

Analysis of the Factors Influencing the Decreasing Profit in Ayam Penyet Restaurant, Surabaya, Medan

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ABSTRACT

This study aims to determine whether the marketing mix strategy, demand volume, raw material costs and bad debts have a significant effect on decreasing profits at Ayam Penyet Restaurant Surabaya Medan both partially and simultaneously and how big the effect is. The method used in this study is a quantitative method with several tests, namely reliability analysis, classical assumption deviation test and linear regression. Based on the regression results of the primary data processed using SPSS 20, the multiple linear regression equation is obtained as follows: $Y = -1.881 + 0.412 X_1 + 0.214 X_2 + 0.291 X_3 + 0.162 X_4 + e$. Partially, the marketing mix strategy variable (X_1) has a significant effect on profit reduction, as evidenced by the t count > t table ($4.883 > 1.988$). The demand volume variable (X_2) has a significant effect on profit reduction, as evidenced by the t count > t table ($2.233 > 1.988$). The raw material cost variable (X_3) has a significant effect on profit reduction, as evidenced by the t count > t table ($3.288 > 1.988$). The bad debts variable (X_4) has a significant effect on profit reduction, as evidenced by the t count > t table ($2.298 > 1.988$). Simultaneously, marketing mix strategy variables (X_1), demand volume (X_2), raw material costs (X_3), and bad debts (X_4) have a significant influence on profit decline. This means that the hypothesis in this study is accepted, as evidenced by the calculated F value > F table ($49.824 > 2.48$). Marketing mix strategy variables (X_1), demand volume (X_2), raw material costs (X_3), and uncollectible accounts (X_4) are able to contribute to the variable effect of decreasing profits by 68.7% while the remaining 31.3% is influenced by other variables not examined in this study. From the conclusions above, the authors suggest that the leadership should pay more attention to the demand volume which is good enough so that the sales process remains stable in the long run. Companies should put more pressure on outlets that have uncollectible accounts so that the financial process can return to stability. Employees should continue to work with good performance according to company regulations. The author suggests that the leadership should pay more attention to the demand volume which is good enough so that the sales process remains stable in the long term. Companies should put more pressure on outlets that have uncollectible accounts so that the financial process can return to stability.

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1. INTRODUCTION

Everyone has their own needs in life. One of them is eating and drinking to survive. Eating and drinking are basic needs that must be met by every human being. In Indonesia, the population is mainly concentrated in urban areas such as Medan City. The city of Medan is now a city with a nickname that is better known as Paris Van Sumatra. Medan is not only a megacity, but also a center for business and local government (PEMDA). The restaurant business is one of the oldest

industries, so this industry can be found in various regions with all its characteristics from Sabang to Merauke.

Meanwhile, what distinguishes an industry from one region to another is the number and size of businesses that are highly dependent on the economic development of the region. Medan is one of the business centers in Indonesia, of course very different from other cities both in the number and size of shops. The restaurant industry is an industrial sector that has enormous potential when viewed from the very large population of Indonesia.

Therefore, if the restaurant and restaurant industry develops, it will generate quite a profit, which has the potential to generate large results. Profit is one of the potential information contained in financial statements, this is very important for internal and external parties outside the company. Profit is one of the company's main goals in running its business. Profit is a tool to measure the success of a company and profit as a basis for management and investor decision making.

Rumah Makan Ayam Penyet Surabaya is a restaurant that provides fermented/marinated fried chicken dishes accompanied by the typical Surabaya regional sambal. There are many outlets/outlets of Ayam Penyet Surabaya spread across the city of Medan, making it a popular food among the wider community. In the last 4 years, namely from 2019 to 2022, Ayam Penyet Surabaya has experienced a continuous decline in profits. This happened due to several factors, including the strategy that was set was not in accordance with the current conditions (pandemic) causing a lack of the company's marketing mix which resulted in a decrease in consumers. Then the decrease in the volume of requests from consumers caused a decrease in income for Ayam Penyet Surabaya and raw material costs which continued to rise, making it difficult for management to regulate and set prices. Apart from that, the company's lack of intense billing to collectible parties results in bad debts arising.

Based on the description on the background and identification of the problems described above, the problems that will be studied in this study are:

1. Does the marketing mix strategy partially have a significant effect on the decrease in profits at the Ayam Penyet Restaurant in Surabaya Medan?
2. Does the volume of demand partially have a significant effect on the decrease in profits at the Ayam Penyet Restaurant in Surabaya Medan?
3. Does the cost of raw materials partially have a significant effect on the decrease in profit at the Ayam Penyet Restaurant in Surabaya Medan?
4. Do uncollectible accounts partially have a significant effect on the decrease in profits at the Ayam Penyet Restaurant in Surabaya Medan?
5. Does the marketing mix strategy, demand volume, raw material costs and uncollectible accounts simultaneously have a significant effect on the decrease in profits at Ayam Penyet Restaurant Surabaya Medan?

2. RESEARCH METHOD

2.1 Definition of Profit

According to Harahap (Triyuwono, 2009:1) argues that profit is a basic and important item in financial statements that has different uses in different situations. Profit is generally considered a tax base, dividend payout policy, investment policy and decision-making arrangements, and a predictor of company performance. According to Kasmir (in Hamidu, 2013: 713) Profit is the difference between realized revenue arising from transactions in a certain period with raw material costs - raw material costs incurred in that period.

Suriana (2021) states that the variables of accountability and transparency in the financial management of village funds have a significant influence on the performance of village government in Kotarih Baru Village, Kotarih District, Sergai Regency.

2.2 Use of Profits

According to Suwardjono (2005: 456), accounting profit with various interpretations is expected to be used, among others:

1. An indicator of the efficiency of the use of funds embedded in the company which is manifested in the rate of return on investment.

2. Measurement of achievement or performance of business entities and management.
3. Basis for determining the amount of tax imposition.
4. A tool for controlling the allocation of a country's economic resources.
5. Basis for determining and assessing feasibility of tariffs in public companies.
6. Means of controlling debtors in debt contracts.
7. Basis of compensation and distribution of bonuses.
8. Management motivation tool in controlling the company.
9. Basis for distribution of dividends.

2.3 Definition of Marketing Strategy

Marketing strategy is a market-based strategic development process that takes into account environmental changes and the need to provide extraordinary customer benefits, according to Cravens and Piercy (in Donni 2017:21). According to Tjiptono, a marketing strategy is a plan that can describe a company's expectations regarding the impact of various activities or marketing plans on the demand for products or product lines in certain target markets (in Shinta 2017: 84).

Cravens and Piercy (2013) state that marketing strategy is a market-driven process of developing strategies that take into account environmental changes and the need to offer superior customer value. The focus of the marketing strategy is organizational performance. In this case, the marketing strategy connects the organization with the environment and views marketing as a function that has more responsibility than other functions in the overall business activity.

According to Suriana (2021) states that Utilization of Technology and Competency of Human Resources partially has a positive relationship to the Effectiveness of Accounting Information Systems. the use of information technology indicates that the higher the use or utilization of information technology will also increase the effectiveness of accounting information systems, and vice versa.

2.4 Definition of Sales

According to Basu Swastha DH (2018) sales are interactions between individuals meeting face to face which are aimed at creating, repairing, controlling or maintaining exchange relationships so that they benefit other parties. Sales can also be interpreted as an effort made by humans to deliver goods to those who need them in return for money according to a price that has been determined by mutual agreement.

Sales volume is the final result achieved by the company from the sale of products produced by the company. Sales volume does not separate in cash or credit but is calculated as a whole from the total achieved. If sales volume increases and raw material distribution costs decrease, the level of achievement of company profits increases, but conversely if sales volume decreases, the achievement of company profits also decreases. Wardani, Widia, et al. (2022) "There are The increase in fuel prices will also have implications for price inflation, this will greatly affect Indonesia's macro-economy. Price inflation will directly affect the company's performance.

Research results, Widyawati, Suriana and Wardani, Widia. (2023) stated that the financial performance of PT. KnightAntaran Prima (SAP Express) Tbk in terms of ratio Solvability can be said to be solvable, because the number of assets owned by PT. Satria Antaran Prima (SAP Express) Tbk is able to cover all of its debts if one day the company is liquidated.

2.5 Definition of Raw Material Costs

According to Bustami and Nurlela (2013: 7) states "the cost of raw materials is a sacrifice of economic resources measured in units of money that has occurred or is likely to occur to achieve certain goals". For example: raw material inventory, work-in-process inventory, and finished goods inventory. Meanwhile, according to Hansen and Mowen (2009:47), "raw material costs are cash or cash equivalent values sacrificed to obtain goods or services that are expected to provide benefits at present or in the future".

2.6 Definition of Receivables

Receivables Every credit transaction, basically involves two parties. The first party is the creditor who sells goods or services. The sale will generate receivables for creditors. The second party is the debtor who makes the purchase, giving rise to a debt for the buyer. According to Warren, Reeve, and Fees (in Mahardika, 2019:18) the term receivables is: "All claims in the form of money

against other parties, including individuals, companies or other organizations. Receivables usually account for a significant portion of a company's total current assets.

2.7 Uncollectible Accounts

According to Warren, Reeve, and Fees (in Mahardika, 2019:22) the definition of uncollectible accounts is as follows: "Operating expenses that arise due to uncollectible accounts receivable." From this understanding regarding receivables and bad debts, it can be concluded that trade receivables arise when someone sells goods or services on credit to a second party.

Trade receivables are claims from sellers to buyers for the amount of transactions that occur. Receivables are claims for money on companies and individuals. Claims are usually obtained from sellers of goods or services or from borrowing money. Receivables are one part of the current income. Sales on credit will generate profits as well as losses. People who can't pay now will make purchases on credit. The company's revenue and profits will increase due to increased sales, but the losses experienced by the company will also increase due to an increase in the number of uncollectible receivables. We usually call this loss uncollectible accounts receivable. According to Suriana and Sari, Dian Purnama (2022) stated that corporate governance has a very important role in tax avoidance that occurs in companies. From the results of the research that has been done, it is found that corporate governance has a significant influence either partially or simultaneously on tax evasion. The implementation of good corporate governance is believed to be able to minimize tax evasion actions that are often carried out by management.

2.8 Hypothesis

1. Allegedly the marketing mix strategy (X1) has a significant influence on the decrease in profit (Y) at the Ayam Penyet Restaurant, Medan, Surabaya.
2. It is suspected that the demand volume (X2) has a significant effect on the decrease in profit (Y) at the Ayam Penyet Restaurant in Surabaya, Medan.
3. Allegedly the cost of raw materials (X3) has a significant influence on the decrease in profit (Y) at the Ayam Penyet Restaurant, Medan, Surabaya.
4. It is suspected that uncollectible accounts (X4) have a significant effect on the decrease in profit (Y) at the Ayam Penyet Restaurant, Medan, Surabaya.
5. Allegedly the marketing mix strategy (X1), demand volume (X2), raw material costs (X3), and bad debts (X4) together have a significant influence on the decrease in profit (Y) at Ayam Penyet Restaurant Surabaya Medan.

3. RESULTS AND DISCUSSIONS

3.1 Data analysis

The types and sources of data used in this study include primary data and secondary data.

3.2 Data Collection Techniques

Data collection techniques to be used in this study are:

1. Direct Observation

According to Moh. Nazir (2013: 175), "Direct observation is a way of collecting data using the eye without the help of other standard tools for this purpose."

2. List of Questions (Questionnaire)

According to Joko Subagyo (2011), "Questions that have been arranged chronologically from the general ones lead to the specific ones to be given to respondents/informants which are generally a list of questions, commonly called a questionnaire".

3. Interview

According to Moh. Nazir (2003: 193), "Interview is the process of obtaining information for research purposes by way of question and answer, while face to face between the questioner or interviewer and the answerer or respondent using a tool called an interview guide (interview guide)".

3.3 Data Analysis Techniques

Several statistical techniques were used to analyze the data in this study, namely validity test, reliability test, classical assumption deviation test, and linear regression.

3.4 Classical Assumption Deviation Test

a. Multicollinearity Test

Table 1. Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	std. Error	Betas			tolerance	VIF
1	(Constant)	-1,881	2045		-.920	.360		
	Strategy_Mix_Marketing	.412	.084	.427	4,883	.000	.459	2.177
	Request_Volume	.214	.096	.186	2,233	.028	.507	1.971
	Raw_Material_Cost	.291	.089	.302	3,288	.001	.418	2,393
	Uncollectible_receivables	.162	.070	.137	2,298	.024	.992	1008

a. Dependent Variable: Decrease_Profit

Source: SPSS Output Version 20, Data Processed 2022

From the table of multicollinearity test results above, it can be explained that each Tolerance value is > 0.1 and each VIF value is < 10 so that it can be concluded that between the independent variables there is no multicollinearity problem.

b. Autocorrelation Test

The following are the results of the autocorrelation test tested using SPSS Version 20 software.

Table 2. Autocorrelation Test Results

Summary modelb					
Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	.837a	.701	.687	1.49863	2,450

a. Predictors: (Constant), Uncollectible_Receivables, Demand_Volume, Marketing_Mix Strategy, Raw_Material_Cost

b. Dependent Variable: Decrease_Profit

Source: SPSS Output Version 20, Data Processed 2022

From the output above, it is obtained that the DW value resulting from the regression model is 2.450. Meanwhile, from the DW table with a significance of 0.05 and total (n) = 90, and k = 2 (k is the number of independent variables) the dL value is 1.565 and the dU is 1.750. Because the DW value (2.450) is greater than dU, there is no positive autocorrelation problem.

c. Heteroscedasticity Test

Following are the results of the heteroscedasticity test using the graphical method.

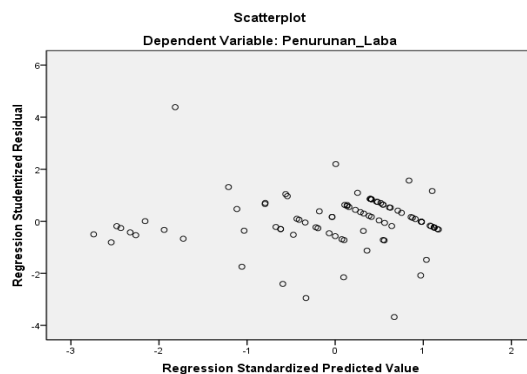


Figure 1. Heteroscedasticity Test Results

Source: SPSS Output Version 20, Data Processed 2022

From the output above it can be seen that the dots do not form a clear pattern and the dots spread above and below the number 0 on the Y axis. So it can be concluded that there is no heteroscedasticity problem in the regression model.

d. Normality test

The following are the results of the normality test;

Table 2. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		90
Normal Parameters, b	Means	.0000000
	std. Deviation	1.46456712
Most Extreme Differences	absolute	.133
	Positive	.104
	Negative	-.133
Kolmogorov-Smirnov Z		1,264
asymp. Sig. (2-tailed)		082

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS Output Version 20, Data Processed 2022

From the SPSS output above, it can be seen that the significance value (Asymp.Sig 2-tailed) is 0.288. Because the significance is more than 0.05 (0.082 > 0.05), the residual value is normal.

e. Multiple Linear Regression Analysis

The results of multiple linear regression analysis can be seen in the table below:

Table 3. The results of multiple linear regression analysis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	std. Error	Betas			tolerance	VIF
1 (Constant)	-1,881	2045		-.920	.360		
Strategy_Mix_Marketing	.412	.084	.427	4,883	.000	.459	2.177
Request_Volume	.214	.096	.186	2,233	.028	.507	1971
Raw_Material_Cost	.291	.089	.302	3,288	.001	.418	2,393
Uncollectible_receivables	.162	.070	.137	2,298	.024	.992	1008

a. Dependent Variable: Decrease_Profit

Source: SPSS Output Version 20, Data Processed 2022

From the results of the analysis above, the multiple linear regression equation is obtained as follows:

$$Y = -1,881 + 0.412 X1 + 0.214 X2 + 0.291 X3 + 0.162 X4 + e$$

The purpose of the regression equation above is:

1. A constant of -1.881 means that if the marketing mix strategy (X1), demand volume (X2), raw material costs (X3), and bad debts (X4) are 0, then the decrease in profit (Y) is 1.881.
2. The regression coefficient of the marketing mix strategy variable (X1) is 0.412, meaning that if the other independent variables have a fixed value and the marketing mix strategy has increased by 1%, then the decrease in profits will experience a stability of 0.412. The coefficient is positive, meaning that there is a positive relationship between the marketing mix strategy and the decrease in profit. The higher the marketing mix strategy, the more stable the decrease in profit.

3. The regression coefficient of the demand volume variable (X2) is 0.214, meaning that if the other independent variables have a fixed value and the demand volume increases by 1%, the decrease in profits will stabilize by 0.214. The coefficient is positive, meaning that there is a positive relationship between the volume of demand and the decrease in profit. The higher the volume of demand, the more stable the decrease in profit.
4. The regression coefficient of the raw material cost variable (X3) is 0.291, meaning that if the other independent variables have a fixed value and raw material costs increase by 1%, then the decrease in profit will experience a stability of 0.291. The coefficient is positive, meaning that there is a positive relationship between the cost of raw materials and the decrease in profit. The higher the cost of raw materials, the more stable the decrease in profit.
5. The regression coefficient of the bad debts variable (X4) is 0.162, meaning that if the other independent variables have a fixed value and bad debts increase by 1%, the decrease in profit will increase by 0.162. The coefficient is positive, meaning that there is a positive relationship between bad debts and decreased profits, the higher the bad debts, the higher the profit decline.

f. Partial Hypothesis Test (t test)

Table 4. Partial Hypothesis Test (t test)
Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	std. Error	Betas			tolerance	VIF
1 (Constant)	-1,881	2045		-.920	.360		
Strategy_Mix_Marketing	.412	.084	.427	4,883	.000	.459	2.177
Request_Volume	.214	.096	.186	2,233	.028	.507	1971
Raw_Material_Cost	.291	.089	.302	3,288	.001	.418	2,393
Uncollectible_receivables	.162	.070	.137	2,298	.024	.992	1008

a. Dependent Variable: Decrease_Profit

Source: SPSS Output Version 20, Data Processed 2022

In the Coefficientsa table, the calculated t value is also obtained. The calculated t value is then compared with the t table value at $\alpha = 0.05$. The value of t table on df (nk) where n is the number of samples and k is the number of variables both independent and dependent variables, then $90-5 = 85$. At df 85 with $\alpha = 0.05$ the value of t table is 1.988.

The calculated t value of the marketing mix strategy variable (X1) is equal to 4,883, thus $t \text{ count} > t \text{ table}$ ($4.883 > 1.988$) and the significance value is less than 0.05 ($0.000 < 0.05$), then H_0 is rejected and H_1 is accepted which means that the marketing mix strategy variable (X1) has a significant effect on decreasing profits.

The calculated t value of the demand volume variable (X2) is equal to 2,233, thus $t \text{ count} > t \text{ table}$ ($2.233 > 1.988$) and the significance value is less than 0.05 ($0.028 < 0.05$), then H_0 is rejected and H_1 is accepted which means that the volume of demand variable (X2) has a significant effect on profit decline.

The calculated t value of the variable cost of raw materials (X3) is equal to 3,288, thus $t \text{ count} > t \text{ table}$ ($3.288 > 1.988$) and the significance value is less than 0.05 ($0.001 < 0.05$), then H_0 is rejected and H_1 is accepted which means that the raw material cost variable (X3) has a significant effect on profit reduction.

The t value of the uncollectible accounts variable (X4) is equal to 2,298, thus $t \text{ count} > t \text{ table}$ ($2.298 > 1.988$) and the significance value is less than 0.05 ($0.024 < 0.05$), then H_0 is rejected and H_1 is accepted which means that the bad debts variable (X4) has a significant effect on decreasing profits.

g. Simultaneous Hypothesis Test (Test F)

The results of the F test can be seen in the following table:

Table 5. The results of the F test

ANOVA b						
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	447,599	4	111,900	49,824	.000a
	residual	190,901	85	2,246		
	Total	638,500	89			

a. Predictors: (Constant), Uncollectible_Receivables, Demand_Volume, Marketing_Mix Strategy, Raw_Material_Cost

b. Dependent Variable: Decrease_Profit

Source: SPSS Output Version 20, Data Processed 2022

In the Anovab table, the calculated F value is 49.824 while the F table value is 2.48. Thus F count > F table (49.824 > 2.48) means that the variable marketing mix strategy, demand volume, raw material costs and bad debts together have a significant effect on profit decline.

h. Determination Coefficient Test (R²)

The coefficient of determination (R²) of the regression results can be seen in the table below:

Table 6. The coefficient of determination (R²) of the regression results

Summary modelb					
Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	.837a	.701	.687	1.49863	2,450

a. Predictors: (Constant), Uncollectible_Receivables, Demand_Volume, Marketing_Mix Strategy, Raw_Material_Cost

b. Dependent Variable: Decrease_Profit

Source: SPSS Output Version 20, Data Processed 2022

The coefficient of determination (R²) from the regression result is 0.687, meaning that the variable marketing mix strategy, demand volume, raw material costs and uncollectible accounts contribute to a decrease in employee profits of 68.7%. This result is the result of (R² x 100%), while the remaining 31.3% is influenced by other variables not examined in this study.

4. CONCLUSION

From the results of the tests that the researchers have done, it can be concluded that:

1. Partially, the marketing mix strategy variable (X1) has a significant effect on profit reduction, as evidenced by the t count > t table (4.883 > 1.988). The demand volume variable (X2) has a significant effect on profit reduction, as evidenced by the t count > t table (2.233 > 1.988). The raw material cost variable (X3) has a significant effect on profit reduction, as evidenced by the t count > t table (3.288 > 1.988). The bad debts variable (X4) has a significant effect on profit reduction, as evidenced by the t count > t table (2.298 > 1.988).
2. Simultaneously, marketing mix strategy variables (X1), demand volume (X2), raw material costs (X3), and bad debts (X4) have a significant influence on profit decline. This means that the hypothesis in this study is accepted, as evidenced by the calculated F value > F table (49.824 > 2.48).
3. The variable marketing mix strategy (X1), demand volume (X2), raw material costs (X3), and bad debts (X4) are able to contribute to the effect of the decreasing profit variable by 68.7% while the remaining 31.3% is influenced by other variables not examined in this study.

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