The Role of Sales Accounting Information System In PT. Petro Gasindo Intiniaga

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ABSTRACT

The role of sales accounting information systems in a company is very important. Importantly, having a sales accounting information system can maximize profits obtained, achieve sales volume, and support sales growth. So that if the company achieves maximum sales levels, the company needs to pay attention to the sales system in the company. This research focuses on (1) How the sales accounting information system is implemented at PT. Petro Gasindo Intiniaga, (2) What is the internal control system at PT. Petro Gasindo Intiniaga (3) What is the role of the sales information system at PT. Petro Gasindo Intiniaga to improve the internal control system. This research uses a qualitative approach with a descriptive research type. The data sources used are Primary Data and Secondary Data. Research procedure: The data used is field search (a) interviews (b) documentation (c) Observation. To check the validity of the data findings, three triangulations were carried out (1) source triangulation (2) technique triangulation (3) time triangulation. The result of this research is an internal control system in Information Systems Sales Accounting at PT. Petro Gasindo Intiniaga is not doing well. In the company still has several weaknesses, including: (1) There still exists a dual function in the sales system, between the warehouse helper function and admin functions which are only carried out by the warehouse department. (2) The Authorization System for Approval for Delivery of goods is still authorized by the production and warehouse departments. (3) Deep sales system in which the cash received is not fully deposited into the bank on the date the transaction takes place.

Keywords: Sales, internal control systems, accounting information systems

Introduction

At this time developments in economics influence the on-site business environment the company operates into increasingly extensive and complex, all types of companies that are growing in Indonesia will face many challenges from similar companies that spring up either comes from domestically or abroad (Almeida et al., 2022). This results in competition which is getting tighter (Lafioune et al., 2023). In an attempt to achieve company goals, management needs to do especially business development product sales. With the development of current technology, system implementation accounting information is needed to expedite its activities within the
company so that implementation can be faster, more precise, accurate, and efficient. With the existing system, the expected activity of the company runs according to what has been planned. Understanding systems and procedures was then implemented in the scope of accounting, which gave rise to an accounting system (Khalife et al., 2023).

Information is data that has been classified, processed, or interpreted for use in the process of decision making (Lafioune et al., 2023). The main function of information is to increase knowledge or reduce user uncertainty. Therefore, Companies need systems, especially good information in this case it is an information system sale, in anticipation of fraud, embezzlement, and other irregularities that could be detrimental to the company (Obicci et al., 2021). Efforts to realize the goals of companies are necessary for cooperation and communication harmony between leadership and employees, thus creating accounting information. Success management depends on source, accuracy, and correctness of information available, and information plays an important role in the process control and retrieval decision. Information can be operational documents such as order sales, structured reports, or a message on the screen computer. In a company, information is generated through the system with adequate accounting information to accommodate, select, process, and present information that is useful according to the conditions of the company (Zhao et al., 2023).

An accounting information system is a purposeful system to collect and process data and report information relating to financial transactions (Tan et al., 2022). Information system effectiveness is very important for the long-term success of a company addition to providing information required by the party's management for retrieval decisions, information systems accounting also functions as internal control of assets company. At that company oriented to gain profit, Sales is the main activity to achieve the main goal. The moment the company sells goods the trade, then it is obtained income. The amount charged to buyers for merchandise submitted is the company's income concerned. To support sales activities, a very manager interested in that information relating to sales, to provides information about sales so they can be used to make more decisions carry on. In sales activities, The company has several parts related including function credit, sales function, function warehouse, shipping function, function accounting, and billing function (Zhang et al., 2023).

The form of control that can be done by the company is about control of systems and procedures of sales accounting (Nasution et al., 2020). Implementation of accounting systems and procedures Sales are greatly influenced by content reports that will be generated and if applied in sales then the sales distribution is a procedure for summarizing details stated in the sales invoice (Mantilla-Garcia et al., 2023). For that reason, it is an information system Sales accounting is very important for a company (Nagitta et al., 2022). Control over systems and sales distribution procedures aimed at process control so that systems and procedures have been determined to be able to proceed according to the plans that have been set. So with the implementation of internal controls in corporate organizations, expected to be in full possession companies can be protected from physical damage and cheating humans in this case are employees (Nasution & Agustina, 2019). Apart from that, it is also guaranteed data accuracy and avoidance of recording errors are either intentional or unintentional (Girma et al., 2023). With internal controls are expected also wasteful costs and manipulation can be avoided so that efficiency can be achieved and improved. Information Systems accounting can add value to an organization is one of them by providing information on time and can be trusted to fix its decision-making (Ginardi et al., 2017).

Implementation of control Internal will always be connected with humans. Human factors as an employee are vital to support goal achievement and internal control. Control can be said to be effective if the security of company assets is guaranteed, there will be no waste fraud or manipulation of costs, efficiency can be improved, as well as existing...
procedures and policies outlined by management are complied with by the employees. In control, there are several internal sales components including environment control, risk assessment, information and communication, supervision, and control activities. Research results with title Analysis of Information Systems Implementation Sales Accounting in Order Improving Internal Control and Sales Effectiveness at PT Sumber Alfaria Trijaya, Tbk. Shows that the application of information systems in Sales accounting still has some internal weaknesses and internal controls that do not according to their functions and duties, namely a dual function between the shop assistants with the administration department (Campos et al., 2021).

Meanwhile, research results with the title System Analysis Internal Control on Procedures Credit Sales in Cooperatives Civil Servant "KARYA" Banjarmasin Pom Center. Indicates that the system's internal control on procedures credit sales at the Employee Cooperative Banjarmasin Pom Hall State is inadequate because of its absence of separation of functions into parts consumption. These functions are sales function by function credit, while the Treasurer also there is a dual function of cash and accounting function (Msongole et al., 2022).

PT. Petro Gasindo Intiniaga cannot be separated from credit sales activities. In its application in the field, namely, traps are still found in tasks between warehouse helpers with the stock admin section. Meanwhile, the Team Leader and There is only 1 note holder. This is a deficiency in good internal control of the sales process.

Methods

The research approach used in this research namely a qualitative approach. The reason researchers use the approach qualitative is that it describes, describes, and describes accounting information systems sales to PT. Petro Gasindo Intiniaga. The type of research is model research used and prepared in a study arranged regularly and systematically to achieve established goals. By using type proper research then it will be in obtaining appropriate research results for research purposes. In this research, researchers using this type of research descriptive, namely research aims to illustrate the detailed circumstances and conditions of a research subject. Data that is collected is in the form of words, pictures, and not numbers. This is due to the application of the method and all that collected may be the key to what has been researched. In research qualitative, the presence of researchers acts as an instrument as well as a data collector. The presence of researchers is necessary because besides that the presence of researchers as well as data collectors. As one of the characteristics of research qualitative collection of data is done by myself researcher. Meanwhile, the presence of researchers in this study as an observer participant/take part, meaning in the data collection process researchers conducted observation and listening results of interviews with objects research as carefully as possible down to the smallest thing.

Data collection procedures are something used to obtain data based on quality-prescribed procedures. As for the collection procedures data carried out by the author to get the data needed to support the accuracy of this research is: 1) Field Research, Research the field is research directly towards that object researched, to obtain necessary data. This data is primary data, which is obtained through: interviews, documentation, and observation. 2) Library Research, namely collecting data by reading literature, scientific works, and results surveys from other parties related to the problem of accounting information system sales and systems internal control for use as a basis theory (Habu & Henderson, 2023).

In analyzing data, The author uses analytical methods and qualitative descriptive. For technique analysis used in this research is: 1. Collect data regarding accounting information system sales implemented by PT. Petro Gasindo Intiniaga. 2. Identify the system's internal control in accounting information systems sales and then evaluation is carried out on internal control system sales implemented by PT. Petro Gasindo Intiniaga. 3. Conclude the existence of deficiency or weakness in information systems sales accounting implemented by PT. Petro Gasindo Intiniaga. 4. Make
conclusions and make suggestions to weaknesses that exist in the internal control system in information systems existing sales accounting at PT. Petro Gasindo Intiniaga. 5. Validity Check Findings Data validity is done with the purpose test trust in data resulting from research. To test the validity of the data obtained, this research uses the Triangulation method.

Result and Discussion
Based on research that has been done, the following will describe the research results which have been carried out at PT. Petro Gasindo Intiniaga as follows:

Sales Credit sales to PT. Petro Gasindo Intiniaga is sales the payment is made within a certain period. PT. Petro Gasindo Intiniaga became the exclusive supplier, which serves orders good consumers in the city or outside the city of Medan. because it serves many orders, PT. Petro Gasindo Intiniaga collaborates with businesses to fulfill customer requests. Following the relevant parts are explained, documents used, accounting records used, and credit sales procedures at PT. Petro Gasindo Intiniaga.

The parts that are related to the system credit sales at PT. Petro Gasindo Intiniaga is as follows: 1) Sales Department The Sales department is in charge of receiving orders from buyers and creating invoices for sale. 2) Warehouse Section This part is in charge of checking and preparing orders ordered by buyers through the sales department. 3) Administration Section This section is in charge make transactions credit sales, noting down and managing accounts receivable, recording receipt receivables financing customers. 4) Shipping Department This section is in charge prepare ordered goods and submit or send goods to buyers.

Accounting records used in sales systems credit. PT. Petro Gasindo Intiniaga is as follows: 1) Sales Journal The sales journal is used by the administration section for recap sales data. 2) Receivables Book The accounts receivable book is used by the administration section to record customer receivables.

Network procedures establish a sales system credit PT. Petro Gasindo Intiniaga is as follows: 1) Sales order procedure The sales function receives orders from the buyer and makes sales invoices. 2) Delivery procedures The Delivery function sends goods to the buyer according to the invoice sales received from the sales function. 3) Procedure for recording receivables Administrative function records a copy of the invoice sales to journals sales and inward receivable card.

Credit sales are found in credit. PT. Petro Gasindo Intiniaga involves the sales department, section warehouse, shipping department, and administration section. 1) Sales department sales department received orders from buyers, either through call or directly to the company. After receiving orders, parts sales will record orders that occur and contact the section warehouse to check and prepare things to order Orders are processed immediately. 2). Warehouse Section After receiving the order sales from parts administration, the warehouse department then checks and Prepares as many items as ordered that go into the section sale. After the Order is ready, the warehouse section contact section delivery tells you that the order is ready. 3) The delivery department’s Delivery section receives sales invoices from the sales department and receives information from the warehouse section, section delivery later prepares things for sent to consumers. 4) Administration Section According to the sales invoice received, part administration will take note of sales transactions, then post to customer accounts receivable, and filing invoices the sale is appropriate order of posting date to the accounts receivable account customers, and archiving the sales invoice in date order.

Conclusion
Based on research results carried out at PT. Petro Gasindo Intiniaga got it concluded as follows: 1) Accounting information system sales to PT. Petro Gasindo Intiniaga Still some of them are not good as follows: a. PT. Petro Gasindo Intiniaga does not yet complete separate authority and functional responsibilities explicitly in the system sales, namely in sales,
still visible there is a trap function between Helper functions warehouse and Admin functions just stuff carried out by one part only the warehouse part. b. In-system authorization registration is yet implemented as should be. In the system sales authorization against sales approval, where to deliver the goods is still done by the department warehouse. c. Healthy practices are generally implemented pretty well, but still, there are internal weaknesses things as are deep sales system where on deposit of cash amount is not completely accepted and deposited to the bank on the day which is the same as receipt of the cash. 2) a system internal control is sufficiently good at supporting the system accounting information at PT. Petro Gasindo Intiniaga. Although it is still being discovered some of these weaknesses are caused by the system accounting information that has been formed within the company yet reflects the explanation elements of the system's existing internal controls.

To avoid the possibility of the occurrence of misuse of duties and authority over PT. Petro Gasindo Intiniaga should separate duties, namely: 1) Separate each part, namely the warehouse helper function with administrative functions so that there is a division of authority and responsibility functionally expressly for each part apart from that, will make it easier to control in sales implementation. 2) Each function should be given full authority in providing authorization for each duty under the authority and his responsibilities. For sales on delivery of goods to buyers preferably authorized by the section delivery. 3) All forms of recording accounting both journals, ledgers, and financial reports better carried out by the accounting department, so that accounting records can be accuracy is guaranteed. 4) Amount of cash received it is best to deposit it in the bank the same day as receipt of the cash. This is done to prevent or at least minimize its occurrence manipulation by parts administration. 5) There are additions or document improvements and accounting records support sales transactions such as proof of bank deposits, card supplies, etc. That matter is done to prevent this from happening abuse of authority because of the documents supporting and accounting for more adequate records.

References


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