

Handling Cash In And Cash Out On Dimas Mart Supermarket Kampar Regency

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ABSTRACT

In general, every company, both small and large, must have Cash In and Cash Out. Cash has a central position in maintaining smooth operations. Cash also has the nature that its ownership cannot be proven and is easily transferred, so it is easy to misappropriate or embezzle. Therefore, it is necessary to carry out strict cash supervision, and there must be proper reporting of its use. The company must be careful in carrying out activities related to Cash In and Cash Out, meaning that every cash recipient and cash disbursement transaction must be recorded so that unwanted deviations do not occur. Cash receipts and disbursements must be carried out effectively and efficiently, so there is no budget waste. Therefore, we need an adequate system to be able to monitor cash receipts and cash disbursements. This research aims to explain how to handle cash inflows and outflows and how to handle cash bookkeeping at the Dimas Mart supermarket. So that the supermarket can improve procedures for handling cash inflows, cashouts, and cash bookkeeping so that it can be a reference in conducting similar research at a place and time. Different.

1. Introduction

Every company must have cash that is used to carry out operational activities within the company (Karlina et al., 2019). Cash is a means of payment that is free and ready to be used to finance the general activities of the company. Cash is liquid because cash is very easy to use at any time and easy to transfer (Azwar et al., 2022). Cash is very important for a company because if there is no cash, then the company's operational activities will not be able to run. The company's cash is obtained from several sources: cash receipts from cash sales, receivables, loans from banks, and various other sources of income.

Cash disbursements and receipts can be done in several ways, namely, using checks and cash (Esteria, 2016). Cash disbursements and receipts significantly affect the increase and decrease in the company's cash nominal. Therefore, cash must be appropriately managed to avoid fraud and irregularities. Therefore, companies need excellent and correct cash handling when cash comes in when cash is stored and when cash is disbursed.

Dimas Mart Supermarket is a trading company established in Garo City Village, Tapung Hilir District, Kampar Regency. This company consists of 5 people whose main activity is selling and purchasing trade goods in the form of staple foods and other household needs. Handling bookkeeping in this supermarket is still manual and traditional, so many shortcomings remain. This is due to the lack of knowledge of business actors in handling cash. Likewise, with cash handling, supermarket processors still handle it simply.

This research aims to explain how to handle cash inflows and outflows and how to handle cash bookkeeping at the Dimas Mart supermarket. So that the supermarket can improve procedures for handling cash inflows, cashouts, and cash bookkeeping so that it can be a reference in conducting similar research at a place and time. Different. From these

conditions, the authors are interested in conducting research titled "Handling Cash In and Cash Out at Dimas Mart Supermarkets, Garo City Village, Kec. Tapung Hilir, Kab. Kampar."

An acceptable means of exchange for debt repayment can be accepted as a deposit to a bank in the nominal amount, as well as deposits in banks or other places that can be taken at any time (Katili et al., 2017). According to Sodikin and Riyono (2014), what is meant by cash is cash (paper money and coins) and other means of payment that can be equated with cash. Another understanding in terms of accounting is that "cash is a company's current asset which is very attractive and easy to be misappropriated" (Agoes, 2016). Based on the understanding conveyed by the experts, it can be concluded that cash is a very smooth payment instrument, free to be used to finance various transactions and company activities, and it is effortless for fraud to occur.

Effendi (2015) explains that the notion of cash is all money or company assets that can be used as a means of payment or paying off the company's obligations. Some things that can be categorized as cash are bank checking accounts and cash contained within the company itself. Cash collected in the company is the most current asset. Why? Because the balance in it will be placed at the top in the top group.

Cash flow from operating activities is cash flow that comes from the company's main income-generating activities (Sarifudin & Manaf, 2016). Cash flows from investing activities are cash flows that reflect cash receipts and disbursements concerning resources that are intended to generate future income and cash flows. Cash flows from financing activities are cash flows that are useful for predicting claims on future cash flows by suppliers of the company's capital. Healthy cash flow is vital because companies in their activities need cash. According to PSAK No. 2 of 2004, cash flows from operating activities have a

significant relationship with shares and share prices. The amount of cash flow from operating activities is an indicator that determines whether the company can generate sufficient cash flow from its operations to repay loans, maintain its operating capabilities, pay dividends, and make new investments without relying on external funding sources. Suppose cash flows from operating activities have increased. In that case, investors will be interested in investing their funds in the company concerned, and this condition will impact expanding the company's share price.

PSAK No. 2 of 2004 states that cash flows from investing activities reflect cash receipts and disbursements concerning resources that aim to generate future income and cash flows and generally involve long-term assets (Iskandar, 2016). If the cash flow from investing activities increases, the future cash flows will also increase, so the stock price will also increase. In other words, an increase in cash flow from investment activities will attract investors to buy shares, automatically increasing stock prices. Thus, stock returns will increase significantly. Cash flows from financing activities are cash flows obtained due to borrowing or debt repayment activities, getting resources from company owners, and providing rewards for investments for company owners (Ginting, 2012). Increasing cash flow from financing activities will increase stock prices.

Many researchers have conducted several studies on the information content of accounting earnings and cash flows. The results of research linking income or profit information with stock prices showed contradictory (inconsistent) results between one researcher and another. Mutia (2012) states that the relationship between cash flows from operating, investing, and financing activities with company performance on the Jakarta Stock Exchange is quite weak. This is evidenced by the relatively small value of the

Spearman rank correlation coefficient, which ranges from -0.2071 – 0.2392 in 1994 and 1995. If the Student-test is statistically tested, the relationship is not significant. Muchran & Thaib (2020) in their research found that cash flows from operating, investing, and financing activities were not significantly related to stock prices. These are inconsistent with the findings of Cornelius & Wijaya (2019), who found a positive relationship between cash flow from funding activities and stock prices. Nursita (2021), through her research, stated that total cash flow did not have a significant relationship with stock prices or returns. However, the separation of cash flows into three components of cash flows, namely cash flows from financing, investing and operating activities, has a significant relationship with stock prices or returns. Previous research and this research have differences, so this research can cover the shortcomings in cash handling in a supermarket that has never been studied before.

Under the direct method, cash flows from operating activities are broken down into cash inflows and cash outflows. Cash inflows and outflows are further broken down into several types of cash receipts or disbursements. In this method, cash flow reporting is carried out by reporting groups of cash receipts and cash disbursements from operating activities in full (gross) and then proceeding with investing and financing activities. The indirect method means that cash flow from operations is determined by correcting the net income reported in the income statement with several things such as preparation costs, increase in current assets and current liabilities, as well as profit or loss due to disposal of investment. The difference between the two methods lies in presenting cash flows from operating activities. In this indirect method, net income is adjusted by removing the effects of transactions that have not yet been realized from cash inflows and outflows, such as

payables and receivables. In addition, it also eliminates the impact of estimates contained in the investment and financing group that do not affect cash, such as depreciation, amortization, profit or loss from the sale of fixed assets and discontinued operations, and profit or loss on debt cancellations (financing transactions).

2. Result and Discussion

Cash

According to this accounting expert, cash and banks are all money and deposits that are kept in banks and can be withdrawn directly at any time without reducing the value of these deposits (Julitawaty, 2021). Cash can be divided into petty cash or other cash funds such as cash receipts and various checks to be submitted to the bank the next day. Financial Accounting Standards (SAK) explains that the notion of cash is all payment instruments that are ready and free to be used to finance the general activities of the company. While the bank is the rest of the company's checking account that the company can use freely to finance its general activities.

Some types of cash in the company are:

1. Petty Cash

Petty cash is a form of cash that the company has prepared to pay various forms of expenditure whose value is relatively minimal and also uneconomical if the payment is made by check.

2. Cash in the Bank

Cash in the bank is a form of company money deposits that are stored in certain bank accounts whose values tend to be large and require higher security. The cash in the bank will always be linked to the company's current account at the bank.

3. Cash Reporting

This cash report can be done directly. However, in its implementation, there will be some problems.

4. Cash Equivalents

Cash equivalents are a combination of company assets with a maturity of fewer than three months. This cash equivalent is very useful when the company's financial condition is complex and unstable. The simplest example of this cash equivalent is government bonds.

5. Restricted Cash

Restricted cash is a form of cash that the company intentionally separates to pay off obligations in the future which tend to be very large. For example, company A has an obligation to pay for environmental damage of 10 million rupiahs for the next five years. On the basis of this condition, the company must be able to set aside 10 million rupiahs in a restricted cash account.

6. Bank Overdrafts

Bank overdrafts are checks whose total value is greater than the bank account. For example, ABC company issues a check of 150 million, whereas the total balance of ABC's company account is only 120 million. The remaining 30 million will go into short-term debt. (Understanding Cash According to Experts, Types, And Characteristics - Accurate Online, n.d.) Cash In Before discussing cash inflows, I will first explain what cash is. Cash is one of a company's current assets in the form of cash (paper money, coins, money orders, checks, etc.) held by the company or stored in a bank and can be used freely for the company's operational activities.

Cash Flow

A cash Flow Statement is a report on the company's cash receipts and disbursements during a certain period, along with an explanation of the sources of cash receipts and disbursements (Arota et al., 2019). The following are the types of cash in the company:

1. Cash on hand

Cash on hand is a cash fund provided within the company. Be it funds for company operations or funds from cash receipts from sales. The cash-on-hand recording method is actually not too complicated, especially if you use an integrated (connected) accounting system with the cashier's operational system. However, if the systems are not integrated, you still have to do the journal manually based on the cashier's document. Journals are part of the accounting cycle; this journal is the same as other journals where journal entries are made daily.

2. Bank cash (cash in the bank)

Cash in a bank is a company's cash that is in the bank in the form of a savings account and a current account/ bilyet that can be withdrawn at any time. Cash in the bank can be used for large payments by check. Cash inflows are cash receipts from sales or other operating income. In receiving cash inflows, a cash receipts journal is needed. The cash receipts journal is a special journal used to record all financial transactions that cause an increase in company assets in the form of cash or cash in the company.

So, the cash receipts journal only records all transactions that can increase the company's cash balance. In the cash receipts journal, transactions that can be registered among others in the form of:

1. Sales of merchandise for cash.

2. Asset sale
3. Receipt of accounts receivable
4. Acceptance of bank loans
5. Receipt of additional capital in the form of cash from the owner of the company
6. Other income receipts, such as rental income in cash.

Proof of cash inflow is proof of transactions that the company has received cash or cash for the settlement of receivables or cash sales (Suherman, 2022). Proof of cash inflows is usually used as an internal company archive, not for outsiders. In addition, evidence of cash inflows is also used as evidence to determine the origin of the amount of money in the financial statements.

The cash receipts procedure, in general, relates to the basic accounting concept, which is marked by receiving payment of the price of goods from the buyer and giving a receipt of payment/ invoice of cash sales to the buyer.

There are three procedures in cash receipts with cash sales, namely:

1. Cash Receipt Procedure from Over-the-Counter Sales In this cash sale, the company accepts cash, personal checks, or direct payments from the buyer by credit card before the goods are delivered. Cash receipts from over-the-counter sales are carried out through the following procedure:
 - a. The buyer orders directly from the salesperson in the sales department.
 - b. The cashier accepts payments from buyers, which can be in the form of cash, personal checks, or credit cards.
 - c. The sales department instructs the shipping department to deliver the goods to the buyer.

- d. The shipping department delivers the goods to the buyer.
- e. The cashier deposited the cash received into the bank.
- f. The accounting department records sales revenue in the sales journal.
- g. The accounting department records cash receipts from cash sales in the cash receipts journal.

2. Cash Receipt Procedure from COD Sales

Cash On Delivery Sales (COD Sales) is post office transactions. The public transportation company, or the transportation itself, delivers and receives cash from the sale. COD Sales by post are carried out with the following procedure:

- a. The buyer orders goods by mail sent through the post office.
- b. The seller sends the goods through the sender's post office by filling out a form called COD Sales at the post office.
- c. The post office sends the goods and the COD Sales form according to the seller's instructions to the recipient's post office.
- d. The post office receives, upon receipt of the goods and the COD Sales form, notifies the buyer of the receipt of the COD Sales goods.
- e. The buyer brings the summons to the recipient's post office and pays the amount stated in the COD Sales form. Upon receipt of cash from the buyer, the receiving post office delivers the goods to the buyer.
- f. The receiving post office notifies the sending post office that the COD Sales have been carried out.
- g. The sending post office notifies that the COD Sales have been completed, so the seller can collect the cash received from the buyer

3. Cash Receipt form Credit Card Sales

A credit card is a method of payment for buyers and a means of collection for sellers, providing convenience for both buyers and sellers. Credit cards can be classified into three groups:

- a. Bank Credit Card (Bank Card). A bank or other financial institution issues this credit card.
- b. Company Credit Card (Company Card). Certain companies issue these credit cards to their customers.
- c. Travel and Entertainment Cards.

Generally, this credit card is used in businesses, restaurants, hotels, and motels. But some shops accept credit cards as a means of payment. Supermarket Dimas Mart is a company whose operational activity is the sale of merchandise. The incoming cash received by the company comes from the sale of merchandise. The sales recording system at the Dimas Mart supermarket already uses a computerized system, but the computerized system at the Dimas Mart supermarket does not form the required journal. The procedure for receiving cash from the Dimas Mart supermarket starts with the cashier, who receives cash from sales, and then the cashier deposits the money to the bank. Because the organizational structure at the Dimas Mart Supermarket is incomplete, the procedure for receiving cash in is only done very simply.

The correct cash receipts procedure is if the company has followed the rules in accordance with the cash receipts regulations in accounting. Cash-out is a cash disbursement for the company's operational activities. As with cash-in, cash-out also

requires a cash-out journal. Internal evidence has information about financial transactions carried out by parties within the company.

1. Proof of Cash In

Proof of cash inflow is proof that the company has received payment in cash.

2. Proof of cash out

Proof of cash out is evidence as a record of all transactions related to evidence of cash disbursements by the company. The cash disbursement transactions that occur within the company, whether issued to parties outside or within the company, will be recorded in cash-out receipts. Activities recording cash out for the company aim as a result of information desired by the company.

3. Memo Proof

Proof of memo is proof of company records between divisions and leaders.

External Transaction Proof

Evidence of external transactions is evidence that is not only related to evidence of entry and evidence of exit within the company but also with parties outside the company, as follows:

Proof of invoice can also be referred to as proof of purchase or sale invoice on credit, with two copies and the original invoice given to the buyer as proof of credit recording. The seller will later bring the evidence on a copy of the invoice as proof of recording credit sales that have already been registered.

It can be done in cash or cash as proof of receipt for the transaction of receiving money or payment. The receipt is made and signed by both the party receiving the money and the party who has made the payment.

The debit note is proof of a transaction made by the company to be sent to parties outside the company due to purchasing damaged or inappropriate goods or orders. The debit note is information; the consumer's account has been debited with a certain nominal. However, the recipient of the debit note can record the transaction proof account as the note's sender on the credit side.

Credit notes are given to consumers that their account has been credited a certain amount as evidence of notification or calculation that a company sends to its customers. So that consumers know that their account has been credited with a certain amount. The recipient of the credit note will record the report of the note's sender.

A check is issued if a warrant is issued by the party who has an account at the bank so that the bank pays a sum of money to the party named by the bank account owner. The proof of the check is customer's signed, deposited at the bank in the form of demand deposits.

There is an order from the customer to the bank concerned to transfer a certain amount of money. A checking account is evidence of cash in and out transactions prepared by the bank for its customers. It is used to record adjustments between the company's cash and cash balances.

Proof of bank deposit is a recording of a transaction provided by the bank to be used when depositing money in the bank. The recording of cash outflows at the Dimas Mart

Supermarket is carried out in a very traditional and very simple way. The cash-out recording is still being done with manual methods and simple calculations.

Recording of cash outflows is only based on proof of invoices or merchandise purchase invoices. This is because the proof of the transaction received by the Dimas Mart Supermarket is only external evidence, namely proof of an invoice or invoice from the purchase of merchandise. Supermarket Dimas Mart has never made proof of cash outflows for purchases of merchandise in cash or payments on credit. There is no completeness of proof of transactions, journalizing, and procedures according to the rules. The correct handling of cash outflows at the company is if the proof of transactions for cash outflows is complete, there is journalizing of cash outflows, and cash disbursements procedures are under the rules. The following is the cashout journal in table 1.

Table 1. Cash Out Journal

Dimas Mart (In Rupiah)				
Date	Account	Debt	Credit	
02/03/2021	Salaries Expense	800.000.000		
	Cash on hand			800.000
15/03/2021	Purchase	12.250.000		
	Cash on hand			12.250.000

Source: Dimas Mart's Financial Statement

Bookkeeping is a regular recording process to collect financial data and information, including assets, liabilities, capital, income, and costs, as well as the total cost of acquisition and delivery of goods or services. Bookkeeping is closed by compiling financial statements from balance sheets and profit reports—a loss for the tax year period. There are several common methods of bookkeeping, namely single-entry and paired-entry systems. Both of these systems can be seen as real bookkeeping. The single-entry bookkeeping system is the primary source of accounting records, such as the cash book. This is similar to listing a

checking account and placing income and expenses into various income and expense accounts.

This system only applies to small companies with low transaction volumes (Tahirs & Kannapadang, 2018). While the Paired System is suitable for large and complex companies. With this system, companies can create two entries for each transaction. A debit is made to one account, and a credit is made to another. This is the key to the pairing system. This form of bookkeeping is better than single-entry bookkeeping. Knowing the amount of profit or loss This can be called the most important thing in running a business. In running a business, what is sought is profit. When a loss occurs, it is necessary to find a solution to overcome it so that the business can continue to survive.

By knowing every transaction that exists every day and the distribution flow of money and goods within the company, you can find out the estimated profit to be obtained or the loss to be suffered (Pituringasih et al., 2019). From the recording of every existing transaction, there will be numbers that can show the business's financial development. Knowing Every Transaction Made by the Company The primary function of bookkeeping is to know every transaction made within the company. There will not be a single missed or unrecorded transaction. In this case, accuracy is needed for recording. Careful and neat record-keeping is very influential on the business's sustainability. By knowing what transactions were on that day, it will be known how the money was distributed on that day, where the money went, and from whom the money came out. Not only the distribution of money but also knowing the distribution of goods. How many items have been issued on that day, and how many items were included in the company. All of this can be easily found out just by looking at and checking your financial books.

Business bookkeeping is a record of all activities in the company (Muttaqien et al., 2022). This recording will provide an overview of how the business has been run within the Company. Does it bring a good impact, such as gaining profit, or does it only cause loss. If a profit has been obtained, a strategy will be sought and prepared to maintain business continuity so that it can still provide profits. Thus it can be determined the strategy to be used, whether the old strategy with several adjustments or selecting the new system.

Table 2. Financial Accounting

Dimas Mart Financial Statement Period, March 2021 (In Rupiah)					
Date	Invoice	Note	Debt	Credit	Balance
01/03/2021		Paid up capital			120.000.000
02/03/2021	KK/003	Salaries payable		7.500.000	112.500.000
02/03/2021	KK/004	Account payable		9.137.830	103.326.170
02/03/2021	KM/002	Sales	8.680.000		112.006.170
03/03/2021	KM/003	Sales	2.450.000		114.456.170
03/03/2021	KK/005	Salaries payable		6.665.280	107.790.890
03/03/2021	KK/006	Bank payable		50.000.000	57.790.890
04/03/2021	KM/004	Sales	5.520.000	5.520.000	63.310.000
05/03/2021	KM/005	Sales	5.900.000	5.900.000	69.210.000
Total			22.550.000	73.339.110	69.210.890

Kota Garo, 31 Maret 2021

Approved, checked & created by: Budiono Irul Dina (Owner of the Cashier Supervisor)

Source: Dimas Mart's Financial Statement

The Dimas Mart supermarket in table 1 and table 2 never make a cash flow report. Whereas cash flow statements are essential for companies to find out how much cash is generated from operational activities, how much debt the company has to pay and what has been paid to other parties, and how much cash is available after deducting debt and capital. Before making a cash flow statement, prepare data on an income statement, retained earnings statement, and balance sheet. The following is a proper income statement for Dimas Mart Supermarket.

Table 3. Income Statement

Dimas Mart Income Statement (In Rupiah)	
Sales	700.000.000
Cost of Goods Sold	540.000.000
Gross Profit	160.000.000
Operational Cost	130.000.000
Operating Profit	30.000.000
Rent Income	2.000.000
Net Profit	28.000.000

Source: Dimas Mart's Financial Statement

3. Conclusion and Suggestion

Bookkeeping at Dimas Mart Supermarkets is very traditional and simple. Dimas Mart Supermarket never records incoming or outgoing cash. Likewise, with the making of a cash book, Dimas Mart Supermarket never keeps bookkeeping of cash. The cash records at the Dimas Mart Supermarket only come from the company's operational activities. The following is the correct recording of the cash book for Dimas Mart Supermarkets. The company must be careful in carrying out activities related to cash-in and cash-out, meaning that each cash recipient and cash disbursement must be recorded to avoid unwanted deviations. Cash receipts and assignments must be carried out effectively and efficiently, so there is no budget waste. Therefore, we need an adequate system to be able to monitor cash receipts and cash disbursements

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