

e-ISSN: 2654-6221

Vol. 7 | No. 2

Fluctuating Fund-Balance System as Control of Petty Cash Disbursements Based on Accounting Information System

Nadhira Irfanaja Rohim & R. Muh. Syah Arief Atmaja Wijaya

Universitas Pembangunan Nasional "Veteran" Jawa Timur Jl. Rungkut Madya, Gn. Anyar, Kec. Gn. Anyar, Surabaya, Jawa Timur 60294, Indonesia

ARTICLE INFO

ABSTRACT

Keywords:

Fluctuating Fund-Balance System, Petty Cash Disbursement, Accounting Information System.

Kata Kunci:

Fluctuating Fund-Balance System, Pengeluaran Kas Kecil, Sistem Informasi Akuntansi This research aims to describe the importance of accounting information systems in controlling the petty cash disbursements of hotel companies. This research method uses a descriptive qualitative approach. The location of this research is Hotel X, a three-star hotel in Surabaya. Data collection methods in this research used interviews, observation, and documentation. The research data analysis technique consists of stages of data collection, data presentation, data reduction, verification, and conclusion. The accounting information system at Hotel X implements two systems for controlling petty cash disbursements based on the petty cash fund holder, namely petty cash disbursements by the front office petty cash fund holder and petty cash disbursements by the general cashier petty cash fund holder. The fluctuating fund-balance system provides a well-structured system for hotel companies to control petty cash disbursements. The implications of this research, regarding the fluctuating fund-balance system in controlling petty cash disbursements, can influence business actors in making it easier to record transactions more accurately and transparently. The limitations of this research lie in the location of the research conducted at a three-star hotel company, making it possible to have differences in systems that exist in other star hotel companies.

Corresponding author: raden.ak@upnjatim.ac.id

Copyright © 2024 by Authors, Published by SAKI. This is an open access article under the CC BY-SA License



SARI PATI

Penelitian ini bertujuan untuk menguraikan pentingnya sistem informasi akuntansi sebagai pengendalian atas pengeluaran kas kecil perusahaan perhotelan. Metode penelitian ini menggunakan pendekatan kualitatif deskriptif. Lokasi penelitian ini berada di Hotel X, hotel berbintang tiga di Surabaya. Metode pengumpulan data pada penelitian ini menggunakan wawancara, observasi, dan dokumentasi. Teknik analisis data penelitian terdiri dari tahapan pengumpulan data, penyajian data, reduksi data, serta verifikasi dan penarikan kesimpulan. Sistem informasi akuntansi pada Hotel X menerapkan dua sistem pada pengendalian atas pengeluaran kas kecil berdasarkan pemegang dana kas kecilnya, yakni pengeluaran kas kecil oleh pemegang dana kas kecil front office dan pengeluaran kas kecil oleh pemegang dana kas kecil general cashier. Fluctuating fund-balance system memberikan suatu sistem yang tersusun dengan baik bagi perusahaan perhotelan dalam mengendalikan pengeluaran kas kecil. Implikasi dari penelitian ini, mengenai fluctuating fund-balance system pada pengendalian

pengeluaran kas kecil, dapat memberikan pengaruh pada pelaku bisnis dalam kemudahan pencatatan transaksi kas kecil yang lebih akurat dan transparan. Keterbatasan penelitian ini terletak pada lokasi penelitian yang dilakukan di sebuah perusahaan perhotelan berbintang tiga, sehingga memungkinkan untuk memiliki perbedaan sistem yang ada pada perusahaan perhotelan berbintang lainnya

INTRODUCTION

Every company or organization needs information to make effective decisions, a system that can include things that must be based on existing activities in the company, especially cash control. In line with this, increasing company efficiency can be done by providing an objective information system (Sholihah & Puspitasari, 2023). Objective information needs to be reliable and grounded in valid data, making accuracy essential for developing an effective information system. An objective information system for cash control can make it easier for a company to manage the efficient delivery of information to ensure the sustainability of the company's growth.

Accounting information systems are the most essential component in managing company finances. Many companies have implemented accounting information systems because this system can add value to the company. An accounting information system is a system that is interconnected with each other by carrying out activities of analyzing, processing, and implementing data so that it can produce output information that is useful in managing company finances. With an accounting information system, companies as business actors can find more relevant and reliable information about their company's financial condition (Simbolon & Dewanto, 2020). Accounting is accompanied by a process of identification and collection from transaction evidence to recording in journals and ledgers to produce a financial report containing the information needed by stakeholders (Martha & Violeta, 2020).

Good petty cash management is reflected in a coherent flow of expenditure under company

regulations and complete documents used, as a form of control (Wulandari & Epi, 2021). Cash and cash equivalents are important and must be improved in internal control to avoid fraud (Wulandari et al., 2022). Each department in the company indirectly has the responsibility to implement internal controls to avoid fraud in implementing cash-related transactions (Mindhari et al., 2020). Internal controls on cash expenditure activities make the information from the company's financial reports more reliable because misappropriation or fraud can be more easily detected (Rochmah & Kustiningsih, 2021).

Hotel X is a three-star hotel located in Surabaya City. The general cashier holds control over petty cash management at Hotel X, starting from fund formation, disbursement, and replenishment of petty cash funds. The general cashier's duties is to manage petty cash funds effectively, efficiently, and transparently because petty cash disbursements must be made in accordance with company regulations so that transactions can be accepted (Solikhin et al., 2023). Currently, the petty cash system at Hotel X does not have an adequate accounting information system yet, especially for petty cash disbursements. Hotel X's petty cash disbursement system uses a petty cash disbursement journal in its recording so that it is included in the fluctuating fund-balance system. The petty cash account in a fluctuating fund-balance system has an amount that is not fixed depending on the company's needs (Angelia, 2023).

This research describes the importance of accounting information systems in controlling petty cash disbursements in companies, especially in service companies operating in the hospitality sector. This research is complementing previous, namely that of Sumarlin & Rokhman (2023) regarding the analysis of accounting information systems with fluctuating fund-balance systems in managing petty cash funds, resulting in the fact that a fluctuating fund-balance system can make it easier for related parties to carry out their duties. (Febrianti et al., 2023) also researched the petty cash accounting information system in a company where this accounting information system can produce excellent and efficient company performance. Some of these studies have the same research aspects as the author regarding petty cash disbursements.

Controlling petty cash disbursements is very necessary for an accounting information system to improve the performance of hotel companies. Therefore, the author wants to provide an accounting information system to control petty cash disbursements with a fluctuating fund-balance system at Hotel X Surabaya according to (P. Wulandari & Epi, 2021)'s theory. The results of this research will likely provide knowledge regarding accounting information systems in hotel companies as a form of the author's contribution. Using an accounting information system with a fluctuating fund-balance system in petty cash disbursements can also improve internal control and reduce the occurrence of fraud so that the resulting financial reports can be reliable.

Literature Review and Hypothesis Development

Cash Control

Cash control can be defined as control over all cash-related matters, which requires good coordination from each party related to cash transactions (Rahmaniar & Khairita, 2023). A procedure is needed to control cash and cash equivalents, significantly petty cash as information, which is the main component in maintaining the stability of the company's sustainability (Rat, 2024). Control of cash and cash equivalents covers all aspects, including petty cash. Petty cash control

must be carried out to manage the system for fund formation, disbursement, and replenishment of petty cash funds following the procedures used by the company.

Accounting Information System

An accounting information system is a system that is carried out by collecting data, recording and managing it into information that can be used by related parties to make decisions by paying attention to the procedures and internal controls that exist in the company (B. Romney et al., 2021). According to (Rahmadhani & Isnaini, 2021), an accounting information system is a system that is carried out by collecting data and turning it into information so that accurate data and good financial management are needed. Accounting information systems can add company value by improving the quality of services and products used, reducing the costs of services and products used, and increasing the efficiency of carrying out activities. Accounting information systems can produce accurate information to help stakeholders make the right decisions.

Petty Cash

Petty cash is cash used to make payments with relatively small nominal amounts, usually made periodically and requires good management to become a productive liquid asset (Aladin et al., 2021). According to (, Wijaya & Prawira (2022) define petty cash as cash owned by a company which is used to pay small amount expenses which would not be practical if paid by bank checque. Apart from being used to make payments with relatively small amounts, these petty cash funds can also be used for payments that needs to be done immediately (sudden payments), which still in the range/boundary of the petty cash amount available.

Petty Cash Disbursements

There are two types of procedures or systems used in disbursing petty cash according to (Wulandari & Epi, 2021). These procedures

are imprest fund system and fluctuating fundbalance system. There are similarities in how to top up initial funds for an imprest fund system and a fluctuating fund-balance system, namely by debiting the petty cash account and crediting the cash account. Imprest fund system is a petty cash fund management system with the same or fixed balance so that the method of replenishing petty cash funds is done using the amount of petty cash disbursements made (Wijaya, 2023). Meanwhile, the fluctuating fund-balance system is a petty cash fund management system with a different balance amount each period according to needs (Simangunsong et al., 2023). The method for replenishing petty cash funds is carried out in the same way as initial fund replenishment and is usually adjusted to needs so that the balance of these funds changes or is not fixed.

RESEARCH METHODS

This research uses a descriptive qualitative approach. Qualitative research begins by determining and formulating the problem, collecting and analyzing data, and then providing research results accompanied by compiling recommendations (Harahap, 2020). This research is located at Hotel X, a three-star hotel in Jemursari Street, Surabaya, Indonesia. Petty cash funds at Hotel X are used to make payments with relatively small nominal amounts and are used frequently, the main focus of this study is on the control mechanism of petty cash disbursements. By using qualitative descriptive research, it is expected to be able to explain in depth the accounting information system as a control over petty cash disbursements at Hotel X. The informations of this study are provided by the staff and daily workers at Hotel X, which includes financial controllers, accounting staff, front office, and operational managers.

Research data collection lasted five months, from January to May 2024, using interviews, observation, and documentation methods. The data analysis technique conducted via data collection, data presentation, data reduction, data verification, and conclusion stages.

In the initial stage, data collection activities were carried out from the staffs, journals, books, and notes. The data that has been collected is then selected to focus on the relevancy of the data to the study, so that it can produce a clear picture and make it easier for researchers to conduct the research. The selected data is then described narratively, outlined in a flowchart regarding the accounting information system of the petty cash disbursement Hotel X with a fluctuating fundbalance system. Furthermore, conclusions are drawn regarding the data presented by considering the petty cash disbursements system following () Wulandari & Epi (2021) model.

RESULTS AND DISCUSSION Results

Hotel X is located in Surabaya City, Indonesia's second-largest metropolitan city as the center of the region's economy, politics, and culture. This three-star hotel has various complete facilities to provide good service to visitors. The Accounting Department of Hotel X consists of several sections, including income audit, accounts payable, general cashier, accounts receivable, store keeper, and purchasing. The accounting department uses Visual Hotel Program software to carry out its duties. A financial controller leads this accounting department to manage all accounting and financial activities in the hotel.

Almost every section of the accounting department of Hotel X does not yet have a procedure or system that regulates its implementation. Many conditions are found that are not good for petty cash disbursements due to weak control, one of which is the financial controller's lack of an internal control system on evidence of petty cash disbursements and petty cash disbursement journals. Mismatches between the nominal amount in the supporting documents and the nominal amount in the evidence of petty cash disbursements also often occur. In its implementation, requests by the user of petty cash funds are not all supported by written documents regarding requests for petty cash disbursements, they only rely on verbal requests.

The initial fund formation system for Hotel X's petty cash is carried out by depositing cash to the petty cash fund holder from the cash account with a predetermined amount. Following the model by Wulandari & Epi (2021), the petty cash issued to the fund user will be recorded in the petty cash disbursement journal when the transaction occurs, so this petty cash disbursement system refers to the fluctuating fund-balance system. The petty cash fund replenishment system will be carried out for the amount issued according to needs.

Suggestion for Accounting Information System - Flowcharts

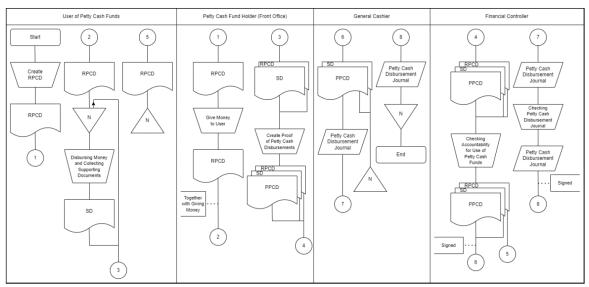
The petty cash fund holder tasked with making proof of petty cash disbursements is the general cashier and the front office. Hotel X carries out two petty cash disbursement systems based on its petty cash fund holder, namely petty cash disbursements by the front office petty cash fund holder and petty cash disbursements by the general cashier petty cash fund holder. In general, petty cash disbursements by the front office petty cash fund holder have a smaller nominal value than

petty cash disbursements by the general cashier petty cash fund holder.

Petty Cash Disbursements by Front Office Petty Cash Fund Holder

The general cashier provides petty cash funds to the front office with a nominal value determined when the petty cash fund was initially established. Petty cash disbursements made by front office petty cash fund holders can include travel costs (gasoline, parking), operational car maintenance costs, rubbish cleaning costs, and suddent payment for purchases that cannot be postponed. Once the amount of petty cash fund in the front office is almost repleted, the front office makes a reimbursement to the general cashier section to replenish the petty cash fund according to the amount of petty cash disbursement that has occurred.

A flowchart is an image of a flow diagram representing the procedures or steps in carrying out a procedure (Zalukhu et al., 2023). The flowchart created must fulfil several aspects, namely being able to produce information that is easy to understand, short and structured, and logical (Tuasamu et al., 2023). Figure



Notes:

RPCD : Request for Petty Cash Disbursements

SD : Supporting Documents

PPCD : Proof of Petty Cash Disbursements

Figure 1. Flowchart of Petty Cash Disbursements by Front Office Petty Cash Fund Holder

1 shows the flowchart of petty cash disbursements by front office petty cash fund holder.

The documents that can be used in hotel X's petty cash disbursement system are requests for petty cash disbursements, evidence of petty cash disbursements, and supporting documents. Users of petty cash funds submitted the petty cash disbursement request forms to the front office petty cash fund holders. Proof of petty cash disbursement signed by the users along with the amount of cash given is used to prove that cash has been handed over to the user of petty cash funds. Supporting documents must also be attached along with the petty cash disbursement request form, usually in the form of a payment invoice from the seller, a payment receipt, a screenshot of payment details, and other types of proof.

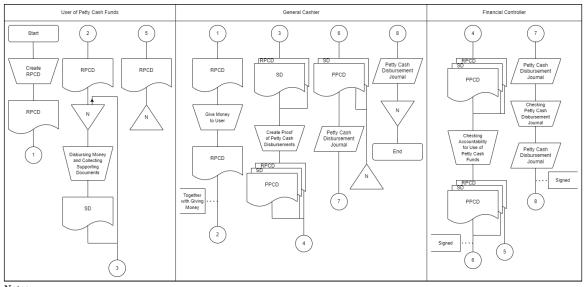
Hotel X needs to have several functions which are related to the management of the petty cash disbursement system, including the accounting function, petty cash fund holding function, and internal audit function. The accounting function carried out by the general cashier plays an important role in recording petty cash disbursement journals, and this journal will

be useful in the process of replenishing petty cash funds. The responsibility of the petty cash fund holder is to manage the storage of petty cash funds in the House Bank so that petty cash funds can be used according to their function. The financial controller performs the internal audit function in reviewing and approving petty cash disbursements and supervising the recording of petty cash disbursements.

The accounting records used by the general cashier in the petty cash disbursement system are the petty cash disbursement journal. This petty cash disbursement journal is recorded when petty cash disbursements occur and when the petty cash fund is replenished. Hotel X replenishes the petty cash fund with the same amount as the petty cash disbursed. Therefore, a petty cash disbursement journal is needed to determine how much has been disbursed.

2. Petty Cash Disbursements by General Cashier Petty Cash Fund Holder

The general cashier acts as the petty cash fund holder and prepares the petty cash disbursement journal in this system. Petty cash disbursements made by the general cashier petty cash fund holder can be in the form



Notes:

: Request for Petty Cash Disbursements

SD : Supporting Documents

PPCD : Proof of Petty Cash Disbursements

Figure 2. Flowchart of Petty Cash Disbursements by General Cashier Petty Cash Fund Holder

of purchasing office stationery, purchasing goods or services from suppliers, purchasing event needs, social media promotion costs, and others. Figure 2 shows the flowchart of petty cash disbursements by the general cashier petty cash fund holder.

The documents for the general cashier are basically similar with the front office, namely petty cash disbursement requests form, proof of petty cash disbursement, and supporting documents. The functions associated with the petty cash disbursement system by general cashier petty cash fund holder are also similar to the front office petty cash fund system, involving accounting functions, petty cash fund holder functions, and internal audit functions. The accounting records used by the general cashier in the petty cash disbursement system are the petty cash disbursement journal.

The presentation of cash and cash equivalents in the statement of cash flow according to PSAK 207 about Statement of Cash Flow, is classified based on operating, investment, and financing activities. Petty cash is included in cash equivalents, which will also be disclosed through the statement of cash flow, so good petty cash disbursement control must also include a good accounting information system (Anggita et al., 2024). We suggest that the control of petty cash disbursement at Hotel X Surabaya can be carried out by using the fluctuating fund-balance system, following Wulandari & Epi (2021) model. When a petty cash disbursement transaction occurs, the general cashier will record it in the petty cash disbursement journal according to the transaction date (Simangunsong et al., 2023).

The petty cash disbursement system in a hotel company based on the (P. Wulandari & Epi, 2021) requires a valuable internal control function for hotel companies to reduce incompleteness or inconsistency of documents and records. Petty cash disbursement requests must be in the form of written documents so that petty cash disbursement transactions can be documented and adjusted to the disbursement journal according to the principle of the fluctuating fund-balance system.

CONCLUSION, IMPLICATION, AND LIMITATION

The expenditure system at Hotel X Surabaya has several unfavourable conditions related to its control, including the lack of internal control by the financial controller in supervising the petty cash disbursement procedure, which made the tracking of human error in the disbursement process and the records evidence of such errors more difficult to find. Moreover, in the current implementation, requests by the user of petty cash funds have not been fully supported by written documents (such as request forms), but only rely on verbal requests, which also increase the risk of potential misuse of the petty fund.

This research uses the petty cash disbursement system at Hotel X Surabaya to suggest an improvement and implementation of a good accounting information system with a fluctuating fund-balance system via the flowchart model. The accounting information system at Hotel X should apply two systems for controlling petty cash disbursements based on the holder of the petty cash fund, namely petty cash disbursements by the front office petty cash fund holder and petty cash disbursements by the general cashier petty cash fund holder. The application of the accounting information system plays an important role in good management, control and supervision of petty cash disbursements.

Supervision of the petty cash disbursement system must be further improved by the accounting department so that the control system can be carried out optimally. Efforts are needed to establish Standard Operating Procedures (SOP) in each section of the accounting department, especially in the general cashier section. Good coordination between departments is demonstrated by ensuring that information is conveyed correctly through effective communication so that it can improve control of petty cash disbursements. The fluctuating fund-balance system provides a well-structured system for hotel companies to control petty cash disbursements.

The implications of this research regarding the fluctuating fund-balance system in controlling petty cash disbursements can influence related parties. This research can make it easier to record transactions more accurately and transparently for hotel company accounting departments as business actors. The limitations of this research lie in the location of the research conducted at a

three-star hotel company, making it possible to have differences in systems that exist in other hotel companies. Suggestions for future researchers could be to expand research on hotels with different stars so that they can be connected and create an appropriate accounting information system for hotel companies.

REFERENSI

- Aladin, A., Febriani, F., & Mardiana, M. (2021). Pengelolaan Kas Kecil Pada PT PLN (Persero) Unit Pendidikan dan Pelatihan Palembang. *EKSISTANSI*, 10(01).
- Angelia, C. (2023). Prosedur Pengelolaan Dana Kas Kecil Pada PT. One Dream Indonesia. Global Accounting, 2(2).
- Anggita, F. R., Prihartini, D. A., & Armein, E. (2024). Desain Sistem Informasi Akuntansi Pengeluaran Kas Pada Kantor Jasa Penilai Publik Ruddy Barus Yenny Dan Partners. *Jurnal Akuntansi Dan Manajemen Bisnis*, 4(1), 26–36.
- B. Romney, M., John Steinbart, P., L. Summers, S., & A. Wood, D. (2021). *Accounting Information Systems, 15th Edition* (15th ed.). Pearson Education, Inc.
- Febrianti, N., Muthmainnah, & Mecca Sufyana, C. (2023). Perancangan Sistem Informasi Akuntansi Kas Kecil (Petty Cash) di Pt. Koprima Sandysejahtera. *Jurnal Indonesia : Manajemen Informatika Dan Komunikasi*, 4(2), 801–815. https://doi.org/10.35870/jimik.v4i2.283
- Harahap, N. (2020). Penelitian Kualitatif (H. Sazali, Ed.). Wal Ashri Publishing.
- Martha, D., Suwandi, & Violeta, V. (2020). Perancangan Sistem Informasi Akuntansi Pengeluaran Dana Kas Kecil Pada Pt Graha Sarana Duta (Telkom Property). *Sigma-Mu*, 11(2), 13–22. https://doi.org/10.35313/sigmamu. v11i2.1883
- Mindhari, A., Yasin, I., & Isnaini, F. (2020). Perancangan Pengendalian Internal Arus Kas Kecil Menggunakan Metode Imprest (Studi Kasus: Pt Es Hupindo). *Jurnal Teknologi Dan Sistem Informasi*, 1(2), 58–63. https://doi.org/10.33365/jtsi.v1i2.391
- Rahmadhani, T., & Isnaini, F. (2021). Sistem Informasi Akuntansi Pendapatan Perusahaan (Studi Kasus: Pt Mutiara Ferindo Internusa). *Jurnal Teknologi Dan Sistem Informasi (JTSI)*, 2(4), 16–21. https://doi.org/10.33365/jtsi. v2i4.1262
- Rahmaniar, R., & Khairita. H. (2023). Pemanfaatan Teknologi Informasi dan Penerapan Pengendalian Intern Kas. HEI EMA: Jurnal Riset Hukum, Ekonomi Islam, Ekonomi, Manajemen Dan Akuntansi, 2(2), 43–53. https://doi.org/10.61393/heiema.v2i2.173
- Rat, M. (2024). sistem pengendalian internal dalam meningkatkan efektivitas pengelolaan kas dan setara kas Pada PT. Kawasan Industri Medan (Persero). *COMPETITIVE Jurnal Akuntansi Dan Keuangan*, 8(1), 1–7.
- Rochmah, S., & Kustiningsih, N. (2021). Analisis Pengendalian Intern Penerimaan dan Pengeluaran Kas dalam Meningkatkan Kualitas Cash Flows (Study Kasus Pada Pt Smart Living). *Accounting and Management Journal*, 5(2), 29–35. https://doi.org/10.33086/amj.v5i2.2168
- Sholihah, A., & Puspitasari, N. (2023). Perancangan Sistem Informasi Akuntansi Kas Kecil Pada PT. Graha Sukses Lestari. *Jurnal Keilmuan Teknologi Informasi Dan Ilmu Manajemen (Justifi)*, 2(1), 1–7. https://jurnalilmiah.id/index.php/Justifi
- Simangunsong, E. A., Suwandi, S., & Hatta, M. (2023). Aplikasi Pencatatan Akuntansi Kas Kecil Metode Fluctuating

- Fund Berbasis Web Pada CVAuto Kool Prima Cirebon. *Jurnal Manajemen Sistem Informasi*, 1(3), 83–88. https://doi.org/10.51920/jurminsi.v1i3.188
- Simbolon, R., & Dewanto, W. (2020). Sistem Infromasi Akuntansi Kas Kecil Pada Pt. Zokkas Sejahtera Jambi. *JAAB*: *Journal of Applied Accounting And Business*, 2(2), 69–76. https://doi.org/10.37338/jaab.v2i2.58Solikhin, A., Agung, I. G. A., & AF, Y. A. (2023). Pengaruh Keberadaan Petty Cash Terhadap Kinerja General Cashier di Hotel Louis Kienne Simpang Lima Semarang. *Jurnal Hotelier*, 9(2), 20–25.
- Sumarlin, T., & Rokhman, N. (2023). Sistem Informasi Akuntansi Pengelolaan Kas Kecil dengan Metode Fluktuatif. Jurnal Akuntansi Dan Bisnis, 3(1), 10–19. https://doi.org/10.51903/jiab.v3i1.226
- Tuasamu, Z., Lewaru, N. A. I. M., Idris, M. R., Syafaat, A. B. N., Faradilla, F., Fadlan, M., Nadiva, P., & Efendi, R. (2023). Analisis Sistem Informasi Akuntansi Siklus Pendapatan Menggunakan DFD Dan Flowchart Pada Bisnis Porobico. *Jurnal Bisnis Dan Manajemen (JURBISMAN)*, 1(2), 495–510.
- Wijaya, F. W., & Prawira, B. (2022). Penerapan Metode Waterfall Pada Sistem Informasi Kas Kecil. *Jurnal Informatika Teknologi Dan Sains*, 4(4), 335–340. https://doi.org/10.51401/jinteks.v4i4.1985
- Wijaya, S. M. (2023). Prosedur Pengelolaan Dana Kas Kecil Pada PT Jaya Abadi Makmur Sentosa. *Global Accounting*, 2(2).
- Wulandari, P., & Epi, Y. (2021). Analisis Perlakuan Akuntansi Pada Kas Kecil PT. Kallista Alam Kantor Medan. Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (JEBMA), 1(1). https://doi.org/10.47709/jebma.v1i1.972
- Wulandari, T., Yani, A., & Simanjuntak, R. (2022). Penerapan Sistem Akuntansi Penerimaan dan Pengeluaran Kas dalam Mendukung Pengendalian Intern Kas Pada PT. Kahoindah Citragrament. *Labs: Jurnal Bisnis Dan Manajemen*, 27(3), 1–10. https://doi.org/10.57134/labs.v27i3.22
- Zalukhu, A., Purba, S., & Darma, D. (2023). Perangkat Lunak Aplikasi Pembelajaran Flowchart. *Jurnal Teknologi, Informasi Dan Industri*, 4(1), 61–70.