

Analysis of Sales Accounting Information Systems in Improving Internal Control at Bumdesma Manunggal Kaliwungu Store

Citra Rentika Putri¹, Fitri Dwi Jayanti²
Universitas Ngudi Waluyo^{1,2}

Email Correspondence : putri.citra787@gmail.com, fitridwijayanti@unw.ac.id

Abstract. BUMDes is a government policy that aims to improve the welfare of rural communities. The sales accounting information system plays an important role in improving internal control by providing accurate information at the right time, improving sales effectiveness, and facilitating the monitoring of sales activities. Methods: The type of research used in this study is qualitative. The research approach used in this study is descriptive research. Data collection techniques used are triangulation by conducting interviews, observations, and data collection. The data used is primary and secondary data. In choosing the subject of research itself using the purposive sampling technique, the subject of research consisted of the director of the shop unit, supervisors, and sales staff. Results: Based on research that has been done, the sales accounting information system is improving internal control at BUMDesma Manunggal Kaliwungu store, but despite its implementation, there are still shortcomings, namely the absence of card stock of goods, multiple positions, and stock orders conducted monthly that do not cover all goods. Conclusion: While the sales accounting information system is improving internal control, there are still some shortcomings that must be evaluated.

Keywords : Accounting Information System, Sales, Internal Control.

Introduction

Background

To increase the village's potential to be more independent in managing financial resources, the government encourages these self-help efforts through the formation of community-managed enterprises. To support these efforts, the government issued Law Number 6 in 2014 and Minister of Home Affairs Decree Number 39 concerning village enterprises in 2010.

As a BUMDes business unit, they must benefit from operating their business but still provide benefits to the community. Therefore, the success of BUMDes is not only measured by its profits but also by its benefits for the public. APB's capital contribution comes from new funds and support. Government, local government, and village property handed over to the APB. Mulyadi (2016) found that the internal control system consists of structures, organizations, methods, and procedures that are regulated to protect organizational assets, control the accuracy and reliability of accounting information, and promote adherence to the principles of management.

The continuity and strength of the internal control system established by the organization must be supported by all members of the organization so that all entities can participate in the implementation of good control (Irustami, Sinarti, & Olivia, 2018). An internal control system is needed as a strategy to support a good accounting information system (Irawati & Satri, 2017). Internal control is a process, influenced by human resources and information technology systems, designed to help an organization achieve certain goals. Internal control functions to direct, supervise, and measure the resources of an organization (Hamel, 2013). In addition, the task of internal control is to minimize or prevent fraud. Fraud is caused by a lack of control over man-made irregularities that can cost a company money. This is one of the company's factors in monitoring ongoing operations (Irawati & Satri, 2017).

BUMDesma requires internal control in the implementation of its accounting system in terms of sales accounting information systems. According to Hery (2013), the notion of internal control is a set of policies and procedures designed to protect company assets from misuse, ensure the availability of accurate company accounting information, and ensure that all legal requirements (regulations) and management principles have been followed or implemented. as it should be, all employees of the company At the BUMDesma Store, control activities, especially in the segregation of duties, are still inadequate due to the presence of multiple jobdesk staff, so it is prone to inefficiency and very high ineffectiveness.

The BUMDesma store not only requires an adequate SIA but also revamps the accounting system and the organizational structure so that there are no longer overlapping tasks and employees

are competent in their fields. The stock taking at the BUMDesma Store is carried out monthly, but only a few items result in a discrepancy between the goods in the store and the warehouse stock, resulting in confusion in making financial reports. And also the unavailability of Opnama stock cards, which aim to record the stock of goods that are still available to make it easier to check goods. Based on this research, the researcher aims to analyze the sales cycle, accounting information system, and internal control used by the BUMDesma Manunggal Kaliwungu Store in running its business if the store is one of the business units engaged in trading.

Research Objective

The purpose of this study is as follows:

1. To analyze the sales cycle in the BUMDesma Manunggal Kaliwungu store.
2. To analyze the implementation of existing internal controls in the BUMDesma Manunggal Kaliwungu store.
3. To analyze the implementation of the sales accounting information system implemented by the BUMDesma Manunggal Kaliwungu store

Literature Review

Accounting Information System Concept

Winarno (2006) argues that an accounting information system is "a set of system devices that function to record transaction data, process data, and present accounting information to internal (company management) and external parties (buyers, suppliers, government, creditors)".

Mulyadi (2016) states that an accounting system is "the coordinated organization of forms, documents, and reports to provide the financial information that management needs to facilitate the operation of a business". From some of these expert opinions, researchers can conclude that an accounting information system is a system that generates, processes, and organizes existing accounting information to facilitate business behavior and management and leadership decision-making.

Elements of Accounting Information Systems

Chusing (2007) argues that the elements of Accounting Information Systems :

1. Human Resources
2. Equipment
3. Form
4. Note
5. Procedure
6. Financial Statements

The Concept Of Internal Control

The definition of internal control according to the Committee of Sponsoring Organizations (COSO) of the book (Boynton, Johnson, & Kell, 2001) is as follows: COSO defines internal control as a process established by the board of commissioners, management, and other employees designed to provide appropriate assurance with respect to the performance of the company's duties in terms of financial reporting, compliance with laws and regulations, and organizational efficiency and effectiveness.

Research Methodology

Research Subjects

Researchers conducted research on BUMDesma Manunggal Kaliwungu store located on Jl. Raya Ampel-Simo, Canggal, Kaliwungu, District. Kaliwungu, Semarang Regency, Central Java 50778.

Research Design

The design of this study uses qualitative research methods which emphasize on a data studied by conducting interviews, observations, and data collection.

Elements Of Internal Control

COSO (2013) states that the five elements of internal control as follows :

1. Control Environment

2. Risk Assessment
3. Information and communication
4. Control Activities
5. Monitoring

Data Type

The types of data in this study are as follows:

1. Primary data in the form of data obtained by the author directly concerning the object of research from the company in the form of general data that will be processed by the author himself
2. Secondary data is data obtained that has been so obtained, either in the form of data from the search results of the company's official documentation records or documents that have been published.

Data Collection Techniques

Qualitative data collection methods as follows:

Observation

Observation is a data collection technique by recording the data needed to observe the situation and conditions faced by the company at the time of research related to the problem under study.

Interview

The interview technique is a technique that conducts a wawan session directly with the parties concerned in the subject matter of this research. This is considered necessary to get the information input that is needed and that is considered necessary in this writing.

Document Survey

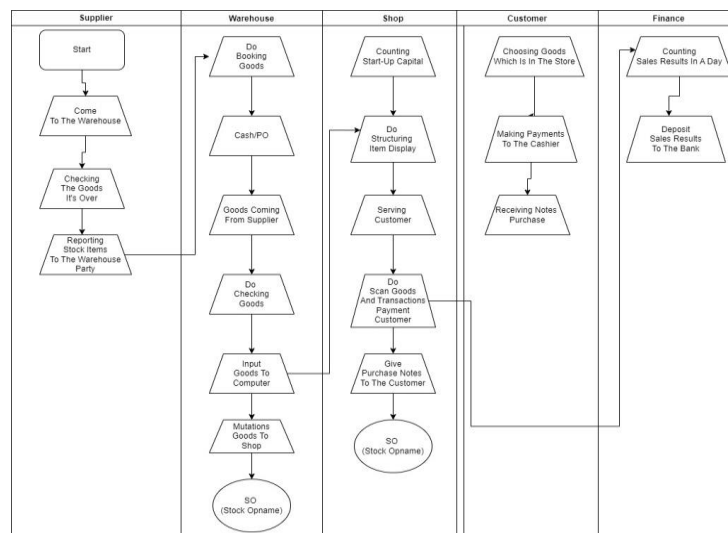
Document survey technique is done by looking at documents related to the sales system and activities in the system that is run, and reading books related to the sales system.

Research Results

General Description Of The Subject Of Research

BUMDesma Manunggal Kaliwungu is a business engaged in household needs that have grown in kaliwungu district. The director of BUMDesma Manunggal Kaliwungu store unit is Putri Megawati. Toko BUMDesma is on site the location is quite strategic, because the location is on the side of a large road. BUMDesma Manunggal Kaliwungu store has a large enough place so that consumers are comfortable to shop. The products available in BUMDesma Manunggal Kaliwungu Store are household needs, such as toiletries, food and soft drinks, medicines, and spices. BUMDesma Manunggal Kaliwung store starts opening at 08.00 WIB until 20.30 WIB, and is open every Monday - Saturday.

Sales cycle at BUMDesma Manunggal Kaliwungu store



Implementation of elements of Accounting Information Systems store sales (Chusing, 2007)

The implementation of all transactions related to the sales accounting information system in the BUMDesma Manunggal Kaliwungu Store still has some shortcomings, human resources in the sales accounting information system already available in the BUMDesma Manunggal Kaliwungu Store have been running well.

Equipment used in Accounting Information Systems

sales in the BUMDesma Manunggal Kaliwungu Store have used the Bee Accounting application. Has enough advantages to facilitate the work in making financial statements and inputting goods but the tools (computers) Used need periodic checks..

The form in the BUMDesma Manunggal Kaliwungu store has been used properly. The forms used are sales returns and purchase returns as a reference in checking goods and inputting goods to the application.

Note that in this BUMDesma store there is a shortage of goods stock cards, which results in carrying out stock opname difficulties in checking goods. BUMDesma Manunggal Kaliwungu store has implemented bee accounting applications in the preparation of financial statements operated through computers.

Related procedures in the sales accounting information system is sufficient in accordance with the existing theories such as cash receipt procedures, sales recording procedures, and cash receipt recording procedures. It's just that there is no procedure for the cost of goods sold, which also plays an important role.

The existing financial statements in the sales accounting information system are good enough by taking into account several existing theories.

Implementation of Internal Control in BUMDesma Manunggal Kaliwungu store (COSO, 2013)

The control environment at Toko BUMDesma Manunggal consists of the values of integrity & ethics of the director, commitment to competence, management philosophy and management style, organizational structure, and resource policies and practices. In the organizational structure there are still multiple positions that result in the accumulation of responsibilities.

Risk assessment in BUMDesma Manunggal store there are still risks from internal and external factors so that there is still need for improvement to further improve security in the store.

The control activities in Toko BUMDesma Manunggal consist of adequate documents and records, separation of duties, proper authority and financial statements. It is in accordance with the existing SOP so that it has gone well.

Information and communication in the BUMDesma Manunggal store has been going well the director of the store unit is trying to embrace employees who have their own characteristics and personalities which cannot be confused with others. With this well-established communication does not bring up a long distance between the director of the store unit and employees so as not to cause pressure if you want to convey something.

Monitoring in the BUMDesma Manunggal store has been carried out properly, the director of the store unit is always in the store and warehouse area so that if something happens the director of the store unit can easily solve it directly.

Conclusion

The sales cycle that occurs in BUMDesma Manunggal Kaliwungu store has been running well. From the beginning to order goods from suppliers until finally transferred to the store for sale and purchase again.

Implementation of the sales accounting information system at BUMDesma Manunggal Kaliwungu store there are some shortcomings. By taking into account the elements of existing sales accounting information systems, namely human resources, equipment, forms, records, procedures, and financial statements. Although on the equipment that occurs error at the time of sale resulting in disruption of the existing transaction process and the manufacture of card stock warehouse is still not done.

Implementation of internal control in BUMDesma Manunggal Kaliwungu Store still has some shortcomings. By taking into account the elements of internal control that exist, namely the environment of internal control, risk assessment, information and communication, control activities, and monitoring. In the internal control that occurs in BUMDesma Manunggal Kaliwungu store, there

is still a duplication of positions so that there is a heavy responsibility on one employee and the risks that still need to be considered and the stock opname carried out by BUMDesma stores on a monthly basis is only for some goods not for all goods .

Advice

Sales Cycle. In the sales cycle should have a warehouse admin who is specifically responsible for the finances in the BUMDesma Manunggal Kaliwungu Store so that the director of the store unit and sales staff who simultaneously serve as warehouse admins can focus on their responsibilities.

Sales Accounting Information System. On the equipment needs to be done to update the system old equipment remains up to date, the sale of payment transactions must be provided debit cards to make it easier for customers to pay if they do not carry cash, and the Notes section needs a stock card to make it easier to check goods.

Internal Control. On the part of the control environment, it is necessary to increase the training of sales staff to improve computer skills. For the control activities still need to be considered the addition of employees in order to shorten the time in checking goods and inputting goods in the warehouse. For the interpretation of the risk of the need for security not only at night but at the time the store is open so as to minimize the theft of goods in the store and warehouse and for stock opname in order to facilitate the checking is to make a warehouse stock card so that it can control the goods periodically.

Bibliography

Chusing, Barry E, Bukuditerjemahkan oleh Kosasih.(2007). *Artikel Unsur-unsur Sistem Informasi Akuntansi*.

Committee of Sponsoring Organization of the TreadwayCommission (COSO). (2013).*Internal Control-integratedFramework*.

Hamel, G. (2013). Evaluasi SistemPengendalian InternalTerhadap Piutang. *Jurnal EMBA*.

Hery. (2013). *Dasar Akuntansi*. Jakarta: Media Kom

Irawati , R., & Satri, A. K. (2017). Analisis Pelaksanaan SistemPengendalian Internal Pada Prosedur Penerimaan DanPengeluaran Barang PT. UNISEM BATAM . *Journal of Business Adminitration* .

Irustami, S., & Olivia, J. (2018). Perancangan Sistem Pengendalian InternalBerkas COSO pada Program Studi di Politeknik Negeri Batam (Studi Kasus ProdiAkuntansi Manajerial, Jurusan Manajemen Bisnis). *Journal of AppliedAccounting and Taxation*.

Moleong, L. J. (2019). Moleong. *Metode Penelitian Kualitatif*

Winarno, Wing Wahyu. (2006).Sistem Informasi Akuntansi. Yogyakarta : UPP STIM YKPN.

Undang-Undang Nomor 6 Tahun 2014 Tentang Desa Pasal 87 Ayat 1