



PLANNING AND MONITORING OPERATIONAL COSTS FOR PURCHASING GOODS

Wardoni Hikman Ritonga*, Yenni Samri Juliati Nasution, Tuti Anggraini

State Islamic University of North Sumatra, Indonesia

*kembark713@gmail.com

Accepted: August, 2021

Revised: June, 2022

Published: June, 2022

Abstract: Planning and monitoring operational costs, including the costs of purchasing goods, are crucial for companies to achieve the goal of maximizing profit by minimizing costs. This study aims to understand and develop operational cost management practices, particularly in the context of goods purchasing, and to assess the effectiveness of planning and monitoring at PT UNEFECO. The research employs a descriptive method with a qualitative approach, utilizing observation, interviews, and document analysis. The results indicate that the planning and monitoring of operational costs for purchasing goods at PT UNEFECO have not reached the desired level of effectiveness. There are significant discrepancies between the planned and actual costs, despite the identification of some favorable variances. This suggests inaccuracies in cost estimation, a lack of effective control, or unexpected changes in market conditions. These findings highlight the need for improvements in planning and monitoring operational costs for purchasing goods at PT UNEFECO to reduce the gap between planned and actual budgets, enhance cost estimation accuracy, and improve operational control effectiveness.

Keywords: Operational Costs; Planning; Monitoring

Abstrak: Perencanaan dan pengawasan biaya operasional, termasuk biaya pembelian barang, sangat penting bagi perusahaan untuk mencapai tujuan maksimalisasi laba dengan meminimalkan biaya. Penelitian ini bertujuan untuk memahami dan mengembangkan praktik manajemen biaya operasional, khususnya dalam pembelian barang, serta menilai efektivitas perencanaan dan pengawasan di PT UNEFECO. Metode yang digunakan adalah deskriptif dengan pendekatan kualitatif, melalui observasi, wawancara, dan analisis dokumen. Hasil penelitian menunjukkan bahwa perencanaan dan pengawasan biaya operasional pembelian barang di PT UNEFECO belum efektif. Terdapat penyimpangan yang signifikan antara perencanaan dan pelaksanaan biaya, meskipun ada penyimpangan menguntungkan yang teridentifikasi. Hal ini mengindikasikan ketidakakuratan dalam estimasi biaya, kurangnya pengendalian yang efektif, atau perubahan tak terduga dalam kondisi pasar. Temuan ini menyoroti perlunya peningkatan dalam perencanaan dan pengawasan biaya operasional pembelian barang di PT UNEFECO untuk mengurangi kesenjangan antara anggaran yang direncanakan dan biaya yang direalisasikan, meningkatkan akurasi estimasi biaya, dan efektivitas pengendalian operasional.

Kata Kunci: Biaya Operasional; Perencanaan; Pengawasan

Copyright © 20xx, Author/s

This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



Citation of this article with the format Wardoni Hikman Ritonga, Yenni Samri Juliati Nasution, And Tuti Anggraini, "Planning And Monitoring Operational Cost For Purchasing Goods," *FINANSIA: Jurnal Akuntansi dan Perbankan Syariah* Vol. 05, No. 1 Juni 2022: Hal...

DOI: <https://doi.org/10.32332/finansia.v5i1.6307>

Introduction

Planning and supervision of operational costs are two very important aspects of the financial management of a company. Operational cost planning is the process carried out by the company to plan and estimate various costs that will be incurred in carrying out its operations. Planning is basically choosing alternatives that may be implemented by considering the company's goals as well as the economic resources owned by the company and the obstacles faced. Every company must prepare a plan which is an effort to formulate a goal and develop a complete operating program in order to achieve these goals. It also includes the process of determining strategies that are prepared for the short and long term.¹ Planning is the making of decisions about the goals and objectives to be achieved, the work tools and work methods used, and the human resources who do it. Planning is an effort to formulate goals and develop operational programs.²

Operational cost supervision focuses on monitoring and evaluating the use of these costs to ensure that expenditures are as planned, as well as to identify and overcome deviations or deviations from the established budget. The purchase of goods is one of the important aspects of operational costs in many companies, especially for companies engaged in manufacturing, trading, or services. According to Handoko supervision (controlling) is a management function that ranks last, but that does not mean that this function is less important than other functions. Even other management functions would not be effective without this supervisory function. Supervision helps assess whether planning, organizing, and directing have been implemented effectively.³

Operating costs are costs incurred by the company to carry out the company's operating activities. These operational costs can be divided into two, namely fixed costs and variable costs. Fixed costs are costs that are not affected by changes in production or sales volumes, while variable costs are costs that are affected by changes in production or sales volumes.⁴ One of the important components of operational costs is the cost of purchasing goods. The cost of purchasing goods is the cost incurred by the company to buy goods to be resold or used in the production process. The cost of purchasing these items can be affected by various factors, such as the price of the item, the quantity of purchase, and the time of purchase.⁵

¹ Jon Henri Purba, "Perencanaan Strategi Sumberdaya Manusia Dan Prestasi Kerja Karyawan," *Jurnal Manajemen* 4, no. 1 (2018): 43.

² Nurmasari, "Peranan Penting Perencanaan Dan Pengembangan Karier," *PUBLIKA*. 1, no. 2 (2015): 268.

³ Triola Ramadhan, Roza Liesmana, And Roni Ekha Putera, "Pengawasan Pendistribusian Gas Lpg 3 Kg Bersubsidi Di Kota Padang," *Jurnal Administrasi Publik Dan Pembangunan* 1, no. 1 (2020).

⁴ Muhammad Ihsan Ansari And Ahmad Mansur, "Analisis Perencanaan Dan Pengawasan Biaya Operasional Pada PT. Adira Finance Cabang Wonomulyo," *Jurnal Mirai Management* 7, no. 3 (2022): 392.

⁵ Widyia Tamodia, "Evaluasi Penerapan Sistem Pengendalian Intern Untuk Persediaan Barang Dagangan Pada PT. Laris Manis Utama Cabang Manado," *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi* 1, no. 3 (2013): 20.

The process of purchasing goods involves spending money to acquire goods or materials necessary to run the company's operations. Therefore, planning and monitoring operational costs for purchasing goods is very important to ensure that companies can manage these expenses efficiently and effectively. Operational cost planning for the purchase of goods involves steps such as creating a detailed budget for the cost of purchasing goods, establishing the necessary needs for goods, planning the optimal time and amount of purchases, and evaluating supplier options and the most favorable prices.⁶ Operational cost supervision will involve activities such as monitoring actual expenditures against a predetermined budget, ensuring that purchases of goods are carried out in accordance with established needs and procedures, and identifying and following up deviations or deviations from the cost plan. By planning and supervising effective operational costs for purchasing goods, companies can avoid waste, manage risks associated with fluctuations in the price of goods, improve operational efficiency, and ensure that the needs of goods are met in a timely manner and at controlled costs. This will contribute positively to the company's overall financial and operational performance.

Research entitled Analysis of Planning and Supervision of Operational Costs at PT. Socfin Indonesia Plantation Tanah Gambus Kec. Fifty Kab. Coal.⁷ In this study how companies can operate as efficiently as possible, so achieving these goals requires good planning and supervision. The planning and supervision must be prepared carefully, thoughtfully, and adjusted to the conditions and development of the company itself.⁸ The method used in this study is qualitative descriptive research with data collection techniques in the form of observation and interviews. The types of data used are primary and secondary. It was found that the company uses a top-down and Bottom-Up approach which means that in preparing the budget is to involve all parts of the company to prepare a budget according to their respective interests.⁹

The research entitled Analysis of Planning and Supervision of Operational Costs at Imelda General Hospital Indonesian Workers Medan. In this study, planning and supervising operational costs in a company determine the role of budget in planning and supervising these costs. As well as measuring the value of the effectiveness of planning and supervision in preventing deviations in operational costs. The method used in this study is qualitative descriptive research. The results showed that the company uses a top-down and Bottom-Up approach which means that in preparing the budget is to involve all parts of the company to prepare a budget according to their respective interests. The author has also

⁶ Paul L. Hutasoit, "Perencanaan Dan Pengawasan Biaya Konstruksi Dalam Meningkatkan Efisiensi Kegiatan Operasional Pada PT. Cakra Buana Megah," *Jurnal Emba: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 3, no. 2 (2015):966.

⁷ Herawati, *Analisis Perencanaan Dan Pengawasan Biaya Operasional Pada PT. Socofin Indonesia Perkebunan Tanah Gambus Kec. Lima Puluh Kab. Batubara*, (Sumatera Utara: Universitas Islam Negeri Sumatera Utara, 2018).

⁸ Khaula Dewi Lutfia, *Perencanaan Biaya Operasional Dan Pengawasan Anggaran Biaya Operasional Dalam Meningkatkan Laba Perusahaan PT Bhavana Mitra Gemilang Malang*, (Surabaya: Sekolah Tinggi Ilmu Ekonomi Mahardhika, 2021).

⁹ Ira Yona Ramadhani, *Analisis Perencanaan Dan Pengawasan Biaya Operasional Pada Pt. Perkebunan Nusantara Iii Kebun Bandar Selamat Kec. Aek Songsongan Kab. Asahan*, (Sumatera Utara: Universitas Islam Negeri Sumatera Utara, 2021).

analyzed the planning and supervision of the company's operational costs are quite good, judging from the least or almost no obstacles or obstacles faced.¹⁰

Thus, this journal aims to make a meaningful contribution to the understanding and development of operational cost management practices, particularly in the context of purchasing goods, in companies and reviewing the effectiveness of planning and monitoring operational costs such as PT UNEFECO. Through an in-depth analysis of operational cost planning and monitoring, it is hoped that this journal can provide valuable insights for practitioners, academics, and company management in optimizing the use of their financial resources. In addition, the results of this research are also expected to provide direct benefits for PT UNEFECO and similar companies in the engineering, construction, and maintenance industries of aluminum processing. By improving the process of planning and monitoring operational costs for purchasing goods, it is expected that companies can increase efficiency, reduce waste, and increase their profitability.

This research was conducted at PT. UNEFECO located on Jl. Smelter PT Inalum, Kuala Tanjung, Coal Regency, in March 2024, focusing on planning and monitoring operational costs. The method used is descriptive with a qualitative approach, which allows researchers to gain an in-depth understanding of the phenomenon under study through unmanipulated data.¹¹ Data were collected through triangulation techniques, which involve interviews, observation, and documentation to obtain primary data,¹² and internal and external documents as secondary data. Interviews were conducted with parties responsible for managing operational costs at PT. UNEFECO.¹³

The data collected will be analyzed using a qualitative data analysis approach, referring to the principles proposed by Miles and Huberman, as explained this analysis will include three main stages, namely data reduction, data presentation, and conclusion drawing.¹⁴ Through the data reduction stage, the identified patterns and themes can provide a clearer view of the areas that need to be improved to improve the company's operational effectiveness. Furthermore, the presentation of data provides a more concrete picture, allowing management to evaluate performance and make better decisions.¹⁵ Conclusion drawing and verification help in formulating specific action recommendations to improve the effectiveness of cost management. Thus, effectiveness measurement becomes integral in this qualitative data analysis process, helping companies understand their performance

¹⁰ Zahari, "Analisis Perencanaan Dan Pengawasan Biaya Operasional," *Jurnal Keuangan* 1, no. 1 (2020): 40.

¹¹ Debby Marthalia, "Analisis Fungsi Perencanaan Dan Pengawasan Terhadap Proses Produksi Pada Cv. Permata," *Majalah Ilmiah Manajemen* 9, no. 1 (2020): 106.

¹² Tuti Anggraini, Muhammad Yasir Nasution And Andri Soemitra, "Implementation Strategy Of The Mutanaqishah Musyarakah Academic At Home Ownership Financing In Sharia Banks In Indonesia," *Budapest International Research And Critics Institute-Journal (BIRCI-Journal)* 4, no. 2 (2021):2394.

¹³ Mulyadi, *Akuntansi Biaya*, (Yogyakarta : Sekolah Tinggi Ilmu Manajemen YKPN, 2015), h. 1.

¹⁴ Ayu Ningsih Dan Yus Epi, "Analisis Pengaruh Biaya Operasional Terhadap Pendapatan Dan Dampaknya Terhadap Laba Bersih Pada CV. Arif Jaya Motor Medan," *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (JEBMA)*, 1, no. 1 (2021): 1.

¹⁵ Muhammad Rijal Fadli, "Memahami Desain Metode Penelitian Kualitatif," *Humanika* 21, no. 1 (2021): 33.

and identify opportunities for improvement. The formula used in measuring the effectiveness value is as follows.

$$Effectiveness = \frac{Realization\ of\ Operating\ Costs}{Operating\ Cost\ Budget} \times 100\%$$

Table 1. Classification of Effectiveness Meters

Percentage	Criterion
>100%	Highly Effective
90-100%	Effective
80-90%	Quite Effective
60-80%	Less Effective
<60%	Ineffective

Source: Depdagri, Kepmendagri No 690.900.327

Result And Discussion

Planning Operating Costs For Purchasing Goods At PT UNEFECO

Operational cost planning for the purchase of goods at PT UNEFECO is a process that involves a series of strategic steps to manage and control costs associated with purchasing activities. The process begins with an in-depth analysis of the company's essential goods needs, which is carried out through interdepartmental cooperation to ensure the accuracy and completeness of the list of needs. The management of PT UNEFECO then sets an appropriate budget, considering the company's growth, market price fluctuations, and long-term financial strategies. Vendor selection becomes a crucial stage, where the company is committed to selecting suppliers with a good reputation, offering high quality, and providing competitive prices through an effective negotiation process. The implementation of quality control is in focus, with the establishment of strict quality standards to ensure every item purchased meets the company's requirements. Making a Purchase Order becomes an integral part of this planning, recording every purchase transaction in detail, including the quantity of goods, price, and other terms. This process illustrates PT UNEFECO's commitment to ensuring that every step in purchasing goods is carefully prepared and executed in order to achieve efficiency and effectiveness in operational cost management.

Supervision of Operating Costs for Purchasing Goods at PT UNEFECO

Operational cost planning for the purchase of goods at PT UNEFECO is a process that involves a series of strategic steps to manage and control costs associated with purchasing activities. The process begins with an in-depth analysis of the company's essential goods needs, which is carried out through interdepartmental cooperation to ensure the accuracy and completeness of the list of needs. The management of PT UNEFECO then sets an appropriate budget, considering the company's growth, market price fluctuations, and long-term financial strategies. Vendor selection becomes a crucial stage, where the company is committed to selecting suppliers with a good reputation, offering high quality, and providing competitive prices through an effective negotiation process. The implementation of quality control is in focus, with the establishment of strict quality standards to ensure every item purchased meets the company's requirements. Making a Purchase Order (PO) becomes an integral part of this planning, recording every purchase transaction in detail, including the quantity of goods, price, and other terms.¹⁶ This process illustrates PT UNEFECO's commitment to ensuring that every step in purchasing goods is carefully prepared and executed in order to achieve efficiency and effectiveness in operational cost management.

Analysis of Operational Costs of Purchasing Goods PT. UNEFECO

Procurement of goods is a vital aspect of the company's operations that affects profitability and overall performance of the company. The operational cost of purchasing goods is the total expenditure related to the procurement process of goods or raw materials needed to run the company's operations. These costs include the purchase price of goods, shipping costs, taxes, insurance, as well as related costs such as quality inspection and payment processing. The importance of managing the operational costs of purchasing goods lies in their direct impact on the profitability of the company. Operating costs for the purchase of goods are listed in the following table:

¹⁶ Vita Nurul Septianty, *Analisis Sistem Informasi Akuntansi Dan Pengendalian Intern Dalam Pembelian Bahan Baku Secara Kredit Pada Pt. Wangsa Jatra Lestari Di Kartasura*, (Surakarta: Institut Agama Islam Negeri Surakarta, 2017).

Table 2. Operating Costs for Purchasing Goods PT. UNEFECO January–March Period in 2022

Purchase of Goods	January	February	March
Steel Plate Bar, dll	44.698.700	41.266.100	33.613.200
Working Gas (O2, Acety, LPG, dll)	60.117.780	45.980.200	60.117.780
Welding Rod (3,2 mm+4.0 mm)	31.450.000	21.450.000	17.800.600
Work Tools	50.362.700	41.383.510	28.611.900
Consumable Materials	5.751.100	6.501.600	6.740.200
HES Program	-	-	-
Additional Locker Material + Bathroom	-	-	-
Temporary Facility	91.731.300	35.580.600	36.535.800
Precast Busbar	-	-	-
Table + Bench Temp. Facility	-	-	-
And others (40T Jack Work)	97.491.614	90.456.200	96.250.800
Number of Purchases of Goods	381.603.194	282.618.210	279.670.280

Source: PT. UNEFECO, 2022

Comparison of Realization and Operating Cost Budget for Purchasing Goods PT. UNEFECO is a tool used to analyze the financial performance of companies in managing the cost of purchasing goods during the period January to March 2022. This period was chosen because it covers the beginning of the company's fiscal year, which is important for evaluating success in achieving budget targets and the effectiveness of cost management at the beginning of the financial period. This table will provide a clear picture of the extent to which the company is successful in controlling the operational costs of purchasing goods in accordance with the established budget, as well as identify potential deviations between the budget and realization that need to be further evaluated. By understanding the difference between budget and operational cost realization, companies can take the necessary corrective steps to improve their efficiency and financial performance in the future.

Table 3. Comparison of Realization and Operational Cost Budget for the Purchase of Goods PT. UNEFECO. January–March Period in 2022

Month	Budget	Realization	Variance
January	832.909.992	381.603.194	451.306.798
February	567.102.000	282.618.210	284.483.790
March	772.815.250	279.670.280	493.144.970

Source: PT. UNEFECO, 2022

The table above shows the budget and realization at PT. UNEFECO. In 2022 in January-March. So it can be seen that the difference from these three months in 2022 is that the budget is with realization, where the budget is greater than the realization. This includes the kind of deviation that is profitable because the realization is smaller than the budget. Effectiveness tests were conducted that showed.

$$\text{Effectiveness} = \frac{\text{Realization of Operating Costs}}{\text{Operating Cost Budget}} \times 100\%$$

$$\text{January} = \frac{381.603.194}{832.909.999} \times 100\% = 45.81\%$$

$$\text{February} = \frac{282.618.210}{567.102.000} \times 100\% = 49.83\%$$

$$\text{March} = \frac{279.670.280}{772.815.250} \times 100\% = 36.18\%$$

Based on the results of this percentage, when viewed from the classification of effectiveness meters, it can be said that the planning and supervision carried out by PT. UNEFECO is ineffective. This is based on the number of percentage results of 45.81%, 49.83% and 36.18% which means that it is in the position of <60%, based on the classification of effectiveness measurement included in the ineffective criteria. In this case, it means that planning and supervision at PT. UNEFECO is ineffective when viewed from these effectiveness measurement tools. When viewed from other things, including the results of interviews, it also confirms that there are no obstacles or obstacles faced by the company. Judging from the percentage results given, namely 45.81%, 49.83%, and 36.18%, in terms of effectiveness measurement classification, these figures are below the threshold of 60%. According to these criteria, results below 60% indicate a low level of effectiveness in planning and supervising the operational costs of purchasing goods PT. UNEFECO. These figures indicate a significant deviation between the planned budget and the actual realized costs.

These deviations may indicate that there are inaccuracies in cost estimates, lack of effective controls, or even unexpected changes in market conditions or other external factors affecting costs.¹⁷ Thus, it can be concluded that the planning and supervision process implemented by PT. UNEFECO did not succeed in achieving the targets that had been set. In-depth evaluation of this process is essential to identify root causes and implement necessary improvements to improve the effectiveness of future planning and monitoring. Efforts to improve planning accuracy, strengthen cost control, and increase responsibility and accountability in budget management will be key steps to achieve better effectiveness in the operational cost management of purchasing goods at PT. UNEFECO.

That deviation is favorable does not mean that planning and cost control have been effective, for example, the quality of production whose realization is smaller than the budget. However, the existence of deviations that are too large shows that planning and monitoring operational costs are not effective. Conversely, adverse deviations do not necessarily indicate a poor level of planning effectiveness and supervision. For example, the cost of maintaining inventory equipment is small even though the realization is greater than the budget, the results of effectiveness tests show that planning and monitoring these costs

¹⁷ Yenni Samri Juliati Nasution, "Mekanisme Pasar Dalam Perspektif Ekonomi Islam," *At-Tawassuth* 3, no. 1 (2018): 1.

are very effective. The smaller the deviation, be it a gain or a loss deviation, the more effective the planning and cost monitoring and vice versa. Furthermore, in his research on the effectiveness of budget planning in manufacturing companies stated that inaccurate planning and weak supervision often lead to mismatches between budget and cost realization.¹⁸ This research shows that companies with a high percentage of cost deviation tend to have ineffective planning and supervision.

Conclusion

Based on the research conducted, it was found that planning and supervising operational costs of purchasing goods at PT. UNEFECO has not yet reached the expected level of effectiveness. Although there are favorable deviations proven by effectiveness tests, the presence of considerable deviations indicates a misalignment between planning and implementing costs in the company. This indicates that although the company has made efforts to plan and monitor the operational costs of purchasing goods, there is still a significant gap between the planned budget and the actual realized costs. These deviations may indicate that there are inaccuracies in cost estimates, lack of effective controls, or even unexpected changes in market conditions or other external factors affecting costs. Thus, these findings provide important insights into the need for improvement in planning and monitoring operational costs of purchasing goods at PT. UNEFECO. An in-depth evaluation of this process is necessary to identify the root cause and implement the necessary improvements to improve effectiveness in the future. Efforts to improve planning accuracy, strengthen cost control, and increase responsibility and accountability in budget management will be key steps to achieve better effectiveness in the management of operational costs of purchasing goods in UNEFECO companies. Suggestions for future research should be to develop predictive models that use historical data to improve planning accuracy and reduce the level of deviation between budget and realization.

Bibliography

- Anggraini, Tuti., Nasution, Muhammad Yasir., And Soemitra, Andri. "Implementation Strategy Of The Mutanaqishah Musyarakah Academic At Home Ownership Financing In Sharia Banks In Indonesia." *Budapest International Research And Critics Institute-Journal (BIRCI-Journal)*, Vol. 4, No. 2, 2021. <https://doi.org/10.33258/birci.v4i2.1941>.
- Ansari, Muhammad Ihsan., And Mansur, Ahmad. "Analisis Perencanaan Dan Pengawasan Biaya Operasional Pada PT. Adira Finance Cabang Wonomulyo." *Jurnal Mirai Management*, Vol. 7, No. 3, 2022. <https://doi.org/10.37531/Mirai.V7i3.2495>.
- Fadli, Muhammad Rijal. "Memahami Desain Metode Penelitian Kualitatif." *Humanika*, Vol. 21, No. 1, 2021. <https://doi.org/10.21831/Hum.V21i1.38075>.

¹⁸ Shinta Permata Sari Dan Nanda Kurniawan Nugroho, "Financial Statements Fraud dengan Pendekatan Vousinas Fraud Hexagon Model: Tinjauan pada Perusahaan Terbuka di Indonesia," *IHTIFAZ: Islamic Economic, Finance and Banking (ACI-IJIEFB)*, (2020): 409.

- Herawati, Herawati. *Analisis Perencanaan Dan Pengawasan Biaya Operasional Pada PT. Socofin Indonesia Perkebunan Tanah Gambus Kec. Lima Puluh Kab. Batubara*. (Sumatera Utara: Universitas Islam Negeri Sumatera Utara, 2018).
- Hutasoit, Paul L. "Perencanaan Dan Pengawasan Biaya Konstruksi Dalam Meningkatkan Efisiensi Kegiatan Operasional Pada PT. Cakra Buana Megah." *Jurnal Emba: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, Vol. 3, No. 2, 2015.
- Lutfia, Khaula Dewi. *Perencanaan Biaya Operasional Dan Pengawasan Anggaran Biaya Operasional Dalam Meningkatkan Laba Perusahaan PT Bhavana Mitra Gemilang Malang. Ekonomi Bisnis*, (Surabaya: Sekolah Tinggi Ilmu Ekonomi Mahardhika, 2021).
- Marthalia, Debby. "Analisis Fungsi Perencanaan Dan Pengawasan Terhadap Proses Produksi Pada CV. Permata." *Majalah Ilmiah Manajemen*, Vol. 9, No. 1, 2020.
- Mulyadi, Mulyadi. *Akuntansi Biaya*. Yogyakarta : Sekolah Tinggi Ilmu Manajemen YKPN, 2015.
- Nasution, Yenni Samri Juliati. "Mekanisme Pasar Dalam Perspektif Ekonomi Islam." *At-Tawassuth*, Vol. 3, No. 1, 2018.
- Ningsih, Ayu., Dan Epi, Yus. "Analisis Pengaruh Biaya Operasional Terhadap Pendapatan Dan Dampaknya Terhadap Laba Bersih Pada CV. Arif Jaya Motor Medan." *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (JEBMA)*, Vol. 1, No. 1, 2021. <https://doi.org/10.47709/jebma.v1i1.973>.
- Nurmasari, Nurmasari. "Peranan Penting Perencanaan Dan Pengembangan Karier." *PUBLIKA*, Vol. 1, No. 2, 2015.
- Purba, Jon Henri. "Perencanaan Strategi Sumber Daya Manusia Dan Prestasi Kerja Karyawan." *Jurnal Manajemen*, Vol. 4, No. 1, 2018.
- Ramadhan, Triola., Liesmana, Roza., Dan Putera, Roni Ekha. "Pengawasan Pendistribusian Gas Lpg 3 Kg Bersubsidi Di Kota Padang." *Jurnal Administrasi Publik Dan Pembangunan*, Vol. 1, No. 1, 2020. <https://doi.org/10.20527/jpp.v1i1.2482>.
- Ramadhani, Ira Yona. *Analisis Perencanaan Dan Pengawasan Biaya Operasional Pada PT. Perkebunan Nusantara Iii Kebun Bandar Selamat Kec. Aek Songsongan Kab. Asahan*. (Sumatera Utara: Universitas Islam Negeri Sumatera Utara, 2021).
- Sari, Shinta Permata., And Nugroho, Nanda Kurniawan. "Financial Statements Fraud Dengan Pendekatan Vousinas Fraud Hexagon Model: Tinjauan Pada Perusahaan Terbuka Di Indonesia." *IHTIFAZ: Islamic Economic, Finance And Banking (ACI-IJIEFB)*, 2020.
- Septianty, Vita Nurul. *Analisis Sistem Informasi Akuntansi Dan Pengendalian Intern Dalam Pembelian Bahan Baku Secara Kredit Pada PT Wangsa Jatra Lestari Di Kartasura*. Surakarta: Institut Agama Islam Negeri Surakarta, 2017.
- Tamodia, Widya. "Evaluasi Penerapan Sistem Pengendalian Intern Untuk Persediaan Barang Dagangan Pada PT. Laris Manis Utama Cabang Manado." *Jurnal Riset*

Ekonomi, Manajemen, Bisnis Dan Akuntansi, Vol. 1, No. 3, 2013.
<https://ejournal.unsrat.ac.id/index.php/emba/article/view/1366>.

Triana, Ananda. *Analisis Perencanaan Dan Pengawasan Biaya Operasional Pada Rumah Sakit Umum Imelda Pekerja Indonesia Medan*. (Sumatera Utara: Universitas Islam Negeri Sumatera Utara, 2021).

Zahari, Zahari. "Analisis Perencanaan Dan Pengawasan Biaya Operasional." *Jurnal Keuangan*, Vol. 1, No. 1, 2020.
<http://jurnal.dharmawangsa.ac.id/index.php/jubisco/article/view/489/479>.

