



INTERNAL CONTROL IN SALES ACCOUNTING SYSTEM

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ABSTRACT

The importance of internal control in sales recording activities has become a business necessity. Therefore, building an accounting system is a necessity that companies need to build adequate recording facilities, so that company finances are under control. In addition, the internal control system in sales can assist companies in making decisions for business development and improvements. This study aims to describe how the implementation of the company's internal control relates to sales through the accounting system. This study used a qualitative approach with descriptive analysis. The research was conducted at automotive companies in Jakarta. As for the correspondents in this study are those who directly use the sales accounting system. The results of the study suggest that the sales accounting system can be an internal control tool for leaders in seeing the actual level of sales and profits. In addition, the accounting system provides accurate information regarding the company's financial position, thereby helping top management to make decisions/make policies.

Keywords: Sales, Accounting-Based Recording System, Internal Control, Automotive

I. 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 [1]. The global crisis that occurred was 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 [2]. Based on the preliminary analysis, the researcher concludes that competition in the automotive business in Indonesia is very tight, especially in the types of private car vehicles. established *dealers*, new car brands and new car products that have sprung up, as well as the number of car ownership that is 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, which is to obtain the maximum profit, in accordance with the theory of corporate goals [3].

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 management coordination. 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 activities and cash receipts according to the procedure.

In this day and age, most companies use computerization 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 companies if they have an information system, especially an accounting information system, is being able to maximize the company's own profits, and being able to provide accurate financial information so that its users are right in making decisions. The system itself is a series of parts that are



interdependent and work together to achieve a certain goal. A system must be composed of smaller sub-systems that are also interdependent and work together to achieve goals [5]. 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 when making these decisions [6].

From the explanation above, it can be argued, the accounting information system is an information system that converts business transaction data into useful financial information for the user [7]. The purpose of an accounting information system is to support daily operations, support management decision making and fulfill obligations related to accountability. Accounting provides two reports for external and internal users. For external information generated is usually in the form of financial reports consisting of balance sheets, profit and loss and changes in cash flow. External users use financial reports to make decisions on investment, taxation, granting credit and others. For internal users, reports generated by accounting are used for the benefit of managing the organization.

One of the activities that is the main source of income as well as generating 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, companies must be more careful and thorough in selecting staff or employees who carry out sales transactions to company consumers and also companies must have good internal controls. 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 receive money directly when the company delivers goods to consumers. And transactions will be recorded in the sales journal and cash receipts. 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 [8].

Accounting Information System for Sales and Cash Receipts is part of an accounting information system that explains how to carry out sales procedures from receiving sales orders to cash receipts for sales [9]. The sales and cash receipts system will provide information about how the transaction is carried out, what documents are needed and which parties are involved in authorizing sales transactions and cash receipts.

Another factor that must also be considered by a company is 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. If an information system has no 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 serial numbered), then even if using an accounting application, then theft of cash received from sales can easily occur [10].

Poor accounting information systems and internal controls will have a negative impact on the company. Accounting Information System which describes the internal control system as a protector that protects assets from unwanted events that attack the company, the possibility is bad if there is no internal control including, attempts for unauthorized access to company assets (including information) fraud committed by insiders and outside the company, errors due to incompetent employees, faulty computer programs, and *input* and erroneous actions such as unauthorized access by *hackers* and virus threats that destroy databases. The absence or weakness of these controls is referred to as *exposure*, namely increasing the risk that the company will



experience financial losses or losses due to unwanted events. These control weaknesses expose the company to one or more types of risk [11].

II. THEORY BASIS

The main goal of every business is to make a profit. Sales are one way how companies get these benefits [12]. Sales are activities or company efforts in selling goods or services, with these activities the company benefits in the form of profits from the difference in production costs.

The explanation above is very clear that sales are the main activity that is very important to the achievement of goals and the 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 thus called a sales accounting information system.

In addition to sales AIS, cash AIS has an important role for the company in controlling its finances. The cash receipts accounting information system makes it easy for companies to record various transactions quickly and easily, so that this affects the services provided to consumers [13]. Where consumers feel served quickly and responsively. In addition, the cash receipts SIA system also helps companies see actual transaction turnover, the purpose of which is to assist leaders in making policies and making decisions.

The purpose of having a sales SIA and cash receipts SIA is to make it easier for companies to control their business (internal). Companies can quickly see various actual problems, companies can find out how good the sales turnover is, companies know better how good the service is provided, companies know how good the quality of human resources they have and companies know how the level of customer satisfaction is [14].

Of course, the above conditions provide input for the company to make a comprehensive policy and decision-making in properly organizing all existing activities and people, up to the stage of certainty of placing the right person in the right position. Then it will be easier for the company to supervise and monitor directly, thereby knowing the real problems in the field and the company can evaluate and provide feedback. As the results of previous studies prove that AIS sales and cash receipts have a strong correlation with the company's internal control [15, 16].

From the previous explanation above regarding the purpose of SIA sales and cash receipts related to the company's internal control according to Wijaya, DA, & Priono [17] and Rahmawati [18], and supported by previous research, it can be concluded that the relationship between SIA sales and cash receipts with internal control is effective.

III. RESEARCH 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 analysis technique used is by means of a description of the Data Flow Diagram (DAD) and the *Internal Control Questionnaire* (ICQ) technique.

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

In conducting research, the author tries his best to collect data so that the accuracy of the research results obtained can be guaranteed. The data sources the authors collect consist of primary data and secondary data.



1. Primary data taken directly from PT. Kebon Jeruk Palace by directly observing the activities at PT. Istana Kebon Jeruk and giving questionnaires directly to employees involved with sales and cash receipts activities at PT. Kebon Jeruk Palace.
2. The author obtained secondary data by studying the SOP that was applied to PT. Kebon Jeruk Palace, see evidence of transactions related to sales and cash receipts activities and do not forget the author to read reference books related to the research theme.

IV. RESULTS AND DISCUSSION

Sales Accounting Information System Analysis

1. Customer Process

It is known that the sales force has carried out their duties in accordance with the existing SOP. That is doing promotions, selling vehicles to customers, and maintaining a good name. but there is one SOP that is not yet clear from the process above, namely the SOP for fostering good relations with customers. Looking at the sales process above, it can be seen that the marketing personnel's relationship with 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. Even though the internal control clearly states the existence of Integrity and Ethical Values that must be upheld by every employee of PT. Kebon Jeruk Palace. It is undeniable that in practice, the majority of salespeople only pursue sales targets, so good relations are only built during the negotiation process until the consumer decides to buy a vehicle, when the buying and selling process is complete, the vehicle is in the hands of the consumer, the relationship between the consumer and the marketing personnel is broken. .

2. Sales Process

In general, all sales functions have carried out their respective responsibilities and authorities properly. where the task of the sales force is to coordinate with the SPV regarding the PO, then the SPV coordinates with the sales manager and related sections and the sales manager verifies the order data.

3. Accounting Process

On process Accounting consists of finance and *accounting departments*. If you look at the existing SOPs, 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 SPV *sales* , sales managers, *sales* and finance managers. This is in accordance with the SOP of the financial section, namely managing and monitoring the financial system to ensure that the financial system is implemented accurately and on a timely basis and has fulfilled aspects of internal control, namely ensuring proper authorization of transactions.

4. Process *Admin Sales*

Based on a 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 performed by the finance department, namely printing proof of payment. This means that there is overlapping *job desks* and this is not in accordance with good internal control, namely adequate segregation of duties.

5. Warehouse Process

Based on a comparison of the DAD, SOP and internal control, that the implementation of the warehouse work is in accordance with the SOP and fulfills internal control aspects, namely adequate segregation of duties. In accordance



with its duties, the warehouse department prepares vehicles, issues unit exit letters, travel documents and prepares *drivers* vehicle delivery

6. Delivery Process

Based on a comparison of the DAD, SOP and internal control, that the implementation of the work of the dispatch section is in accordance with the SOP and fulfills internal control aspects, namely adequate segregation of duties. In accordance with the duties of the shipping department, namely delivering vehicles to consumers by coordinating with the warehouse, *sales* and *SPV sales* as well as bringing complete vehicle documents.

Findings of AIS Sales

From the observations and descriptions that have been described by the author above, it can be stated that all cash receipts processes have been running according to their respective posts and the process is also in general in accordance with the theory of cash receipts, although not in the same detail. with theory. In addition, 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 internal control at PT. Kebon Jeruk Palace, namely risk assessment. Where the accounting recording 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 set by the company have been implemented effectively and efficiently or not. This evaluation is carried out by making a questionnaire on the basis of standard procedures set by the company regarding sales and cash receipts from PT. The Kebon Jeruk Palace was then given to the relevant employees who did the work on sales and cash receipts, then the authors analyzed the results of the questionnaires that had been answered by these employees.

V. CONCLUSIONS

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 *the 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 carried out or implemented education and training programs, especially in the field of sales in an effort to improve employee capabilities according to their job needs with the hope that the company will have employees who are competent and honest in carrying out activities in the company. 6) Linear regression analysis partially proves that sales AIS has an effect on internal control of 0.406 and accounting receipts AIS has an effect on internal control of 0.114. and 7) Simultaneously that SIA sales and SIA cash receipts jointly affect internal control by 0.118.

The findings above suggest several suggestions for improvement that can be recommended, including:

1. PT Istana Kebon Jeruk can establish effective communication with *the main dealer* (PT. Imora Motor) in order to expedite the sales system. Because according to the authors who have conducted research, there is often a long delay in pivots. If there



- is timeliness in the delivery of goods, the level of customer satisfaction will automatically increase and affect a higher level of sales.
2. PT Istana Kebon Jeruk continues to encourage the performance of its sales force to maximize company sales. Such as by giving attractive bonuses and incentives as well as providing motivation (*briefings*).
 3. PT Istana Kebon Jeruk consistently makes improvements to the duties and responsibilities of each employee, so that a *double position* which can lead to future mistakes.
 4. The results of the regression analysis prove that the acceptance of accounting AIS has a small effect on internal control. It is hoped that the company will continue to make improvements to the accounting system in order to support better work effectiveness in the future.

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