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

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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 Aluminium 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 to Jogiyanto (2014: 8) explains that 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 Moscove 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 to 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) 82411333. 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

Sales Department
warehouse section
Bagian Guling

PP 3

KW 1

Menyisakan barang sisa
PP 3, KW 1 dan SJ 1, SJ 2, SJ 3

Menyisakan barang
PP 3, KW 1, SJ 1 dan SJ 2

Tambil Cucok

Cook

Membuat
SPB 2 hr

Mencetak
SPB 2 hr

KW 1

SPB 1

SJB 2

Barang

7

FP 3

SJ 1

SJ 2

SJ 3

FP = Faktor Pemisahan
KW = Kosong
SJ = Surat Jalan
SPB = Surat Pengeluaran Barang

Syafira, Sularto, Analysis and Design ...  
https://doi.org/10.35760/eb.2018.v23i3.1834
b. Data Flow Diagrams (DFD) for Proposed Cash Sales

Context Diagram

```
Customer ----> PO
  |
  BT
  |
Sistem Penjualan Tunai
  |
KW, SJ
  |
Copy PO & FP

Customer ----> PO
  |
  BT
  |
Sistem Penjualan Tunai
  |
KW, SJ
  |
Copy PO & FP
```

Zero Diagram

```
Customer ----> PO
  |
  BT
  |
1.0 Faktur Penjualan
  |
Data BARANG
  |
Input
  |
Update

Customer ----> PO
  |
  BT
  |
2.0 Menerima Pembayaran
  |
Data TRANSAKSI
  |
Input
  |
Update

Customer ----> PO
  |
  BT
  |
3.0 Membuat Surat SPB
  |
Data BARANG
  |
Input
  |
Update

Pimpinan ----> LSB, LP
  |
  BT
  |
5.0 Membuat Laporan
  |
Data PENJUALAN
  |
Data PEMBAYARAN
  |
Input
```
c. ERD for Proposed Cash Sales

![ERD diagram]

d. Normalization

Abnormal Form (UNF)  
First Normal Form (1NF)

<table>
<thead>
<tr>
<th>CUSTOMER</th>
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<td>Kd_Barang</td>
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<td>Nm_Barang</td>
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<td>Harga_Barang</td>
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<tr>
<td>Tarni</td>
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</tr>
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</table>
Second Normal Form (2NF)

Third Normal Form (3NF)

e. Input Design

Input Customer Data

Item Data Input
Input Sales Invoice

Data Payment Input

F. Output Design

Sales Invoice Output

Item Stock Report

Payment Data Output

Sales report
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
