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Research Article

The Model of Engineering Inventories Design with Pieces Abd Telos System

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Abstract

The purpose of this study is to design an accounting and engineering information system at Burger Sandwich Steak Restaurants in Indonesia. This study is an application study. The focus of the study is Burger Sandwich Steak Restaurants in Indonesia. Methods of data collection consisted of interviews, observations and observations. The analysis method used is the PIECES analysis, system requirements analysis, and performance analysis of the TELOS system. The software used is SQL Server and Microsoft Visual Studio. The results of this study show that: Details of accounting and engineering at Burger Sandwich Steak Restaurants in Indonesia are still uncommon. The accounting-related functions are front-end, kitchen, bar, cashier, and accounting, while those for startups are engineering and accounting. Documents used in the accounting system for accounting orders and purchases made, and engineered inventions are purchase notes. The records used in accounting details are sales records, and the inventory of engineering is in stock cards. The design of the system includes: goods, menu, detail menu, supplier, purchase, sale, start-up and customization. (c) The output design consists of: Inventory reports for engineering, purchase, and sales (d) Implementation results indicate that the system can work well and the modifications used for direct conversion.

Keywords

Accounting and Engineering inventory Information Systems, System Development Life Cycle (SDLC), engineering system design

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Introduction

The rapid growth of the population has made the need for food the main thing in order to meet the survival of many people. This makes the culinary business one of the types of business that business people are interested in. A good work system affects the survival of the company. The existence of recording, especially sales, is very important considering that recording sales is the initial process to find out the development of the business. Business actors will not be able to analyze their business if they only refer to purchases and production costs without seeing how much income they get from sales (Reschiwati, Nandan, Fran, & Maria, 2019).

Technological developments have made trade flows develop, as a result of which many business actors are competing to develop technology to support their work systems. The application of technology to support the company's recording system will certainly facilitate analysis and become the trust of those who wish to cooperate in development. Currently, many culinary companies have successfully developed branches by utilizing technology to make it easier to control these branches. With technology they can reduce costs, time and energy so that it can be more effective and efficient. Even now, by utilizing website technology, the system can be accessed remotely, making it easier to control (Nandan, Deden Komar, & Winna, 2016).

In this era of globalization, where competition in the business world is getting tighter, it causes similar companies to compete with each other to provide the best service to their customers to stay competitive in the competition. Today, the role of information technology is becoming increasingly important in the business world, a good information technology can support better company performance and can provide useful information for management to make strategic decisions related to company business activities, this is so that the company can get optimal business results so as to achieve the vision and mission of the company itself (Cull & Morduch, 2018).

Not every business actor takes advantage of Information Technology (IT) in carrying out their business activities. Along with the times, IT is no longer a luxury item for business people even though it is not a necessity. In big cities, IT has begun to be widely used both personally and collectively. The application of Information Technology (IT) for business actors has many benefits. The most basic benefit, of course, is that we can find out how many items were sold. There are actually many ways to find out how much we are selling. However, with Information Technology (IT), business actors can find out sales information quickly and accurately (Tan & Sundarakani, 2020).

The rapid development of the internet also causes us to find out a lot of information around the world simply by looking at the monitor screen. One of the most widely accessed media is the web. The use of the web itself is not only limited to a portal to find information, but can also be used for the implementation of a sales information system. One of the advantages of a web-based system is that the system can be used on any computer as long as the computer is connected to the network. So that between business branches can be connected via the internet network by using a web browser as a medium to access the system from the Database Server. The use of the internet is, of course, only specific to businesses that have branches that are far apart. Most web-based systems use the concept of a peer-to-peer (P2P) network model where computers can share as long as they are connected in the network. Various other information can also be displayed to make it easier for business actors to make decisions (Kaplan & Haenlein, 2010).

Business actors who have not implemented a web-based or desktop-based sales information system will record manually. This is certainly better than no notes at all. Manual recording has many weaknesses related to efficiency and effectiveness, human error, and data that is prone to manipulation, making it necessary to have an effective, fast, and of course accountable recording. With computerized recording, recording can be done using the basic cash model or accrual. The application of a computerized system will simplify business processes, especially if the sales volume continues to soar up. Its use will also increase customer satisfaction with service (Limakrisna, Sudarso, & Daryus, 2015).

Therefore, a company needs a specific, fast and accurate information system to support the company's performance in running its business. The accounting information system (SIA) is a



form of information technology application that can support company operations, both in terms of providing information or managing company financial data. In the business world, AIS is a necessity because company financial data needs to be processed to produce specific, fast and accurate information which is then used by management to help make decisions (Shil, 2009).

Burger Sandwich Steak Restaurants in Indonesia is a restaurant with a large transaction volume, the manual method used is no longer supporting sales and engineering inventory activities at Burger Sandwich Steak Restaurants in Indonesia. There are often problems such as improper sales order recording, errors in preparing customer orders, problems in handling payment transactions, besides that in the kitchen section there is often unavailability of stock for certain raw materials. Therefore, Burger Sandwich Steak Restaurants in Indonesia requires a sales accounting information system and engineering inventory control. This system is expected to regulate and supervise the sales and engineering inventory processes specifically.

Review Literature

Restaurant placement

The restaurant business starts with a successful business unit gaining confidence in the market. Factors that create success such as recipes, restaurants, makeup, and so on, have become commonplace. Therefore, food business owners will be helped by the need to maintain these standards in all restaurant chains. Since then the restaurant business has a market share price that should be maintained by each branch. This module will provide easy implementation and monitoring (Hollebeek & Brodie, 2009).

Appearance of Restaurant Business Activities

By having real-time monitoring of all food operations, managers across all lines have more space in decision-making. Targets may vary from restaurant to restaurant. This monitoring tool should be able to measure in detail, such as the speed of services, the cleanliness of the restaurant, and so on. This module should be integrated with CCTV to facilitate physical monitoring. Eventually, the company will get better performance with caution (Kraak et al., 2012).

Restaurant Business Analysis and Reporting

All historical data is stored and managed with good practices to aid in accurate analysis and reporting. Accurate reporting will show realities, accurate analysis will provide ideas to increase business growth (Cavusoglu, 2019).

Digital Ecosystem in a Multi-Branch Restaurant Business

Speed and accuracy are key factors in meeting restaurant reinforcement. The restaurant information system is actually complex, so standard tasks should be performed as automatically as possible. The digital ecosystem in a multi-branch restaurant should be as simple as possible. This is aimed at ensuring that efficiency and speed of development can be maintained. In the process of digitalisation, everyone is competing to be able to improve the system both in terms of internal needs and customer satisfaction. IT infrastructure needs to be strong to be able to fund DevOps activity patterns so companies can quickly apply new ideas and ideas to support business growth. Next, the company needs to decide what modules or features are needed in the restaurant information system (Bhargave, Jadhav, Joshi, Oke, & Lahane, 2013).

Outlet Management

This module will contain personnel / HRD information systems, structured assets, and more. This module can also add menu management to maintain balance. In the personnel management module below, there should also be a real-time performance monitoring tool. Therefore, intermediate and branch groups can jointly assess the quality of restaurant service (Kaganzi et al., 2009).

Engineering inventory Management

Starting from the purchase including the expiration period, to the stock transfer. This engineering inventory management system must also support pulling data at branches, so that it can be used for restaurant franchise systems (Cavusoglu, 2019).

Production Management

This module is connected directly to the engineering inventory module, cuisine menu management module (included in the restaurant standardization category) and financial reporting module. With the production module, the cost of goods engineering inventory calculation will be more accurate (Andersson & Carlbäck, 2009).

Financial statements

It will include the profits and losses of each branch and consolidated statements, more financial support and tax and cash flow. All expenses and revenue are collected from each branch and each location. Cost and profit centers are important, especially in franchise restaurants. The financial reporting module also needs to be equipped with paid accounts as well as account receivable management. AR / AP management will include paid accounts and accounts for the detection of aging and maturity of planning. The AR / AP module should be given appropriate warning. This module is also linked to the human resources information system of the wage system (Cilloni, Marinoni, & Merino, 2013).

The accounting information system, you need to control the sending method. In this case, part of the posting will be done automatically, and part of it will be done manually. Preferred, all transactions can be automatically recorded, so manual shipping is only for correction. Finally, in addition to being accurate, the financial statements must be able to meet the generally accepted cash standards (SAK-ETAP / IFRS).

Point of Sales with features:

Booking

The process of ordering food can be done at the cashier counter. However, it will further improve the service if reservations can be made from the customer's seat. This requires a Point of Sales in the form of a mobile application, so that all employees can receive orders. If the cashier acts at the same time as the recipient of the order, of course, it will be too busy and can increase errors. Customers should be able to know what they ordered and how much to order to avoid ordering errors. All orders will also be accepted at the cashier and production management (kitchen). This PoS feature can also provide a membership program that can be integrated into the marketing module through digital channels (digital marketing) (Alan, 2019).

Payment

A PoS will be equipped with a cash drawer and a bill printing machine. In addition, there are also facilities for non-cash payments, such as debit cards, coupons and so on. Cashier employees will be closer to the administration. Its job is to maintain payment transactions which

are then submitted to the finance department. The PoS payment module will need to be connected to the finance module (Limakrisna, Priatna, & Roswina, 2018).

Multilevel Access Rights

This is a module for meeting compliance standards in the digital ecosystem. By giving different access rights to management, supervisors, and cashier employees, the control will be stronger. Furthermore, this module will connect to an audit trail to track change activity (Hollebeek & Brodie, 2009).

Audit Trail

Serves to track the activity on the PoS which provides information, when and who performed the activity. An audit trail is needed to meet compliance elements and accountability standards (McDaniel, Martin, & Maines, 2002).

Restaurant Information Technology Infrastructure

To achieve this, a restaurant business that has many branches or franchises needs to have the following infrastructure (Blackburn & Schaper, 2016):

Central Server

Servers will only be located at the restaurant's headquarters or at a <u>colocation center</u>. Equipped with a backup and restore system which is essential for safeguarding your company data assets. Servers are managed to meet operational and development needs.

Data Communication Network

Besides being useful for real-time data communication between branches and centers, the network is also useful for communication between employees / branch management and the center. This communication can be packaged in a collaboration management application, so that it can be more directed and productive.

ERP and Point of Sales

The PoS system to be used must be as simple as possible, easy to use, and stable. So that the speed of onsite and online services can always be fulfilled by leading employees. Behind PoS is an ERP system that processes all restaurant operations down to the reporting, monitoring and analysis levels. With a centralized information system, restaurant managers and owners can: know their turnover in real-time from anywhere, per each branch and consolidation, see which menus are the most sold and the least sold, know the condition and amount of engineering inventory in real-time, the team sees the physical condition of the restaurant through centralized CCTV online understands the conditions per branch and business as a whole get reports and analysis more quickly and accurately.

Methodology

This research was conducted at the Burger Sandwich Steak Restaurants in Indonesia, which is located at Raffless Food Court, 2nd Floor, Jl. General Sudirman. Research implementation will begin in December 2019. The type of research that will be carried out by the author is applied research. The design process carried out by the author is to design an existing system into a computer-based sales and engineering inventory system, so that it can overcome the problems that exist in the manual process. The object of research is the Burger Sandwich Steak Restaurants in Indonesia. Data collection techniques used in this study are observation, observation, and interviews. The system development method used for system analysis is



PIECES analysis, system requirements analysis, and system feasibility analysis. The system design stage is divided into three, namely: Database Modeling, Input Design, and Output Design. The conversion used in this research is the direct conversion method.

Result And Disccussion

Sales and Engineering inventory Accounting Information System Applied to Burger Sandwich Steak Restaurants in Indonesia

Based on the results of this study, it can be seen that the Burger Sandwich Steak Restaurants in Indonesia is still conventional in company operations. This can be seen in the sales and engineering inventory accounting information system that occurs at Burger Sandwich Steak Restaurants in Indonesia which is still minimal in the use of computer technology. The sales and engineering inventory accounting information system at Burger Sandwich Steak Restaurants in Indonesia still has weaknesses in processing sales and engineering inventory transactions, sales reporting, purchase reporting, and engineering inventory reporting. To overcome these weaknesses, one way that can be used is to apply the right sales and engineering inventory accounting information system (Andersson & Carlbäck, 2009).

Functions Related to Sales and Engineering inventory Accounting Systems at Burger Sandwich Steak Restaurants in Indonesia

Based on the results of research that has been done, the functions related to the sales accounting information system at Burger Sandwich Steak Restaurants in Indonesia consist of frontline functions, kitchen functions, bar functions, cashier functions, and accounting functions. While the functions associated with the engineering inventory accounting information system consist of warehouse functions and accounting functions. Documents Related to Sales and Engineering inventory Accounting Information Systems at Burger Sandwich Steak Restaurants in Indonesia (Garcia-Quijano et al., 2005).

Based on the results of the research that has been carried out, it is shown that the documents related to the sales accounting information system are orders and receipts. Meanwhile, for the engineering inventory information system, the document used is a purchase note.

Accounting Notes Related to the Sales and Engineering inventory Accounting Information System at Burger Sandwich Steak Restaurants in Indonesia

Based on the research results, it is shown that the accounting records related to the sales and engineering inventory accounting information system at Burger Sandwich Steak Restaurants in Indonesia are still simple. The records used in the sales and engineering inventory accounting information system at Burger Sandwich Steak Restaurants in Indonesia are sales records and stock cards (Carcello & Nagy, 2004).

Sales and Engineering inventory Accounting Information System Procedure at Burger Sandwich Steak Restaurants in Indonesia

Based on the research results, procedures related to the sales accounting information system at Burger Sandwich Steak Restaurants in Indonesia are the process of recording orders, then processing orders, serving orders, receiving payment for orders and also recording sales. Meanwhile, procedures related to the engineering inventory accounting information system at Burger Sandwich Steak Restaurants in Indonesia are procedures for selling and purchasing supplies (Ngai, Suk, & Lo, 2008).

Internal Control System in Sales Accounting System Applied at Burger Sandwich Steak Restaurants in Indonesia

Based on the research results, it is shown that the internal control in the sales and engineering inventory accounting system at Burger Sandwich Steak Restaurants in Indonesia is still not good, this is evidenced by the following: Organizational Elements The organizational structure at Burger Sandwich Steak Restaurants in Indonesia is actually good and tidy. It's just that in practice the separation of duties is still not good. The company has not yet separated the cashier and front liners, because sometimes the frontliners also serve as cashiers. In addition, the company also has not separated the warehouse and purchasing parts, all done by one person, namely the supervisor. By strict separation in an organizational structure, fraud and misunderstanding between employees can be reduced. Elements of Authorization and Recording Procedure Order notes are made only in two copies, and the two order notes are given to the kitchen and bar section, the cashier section only gets order notes from these two parts. In addition, oder notes do not have serial numbers, making it easy for employees to commit fraud by omitting one or more notes. Engineering inventory-related documents are created by one department and only reported at the end of each month. There is no transparency in recording goods that enter and leave the purchasing department and warehouse. Healthy Practices making it easy for employees to commit fraud by omitting one or more notes. Engineering inventory-related documents are created by one department and only reported at the end of each month. There is no transparency in recording goods that enter and leave the purchasing department and warehouse. Healthy Practices making it easy for employees to commit fraud by omitting one or more notes. Engineering inventory-related documents are created by one department and only reported at the end of each month. There is no transparency in recording goods that enter and leave the purchasing department and warehouse. Healthy Practices (Gan & Yu, 2015).

Sales activities are fully carried out by employees only, supervisors rarely check employee transactions, but only check the sales process that occurs. In addition, managers only receive order notes from the cashier every day after the company's operations are completed, so that employees can easily commit fraud. In addition, purchasing transactions and engineering inventory management are managed by supervisors only. The stock card used to record engineering inventory is kept by the supervisor, and is only reported once a month.

Analysis of Accounting Information Systems

The analysis of the sales and engineering inventory accounting information system carried out at Burger Sandwich Steak Restaurants in Indonesia consists of: PIECES analysis, the authors find weaknesses in the old system, including the old system which is less effective and efficient in processing transactions and records. In addition, the old system requires sufficient time to produce reports that are used by the company in making decisions. The old system also costs more. Then the analysis of system requirements, based on the analysis of functional and nonfunctional requirements, is needed by the Burger Sandwich Steak Restaurants in Indonesia (Ebaid, 2009).

Designing Sales and Engineering inventory Accounting Information Systems at Burger Sandwich Steak Restaurants in Indonesia

In designing a sales and engineering inventory accounting information system at Burger Sandwich Steak Restaurants in Indonesia, the authors use three models, namely: database modeling, process modeling, and interface design. The design method is based on the results of observations and analyzes that have been carried out at the Burger Sandwich Steak Restaurants in Indonesia.

Implementation of Sales and Engineering inventory Accounting Information Systems at Burger Sandwich Steak Restaurants in Indonesia

The results of the system implementation show that the sales and engineering inventory accounting information system can run smoothly. Sales and engineering inventory accounting information systems make it easier to store data related to sales and purchase transactions. In addition, maintaining the security and quality of data so that it is not damaged. The conversion is a direct conversion because the accounting information system developed is only the sales and engineering inventory accounting information system.

The display of the application used to support the sales and engineering inventory accounting information system at Burger Sandwich Steak Restaurants in Indonesia (illustrations are not with pictures, maintaining confidentiality)

Login Form

The Login Form is a form where users enter data in the form of a username and password to be able to enter and access the application.

Main course

In this Home, there is a Menu Bar which contains an item menu that contains goods data, an operator that contains a list of operators who can open the application, a supplier that contains supplier data, then a sales and purchase menu, and engineering inventory reports, purchases and sales reports. Then under the menu there are other menus, namely the menu form, item form, supplier, initial stock of goods, and an adjustment form in the engineering inventory form. In addition, there are also sales and purchase transaction forms.

Operator Form

Operator form is a form that is useful for filling in or inputting operator / user data that is allowed to open the application. This form includes Name of operator, then Username, Level to distinguish whether it is a cashier, admin, manager or supervisor, Password and Confirm password to make sure the password entered is correct

Menu Form

The form menu is a form where the products to be sold are filled. This form includes the menu code, menu name, and menu price. The Detail Menu Form is a form where you can fill in the details of the product being sold. This form contains a Menu Material that lists the raw goods used, then the Amount to show the number of items used. Goods form is a form for filling or inputting raw material data used in the engineering inventory system. This form includes Item Code, Item Name, Unit, Minimum Stock, Price and Supplier of the place where the goods were purchased. Supplier form is a form to fill in the list of suppliers of raw materials used in the engineering inventory system. In this form there is a menu for entering supplier data which includes: Supplier Code, Supplier Name, Address, and Supplier Phone Number. Initial stock form is a form used to fill initial stock of goods. The initial stock of goods is only filled for the first time before a purchase or sale transaction occurs. This form includes: Dates to determine how many ladder the stock is entered, Item Code to select items to be stocked, Item Name (autofilled), Unit (auto-filled), Supplier (auto-filled), and Amount to fill in the initial stock amount. An adjustment form is a form that is used to fill in engineering inventory adjustments. This form can only be opened by the manager. Item Name (auto-filled), Unit (auto-filled), Supplier (autofilled), and Amount to fill in the initial stock amount of goods. An adjustment form is a form that is used to fill in engineering inventory adjustments. This form can only be opened by the manager. Item Name (auto-filled), Unit (auto-filled), Supplier (auto-filled), and Amount to fill in

the initial stock amount of goods. An adjustment form is a form that is used to fill in engineering inventory adjustments. This form can only be opened by the manager.

The purchase form is a form that is used to fill in goods purchase transactions or goods purchase notes. During the buying process, the quantity of new stock purchased will automatically increase. This form includes Items to select items to be purchased, then amount to show how many items were purchased and Date to show the date of purchase of this item includes Menu to select the ordered menu, Price that shows the price of the menu ordered (filled automatically), and Amount. to indicate the quantity ordered. Then below there is a date to record the date of the transaction, then the table number to find out the customer's table number, pay to find out how much money the customer paid, then the total to find out how much money the customer paid, then the total to find out how much money the customer paid, then the total to find out how much money the customer paid, then the total to find out how much money the customer paid, then the total to find out how much money the customer paid, then the total to find out how much money the customer paid.

The sales form is a form that is used to fill in sales transactions of goods from customers. During the sales process, the number of stock items will decrease according to the amount used for the sales transaction. Engineering inventory report form is a report that is used to view all raw materials in stock and the quantity available. In this form, there is a date menu (from and to) to filter data. If the user wants to see sales data from a specific date, the user can enter the desired date. In this form there are also Incoming Goods and Outgoing Goods to show how many items were purchased and the items used were purchased from a specific date, the user can enter the desired date. Reports are also available in daily, monthly, purchase reports

Sales report

Sales reports are reports that are used to view lists or reports on sales transactions that have been made. In this form, there is a date menu (from and to) to filter sales data. If the user wants to see sales data from a specific date, the user can enter the desired date. Reports are also available in daily, monthly and yearly sales reports.

Purchase Report is a report that is used to view a list or report of purchase transactions that have been made. In this form, there is a date menu (from and until) to filter purchase data. If the user wants to see the data.

Conclusion

The results of this study indicate that: The functions involved in the sales accounting information system are front liners, kitchens, bars, cashiers, and accounting, while for engineering inventory are warehouse and accounting functions. Documents used in the sales accounting information system are orders and sales struck, and for engineering inventory are purchase notes. The records used in the sales accounting information system are sales records, while the engineering inventory is stock cards. Sales accounting information system procedures include recording orders, processing orders, presenting orders, receiving payments and recording. Meanwhile, engineering inventory is a sales and purchase procedure. Based on the PIECES analysis it can be concluded that the old system still has many weaknesses in the six aspects, and based on the analysis of system requirements, functionally and non-functional, a new system design is required for the company. Based on the results of the feasibility analysis of the system, this system is considered feasible from the five aspects of TELOS.

System development includes: Database design consists of 9 tables which include: login, user, menu, sales, supplier, purchase, detail menu and customization tables; The input design consists of 9 forms, namely: login form, items, menus, detailed menus, suppliers, purchases, sales, initial stock, and adjustments. The output design consists of: engineering inventory reports, purchases, and sales. The results of the implementation show that the system can run smoothly and the conversion used is direct conversion.

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