

# Preparation of Financial Statement Using the Microsoft Excel on PT Dehong Paper Industry

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**Abstract.** This research aims to prepare financial statements using Microsoft Excel in the PT Dehong Paper Industry. Data collection techniques are observation, interviews, and documentation. The data analysis method used is the descriptive method. The research concludes that by using Microsoft Excel, the information obtained can be real-time, synchronous, and interactive. It can be easily streamlined by following the flow of steps using a simple excel formula.

**Keywords:** financial statement, Microsoft Excel, transaction, preparation

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## Introduction

Information technology can assist companies in optimizing company activities, including in the field of accounting. One application that is useful in accounting is Microsoft Excel. Through this application, financial statements can be made quickly. Its features are pretty user-friendly, so it is easy to learn.

Generally, Microsoft Excel is used by small companies to large companies. One company that has used it is PT Dehong Paper Industry. The company is a company engaged in the manufacture of pulp with materials from waste paper. Based on the explanation from the Head of Accounting Department, the company has recorded financial statements using Microsoft Excel. However, between the sheets, both journal sheets, ledgers, and financial statements are not yet connected, so each sheet stands alone.

This study aims to prepare financial statements using Microsoft Excel. The resulting report is created automatically by connecting journal sheets, ledgers, and reports. The hope is that the work of the accounting department in preparing financial statements can be simplified to minimize errors and save work time.

## Literature Review

According to Kieso, et al. (2016), the accounting cycle is an information system that identifies evidence of transactions, records journals, and communicates economic events from an organization to users who need it. The financial statement preparation cycle starts from the measurement and identification stage, which is then continued with journalizing, posting to the ledger, preparing a trial balance, conducting adjusting journals, and adjusted balance sheets, presenting financial statements and finally closing journals (Hantono & Rahmi, 2018). Meanwhile, the computer-based accounting cycle is much shorter in preparing financial statements. The computer-based accounting cycle consists of source documents, general journals, general ledgers, subsidiary ledgers, trial balances, and financial statements (Mulyadi, 2013).

According to Fahmi (2014), financial statements are information that describes a company's financial condition, and this information can be used as a description of financial performance and as material for evaluating the company for future decisions. The purpose of financial statements is to provide information to those in need about the development of a company from the point of view of numbers in

monetary units. Financial statements consist of, among others, balance sheets, income statements, statements of changes in equity, and cash flow statements.

To develop a system, an approach is needed. Systems development life cycle (SDLC) can be used to develop a system. According to Sri Mulyani (2016), SDLC is used to build an information system to run according to what each entity or company expects. There are several stages of SDLC, namely (1) system analysis; (2) system design; (3) system development; (4) system testing; (5) system implementation; and (6) system maintenance.

## Research Method

The object of research in this research is PT Dehong Paper Industry. Data collection techniques in this study are interviews, observation, and documentation. Interviews were conducted with the Head of Accounting Department. The interview questions relate to preparing the company's financial statements, especially using Microsoft Excel. Meanwhile, observations were made by observing and observing the preparation of the company's financial statements using Microsoft Excel. Finally, transaction documents such as cash payment vouchers and cash receipt vouchers are collected as a reference in preparing financial statements. Analysis of the data used is descriptive analysis. This study describes preparing financial reports using Microsoft Excel, which automatically generates reports by connecting journal sheets, ledger sheets, and financial reports.

## Results and Discussion

The Company implements several policies related to the implementation of accounting in preparing the company's financial statements, among others, as follows.

### 1) General

The company uses a monthly accounting period of twelve months so that in one year, the company prepares twelve financial statements or reports issued each month. Then, the company uses Rupiah (Rp) and US Dollar (USD). Transactions are recorded in double-entry journals—using the accrual basis method.

### 2) Purchasing

Purchases are made with suppliers who are overseas or imported. Purchases already take into

account VAT and other taxes on imports. Then, a slip of approval for receipt of goods (SPPB) and notification of import of goods (PIB) will be received. Payment to suppliers through proof of cash disbursements.

3) Sales

The company sells to customers who are abroad or exports spread across China. The goods sold by the company are in the form of cardboard or paper powder from AS12 and AS13 materials. Every sale goes through an inspection process and a customs process. Then, a notification document of the export of goods (PEB) will be received. The buyer or the customer bears all shipping costs and taxes.

4) Payroll

The employee payroll system is divided into two: office staff payroll and field staff payroll. For office staff, it is determined every first day of the following month, while for field staff, it is determined every eighth day of the following month. The payment process goes through the Panin Bank payroll process, which will go directly to each employee's account.

5) Fixed Asset

The company has five types of fixed assets, namely office equipment (4 years useful life), machinery (eight years useful life), vehicles (eight years useful life), electrical installations (eight years useful life), and renovations in buildings (twenty years useful life). The depreciation method used is the straight-line method.

Next, create a list of accounts. Accounts include assets, debt, capital, expense, and income accounts.

Table 1  
Chart of Account

Account No	Account Name (In Indonesian)	Account Name (In English)
101	Kas	Cash
102.01	Bank PANIN (IDR)	PANIN Bank (IDR)
102.02	Bank PANIN (USD)	PANIN Bank (USD)
102.03	Bank PANIN (SGD)	PANIN Bank (SGD)
103	Piutang Usaha	Account Receivable
104	Biaya di Bayar Dimuka	Prepaid Expense
105	Uang Jaminan Sewa	Rental Deposit
106	Angsuran Pajak	Prepaid Tax
107	Piutang Karyawan	Employee Receivable
108	Persediaan Bahan Baku	Raw Material Inventory
109	Persediaan Barang Jadi	Finished Goods Inventory
110	Uang Muka Pembelian	Supplier Deposit
200	Inventaris Kantor	Office Equipment
200.01	Ak Penyusutan Inventaris Kantor	Acc. Depreciation - Office Equipment

Account No	Account Name (In Indonesian)	Account Name (In English)
201	Kendaraan	Vehicle
201.01	Ak Penyusutan Kendaraan	Acc. Depreciation - Vehicle
202	Mesin	Machinery
202.01	Ak Penyusutan Mesin	Depreciation - Machinery
203	Renovasi Dalam Bangunan	In-Building Renovation
203.01	Ak Penyusutan Renovasi Dalam Bangunan	Acc. Depreciation - In-Building Renovation
300	Hutang Usaha	Account Payable
301	Hutang Direksi	Director Payable
302	Hutang Pajak	Income Tax Payable
303	Hutang Gaji	Wages & Salaries Payable
304	Hutang Ketenagakerjaan & Kesehatan	Social Security & Healthcare Payable
305	Hutang Lain-Lain	Other Payable
350	Uang Muka Penjualan	Customer Deposit
400	Modal	Equity
401	Laba/Rugi Tahun Lalu	Previous Earnings
402	Laba Rugi Berjalan	Current Earnings
500	Penjualan	Sales
501	Penjualan Lain-Lain	Other Sales
602	Biaya Upah Kerja (Pabrik)	Wages & Salaries Expense (Production)
603	Biaya Overhead (Pabrik)	Overhead Expense (Production)
604	Biaya Listrik (Pabrik)	Electricity Expense (Production)
605	Biaya Air (Pabrik)	Water Expense (Production)
606	Biaya Pengangkutan Export (Pabrik)	Export Freight Expense (Production)
607	Biaya Pengangkutan Import (Pabrik)	Import Freight Expense (Production)
608	Biaya Pemeriksaan dan Izin Impor	Inspection and Import Permit Expense
609	Biaya Perlengkapan & Peralatan (Pabrik)	Supplies Expense (Production)
610	Biaya Pembuangan Sampah (Pabrik)	Waste Disposal Expense (Production)
611	Biaya Maintanance (Pabrik)	Maintenance Expense (Production)
612	Biaya Sewa (Pabrik)	Rent Expense (Production)
613	Biaya Reject	Rejection Expense
650	Harga Pokok Penjualan	Cost of Goods Sold
700	Biaya Gaji Karyawan	Wages & Salaries Expense (Office)
701	Biaya Alat Tulis Kantor	Supplies Expense (Office)
702	Biaya Entertainment	Entertainment Expense
703	Biaya Keamanan & Kebersihan	Security & Cleaning Expense
704	Biaya Kebutuhan Sehari-Hari	Daily Necessities expense
705	Biaya Kendaraan	Vehicle Expense
706	Biaya Listrik Kantor	Electricity Expense (Office)
707	Biaya Telepon Kantor	Telephone Expense (Office)
708	Biaya Air Kantor	Water Expense (Office)

Account No	Account Name (In Indonesian)	Account Name (In English)	Account No	Account Name (In Indonesian)	Account Name (In English)
709	Biaya Perjalanan Dinas	Official Travel Expenses	728	Biaya Pajak	Tax Expense
710	Biaya Sewa	Rent Expense	729	Biaya THR	Religious Holiday Allowance Expense
711	Biaya Pengurusan KITAS	Temporary Stay/Resident Permit Card Expense	730	Biaya Sumbangan	Donation Expense
712	Biaya Pengiriman	Freight Expense	731	Biaya Kerugian Kebakaran	Fire Loss Expense
713	Biaya Penambahan Daya Listrik	Electricity Migration Expense	800	Pendapatan Bunga Bank	Interest Revenue
714	Biaya Penyusutan Aktiva	Depreciation Expense	801	Pendapatan Lain-Lain	Other Revenue
715	Biaya Internet	Internet Expense	802	Pendapatan Kurs	Exchange Rate Revenue
716	Biaya Pemeliharaan	Maintenance Expense	902	Beban Pajak Penghasilan	Interest Income Tax
717	Biaya Pengurusan Dokumen	Document Processing Expense	903	Ayat silang	Clearing Account
718	Biaya Pajak+ ADM Bank	Tax Expense & Bank Charges			
719	Biaya Transportasi	Transportation Expense			
720	Biaya Perizinan	Licensing Expense			
721	Biaya Lain-Lain	Other Expense			
722	Biaya Perlengkapan & Peralatan (Kantor)	Supplies Expense (Office)			
723	Biaya Administrasi	Administration Expense			
724	Biaya Pengobatan	Medical Treatment Expense			
725	Biaya Ketenagakerjaan & Kesehatan BPJS	Social Security & Healthcare Expense			
726	Biaya Pengangkutan Import (Kantor)	Import Freight Expense (Office)			
727	Biaya Selisih Kurs	Exchange Rate Expense			

Every financial transaction carried out by the company will bring up transaction evidence so that the first activity in an accounting cycle is to analyze and classify transactions so that they can be recorded in journals, which then, from this analysis, will create financial information at the end of the accounting cycle stage. Transactions are entered in the journal sheet. Transactions used for the preparation of financial statements are transactions during September 2020. Transactions during that month generally consist of cash disbursements (e.g., car installment payments) and cash receipts (e.g., cash sales).

PT DEHONG PAPER INDUSTRY JURNAL SEPTEMBER 2020		PT. DE HONG PAPER INDUSTRY Alamat : Komplek Executive Industrial Park Blok B2 No 1-2 Batam Centre - Batam						
TANGGAL	DR/CR	Voucher No	Acc. No	Nama Akun	Corresp.	Keterangan	Debit	Credit

Fig. 1. Journal Sheet

The following is a description of each column available in the journal.

- 1) Date or "Tanggal" contains the date the transaction occurred.
- 2) Dr/Cr indicates that the transaction to be entered is for debit or credit positions.
- 3) Voucher No contains a sequence of voucher numbers.
- 4) Acc. No contains the account code number that will be used in journaling.
- 5) Account name or "Nama Akun" contains the name of each account that will be used in making the journal.

- 6) Correspondance contains information from the customer/supplier.
- 7) Memo or "Keterangan" contains information about transactions that are journalized.
- 8) Debit contains the account's total balance that is in the debit position.
- 9) Credit contains the account's total balance in the credit position.

After all transactions are journalized, the next step is to group each transaction according to the accounts that have been journalized. This process is called the ledger.


PT DEHONG PAPER INDUSTRY JANUARY TO SEPTEMBER 2020				 Alamat : Komplek Executive Industrial Park Blok B2 No 1-2 Batam Centre - Batam						
No	Date	Dr/Cr	Voucher No	Description	Corresp.	Acc. No	A/C Name	DR	CR	Balance

Fig. 2. Ledger Sheet

The following is a description of each column available in the ledger.

- 1) Date or “Tanggal” contains the date the transaction occurred.
- 2) Dr/Cr indicates that the transaction to be entered is for debit or credit positions.
- 3) Voucher No contains a sequence of voucher numbers.
- 4) Memo or “Keterangan” contains a description of journalized transactions.
- 5) Correspondance contains information from the customer/supplier.
- 6) Acc. No contains the account code number that will be used in journaling.
- 7) A/C Name contains the name of each account that will be used in making the journal.
- 8) Debit contains the account balance amount in the debit position.
- 9) Credit contains the account's total balance in the credit position.
- 10) Balance contains the total account balance.

The next step is to prepare a trial balance by classifying the ending balance of each account in the ledger.

PT DEHONG PAPER INDUSTRY NERACA LAJUR 30 September 2020		 Alamat : Komplek Executive Industrial Park Blok B2 No 1-2 Batam Centre - Batam	
Akun	Nama Akun	Debit	Kredit
101	Kas	--	--
102.01	Bank PANIN (DR)	--	--
102.02	Bank PANIN (USD)	--	--
102.03	Bank PANIN (SGD)	--	--
103	Piutang Usaha	--	--
104	Biaya di Bayar Dimuka	--	--
105	Uang Jaminan Sewa	--	--
106	Prepaid Tax PPH 25/Angsuran Pajak / 分期税	--	--
107	Piutang Karyawan	--	--
108	Persediaan Bahan Baku	--	--
109	Persediaan Barang Jadi	--	--
110	Uang Muka Pembelian	--	--
200	Inventaris Kantor	--	--
200.01	Ak Penyusutan Inventaris Kantor/ 累积折旧费	--	--
201	Kendaraan / 车辆	--	--
201.01	Ak Penyusutan Kendaraan/ 车辆折旧费	--	--
202	Mesin	--	--
202.01	Ak Penyusutan Mesin/ 累积折旧费	--	--
203	Renovasi Dalam Bangunan	--	--
203.01	Ak Penyusutan Renovasi Dalam Bangunan/ 建筑	--	--
300	Hutang Usaha	--	--
301	Hutang Direksi/ 应付董事费	--	--
302	Hutang Pajak	--	--
303	Hutang Gaji	--	--

Fig. 3. Trial Balance Sheet

The following is a description of each column available in the trial balance.

- 1) Account Code contains the account code number, which will be displayed on the trial balance.
- 2) Account Name contains the account name that matches the account code number displayed on the balance sheet.
- 3) Debit contains the balance of the account whose normal balance is in the debit position.
- 4) Credit contains the balance of the account whose normal balance is in the credit position.

Next is the preparation of financial reports and other reports. The financial statements consist of the income statement, balance sheet, and changes in capital, while other reports consist of the accounts payable and account receivable subsidiary ledgers.

The income statement is a report that measures the operational success of a company for a certain period. The report can be seen on the income statement sheet.


PT DEHONG PAPER INDUSTRY LAPORAN LABA RUGI Per 30 September 2020		 Alamat : Komplek Executive Industrial Park Blok B2 No 1-2 Batam Centre - Batam	
		Dalam Rincian: 30 September 2020 - 30 Sept 2020	
Pendapatan			
•	Perjualan	--	--
•	Margin Pihak Perjualan	--	--
Labas Kotor		--	--
Biaya Penjualan			
•	Pembelian Bahan Baku / 购买原材料	--	--
•	Pembelian Kantor ( 房租费 )	--	--
•	Biaya Ujrah Kerja (Pabrik)	--	--
•	Biaya Overhead (Pabrik)	--	--
•	Biaya Listrik (Pabrik)	--	--
•	Biaya Air (Pabrik) / 水费 ( 工厂 )	--	--
•	Biaya Pengangkutan Ekspor (Pabrik)	--	--
•	Biaya Pengangkutan Import (Pabrik)	--	--
•	Biaya Perbaikan dan Sisa Import	--	--
•	Biaya Perbaikan dan Perawatan (Pabrik)	--	--
•	Biaya Perbaikan Sampah (Pabrik)	--	--
•	Biaya Maintenance (Pabrik)	--	--
•	Biaya Sewa (Pabrik)	--	--
•	Biaya Transportasi	--	--
•	Biaya Insang / 运费	--	--
Jumlah Biaya Penjualan		--	--
Labas Kotor		--	--
Biaya Operasional			
•	Biaya Gaji Karyawan	--	--
•	Biaya Alat Tulis Kantor	--	--
•	Biaya Entertaiment	--	--
•	Biaya Keamanan & Kebersihan	--	--
•	Biaya Kebersihan Sewa-Rent	--	--
•	Biaya Kantor	--	--
•	Biaya Listrik Kantor / 办公电费	--	--
•	Biaya Telepon Kantor	--	--
•	Biaya Air Kantor	--	--
•	Biaya Perjalanan Dinas	--	--
•	Biaya Sewa	--	--
•	Biaya Pengukuran Khas	--	--
•	Biaya Pengiriman, Post	--	--
•	Biaya Perbaikan Biaya Listrik/ 水电费	--	--
•	Biaya Perbaikan Aktiva / 折旧或资产	--	--
•	Biaya Internet	--	--
•	Biaya Perbaikan/Pembelian	--	--
•	Biaya Pengukuran Dokumen	--	--
•	Biaya Pajak - ACIM Bank	--	--
•	Biaya Transportasi	--	--
•	Biaya Perlindungan	--	--
•	Biaya Laba-Laba	--	--
•	Biaya Perangkapan & Perawatan (Kantor)	--	--
•	Biaya Administrasi	--	--
•	Biaya Penggantian	--	--
•	Biaya SDC-25 Kesehatan/ 劳动健康	--	--
•	Biaya Pengangkutan Import (Kantor)	--	--
•	Biaya Listrik Kantor	--	--
•	Biaya Pajak	--	--
•	Biaya PHS	--	--
•	Biaya Sumbangan	--	--
•	Biaya Karangan - Karyawan	--	--
•	Jumlah Biaya Operasional	--	--
Labas Bersih Superakhir		--	--
Pendapatan / (beban) lain-lain			
•	Pendapatan Bunga Bank	--	--
•	Perjualan Lain-lain	--	--
•	Pendapatan Khas	--	--
Jumlah pendapatan / (beban) lain-lain		--	--
Labas Bersih Pajak		--	--
Beban Pajak Penghasilan 0.9%		--	--
Labas Bersih Setelah PPh		--	--

Fig. 4. Income Statement Sheet

The balance sheet is a financial position statement describing a company's assets, liabilities, and capital on a specific date or period. The balance sheet can be seen in the following figure.

PT DEHONG PAPER INDUSTRY		PT. DE HONG PAPER INDUSTRY	
NERACA		NERACA	
Per 30 September 2020		Per 30 September 2020	
		Dalam Rupiah	
		30 September 2020	31 Agustus 2020
<b>ASSETS</b>			
<b>Aktiva Lancar</b>			
• Kas	-	-	-
• Bank PANIN (IDR)	-	-	-
• Bank PANIN (USD)	-	-	-
• Bank PANIN (SGD)	-	-	-
• Piutang Usaha	-	-	-
• Biaya di Bayar Dimuka	-	-	-
• Uang Jaminan Sewa	-	-	-
• Prepaid Tax PPH 25/Angsuran Pajak / 分期付款	-	-	-
• Piutang Karyawan	-	-	-
• Persediaan Bahan Baku	-	-	-
• Persediaan Barang Jadi	-	-	-
• Uang Muka Pembelian	-	-	-
<b>JUMLAH AKTIVA LANCAR</b>	-	-	-
<b>Ayat tetap</b>			
<b>Aktiva Tetap</b>			
• Inventaris Kantor	-	-	-
• Ak Penyusutan Inventaris Kantor/累积办公桌椅折旧	-	-	-
• Kendaraan / 车辆	-	-	-
• Ak Penyusutan Kendaraan/车辆折旧的累积	-	-	-
• Mesin	-	-	-
• Ak Penyusutan Mesin/累积机器折旧	-	-	-
• Renovasi Dalam Bangunan	-	-	-
• Ak Penyusutan Renovasi Dalam Bangunan/建筑物累计折旧	-	-	-
<b>Jumlah Aktiva Tetap</b>	-	-	-
<b>TOTAL AKTIVA</b>	-	-	-
<b>KEWAJIBAN DAN EKUITAS</b>			
<b>Kewajiban</b>			
• Hutang Usaha	-	-	-
• Hutang Direksi/ 应付-董事债务	-	-	-
• Hutang Pajak	-	-	-
• Hutang Gaji	-	-	-
• Hutang BPJS Ketenagakerjaan & Kesehatan	-	-	-
• Hutang Lain-Lain/其他应付款	-	-	-
• Uang Muka Penjualan	-	-	-
<b>Jumlah Kewajiban</b>	-	-	-
<b>Ekuitas</b>			
• Modal / 资本	-	-	-
• Laba Rugi Tahun Lalu / 去年的利润/亏损	-	-	-
• Laba Rugi Berjalan	-	-	-
<b>Jumlah ekuitas</b>	-	-	-
<b>JUMLAH KEWAJIBAN DAN EKUITAS</b>	-	-	-

Fig. 5. Balance Sheet

The statement of changes in the capital is a report that explains changes in equity and total equity for the period. The report can be seen in the following figure.

PT DEHONG PAPER INDUSTRY		PT. DE HONG PAPER INDUSTRY	
Lap. Perubahan Modal		Lap. Perubahan Modal	
Per 30 September 2020		Per 30 September 2020	
		Dalam Rupiah	
		30 September 2020	31 Agustus 2020
<b>Modal Awal</b>			
• Laba Bersih September 2020	-	-	-
• Prive	-	-	-
• Penambahan Modal	-	-	-
<b>MODAL AKHIR 30 SEPTEMBER 2020</b>	-	-	-

Fig. 6. Statements of Changes in Equity

The customer ledger records the company's receivables to each customer. The accounts receivable subsidiary ledger can be seen in the following figure.

PT. DE HONG PAPER INDUSTRY						
Alamat : Komplek Executive Industrial Park Blok B2 No 1-2 Batam Centre - Batam						
PIUTANG USAHA/ 应收账款						
No	Inv & Pay Date	DATE	Description	DEBIT IDR	CREDIT IDR	AMOUNT IDR
1			XXX			
2						
3						
4						
<b>TOTAL</b>				Rp	- Rp	- Rp
1			XXX			
2						
3						
4						
<b>TOTAL</b>				Rp	- Rp	- Rp
<b>GRAND TOTAL</b>				Rp	Rp	Rp
<b>SELISIH LEDGER</b>				Rp	Rp	Rp

Fig. 7. Customer Ledger Sheet

The supplier ledger records the company's debts to each supplier. The debt subsidiary ledger can be seen in the following figure.

PT. DE HONG PAPER INDUSTRY						
Alamat : Komplek Executive Industrial Park Blok B2 No 1-2 Batam Centre - Batam						
HUTANG USAHA/ 应付账款						
No	Inv & Pay Date	DATE	Description	DEBIT IDR	CREDIT IDR	AMOUNT IDR
			XXX			
1						Rp
2						Rp
3						Rp
4						Rp
<b>TOTAL</b>				Rp	- Rp	- Rp
<b>XXX</b>						
1						Rp
2						Rp
3						Rp
4						Rp
<b>GRAND TOTAL</b>				Rp	Rp	Rp
<b>SELISIH LEDGER</b>				Rp	Rp	Rp

Fig. 8. Supplier Ledger Sheet

### Conclusion

Preparing financial statements using Microsoft Excel begins with identifying accounting policies and charts of accounts (COA). Accounting policies include general purchases, sales, payroll, and fixed assets. The COA consists of asset, debt, equity, revenue, and expense accounts. After that, prepare a journal sheet to input the journal according to the proof of the transaction. Journal sheets are linked to ledger sheets, trial balances, and reports. The output reports are income statements, balance sheets, and statements of changes in capital. In addition, there are other reports, namely supplier ledger and customer ledger. By using Microsoft Excel, the information obtained can be real-time, synchronous, and interactive. It can be easily streamlined by following the flow of steps using a simple excel formula.

Suggestions from this research for companies, namely that a sound internal control system (SPI) is needed. The SPI includes the application of internal control and human resources (HR). The company needs to monitor the financial reports generated through Microsoft Excel periodically. This action needs to be done to increase the validity and reliability. Then, HR who manages accounting data should still

employ HR who understands accounting and Microsoft Excel to minimize human errors.

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