DAFTAR PUSTAKA

[1]   M. Medyastanti and B. Subroto, "Apakah masih relevan teori akuntansi positif?," *Jurnal Akuntansi Aktual*, vol. 9, no. 2, 2022, doi: 10.17977/um004v9i12022p148.

[2]   A. Marisa and A. Yuliati, "Analisis Penyusunan Chart of Accounts dalam Menunjang Keefektifan Proses Pembuatan Laporan Keuangan," in *Seminar Nasional Akuntansi*, 2023.

[3]   P. A. Husin, "Penggunaan Siklus Akuntansi Pada UMKM," *Jurnal Ilmu Sosial, Manajemen, Akuntansi dan Bisnis*, vol. 2, no. 2, 2021, doi: 10.47747/jismab.v2i2.313.

[4]   F. Farha, A. Hermanto, E. Y. Saniyah, R. Indranopa, and A. Kalbuadi, "Logika Akuntansi dalam Menyusun Jurnal Umum," *Kompeten: Jurnal Ilmiah Ekonomi dan Bisnis*, vol. 1, no. 2, 2022, doi: 10.57141/kompeten.v1i2.8.

[5]   A. Laba *et al.*, "Muhammadiyah Riau Accounting and Business Journal," 2022. [Online]. Available: http://ejurnal.umri.ac.id/index.php/MRABJ

[6]   A. Nurul Khaeria, N. Luh Putu Tirta Murthi, T. Putra Triadji, and C. Yoan Nurotul Azizah, "Pendapatan dan Beban," *Jurnal Ilmiah Multidisiplin*, vol. 2, no. 2, 2023.

[7]   D. Kurniawan, "ANALISIS PERILAKU BIAYA: SUATU STUDI KOMPARASI KONSEP TEORETIS DAN PRAKTIK PADA BIAYA PRODUKSI (MANUFACTURING COST)," 2017.

[8]   G. Sembaring and C. Utomo, "Analisa biaya tetap dan variabel pada penetapan harga pokok sewa apartemen di yogyakarta," *Jurnal Teknik ITS*, vol. 4, no. 2, 2015.

[9]   D. A. Trianggana, "A PERAMALAN JUMLAH SISWA-SISWI MELALUI PENDEKATAN METODE REGRESI LINEAR," *JURNAL MEDIA INFOTAMA*, vol. 16, no. 2, 2020, doi: 10.37676/jmi.v16i2.1149.

[10]   S. Bell, T. Berg, and S. Morse, "Towards an Understanding of Rich Picture Interpretation," *Syst Pract Action Res*, vol. 32, no. 6, 2019, doi: 10.1007/s11213-018-9476-5.

[11]   S. Sholiq, R. Sarno, and E. S. Astuti, "Generating BPMN diagram from textual requirements," *Journal of King Saud University - Computer and Information Sciences*, vol. 34, no. 10, 2022, doi: 10.1016/j.jksuci.2022.10.007.

[12]   S. M. Pulungan, R. Febrianti, T. Lestari, N. Gurning, and N. Fitriana, "Analisis Teknik Entity-Relationship Diagram Dalam Perancangan Database," *Jurnal Ekonomi Manajemen dan Bisnis (JEMB)*, vol. 1, no. 2, 2023, doi: 10.47233/jemb.v1i2.533.

[13]   A. T. Hidayati, A. E. Widyantoro, and H. J. Ramadhani, "Perancangan Sistem Informasi Wirausaha Mahasiswa (Siwirma) Berbasis Web dengan Unified Modelling Languange (UML)," *Jurnal Penelitian Rumpun Ilmu Teknik (JUPRIT*, vol. 2, no. 4, 2023.

[14]   L. Setiyani, "Desain Sistem : Use Case Diagram Pendahuluan," *Prosiding Seminar Nasional : Inovasi & Adopsi Teknologi 2021*, no. September, 2021.

[15]   R. Fauzan, D. Siahaan, S. Rochimah, and E. Triandini, "Automated Class Diagram Assessment using Semantic and Structural Similarities," *International Journal of Intelligent Engineering and Systems*, vol. 14, no. 2, 2021, doi: 10.22266/ijies2021.0430.06.

[16]   M. Abbas, R. Rioboo, C. B. Ben-Yelles, and C. F. Snook, "Formal modeling and verification of UML Activity Diagrams (UAD) with FoCaLiZe," *Journal of Systems Architecture*, vol. 114, 2021, doi: 10.1016/j.sysarc.2020.101911.

[17]   C. Alvin, B. Peterson, and S. Mukhopadhyay, "Static generation of UML sequence diagrams," *International Journal on Software Tools for Technology Transfer*, vol. 23, no. 1, 2021, doi: 10.1007/s10009-019-00545-z.