

DAFTAR PUSTAKA

- A. Formeloza, L. (2023). The Inventory Management Practices And Organizational Efficiency Of A Car Dealer In San Pablo, City. *Journal Of Third World Economics*, 1(1). <https://doi.org/10.26480/jtwe.02.2023.83.86>
- Abdolazimi, O., Shishebori, D., Goodarzian, F., Ghasemi, P., & Appolloni, A. (2021). Designing A New Mathematical Model Based On Abc Analysis For Inventory Control Problem: A Real Case Study. *Rairo - Operations Research*, 55(4). <https://doi.org/10.1051/ro/2021104>
- Abutaber, T. (2023). The Impact Of Accounting Information Systems On Enhancing Financial Information Security In Jordanian Banks. *International Journal Of Data And Network Science*. <https://doi.org/10.5267/j.ijdns.2023.5.017>
- Adam, G., & Tukhas Shilul Imaroh. (2019). Comparison Of Effectiveness Inventory Control Of Eoq Method With Company Method In Steel Material Fabrication Krakatau Posco. *Dinasti International Journal Of Education Management And Social Science*. <https://doi.org/10.31933/dijemss.v1i2.65>
- Aguilar-Paz, A., Bellido-Yarlque, J., Quiroz-Flores, J. C., & Nallusamy, S. (2023). A Proposed Model For Inventory Management To Minimize The Rate Of Raw Materials Tied Up Of Textile Industry With Lean Engineering Tools. *Ssrg International Journal Of Mechanical Engineering*, 10(8). <https://doi.org/10.14445/23488360/ijme-v10i8p102>
- Al-Delawi, A. S., & Ramo, W. M. (2020). The Impact Of Accounting Information System On Performance Management. *Polish Journal Of Management Studies*. <https://doi.org/10.17512/pjms.2020.21.2.03>
- Al-Okaily, A., Al-Okaily, M., Shiyyab, F., & Masadah, W. (2020). Accounting Information System Effectiveness From An Organizational Perspective. *Management Science Letters*. <https://doi.org/10.5267/j.msl.2020.7.010>
- Al Rahhaleh, N. A., Al-Khyal, T. A., Alahmari, A. D., & Al-Hanawi, M. K. (2023). The Financial Performance Of Private Hospitals In Saudi Arabia: An Investigation Into The Role Of Internal Control And Financial Accountability. *Plos One*. <https://doi.org/10.1371/journal.pone.0285813>
- Alawaqleh, Q. A. (2021). The Effect Of Internal Control On Employee Performance Of Small And Medium-Sized Enterprises In Jordan: The Role Of Accounting Information System. *Journal Of Asian Finance, Economics And Business*, 8(3). <https://doi.org/10.13106/jafeb.2021.vol8.no3.0855>
- Almutairi, A. R., Quttainah, M. A., Almutairi, H. A., Almutairi, A., Quttainah, M., & Almutairi, H. (2022). Inventory-Management Efficiency And Consumer Co-Op

- Financial Performance. In *Finance & Management Strategy* (Vol. 17, Issue 1).
- Amoako Offei, F., & Letunovska, N. (2022). Influence Ofict On Effectiveness Of Inventory Control In The Public Sector On The Way To Healthy Green Development In Conditions Of Uncertainty. *Problems And Prospects Of Economics And Management*, 1(1(29)), 49–57. [https://doi.org/10.25140/2411-5215-2022-1\(29\)-49-57](https://doi.org/10.25140/2411-5215-2022-1(29)-49-57)
- An, R., Li, W., Wang, D., Wang, Y., & Yu, L. (2023). Do Key Audit Matters Affect Operating Activities? Evidence From Inventory Management. *Abacus*, 59(1). <https://doi.org/10.1111/Abac.12269>
- Anjani, A., & Nizar, A. (2021). Inventory Management And Cost Efficiency. *International Journal Of Research In Business And Social Science* (2147- 4478), 10(2). <https://doi.org/10.20525/Ijrbs.V10i2.1042>
- Arianpoor, A., Valirouh, M., & Sahin, C. (2024). Internal Control Effectiveness, Supply Chain Management Efficiency And Capital Allocation Efficiency: Evidence From The Covid-19 Pandemic. *International Journal Of Productivity And Performance Management*. <https://doi.org/10.1108/Ijppm-05-2024-0338>
- Arikunto Suharsimi. (2019). Jurnal Math Educator Nusantara: Wahana Publikasi Karya Tulis Ilmiah Di Bidang Pendidikan Matematika. *Jurnal Math Educator Nusantara: Wahana Publikasi Karya Tulis Ilmiah Di Bidang Pendidikan Matematika*, 1, 50. [http://repo.iain-tulungagung.ac.id/22566/6/Bab Iii.Pdf](http://repo.iain-tulungagung.ac.id/22566/6/Bab%20iii.pdf)
- B, R. M., & Jhon, S. P. (2011). Accounting Information Systems. In *Information Technology And Innovation Trends In Organizations - Itais: The Italian Association For Information Systems*.
- Baral, G., & Cakirsoy, E. (2023). Measuring The Level Of Awareness Of Coso Internal Control Standards In Metropolitan Municipalities In Turkey. *Marketing And Management Of Innovations*, 14(2). <https://doi.org/10.21272/Mmi.2023.2-01>
- Bhat, S. (2023). The Effectiveness Of Internal Controls In Preventing Fraud And Financial Misconduct. *Journal Of Law And Sustainable Development*. <https://doi.org/10.55908/Sdgs.V11i5.1178>
- Binh, V. T. T., Tran, N. M., & Vu, M. C. (2022). The Effect Of Organizational Culture On The Quality Of Accounting Information Systems: Evidence From Vietnam. *Sage Open*. <https://doi.org/10.1177/21582440221121599>
- Boulhaga, M., Bouri, A., Elamer, A. A., & Ibrahim, B. A. (2023). Environmental, Social And Governance Ratings And Firm Performance: The Moderating Role Of Internal Control Quality. *Corporate Social Responsibility And Environmental Management*. <https://doi.org/10.1002/Csr.2343>

- Chalmers, K., Hay, D., & Khlif, H. (2019). Internal Control In Accounting Research: A Review. *Journal Of Accounting Literature*, 42. <https://doi.org/10.1016/j.acclit.2018.03.002>
- Chawla, V. K., Itika, I., Singh, P., & Singh, S. (2024). A Fuzzy Pythagorean Todim Method For Sustainable Abc Analysis In Inventory Management. *Journal Of Future Sustainability*, 4(2). <https://doi.org/10.5267/j.jfs.2024.5.003>
- Conley, K., Natarajarathinam, M., Lu, W., & Rangan, S. (2019). Effect Of Accounting Policies On Effectiveness Of Inventory Management Strategies. *Emj - Engineering Management Journal*. <https://doi.org/10.1080/10429247.2019.1652056>
- COSO. (2013a). Internal Control—Integrated Framework: Framework And Appendices, September 2012. *Committee Of Sponsoring Organizations Of The Treadway Commission C, September*, 178. www.ic.coso.org
- COSO. (2013b). *Internal Control - Integrated Framework*.
- Debala, G., Bhat, M. A., & Khan, S. T. (2023). Exploring The Nexus Of Inventory Optimization And Operational Efficiency: Data-Driven Insights From Public Sector Organizations In Ethiopia. *Cogent Business And Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2213966>
- Devarajan, D., & Jayamohan, M. S. (2016). Stock Control In A Chemical Firm: Combined Fsn And Xyz Analysis. *Procedia Technology*, 24, 562–567. <https://doi.org/10.1016/j.protcy.2016.05.111>
- Diana, Z., Vegh, T., Karasik, R., Bering, J., D. Llano Caldas, J., Pickle, A., Rittschof, D., Lau, W., & Virdin, J. (2022). The Evolving Global Plastics Policy Landscape: An Inventory And Effectiveness Review. *Environmental Science And Policy*, 134. <https://doi.org/10.1016/j.envsci.2022.03.028>
- Dwirandra, A. A. N. B., & Astika, I. B. P. (2020). Impact Of Environmental Uncertainty, Trust And Information Technology On User Behavior Of Accounting Information Systems. *Journal Of Asian Finance, Economics And Business*. <https://doi.org/10.13106/jafeb.2020.vol7.no12.1215>
- Elchaninova, O. (2022). Theoretical Bases Of Operation Of An Inventory Internal Control System Within The Budget Institutions. *Research Of Economic And Financial Problems*, 3. <https://doi.org/10.31279/2782-6414-2022-3-3-1-9>
- Eltie Christi Sandag, Ribka Sari Butar-Butar, Ibnu Sutomo, & Arifia Nurriqli. (2023). Financial Report Quality, Accounting Information Systems, Internal Control Systems, And Labor Efficiency's Effect On Managerial Performance At Pt. Kahatex. *International Journal Of Economics And Management Research*. <https://doi.org/10.55606/ijemr.v2i1.83>

- Feldman, R. (2008). *Understanding Psychology*.
- Firdu, M., & Kassu, T. (2020). Factors That Affect The Effectiveness Of Inventory Management Of Ethio Telecom. *Research Journal Of Finance And Accounting*. <https://doi.org/10.7176/Rjfa/11-19-01>
- Fuerst, C. (2024). *Fast, Slow, And Non-Moving (Fsn) Inventory Analysis Techniques*. <https://www.reverselogix.com/industry-updates/fsn-analysis-techniques/>
- Gaoat, M. G., Cabungcal, C., Enriques, C., Medios, Z., Ruiz, H. R., Villanueva, J. L., & Gacrama, B. (2023). Impact Of Inventory Management On Financial Performance Of Msmes In Santiago City. *American Journal Of Economics And Business Innovation*, 2(3). <https://doi.org/10.54536/Ajebi.V2i3.1839>
- García Peña, M., López Ocmin, L. S., & Romero-Carazas, R. (2023). Internal Inventory Control And Performance Management Of A Commercial Enterprise In The San Martin Region – Peru. *Región Científica*. <https://doi.org/10.58763/Rc202392>
- Ghayour, F., Farahany, M. H., & Shahi, S. (2022). The Efficiency Of Inventory Management And Financial Distress: The Interactive Role Of Management Behavioral Strains. *Iranian Journal Of Management Studies*, 15(2). <https://doi.org/10.22059/Ijms.2021.319848.674456>
- Ghozali, I. & Latan, H. (2015). *Partial Least Squares Konsep, Teknik Dan Aplikasi Menggunakan Program Smartpls 3.0 Untuk Penelitian Empiris*. Badan Penerbit Undip.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program Ibm Spss 23 (Edisi 8)*. (Cetakan Ke). Badan Penerbit Universitas Diponegoro.
- Glavatskikh, O. B., Sokolova, I. N., & Pushina, N. N. (2023). Inventory Management As An Efficiency Improvement Factor Activities Of A Trade Organization. *Bulletin Of Udmurt University. Series Economics And Law*, 33(1). <https://doi.org/10.35634/2412-9593-2023-33-1-31-36>
- Gołaś, Z. (2020). The Effect Of Inventory Management On Profitability: Evidence From The Polish Food Industry: Case Study. *Agricultural Economics (Czech Republic)*, 66(5). <https://doi.org/10.17221/370/2019-Agricecon>
- Goodbody, T. R. H., Coops, N. C., Senf, C., & Seidl, R. (2023). Airborne Laser Scanning To Optimize The Sampling Efficiency Of A Forest Management Inventory In South-Eastern Germany. *Ecological Indicators*, 157. <https://doi.org/10.1016/J.Ecolind.2023.111281>
- Hänninen, P. (2024). *Improving Inventory Management Efficiency: The Impact Of Optimisation*.
- Hodkinson, A., Tyler, N., Ashcroft, D. M., Keers, R. N., Khan, K., Phipps, D.,

- Abuzour, A., Bower, P., Avery, A., Campbell, S., & Panagioti, M. (2020). *Preventable Medication Harm Across Health Care Settings : A Systematic Review And Meta-Analysis*. 1–13.
- Huang, F., Ye Han, X., Chen, S. L., Guo, Y. F., Wang, A., & Zhang, Q. (2020). Psychometric Testing Of The Chinese Simple Version Of The Simulation Learning Effectiveness Inventory: Classical Theory Test And Item Response Theory. *Frontiers In Psychology*, *11*. <https://doi.org/10.3389/fpsyg.2020.00032>
- Ibrahim, F., Ali, D. N. H., & Besar, N. S. A. (2020). Accounting Information Systems (Ais) In Smes: Towards An Integrated Framework. *International Journal Of Asian Business And Information Management*, *11*(2), 51–67. <https://doi.org/10.4018/Ijabim.2020040104>
- Ighorodje, A. E., Ola-Olurun, O. J., & Osemene, K. P. (2022). Determination Of Attitude Of Community Pharmacists To Medicine Inventory Management In Delta State, Nigeria. *Universal Journal Of Pharmaceutical Research*. <https://doi.org/10.22270/Ujpr.V7i4.811>
- Inegbedion, H., Eze, S., Asaleye, A., & Lawal, A. (2019). Inventory Management And Organisational Efficiency. *Journal Of Social Sciences Research*, *5*(3). <https://doi.org/10.32861/Jssr.53.756.763>
- Jarah, B. A. F., Zaqeeba, N., Al-Jarrah, M. F. M., Al Badarin, A. M., & Almatarneh, Z. (2023). The Mediating Effect Of The Internal Control System On The Relationship Between The Accounting Information System And Employee Performance In Jordan Islamic Banks. *Economies*, *11*(3). <https://doi.org/10.3390/Economies11030077>
- Jia, X. (2020). Internal Control Of Accounting Information System In Regional Chain Technology. *Journal Of Physics: Conference Series*. <https://doi.org/10.1088/1742-6596/1617/1/012002>
- Kabuye, F., Kato, J., Akugizibwe, I., & Bugambiro, N. (2019). Internal Control Systems, Working Capital Management And Financial Performance Of Supermarkets. *Cogent Business And Management*. <https://doi.org/10.1080/23311975.2019.1573524>
- Kalita, B. C., & Kalita, B. (2022). *Comprehensive Analysis On Effectiveness Of Inventory Management Practices On The Performance Of Wholesale Drug Dealers*. *6*(6), 8750–8762.
- Khan, M., Alshahrani, A. N., & Jacquemod, J. (2023). *Digital Platforms And Supply Chain Traceability For Robust Information And Effective Inventory Management : The*.
- Kushwaha, B. (2021). Increasing The Efficiency And Effectiveness Of Inventory

Management By Optimizing Supply Chain Through Enterprise Resource Planning Technology. *Efflatounia-Multidisciplinary Journal*, 5(2).

- Lapshinov, S. B., Zhukova, Y. A. E., Speransky, S. N., & Amarjargalan, T. (2022). On The Issue Of The Efficiency Of Inventory Management Based On The Statistics Of Retrospective Sales. *Izvestiya Vysshikh Uchebnykh Zavedenii, Seriya Tekhnologiya Tekstil'noi Promyshlennosti*, 6. https://doi.org/10.47367/0021-3497_2022_6_23
- Lien, D. T. Q. (2021). Accounting Information System In The Digital Economy In Vietnam. *Journal La Bisecoman*. <https://doi.org/10.37899/Journallabisecoman.V2i5.514>
- Liu, B., & Li, L. (2021). Internal-Control Willingness And Managerial Overconfidence. *Frontiers In Psychology*, 12. <https://doi.org/10.3389/fpsyg.2021.724575>
- Liu, C., Lin, B., & Shu, W. (2017). Employee Quality, Monitoring Environment And Internal Control. *China Journal Of Accounting Research*. <https://doi.org/10.1016/j.cjar.2016.12.002>
- Madura, J. (2007). *Introduction To Business, Fourth Edition*. Thomson South-Western.
- Maghfiroh, I., & Maryanti, E. (2024). *Analysis Of Internal Control System Over Merchandise Inventory At Suryamart Umsida*. 13(03), 1206–1218. <https://doi.org/10.54209/Ekonomi.V13i03>
- Mahadeen, B., Al-Dmour, R. H., Obeidat, B. Y., & Tarhini, A. (2016). Examining The Effect Of The Organization's Internal Control System On Organizational Effectiveness: A Jordanian Empirical Study. *International Journal Of Business Administration*, 7(6). <https://doi.org/10.5430/Ijba.V7n6p22>
- Manyuat, A. J., Carasso, K., & Makhado, M. (2021). Assessment Of Storage And Inventory Practices To Improve Medicine Supply Chain In Jubek State South Sudan. *Rwanda Journal Of Medicine And Health Sciences*, 4(2). <https://doi.org/10.4314/Rjmhs.V4i2.9>
- Mashayekhy, Y., Babaei, A., Yuan, X.-M., & Xue, A. (2022). *Impact Of Internet Of Things (Iot) On Inventory Management* :
- Mason, A. N. (2020). *Pharmacy Internal Controls : A Call For Greater Vigilance During The Covid-19 Pandemic*.
- Monteiro, A. P., Vale, J., Silva, A., & Pereira, C. (2021). Impact Of The Internal Control And Accounting Systems On The Financial Information Usefulness: The Role Of The Financial Information Quality. *Academy Of Strategic Management Journal*.

- Mukherjee, C., & Rao, D. P. V. (2023). An Empirical Study Of Inventory Management With Reference To Construction Sector. *Interantional Journal Of Scientific Research In Engineering And Management*, 07(09). <https://doi.org/10.55041/Ijsrem25855>
- Mulyani, S. (2012). Konsep-Konsep Dasar Sistem Informasi Akuntansi. *Sistem Informasi Akuntansi*, 1–25. <https://pustaka.ut.ac.id/lib/wp-content/uploads/pdfmk/Eksi431203-M1.pdf>
- Mung, L. K., Khun, J. L. T., & Kiumarsi, S. (2023). Effective Inventory Management Among Malaysian Smes In The Manufacturing Sector Towards Organisational Performance. *International Journal Of Internet And Enterprise Management*, 9(4). <https://doi.org/10.1504/Ijiem.2023.134422>
- Nguyen, H. T., & Nguyen, A. H. (2020). Determinants Of Accounting Information Systems Quality: Empirical Evidence From Vietnam. *Accounting*, 6(2), 185–198. <https://doi.org/10.5267/J.Ac.2019.10.004>
- Nguyen, N. P., & Hoai, T. T. (2023). Internal Controls Driven By Mindfulness Toward Enhanced Ethical Behaviors: Empirical Evidence From Vietnam. *Heliyon*. <https://doi.org/10.1016/J.Heliyon.2023.E18002>
- Noveda, J., Yu, W., Anthony Anade, M., Anthony Anade, M. M., Thaddeus Calibo, C. C., Noveda, J. P., Yu, W. R., & Verecio, R. L. (2023). Leyte Normal University: Supply Inventory Management System. *International Journal Of Innovative Science And Research Technology*, 8(10).
- Novikova, N., & Shchepina, S. (2023). Factors Affecting The Efficiency Of Inventory Management In The Context Of Competitiveness Management Of A Trading Company. *Bulletin Of Baikol State University*, 33(1). [https://doi.org/10.17150/2500-2759.2023.33\(1\).74-83](https://doi.org/10.17150/2500-2759.2023.33(1).74-83)
- Ogbo, A. I., Victoria, O. I., & Ukpere, W. I. (2014). The Impact Of Effective Inventory Control Management On Organisational Performance: A Study Of 7up Bottling Company Nile Mile Enugu, Nigeria. *Mediterranean Journal Of Social Sciences*, 5(10 Spec. Issue). <https://doi.org/10.5901/Mjss.2014.V5n10p109>
- Okwaro, F., Iravo, M., & Berut, Z. (2017). Factors Affecting Inventory Management Efficiency In Kenya Seed Company , Kitale. *International Journal Of Recent Research In Commerce Economics And Management*, 4(1).
- Oladele, T. O., Ogundokun, R. O., Adegun, A. A., Adeniyi, E. A., & Ajanaku, A. T. (2021). Development Of An Inventory Management System Using Association Rule. *Indonesian Journal Of Electrical Engineering And Computer Science*, 21(3). <https://doi.org/10.11591/Ijeecs.V21.I3.Pp1868-1876>
- Organization, W. H. (2018). *Addressing The Global Shortage Of , And Access To ,*

Medicines And Vaccines Report By The Director - General (Vol. 2016, Issue January).

- Panigrahi, R. R., Mishra, P. C., Samantaray, A., & Jena, D. (2022). Management Of Inventory For Firms' Efficiency – A Study On Steel Manufacturing Industry. *Journal Of Advances In Management Research*, 19(3). <https://doi.org/10.1108/Jamr-08-2021-0273>
- Pavón Sierra, D. E., Villa Andrade, L. C., Rueda Manzano, M. C., & Lomas, E. X. (2019). Internal Control Of Inventory As Competitive Recuse In A Sme In Guayaquil. *Revista Venezolana De Gerencia*.
- Piao, M., Zhang, D., Lu, H., & Li, R. (2023). A Supply Chain Inventory Management Method For Civil Aircraft Manufacturing Based On Multi-Agent Reinforcement Learning. *Applied Sciences (Switzerland)*, 13(13). <https://doi.org/10.3390/App13137510>
- Piskunov, V. A., & Tarasova, T. M. (2021). Internal Control And Internal Auditing Definitions. *Lecture Notes In Networks And Systems*. https://doi.org/10.1007/978-3-030-60929-0_94
- Poli, S. (2023). *What Is An Accounting Information System (Ais)?* <https://www.vintti.com/blog/what-is-an-accounting-information-system-ais>
- Pramiyati, T., Jayanta, J., & Yulnelly, Y. (2017). Peran Data Primer Pada Pembentukan Skema Konseptual Yang Faktual (Studi Kasus: Skema Konseptual Basisdata Simbumil). *Simetris : Jurnal Teknik Mesin, Elektro Dan Ilmu Komputer*, 8(2). <https://doi.org/10.24176/Simet.V8i2.1574>
- Rahman, A., Ahmed Hashed, A., Wahid Ahmed Hashed, A., & Rahman Shaik, A. (2022). The Nexus Between Inventory Management And Firm Performance: A Saudi Arabian Perspective. *Journal Of Asian Finance*, 9(6).
- Ravikumar, A., Balushi, A. Al, & Bulushi, Y. Al. (2022). Pharmacists' Perception On The Use Of Accounting Information System For Pharmacy Management: A Study In Muscat, Oman. *Journal Of Pharmaceutical Negative Results*. <https://doi.org/10.47750/Pnr.2022.13.03.116>
- Rodríguez, R. F., Fernando, L., Chacón, E., Fabrinna, K., Añazco, F., Eduardo, M., Espinoza, C., Daniel, H., & Cutamanca, C. (2024). *Correlational Analysis Of Internal Control And Inventory Management In Commercial Smes Of Chimbote*. 8(6), 572–581. <https://doi.org/10.55214/25768484.V8i6.2129>
- Romney & Steinbart. (2018). *Accounting Information Systems*.
- Sakhanova Zh.A., & Seilkanova S.T. (2021). *Automation Of Inventory Accounting*

Using An Application Solution «1c:Enterprise Trade Management For Kazakhstan».

- Silva-Aravena, F., Ceballos-Fuentealba, I., & Álvarez-Miranda, E. (2020). *Inventory Management At A Chilean Hospital Pharmacy: Case Study Of A Dynamic Decision-Aid Tool*. <https://doi.org/10.3390/Math8111962>
- Singh, A., Rasanias, S. K., & Barua, K. (2022). Inventory Control: Its Principles And Application. In *Indian Journal Of Community Health* (Vol. 34, Issue 1). <https://doi.org/10.47203/Ijch.2022.V34i01.004>
- Sow, M. T. (2021). Analysis Of The Impact Of Accounting Information Systems (Ais) On Organizational Effectiveness. *Business And Economic Research*, 11(1), 82. <https://doi.org/10.5296/Ber.V11i1.18140>
- Su, W., Zhang, L., Ge, C., & Chen, S. (2022). Association Between Internal Control And Sustainability: A Literature Review Based On The Sox Act Framework. In *Sustainability (Switzerland)* (Vol. 14, Issue 15). <https://doi.org/10.3390/Su14159706>
- Sugiyono. (2013). *Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif Dan R&D)*. Alfabeta.
- Sunarta, I. N., & Astuti, P. D. (2023). Accounting Information System Quality And Organizational Performance: The Mediating Role Of Accounting Information Quality. *International Journal Of Professional Business Review*. <https://doi.org/10.26668/Businessreview/2023.V8i3.1192>
- Susanto, A. (2016). The Effect Of Internal Control On Accounting Information System. *International Business Management*, 10(23), 5523–5529. <https://doi.org/10.3923/Ibm.2016.5523.5529>
- Teru, S. P., Idoku, I., & Ndeyati, J. T. (2017). A Review Of The Impact Of Accounting Information System For Effective Internal Control On Firm Performance. *Indian Journal Of Finance And Banking*. <https://doi.org/10.46281/Ijfb.V1i2.89>
- Thaer, A., Ameri, M. Al, Alathamneh, M. S., Ata, H. M. B., Al-Okaily, M., El-Qawaqneh, S., & Almajali, D. (2023). The Mediating Effect Of Information Technology On The Cost Of Internal Control Systems And Enhancing Confidence In Quality Relationship On Accounting Information Quality. *International Journal Of Data And Network Science*, 7(3). <https://doi.org/10.5267/J.Ijdns.2023.5.015>
- Tian, J., & Sun, H. (2023). Corporate Financialization, Internal Control And Financial Fraud. *Finance Research Letters*. <https://doi.org/10.1016/J.Frl.2023.104046>
- Timalsina, R. (2023). *Impact Of Accounting Information Systems On Supply Chain*

Decision Making In Eagle Kulje- Tus Oy .

- Ubabudu, M. C., Ozoemena, P. C., & Anam, B. E. (2024). Effectiveness Of Inventory Management On The Profitability Of Manufacturing Sectors In Nigeria Bottling Company, Kaduna. *European Journal Of Business And Innovation Research*, 12(1). <https://doi.org/10.37745/Ejbir.2013/Vol12n1114>
- University Of Delaware. (2012). *Internal Control Definition*. Internal Audit.
- Veldkamp, L. (2023). *Valuing Data As An Asset* *. January, 1545–1562.
- Vukasović, D., Gligović, D., Terzić, S., Stević, Ž., & Macura, P. (2021). A Novel Fuzzy Mcdm Model For Inventory Management In Order To Increase Business Efficiency. *Technological And Economic Development Of Economy*, 27(2). <https://doi.org/10.3846/Tede.2021.14427>
- Wang, S. J., Wang, W. L., Huang, C. T., & Chen, S. C. (2011). Improving Inventory Effectiveness In Rfid-Enabled Global Supply Chain With Grey Forecasting Model. *Journal Of Strategic Information Systems*. <https://doi.org/10.1016/J.Jsis.2011.03.003>
- WHO. (2024). *Health Data And Health Information Systems In The South-East Asia*.
- Wynn, S., & Kuhn, J. R. (2021). The Financial Impact Of Manual Inventory Record Errors. *International Journal Of Business And Social Science*, 12(10).
- Zhang, L., & Su, W. (2023). Corporate Social Responsibility, Internal Control, And Firm Financial Performance. *Frontiers In Psychology*. <https://doi.org/10.3389/Fpsyg.2022.977996>
- Zhao, T., Yan, N., & Ji, L. (2023). Digital Transformation, Life Cycle And Internal Control Effectiveness: Evidence From China. *Finance Research Letters*. <https://doi.org/10.1016/J.Frl.2023.104223>
- Zwaida, T. A., Pham, C., & Beauregard, Y. (2021). *Applied Sciences Optimization Of Inventory Management To Prevent Drug Shortages In The Hospital Supply Chain*.

FEB UNDIP