

Analysis of the Implementation of Internal Controls on Food Procurement at the Anantara Uluwatu Bali Resort Hotel

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Abstract

The hospitality industry plays a vital role in supporting the tourism sector, where effective internal control systems are essential to ensure efficiency, accountability, and cost control in operational processes such as food procurement. This research explores the application of internal control in the food procurement process at Anantara Uluwatu Bali Resort, utilizing the five core components of the COSO (Committee of Sponsoring Organizations of the Treadway Commission) internal control framework. A qualitative descriptive method was employed, with data gathered through interviews, direct observations, and documentation review. The results reveal that the resort has implemented a foundational internal control system supported by organizational structures, standard operating procedures (SOPs), and an integrated information system Visual Hotel Program (VHP). Nevertheless, certain implementation gaps were identified, such as overlapping responsibilities between receiving and storekeeping functions, the lack of a formal risk assessment system, and frequent reliance on undocumented informal communication. Furthermore, the monitoring activities remain limited and are mainly carried out through informal daily briefings rather than systematic internal audits. In summary, the internal control practices within the food procurement operations at the hotel are not yet fully effective. To enhance the system's performance, improvements are needed in areas such as segregation of duties, risk identification, procedural compliance, and the establishment of routine internal monitoring mechanisms.

Keywords: COSO Framework, Food Supply Procurement, Internal Control, Operational Monitoring.

1. Introduction

The hospitality industry is one of the key sectors in tourism that contributes significantly to the economy. Hotels not only offer accommodation, but also food and beverage services that require an optimal, accountable, and controlled food procurement system. Food procurement occurs when the warehouse or other departments make requests, which are then processed by the purchasing department. Internal control of staple foods requires coordinated cooperation from the hotel in controlling food procurement, including purchasing, receiving, storage, and expenditure. Internal control is carried out to ensure that food purchasing costs are within budget, or even below the established budget (Irawan et al., 2022). In addition to helping ensure smooth hotel operations, inventory also plays a role in creating operational profitability. To achieve optimal profitability, inventory must be managed optimally so that it remains stable according to plan (Rahayu & Arnawa, 2023).

Controlling raw material inventory is an issue that requires attention, as the size of the inventory will determine and affect the smooth flow of raw materials and the company's optimal performance (Wulandari & Kurniawan, 2022). Inventory is also a company asset that



faces a high risk of loss and damage to raw materials. Therefore, internal inventory control is necessary to protect inventory from these risks, while anticipating the possibility of fraud and improving the effectiveness of existing inventory management (Lestari & Sudrajat, 2023). The implementation of good internal control over inventory can create optimal control activities for the company in determining the amount of inventory owned by the company, preventing various violations and fraud that can harm the company, and providing physical security for inventory from theft and damage (Aznedra & Safitri, 2018; Juliana et al., 2023). The existence of good internal controls can at least minimise errors and fraud, so that if there are indications of errors and fraud, they can be addressed immediately, thereby preventing the company from incurring greater losses (Ambarwati, 2018).

Internal control plays a vital role in regulating procurement, reducing the risk of irregularities, and improving operational accountability. Internal control includes organisational structures, methods and measures that are coordinated to safeguard organisational assets, check the accuracy and reliability of accounting data, promote optimal performance and encourage compliance with management policies (Mulyadi, 2016). However, practices in the field often reveal weaknesses in the implementation of internal controls. Several previous studies have found that dual roles, weak document verification, and lack of monitoring are factors that reduce the effectiveness of internal control systems. This is also the case at the Anantara Uluwatu Bali Resort Hotel, where discrepancies between purchase orders (POs) and invoices, receipt of goods without clear authorisation, and undocumented informal communication were found. Based on these issues, this study was conducted with the aim of analysing the extent of internal control implementation in food procurement at the Anantara Uluwatu Bali Resort Hotel, as well as identifying weaknesses and providing recommendations for improvement.

Internal controls must be adequately designed, meaning they must be appropriate to the needs of the organisation using them. Organisations that do not have adequate internal controls will erode the trust of stakeholders (Setiadi, 2023). Internal control needs to be implemented as optimally as possible within a company to prevent and avoid errors, fraud and deviations from the objectives and targets established in the planning (Nainggolan, 2018). The importance of an optimal procurement process means that internal control plays a significant role in ensuring that each stage of procurement runs in accordance with applicable procedures. In the context of hotel operations, internal control over procurement is an important measure to support accountability and optimal resource management. This issue requires serious attention as it can have a direct impact on the optimisation of operational costs and the overall financial performance of the hotel. Based on the background described above, the researcher will conduct a study entitled Analysis of the Application of Internal Control of Food Procurement at the Anantara Uluwatu Bali Resort Hotel.

2. Literature Review

2.1. Internal Control

Internal control is a system designed to provide reasonable assurance that the organisation's objectives will be achieved. Mulyadi (2016) states that the objectives of internal control are to safeguard assets, verify the accuracy of accounting data, promote efficiency, and ensure compliance with management policies (Sofwan & Khairani, 2024). Internal control is one of the functions in management that must be carried out by a company in order to direct and guide the organisation towards its desired goals.

The COSO (2013) framework defines five components of internal control that are widely used in evaluating the effectiveness of internal control systems, namely control environment, risk assessment, control activities, information and communication, and monitoring. Previous studies have shown that without clear separation of duties, documented procedures, and strict monitoring, internal control systems have the potential to not function optimally. In addition, undocumented communication can lead to weak accountability. Human resource factors such as integrity, competence, and compliance are also important aspects of internal control effectiveness.

Sujarweni (2015) reveals that the company's objectives in creating an internal control system are to safeguard the organisation's assets, to maintain the accuracy of the company's financial reports, to ensure the smooth running of the company's operations, to maintain discipline in complying with management policies, and to ensure that all levels of the company comply with the laws and regulations that have been established within the company.

2.2. Procurement of Foodstuffs

Procurement can be defined as a system of exchange between sellers and buyers. Procurement is the process of acquiring goods and services, including all activities related to determining the type of products needed, executing purchases, receiving and storing goods, and administering purchase contracts (Wicaksono, 2016). Arisuta (2022) foodstuffs are materials that usually come from animals or plants that can be eaten by living creatures to provide energy and nutrients, including:

- 1) Plant-based foods are foods that come from plants (such as roots, stems, branches, leaves, flowers, fruits, or parts of plants, even the whole plant) or foods processed from plant-based ingredients. Vegetables are foods that contain fiber and are a source of vitamins. Vegetables can provide greater health benefits than supplements. Fruits contain various nutrients needed by the body, such as protein, vitamins, minerals, and fiber. Some vitamins and minerals contained in fruits act as antioxidants, or counteract harmful compounds in the body.
- 2) Animal-based foods are foods derived from animals or processed foods derived from animal products. These two types of food have different characteristics and therefore require different handling and processing.

The food procurement process involves several stages, starting from planning requirements, creating purchase requests (PRs) and purchase orders (POs), receiving goods by the receiving department, storage by storekeepers, and recording by cost control and finance. The effectiveness of procurement is greatly influenced by compliance with SOPs, the selection of the right suppliers, and coordination between departments (Nugraha et al., 2023). Errors in any of these stages can result in wasted costs, reduced service quality, and even financial losses.

2.3. Procedure

A procedure is a series of clerical activities, usually involving several people in one or more departments, created to ensure uniform handling of recurring company transactions (Mulyadi, 2016). A procedure is a series of processes consisting of systematic steps or stages that are interrelated and carried out sequentially to achieve a specific goal. Procedures do not only cover technical activities, but also involve coordination between individuals or work units within a department or across departments within an organisation or company (Marisyah et al., 2024).

3. Methods

3.1. Research Approach and Type

This research uses a qualitative method with a descriptive approach. This method was chosen because it is capable of providing an in-depth understanding of goods and services procurement practices as well as internal control in the context of a real organization. The qualitative approach allows researchers to understand phenomena based on participants' perspectives and meanings constructed from their direct experiences. Descriptive qualitative research focuses on in-depth exposition of processes and mechanisms that occur without manipulating variables or testing hypotheses.

3.2. Research Location and Time

This research was conducted in organizational units directly involved in procurement activities, namely the purchasing, receiving, storekeeping, and accounting departments. Location selection was done purposively based on considerations of relevance to the research focus, namely the procurement and internal control system.

3.3. Subjects and Determination of Informants

The subjects of this research consist of individuals who have direct involvement in the goods and services procurement process. Informants were selected using purposive sampling technique, which is a technique for determining informants based on certain considerations relevant to research needs. Informant criteria include: (1) having responsibility or role in procurement activities; (2) understanding internal control policies and practices; and (3) willing to provide information openly and in-depth. Key informants include employees from the purchasing, receiving, storekeeping, and accounting departments.

3.4. Data Collection Techniques

Data in this research was collected through technique triangulation, namely the use of several data collection methods to increase the validity of research results. Three main techniques used include in-depth interviews, direct observation, and document analysis. In-depth interviews were conducted with key informants who had been determined purposively. Interviews were semi-structured so that researchers could explore information flexibly and in-depth regarding procurement procedures, control mechanisms, and obstacles faced.

In addition, researchers conducted direct observation of the implementation of the procurement process, from the purchase requisition stage to goods receipt. This observation allowed researchers to observe the application of procedures and internal control systems in the field in real terms. The last technique is document analysis, namely the examination of various supporting documents such as purchase requisition (PR), purchase order (PO), invoice, and goods receipt report. Document analysis aims to assess the conformity between the implementation of procedures and organizational policies as well as applicable internal control principles.

3.5. Data Validity Test

Data validity was maintained through triangulation of sources, techniques, and time. Source triangulation was carried out by comparing information obtained from various informants to see consistency of views. Technique triangulation was carried out by matching the results of interviews, observations, and document analysis, so that the data obtained is more comprehensive and valid. Meanwhile, time triangulation was carried out by collecting data at different times to ensure the reliability and stability of information.

3.6. Data Analysis Techniques

Data analysis was carried out using the interactive model of Miles and Huberman as stated by Sugiyono (2024), which includes three main stages: data reduction, data display, and conclusion drawing and verification. The first stage, data reduction, is the process of selecting, simplifying, and focusing data relevant to research objectives. The second stage, data display, is carried out by organizing data in the form of narratives, tables, or charts to facilitate the interpretation process. The final stage is conclusion drawing and verification, which is the process of finding patterns, relationships, and meanings from the data that has been collected, then rechecking the validity of findings. This analysis process is carried out interactively and repeatedly until valid and representative conclusions are obtained regarding the phenomenon being studied.

4. Results and Discussion

4.1. Analysis of Internal Control Environment in Food Procurement at Anantara Uluwatu Bali Resort According to COSO

Based on the results presented in Table 1, it can be identified that the implementation of internal control in the procurement process at Anantara Uluwatu Bali Resort reflects commitment to the main principles of COSO.

Table 1. Application of Internal Control Components in the Procurement Control Environment at Anantara Uluwatu Bali Resort According to COSO

Indicators	Reality	Analysis
Integrity and ethical values	The organisation instils ethical values and integrity through a code of conduct, training, and disciplinary action against violations.	The integrity and ethical values applied at Anantara Uluwatu Bali Resort create a professional environment full of honesty, friendliness, and kindness.
Independence from management and oversight	Authorisation is carried out in stages and takes a long time in procurement.	Authorisation is applied as a form of supervision that can help make the procurement system more controllable and minimise errors that may occur.
Commitment to competence	There is a fixed Standard Operating Procedure (SOP) that serves as a guideline for work.	The SOP policy applied by each section can help the work in that section run smoothly.
Audit committee participation	Supervision by the Finance Controller from Anantara Uluwatu Bali Resort is carried out regularly every year.	The participation of the audit committee in every process can prevent errors and fraud that are detrimental to the company.
Organisational structure and delegation of authority	There are an organisational structure and assignment of tasks in each section.	The organisational structure and assignment of tasks to each section within a department can facilitate the coordination of company operations.

Source: Data processed from primary data, 2025

The control environment is the foundation of an internal control system because it determines the extent to which an organization's policies, values, and culture support effective operations. At Anantara Uluwatu Bali Resort, this is realized through a clear vision, mission, SOPs, and organizational structure. All of these elements help guide employees to work according to the rules and their responsibilities. However, in practice, the effectiveness of the control environment still needs to be improved, especially in terms of consistency of implementation and supervision in the field.

Ethical values and integrity are also an important part of the hotel's work culture. The implementation of a code of ethics, training, and work discipline helps to foster honesty, friendliness, and professionalism in every employee. The hotel also fosters a work culture of mutual respect, attention to employee welfare, and open communication between departments to create a harmonious and productive work atmosphere.

The control system is strengthened by a tiered authorization system from users to financial supervisors to prevent errors or purchases that do not comply with procedures. Each department has SOPs as work guidelines, so that task implementation is more focused. In addition, routine supervision by the Financial Supervisor is carried out annually to ensure compliance, prevent fraud, and find discrepancies. A clear organizational structure also helps smooth coordination between departments and maintains the hotel's operational effectiveness.

4.2. Internal Control Analysis of Risk Assessment in Food Procurement at Anantara Uluwatu Bali Resort According to COSO

The analysis of the implementation of internal control on the risk assessment aspect in the food procurement process at Anantara Uluwatu Bali Resort is structured based on the COSO framework. The details of its implementation are presented in Table 2.

Table 2. Application of Internal Control Components for Procurement Risk Assessment at Anantara Uluwatu Bali Resort According to COSO

Indicator	Reality	Analysis
The company establishes appropriate objectives that are aligned with its mission	Operational objectives are established by management and disseminated through SOPs and regular briefings.	The establishment of goals is carried out in a structured manner, supporting performance achievement and internal control.
Identify and assess risks	There is no formal system for identifying risks in procurement. Risks such as delays, non-conforming goods, and PO-invoice price discrepancies occur frequently.	These risks are quite serious and can cause losses in terms of both operational costs and hotel service quality. Without proper risk assessment, hotels tend to be reactive rather than preventive.
The company identifies and assesses significant changes	Vendor changes and policy adjustments are made according to market conditions, with periodic evaluations by purchasing and cost control.	The company is quite adaptive to change, but risk assessment documentation needs to be improved.
Risks are assessed based on their likelihood and impact	Risk assessments are conducted based on experience and routine reports, but do not yet use a formal risk matrix.	Risk assessment is still carried out subjectively based on experience, without using a quantitative approach or structured risk measurement tools.

Source: Data processed from primary data, 2025

Risk assessment is an important part of internal control because it helps identify and anticipate obstacles that could disrupt operational smoothness. At Anantara Uluwatu Bali Resort, risk assessment in the food procurement process has not been carried out systematically and there is no clear documentation. Management also does not have a formal mechanism for assessing risk, even though problems such as late deliveries, goods that do not meet specifications, and price differences between purchase orders (POs) and invoices still occur frequently.

The absence of a risk assessment system means that the hotel tends to be reactive, resolving problems after they occur rather than preventing them from the outset. This can

result in losses in the form of wasted costs, operational delays, and a decline in the quality of service provided to guests. Problems that arise in the procurement department can also have an impact on kitchen performance and overall guest satisfaction.

Anantara Uluwatu Bali Resort needs to develop a planned risk assessment system that is integrated with its procurement procedures. This can be done by identifying potential risks at each stage, assessing their impact, and preparing prevention strategies. This will enable the hotel to be better prepared to deal with potential problems, maintain cost efficiency, and improve the quality of its food procurement operations.

4.3. Internal Control Analysis of Control Activities in Food Procurement at Anantara Uluwatu Bali Resort According to COSO

The implementation of control activities in the food procurement system at Anantara Uluwatu Bali Resort is carried out with reference to the COSO framework. An overview of the implementation of each internal control component in this aspect is presented in Table 3.

Table 3. Application of Internal Control Components in Procurement System Control Activities at Anantara Uluwatu Bali Resort According to COSO

Indicators	Reality	Analysis
Performance reviews	Anantara Uluwatu Bali Resort has conducted internal audits once a year.	Internal audits need to be conducted to improve the reliability of work results.
Separation of duties	The separation of duties at Anantara Uluwatu Bali Resort has not been implemented, as there are still overlapping duties such as receiving and storekeeper and accountant and cost control.	Separation of duties is necessary to minimise opportunities to conceal errors or irregularities in operational processes.
Operational policies and procedures	Discrepancies between goods received and purchase orders and invoices received, as well as goods received without purchase orders.	There is a need for policies and procedures governing sudden procurements to minimise discrepancies between goods received and documents, which can cause disruptions in operational processes.

Source: Data processed from primary data, 2025

Control activities are policies and procedures established to ensure that management directives are carried out correctly and efficiently. At Anantara Uluwatu Bali Resort, control activities in food procurement include internal audits, document control, authorization systems, segregation of duties, and supporting operational policies. Internal audits are conducted annually to assess the effectiveness of the control system, ensure compliance with SOPs, and improve the reliability of data and work systems.

Although these controls are in place, several weaknesses have been identified in their implementation. There is an overlap of duties between receiving and warehouse staff, as well as between the accounting and cost control departments. This can lead to the risk of abuse of authority and reduce the effectiveness of supervision. In addition, there are still cases of discrepancies between goods received, purchase orders (POs), and invoices, and even goods received without official documents. This situation indicates weak controls in the emergency procurement process carried out outside of standard procedures.

To overcome this, management needs to review the division of tasks between departments so that there is no duplication of work. The hotel also needs to create a specific policy for emergency procurement so that every transaction is clearly recorded and accountable. With this step, the food procurement process can run more orderly, accurately, and in accordance with the principles of good internal control.

4.4. Analysis of Internal Control of Information and Communication in Food Procurement at Anantara Uluwatu Bali Resort According to COSO

The implementation of the information and communication component in the internal control of food procurement at Anantara Uluwatu Bali Resort is carried out based on the COSO framework. The details of the implementation of the information and communication aspect are presented in Table 4.

Table 4. Application of Information and Communication Procurement Internal Control Components at Anantara Uluwatu Bali Resort According to COSO

Indicators	Reality	Analysis
Information dissemination and communication	The procurement process utilises the VHP system as an interdepartmental information and communication system.	The information and communication systems used in the procurement process create a form of communication that facilitates the delivery of information between departments.
Availability of Relevant and Timely Information	Daily data on kitchen requirements, purchase orders (POs) and delivery schedules from suppliers are provided in real time through the VHP-based internal system.	The organisation identifies, generates and uses information directly related to operations, control and reporting to support quick and accurate decision-making.
Targeted Internal Communication	Communication between management and operational staff takes place regularly through daily briefings every morning.	Information is communicated consistently to all relevant personnel, both from management to staff and vice versa, so that all parties understand their roles in the internal control system.

Source: Data processed from primary data, 2025

The information and communication system at Anantara Uluwatu Bali Resort uses the VHP (Visual Hotel Program) system as the primary medium for food procurement. This system facilitates communication between departments, from users, purchasing, receiving, to storage. Through VHP, requests for goods, the creation of purchase requests (PR), and the issuance of purchase orders (PO) can be carried out in a more structured and documented manner, making the flow of communication clearer and more efficient. However, informal communication such as undocumented text messages is still used, which can reduce the accuracy of information and make it difficult to track when problems arise. Daily briefings also play an important role as a medium for direct communication between management and operational staff. This activity supports fast, transparent, and two-way information exchange. Management can convey policies, operational issues, and SOP reminders, while staff have the opportunity to report obstacles or provide input. Thus, daily briefings serve as a means of early detection of risks or irregularities that may occur in the procurement process.

4.5. Internal Control Analysis of Monitoring Activities in Food Procurement at Anantara Uluwatu Bali Resort According to COSO

The implementation of the monitoring activities component in the internal control of food procurement at Anantara Uluwatu Bali Resort refers to the COSO framework. The details of the implementation of these monitoring activities are presented in Table 5.

Table 5. Application of Internal Control Components for Procurement Monitoring Activities at Anantara Uluwatu Bali Resort According to COSO

Indicators	Reality	Analysis
Evaluation and ongoing effectiveness	Every morning, a direct evaluation will be conducted during the morning briefing.	Conducting evaluations during morning briefings before the start of each shift can reduce risks that hinder performance.
Management considerations	Any mistakes that occur will be reported immediately.	Decisive action taken by the department head can serve as a warning to all staff to be more thorough and prudent in carrying out their work.

Source: Data processed from primary data

The internal control indicator table above, which consists of ongoing evaluations and effectiveness assessments, reflects the importance of routine monitoring of work implementation, which plays a role in improving control effectiveness. The procurement supervision process is carried out by the cost control department, and any irregularities found will be immediately reported to the finance controller for follow-up.

In the aspect of control environment, Anantara Uluwatu Bali Resort has demonstrated commitment to integrity and ethical values through the implementation of a code of ethics, training, and disciplinary actions against violations. However, the implementation of an authorization system that requires a long time can slow down the procurement process and increase the risk of errors. In addition, although there is a clear organizational structure, coordination between departments still needs to be improved to ensure operational smoothness (He et al., 2025).

In the aspect of risk assessment, this hotel does not yet have a formal system to identify and assess risks in procurement. Risks such as delivery delays, goods not meeting specifications, and price differences between purchase orders and invoices often occur (Pamungkasari & Andayani, 2024). Without systematic risk assessment, the hotel tends to be reactive in dealing with problems, which can result in cost waste and decreased service quality.

In terms of control activities, although annual internal audits have been conducted, there is an overlap of duties between receiving and warehouse staff, as well as between the accounting and cost control departments. This can reduce the effectiveness of supervision and increase the potential for abuse of authority (Fina et al., 2024). In addition, there are still cases of discrepancies between goods received and purchase orders and invoices, as well as goods received without official documents.

The aspect of information and communication at this hotel has utilized the VHP (Visual Hotel Program) system as a means of communication between departments. This system enables real-time exchange of information regarding kitchen needs, purchase orders, and delivery schedules from suppliers. However, the use of informal communication such as undocumented text messages still occurs, which can reduce information accuracy and make tracking difficult if problems arise.

In the aspect of monitoring activities, evaluations are conducted every morning through direct briefings before each shift begins. Firm actions taken by department heads regarding errors that occur can function as warnings for all staff to be more careful and cautious in carrying out their duties.

Overall, although Anantara Uluwatu Bali Resort has implemented most components of the COSO framework in its internal control system, there are several areas that need improvement to enhance operational effectiveness and efficiency. Improvements in the risk assessment system, clear separation of duties, and the use of documented communication can help minimize risks and improve service quality to guests.

5. Conclusion

The five components of COSO internal control show that internal control in food procurement at Anantara Uluwatu Bali Hotel is quite strong. The control environment reflects high ethical values and integrity, evident from the vision, mission, work culture, and SOPs in each department. Employees uphold honesty, professionalism, and responsibility, supported by anti-fraud policies and a clear organizational structure to promote transparency and accountability. However, risk assessment is still weak because there is no formal system to identify potential risks, such as sudden requests, delivery delays, price differences between PO and invoices, and document verification issues. Control activities already include PR, PO, and DRR, but irregularities still occur, such as receiving goods without PO, unregulated sudden procurement, and overlapping duties between receiving and warehouse. The Visual Hotel Program (VHP) system facilitates real-time internal communication, purchase status tracking, and digital process recording, enhancing transparency and efficiency. Monitoring is conducted through daily morning briefings and annual FSMS audits to ensure compliance with food safety and storage standards, while supporting continuous improvement.

Several improvement measures need to be implemented to strengthen internal control. Risk assessment should use formal and documented mechanisms to anticipate risks of delivery delays, non-conforming goods, and market price fluctuations. Control activities must clarify the division of responsibilities between the receiving and warehouse departments to prevent conflicts of interest and minimize errors or irregularities. Compliance with existing operational standards, including the timely use of PR and PO, needs to be enforced so that every procurement is properly recorded and administration remains orderly.

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