The Role of Operational Audit in Supporting Sales Effectiveness (Study PT. Pacific Indo Packing)

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ABSTRACT

This study aims to determine how big the role of operational audit in supporting the effectiveness of sales in the company PT. Pacific Indo Packing, because it is quite important to know how the role of operational audit and sales effectiveness in the company is whether the sales that have been carried out by the company have been effective or vice versa. In this study, the researcher used a quantitative descriptive method. The research method is intended to collect data according to the actual situation and provide an overview and analysis of the existing problems so that it can provide a fairly clear picture of the object under study. The sample in this study is the finance/sales department and the financial statements of the budget and sales realization in 2018 - 2020. The technique of analyzing the percentage results using the provisions, Less than or equal to 70% (≤ 70%) means that the sales function audit does not play a role in supporting sales effective. More than 70% (> 70%) means that the sales function audit plays a role in supporting effective sales. Based on the analysis and the results of the questionnaire, the percentage of operational audit participation is 94.48%, this can be seen from the calculation of the answers to the questionnaire using existing benchmarks. So from the results of the percentage can be concluded that the role of operational audit at PT. PACIFIC INDO PACKING Lamongan can be said to play a role because the results of the operational audit presentation are 94.48% while the benchmark can be said to play a role if it is more than 70%.

Keywords: Operational Audit System, Sales Effectiveness, Good Auditing Implementation for the company

Introduction

Every company carries out its operational activities to achieve company goals, a very big problem, among others, is seeking profit or profits. Indonesia's increasingly rapid economic growth has directly impacted industrial development in all fields. This cannot be denied anymore because it can be seen from the intense competition between companies that causes companies to need to have a competitive advantage. Each company is expected to have different advantages from other companies in order to compete (Eza Fitriyani, 2020:51).
According to Fauziyah & Darmayanti, (2021:35) the development of a company is very dependent on the transactions it carries out. Companies that can carry out transactions properly based on good planning and calculations will be able to maintain their existence, even get good business growth. Financial Report describes the financial position of a company and also provides the necessary information for internal and external stakeholders. In order for financial reports to function optimally in accordance with the purposes for which they were prepared, financial reports must meet several characteristics of financial reports.

According to Wahyuningsih (2016: 2) operational audit as part of the control function is a tool for management to measure the activities that have been carried out.

According to Maria, (2016: 189) the purpose of an operational audit for the company itself is also important because it is to provide an assessment of the efficiency and effectiveness of the company as well as the economy of an operational part which is the expected result of a good internal control system. According to Salahudin et al., (2020: 197) effectiveness is a measure of the success or failure of an organization in achieving its goals. If an organization succeeds in achieving its goals, then the organization has been running effectively. Effectiveness is the relationship between the expected results with the actual results achieved.

According to Nisrayani (2019: 24) Sales effectiveness is one of the company's goals to get the maximum profit from its production activities, therefore the company with management in it will be achieved within a period, this sale can be said to be effective if the company can achieve targeted sales by management.

Based on the above, researchers are very motivated to find out more clearly about operational audits in achieving sales effectiveness carried out by companies, so researchers are interested in conducting research by taking the title “ROLES OF OPERATIONALAudit in Supporting SALES EFFECTIVENESS at PT. PACIFIC INDO PACKING”
method. Descriptive is data analysis by describing or describing the data that has been collected. While the quantitative research method, can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative/statistical in nature, with the aim of testing established hypotheses. The place of this research is at PT. PACIFIC INDO PACKING, which is located in Tlogo Agung kec. Kembangbahu district. Lamongan The research was conducted in July 2021. The object of this research is PT. PACIFIC INDO PACKING is a distributor company for imported goods. The reason researchers conducted research at PT. PACIFIC INDO PACKING, that is, the company has the criteria for the thesis title that the researcher took, the company is growing rapidly among the companies the researchers observed, easy access to managerial information in the company, especially regarding the ease of the operational audit role.

According to Sugiyono (2019: 126) suggests that the population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to study and then draw conclusions. The population of this research are employees and sales reports of PT. PACIFIC INDO PACKING. The sample is part of the number and characteristics possessed by the population (Sugiyono 2019: 127). The sample in this study is the finance / sales department and budget financial reports and sales realization for 2018-2020 at PT. PACIFIC INDO PACKING.

Data collection technique

The types of data used in this research are primary data and secondary data. Primary data is a data source that directly provides data to data collectors and secondary data is a source that does not directly provide data to data collectors. The source of data in research is the subject from which the data is obtained. In this research, primary data was obtained from the results of distributing questionnaires and secondary data was obtained from sales reports in the form of budgets and sales realization for the 2018-2020 period.

According to Sugiono (2019: 199) data collection techniques are the step that requires the most strategy in research, because the main goal of research is to obtain data. Data collection techniques in this study are: Questionnaire. The author will distribute questionnaires to related parties in the company to be filled out and returned to the author for further processing. The number of employees that the researchers sampled were as follows:

<table>
<thead>
<tr>
<th>No</th>
<th>Department</th>
<th>Number of Staff Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Finance Department</td>
<td>15 people</td>
</tr>
<tr>
<td>2</td>
<td>Sales Department</td>
<td>15 people</td>
</tr>
<tr>
<td>3</td>
<td>Amount</td>
<td>30 people</td>
</tr>
</tbody>
</table>

Secondary data collection techniques, in this study through: Documentation from companies related to the issues to be discussed, namely financial reports in the form of sales targets and realization for the 2018-2020 period.

Data Analysis Method

Data analysis for Operational Audit

1) Determination of respondents by distributing questionnaires.
2) Collect the results of the questionnaires that have been filled out by the respondents.
3) Separate the answers of each respondent according to the answers given, namely: Yes (Y), Doubtful (R), No (T).
4) Add up how many answers: Yes (Y), Doubtful (R), No (T).
5) Calculate the percentage of answers using the formula:

$$Percentage = \frac{Answer\ YES}{Questionnaire\ Answers} \times 100\%$$
Analyze the percentage results using the provisions (Irwadi, 2016): Less than or equal to 70% (≤ 70%) means that the sales function audit does not play a role in supporting effective sales. More than 70% (> 70%) means the sales function audit plays a role in supporting effective sales.

Data analysis for Sales Effectiveness
1) Documenting sales reports for the period 2017 - 2019.
2) Calculate the difference between total sales and sales budget for the 2017-2019 period.
3) Irwadi (2016) Summarize the level of effectiveness in achieving the sales budget, using the formula:

\[ \text{Percentage} = \frac{\text{Answer YES}}{\text{Questionnaire Answers}} \times 100\% \]

5) After knowing the level of effectiveness (%) value), the researcher knows whether the sales target has been effective or vice versa.

Results And Discussion
Data Description

Table 2. Sales effectiveness benchmark

<table>
<thead>
<tr>
<th>No</th>
<th>Range</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Less than or equal to 70%</td>
<td>Ineffective</td>
</tr>
<tr>
<td></td>
<td>(≤ 70%)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>More than 70% (≥ 70%)</td>
<td>Effective</td>
</tr>
</tbody>
</table>

Source : Irwadi (2016)

Table 3. Calculation of Effectiveness of Sales Per Year

<table>
<thead>
<tr>
<th>Year</th>
<th>Calculation</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>( \frac{11,432,837,000}{10,400,000,000} \times 10 )</td>
<td>109.93%</td>
</tr>
<tr>
<td>2019</td>
<td>( \frac{20,158,923,000}{19,000,000,000} \times 10 )</td>
<td>106.69%</td>
</tr>
<tr>
<td>2020</td>
<td>( \frac{33,923,627,000}{33,000,000,000} \times 10 )</td>
<td>106.69%</td>
</tr>
</tbody>
</table>
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Analysis of the percentage results obtained that sales for 2018 can be said to be effective, can be seen from the total sales realized with the total budgeted sales with a percentage result of 109.93%. Analysis of the percentage results obtained that sales for 2019 can be said to be effective, it can be seen from the total sales that are realized with the total sales that are budgeted with a percentage of 106.69%. Analysis of the percentage results obtained that sales for 2020 can be said to be effective, can be seen from the total sales realized with the total budgeted sales with a percentage result of 102.79%.

Operational Audit of Sales

Based on the questionnaires distributed, the authors analyze the role of operational audits in increasing sales effectiveness by using the following formula:

\[
\text{Percentage} = \frac{\text{Answer YES}}{\text{Questionnaire Answers}} \times 100\%
\]

The benchmarks for the percentage of respondents’ answers regarding an audit being carried out are:

<table>
<thead>
<tr>
<th>No</th>
<th>Range</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Less than or equal to 70% (≤ 70%)</td>
<td>No Role</td>
</tr>
<tr>
<td>2</td>
<td>More than 70% (&gt; 70%)</td>
<td>Role</td>
</tr>
</tbody>
</table>

Table 4. Benchmark the Role of Operational Audit on Sales

| Source: Irwad (2016) |
Operational auditing role

Number of “yes” answers = 137
Number of “undecided” answers = 8
Number of “no” answers = 0
The number of answers to the questionnaire = 145
Then the presentation that is obtained:

\[
= \frac{137}{145} \times 100\% = 94.48\%
\]

Sales effectiveness

Number of “Yes” answers = 127
Number of “undecided” answers = 18
Number of “no” answers = 0
The number of answers to the questionnaire = 145
Then the presentation that is obtained:

\[
= \frac{127}{145} \times 100\% = 87.58\%
\]

From the percentage results for the three years above, it can be concluded that the level of effectiveness in 2018 compared to 2019 decreased by 3.24% from 109.93% to 106.69%, this decrease was due to the slow process of producing goods and increasing material prices. And in 2020 there was another decrease of 3.9% from 106.69% to 102.79%. Due to the same thing, thus the sales target for each period was achieved but there has been a decline in the percentage of sales effectiveness between 2018 and 2020.

Operational Audit of Sales

Based on the analysis and results of the questionnaire, the percentage of operational audits is 94.48%, this can be seen from the calculation of the answers to the questionnaire using existing benchmarks. So from the percentage results it can be concluded that the role of operational audit at PT. PACIFIC INDO PACKING Lamongan can be said to play a role because the results of the operational audit...
presentation amounted to 94.48% while the benchmark can be said to play a role if it is more than 70%.

Based on the analysis and results of the questionnaire, the percentage of sales effectiveness was 87.58%, this can be seen from the results of calculating the answers to the questionnaire using existing benchmarks. So from the percentage results it can be concluded that sales activities at PT PACIFIC INDO PACKING Lamongan can be said to be effective because the results of sales effectiveness are 87.58% while the benchmark for sales effectiveness can be said to be effective if more than 70%.

Thus the authors conclude from the results of the questionnaire analysis, namely "operational audits of sales activities carried out adequately, play a role in increasing sales effectiveness”

Conclusion and Suggestions

Based on the research conducted by the author and supported by the data obtained from the research, there are several things that can be concluded, namely sales for 2018, 2019 and 2020 have been carried out effectively by PT. PACIFIC INDO PACKING Lamongan, this can be seen from the results of the percentage of budget reports and sales realization for the three year period, namely in 2018, 2019 and 2020. Operational audit plays a role in supporting sales effectiveness at PT. PACIFIC INDO PACKING Lamongan, this can be seen from the percentage of answers to the questionnaire results that the percentage results are more than the benchmarks set. although there has been a non-significant decline, in percentage terms between 2018 and 2020 this decline was due to the slow process of goods production and increased material prices. Even though it has decreased, the level of sales effectiveness from 2018 to 2020 always increases.

Based on the research that has been done, the authors will provide suggestions, hopefully the suggestions given can be input and improvements so that they are better in the future. For PT. PACIFIC INDO PACKING Lamongan, the author suggests: in the sales section, from the results of sales realization it can be seen that the sales effectiveness of PT. PACIFIC INDO PACKING Lamongan is quite effective, but it must be further improved by increasing the number of marketing personnel so that sales activities can be even more effective. then adding suppliers of raw goods such as wood because the slow production of many goods is caused by a lack of raw materials, the impact that will occur because of the slow production will greatly affect sales, at least many consumers cancel their orders because the goods are slow to be delivered.

For further researchers the authors suggest that future researchers not only conduct research on the role of operational audits on sales, but also on audits of marketing, purchasing and financial reporting functions. Future researchers are expected to examine more sources and references related to the role of operational audits on sales so that their research results can be better and more complete.

Future researchers are expected to be more prepared in the process of taking and collecting and everything so that researchers can carry out well. Future researchers are also expected to be supported by interviews, with competent sources in studying the role of operational audits on sales.

References

Maulana Irwadi (2016) Analisis Penerapan Audit


