

## **Accounting Information System Analysis on the Effectiveness of Internal Control Credit Sales at CV Sentosa Maju Jaya Purwodadi**

Nabila Firnansyah Widiyanto<sup>1</sup>, Nursiam<sup>2</sup>

<sup>1</sup>*Faculty of Economic and Business Bachelor of Muhammadiyah University, Surakarta, Indonesia*

<sup>2</sup>*Faculty of Economic and Business Bachelor of Muhammadiyah University, Surakarta, Indonesia*

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**Abstract:** This study aims to describe the accounting information system and internal control in credit sales applied to CV Sentosa Maju Jaya Purwodadi, in addition to analyzing whether the accounting information system and internal control in credit sales applied to CV Sentosa Maju Jaya Purwodadi are by system theory accounting information and internal control. This research uses a descriptive method. Data collection methods used are interviews, observation, and documentation. The data analysis technique used is the triangulation technique. In practice, accounting information systems and internal controls at CV Sentosa Maju Jaya Purwodadi still need to be by the theory of accounting information systems and internal controls. This is because there are multiple positions where sales perform shipping and billing functions. Apart from that, the function of the warehouse with the office administration section also has concurrent duties at the same time in the administration section in terms of inputting data into the system. The credit sales accounting information system implemented by CV Sentosa Maju Jaya Purwodadi already uses a computerized system properly. However, in practice, there are fewer by the theory.

**Keywords:** Accounting information system, Internal Control, Credit Sales

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### **1. Background**

The development of technology is currently experiencing sophisticated progress, including in managing the company is required to have already progress in its activities, where the company has used computerization to access all the activities carried out by the company. A good accounting and internal control information system help the company in every activity. Increasing technological developments also affect the development of performance in achieving company goals. The increasing technology in carrying out operational activities must also be supported by the presence of human resources or qualified employees to support the achievement of the company's main objectives. Implementing Accounting Information Systems in the company will also support the performance of human resources or employees. An accounting information system (AIS) is a collection of resources, such as people and equipment, organized to convert financial and other data into information (Bodnar, 2003).

Accounting information systems in companies are used as a technology to compile and produce quality information. In order to support sales activities, a manager is very interested in information related to sales to present information about sales so that it can be used to make further decisions. Accounting Information System comprises humans, technology, information, and work procedures that process, store, analyze and disseminate information to achieve a goal.

Internal control of the company is one of the main functions of the Accounting Information System. Therefore, accounting information systems must be able to support internal control applied by the Company, Accounting Information Systems will record all activities of the company automatically so that the company's leadership will obtain reports that are useful for Assess the company's efficiency, establish policies, and make decisions (Mulyati, 2016).

The company's operating activities are effective depending on management policies. The management prioritizes internal control so that all parts of the organizational structure will comply with the policies and procedures set by the company. Understanding internal control is an important element because, with this understanding, the application of control keys can be described in sales transactions. The need for control of the credit sales system can be met for control to be met.

A credit sales accounting information system will not be able to run properly and smoothly if there is no internal control in the system. The control is intended to prevent unwanted things such as fraud, and unwanted errors can be resolved. So the credit sales accounting information system supported by internal control is expected to assist management in making decisions to increase sales volume. The importance of applying sales

accounting information systems to improve the efficiency of the performance of the company or business.

In addition, the party authorized to manage a company is obliged to account for the management of the company so that company managers are faced with demands for mastery of knowledge, technology, skills, and management capabilities. Managing a company is inseparable from various interrelated activities, where one activity supports other activities. One of the important activities in the management of the company is the management of sales activities. Two important things in sales activities need to be considered. Namely, sales are activities with a high risk of misappropriation and are a source of the company's income.

## **2. Theoretical Background**

### **2.1 Global Theory**

#### **2.1.1 Contingency Theory**

Contingency theory is a concept formulated by Drazin and Van de Ven. This theory proposes three important contingency research approaches: selection, interaction, and system. Contingency theory broadly states that organizational effectiveness is a function of conformity between environmental systems in which an organization operates. Contingency theory is the first and best-known tool for explaining variations in organizational structure. According to (Paranoan et al., 2019), the use of SIA in a company is seen as a computer user increasing his ability to use a computer. Thus, the more proficient the user, the more effective the application of Accounting Information Systems in a company will lead to increased performance of the individual concerned.

### **2.2 Theoretical Basis**

#### **2.2.1 Accounting Information System**

According to (Bodnar, 2003) an Accounting Information System (AIS) is a collection of resources, such as people and equipment, arranged to convert financial and other data into information. This information is then communicated to various decision-makers. Accounting Information System is a procedure used to convey activity data, especially financial information, to interested parties. The elements of the accounting system are forms, records, and equipment used to process data in generating financial information required by management (Hidayat et al., 2013).

#### **2.2.2 Internal control**

Internal control is an activity in the form of procedures that must be carried out to give proper confidence that an activity does not deviate from what it should be. Companies increasingly need internal control to carry out their activities effectively and efficiently (Yuanita, 2012).

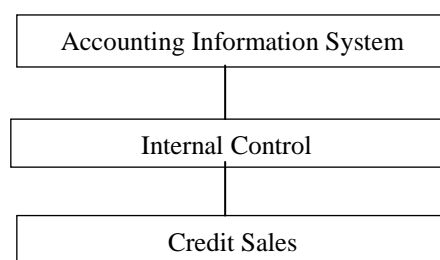
According to (Saraswati et al., 2014), the internal control system is the unity of the organizational structure and tools that support to supervise the activities related to the use of company property and minimize the occurrence of errors, fraud, and misappropriation that occurs in the company so that the company's operational activities can run smoothly to support the achievement of the company's.

#### **2.2.3 Credit Sales**

The credit sales accounting information system includes ordering orders and collecting receivables. This system's activities start from data collection, survey, analysis, generating reports, invoice issuance, and delivery of goods to the billing process.

(Mulyadi, 2016) states that a sales accounting information system is a sales activity carried out by the company by sending goods by the buyer's order. The company has the right to collect payment for the goods/services. Mulyadi's explanation can explain that the process involves many parties. When credit sales are necessary, enterprises accrue receivables. In receivables, there is a need for good collection and control. Therefore, the process of the sales accounting system requires good accuracy.

### **Research Framework**



### **3. Methodology**

#### **Research Design**

In conducting this research, the type of research used is qualitative. Data obtained from the company will be prepared, explained, and then analyzed so that conclusions can be drawn by producing a good method as a consideration for the company in making decisions. Qualitative research is research that intends to understand the phenomenon of what is experienced by the subject of research holistically and by way of description in the form of words and language in a particular context that is natural and by utilizing a variety of Natural Methods. Research by the method seeks to photograph the situation as it is, in as much detail as possible and completely, subsequently analyzed and concluded as a picture of a situation. The object to be studied by researchers is CV Sentosa Maju Jaya Purwodadi.

#### **Place and time of research**

This study's location is where the study process used to obtain research problem-solving takes place. This research was conducted at CV Sentosa Maju Jaya Purwodadi, at Jl. Hayam Wuruk No.59 Purwodadi, Grobogan, Central Java. This research place is used to obtain data, information, and matters relating to research interests. Research time is the period used for research ranging from preparing research proposal planning to doubling the research results report.

#### **Data Collection Techniques**

Research techniques used by the author to obtain data are as follows: Field Research is to obtain primary data by way of direct research to CV Sentosa Maju Jaya Purwodadi as the object of research, namely using:

##### **1. Observation**

The observation technique is that the researcher systematically records and directly observes the phenomenon under investigation. The author collects data in this study by observing the direct credit sales at CV Sentosa Maju Jaya Purwodadi. This data collection method records the information witnessed during the study and the necessary things related to the data under study.

##### **2. Interview**

This interview technique directly obtains information by asking for information from the First party, who is considered to be able to give answers and information to the questions given. This is done by holding talks directly with CV Sentosa Maju Jaya Purwodadi employees.

##### **3. Documentation**

According to (Kholidah & Widyawati, 2017), documentation, namely data collection, is obtained by collecting accounting records, official company documents, and archives of the company concerned. The author examines and studies the company's documents related to the object of research, namely documents, forms, and procedures related to sales accounting information systems and sales systems used in CV Sentosa Maju Jaya Purwodadi.

#### **Data Analysis Techniques**

This study uses qualitative descriptive analysis techniques to manage the data by triangulation. Data analysis is the process of systematically searching and compiling data obtained from observations, interviews, field notes, and documentation studies by organizing data into synthesis, arranging it into patterns, choosing which are important and which will be studied, and making conclusions so that they are easily understood by themselves and others (Sugiyono, 2009).

(Sugiyono, 2009) states that triangulation combines various data collection techniques and sources. According to (Moleong, 2012) data triangulation is a data validity checking technique that utilizes something else from outside the data for the sake of checking or as a comparison for the data.

### **4. Result**

#### **Sales Concept**

The concept of sales is the idea that customers will buy products on a large scale if the company has a good sales strategy. CV Sentosa Maju Jaya Purwodadi is a company with sales that encourage members to play an active role in developing the company. Moreover, in making the sale, CV Sentosa Maju Jaya Purwodadi has done with cash sales system/cash, credit sales, and sales on consignment.

#### **4.2.1 Credit Sales System Analysis CV Sentosa Maju Jaya Purwodadi**

##### **Activity Description**

Explanation of sales on credit conducted by CV Sentosa Maju Jaya Purwodadi is an expansion of the marketing area and can relieve consumers in buying the products they need. Moreover, this can increase sales of products in CV Sentosa Maju Jaya Purwodadi. In the object of research, CV Sentosa Maju Jaya Purwodadi has a flow or stages of sales on credit as follows :

- 1) Sales confirm to the customer
- 2) to confirm the used sales memorandum
- 3) note of sale given to the head of the warehouse
- 4) Once confirmed, the head of the warehouse then gives orders to the warehouse officer to prepare the goods to be sent to the customer
- 5) Make a road letter after checking that the goods are ready. The goods are sent directly to the customer
- 6) sales member Red Notes sales to customers who buy on credit
- 7) Sales withdraw credit sales to customers every 1 Week.

#### **4.2.2 Functions Related to credit sales**

##### **1) Sales Function**

This function is responsible for receiving orders from consumers who want sales on credit, providing information to the head of the warehouse, and requesting credit sales Authority.

##### **2) Credit Function**

This function is responsible for researching customers' credit status and providing credit-granting authority to customers.

##### **3) Warehouse Function**

Warehouse function There is an organizational structure in the field of Administration, which is responsible for the goods in the warehouse and preparing goods ordered by consumers—moreover, hand over the goods to be taken to the vehicle when it wants to be delivered. In the warehouse function, a warehouse administration is responsible for making a road letter that is recorded based on the number of goods sent to consumers, which sales will bring.

##### **4) Delivery Function**

This function in credit sales transactions carried out by CV Sentosa Maju Jaya Purwodadi is responsible for delivering goods on orders received from the sales function. The sales do this delivery function by bringing a letter from the warehouse administration. This function also plays a role in controlling the number of goods and customer development.

##### **5) Billing Function**

This function is duplicated by the function of delivery or parties from sales. This decision is made based on the efficiency of time and cost. This billing function runs with consumer reports regarding credit sales transactions and billing with evidence.

##### **6) Accounting Function**

This accounting function is responsible for the cash receipt of income from each consumer credit sales transaction. The system input process is carried out by the Financial Accounting Division of CV Sentosa Maju Jaya Purwodadi by looking at the proofs of payment obtained from the billing function. In the system, input will be seen as the balance between the financial income statement in the company's system. This function also inputs the number of items sold through a system.

#### **4.2.3 Documents Used in credit sales**

Documents used in carrying out sales on credit are:

##### **1) Sales Note**

This document is used for sales transactions and has four copies. Where four copies are white, red, yellow, and blue. White notes are given if customers buy goods in cash or cash, Red Notes are given to customers when buying goods on credit, yellow notes are as archives from the admin for input, and Blue Notes are used for Archives in the company.

## 2) Billing Statement

This bill records every payment the customer makes for goods purchased on credit. After the customer pays the bill, the sales Party will record it on the bill note. Then the sales report and provide the bill to the Administration are input into the system.

### 4.2.4 Network of Procedures that make up the credit sales accounting system

#### A) Credit approval procedure

The credit sales procedure at CV Sentosa Maju Jaya Purwodadi begins with a request through the sales department. A leader has full power over the approval of the credit request. The procedure to be fulfilled is as follows:

- 1) customer requests for purchases with credit that are through the sales
- 2) reference to a trusted person
- 3) if agreed, then the process can be done

#### B) Part of the Sales Order

The function is a continuation of the process of Credit Agreement and approval from the leadership. The sales department performs this function.

#### C) Goods delivery procedure

In this procedure, the goods are purchased on credit then sales provide a red Sales note to the buyer as proof that it has been purchased on credit. At the same time, the white Note and the others were brought back by sales to the company.

#### D) Billing procedure

This procedure contains a customer bill where sales record the installment costs incurred by the customer on the bill.

#### E) Receivables recording procedure

Recording of receivables recorded by the cash section of the company in the procedure of recording receivables.

### 4.2.5 Elements of Internal Control

A structure of internal control preparation in the company aims to prevent an error. To achieve the company's objectives, internal control must be carried out properly in each company. The existence of internal control on a mistake that has occurred can be quickly known and resolved as soon as possible. The main elements of internal control are :

- 1) an organizational structure that strictly separates functional responsibilities.
- 2) a system of authorities and record-keeping procedures that adequately protects wealth, debt, income, and expenses.
- 3) healthy practices in carrying out the duties and functions of each organizational unit.
- 4) employees whose qualities correspond to their responsibilities.

**Table 4.1**

Triangulation analysis of the application of credit sales accounting information system on  
 CV Sentosa Maju Jaya Purwodadi  
 Triangulation of credit sales accounting system functions on  
 CV Sentosa Maju Jaya Purwodadi

No	In Theory, According To (Mulyadi, 2016)	Practice in CV Sentosa Maju Jaya Purwodadi	Description
1	Sales Function. This function is responsible for receiving a letter of order from the buyer.	Sales Function. This function is responsible for receiving letters of order from buyers who want credit.	Fit
2	Credit Function. This function is responsible for charging the customer's credit card	Credit Function. This function is performed by the sales area manager and reported to the leadership.	Fit
3	Warehouse Function.	This function is responsible for storing	Less appropriate

	This function is responsible for storing and preparing the goods the customer orders.	and preparing goods ordered by customers. This function works with the office administration, which is also a warehouse administration for warehouse stock data input into the system.	because the warehouse function is also responsible for warehouse administration for warehouse stock input into the system
4	Delivery Function. This function is responsible for delivering the goods based on the sender's order letter received from the sales function.	This function is responsible for delivering goods based on the sales note and billing the customer in one go. Sales in the process of shipping goods perform this function.	Less appropriate because the delivery function is also responsible for billing the customer
5	Billing Function. In sales credit, this function is responsible for creating and sending sales invoices to customers	The billing function is jointly responsible by sales in the sales process and delivery of goods at the same time	Less appropriate because the function billing delivery has performed the function
6	The Accounting Function. This function is responsible for recording receivables arising from credit sales.	This accounting function is responsible for cash receipts from sales transaction revenue, as well as this function also inputs data on the number of goods that have been sold.	Fit

**Table 4.2**  
 List of Documents Used In Accounting Information Systems  
 Credit Sales

CV Sentosa Maju Jaya Purwodadi

No	In Theory, According To (Mulyadi, 2001)	Practice in CV Sentosa Maju Jaya Purwodadi	Description
1	A delivery order. This document is for processing credit sales to customers.	Note of sale, this document is responsible for the goods ordered by the consumer in the sale on credit.	Fit
2	Sales invoice. This document is used to record the onset of receivables	Note of sale: This document records the payment of goods purchased by the customer on credit. After the sales record, the Note will be taken to the company to be submitted to the Administration to enter the data.	Fit

**Table 4.3**  
 Records Used in the Credit Sales Accounting Information System  
 CV Sentosa Maju Jaya Purwodadi

No	In Theory According To (Mulyadi, 2016)	Practice in CV Sentosa Maju Jaya Purwodadi	Description
1	Journal Of Sales. This accounting record is used to record both cash transactions and man credit.	Journal Of Sales. This accounting record is used to record sales transactions in cash or credit.	Fit
2	Accounts Receivable Card. It is a ledger that contains details of the company's receivables mutations to debiturnya	Accounts receivable card. Which is a ledger that contains the details of the company's mutations, examples of mutations in the company's receivables to customers, and customer data.	Fit
3	Inventory Card. It is a helper book containing details of each type of inventory	Inventory Card. It is a helper book containing details of each type of inventory mutation.	Fit

	mutation.		
4	Warehouse Card. The warehouse function organizes this record to record mutations and physical inventory of goods stored in the warehouse.	Warehouse Card. This card is organized from the warehouse function of the administration section.	Fit
5	General Journal. This record records the cost of products sold during a certain accounting period.	General Journal. Conducted to record the cost of products sold in a certain period.	Fit

**Table 4.4**  
 Elements of Internal Control in credit sales  
 CV Sentosa Maju Jaya Purwodadi

No	In Theory According To (Mulyadi, 2016)	Practice in CV Sentosa Maju Jaya Purwodadi	Description
1	The organizational structure that separates the responsibilities of functions firmly	At CV Sentosa Maju Jaya Purwodadi organizational structure has been well structured. However, there are still employees who concurrently hold two positions.	Less appropriate because there are still employees who concurrently hold two positions. Example: the dispatch function also does the billing that the billing function should do
2	System of authorities and record-keeping procedures that have provided adequate protection against wealth, debt, income, and expenses	CV Sentosa Maju Jaya Purwodadi, there is GL (General Ledger) to record.	Fit
3	Healthy practices in carrying out the duties and functions of organizational units	CV Sentosa Maju Jaya Purwodadi division has performed its duties and functions well.	Fit
4	Employees with their qualities by their responsibilities.	CV Sentosa Maju Jaya Purwodadi employees have been assigned to the division on their quality.	Fit

## 5. Conclusion

### Conclusion

Based on the results of research and discussion on the influence of the characteristics of management accounting information on managerial performance at CV Sentosa Maju Jaya Purwodadi, the authors can draw the following conclusions:

1. The credit sales accounting information system applied by CV Sentosa Maju Jaya Purwodadi already uses a computerized system well. However, in practice, there is less to the theory. This is because there are multiple functions, namely the shipping function and the billing function performed by a salesman and the warehouse function with the office administration also concurrent tasks simultaneously on the Administration regarding data input into the system.
2. Moreover, the internal control applied by CV Sentosa Maju Jaya Purwodadi is not by theory because there are still employees who do two jobs at once.

### Research Limitations

1. This study was conducted on only one company. So, the results from this study are less generalizable to all companies.
2. We have limited research subjects. This research depends on the researcher's interpretation of the meaning of the existing in the interview, so there is still a tendency to bias against the interview results.

#### **Suggestion**

1. Further research can expand the location of the study so that the expected level of generalization of the analysis can be more accurate.
2. Further research is expected to add the research subject to reduce bias. Then researchers can conduct mentoring during the interview to minimize the tendency of bias against the results of the interview.

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