

ANALYSIS OF SALES PROCESS ACCOUNTING INFORMATION SYSTEM AT COMPANY : A THEORETICAL PERSPECTIVE

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ABSTRACT

The modernity of company management requires a capable system. Information systems in management cover various flows from production to marketing or sales. The purpose of this paper is to see how a modern information system based on computer software is well implemented in a system of selling its production goods. This is a theoretical review research. The analysis method used in this research uses a descriptive qualitative approach. In order for this research to run effectively, the analysis technique used is by describing the Data Flow Diagram (DAD) and the Internal Control Questionnaire (ICQ) technique. The results of the analysis and discussion above can be drawn that the accounting information system at company have to be computerized. 2) The recording and reporting system in the accounting information system has used compatible software. 3) The company have to conducted or implemented education and training programs.

Keywords : Sales, accounting, information,system

INTRODUCTION

The mantra that is always said and is the main goal of the company is to obtain maximum profit, in accordance with the theory of corporate objectives (Keown, 2008). In an effort to achieve maximum profit, every company is required to become a strong company that continues to grow, develop and have good and organized management and management coordination, as well as other goals that are no less important so that the company can maintain its survival.

It takes a sophisticated and accurate system and information to manage this in order to maximize the performance of the company so that it can run well, and is supported by a good control system to regulate sales activities and cash receipts in accordance with the procedure. In this day and age, most companies use computerization to carry out company activities (Falhan, et al, 2022).

With the support of a good information system and good internal control, a company can certainly have many advantages so that it can compete with other companies. Another major influence for companies if they have information systems, especially accounting information systems, is that they can maximize the company's own profits, and can provide accurate financial information so that users are right in making decisions. The system itself is a series of parts that are interdependent and work together to achieve certain goals (Falhan, et al, 2022).

A system must be composed of smaller sub-systems that are also interdependent and work together to achieve goals (Diana, 2011). Meanwhile, information is data that has undergone processing in such a way that it can be used by its users in making decisions. Every rational decision-making requires information so

that optimal results can be obtained at the time of making the decision, (James, 2011). From the explanation above, it can be stated that the accounting information system is an information system that converts business transaction data into useful financial information for users.

One of the activities that is the main source of income while generating profits for the company is sales. So that the company's financial condition is maintained and the company can maximize the profits generated. Sales are divided into two, namely cash and credit sales. Companies that make cash sales, usually will directly receive money when the company provides goods to consumers. And transactions will be recorded in the sales and cash receipts journal. Meanwhile, credit sales are carried out by companies through a process, namely ordering from consumers, shipping goods to consumers, billing payments to consumers and companies receiving payments from consumers, (Diana, 2011).

Sales and Cash Receipt Accounting Information System is part of the accounting information system that explains how to carry out sales procedures from receiving sales orders to receiving cash on sales. In this sales and cash receipt system, it will provide information on how the transaction is carried out, what documents are needed and which parties are involved in authorizing sales transactions and cash receipts (Falhan.et al, 2022).

Poor accounting information systems and internal controls will have a negative impact on the company. Accounting Information Systems that describe the internal control system as a protector that protects assets from unwanted events that attack the company, the bad possibilities in the absence of internal control include, attempts for unauthorized access to company assets (including information) fraud committed by people inside and outside the company, errors due to incompetent employees, incorrect computer programs, and corrupt input data and wrong actions such as unauthorized access by computer hackers and virus threats that destroy and databases. The absence or weakness of these controls is referred to as exposure, which increases the risk of the company experiencing financial losses or losses due to unwanted events. These control weaknesses expose the company to one or more types of risk (James, 2011).

THEORETICAL FRAMEWORK

The main goal of every business is to make a profit. Sales are one of the ways how companies get these profits. Sales are activities or efforts of the company in selling its goods or services, with these activities the company benefits in the form of profit from the difference in production costs. The explanation above is very clear that sales are the main activity that is very important for achieving the company's business goals and existence. Therefore, many companies make a system that can make it easier for companies to deliver their products to consumers so that company sales increase, which is called a sales accounting information system (Falhan, et al, 2022).

Apart from SIA sales, SIA cash has an important role for companies in controlling their finances. The cash receipt accounting information system makes it easy for companies to record various transactions quickly and easily, so this affects the services provided to consumers. Where consumers feel served quickly and responsively. In addition, the SIA cash receipts system also assists companies in seeing actual transaction turnover, the purpose of which is to assist leaders in making policies and making decisions (Falhan, et al, 2022).

The purpose of the SIA of sales and SIA of cash receipts is to facilitate the company in controlling its business (internal). The company can quickly see various problems actually, the company can find out how good the sales turnover is, the company becomes more aware of how good the services provided, the company becomes aware of how good the quality of human resources owned and the company becomes aware of how the level of customer satisfaction. Of course, the above conditions provide input for the company to make a comprehensive policy and decision-making in organizing all existing activities and people properly, up to the stage of certainty of placing the right person in the right position. Then the company becomes easier to supervise and monitor directly, thus knowing the various real problems in the field and the company can evaluate and provide feedback. From the previous explanation above regarding the objectives of SIA sales and cash receipts related to the company's internal control according to Mujahidin (2016) and Mulyadi (2008) and supported by previous research, it can be concluded that the relationship between SIA sales and cash receipts with internal control is effective.

RESEARCH METHOD

This research was conducted as theoretical review. The analysis method used in this research uses a descriptive qualitative approach. In order for this research to run effectively, the analysis technique used is by describing the Data Flow Diagram (DAD) and the Internal Control Questionnaire (ICQ) technique. The type of data used is quantitative data with a questionnaire as an instrument and qualitative data by analyzing the accounting system process by comparing the existing flow chart. Data sources consist of secondary data and the author obtained by studying the SOP applied to the company, seeing evidence of transactions related to sales activities and cash receipts. The data is also strengthened by reference books related to the research theme.

RESEARCH RESULTS

1.Accounting Information System on Sales

- a. Consumer Process. It is known that salespeople have carried out their duties in accordance with existing SOPs. Namely conducting promotions, selling vehicles to customers, and maintaining a good name. however, there is one SOP that is not yet clearly visible from the above process, namely the SOP of fostering good relations with customers. Looking at the sales process above, it can be seen that the relationship between the salesperson and the customer is only until the vehicle has been received by the customer, after which no relationship is built by the salesperson, or there is a consumer relationship with the company if the purchase system is credit. However, the relationship that exists is between consumers and the finance department. Whereas in internal control it is clearly stated that there are Integrity and Ethical Values that must be held by employee of company .
- b. Sales Process. In general, all sales functions have carried out their respective responsibilities and authorities properly. where the salesperson's job is to coordinate with the SPV regarding the PO, then the SPV coordinates with the sales manager and related departments and manager verifies the order data.
- c. Accounting Process. The accounting process consists of the finance and accounting department. If you look at the existing SOP, it shows that the finance department has done its job well, namely checking proof of payment and

inputting sales data into the system, by coordinating with the SPV sales manager, admin sales and finance manager. This is in accordance with the SOP of the finance section, namely managing and monitoring the financial system to ensure that the financial system is held accurately and on time and has fulfilled the internal control aspect of ensuring proper authorization of transactions.

- d. Sales Admin Process. Based on the comparison between DAD, SOP and internal control, it is known that there is one function that is not performed by the admin department but by the finance department, namely printing proof of payment. This means that there is an overlapping job desk and this is not in accordance with good internal control, namely adequate separation of duties.
- e. Warehouse Process. Based on the comparison of DAD, SOP and internal control, the work implementation of the warehouse section is in accordance with the SOP and fulfills the internal control aspect, namely sufficient separation of duties. In accordance with its duties, the warehouse section prepares vehicles, issues unit exit letters, road letters and prepares vehicle delivery drivers.
- f. Delivery Process. Based on the comparison of DAD, SOP and internal control, that the work implementation of the delivery section is in accordance with the SOP and fulfills the internal control aspect, namely sufficient separation of duties. In accordance with its duties, the delivery section delivers vehicles to consumers by coordinating with the warehouse, sales and SPV sales and carrying complete vehicle documents.

2.Empirical Condition of SIA Sales and Critism Perspective

From the observations and descriptions that the author has described above, it can be stated that all cash receipt processes have been running according to their respective posts and the process is also generally in accordance with the theory of cash receipts, although not in detail the same as the theory. In addition, the cash receipt system in company has been carried out with a computerized system supported by accounting applications. This makes the cash receipt process run effectively and efficiently to support company performance. The cash receipt system above is also in line with internal control in company, namely risk assessment. Where the accounting recording system has followed technological advances, so that any recording and reporting can be more accurate and timely.

The evaluation of internal control aims to see whether the work procedures established by the company have run effectively and efficiently or not. This evaluation is carried out by making a questionnaire on the basis of the standard procedures set by the company regarding sales and cash receipts of company's business and then given to related employees who do work on sales and cash receipts, then the author analyzes the results of the questionnaire that has been answered by the employee.

CONCLUSION

Based on the results of the analysis and discussion above, the following conclusions can be drawn; 1) The accounting information system at company is computerized. 2) The recording and reporting system in the accounting information system has used software. 3) The company has also conducted or implemented education and training programs, especially in the field of sales in an effort to improve employee abilities according to their job needs in the hope that the company has competent and honest employees in carrying out activities in the company.

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