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ANALYSIS OF FEE ACCOUNTING INFORMATION SYSTEMS LECTURE AT ITB AAS INDONESIA IN THE PANDEMIC TIME OF COVID-19

Muqorobin
Faculty of Technology Informatics Study Program,
Institut Teknologi Bisnis AAS Indonesia, Central Java, Indonesia
Email: robbyaullah@gmail.com

Abstract: *Information System Analysis of Tuition Fee Payment Flow is an activity to measure the effectiveness of the transaction system. This study aims to identify and analyze the accounting information system for Tuition Fees during the Covid-19 Pandemic at the AAS Indonesia Institute of Business Technology. The method used in this research is a qualitative descriptive method. Sources from research from the campus administration staff section of the finance department at the AAS Indonesia Institute of Business Technology. The employee who became the informant in this study was the Director of Finance. Source of this research data are primary and secondary, with the data collection method using the interviews, documentation and observation. The results of this study indicate that The Accounting Information System for Tuition Fee Payment Flow during the Covid-19 Pandemic at the AAS Indonesia Institute of Business Technology has been carried out effectively and efficiently. That matter can be seen based on existing data, procedures, infrastructure and software as well as responsible and competent human resources. With the online tuition fee payment flow during the Covid-19 pandemic, you can help Sub. The Directorate of Financial Administration works by continuing to do social distancing so that the payment flow can be applied today. The final result of this research is information on the effectiveness of academic information systems from the AAS Indonesia Institute of Business Technology.*

Keywords: *Information Systems Accounting, Flow Payment Tuition fee.*

1 Introduction

The accounting information system is an arrangement from a wide variety of documents, notes, tools including computers and equipment, tools and system communication, executive staff and all reports designed to transform data finance becomes the information needed by management Nugroho Widjajanto (2001). Every company / agency is required to implement an accounting system in accordance with conditions of each company / agency. System accounting information is one of the benchmarks the success of a company / agency and an ongoing organization. one of the success of a company / agency with using the Accounting Information system recognized. Romney and Steinbart (2006) too explained that "the accounting information system is a system that collects, record, store, and also process data be useful information in helping decision making process ".

Institut Teknologi Bisnis AAS Indonesia is a university which aims to provide education academic which If it meets the requirements, the university can host a professional education. The university can too carry out activities or activities in terms of very broad education. If the

university has fulfilled terms and obligations, then thereafter students who fulfill their obligations after participating in a series of recovery activities, students are required to pay DPP (Dana Education Development) and SPP (Donations Education guidance) which will later be managed by the university to support all lecture activities. but at this time all activities towards humans is limited by social application distancing or in other words away from the crowd, avoid mass gatherings and keep your distance from other people. this happens because it is currently being The pandemicCovid-19 took the world by storm that is, a disease caused by a viral infection SARS-CoV-2 where the first time identified in the city of Wuhan, in China's Hubei province December 2019. The existence of the virus is wrong one that is affected is the world education, be it early childhood / kindergarten, school level elementary, middle school level, school level end nor college (www.covid19.go.id).

The one that applies the rules government regarding recovery and all activities educational institutions during the Covid-19 pandemic is the Institute of Business Technology AAS Indonesia that is a private higher education institution located in Central Java, to be precise in the district of Sukoharjo. Based on the results of interviews with the Institution's treasurer section that at this point with our social descanting restrictions difficulty and fear of receiving cash one of which enters from the DPP payment and Student SPP. So that this institution must has a flow accounting information system good payouts for the multitude cash receipts from these payment activities. For this reason, the writer wants to do more analysis in how the accounting information system flows payment of tuition fees during the Pendemi period Covid-19.

Based on the description above, researchers of the view that accounting information systems flow of tuition fee payments to DPP payments and SPP is very important in supporting activities Operations of the Institution. So researchers are interested in conduct research on "System Analysis Accounting Information for Tuition Fee Payment Flow during the Covid-Pandemic 19 (Case Study of the AAS Indonesia Institute of Business Technology)".

2 Literature Review

2.1 Understanding System

Systems in general can be defined as a collection of mutually exclusive things or elements cooperate or are connected by means of certain way so as to form a unity to carry out a function in order to achieve a goal. The system has characteristics or certain properties, namely: System Components, System Boundaries, System Outside Environment, System Connect, System Input, Output Systems, Processing Systems and System Goals. According to Jogiyanto, 2005,1 (In the Analysis and Design Book Information System) The system is a network of interconnected procedures, gather together to do a activities or to complete a goal that particular one (Edhy Sutanta, 2009: 4).

2.2 Definition of Information

Etymologically, information comes from language The ancient French informacion (1387) taken from Latin informationem which means "outline, concept, idea". Information is a noun from informare which means activity in "knowledge which is communicated ". Information can also interpreted as data that has been processed into a form that is more useful and more meaningful to who received it.

2.3 Accounting

According to Soemarsono S.R (2004) Accounting is the process of identifying, measuring and report economic information for allows for judgments and decisions clear and unequivocal for those who are use that information. Accounting is the measurement, translation, or provision of certainty about information that will help managers, investors, tax authorities and other decision makers to make resource allocation decisions within companies, non-profit organizations, and government agencies. Accounting is the art of measuring, communicating and interpreting financial activities. Broadly speaking, accounting is also known as the language of business. Accounting aims to prepare an accurate financial report so that it can be used by managers, policy makers and other interested parties, such as shareholders, creditors, or owners. The daily records involved in this process are known as bookkeeping. Financial accounting is a branch of accounting in which financial information on a business is recorded, classified, summarized, interpreted and communicated. Auditing as a discipline related to but still separate from accounting, which is a process in which independent examiners examine the financial statements of an organization to provide an opinion or opinion - which makes sense but is not fully guaranteed - regarding the reasonableness and compliance with generally accepted accounting principles (Meigs, 1970).

2.4 Information Systems

Accounting information system Understanding Accounting Information Systems According to Bodnar and Hopwood (2010) Systems Accounting information is "a collection of various kinds of resources namely human and also equipment that was made for change financial data as well as other data be a useful information for users ". Meanwhile, according to Nugroho Widjajanto (2001) is "The composition of various kinds of documents, records, equipment incl computers and their equipment, communication tools, executive staff and all reports designed to transform financial data into information required by management Nugroho Widjajanto (2001).

2.5 Flowchart

Flowchart is a chart with certain symbols that describe the sequence of processes in detail and the relationship between a process (instructions) and other processes in a program. In designing a flowchart, there is actually no formula or standard that is absolute (certain). This is based on a flowchart (flow chart) which is a description of the results of thinking in analyzing a problem in a computer. Because each analysis will produce results that vary from one another. Even so, in general, every flowchart design always consists of three parts, namely input, process and output.

Figure 1. Proses System

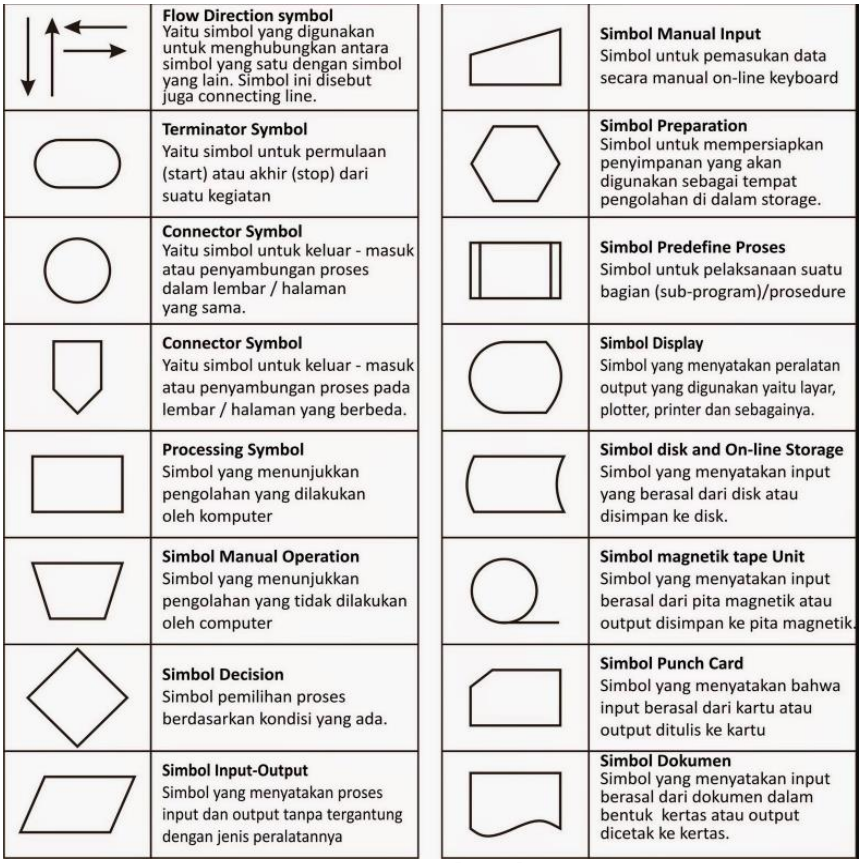

Figure 2. Flowchart Design

2.6 Framework

This study uses a design case study at the University of Technology Sumbawa. According to Haryani (2014: 37) Case study namely conducting research on certain object whose population is limited, so that results conclusions drawn from this study only applies to the object under study and applies from March 2020 to August 2020.

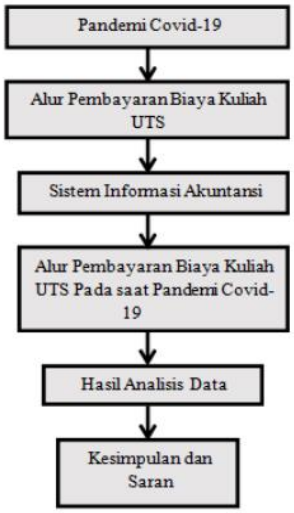

Figure 3. Conceptual Framework

3 Research Methods

3.1 Types of Research

This type of research is descriptive, by using a qualitative approach. Descriptive research has a goal to make a description, a systematic description, accurate regarding the facts, properties as well the relationship between phenomena contained in research which is conducted. This research with an approach qualitative is a research approach using data in the form of written sentences as well verbal, behavior, events, knowledge or object of study Sugiono, (2012: 54). In this research aims to find out how the system accounting information for tuition payment flow in during the Covid-19 pandemic. Object of research : The object of information systems research accounting for future tuition payment flows pademi Covid-19 at the Institute of Business Technology AAS Indonesia, which is the Institute is one of the institutes located on the island of Java, precisely in the Gumpang District Sukoharjo Regency. Research subject : The subjects in this study are parts of related parts in information systems accounting for tuition fee payment flows, such as, university general treasurer, Director finance, as well as staff of the Sub Directorate of Administration. Finance : Types and Sources of Data The type of data used in the study this is qualitative data such as the number of students payment, payment procedures and other data required. Source of data used in this research. Primary data : According to Sugiono (2011) primary data is direct data sources. In this study the data
obtained through interviews with university general treasurer and staff of the Sub Directorate Financial Administration. Data in the form of numbers paid students, payment procedures and data required., as well as other supporting data on directorate of financial administration. Secondary data : According to Patilima (2011) secondary data is source of research data obtained by researchers directly through intermediary media. Data secondary generally that has been arranged in the archive (documentary data) which are published and which not published. In this study the data obtained from secondary data in the form, literature study through the results of previous research, browsing on the internet, as well as books which are concerns the theories relevant to issues discussed.

3.2 Method of collecting data

1. Observation

Nasution in Sugiono (2011) observation is facts regarding the world of reality that are obtained through observation that is by way of observation directly at the administrative payment counter finance from the Sumbawa University of Technology.

2. Interview

Esterberg in Sugiono (2011) interview is a meeting between two people for exchange information and ideas through question and answer, that is by means of interviews with the general treasurer university, Director of Finance and Staff of Sub Directorate of Financial Administration.

3. Documentation

According to Sugiono, documentation is an event which has passed. Documents can take any form writings, pictures, or monumental works of someone. Documents in writingeg diary, history. In research this data taken is the history of its establishment, number of paid students, payment procedures and other supporting data.

4. Data analysis technique

The data analysis technique used by researchers in this study that is to analyze data collected from various sources then ready to be managed. The following are the stages of the research

used:

a. Data collection, where the data is meant is to record the results of interviews with parties at the Sub Directorate of Administration Finance University of Technology Sumbawa. Documentation is also at the collection stage This data is in the form of the number of students payment, payment procedures and data other supporters.
b. Data reduction, After the data is collected, the researcher do data reduction that is by way
c. select data from interviews, observation, and documentation. Because the data results what the researchers got was still raw, then the researcher will choose the correct data has to do with information systems accounting tuition payment flow.
d. Presentation of data, where at this stage the data presented in the form of a brief description of Payment flow accounting information system tuition fee.
e. Data analysis, at this stage the researcher analyze flow accounting information system payment of tuition fees.
f. Conclusion, the last stage is the researcher draw a conclusion.

3.3 Data Analysis Tools

The analysis tools that the authors use in This research is the theories in the system book accounting information, namely in the System book Accounting Information written by Mardi years 2014 and Accounting Information Systems. Issue 13 was written by Marshall B. Romney and Paul John Steinbart 2014. In analysis tools there are components and indicators that are used as a benchmark for assessing information systems Flow of Payment for Kuliad Fees during the Pandemic Covid-19. As for components and indicators these, namely: Table 3.1 Indicators of how to assess System Components Accounting Information for Tuition Fee Payment Flow during the Covid-19 Institut Teknologi Bisnis AAS Indonesia.

Table 1. The Analysis Flow

No	Komponen Sistem Informasi Akuntansi	Indikator
1	Sumber Daya Manusia (SDM)	Sumber daya manusia yang bertanggung jawab sebagai pihak terlatih yang memahami kerja dan proses akuntansi serta keuangan pada umumnya.
2	Prosedur	Adanya tata cara proses pencatatan yang bersumber dari transaksi, jurnal, buku besar, neraca sampai dengan laporan keuangan.
3	Data	Data digunakan untuk mmenuhi kebutuhan dari para pengguna. Data ini berupa dokumen dari setiap transaksi yang harus sesuai dengan karakteristik informasi yang berguna.
4	Infrastuktur Teknologi Informasi dan Perangkat Lunak	Insfrastruktur Teknologi informasi dan perangkat lunak yang digunakan untuk membantu proses pengolahan data.

4 Results and Discussion

4.1 History Institut Teknologi Bisnis AAS Indoneis

History and Profile of the University of Technology Sumbawa History begins with the founding of the School High Technological Technology of Sumbawa (ST3S) on May 21, 2012. This school is the first technical high school on the island of Sumbawa. ST3S is under the auspices of the Dea Mas Foundation, at the time of its establishment it had 4 study programs namely metallurgical engineering study program, study program mechanical engineering, informatics engineering study programs, and technobiology study program. The establishment of this school initiated by Dr. Budiyono, SE.,M.Si at that time become a member of the House of Representatives Republic of Indonesia which also comes from Sumbawa The background of the establishment of ST3S the large potential of Kabuputen's natural resources

Sukoharjo in the form of mineral resources, agriculture, plantations and fisheries, while availability professional staff in engineering still low. For this reason, ST3S opens study programs which is relatively rare in the province of West Nusa Tenggara and in Eastern Indonesia. Not for long after establishing ST3S, the same foundation re-initiated a new educational institution called the College of Economics (STIE AAS) Surakarta. STIE was founded with the hope of being able to be a solution to the high need for professionals in management and finance.

STIE AAS planned to hold undergraduate education with two study programs, namely the accounting study program and study program financial management. In the process of filing a permit to the Directorate General Ministry of Higher Education Education and Culture, Dea Mas Foundation apply for ST3S and STIE establishment permits at the same time. On the advice of the Higher Education, then ST3S and STIES combined with their licensing proposals became the University, which was later renamed Institut Teknologi Bisnis AAS Indonesia.

After going through all the stages and the provisions which become the conditions for an establishment permit college, on March 14, 2013, issued a decree of the Minister of Education and Republic of Indonesia Culture Number 65 / E / O / 2013 concerning University Establishment Permits Sumbawa Technology in Sumbawa Regency, West Nusa Tenggara Province on April 22 2014 The Minister of Education and Culture of the Republic of Indonesia issued a letter number 65 / E / O / 2014 addressed to the Dea Foundation Mas as the organizer. Lecturers and students UTS came from all over the country from Sabang to Merauke. Lecturers who are qualified domestic and foreign graduates 70 people and teaching a number of students 1376 people and counting each the year. The Institut Teknologi Bisnis AAS Indonesia consists of from 2 Faculties, namely the Faculty of Economics and Business, Faculty of Technology and 5 Study Programs comprise from the Accounting, Management Study Program, Development Economics, Communication Studies, Informatics. Currently the Institut Teknologi Bisnis AAS Indonesia. led by Dr. Darmanto, MM, a Young Doctoral graduate from the University of Science and Technology - Sumbawa University of Technology develop rapidly with age establishment. Many collaborations were held with institutions from home and abroad to support the quality of the academic community. Lots scholarships organized by the University Sumbawa technology for lecturers and students so that the quality of human resources will be better. On in 2016 the Masters Program was formed Technology that powers the University of Technology as a university based technology in eastern Indonesia. Precisely in September 2017 the Program was formed Ongoing Master of Innovation Management until now and already has 4 generations.

4.2 Data analysis

Institut Teknologi Bisnis AAS Indonesia to currently been established for 8 years, with There are 3,898 active students who come from various cities and provinces in Indonesia. UTS students have a high payment status different. There are students who have scholarships and there are students with paid status. Scholarship students are students who are free from obligation to pay fees tuition while paid students are students who have an obligation to pay tuition fees in the form of SPP and DPP. Number of regular or paid students as many as 3,337 people so that cash receipts received per day is quite large. For example if there are only 20 students who make payments tuition fees in cash with a nominal value of 2 million, then the money received at the payment counter amounting to 40 million rupiah. That is enough make it difficult for financial staff to carry out the process payment. With a large amount of money accepted by the student finance directorate bring cash to the payment counter and fill out the payment receipt. After that Sub Staff The Directorate of Financial Administration calculated the amount of money given by the student. Staff the sub directorate of finance took the receipt in white, and provide a receipt pink color to students. After that the staff Sub Directorate of Financial Administration input payment data in Excel and submit a receipt to the treasurer for data by the treasurer on SPP and DPP cash receipts.

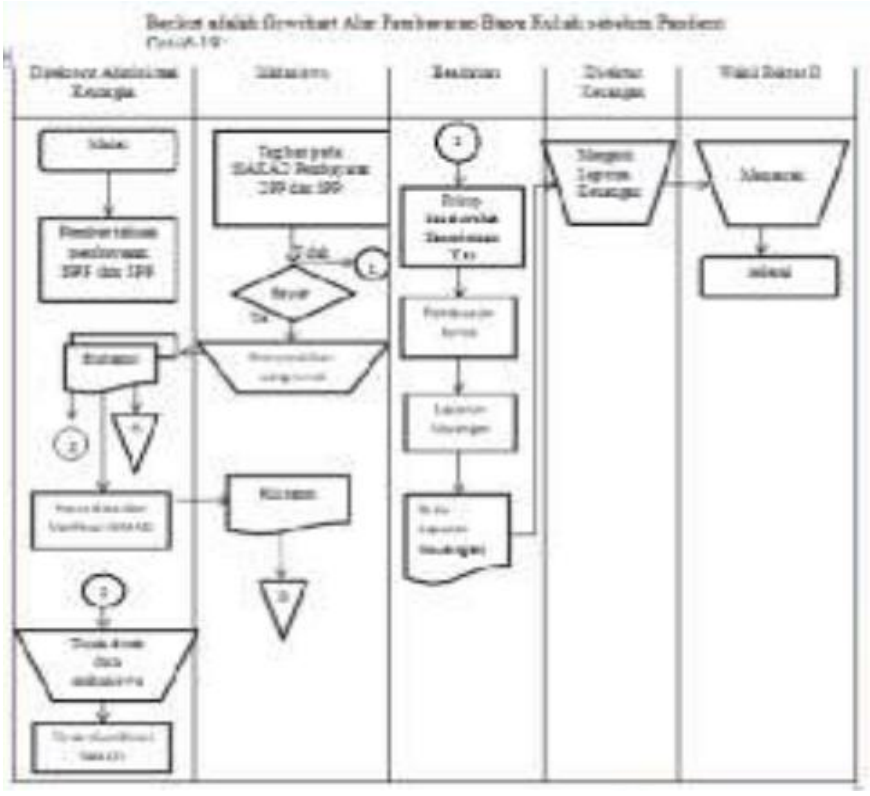

Figure 4.1 Flowchart of the Accounting information system

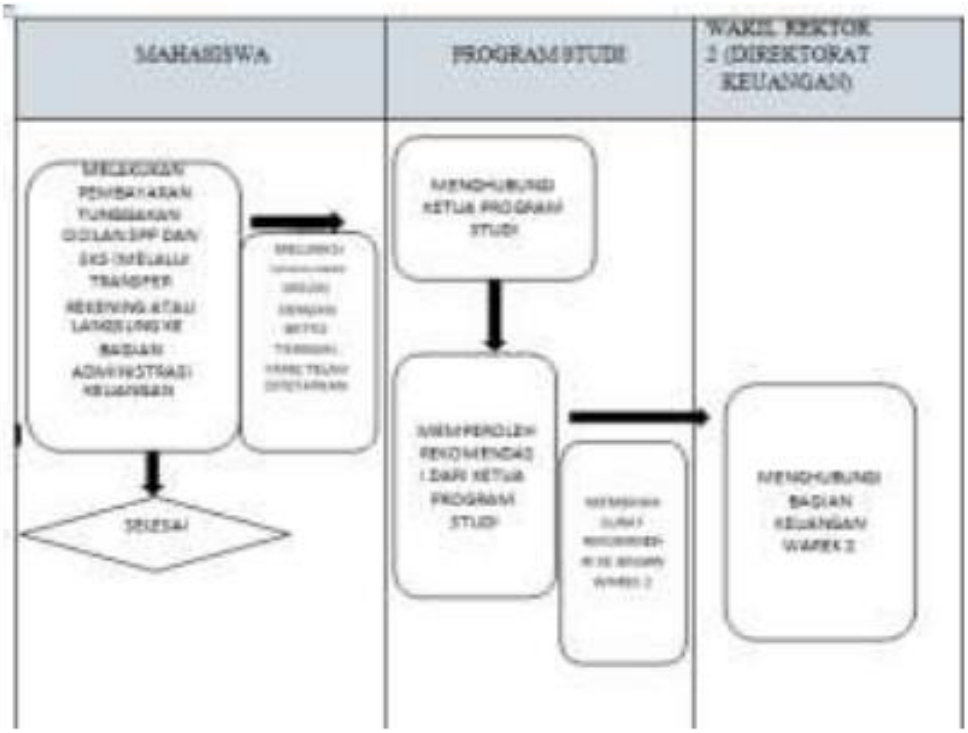

Figure 4.2 Flow of payment of tuition fees before the Covid-19 pandemic

Paid students do their duty payment of tuition fees both SPP and DPP at the time of entering the new semester and before the exam End of Semester. As stated by Mother Nurfadliah through interviews: "Usually the student tuition fee payments before the KRS is the same before UAS, students must already paid ". Previously students got notification to pay SPP and DPP in the form of invoices that must be paid at SIAKAD. Students come to the payment counter The original Directorate of Financial Administration its name is BAUK. Students come for do the tuition fee payment process cash and submit the payment book. Sub Directorate of Financial Administration will create two receipts as evidence of a transaction occur. The two receipts are the first for the finance department and treasurer and second receipts given to students. Receipts held By the Directorate of Financial Administration hereinafter at the payment input and do Verification of the student's SIAKAD the. Meanwhile, students who do not make payments, the Directorate of Administration Automatic finance does not perform the process checking and then the student's SIAKAD the verification process is not carried out. The results of the author's observations during the process the same research as the explanation from Mother Nurfadliyah regarding the payment process in interviews with students, namely: "Students who want to pay tuition fees are okay paid students directly to the counter payment of the Directorate of Financial Administration.

After that I was asked to fill in the receipt, later the white one make the pink ones for us students, if it is appropriate, we will pay, then it will be verified Our SIAKAD ". The treasury department recapitulates all cash receipts Universities both pay tuition fees and DPP at the end of each month cash receipts on the computer then the director of finance keeps journals, books large

up to financial reports via computer which has an Accounting management application. As conveyed by Ibu Nada Fa'adhila in the interview as follows:

"Directorate of Financial Administration give me money and keep my receipts input to the excel computer later there is a total I put all of the receipts in the book large to be used as a financial report. Later given to the director of finance at the end of each month ". The financial report will be checked later directly by the Vice Chancellor 2 in the financial sector.

After completing the report by the Vice Chancellor the finance is given to the Chancellor Universities and foundations that house universities as a form of accountability in part finance and treasurer.

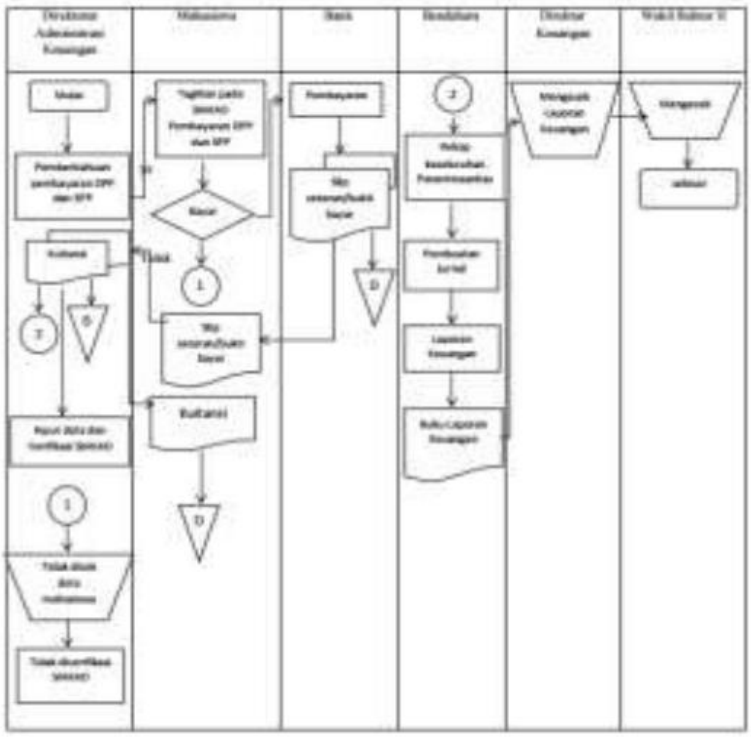

Figure 4.3 Flowchart accounting information system The flow of tuition fees during the Covid-Pandemic 19

In the second flowchart, is the Information System Accounting for the flow of tuition payments at the time the occurrence of the COVID-19 pandemic. Starting from students get notifications for payment of tuition fees both DPP and SPP in the form of a bill from the Directorate of Administration Finance. Students can check the amount the bill is at SIAKAD, after that, the student make payments via bank transfer to the univeristas account number. Such that presented by the Directorate of Administration finance at the time the interview took place as the following: "The process is almost the same in fact, it's just that that differentiates us since the pandemic happened no cash payments have been received. Later students pay by bank transfer to account the campus runs out of proof of payment is submitted to the counter payment, then the process is the same on love to the treasurer ". Since the occurrence of COVID-19 to prevent the transmission of the virus the University decided since then no paid students make payments in cash but through bank by transfer to account Universities that have been determined by the Directorate. Finance :When making a payment to the bank, party The bank will make two

proof of payment slips double. The first slip is used for the bank and the second slip is used for students, then the slip is given to the student redeemed at the payment counter. Sub Directorate staff The Financial Administration will make two receipts as evidence of a transaction that occurred. Receipts first for the finance and treasurer and second receipt for students. From receiptsthe first will be the Sub Directorate of Administration Staff Finance will perform data input and verify the student's SIAKAD concerned. Just like the previous flowcart, for students who do not make payments, Sta Sub The Directorate of Financial Administration automatically does not carry out the checking process and so on The student's SIAKAD cannot verified by Sub-Directorate of Administration Staff Finance. The treasury department recapitulates all cash receipts universities in particular the payment of tuition fees and DPP at the end of each month cash receipts at the computer then keeps a journal, a ledger until financial reports via computer have accounting processing applications. Report the finances will later be checked by the Director Finance before being checked directly by the Deputy Rector 2. After that the vice chancellor 2 gave the report to the Chancellor of the University Sumbawa technology and its umbrella foundation university as a form of accountability especially in the finance and treasury. Students who do not make payments tuition fees are not verified data and SIAKAD
so they could not fill in KRS and follow Final exams.

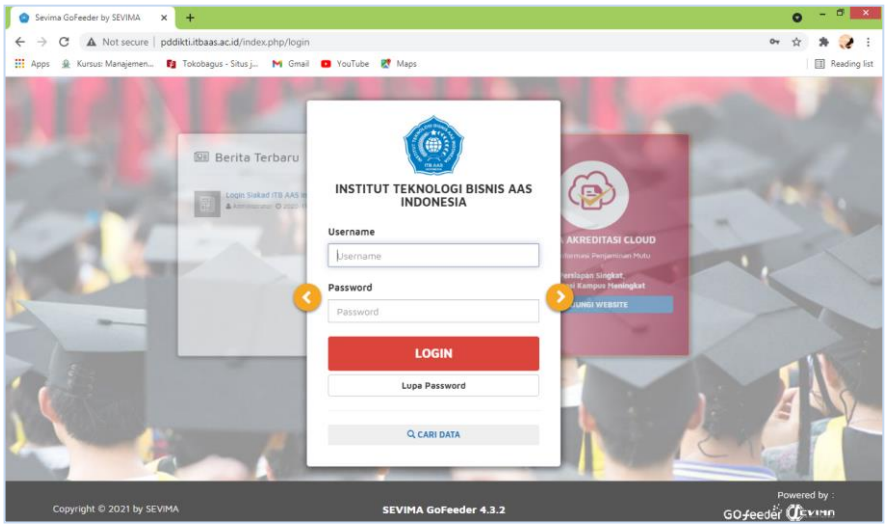

Figure 4.4 Application SIAKAD

Flow Accounting Information System Analysis Payment of tuition fees during the pandemic
Covid-19 The following are the results of an information system analysis accounting for the flow of future tuition payments the Covid-19 pandemic at the University of Technology
Sumbawa:

1. Human Resources
   Human resources in universities in particular in the part of the vice chancellor 2 in the financial sector must have minimal quality undergraduate education, experience or parties trained who understand work because the university is a finished educational institution using deep education standards selecting human resources who will hired to support activities universities especially tuition fees. There are two staff of the Sub Directorate of Financial Administration which serves payments and one employee who keeps the records. Such that

submitted by the Director of Finance in the following interview excerpt: "There is a payment counter two people serving the payments college student". The employees who belonged to the university in particular involved in fee payment activities college has a recent undergraduate education appropriate. Based on the explanation, the components human resources involved in the flow payment of this tuition fee has already been said maximum in supporting the process payment of tuition fees.

2. Procedure
   The activities of the procedures at the university are there proof of transaction in the form of receipts, recap cash receipts, journals to reports finance. A recap is made at the end of last month made journals to financial reports using accounting data processing systematic, involved in this process as well including the Directorate of Financial Administration and treasurer. The flow of tuition fees when this is good and neat. From proof of transaction which is entered and then made a journal, ledger until financial reports. The results of the observations were the author does the same as what is submitted by Sub Directorate staff Financial Administration in quotation the following interview: "The finance directorate makes bills 1st installment and 2nd installment bill for then informed the students. Because during the Covid era, we were obliged to perform one of the health protocols keep your distance .. the payment system, so students pay via bank. We are in the pocket no longer hold and count cash money. student exchange proof of payment or transfer at financial counters with payment receipts UTS. We input student payments in the data excel ".
3. Data
   Data or documents used on Sumbawa University of Technology is sufficient simple, namely in the form of a Virtual Account, receipts and Student Payment Book. Receipts written by students who make a tuition fee payment the contents consist of name, nim, study program, and the amount the student pays concerned. Receipts consist of two layers white and pink sheets, where the white receipt is taken by the staff Directorate of Financial Administration and receipts the pink color is submitted to the students to stored as evidence that student it has paid its tuition fees collectible. As for books the student payment is filled in by the Directorate Financial Administration as a handle and student evidence that has done payment of tuition fees in the form of SPP and DPP. cash receipts on SPP payments and This DPP has been said to be good in as proof of cash receipt transactions. At the time of the covid-19 pandemic, University implement a payment system using virtual Account. So that it increases the accuracy of the data obtained by the Sub Directorate of Financial Administration.
4. Information and Technology Infrastructure
   Information technology infrastructure software and tools software at the Sumbawa University of Technology aims to assist employees in processing data to produce a information. Universities have computers as well automatic accounting data processing application which is used every day in doing his job. Information technology infrastructure and software owned by the university has adequate to assist data processing. The author also makes observations to see how to use computers at work conducted by BAUK and treasurer. Result from observation is the same as what is submitted by BAUK and the treasurer inside the interview. Based on this explanation information technology infrastructure components and software, the existence of a computer in use to manage data and work done. For this component it has already been said both in supporting data processing use the computer completely on cash receipts.

5 Conclusion

Conclusion Flow Accounting Information System Analysis Payment of Tuition Fees during the Covid-Pandemic 19 at the University of Technology, Sumbawa done effectively and efficiently can be seen based on Human Resources (HR) who is responsible and competent, Good and neat payment procedures, data in the form of books and payment receipts highly supports data accuracy, as well as Information Technology Infrastructure and complete software and good inside support the process of paying fees studying at the Sumbawa University of Technology. With the cost payment flow lecture during the Covid-19 pandemic online can help the Sub Directorate of Administration Finance works while still being social distancing so that the payment flow can be applied to date. As the end of this study the author make some suggestions: Application effective online tuition payment and efficient then it should be implemented in a manner sustainability by the Sumbawa University of Technology, even though the covid-19 pandemic has been resolved.

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