

The Effectiveness of Accounting Information Systems on Vehicle Sales Growth

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ABSTRACT

To get big profits, companies must have a good management system, namely how the business is managed professionally, one of which is having a sales accounting information system. This system helps companies record all transactions, thereby generating information that helps companies monitor business progress. This research was conducted on the basis of qualitative methods with descriptive analysis techniques. This research was conducted at PT. Istana Kebon Jeruk by analyzing data flow diagrams and internal control questionnaire techniques. The results show that the accounting system provides an actual picture of all business processes, thereby reducing various risks of loss. In addition, the accounting system provides information about sales and revenue trends, thereby helping operations managers make informed decisions.

Keywords: Internal Control, Sales, Accounting Management, Accounting Information Systems

INTRODUCTION

In the era of globalization, competition in the business world is increasing, spurring agencies or companies to continue to improve the efficiency and productivity of their resources, including human resources and management systems. The global crisis that occurred is a process of experience and learning for the entire business world, both the service and manufacturing industries, to continuously improve efficiency and effectiveness regarding resource management, including increasing professional and skilled human resources and carrying out tasks to achieve company goals. Based on the interim analysis, the researcher concludes that, the competition that occurs in the automotive business in Indonesia is very tight, especially in the type of private car. This can also be proven from the number dealers, new car brands and new car products that have sprung up, as well as the number of car ownership increasing in Indonesia every

year. In 2010 car ownership in Indonesia was recorded at 764,710 units, while in 2011 car sales in Indonesia increased from the previous year to 894,000 units.

Given the large market interest in private car ownership in Indonesia, every automotive company competes to be able to maintain its existence in order to realize the company's main goal, namely to obtain the maximum profit, in accordance with the theory of company goals (Sugiyanto & Sumantri, 2019).

In an effort to achieve this maximum profit, every automotive company is required to become an automotive company that grows, develops and has good and organized management and coordination, while other goals are no less important so that the company can maintain its survival. It takes a sophisticated and accurate system and information to regulate 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 and cash receipts activities in accordance with the procedures.

In this day and age, most companies use computers to carry out company activities. 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 big influence for a company if it has an information system, especially an accounting information system, is that it can maximize the company's own profits, and can provide accurate financial information so that users are right in making decisions (Rahmansyah & Darwis, 2020). The system itself is a series of interdependent parts that work together to achieve certain goals. A system must be composed of smaller sub-systems that are also interdependent and work together to achieve goals (Jaya, 2018). Meanwhile, information is data that has been processed in such a way that it can be used by users in making decisions. Every rational decision-making requires information so that optimal results can be obtained at the time of making the decision, (Hasti & Artiska, 2018).

From the explanation above, it can be stated that the accounting information system is an information system that converts business transaction data into financial information that is useful for the user (Tokan, 2017). The purpose of an accounting information system is to support daily operations, support management decision making and fulfill obligations related to accountability (JK, Nurjanah, & Munawar, 2019). Accounting provides two reports for external and internal users. For external

information generated is usually in the form of financial statements consisting of a balance sheet, profit and loss and changes in cash flows. External users use financial reports to make investment decisions, taxation, lending and others. For internal users, reports generated by accounting are used for organizational management purposes.

One of the activities that become the main source of income as well as generate profits for the company is sales. However, the sales transaction process also has a high enough opportunity to commit irregularities that can harm the company. Therefore, in this transaction process the company must be more careful and thorough in selecting staff or employees who make sales transactions to company consumers and also the company must have good internal control. 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 delivers goods to consumers. And transactions will be recorded in the sales and cash receipts journal (Rahmawati & Zulkarnaini, 2018). While credit sales are carried out by the company through a process, namely ordering from consumers, sending goods to consumers, collecting payments to consumers and companies receiving payments from consumers (Aini, 2020).

The 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 for sales (Rohma, 2018). In this sales and cash receipt system, it will provide information about how the transaction is carried out, what documents are needed and which parties are involved in authorizing the sales transaction and cash receipts.

Another factor that must be considered by a company is the internal control within the company itself. Both have a strong influence, an information system that does not include elements of internal control is likely to be useless. One of the objectives of internal control is to produce reliable and trustworthy financial information (Dindayani, 2020). If an information system does not have control, for example after an employee enters a sales transaction, the numbers in the application can be changed easily or invoices related to sales can be destroyed (for example because the invoice is not printed serial number), then even using an accounting application, then the theft of cash received from sales can easily occur.

Accounting information systems and poor internal control will have a bad impact on the company. Accounting Information System which describes the internal control system as a safeguard that protects assets from unwanted events that attack the company, possibly worse if there is no internal control including, attempts to unauthorized access to company assets (including information) fraud committed by insiders and outside the company, errors due to incompetent employees, wrong computer programs, and input and wrong actions such as unauthorized access by hackers and the threat of destroying viruses and databases (Rahmawati & Zulkarnaini, 2018). 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 (Khomarudin, 2018).

THEORETICAL BASIS

The main goal of every business is to make a profit. Sales is one way how companies get these benefits (Tumalun & Pangerapan, 2019). Sales is an activity or company effort in selling its goods or services, with these activities the company gets a profit in the form of profit from the difference in production costs.

The explanation above is very clear that sales is the main activity that is very important in achieving the goals and existence of the company's business. Therefore, many companies create 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 (Simanjuntak, et al., 2019).

In addition to sales AIS, cash AIS has an important role for companies in controlling their finances. The cash receipts accounting information system makes it easy for companies to record various transactions quickly and easily, so this affects the services provided to consumers (Tokan, 2017). Where consumers feel served quickly and responsively. In addition, the AIS cash receipts system also helps companies to see the actual turnover of transactions, the aim of which is to assist leaders in making policies and making decisions.

The purpose of having SIA sales and SIA cash receipts is to make it easier for companies to control their (internal) business (Rahmansyah & Darwis, 2020). The

company can quickly see actual problems, the company can find out how good the sales turnover is, the company knows better how good the service is, the company knows how good the quality of its human resources is and the company knows how the level of customer satisfaction is.

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, until the stage of certainty of placing the right person in the right position (Sugiyanto & Sumantri, 2019). Then the company becomes easier to supervise and monitor directly, thus knowing the real problems in the field and the company can evaluate and provide feedback.

As the results of research conducted by Aini (2020) prove that AIS sales and cash receipts have a strong correlation to the company's internal control. With another deed, the purpose of SIA sales and cash receipts related to the company's internal control, it can be concluded that the relationship between SIA sales and cash receipts with internal control is effective.

METHOD

This research was conducted at PT. Kebon Jeruk Palace, Jalan Panjang No.200 Kebon Jeruk West Jakarta. The analytical method used in this study uses a descriptive qualitative approach. In order for this research to run effectively, the analytical technique used is by elaborating the Data Flow Diagram (DAD) and the *Internal Control Questionnaire* (ICQ) technique.

The type of data used is quantitative data with a questionnaire as the instrument and qualitative data by analyzing the accounting system process by comparing *flow charts*.

In conducting research, the authors try their best in collecting data so that the research results obtained can be guaranteed accuracy. The source of the data the author collects consists of primary data and secondary data.

1. Primary data taken directly from PT. Kebon Jeruk Palace by observing directly the activities at PT. Istana Kebon Jeruk and gave questionnaires directly to employees involved with sales and cash receipts activities at PT. Orange Garden Palace.

2. The authors obtained secondary data by studying the SOP applied to PT. Kebon Jeruk Palace, saw evidence of transactions related to sales and cash receipts activities and did not forget to read reference books related to the research theme.

RESULTS

Sales Accounting Information Systems

1. Consumer Process It is known that the sales force has carried out their duties according to the existing SOP. Namely doing promotions, selling vehicles to customers, and maintaining a good name. but there is one SOP that is not clear from the above process, namely the SOP for building good relationships with customers. Looking at the sales process above, it can be seen that the relationship between the marketing staff and the customer is only until the vehicle has been received by the customer, after that there is no relationship built by the marketing staff, or there is a consumer relationship with the company if the purchasing system is credit. However, the relationship that exists is between the consumer and the finance department or the Leasing party. Whereas in the internal control clearly stated the existence of Integrity and Ethical Values that must be held by every employee of PT. Orange Garden Palace. It is undeniable in practice, the majority of salespeople only pursue sales targets, so that good relations are only built during the negotiation process until the consumer decides to purchase a vehicle. .
2. Sales Process. In general, all sales functions have carried out their respective responsibilities and authorities well. where the task of the sales force is to coordinate with SPV related to PO, then SPV coordinates with sales managers and related sections and sales managers verify order data.
3. Accounting Process. On process Accounting consists of finance and *accounting sections*. If you look at the existing SOPs, it shows that the finance department has done its job well, namely checking payment receipts and inputting sales data into the system, by coordinating with SPV *sales*, *sales* admins *sales* and finance managers. This is in accordance with the SOP for the financial department, namely managing and monitoring the financial system to ensure that the financial system is carried out accurately and on time and has fulfilled the internal control aspect, namely ensuring proper authorization of transactions.

4. Process *Sales Admin* Based on the comparison between DAD, SOP and internal control, it is known that there is one function that is not carried out by the admin section but is carried out by the finance department, namely printing proof of payment. This means that there is an overlap of *job desks* and this is not in accordance with good internal control, namely adequate segregation of duties.
5. Warehouse Process. Based on the comparison of the DAD, SOP and internal control, that the implementation of the work in the warehouse department was in accordance with the SOP and fulfilled the internal control aspect, namely adequate segregation of duties. In accordance with its duties, the warehouse section prepares vehicles, issues unit exit letters, travel documents and prepares *drivers* vehicle delivery
6. Delivery process. Based on the comparison of the DAD, SOP and internal control, that the implementation of the work of the delivery department was in accordance with the SOP and fulfilled the internal control aspect, namely adequate segregation of duties. In accordance with the duties of the delivery department, namely delivering vehicles to consumers by coordinating with the warehouse, *sales* and SPV *sales* and bringing complete vehicle documents.

Findings of SIA Sales

From the observations and descriptions that the authors have described above, it can be stated that all cash receipts processes have been running in accordance with their respective posts and the process is also generally in accordance with the theory of cash receipts, although not in the same detail. with theory. Plus the cash receipt system at PT. Kebon Jeruk Palace has been carried out with a computerized system supported by accounting applications. This makes the cash receipts process run effectively and efficiently to support the company's performance.

The cash receipt system above is also in line with the internal control at PT. Kebon Jeruk Palace, namely risk assessment. Where the accounting record system has followed technological advances, so that every recording and reporting can be more accurate and timely.

Evaluation of Sales Accounting Information System

Evaluation of internal control aims to see whether the work procedures established by the company have been running effectively and efficiently or not. This evaluation is

done by making a questionnaire based on the standard procedures set by the company regarding the sales and cash receipts of PT. Istana Kebon Jeruk is 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 PT Istana Kebon Jeruk is computerized. 2) Sales made by PT Istana Kebon Jeruk are of two types, namely: Cash Sales & Credit Sales. 3) The recording and reporting system in the accounting information system at PT Istana Kebon Jeruk has used *Otoblitz software*. 4) The accounting information system implemented by the company is mostly appropriate and effective because it is in accordance with the theory in CHAPTER II so that it can support the company's internal control. 5) The company has also conducted or implemented education and training programs, especially in the field of sales in an effort to improve the ability of employees according to their work needs with the hope that the company has competent and honest employees in carrying out activities in the company. 6) The linear regression analysis partially proves that sales AIS has an effect on internal control of 0.406 and AIS accounting acceptance has an effect on internal control of 0.114. and 7) Simultaneously, the SIA sales and cash receipts SIA together have an effect on internal control of 0.118.

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