Planning An Accounting Information System For Sales And Receivables To Support Internal Control

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Abstract

The Accounting Information System in individual companies still uses methods that are not good records, provide inaccurate information, and can be a potential fraud in financial management. The purpose of this study is to make observations about the Accounting Information System, especially in the sales and receivables cycle. As well as to find out the ideal accounting information system for the sales cycle and receivables of PT. Prima Bhakti Primary. This research uses qualitative research methods. The data used in this study are primary and secondary data which will then be analyzed into a conclusion and advice for the company. The result of the research that has been carried out in the Accounting Information System in the sales cycle and receivables used by PT. Prima Bhakti Pratama is good enough, but several things must be considered to maximize the company’s internal control, namely carrying out a rotating rotation process at each position to minimize fraudulent acts that occur in financial management.

Key words: accounting information system planning, receivables cycle, sales cycle, internal control

Introduction

In today’s era, the main problem that is in the public’s attention is the economic problem. The increasingly rapid economy causes increasingly sharp competition between companies. Indonesia’s economic recovery after the crisis has begun to show its impact on increasing business activity today. The company’s main activity that triggers other activities is sales. With increased sales, the company will get increased profits if it is supported by good internal control so that the company can maintain its viability in the long term.

In making sales, a company usually sells goods in two ways, namely by cash sales and credit sales. But with so many companies that are currently established, intense competition in the business world is not a foreign problem, so it is no longer possible for companies to conduct sales transactions only in cash. For this reason, we need a business that can guarantee the survival of a company, namely to control a market and increase sales, so many companies provide convenience facilities in marketing their products, one of which is by selling on credit, because this can lead to receivables and bad debts.

Management always makes decisions based on accurate and actual information, to obtain the appropriate information, a system that regulates the flow and processing of data is needed. For the company to be well controlled, a
A good Accounting Information System is needed and supported by good and trained human resources to facilitate company operations that allow leaders to continuously know the actual state of all company activities. Often the Accounting Information System implemented by the company does not match the desired information needs, this is due to the lack of management planning in decision making in determining the information system and software that is by the type of business being run by the company.

**Method**

This study uses a theoretical research method that presents information through sources relevant to the topic and does not use empirical methods. The type of research used is descriptive research that produces an overview of the topic under study. The data analysis technique used is the Miles & Huberman method with an interactive model. This interactive model consists of: (a) collecting data; (b) data reduction; (c) data display; and (d) conclusion. In addition, data collection is obtained from the review process of scientific journals obtained from literature such as scientific journals, books, essays, and other print media that are following the topics studied.

**Results and Discussion**

From a total of 100 respondents, the majority of the respondents' business locations were in Tangerang City, with 42 respondents. The remaining 58 respondents were in Tangerang Regency, with as many as 30 respondents, and 28 respondents in South Tangerang City. Based on the type of culinary business, respondents were divided into three groups, namely food MSMEs with 49 respondents, beverage MSMEs with 37 respondents, and food and beverage MSMEs with 14 respondents. Most of the respondents, totaling 52%, have used the digital wallet payment system for more than one year, while 48% of the respondents have only used this digital wallet payment system for less than one year.

**Planning for Sales and Accounts Receivable Information Systems**

Sales activities that take place at trading companies require a good and adequate system considering that these activities are the main activities that have an impact on achieving company profits. A good system of sales and accounts receivable activities will produce precise, accurate, and reliable information so that it is useful for users of the information.

It is very important to plan for information systems in carrying out operational activities. Planning is an early stage of system development which has a very important role in the survival of the system. The use of a system to process data that is not controlled will pose a risk that has a broad impact on the company. By conducting research, it can be found the weaknesses of the system or deviations that occur. So a recommendation or input can be given for improvement in carrying out future activities.

In this section, we will discuss what sales and accounts receivable information systems are suitable for PT. Prima Bhakti Pratama which is a distributor of snacks.

**Network Procedures that form a credit sales information system at PT. Prima Bhakti is as follows:**

a. Sales Order Procedure
   In this procedure, the related section is the sales section of the sale. The salesman is a sales staff who receives orders from customers (deal prices), after okay all salesmen or sales staff make or write an order letter (SP) (must be filled in completely and in clear writing with initials and full name, after being signed by the authorized supervisor, it is submitted to the invoice section to be made or typed in a Computer Letter and then submitted to the Accounting Supervisor to be signed in our respectful column.

b. Shipping Procedure
   Based on the travel document that has been signed by the relevant department, the invoice section will hand over the travel document to the warehouse head, coordination of the handover of goods is done by writing into the travel document receipt, the warehouse head or his assistant after receiving the travel document immediately separates them based on the route the customer area to arrange delivery, after that the goods are allowed to leave but before the driver brings the goods, a note is made via the vehicle by the warehouse admin staff.

c. Billing Procedure
   The travel document that has been signed by the customer is received by the warehouse staff section for further recording in the handover notebook to the accounts receivable section, after that, it will be stored by the accounts receivable section to make a list of bills according to the salesman’s billing route when the note is ready due date.

d. Receivable Recording Procedure
Based on the receipt, it will be recorded in the accounts receivable card by the accounts receivable department and the sales journal by the accounting department at the end of the month.

**Sales Return Information System Procedure Network at PT. Prima Bhakti Pratama**

The goods ordered by the customer under certain conditions can be damaged or the quality of the goods ordered does not match the customer’s order or does not sell well. In this case, the goods ordered can be returned.

Sales return transactions occur when the company receives a return of goods from the customer. Returns of goods are authorized by the Salesman Supervisor, Warehouse Head, and Marketing Manager.

Network Procedures in the sales return information system are as follows:

a. **Sales Return Notification Procedure**
   In a sales return transaction, the first procedure is a notification regarding a sales return from a customer which the salesman makes a Return Taking Note (NPR) authorized by an official in the sales department. Based on the NPR, the warehouse head then arranges a schedule for taking returns to the store according to when there is delivery to the customer area.

b. **Goods Receipt Procedure**
   Goods taken from the customer’s warehouse along with the NPR are handed over to the assistant head of the warehouse for inspection. After checking the goods, the warehouse admin staff records it in the goods receipt report, then the NPR is given to the accounts receivable section to be re-examined and given a price and a travel document number to cut the customer’s receivables in question, for which a Sales Return Note is made by the invoice. The accounting department records sales returns at the end of the month.

**Network of Accounts Receivable Information System Procedures at PT. Prima Bhakti Pratama.**

The network of accounts receivable information system procedures consists of procedures for recording accounts receivable and accounts receivable statement procedures. The procedure for recording accounts receivable aims to record the mutation of the company’s receivables caused by credit sales transactions, cash receipts from customers, sales returns, and write-offs of receivables. And the receivable statement procedure is one of the outputs used to communicate the company’s receivables information to each of its customers. This statement of receivables can be in the form of a letter that presents the number of the debtor’s obligations on a certain date along with the details.

In the organizational structure of PT. Prima Bhakti Pratama the recording of receivables owned by the company is carried out by the accounts receivable department. The duties of the accounts receivable department related to the recording of receivables are as follows:

a. Make a record of each customer’s receivables in the form of a credit card.
b. A statement of receivables will be sent to the customer if the debt exceeds the deadline.
c. Make a note of credit history in the analysis of the age of receivables.

**Sales Information System Planning at PT. Prima Bhakti Pratama**

To implement a reliable information system in the presentation of sales information for PT. Prima Bhakti Pratama first we see the need for computers as a means to present information quickly and correctly, in PT. Prima Bhakti Pratama users - users who have computer facilities are presented as follows:

a. FAA Manager 1 Unit
b. Spv. Accounting 1 Unit
c. Spv. Finance 1 Unit
d. Accounting Staff 1 Unit
e. Cashier and Bank 1 Unit
f. Accounts Receivable & Accounts Payable 1 Unit

After we look at the number of computers available, it can be said that there is a shortage in the use of computers where there is the use of 1 computer unit for two people, this will cause a delay in presenting the information needed immediately. while in the case of a computer network, it is necessary to use a windows server network program

The sales information system proposed by the author can be seen in the document which will be explained in a narrative as follows:

a. The invoice department receives an order letter from the salesman and prepares 4 copies of a travel document
b. Prior to making a travel permit, the order must be sent to the credit department, in this case, the accounts receivable section, for credit approval.
c. The Accounts Receivable Section validates the order letter by considering the credit records stored in the credit department. The accounts receivable department will initialize the order letter to show approval and return it to the invoice department.
d. After the invoice section receives validation from the accounts receivable section, a travel document is immediately made to then submit the travel document to the FAA Manager to be signed after that make a receipt for the travel document to the warehouse.
e. The warehouse after checking the stock then immediately arranges the delivery of goods to the customer.

The following will discuss the planning of a sales accounting information system based on computer program processing while narratively it can be explained as follows:

a. The invoice department receives an order letter from the salesman and prepares 4 copies of a travel document.
b. The computer program edits transactions check customer credit by referring to a credit history file and produces a transaction file in the form of an order letter.
c. The order letter transaction file is then processed and a travel document is made, then the program updates the accounts receivable file and inventory file.
d. The end of this part of the process produces output in the form of 4 copies of travel documents where after being signed by the official concerned, a recap of the travel document number is printed or called a memorandum via vehicle as proof of delivery of the travel document to the warehouse.
e. The warehouse section after receiving the travel document and the note via the vehicle then arranges the delivery of the driver which is followed by loading the goods into the car, the 4th copy of the travel document is taken for deduction in the manual supply card.

Internal Control Planning In Sales Information System PT. Prima Bhakti Pratama

Planning for internal control of the sales system that will be implemented by PT. Prima Bhakti Pratama includes planning internal control sales system planning. In this sub-chapter, internal control will be discussed on its main elements consisting of organization, authorization system and healthy procedures and practices applied in the company.

Organization In designing a company related to the credit sales system, the main elements of the internal control system are described as follows:

a. The invoice section must be separate from the accounts receivable section.
The separation of the two parts is intended to create internal checks on credit sales transactions. In credit sales transactions, the invoice has a tendency to input as many goods as possible regardless of whether or not the receivables arising from the transaction are collected. Therefore, in PT. Prima Bhakti Pratama does not have a credit department that specifically handles customer credit, but in this case, the finance accounting manager doubles as a credit department because the computer program is recommended for PT. Prima Bhakti, there is a notification if the customer has exceeded the credit limit and day limit for further authorization by the accounts receivable department.
b. Invoicing must be separate from finance accounting.
The separation of the two sections is intended to create internal checks because in fact, the invoicer is actually under the sales department because it is closer to the sales department and immediately confirms if there is something odd with the order letter.
c. The receivables section must be separate from the cash section.
In the organizational structure in Figure 3.1, the accounts receivable section which is responsible for recording receivables and the cash section responsible for cash receipts originating from the settlement of receivables is in the hands of the cashier. The separation of these two functions will prevent manipulation of accounts receivable records.
d. Transactions must be carried out by more than one person or more than one function. In designing a system to carry out the company’s main activities, the main elements of the internal control system must be considered, namely that each transaction must be carried out by involving more than one employee or more than one part. With the use of internal control elements, the work of one employee is checked for accuracy and reliability by other employees so as to produce good internal checks. Therefore, in the credit sales system, strong internal control elements must be designed, such as credit sales transactions must be carried out by the sales department, invoice section accounts receivable section, and warehouse section.
Authorization System and Recording Procedures.

The security of the company’s assets will be guaranteed and the recorded accounting data will be guaranteed accuracy and reliability if every transaction that occurs is authorized by the authorized party and recorded through certain recording procedures.

Based on research that has been done at PT. Prima Bhakti Pratama, the elements of control over the authorization system and recording procedures in the sales return system are as follows:

a. Receipt of orders from customers is authorized by the sales department in this case the salesman after approval from the related superior.
b. Credit approval is authorized by the finance accounting manager or director by signing the authorization form.
c. Delivery of goods to customers is carried out by the warehouse department by asking for a signature and stamp from the customer as a sign that the goods have been sent and received by the customer on the shipping document.
d. Recording into the accounts receivable card by the accounts receivable department and the sales journal is authorized by the accounting department.
e. Recording of accounts receivable is based on the sales receipt.

From the elements mentioned above, improvements that must be made in the authorization system and recording procedures are:

a. The absence of orders from customers used in the initial credit sales transactions causes a lack of information about orders from customers to various parties in the organizational structure to carry out the fulfillment of orders received from customers.
b. There are dual duties, namely the finance accounting manager who also serves as a credit function in charge of checking credit status and authorizing credit.

Sales Return Information System Planning at PT. Prima Bhakti Pratama

The sales return information system proposed by the author can be seen in the document which will be explained in a narrative as follows:

a. The sales department, in this case the salesman, makes a Return Taking Note (NPR) to be subsequently signed by the relevant superior, in this case the marketing manager.
b. After being signed by the relevant official, the NPR is given to the warehouse department to be arranged according to the delivery route to the customer’s area.
c. Furthermore, after the goods are received by the warehouse, the warehouse assistant calculates the physical number of goods according to what is listed in the NPR, if appropriate, then it is charged to the driver, if true, the initial warehouse in the column is accepted.
d. Next, the NPR is given to the accounts receivable section to determine the NPR to cut what number, which customer, and the value of the item.
e. The NPR, which has been completed with this information, will then be input by the invoicing department into a computer program to make a Sales Return Note (NRP) consisting of 4 copies and then given to the salesman to confirm the return value and copied to the warehouse for additional stock and to the sales department. receivables to be combined with travel documents

The following will discuss the planning of a sales return accounting information system based on computer program processing shown in the system flow chart, while narratively it can be explained as follows:

a. The invoice department receives a Sales Return Note from the accounts receivable department and enters it into a computer terminal that is connected to a computer program in the IT department.
b. The computer program edits transactions, and adds stock to the computer and reduces the value of customer receivables.
c. The transaction file of the Return Note is then processed and a Sales Return Note is made. The program then updates the accounts receivable file and inventory file.
d. The end of this process produces output in the form of 4 copies of travel documents which after being signed by the official concerned in this case the warehouse department, sales department and Spv Accounting.
e. After receiving the NRP, the warehouse department immediately inserts it into the manual stock card to add stock.

Internal Control Planning on Sales Return Information System PT. Prima Bhakti Pratama

Planning for internal control of the sales return system that will be implemented by PT. Prima Bhakti Pratama includes planning internal control sales system planning. In this sub- chapter, internal control will be discussed on
its main elements consisting of organization, authorization system, and health procedures and practices applied in
the company.

**Organization**

In designing a company related to the credit sales system, the main elements of the internal control system are
described as follows:

a. The invoice section must be separate from the accounts receivable section.
   The separation of the two parts is intended to create internal checks on sales return transactions. In sales return
   transactions, the invoice tends to input the NPR by cutting off any travel documents, this will confuse the balance
   of receivables per travel document because they are cut off by improper returns.

b. Invoicing must be separate from finance accounting
   The separation of the two sections is intended to create internal checks because actually, the invoice is under the
   sales department. After all, it is closer to the sales department and immediately confirms if there is something
   odd with the Return Taking Note if the goods do not match what is stated in the NPR.

c. Transactions must be carried out by more than one person or more than one function. In designing a system to
   carry out the company’s main activities, the main elements of the internal control system must be considered,
   namely that each transaction must be carried out by involving more than one employee or more than one part. With
   the use of the element of internal control, the work of one employee is checked for accuracy and reliability by other
   employees to produce good internal checks. Therefore, in the credit sales system, strong internal control elements
   must be designed such as, sales return transactions must be carried out by the invoice section, the warehouse
   section, the accounts receivable section, and the sales department. There are no sales return transactions that are
   carried out completely by only one function.

**Authorization System and Recording Procedures.**

The security of the company’s assets will be guaranteed and the recorded accounting data will be guaranteed accuracy
and reliability if every transaction that occurs is authorized by the authorized party and recorded through certain
recording procedures.

Based on research that has been done at PT. Prima Bhakti Pratama, the elements of control over the authorization
system and recording procedures in the sales return system are as follows:

a. Making a Sales Return Note is carried out by the sales department, in this case, the salesman as sales staff, after
   making the NPR then authorization is carried out by the relevant official in the sales department.

b. The signed NPR is then given to the warehouse department to be sent to the customer as a letter of withdrawal
   of goods, after the goods are received by the warehouse, the NPR is signed by the warehouse department as the
   recipient of the goods.

c. The Warehouse Section then gives the NPR to the Accounts Receivable section to include the number of deductions
   for the travel document. Furthermore, the accounts receivable section submits the NPR to the section.

d. The NPR is then input into a computer program to be printed into a Sales Return Note which is then authorized by
   the accounts receivable department, warehouse department, sales department

e. The recording of the occurrence of sales returns is based on the Return Taking Note From the elements mentioned
   above, improvements that must be made in the authorization system and recording procedures are:

   1. Withdrawal of goods from customers requires a Return Taking Note stating that the salesman approves the
      collection of goods from the store.

   2. There is a calculation of sales returns witnessed by the relevant salesman so that there is no difference in
      returns in deducting the balance of receivables.

**Accounts Receivable Information System Planning at PT. Prima Bhakti Pratama.**

Information systems are indeed very necessary in the presentation of a report that can be accounted for, therefore
before carrying out an operational activity, it is necessary to design an appropriate system for the business processes
of the company concerned.

Accounts receivable information system proposed by the author to be applied in PT. Prima Bhakti Pratama to be
able to clarify the terms for the handover of invoices between the finance department and salesmen, to avoid the
misuse of duties and responsibilities regarding the provisions and rules of the game, it can be seen in the document
flow chart which will be explained in a narrative as follows:

a. The receivables section checks the return letter and matches it in the Vehicle Via Memorandum (NVK) made by
   the invoicing section to be further recorded in the coordination book and the serial number of the travel document,
   after completion it is stored in a file folder based on the name of the salesman.
The following will discuss the planning of a sales accounting information system based on computer program processing which is shown in the system flow chart while narratively it can be explained as follows:

a. Receivables section receives a list of invoices from the cashier and inputs it into a computer terminal that is connected to a computer program in the IT department
b. The computer program edits the transaction, checks the accounts receivable file in the program to update the accounts receivable file.
c. The end of this part of the process produces an up to date credit card because everything runs automatically.

**Internal Control Planning on Accounts Receivable Information System PT. Prima Bhakti Pratama**

Planning for internal control of the accounts receivable system that will be implemented by PT. Prima Bhakti Pratama includes planning for the internal control system of the accounts receivable system. In this sub–chapter, internal control will be discussed on its main elements consisting of organization, authorization system, and health procedures and practices applied in the company.

**Organization**

In designing a company related to the credit sales system, the main elements of the internal control system are described as follows:

a. The accounts receivable section with the cashier section must be separate.
   The separation of the two parts is intended to create an internal check on the settlement of trade receivables transactions. This is due to the tendency to equate billing lists with physical money if it is the cashier who inputs the program.
b. The cash box key is only held by the cashier
   This has the consideration that if there is a loss then the liability is in one part only, it does not extend to other parts.
c. Transactions must be carried out by more than one person or more than one function. In designing a system to carry out the company’s main activities, the main elements of the internal control system must be considered, namely that each transaction must be carried out by involving more than one employee or more than one part. With the use of internal control elements, the work of one employee is checked for accuracy and reliability by other employees to produce good internal checks. Therefore, in the accounts receivable system, strong internal control elements must be designed, such as, accounts receivable settlement transactions must involve only 2 parts, namely the accounts receivable section and the cashier section.

**Authorization System and Recording Procedures.**

The security of the company’s assets will be guaranteed and the recorded accounting data will be guaranteed accuracy and reliability if every transaction that occurs is authorized by the authorized party and recorded through certain recording procedures.

Based on research that has been done at PT. Prima Bhakti Pratama, the elements of control over the authorization system and recording procedures in the accounts receivable system are as follows:

a. The list of invoices made by the accounts receivable department is initialed by the Finance Spv to be checked for complete travel documents submitted to the salesman.
b. The list of bills brought by the salesman after being billed will be written in the billing results in the billing list after being initialed by the Spv. Salesman and marketing manager.
c. The list of bills that have been matched by the cashier between the physical money and the list of bills will be initialed with an appropriate mark.
d. The final result of the cashier’s calculation with the accounts receivable section will be initialed by the finance accounting manager.
From the elements mentioned above, improvements that must be made in the authorization system and recording procedures are:

(a) There is no money handover note made by the salesman for the cashier that is entered in the cash box, this is done to ensure how much cash the salesman enters into the cash box.
(b) There is a confusion of duties where a receivables admin is needed to assist the accounts receivable department in preparing bills and receivables operational activities.

Conclusion

After analyzing the system that occurred at PT. Prima Bhakti Pratama, the authors conclude that planning for an information system of accounts receivable and sales to support internal control can be concluded as follows:

a. In terms of human resources in PT. Prima Bhakti Pratama is sufficient, this can be interpreted that every existing personnel has occupied their respective parts so that the internal control process in terms of segregation of duties has been carried out.

b. For information systems at PT. Prima Bhakti Pratama is planned to run in real-time where all transactions must be carried out on time.

c. All parts have functions that are interconnected with one another.

d. However, it all depends on the readiness of each staff in the face of change because before replacing or starting an information system we must first look at the educational background of each staff, this is to ensure that the system will run well.

References