

**Article history:**

Received: August 21<sup>st</sup>, 2022;

Revised: August 26<sup>h</sup>, 2022;

Accepted: August 26<sup>th</sup>, 2022;

Available online: December 10<sup>th</sup>, 2022

## **Application of Accounting Information System at Fahiluka Health Center**

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### **Abstract**

This study aims to find out how to prepare financial statements at the Fahiluka health center. This type of research uses a qualitative descriptive method with a case study approach in the form of financial statement data at the Fahiluka health center. The data sources used in this study are data obtained from an interview with one of the staff of the Fahiluka health center and books, official archives or forms of records related to the financial statements of the Fahiluka health center. and using data collection techniques in interviews and documentation. The results of this study show that the lack of training regarding the process of preparing public sector financial statements in accordance with applicable government regulations or accounting standards has resulted in the Fahiluka health center not implementing an accounting information system and the resulting financial statements are not in accordance with government regulations or government accounting standards. The preparation of financial statements at the Fahiluka health center is not someone who has expertise in the field of accounting (bookkeeping) and the financial statements are not only prepared by one person in charge or treasurer but are prepared by each person in charge of the activity program. The results of this study mean that the Fahiluka health center has not implemented an accounting information system where in the process of preparing financial statements is still manually using Microsoft excel, the stages of preparing financial statements at the Fahiluka health center are only recorded in the form of journals, then reporting in the form of financial statements so that the financial statement information produced is only in the form of a general cash book.

**Keywords: Accountancy, Book Cash Common, Report Finance, Information System, Standard Accountancy Government**

### **Introduction**

In today's fast-paced world, most people consider information to be one of their most important needs. Similarly, information systems are needed in organizations, both for commercial and non-profit organizations. As a result, every company needs a useful information system to achieve its goals and maintain its social presence. Timely, valuable, and trustworthy information is considered useful information. Accounting information systems are one of the most important information systems in any company (Merystika, 2013)

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In 2012, Fahiluka health center was established in Mannekin Hamlet, Fahiluka Village, Central Malacca District, Malacca Regency, and in 2012, Fahiluka health center began to compile simple financial reports. And in 2012 also the Fahiluka health center began operating and began to compile simple financial reports based on the Minister of Finance Regulation Number 76 of 2008 concerning quarterly performance reports.

To improve the quality of recording and preparing financial statements, each person in charge of the activity program participates in socialization related to the procedure for preparing financial statements. At that time, the health center only relied on the cash capacity of the treasurer or person in charge of each activity program to prepare financial statements using Microsoft Excel.

From 2012 to 2022, fahiluka health center relied on Microsoft excel to help plan financial statements. In 2019 the Malacca district health office began using the application to help input and send the health center financial report, but the application can only be accessed or used by employees of the Malacca district health office. Fahiluka health center only submits a simple financial report prepared by each person in charge of the activity program in the financial statement of the General Cash Book.

Since the start of operation of Fahiluka health center until now, the company has only relied on the General Cash Book and manual recording methods in Microsoft Excel to help make financial statements and financial reporting. All funds that go to the Fahiluka health center are not received and managed in their entirety by one treasurer, but the funds are managed, and financial statements are prepared and accounted for by each person in charge or treasurer of the activity program.

Fahiluka health center is a health center under the government, or government agencies engaged in the public sector and in charge of providing services to the community without seeking profit or profit. In accordance with (Government Regulation (PP) on Government Accounting Standards, 2010) complete finance consists of; Budget realization report, budget balance change report, balance sheet, operating statement, cash flow statement, equity change statement, and notes to financial statements.

However, until now the correct financial statements in accordance with the government accounting standards above have not been found in the Fahiluka health center, meaning that the Fahiluka health center in preparing financial statements has not been in accordance with the applicable government accounting standards, the financial statements found at the Fahiluka health center are only in the form of a General Cash Book.

The process in preparing financial statements for Fahiluka health center applies in accordance with the accounting information system because in preparing financial statements health center Fahiluka inputs financial statements still manually in Microsoft Excel, and there is no automated system or application that helps facilitate and speed up the process of preparing financial statements as well as accounting information or financial statement information produced not in accordance with government accounting standards or government regulations in the field of public sector accounting because the financial statements contained in the Fahiluka health center are only in the form of a General Cash Book.

Since the accounting information system has not been implemented at the Fahiluka health center, the author is curious why the Fahiluka health center has not implemented an accounting information system, with the aim of this study to help the health center improve the process of recording financial statements in accordance with the applicable accounting information system.

## **Literature Review**

### **Public Sector Accounting**

"Public sector accounting" is defined as "mechanical engineering and accounting analysis applied to the management of public funds in institutions and higher state departments under it,

local governments, SOEs, SOEs, NGOs, and social foundations on public and private sector cooperation projects," according to (Bastian, 2010). Meanwhile, (Mardiasmo, 2009) defines public sector accounting as follows: "Public sector accounting is an information tool both for the government as a management tool and for the public as an information tool."

Public Sector Accounting can be defined as a service activity whose activities are related to business, especially of a financial nature, for the sorting of decisions to provide for public needs and rights through public services organized by corporate entities, in accordance with the above definition. The public sector can be found in various aspects of society, most of which are government agencies, both central and regional. In terms of the public sector, it operates through various forms of foundations, religious institutions, non-governmental organizations, political parties, hospitals, and educational institutions.

### **Definition of Public Sector Financial Statements**

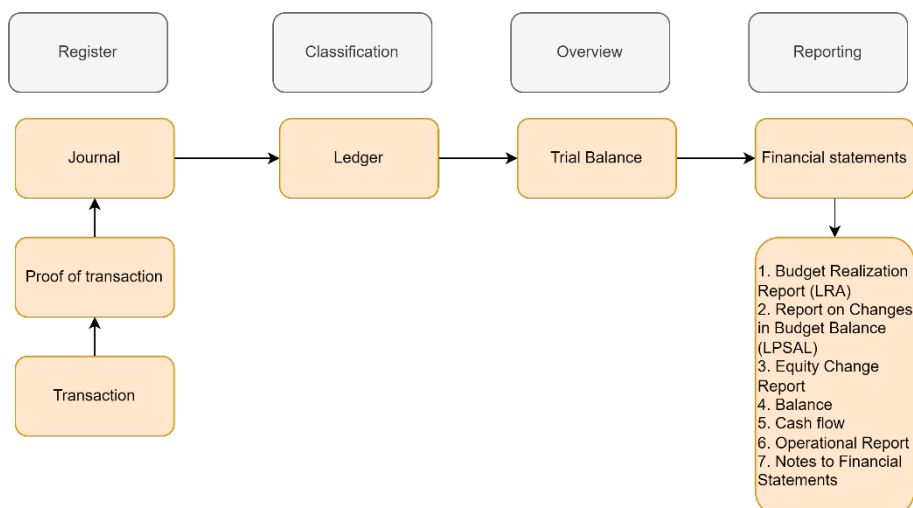
According to (Government Regulation (PP) on Government Accounting Standards, 2010), each government sector must meet the quality of financial statements to meet user needs. According to the above government rules, there are two main requirements that must be met for management to provide accountability for its operations through financial statements that satisfy information users. The first is related to relevance, where any information generated from the financial statements of the village in this case must meet the elements of providing feedback benefits, have predictive benefits related to the decision and what consequences may occur to government entities, and be delivered on time; the second is related to reliability, where reliable information is information that is truthful in its presentation, verifiable and neutral or does not attach importance to the interests of certain parties in government.

### **Government Accounting Policy**

The concept of accounting policies as described (Hendriksen & Michael F Van. Breda, 1967) is the process of selecting reporting methods, alternatives, measurement systems and certain disclosure techniques among those that may be available for financial reporting. Accounting policies according to PSAK are certain principles, principles, conventions, regulations, and practices that the entity applies in the preparation and presentation of financial statements. Meanwhile, accounting policies according to (Hope, 2003) consist of a choice of several principles, conventions, regulations and a series of procedures that are utilized by the management in making and displaying financial statements.

The purpose of selecting more appropriate policies can describe the economic reality of institutions more precisely (Dwi, 2020); (Faizi & Princess Alqina, 2016); (Afreza, 2021). The purpose of accounting policies is to regulate the procedures for the presentation of financial statements intended for the public to make it easier to compare budgets with other budgets, one period with another period, and between one accounting entity and another entity. To obtain this purpose, this policy decides all considerations in the effort to present financial statements, standard order of financial statements, and minimum requirements for the content of financial statements.

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**Figure 1.** Framework of Thought The flow of recording financial statements

In accordance with the explanation of the stages or flow of recording financial statements above in accordance with Government Regulation No. 10 of 2010, I will present the process of recording financial statements at the Fahiluka Health Center whether it is in accordance with the flow of recording financial statements or not in accordance.

**Table 1.** The process of recording financial statements and financial information at Fahiluka health center

Financial Statements	Recording at the Fahiluka health center	
	Yes	Not
Journal	Yes	
Ledger		Not
Trial Balance Sheet		Not
Financial Statements :		
Budget Realization Report (LRA)		Not
More Budget Balance Changes Report		Not
Equity Change Report		Not
Cash Flow		Not
Balance		Not
Notes to Financial Statements (CALK)		Not
General Cash Book Report	Yes	

In accordance with the table above, it can be explained that; The process of preparing financial statements and financial statement information produced at the Fahiluka Health Center has not been in accordance with the accounting information system and government regulations or applicable government accounting standards.

Where in the process of preparing financial statements seen from transactions and proof of transactions at the Fahiluka health center, the preparation process is also still manually with the help of Microsoft Excel and financial statement information generated only in the form of a General Cash Book.

## **Methods**

The research method used in this study is qualitative descriptive research with a case study approach. Descriptive research according to (Sugiyono, 2016) is a method that serves to describe or give an overview of the object under study through data or samples that are collected as it is, without conducting analysis and making generally accepted conclusions. Qualitative descriptive research is research that displays the results of the data as it is without any manipulation process or other treatment.

Researchers used this interview method to collect data on the process of recording, presenting, preparing, and reporting financial statements, as well as the application of an accounting information system in this study, which included interviews with Fahiluka health center employees and documents related to the financial statements of the Fahiluka health center. As a result of this interview, the researcher should be able to learn more about the participants to interpret the conditions and phenomena that occur.

The following is a list of questions made by researchers to interview one of the staff of the Fahiluka health center, namely:

- a. What is the process of recording and preparing financial statements at the Fahiluka health center?
- b. What financial documents are in the Fahiluka health center?
- c. Why are the financial statements at the Fahiluka health center not in accordance with the rules or provisions of the applicable government accounting standards, what is the problem?
- d. What are the things needed so that the Fahiluka health center can record financial statements in accordance with accounting rules or applicable government accounting standards?
- e. What is the process or procedure so that patients can be accepted and treated at the Fahiluka health center?
- f. How is the process of applying for funds, what documents are needed how the process of disbursing funds and how to report responsibility regarding the use of funds.

## **Results**

The application of the accounting information system at the Fahiluka health center can be seen from how the process of preparing financial statements and financial statement information produced is in accordance with accounting rules or not appropriate.

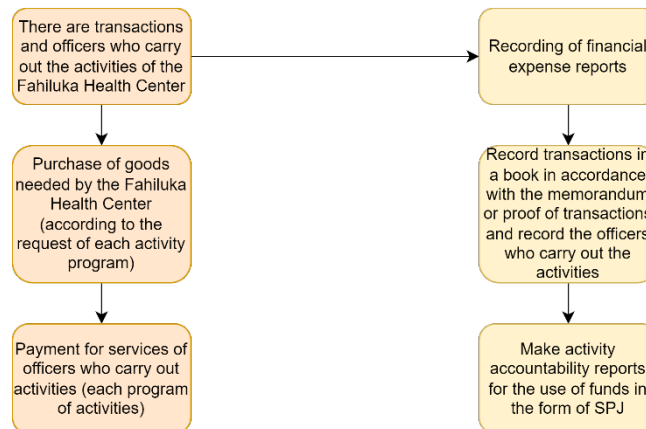
Financial statements of a government agency or agency in charge of providing services to the public in accordance with government regulation number 71 of 2010 complete public service financial statements, namely: budget realization reports, reports on changes in budget balances, operational reports, balance sheet reports, reports on changes in capital and notes to financial statements.

In accordance with the explanation above to find out how the process of recording financial statements at the Fahiluka health center, an interview was conducted, the following is a discussion of the results of the interview between the researcher and respondents of one of the Fahiluka health center staff, namely:

### **What is the process of recording financial statements at the Fahiluka health center?**

The process of recording financial statements at the Fahiluka health center is manually using Microsoft excel.

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**Figure 2.** The Process of Recording Fund Expenditure Reports at the Fahiluka Health Center

In accordance with the flow of the process of recording the health center fund expenditure report above, it can be explained that; At the Fahiluka health center, the process of recording reports on the expenditure of funds obtained from transactions and payment of services of officers who carry out activities in accordance with each activity program.

Transactions such as the purchase of necessities at the Fahiluka health center in accordance with their respective activity programs (medical devices, office stationery and others) are recorded in a book in accordance with a memorandum or proof of transaction and the officers who carry out the activities are recorded in an activity implementation book, officers who carry out activities in accordance with the schedule that has been compiled by the administrative department.

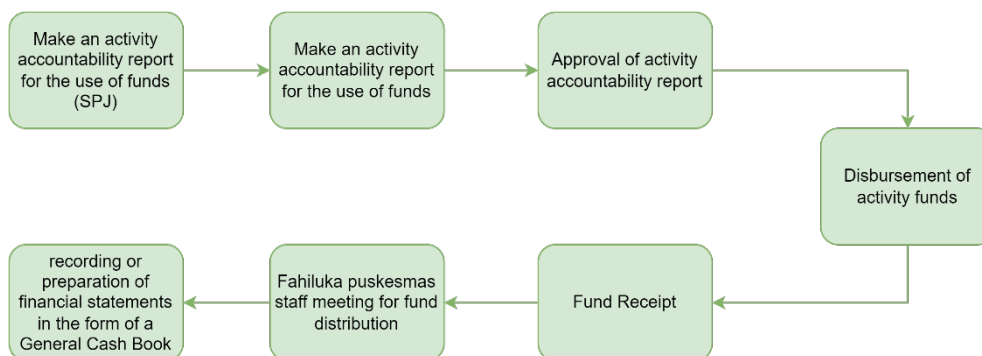
The necessities that fahiluka health center officers want to buy such as medical devices and others, officers who want to purchase these goods do not apply for funds again in the form of letters but make consultations and requests directly to the person in charge of the activity program concerned and the head of the health center.

If the request is approved, then immediately make a purchase transaction, if the funds for the purchase are not there because they have not been disbursed, then the purchase can be in debt or can use personal money after the disbursement of new funds to make repayment of the purchase of the goods by showing and providing proof or purchase note.

After making transactions and implementing activity programs at the Fahiluka health center in accordance with each activity program, each person in charge of the program makes and prepares an activity accountability report in the form of accountability report as a condition for submitting disbursement of funds to the Malacca district health office.

By inputting transaction data and officers who carry out activities that have been recorded manually using Microsoft Excel. for the purchase of goods in the form of debts when preparing an activity accountability report and filing for disbursement of funds, a debt note from the store of purchase of goods is not attached to which a new note is attached that is made and is not recorded as a debt. After the disbursement, just bring the debt note to the store to make payments

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**Figure 3.** The process of recording the report on the receipt of funds at the Fahiluka health center

In accordance with the flow of recording the report on receipt of funds above, it can be explained that; for the process of receiving funds for each person in charge of the activity program who has made or compiled a responsibility report in the form of activity accountability report under the Malacca district health office to verify with the verification team.

If after verifying the activity accountability report, if it is in accordance with the provisions of the health office, it is directly at the approved by the verification team and the treasurer to disburse funds and if it is not appropriate, the activity accountability report is returned to each person in charge of the activity program to make improvements to the activity accountability report.

After correcting the activity accountability report below again to the Malacca district health office, especially the verification team to check and if it is appropriate, disbursement of funds according to the nominal at accountability report will be conducted. The funds were received by each person in charge of the activity program, after receiving the money, all health center staff together with the head of the health center held a meeting to discuss the funds, how to agree on the distribution of funds so that the funds were divided in accordance with a mutual agreement.

After distributing funds, each person in charge of the activity program makes, records, and prepares a report on the accountability of receiving money in the form of financial statements of the General Cash Book. The disbursement of funds at the Fahiluka health center occurred after carrying out activities by showing and submitting an activity accountability report.

In accordance with the recording above, the process of recording and reporting finances in fahiluka's health has not been in accordance with accounting rules or applicable accounting provisions.

As a result of the report not being compliant : The recording process that is not in accordance with accounting rules results in incomplete financial statements in the government sector, so the party who needs the financial statements has difficulty assessing financial conditions and is considered inconsistent with applicable government regulations.

Solution : Dfrom the government must often conduct trainings to the treasurer or the persons in charge of activity programs or also those responsible for the preparation of health center financial statements related to the process of recording and preparing correct financial statements in accordance with government regulations or government accounting standards.

### What financial documents are in the Fahiluka health center?

Document finance at Fahiluka health center is used for submitting disbursement of funds made in the form of an activity responsibility report in the form of duty warrants, reports on the implementation of official travel, receipts, notes, attendance lists, documentation / photos.

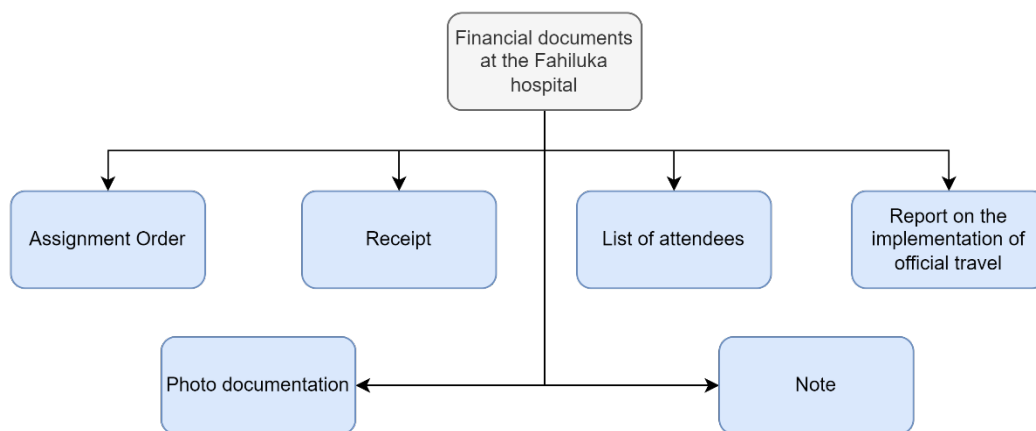


Figure 4. Financial documents

The financial documents described above can be used as information to prepare accountability reports and produce financial statement information at the Fahiluka health center. The above documents can be incorporated in the financial liability report for the implementation of activities called letter of responsibility.

After carrying out activities in accordance with each program, each person in charge of the activity program prepares a financial accountability report in the form of a letter of responsibility. After preparing the accountability report, each person in charge of the activity program brings the report to the Malacca district health office for verification or checking by the verification team for the preparation of the letter of responsibility whether it is in accordance with the provisions for disbursement of funds or not.

If it is not in accordance with the existing provisions or the letter of responsibility report is not correct, it is submitted back to each person in charge of the activity program to make improvements to the report made and if it is appropriate and or correct then in the signed by the verification team and the financial treasurer of the Malacca district health office to disburse funds.

After the funds are disbursed by the treasurer of the Malacca district health office and handed over to the person in charge of each activity program, each person in charge makes financial statements in accordance with the use of funds in the letter of responsibility and is made in the form of a general cash book financial statement.

The General Cash Book relates to the purchase of goods needed by health center, activities carried out by Fahiluka health center staff both outside Malacca and around Malacca, but is not attached with notes, receipts, attendance lists, documentation or photos, and other evidence. If the purchase of goods before the disbursement of funds, the purchase by debt, is entered into the debt note for the claim of funds of the debt note is not included in the letter of responsibility report but a new note is made after the disbursement of funds has just made payments to the store.



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- As a result of the report not being compliant
- Solution
- : Opportunity for recording errors in the preparation of financial statements becomes greater, both intentional and unintentional errors if the financial documents in the health center are not complete.
- : It should be from the Fahiluka health center must make a routine fund application, so that every month or next period the health center already knows how much expenses must be prepared for expenses every month so that there is no debt from the health center (planning expenses that will be used in the next month judging from expenses or transactions in each month). Furthermore, the health center must make a letter or receipt of the expenditure of funds for the purchase of Fahiluka health center needs or financial transactions related to the Fahiluka health center (for example, treasurer gives a certain amount of money to one of the health center staff for the purchase of goods when receiving the money, there must be a clear receipt signed by the recipient and treasurer so that the health center expenditure is clear and after making the purchase of the goods must be proven with a memorandum or proof of purchase of goods). The pharmacy counter of the Fahiluka health center must also make a letter or card of receipt of medicine for the patient and be signed by the pharmacy staff with the patient concerned. To avoid fraud or drug production errors, either intentionally or unintentionally, for example, there is no receipt of drugs and only using a doctor's prescription, it could be that from the pharmacy there is a prescription for drug production when in fact there is no expenditure for patients because the doctor's prescription can be made by yourself.

### **Why are the financial statements at the Fahiluka health center not in accordance with the accounting rules, what is the problem?**

The financial statements at the Fahiluka health center are not in accordance with accounting rules because the first one, the preparation of financial statements at the Fahiluka health center is not prepared by someone who is also capable in the field of accounting.

Second, until now there has been no training related to the preparation of correct financial statements in accordance with government regulations engaged in the public sector (at the beginning of the operation of the Fahiluka health center, there was only training regarding the process of preparing simple financial statements, namely in the form of a general typical book.

Third, the financial statements are not prepared by one treasurer alone but are compiled by each person in charge of the activity program so that no financial statements are found for all activities at the Fahiluka health center, which are found only financial statements based on each activity program and is accounted for by each person in charge of the program and only in the form of a general typical book.

- As a result of the report not being compliant
- : The resulting financial disclosure is not in accordance with applicable government regulations or government accounting standards, so it becomes difficult or difficult for parties who need financial statements at the Fahiluka health center because the resulting financial statements are incomplete

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**Solution** : it is expected from the government of the health office to often hold trainings related to the process of preparing reports and financial reporting in the public sector in accordance with applicable government accounting rules.

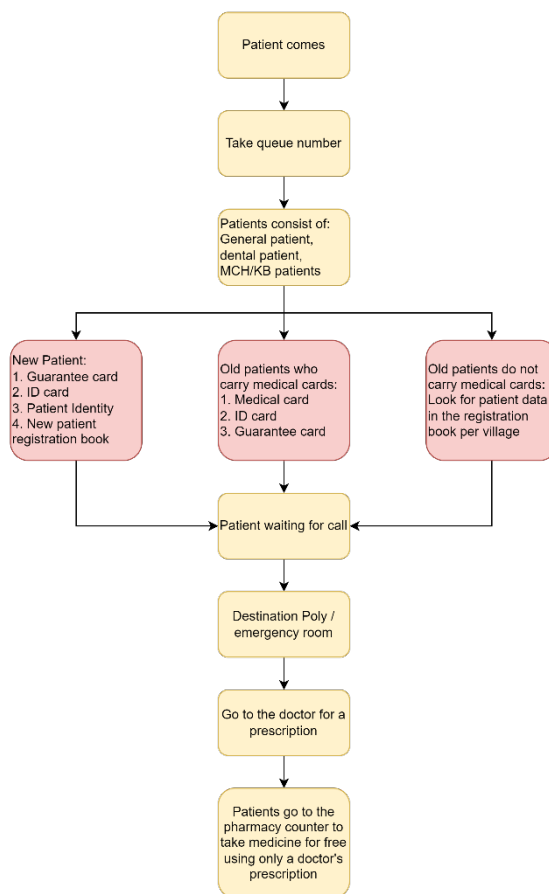
**What things are needed so that the Fahiluka Health Center can prepare financial reports in accordance with applicable accounting rules or government accounting standards?**

Things needed are: training is needed on the process of preparing financial statements in accordance with government accounting standards (SAP) or applicable government regulations, applications, software or automated systems are needed that help input financial data and speed up the preparation process because until now the importation of data is still manually using microsoft excel, it is also necessary for the staff in charge of preparing financial statements in health center who have expertise in the field of bookkeeping (accounting) or special staff who have expertise in the field of accounting to facilitate the process of preparing financial statements.

**As a result of the report not being compliant** : The treasurer or the person in charge of the activity program does not understand in preparing financial statements so that in reporting financial statements not in accordance with accounting rules, the absence of applications or systems that help the person in charge of preparing financial statements so as to slow down and complicate the process of preparing financial statements, with the presence of low human resources in the field of accounting or bookkeeping can result in recording the preparation and reporting of financial statements is not in accordance with existing government accounting standards.

**Solution** : The government head of the Malacca district health office must often hold trainings related to recording, preparation of good financial reports in accordance with applicable accounting rules and government accounting standards (SAP), accelerate the development of technology and various applications, software or systems that can help and accelerate the health center in preparing financial reports and the government to place staff who are responsible for the preparation of financial statements are people who have insight in accounting or bookkeeping.

**What is the process to be treated at the Fahiluka health center?**



**Figure 5.** Service Procedures at health center Fahiluka

As a result of the report not being compliant : Opportunities for recording errors due to incomplete documents (no drug receipts), and opportunities for fraudulent drug dispensing are greater due to the absence of drug receipts from the pharmacy for patients, from patients only giving prescriptions given by doctors to take them. drug. And the absence of routine funding submissions by staff or health center officers resulted in Fahiluka Health Center in addressing the need for health center operational activities if before disbursement of funds it was still by way of debt.

Solution : The pharmacy provides a letter or drug receipt card for the patient and is signed by the patient and the pharmacy staff to be more comfortable with the production of the drug from the pharmacy. With the receipt of the drug receipt card by the patient from the pharmacy, the card becomes a document that can help make it easier for health center staff in the pharmacy to calculate or knowing and reporting the supply of medicines quickly, medicines that are exhausted to make requests to the Malacca district health office and can also help the authorities to check, supervise the supply of drugs at the health center and be able to find out clearly whether the drug is really given to patients or not.

**What is the process of applying for funds, what documents are needed, the process of disbursing funds from the health office and how is the report on the use of these funds?**

The application process: After preparing a responsibility report by each activity program manager, the report is under to the Malacca district Health office to verify or check and the party

who verifies the report is the financial team at the Malacca district health office. If the report is in accordance with the requirements for disbursement of funds, then the report is in the approve by the verification team and the treasurer to make the disbursement and. If the report is not in accordance with the requirements, it is returned to the person in charge of each activity program and given directions for improvement, after being corrected according to the direction, the report is only delivered and submitted to the verification team and the financial treasurer to disburse funds.

If all the needs of the health center are needed and purchased before the disbursement of funds, the needs of the health center are procured in the form of debt. for health center goods whose procurement is in the form of a debt note, when submitting for disbursement of funds the debt note is not attached because what is attached is a new note made without the debt being listed only the name of the goods purchased at the price and amount only. The debt note is only collected by the health center and the store, after the disbursement has just made a payment.

After the disbursement of funds, the Fahiluka health center prepares a financial responsibility report in accordance with the activities that have been carried out or in accordance with the financial responsibility report that has been in the approve with the nomial listed in the financial responsibility report in the form of a General Cash Book. The General Cash Book consists of activities that have been carried out or the use of funds in accordance with each activity program.

As a result of the report not being compliant

: because there is no regular application for funds for the Fahiluka health center, it results in a debt to the Fahiluka health center to finance the needs of the health center in launching operational activities at the Fahiluka health center.

Solution

: To avoid the debts of the Fahiluka health center, a routine fund application or budget prediction for the next month or the next period is made, by looking at the expenditure transactions in this month. With the prediction of the budget in the upcoming period, the Fahiluka health center has prepared a budget that will be issued in the next month or the next period so that there are no debts at the Fahiluka health center.

## **Conclusion**

Based on the results of research on the application of the accounting information system at the Fahiluka health center, it can be concluded that: The Fahiluka Health Center from its inception in 2012 until now in 2022 there is rarely any training on recording and preparing financial statements in accordance with applicable government regulations and government accounting standards (SAP); Fahiluka health center has not implemented an accounting information system where in the preparation process there are only journals and the results of financial statements are only in the form of a general cash book and that means they are not in accordance with accounting rules or government accounting standards; In the process of recording is still in manual form using Microsoft excel. There is no application or system that helps and makes it easier for the treasurer or the responsible for the program of activities in the preparation of financial statements; In the preparation of financial statements at the Fahiluka health center, it is not prepared by one treasurer only but is prepared by each person in charge of the activity program and is not someone who has expertise in the field of accounting (bookkeeping); Fahiluka health center is still buying health center needs on a debt basis because there is no funding or preparation to meet the needs of health center when health center funds have not been disbursed.

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