable in this study is the Accounts Receivable Accounting Information System, exhibiting a regression coefficient of 0.938. The regression coefficient signifies that a one-unit rise in the accounts receivable accounting information system will elevate the internal control value of accounts receivable by 0.938, assuming all other variables are held constant. The result exhibits a t value of 8.244 and a significance level of 0.000, indicating that the impact of the accounts receivable accounting information system on the internal control of accounts receivable is highly significant. The significance value, being substantially less than 0.05, indicates that the association between the two variables is not coincidental but has a genuine impact.

This study highlights the significance of the accounts receivable accounting information system at a cable and electrical equipment distributor in West Java in enhancing internal control of accounts receivable. A proficient accounts receivable accounting information system enables organizations to oversee current accounts receivable, mitigate credit risk, and avert bad debts that could adversely affect the organization. Consequently, enhancements in this system will immediately facilitate improved accounts receivable administration, as indicated by the relatively high positive coefficient value.

The R-value in the table is 0.842, signifying a robust association between the accounts receivable accounting information system and the internal control of accounts receivable. This value approximates 1, indicating a strong correlation between the two variables. This association indicates that the accounts receivable accounting information system has a significant and favorable link with the internal control of accounts receivable at a distributor of cables and electrical equipment in West Java.

The R Square (R^2) score of 0.708 indicates that 70.8% of the variation in the internal control of accounts receivable is attributable to the accounts receivable accounting information system. This substantial percentage suggests that most alterations or fluctuations in the internal control of accounts receivable at a Distributor of Cables and Electrical Equipment in West Java are attributable to the accounts receivable accounting information system. The remaining 29.2% is attributed to variables not encompassed within this model.

The significance value for the accounts receivable accounting information system variable, as determined by the simple linear regression test, is 0.000. The significance value, being less than 0.05, indicates that the accounts receivable accounting information system has a statistically significant impact on the internal control of accounts receivable. The hypothesis of this study, which posits a considerable impact of the accounts receivable accounting information system on the internal control of accounts receivable, is accepted.

This study's results yield significant consequences for a Distributor of Cables and Electrical Equipment in West Java. An efficient accounts receivable accounting information system is crucial for managing a company's accounts receivable. Enhanced systems enable organizations to efficiently monitor current accounts receivable, mitigate the risk of bad debts, and guarantee the implementation of robust internal controls in managing accounts receivable.

The management of a cable and electrical equipment distributor in West Java might utilize the findings of this study to enhance its accounting information systems. Investing in superior information technology and training for personnel managing accounts receivable can enhance the efficiency and efficacy of the company's internal controls.

The findings of this study suggest that additional elements, apart from the accounts receivable accounting information system, may influence the internal control of accounts receivable, albeit to a lesser extent (29.2%). Consequently, additional studies may be undertaken to investigate other elements that could influence the internal control of accounts receivable, such as credit policy, risk management, or company culture.

The findings in Table 2 demonstrate that the receivables accounting information system significantly impacts the internal control of receivables at a distributor of cables and electrical equipment in West Java. This study demonstrates that 70.8% of the variation in internal control of receivables is attributable to the receivables accounting information system, as shown by an R Square value of 0.708. A regression coefficient of 0.938 signifies that enhancements in the receivables accounting information system will improve the internal management of receivables. Furthermore, an exceedingly low significance level (0.000) denotes that this link is statistically significant, so it can be utilized as a foundation for managerial decision-making. Consequently, a Distributor of Cables and Electrical Equipment in West Java must enhance its receivables accounting information system to fortify internal management of receivables and, ultimately, augment the company's financial performance.

The findings suggest that deploying an Accounting Information System for Receivables significantly enhances the efficacy of Internal Control over Accounts Receivables. This system mitigates the danger of recording errors, enhances the precision of receivables monitoring, and supplies the necessary information for improved decision-making concerning the company's credit policy. Nonetheless, several elements, like human resource competencies and management strategies, can influence the efficacy of receivables control. Consequently, organizations are recommended to optimize the accounting information system for receivables by implementing employee training, conducting regular system evaluations, and developing more advanced features to enhance the internal control of receivables. Consequently, the internal management of receivables can operate more efficiently, reducing the risk of losses from bad debts.

The research findings indicate that an Accounting Information System (AIS) for receivables significantly enhances the efficacy of internal control over accounts receivable. El Salsabila et al. (2025) analyze sustainable internal control systems and demonstrate that implementing a robust AIS optimizes tracking and management of receivables, mitigating risks associated with errors and discrepancies. This is further supported by Chen et al. (2024), who emphasize that administrative audit regulations improve the quality of accounting information, underlining the importance of a well-integrated system for effective monitoring and control. Additionally, Sewpersadh (2025) highlights how emerging technologies shape adaptive structural audit processes, suggesting that a contemporary AIS can be equipped with features that enhance internal control mechanisms. Jin (2024) posits that a well-functioning internal control framework balances management risk appetite, reinforcing the role of AIS in safeguarding financial information. Lastly, Sun et al. (2024) note that effective internal control contributes to improved stock liquidity, indirectly reflecting the overall health of accounts receivable management. Together, these studies illustrate that a specialized AIS not only strengthens internal controls but also fosters greater financial integrity and operational efficiency.

Conclusion

The study's findings indicate that the accounts receivable accounting information system significantly and positively influences the internal control of accounts receivable at a cable and electrical equipment distributor in West Java. An efficient accounts receivable accounting information system has demonstrated its capacity to enhance internal control quality, thereby assisting organizations in the more effective monitoring and management of accounts receivable. A dependable information system enables organizations to mitigate the risk of bad debts and enhance cash inflows from accounts receivable. This study demonstrates that the accounts receivable accounting information system may elucidate the majority of variances in the internal management of accounts receivable at a Distributor of Cables and Electrical Equipment in West Java. The efficacy of the internal control executed by the company is directly proportional to the quality of the installed information system. The results suggest that organizations must persist in enhancing their accounting information systems to guarantee the accurate and efficient execution of all activities related to recording, reporting, and managing accounts receivable.

This study emphasizes creating and sustaining information systems that align with the company's requirements, particularly in accounts receivable management. An advanced system facilitates transaction recording and delivers expedited, exact information to management, enabling more accurate decision-making regarding receivables management. This result will ultimately assist the organization in sustaining financial stability and mitigating potential losses from bad debts. This study reinforces the notion that adequate internal control significantly relies on a robust and cohesive information system. An acceptable information system enables a Distributor of Cables and Electrical Equipment in West Java to enhance the effectiveness of control activities, including verifying receivables, monitoring maturity, and assessing receivables risk. Consequently, firm management must persist in assessing and enhancing an accounts receivable accounting information system to facilitate superior internal control. This study concludes that the accounts receivable accounting information system is crucial to the company's internal control. Improved accounts receivable management will enable the organization to sustain a steady cash flow and mitigate the risk of financial loss. These findings may serve as a benchmark for other organizations seeking to enhance their internal controls by adopting a superior accounting information system.

References

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