

ANALYSIS AND DESIGN CASH SALES ACCOUNTING INFORMATION SYSTEM AT UTAMA ALUMINIUM STORES

¹Azhelia Syafira, ²Lana Sularto

^{1,2}Accounting Department, Faculty of Economics, Gunadarma University

Jl. Margonda Raya No. 100, Depok 16424, West Java

syafiraazhelia@gmail.com, лана@staff.gunadarma.ac.id

Abstract

This research was conducted at Utama Aluminum Store which is a company engaged in general trading or general supplier and manufacture of various doors, frames, windows, X Panda, mosquito wire, and window displays. The purpose of this study was to determine and evaluate the cash sales accounting information system that was running at Utama Aluminum Store and to provide an alternative design of cash sales accounting information systems at Utama Aluminum Store. The data used in this study are primary data obtained directly from Utama Aluminum Store and secondary data obtained in the form that has been in the form of publications. The analytical tool used in this study is a qualitative descriptive analysis tool by analyzing the system using the COSO method, which then continues the conceptual design phase by designing a document flow chart (flowchart), Data Flow Diagram (DFD), Entity Relationship Diagram (ERD), Normalization. After that proceed to the physical design stage but only limited to designing database design, input and output design. Based on the results of the study, the researchers found that the cash sales system run by the company was less effective because there were still a number of tasks in the sales section, and the warehouse section, and also the documents used were still not meeting the system requirements. In addition, the resulting report is a sales report that is only recorded in a book that can cause the resulting report to be ineffective and cause fraud. Furthermore, the researchers designed a cash sales accounting information system that is able to overcome these weaknesses and shortcomings.

Keywords: Analysis, Accounting Information System, Cash Sales, Design

INTRODUCTION

In the current era of globalization the economy is growing rapidly, especially in the business world and the industrial world with the number of new companies emerging. The number of new companies creates competition in domestic companies increasingly stringent and every company wants to win the way that the company remains standing and can compete, named by working effectively, efficiently, and precisely with a high level of

accuracy in order to continue to run and survive in the competition competitive. For this reason, a very effective and efficient information system is needed. Companies are required to be fast, careful and precise in making decisions that have a significant impact on competition such as on-time delivery of goods, quality of goods, and order satisfaction. To meet the information needs of

internal parties and external parties, a system of accounting information systems is arranged.

An accounting information system is one type of information system needed by a company in handling its day-to-day operational activities to produce accounting information as well as other information regarding the company's business processes needed by management and other related parties in relation to decision making and other policies.

Utama Aluminium Store is a company engaged in general trading and manufacturing work on the manufacture of doors, frames and windows. Currently Utama Aluminum Store has 3 permanent employees and has several daily employees if there is a large project. This Utama Aluminum store has a turnover of around Rp.50,000,000 to Rp.300,000,000 per month where the presentation of the cash sales transaction is around 70% and the credit sales are 30%. But in the cash sales accounting information system that occurred in Utama Aluminum Store, it still uses a simple manual system in recording cash sales transactions. In the process of recording transactions into documents such as SPH, order letters, sales invoices, and travel documents are still manually. In addition, cash sales accounting records are still carried out in a simple notebook and the resulting report is in the form of an annual sales report.

Based on the results of the interviews conducted, there has been an error in recording the nominal number on the sales invoice which resulted in a decrease in sales at the end of December 2017 by 10% which should have

been around Rp. 65,000,000 while the cash received at that time was only around Rp. 61,000,000 with a decrease in sales resulting in reduced profits. This happens due to a lack of recording in the sales section and a human error. For this reason, Utama Aluminum Store is expected to implement an adequate accounting information system so that it can oversee sales activities so that it runs effectively and efficiently.

In carrying out its function there is a trap of tasks that occur, where the sales part concurrently as well as the finance and accounting department, and there is no part of the delivery of goods, so that the warehouse part that performs the task. For this reason, an improvement is needed in the current system and designing an accounting information system that suits the needs of the company so that the company's operating activities become better and provide good information for the company.

The purposes of this study are to analyze the cash sales accounting information system that was running at Utama Store Aluminum, to analyze whether the cash sales accounting information system in Utama Store of Aluminum is running according to the Internal Control Standards, and to make an alternative design of the cash sales accounting information system at Utama Aluminum Store.

LITERATURE REVIEW

a. Understanding of the System

According to Mulyadi (2016: 2) The system is a group of elements that are

closely related to each other, which function together to achieve a certain goal.

b. Understanding Information

According Jogiyanto (2014: 8) explains that information is information is data that is processed then becomes a form that is more useful and more meaningful for those who receive it, describe an event (event), and real unity (fact and entity) and used for decision making.

c. Understanding of Accounting

According to Diana and Setiawati (2011: 14) accounting is the process of identifying, measuring, recording and communicating economic events of an organization (business or non-business) to parties with an interest in the business information (information users).

d. Definition of Accounting Information Systems

According to Moscovice and Simkin in Jogiyanto (2014: 17) accounting information systems are a component of an organization that collects, classifies, processes, analyzes, communicates information on financially oriented decision making that is relevant to external parties and parties within the company (in principle is management). Related functions in cash sales are: sales functions, cash functions, warehouse functions, shipping functions and accounting functions. Documents used in the cash sales system are: cash sales invoices, cash register ribbons, credit card sales slips, bill of lading, COD sales invoices, bank deposit

receipts and recapitulation of cost of goods sold. The procedures that make up the system are: sales orders, cash receipts, goods delivery, cash sales records, cash deposits to banks, recording of cash receipts, and recording of cost of goods sold.

e. Internal Control System

According to COSO defining internal control as a process implemented by the board of commissioners, management, and those under the direction of both, to provide reasonable assurance that the control objectives are achieved by considering matters such as: effectiveness and operational efficiency of the organization, reliability of financial reporting and suitability with applicable laws and regulations. The five components in the COSO control model are the control environment, control activities, risk assessment, information and communication and supervision.

f. System Analysis and Design

According Jogiyanto (2014: 129) system analysis can be defined as the decomposition of a complete information system into its component parts with a view to identifying and evaluating problems, opportunities, obstacles that occur and the expected needs so that improvements can be proposed. While system design can be interpreted as preparation of implementation design, illustrates how a system is formed, in the form of depiction, planning and sketching or arrangement of several elements that are separated into a single

unit that is complete and functioning, concerning the configuration of software components and devices hard from a system (Jogiyanto, 2014: 197).

RESEARCH METHOD

The object of this study is the Utama Aluminum Store located on Jl. Raya Rawa Panjang, Bekasi Barat. Tel (021) 824111333. Utama Aluminum Store was founded in 2012 which was founded by Mr. Suyadi as the sole owner in the Utama Aluminum Store. Utama Aluminum Store is engaged in general trading or general supplier and manufacture of various doors, frames, windows, etc. specialist in aluminum and glass. At present the company has 3 employees and 4 workers.

The data in this study uses primary data and secondary data. Primary data is collected from interviews with the company while secondary data is in the form of documents used in cash sales transactions at the Utama Aluminum Store. The procedure in collecting data for this research is by conducting interviews, observation and documentation. While the analysis technique used is descriptive qualitative analysis using flowcharts, data flow diagrams (DFD), entity relationship diagrams (ERD), and normalization. Then conduct physical design which includes input design, database design and output design.

RESULTS AND DISCUSSION

The procedure of the cash sales system that is applied at the Utama Aluminum Store will be explained as follows:

1. Sales Department

- a. Provide a price quote and design to the customer
- b. Receive POs from customers
- c. A copy of the PO received
- d. Sign and stamp the copy of the PO to be sent back to the customer.
- e. Make 3 sales invoices.
- f. Provide a copy of the PO, and sales invoice 1 to the customer, give sales invoices 2 to the warehouse and archive fixed sales invoices 3 and PO.
- g. Receive sales invoice 2 that has been authorized by the warehouse section and receipt transfer from the customer
- h. Make a 2-sheet travel letter.
- i. Make a sales report
- j. Provide travel documents 1 to the warehouse, archive fixed travel documents 2, provide sales invoice documents 2 that are authorized and sales reports to the chief

2. Warehouse Section

- a. Receive sales invoice 2 from the sales department.
- b. Prepare items to be sent according to sales invoice 2.
- c. Authorize Sales Invoice 2
- d. Submit a sales invoice 2 that has been authorized to the sales department.
- e. Receive travel letter 1 from the sales department.

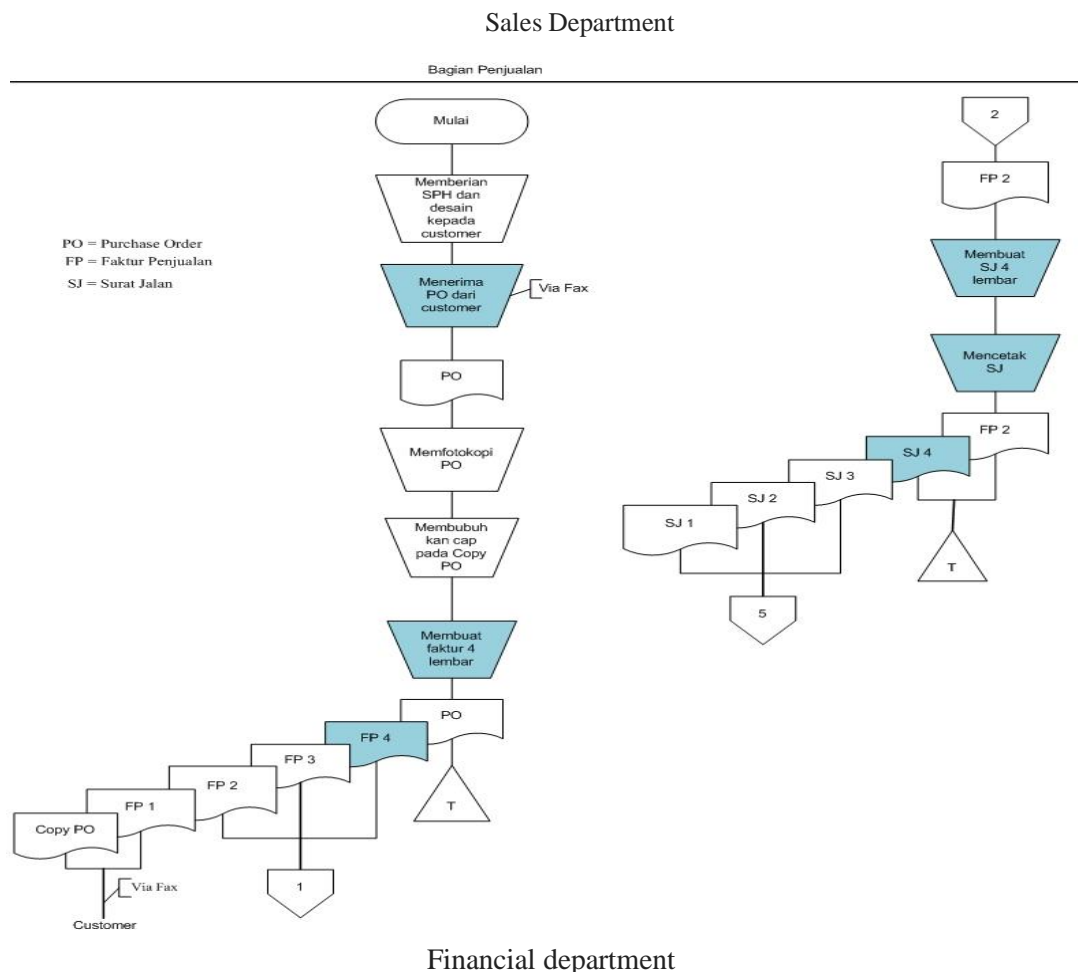
- f. Request customer signature
- g. Submit road certificate 1 along with the goods to the customer.

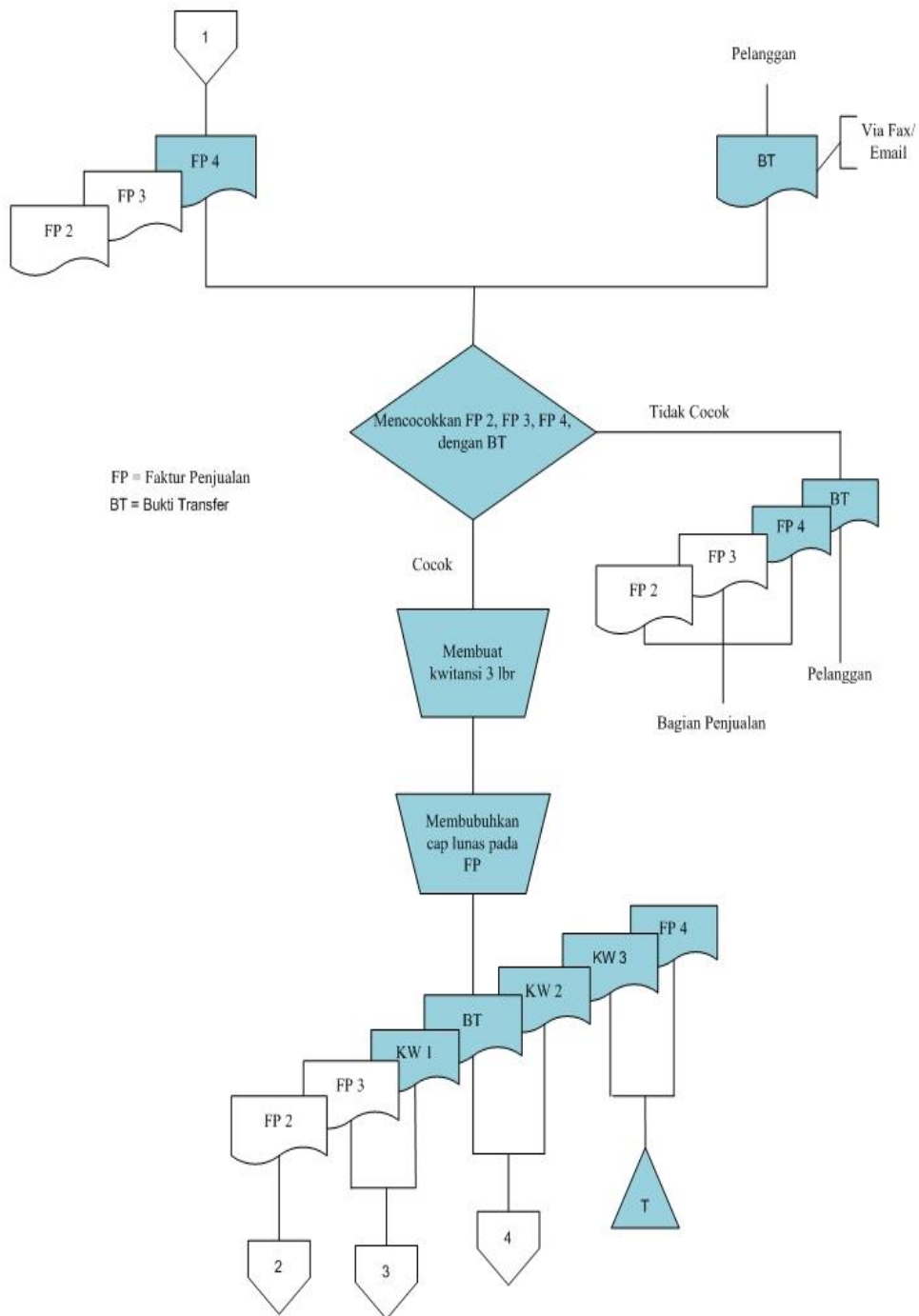
Design of Proposed Cash Sales Accounting Information System

After analyzing the cash sales accounting information system that runs at Utama Store Aluminum and finding some

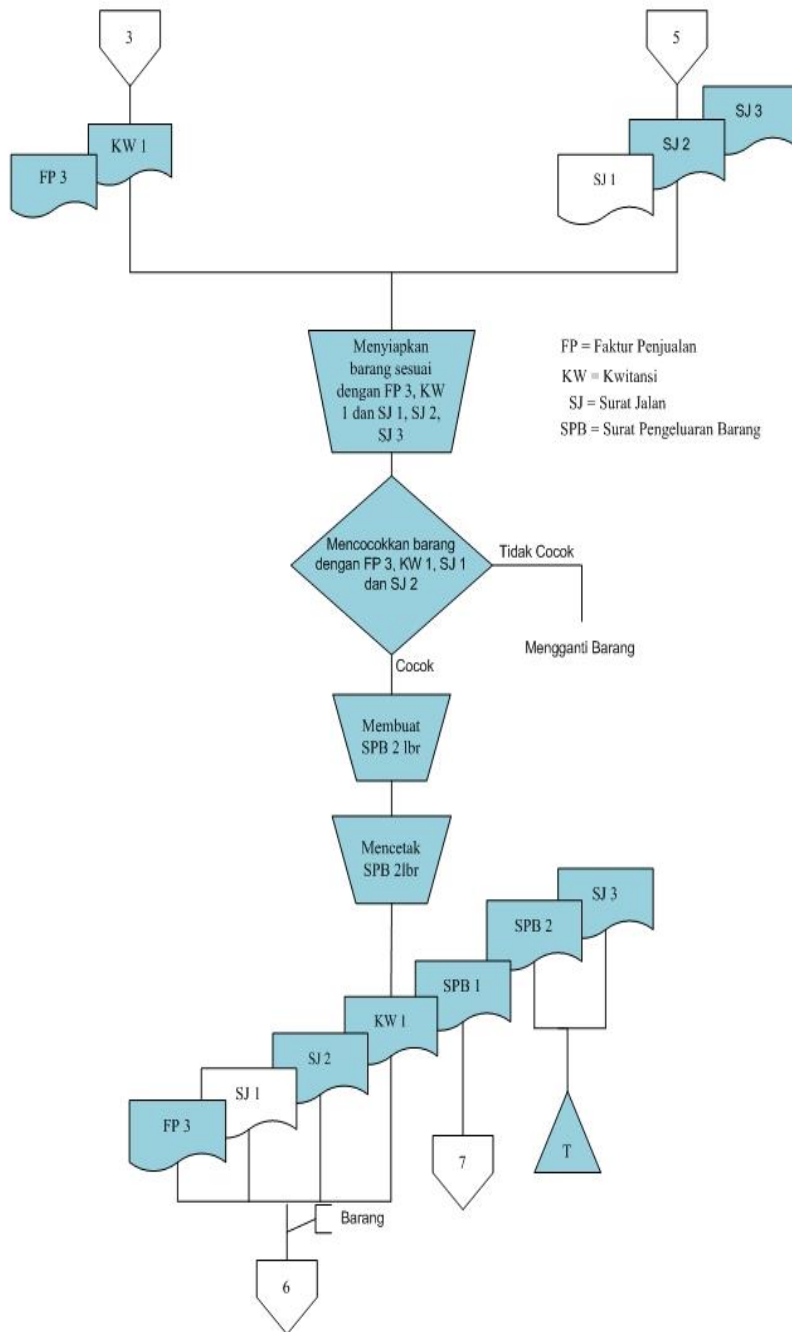
weaknesses in the running system, the researchers will design a proposed payroll accounting information system that is expected to help and simplify the work, especially when recording transaction data and generating accurate information, and effective. Based on the results of the analysis, the researchers propose cash sales procedures at Utama Aluminum Store as follows:

a. Flowchart for Proposed Cash Sales



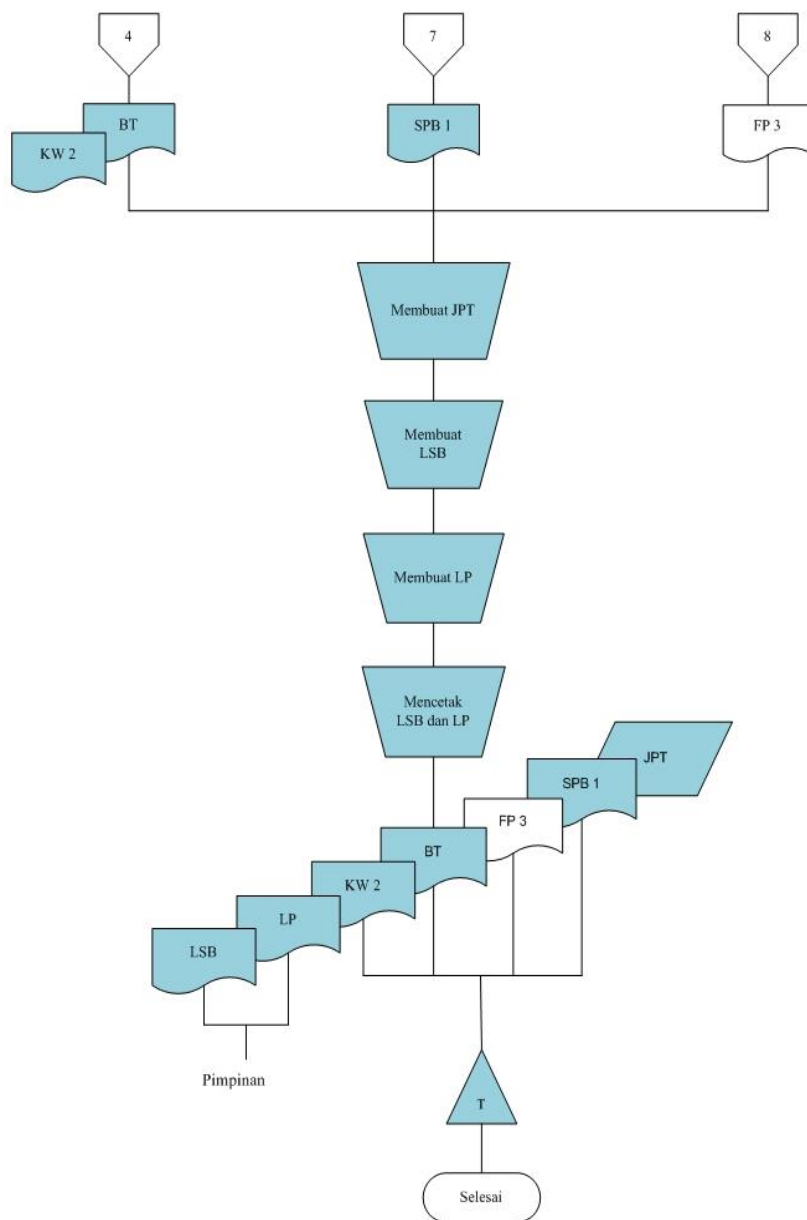


Warehouse Section



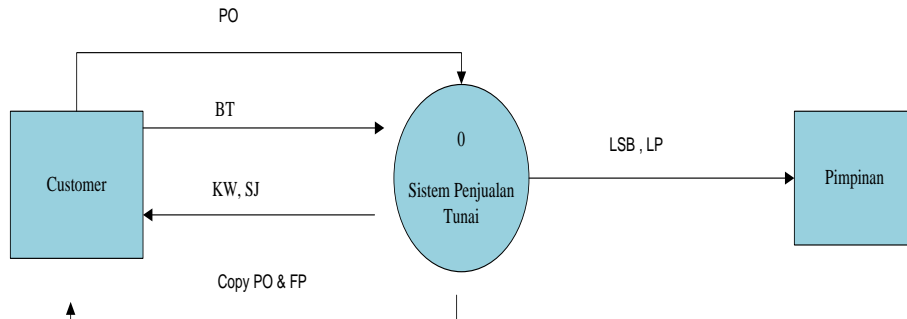
Accounting Department

Bagian Akuntansi

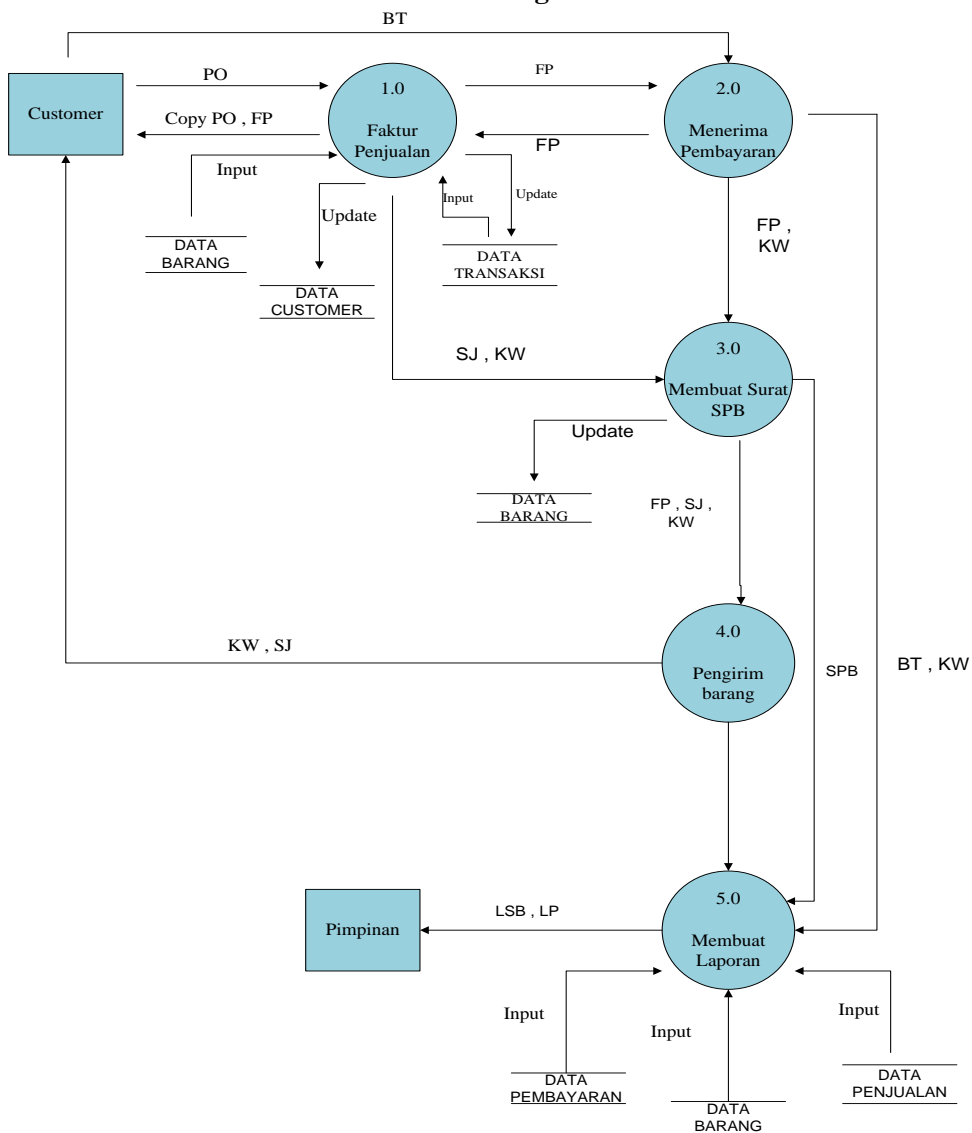


b. Data Flow Diagrams (DFD) for Proposed Cash Sales

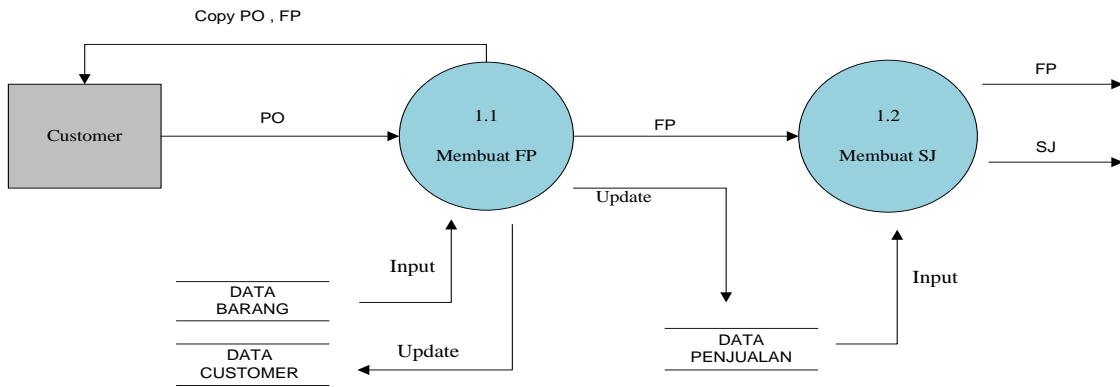
Context Diagram



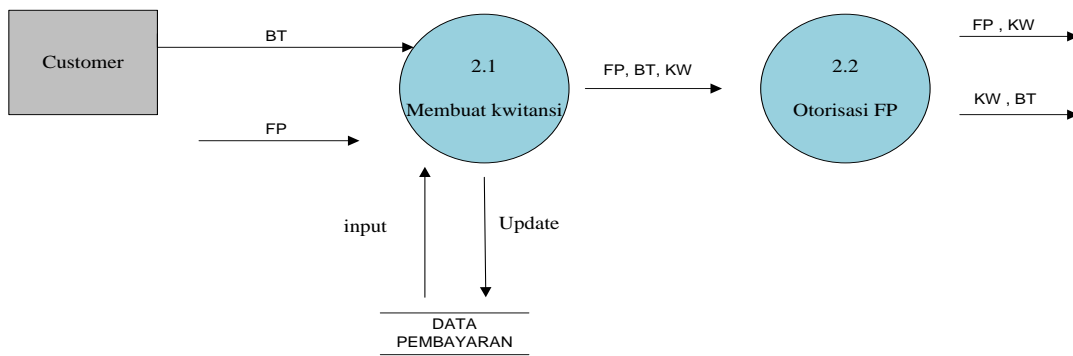
Zero Diagram



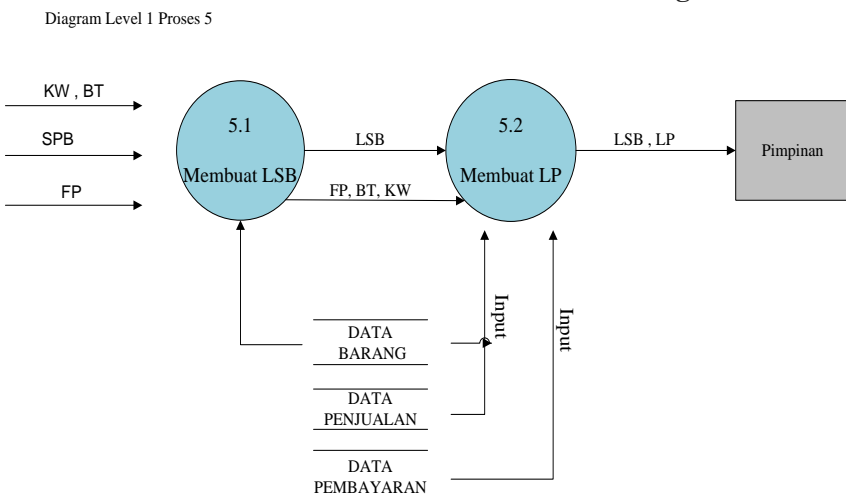
Level 1 Process 1 Diagram



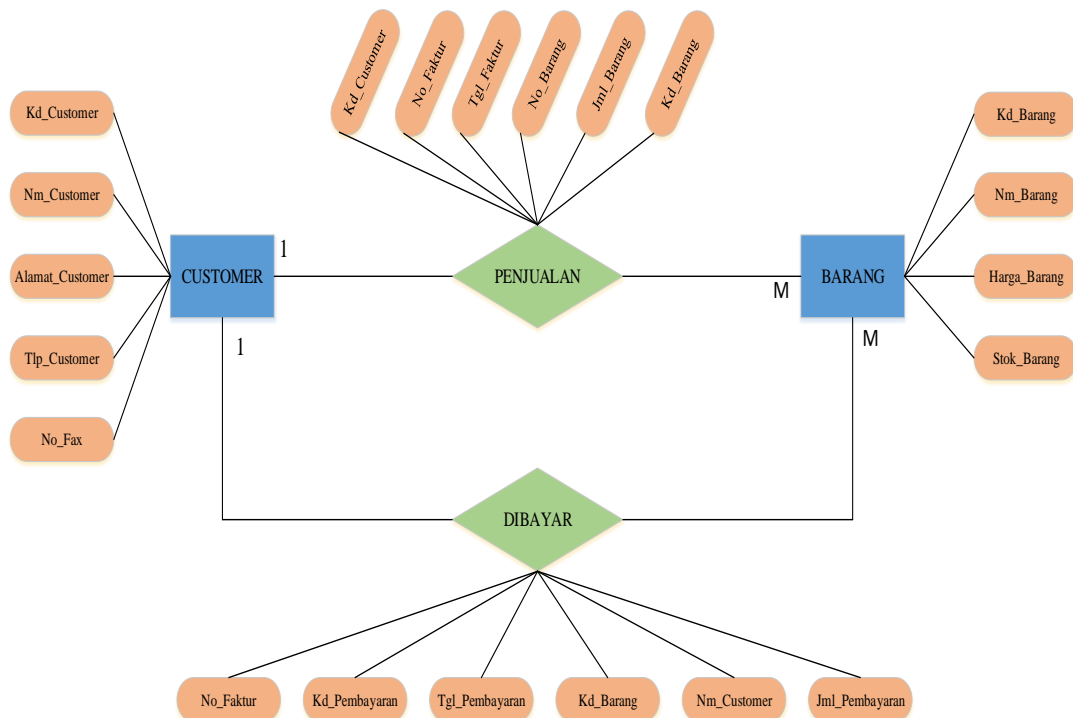
Level 1 Process 2 Diagram



Level 1 Process 5 Diagram



c. ERD for Proposed Cash Sales



d. Normalization

Abnormal Form (UNF)

First Normal Form (1NF)

Kd_Customer	Harga_Barang
Nm_Customer	Nm_Barang
Alamat_Customer	Kd_Barang
Tlp_Customer	Nm_cBarang
No_Fax	Harga_Barang
Kd_Customer	Stok_Barang
No_Faktur	No_Faktur
Tgl_Faktur	Kd_Pembayaran
No_Barang	Tgl_Pembayaran
Jml_Barang	Kd_Barang
Kd_Barang	Nm_Customer
	Jml_Pembayaran

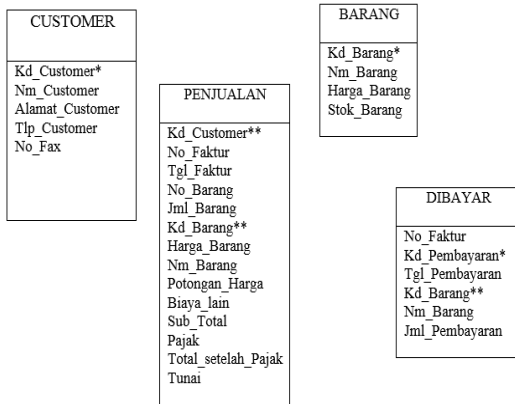
CUSTOMER
Kd_Customer
Nm_Customer
Alamat_Customer
Tlp_Customer
No_Fax

PENJUALAN
Kd_Customer
No_Faktur
Tgl_Faktur
No_Barang
Jml_Barang
Kd_Barang
Harga_Barang
Nm_Barang
Potongan_Harga
Biaya_lain
Sub_Total
Pajak
Total_setelah_Pajak
Tunai

BARANG
Kd_Barang
Nm_Barang
Harga_Barang
Stok_Barang

DIBAYAR
No_Faktur
Kd_Pembayaran
Tgl_Pembayaran
Kd_Barang
Nm_Barang
Jml_Pembayaran

Second Normal Form (2NF)



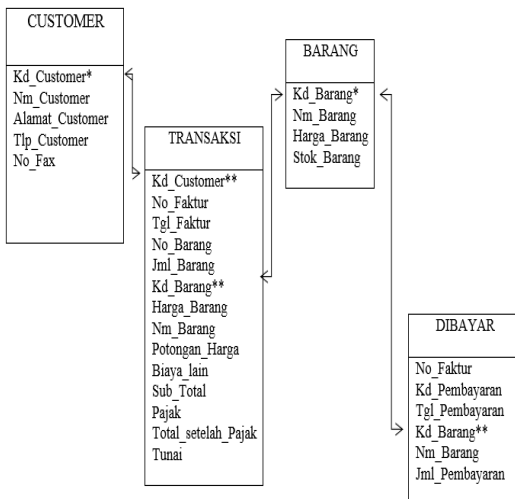
e. Input Design

Input Customer Data

The form titled "DATA CUSTOMER" contains the following fields and buttons:

- Kode Customer :
- No Fax :
- Nama Customer :
- Alamat Customer :
- Telp Customer :
- Buttons: SIMPAN, EDIT, HAPUS, BATAL

Third Normal Form (3NF)



Item Data Input

The form titled "DATA BARANG" contains the following fields and buttons:

- Kode Barang :
- Nama Barang :
- Harga Barang :
- Stok Barang :
- Buttons: SIMPAN, EDIT, HAPUS, BATAL

Input Sales Invoice

Form2

FAKTUR PENJUALAN

Kode Customer : No FAKTUR :

Nama Customer : Tanggal Faktur :

Alamat Customer :

No Barang :

Kode Barang	Nama Barang	Jumlah Barang	Harga Barang	Potongan	Total
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Tanggal Pengiriman : Biaya Lain-Lain :

Sub Total :

Pajak :

Total setelah pajak :

Tunai :

SIMPAN EDIT HAPUS BATAL

Form3

DATA PEMBAYARAN

Kode Barang : No Faktur :

Kode Pembayaran : Nama Customer :

Tgl Pembayaran :

Jumlah Pembayaran :

SIMPAN EDIT HAPUS BATAL

Data Payment Input

F. Output Design

Sales Invoice Output

UTAMA ALUMINIUM
 Jl. Raya Rawa Panjang, Bekasi Barat.
 Telp (021) 82411133

Tanggal :
 Kd. Customer :
 Nama Customer :
 Alamat :

Kode Barang	Nama Barang	Jumlah	Harga	Potongan	Total

Keterangan : Biaya Lain-Lain :

Tanggal Pengiriman : Sub Total :

Pajak :

Total Setelah Pajak :

Tunai :

Homat Kami Penerima

() ()

Tanggal : 28/06/2018 : 10:000 ADMIN

Item Stock Report

Form2

UTAMA ALUMINIUM
 Jl. Raya Rawa Panjang, Bekasi Barat
 Telp (021) 824111333

LAPORAN STOK BARANG
 Juli 2018

Tanggal Cetak : Page 1 of 1

No	Kode Barang	Nama Barang	Harga Barang	Stok awal	Stok Masuk	Terjual	Stok akhir

Payment Data Output

Form1

DATA PEMBAYARAN

Tanggal Pembayaran	No Faktur	Kode Customer	Kode Pembayaran	Jumlah Pembayaran
28/06/2016	FP-280616	CS-013	BT-280616	Rp. 15.500.500

Hapus Keluar

Sales report

Form3

UTAMA ALUMINIUM
 Jl Raya Rawa Panjang, Bekasi Barat
 Telp (021) 82411333

LAPORAN PENJUALAN
 Juli 2018

Tanggal Cetak: Page 1 of 1

No	Tanggal Faktur	No Faktur	Kode Barang	Nama Barang	Harga Barang	Jumlah Barang	Total
Grand Total							

Dibuat Oleh	Mengetahui
Bag Akuntansi	Pimpinan

CONCLUSIONS AND SUGGESTION

Conclusion

Based on the results of the analysis and design of cash sales accounting information systems that have been conducted at the Utama Aluminum Store, the researchers can draw the following conclusions:

1. Cash sales accounting information system at Utama Aluminium Store is not sufficient enough and still has some weaknesses. There are several parts, namely the sales, production and warehouse parts. The documents used are only 3 cash sales invoices and 2 sheets are not stored properly so that it is easy for employees to do fraud. The cash sales system is still carried out manually and in the process of recording transactions into documents and it is still manual so that there are some errors in recording. There are no reports as well. The chief only collects invoices and receipt payment and checks money irregularly
2. Cash sales accounting information system at Utama Aluminum Store is still inadequate with the Internal Control

System (SPI) standards according to COSO including:

- a. Cash sales accounting information systems at the Utama Aluminum Store consist of sales, production, and warehouse parts. There are doubles roles, namely the sales department which functions as well as the finance department and accounting department, the warehouse section which also functions as the shipping department. Therefore additional parts are needed, namely the finance department, shipping department and accounting department.
- b. Lack of routine in affixing a "paid off" stamp, affixing a stamp "already submitted", make a travel letter and record sales every day.
- c. Every time there is a cash sale transaction activity, Utama Aluminum Store is only recorded in an ordinary notebook. When cash sales activities occur, the recording of cash sales is authorized by the sales department because there is no accounting department and the sales department often postpones recording which can lead to fraud.
- d. In the cash sales invoice form that is used in the Utama Aluminum Store, it has not been well structured because there is no item code and type of goods, there are only a lot of goods named item, unit price and item payment amount.

3. Some design alternatives that proposed by researchers consist of proposed flowcharts, DFD, ERD, database design and designing input data for data, goods data, as well as customer data, designing input and output Sales Invoice (FP), designing input and output payment data, design of the Goods Stock Report (LSB) output and design of the Sales Report (LP) output. This design is expected to help in creating fast, precise and accurate recording and reporting

Suggestion

In line with the development of the company, the system used also requires adjustments in order to support the company. These following are some suggestions that might be useful for the company in the future:

1. The company must separate duties and responsibilities so that there is no duplication of duties from the relevant section.
2. The company should pay more attention to the internal control system to procedures in the company's operational activities by looking at the organizational structure, authorization system, recording procedures, and good implementation so that the procedure runs in accordance with generally accepted standards.

3. The company should make improvements to the documents needed in the cash sales system.

4. The company should make monthly stock reports and sales reports.

5. The company should implement a cash sales accounting system that has been computerized to overcome system weaknesses and shortcomings. By implementing a computerized system, the information can be obtained quickly, precisely, and accurately.

6. The company periodically evaluates system requirements, especially those relating to cash sales procedures so that the system that has been designed can be developed and continuously updated to support the company's activities to achieve maximum profit.

REFERENCES

- Diana, Anastasia., dan Lilis Setiawati. 2011. *Sistem Informasi Akuntansi Perancangan, Proses, dan Penerapan*. Yogyakarta : Andi.
- Jogiyanto, H.M. 2014. *Analisis & Desain Sistem Informasi : Pendekatan Tersruktur Teori dan Praktek Aplikasi Bisnis*. Yogyakarta : Andi.
- Mulyadi. 2016. *Sistem Akuntansi* (edisi ke 4 ed.) Jakarta: Salemba empat