Journal of Positive School Psychology http://journalppw.com
2022, Vol. 6, No. 4, 7514 – 7523

MANAGEMENT ACCOUNTING: THE HISTORY AND DEVELOPMENT OVER TIME

[1]Riinawati, [2]Sabariah

[1]*UIN Antasari Banjarmasin, riinawati@uin-antasari.ac.id*
[2]*Universitas Islam Kalimantan, sabariah@uniska-bjm.uniska.ac.id*

Abstract

Management accounting develops in tandem with the development of information technology that is so sophisticated. When talking about the development of management accounting, it is simply stated that the change is from traditional or conventional management accounting to modern or contemporary. The purpose of this article is to provide additional references and intellectual insights about the history and development of management accounting from time to time. This journal was researched with descriptive qualitative methods and a literature study. The result of this study is that management accounting always develops from time to time, this is evidenced by the transition from old manufacturing to advanced manufacturing which is characterized by the use of technology.

Keywords: Management, Accounting, History, Development, Indonesia.

INTRODUCTION

Modern society is inseparable from what is called accounting. However, accounting applied today, both for-profit and non-profit companies, has actually undergone an evolution. Since the beginning of 1980s, business have been challenged by some problems, such as the keener competition and world-wide competition. The major cause of those problems is the changing business paradigm from producer-driven to customer-driven. Advanced technology that has replaced the traditional and manual technology has accelerated the companies to change their business style.

The implementation of the management function is a benchmark in the success of carrying out organizational/company activities in achieving the goals that have been set. While accounting is also an important requirement for companies to know and analyze their financial condition in a certain period. If it is seen that accounting and management both produce valid information to be used as a basis for decision making. Meanwhile, according to Erlita, accounting management functions to: 1) Assist management in answering organizational problems, such as; linking the organizational structure with the objectives to be achieved; building and maintaining an effective communication and reporting system; measuring the use of resources, finding achievements and deviations and identifying causative factors; 2) Assist management in carrying out control functions; 3) Assist management in implementing a system of management activities which include; (a) measurement of relevant inputs (costs) and outputs (revenues) for each responsibility center, (b) communication of appropriate data and economic characteristics that are important to officials in appropriate

Supriyono said that management accounting is designed to provide information for the company's internal decision making, facilitate internal parties in making decisions, motivate actions and behavior of internal parties in the desired direction and increase efficiency. While the objectives of management accounting are divided into two, namely the main objectives and secondary objectives. The main objective is to assist managers in the management decision-making process, while the secondary objective is to assist management in carrying out the planning function, answering organizational problems, carrying out management control functions, and carrying out management activities.

In Indonesia, the change in the business environment has begun since the government allowed the flow of foreign investment. The change was accelerated by the deregulation policy and the reactivation of the capital market in 1987. The accounting education responded to this change by restructuring the accounting curriculum in 1994 and forming a task force in co-operation with the Indonesian Institute of Accountants to continuously improve and develop professional education. All efforts responding to business environment changes are more concentrated to produce professional public accountants rather than to produce professional management accountants.

Management accounting is an accounting process that produces information to meet some organizational needs. Of the various types of accounting that exist, only management accounting has the most dynamic development of changes. This is because management accounting is the most sensitive to change due to advances in information and technology. One of the developments in management accounting is the change in ancient manufacturing with advanced manufacturing characterized by the use of technology.

The history of accounting reveals the history of the economy and business as a whole and can help us better predict what will happen as global business development accelerates. In addition to providing a detailed understanding of accounting and business practice, a more in-depth review of early accounting texts may provide insight into the level of theoretical knowledge at the time of publication. In ancient times, most people were illiterate, stationery was expensive, arithmetic was scarce, and the currency system was inconsistent. Transactions must be essential to justify accounting records. However, there is evidence that accounting records existed in ancient times.

Epstein and Le assert that the first management accounting revolution, later known as the "modern" management accounting period, began in the late 1950s and ended in the early 1980s. This period was marked by new research. Therefore, academic accountants provide managers with a new decision-making tool. Management accounting is still in its infancy. Historically, it has been a secondary function of financial accounting, and in many organizations, it remains only a by-product of the financial reporting process. However, the events of the last two decades have driven the development of management accounting, which is widely considered a separate professional field from financial accounting. The number of accounting and cost management innovations in the last 20 years is higher than in the previous 20 (1960s and 1970s). This shows that the lack of innovation in cost management and accounting in the last two decades is not a problem. In support of this view, it is emphasized that the 1980s and 1990s witnessed a revolution in management accounting theory and process innovation. These observations suggest that many innovations have emerged in the management accounting literature over the last two decades.

Several studies have examined contingent relationships between contextual variables and management accounting systems. Most studies examine the impact of contextual variables such as perceived environmental uncertainty, interdependence, and the structure of the management accounting system. The management accounting system is a system that is formally designed to provide the information needed by managers in order to support decision-making and evaluation of the managerial activity. Chenhall and Morris stated that the information need for the manufacture of decisions can take the form of general information characteristics. Each item of information has a scope, level of aggregation, level of integration, and time period. Management requires a performance evaluation system that can assist in evaluating the performance of the company's performance through the performance of managers at various levels of responsibility centers. The manager's performance evaluation system is based on data and information including accounting information. The role of accounting information as a tool to assess a person's achievement was first developed by Argyris who examined the consequences of using accounting information as a tool to assess the performance of subordinates. The use of accounting information has a positive impact because the information can be used as the basis for making policies and improving efforts.

The effectiveness of the journey of a company and organization depends on the management carried out by the management. The management if viewed based on agency theory is said to be an agent, namely the party entrusted by the shareholders in managing their investments. Shareholders and management are bound by a contract related to the objectives to be achieved in running the company.

Currently, the management accounting system is developing very rapidly. Company managers need a management information system to perform the functions of planning, controlling, and decision making.

The economic environment has required the development of innovative and relevant management accounting practices. Consequently, many activity-based management accounting systems have been developed and implemented by organizations with an expanded focus on enabling them to serve customer needs and manage the company's value chain. According to CIMA, a management accountant must be able to apply professional knowledge and skills in the preparation and presentation of financial and other decision information that is oriented in such a way as to assist management in formulating policies, planning, and controlling the implementation of the company's operations. Therefore, management accountants are considered as value creators among accountants. They are much more interested in looking ahead and making decisions that will affect the future of the organization.

LITERATURE REVIEW

Accounting comes from the pioneer of accounting which was first discovered by Luca Pacioli. According to his understanding, accounting is a discipline that provides the information needed to effectively carry out activities and evaluate organizational activities. Accounting can be divided into financial accounting, cost accounting, and management accounting. Management accounting is accounting that produces information for internal users (such as managers, executives, and employees). Therefore, management accounting is internal accounting. The function of management accounting in an organization or company is as a control tool, so its function is very important in the company's operations. In management accounting, there is a process of accounting information to facilitate the company's management decision-making. Management accounting performs activities related to increasing company wealth in various ways. Whether it's in terms of profitability, planning, and cost control, or in terms of strategies applied in accountability accounting.

Management accounting is the process of identifying, measuring, compiling, analyzing, compiling, interpreting, and communicating financial information. It is used by managers to plan, evaluate, and control business activities within the organization, as well as to ensure the correct use of financial information. Accountability resources. Another definition of management accounting is the discipline that deals with the use of accounting information by management and other internal parties for costing, planning, controlling, and evaluating products and making decisions.

The following are some of the objectives of management accounting, namely: 1) Provide information used in calculating the cost of services, products and other purposes desired by management; 2) Provide information used in planning, controlling, evaluating and continual improvement; 3) Provide information for decision making. Management accounting is not subject to externally applied reporting rules (such as International Financial Reporting Standards). It provides more detailed business information than financial accounting and is more multidisciplinary than pure financial accounting.

Five thousand years before the advent of the double-entry accounting system, some of the oldest known business records were kept in the Mesopotamian valley of present-day Iraq. For example, wealthy farmers supported small industries, and there is evidence that there was more than one banking institution in Mesopotamia. These banks use a standard measure of the value of gold and silver and provide credit for certain transactions.

Mesopotamia is not the only place where early accounting evidence has been found. For example, a clay slab was excavated from the tomb of the Scorpion King I of Egypt and is one of the oldest written tax accounting records. These records are believed to date back to 3000 BC. C. and represents the account of hemp and oil paid to the king for tax purposes.

Public accountants were used in Greece in the 5th century BC. This allows citizens to control public finances. The most important Greek contribution to accounting was the introduction of coins in 600 BC. C. The measurement of monetary units is still considered an important accounting principle. During this period, bankers kept accounting records, exchanged and borrowed money, and even arranged cash transfers.

An accounting manuscript dating to AD 1130. It is the Domesday Book to AD 1485, which records all real estate and real estate taxes at that time. The oldest English accounting records are from 1130-1830 A.D. The Great Role of the Exchequer, which provides an annual overview of the rents, fines, and taxes to be paid by the King of England. 1494 is widely regarded as the beginning of modern accounting. The Renaissance (from the 14th to the 16th century) resulted in the double bookkeeping system, and hence bookkeeping as it is known today. Many historians believe that the development of accounting practice was mainly due to an increase in trade which required better methods of determining profits.

Meanwhile, accounting practices in Indonesia can be traced through the history of accounting developments during the Dutch colonial era, around 1642. A track record that can explain accounting practices in Indonesia was found around 1747 when bookkeeping practices were discovered by Amphioen Societeit based in Jakarta. In the Dutch colonial era, bookkeeping was implemented with a double-entry bookkeeping system in accordance with the practice developed by Lucas Paciolo.

There are several historical records of the use of accounting data for decision-making (ie management accounting). It is this aspect of decision-making that ultimately leads to the development of management accounting.

There are two basic views in the history of management accounting, namely the economic rationalists and the Foucaultists. Economic rationalists see accounting as a functional explanation of the response to technology to changing economic needs (e.g. after the industrial revolution).

Along with manufacturing companies in America began to concentrate on developing large-capacity production technology around 1880. Managers at metal companies had developed procedures for calculating relevant product costs called scientific management. This procedure is used to analyze the productivity and profit of a product. However, as accounting thinking developed, after 1914 these procedures began to disappear from corporate accounting practices.

After the changes in financial accounting during the First World War which had an after-effect of reducing useful information for the conduct of subordinates in large companies (lost relevance). Until the 1920s, all managers believed in information related to major production processes, transactions, and even those that generate nominal amounts in financial statements. After 1925, the information used by managers became simpler and many manufacturing companies in America had developed management accounting procedures as they are known today.

Management accounting experienced a period of rapid development with its role as a financial accounting companion around 1980. Johnson and Kaplan wrote it beautifully in "Relevance Lost: The Rise and Fall of Management Accounting". The book is quite worth reading to understand management accounting.

Trends that lead to changes in management accounting are:

1. Advances in information technology;

With information technology at its current level of development, management is able to produce products that were previously unimaginable, and can easily obtain the information needed to run their business. On the other hand, management accountants are capable of engineering information that was previously impossible to do manually.

2. Implementation of the just-in-time manufacturing method;

Through the implementation of this philosophy, the company only produces on-demand, without taking advantage of the availability of inventory and without incurring the cost of inventory. Each operation only produces to meet the demand of the next operation. Therefore, JIT is an attempt to reduce storage time and has a significant impact on inventory levels, plant layout, and the provision of support services.

3. Increasing demand for quality and quantity;

JIT Manufacturing determines the timeliness of production and final products for customers as well as products between one stage of production to the next stage of production. To produce products according to the specifications expected to the customer required thoroughly or Total Quality Control (TQC). TQC is a control concept that places the responsibility of control on the shoulders of every employee involved in the product manufacturing process, from design to production, until the product reaches the buyer.

4. Increasing product diversification and complexity, as well as shortening product life cycles;

Many companies produce various product groups, each of which consumes resources at very different rates from each other so that the assignment of factory overhead costs does not reflect the absorption of these products. The use of computers to facilitate the design and testing of product design results causes very rapid product innovation so that the product life cycle becomes shorter.

5. The introduction of computer-intregated manufacturing.

With the use of CIM in factories, companies are able to produce products based on orders, not based on forecasts. CIM is able to shorten lead times and reduce inventory on a large scale. CIM also significantly reduces the use of human resources in the product processing process.

Birnberg G. Jacob's article on management accounting issues is a recent article discussing the role of behavior in management accounting education in the 21st century. Bernberg explained that the three periods of management accounting material after the end of World War II include the period of cost accounting, the period of modern management accounting, and the period of postmodern management accounting. The latest approaches to management accounting described by Hansen and Mowen are activity-based management, customer orientation, cross-functional perspective, total quality management, time as a competitive element, efficiency, and e-commerce.

Management accounting must pay attention to the application of appropriate management and accounting concepts, as well as financial reporting techniques that are useful for management in planning, monitoring, decision making, and the most economical allocation of resources. Management accounting plays an important role in a company, which helps internal parties (lead directors and managers at all levels of each unit/department) to make decisions. Management accounting information can be associated with information objects (products, departments, activities), alternatives to choose and administrator permissions. Therefore, management accounting information is divided into three types of information: complete accounting information, differential accounting information, and liability accounting information.

Management accounting has the characteristics of management accounting as a type of accounting and management accounting as a type of information:

1. Management Accounting as a Type of Accounting

In general, there are two types of accounting, namely financial accounting, and management accounting. Each of these two types has different characteristics, financial accounting is a type of accounting that produces financial information aimed at meeting the needs of executive management and external parties of the company/organization. While management accounting is a type of accounting that produces information aimed at meeting the needs of internal management in carrying out functions planning, controlling, and decision making.

Managers from each division of the company will need financial information which will be used as a basis for making decisions related to their division/section. The information needed will be presented and presented in the form of management accounting. While financial accounting is one of the fields of accounting that has the aim of presenting company financial information to external users of the company.

2. Management Accounting as a Type of Information

Information is facts, data, perceptions, observations, or other appropriate that can increase knowledge. Information is needed by everyone in order to reduce uncertainty in decision-making actions on an activity. Accounting is often also referred to as business languages are grouped into 3, namely:

a. Operation Information

Operational information is needed by management in carrying out the company's operational activities, for example, inventory, equipment, production quantity, quantity sold, labor, number of hours worked, etc. This information is the raw material in processing other types of accounting.

b. Financial Accounting Information

This information is required by internal and external parties of the company. This information is generated through the company's data processing process so that it becomes financial information. Usually, this information contains balance reports, income statements, changes in capital reports, retained earnings reports, and financial position statements.

c. Management Accounting Information

This accounting information is presented to the company's internal parties or management in various forms of activity financial reports, for example, budgeting, sales reports, marketing expense reports, administrative and general expense reports, etc.

The scope of management accounting is as follows:

1. Financial managers generally need information about recording financial transactions and company activities that require funding such as working capital, cost of funds for the amount of working capital needed by the company, rate of return on investment (capital), various financial ratios, various kinds of financial statements. assets in accounting, company business transactions, and others;

2. Production managers generally need information on the details of costs so that the cost of goods manufactured is formed. Cost of goods sold such as total production costs, product costs per unit, direct labor costs, and other overhead costs that play a direct role in the production process;

3. Marketing managers generally need information data that contains all cost components related to product selling prices, determination of credit or cash sales systems, sales commission expenses, marketing fees, and discount value information for certain products in order to increase sales volume which of course comes from accounting management.

4. Top Management generally requires company financial information to make strategic decisions for the company or control the company if certain problems occur. Top management activities related to management accounting reports include budget preparation, product diversification, business expansion, and various investment policies that also pay attention to the money criteria according to experts to increase the company's financial reserves.

The financial data provided by management accounting is very influential in increasing the company's sales volume in accordance with accounting developments. Although the scope of management accounting is only limited to the company's internal, the resulting impact is quite broad, namely the entire company including subsidiaries if the leadership refers to the same standard operating procedures.

To the layman, management accounting may look similar to financial accounting. However, in reality, these two areas of accounting. However, in reality, these two fields of accounting are very different. Some aspects of financial accounting and management accounting are very different from one another. Hansen and Mowen in Accounting Media (2014) explain the differences between management accounting and financial accounting from several aspects, including:

1. Main Users

Management accounting focuses on the information needs of internal users. For example, the manager of management accounting information in decision making. While financial accounting focuses on information for external users, for example, financial reports addressed to investors shareholders.

2. Input and Process Restriction

Management accounting is not based on accounting principles that are generally accepted. SEC, PCAOB, and FASB establish accounting procedures to be followed for financial reporting. Forces and processes of accounting finance must be clear and limited, only certain economic activities that meet classification as input and the process must follow accepted methods in general. This is in contrast to management accounting which does not have special institutions to regulate the format, content, and rules in selecting inputs, processes, and reports preparation. Managers are free to choose whatever information they want.

3. Kinds of Information

Restrictions in financial accounting tend to result in objective and obtainable financial information. In management accounting, the information generated can be in the form of financial and non-financial information and is more subjective.

4. Time Orientation

Financial accounting has a historical orientation. Its function is to record and report the activities that have occurred. Although management accounting also records and reports activities that have occurred, management accounting places more emphasis on providing information on future activities. This future orientation is needed because it will be used to support the managerial functions of planning and decision-making.

5. Aggregation Level

Management accounting provides internal measures and reports that are used to evaluate various entities, product lines, departments, and managers. Information very detailed is needed and provided. On the other hand, financial accounting focuses on the company's overall performance and provides a more aggregate point of view.

6. Breadth

Management accounting is much broader than financial accounting. Management accounting covers aspects of managerial economics, industrial engineering, management science, and various other fields.

The following table presents the differences and similarities between management accounting and financial management:

Table 1: *The Differences Between Management Accounting and Financial Management*

No.	Differences	Management Accounting	Financial Managemen t
1	Report Users	Aimed at external organization s such as creditors, investors.	Intended for internal organization s such as planning, directing, motivation, performance evaluation.
2	Recording Basics	In accordance with PABU	Not bound by PABU
3	Information Focus	Processing past financial information for corporate management accountabilit y	Produce past and future financial information as one of the bases for management in making decisions
4	Scope of Information	Processing and presenting the company's financial information as a whole	Processing and presenting financial information of the company's parts to meet the needs of certain managers
5	Nature of Generated Reports	Detailed summary and informatio n, emphasize objectivity and verifiabilit y of the data, mandatory	More detailed and not mandatory
6	Involvement in	More	More

Table 2: *The Similarities Between Management Accounting and Financial Management*

Number	Similarities
1.	Accounting principles that are generally accepted in financial accounting are likely to be relevant measurement principles in management accounting as well. For example financial accounting adheres to the principle of matching revenue with the costs associated with the income in calculating the profit earned by the company in a certain accounting period. Likewise, accounting adheres to the same principle in measuring the profits earned by a particular profit center to measure the performance of the manager of the profit center concerned.
2.	Both use the same operating information as raw material to produce information that is presented to the user.

RESEARCH METHODS

The method used is a qualitative method with descriptive characteristics. Qualitative research is research that uses more subjective data, including insight-based analysis and dissemination to understand social and humanitarian phenomena. There are many types of qualitative research, including; (1) Action research; (2) Case studies; (3) Ethnography; (4) Grounded theory. The library is a library of scientific information sources that can help researchers to obtain various questions according to their fields and disciplines. The data collected, firstly, comes directly from the source, the researcher becomes part of the main analysis tool, and secondly, the data appears in the form of words in sentences or meaningful pictures. The main data sources for qualitative research are words and actions, and the rest is additional data.

Results and Discussion

Among the various types of accounting that exist, only management accounting has experienced the most dynamic changes and developments. This is because management accounting is most sensitive to changes brought about by advances in information and technology. One of the advances in management accounting is the transition from old manufacturing to advanced manufacturing which is characterized by the use of technology. This will also affect the assessment that stakeholders use when the company conducts an assessment. In one example, corporate valuations use traditional methods based entirely on financial information. However, with the development of management accounting, a more complex assessment emerged, namely the Balanced Scorecard (BSC). Not only does it remain under development and increase curiosity, but another, more comprehensive evaluation tool, the Total Performance Scorecard (TPS), is also emerging. This proves that the development of management accounting science never stops and will develop forever.

Management accounting has developed along with the development of such complex information technology. When it comes to the development of management accounting, it is simply a change from traditional or conventional to modern or contemporary management accounting.

The value of information in the decision-making process is very valuable, because only with good and correct information can a manager make decisions that can benefit the company in the future. In general, decision-making will be better if it is based on careful analysis and assessment than decisions based solely on intuition. Short-term decisions that are often taken by company leaders are to make their own types of products and buy from other companies.

For example, in making this decision, the facilities for producing spare parts are considered to remain idle if the alternative of buying from outside is chosen. In relation to this problem, the cost information that needs to be considered is the unavoidable cost which is the relevant cost.

CONCLUSION

The origins of the history of management accounting are much longer than we might expect, and of course, accounting histories have not yet completed their investigation of its early origins. Management accounting has developed along with the development of complex information technology. When it comes to the development of management accounting, it is simply a change from traditional or conventional to modern or contemporary management accounting. In management accounting, change is the structure of business performance. The development of accounting management and the development of increasingly complex information technology complement each other and make the business world grow significantly, which has an impact on increasingly fierce business competition.

The development of information technology causes the world to become borderless, the boundaries between countries are becoming increasingly unclear with the expansion of free trade throughout the world and competition is global and sharp. The nature of this competition causes profits earned by companies that enter the level of intense world competition. Profit maximization forces management to seek new strategies that enable the company to survive, develop and become a winner in the competition. Only companies whose management has succeeded in making their companies have an advantage at the world level are able to survive, develop and become champions in an increasingly fierce global competition situation.

Management accounting has developed along with the development of such complex information technology. When it comes to the development of management accounting, it is simply a change from traditional or conventional to modern or contemporary management accounting.

Reference

[1] A. Febriana, "(APPLICATION OF COOPERATIVE LEARNING MODEL TYPE MAKE A Ayu Febriana Teacher at Primary School Kalibantengkidul 1 , Semarang Abstract," J. Kependidikan Dasar, vol. 2, pp. 151–161, 2011, [Online]. Available: https://media.neliti.com/media/publications/120456-ID-determinasi-pemanfaatan-lingkungan-sekit.pdf.

[2] A. Hudayati, "Perkembangan Penelitian Akuntansi Keperilakuan: Berbagai Teori Dan Pendekatan Yang Melandasi," Jaai, vol. 6, no. 2, pp. 81–96, 2002.

[3] V. L. Botes, "The history and development of management accounting," pp. 1–35, 2009

[4] A. Szychta, "Evolution of management accounting to 1950," Zesz. Teoretyczne Rachun., vol. 59, no. 22, pp. 136–162, 2004.

[5] E. R. Wirjono, "Hubungan Antara Sistem Akuntansi Manajemen Dan Ketidakpastian Lingkungan Yang Dirasakan Terhadap Kinerja Manajerial," J. Ilm. Akunt. dan Bisnis, vol. 8, no. 1, pp. 36–44, 2013.

[6] N. Nurhayati and N. Octarina, "Faktor-Faktor yang Memengaruhi Instrumen Pengendalian Akuntansi Manajemen dan Dampaknya terhadap Perkembangan Batik di Kabupaten Pamekasan," J. Manaj. dan Organ., vol. 11, no. 2, pp. 91–102, 2020, doi: 10.29244/jmo.v11i2.32169.

[7] C. Dra. Indrayati, MSA., Ak., "Akuntansi Manajemen," J. Chem. Inf. Model., vol. 53, no. 9, pp. 1689–1699, 2013.

[8] S. M. Kardinal, "AKUNTANSI MANAJEMEN (BAHAN AJAR) Edisi Rvisi," Akunt. Manaj., vol. 1, p. 82, 2014.

[9] F. D. Prasetya, "Perkembangan Standar Akuntansi Keuangan di Indonesia," J. Ilm. Mhs. Akunt., vol. 1, no. 4, p. 117, 2015.

[10] V. Berisha and R. Asllanaj, "Historical evolution of managerial accounting theories and practice development: Evidence from Kosovo," Int. J. Econ. Perspect., vol. 11, no. 3, pp. 287–303, 2017.

[11] A. . Fallis, "Peran, Sejarah Dan Arah Akuntansi Manajemen," J. Chem. Inf. Model., vol. 53, no. 9, pp. 1689–1699, 2013.

[12] S. Putu, "Akuntansi Keperilakuan Terhadap Pengembangan Akuntansi Manajemen," vol. 17, pp. 1–16, 2010.

[13] Rayuwati, "Penerapan dan Perkembangan Teknologi Informasi di Bidang Akuntansi dan Manajemen," Warta, 2016.

[14] D. S. Hariyani, Akuntansi Manajemen Teori dan Aplikasi. 2018.

[15] Hariri, "Peran, Sejarah dan Arah Perkembangan Akuntansi Manjamen," 2017.

[16] P. D. E. Juros, "IMA Institute of Management Accountants," no. 1991, pp. 1–12, 2013.

[17] D. Fatihudin, METODE PENELITIAN UNTUK ILMU EKONOMI, MANAJEMEN DAN AKUNTANSI Dari Teori ke Praktek. 2020.

[18] K. H. Dewantara and S. E-mail, "Deskripsi Kualitatif Sebagai Satu Metode Dalam Penelitian Pertunjukan," Harmon. J. Arts Res. Educ., vol. 11, no. 2, pp. 173–179, 2011, doi: 10.15294/harmonia.v11i2.2210.

[19] P. A. Astawa and I. M. Tegeh, "Pengaruh Model Pembelajaran Kooperatif Tipe Make A Match Berbantuan Media Powerpoint Terhadap Hasil Belajar IPA," J. Ilm. Sekol. Dasar, vol. 3, no. 1, p. 98, 2019, doi: 10.23887/jisd.v3i1.17663.

[20] M. A. Al Ghofiqi, "Akuntansi Manajemen Modern; Mengecewakan Bos Adalah Bahaya Tapi Mengecewakan Konsumen Adalah Bahaya Yang Lebih Besar Karena Bos Kita Digaji Oleh Konsumen," J. Ilm. Ilmu Akunt. Keuang. dan Pajak, vol. 1, no. 1, p. 3, 2017, [Online]. Available:

[21] http://webcache.googleusercontent.com/search?q=cache:bX8Sf2mTeQMJ:ejournal.stiewidyagamalumajang.ac.id/index.php/asset/article/download/18/9+&cd=3&hl=en&ct=clnk&gl=id.