Volume 1 No. 7 2024, 487 - 492
DOI : 10.62335

SINERGI

Jurnal Riset Ilmiah
https://manggalajournal.org/index.php/SINERGI
E-ISSN 3031-8947

EVALUATION OF THE EFFECTIVENESS OF THE SALES ACCOUNTING SYSTEM IN SUPPORTING THE SALES PROCESS AT PT PANCA TEHNIK

Widya Nurhaliza[1], Wia Rizqi Amalia[2]
[1,2]*Program Studi Akuntansi, Universitas Lambung Mangkurat*

E-mail: widyanurhaliza123@gmail.com

INFO ARTIKEL

Riwayat Artikel:
Received :26-06-2024
Revised : 17-07-2024
Accepted :23-07-2024

Keywords: *sales accounting system, account receivables, credit sales*

DOI: *10.62335*

ABSTRACT

Facing intense competition in the service industry, PT. Panca Tehnik Banjarmasin must take advantage of developments in information technology to optimize the sales accounting system. The use of a computer-based accounting system that is integrated with inventory, payment and customer tracking systems can increase efficiency, accuracy and quality of sales services. This system also helps track sales performance and make strategic decisions to face competition. Based on field observations and interviews with a number of related staff, the results of this research indicate that there are weaknesses in PT's sales accounting system. Five Techniques, namely delays in data processing, obstacles in collecting account receivables, no credit limit control, and no database for document storage. The advantages of PT. Panca Tehnik in its sales accounting system is that there is a clear separation of duties, complete and documented archives and documents, and has developed several sales sub-systems that help forecast future sales activities.

INTRODUCTION

PT. Panca Tehnik is a company operating in the services sector founded in 2005. The beginning of the business unit of PANCA GROUP are Services and Production that have served the company mining, plantations, oil and gas. PANCA GROUP is a combination from three companies and one supporting company unit, spread across South Kalimantan Province. This company's business area are Construction Services, Workshop Services & Repair and Supplier. The income generated from sales is the biggest company's net profit. Sales recording procedures is used to record sales transactions for goods or services either credit or cash.

According to Diana and Setiawati (2010) in credit sales transactions if the customer's order has been fulfilled by delivery of goods or services, to a certain period of

time a company has receivables from its customers. Sale Goods or services can be sold through credit or cash sales cash. Preliminary observations were carried out from July to November 2023 in the Accounting division found that In the process of recording income and expenditure, it has been carried out using the Accurate and Microsoft Excel applications, but the company also uses manual recording even though the customers always come in large numbers

In this case, companies need to pay attention to technological developments information is increasing rapidly in the management of sales accounting systems. In In today's digital era, many companies have switched to using accounting systems computer-based sales to increase management efficiency and accuracy sale.

According to Simarmata and Situmorang (2023) with the existence of an accounting system integrated sales with inventory, payment and customers tracking systems, companies can optimize sales processes and improve quality of service to customers, in addition, with the existence of an accounting system good sales, companies can also more easily measure sales performance. This is very important for PT. Panca Tehnik in dealing with intense competition in the service industry.

This research aims to analyze the sales accounting system used by PT. Panca Tehnik, as well as analyzing the strengths and weaknesses of the sales accounting system currently implemented. It is hoped that the results of this research can provide valuable input for companies to improve the efficiency and effectiveness of their sales accounting systems.

RESEARCH METHOD

This is a qualitative research that was conducted to evaluate the effectiveness of the sales accounting system in supporting the sales process at PT Panca Tehnik. The data used in this research are primary data and secondary data. Primary data is obtained through observations and interviews, while secondary data is in the form of financial report data and documentation.

RESULTS AND DISCUSSION

Sales Process at PT. Panca Tehnik

The credit sales process carried out by PT. Panca Tehnik includes integrated steps to understand customer needs, develop agreements, offer products or services, and complete transactions. The following are the general stages in credit sales process:

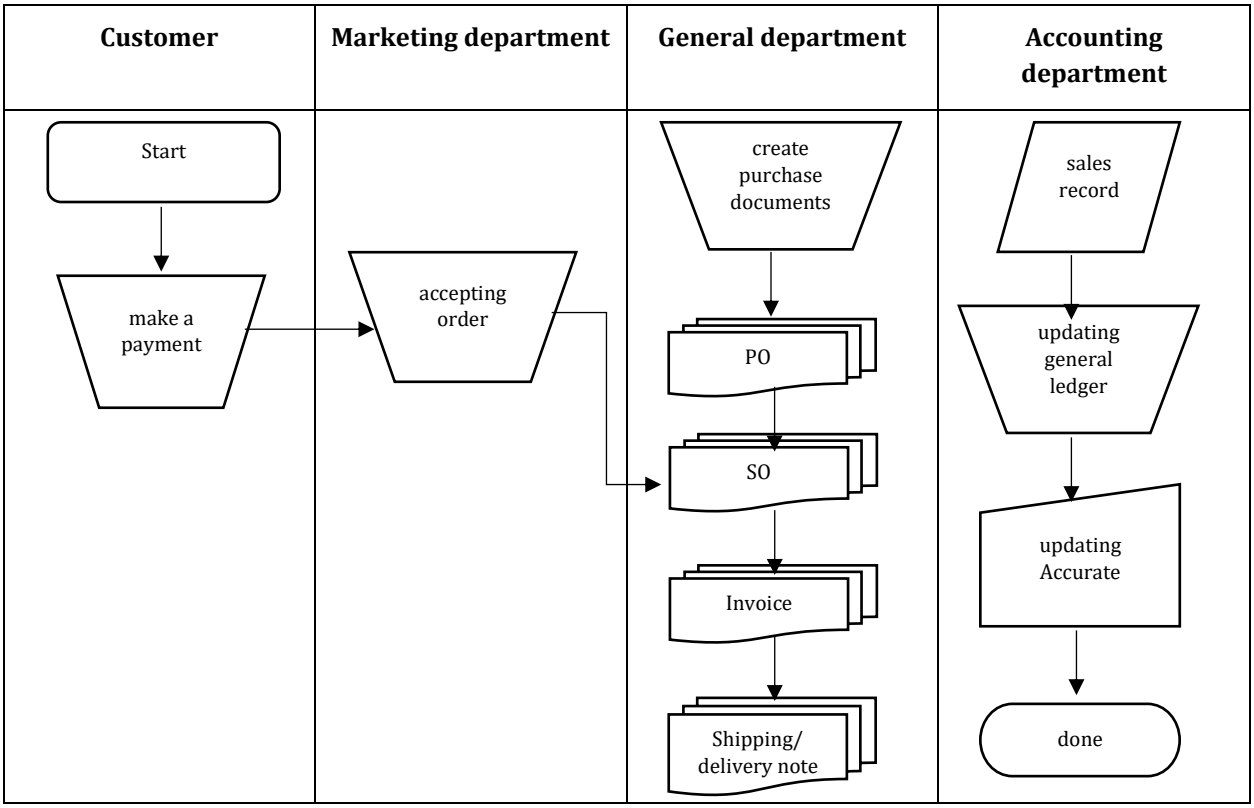
1. Customers can come directly to buy goods from the company. This customer's order was continued to the marketing department to explain related product information. Customers can also order goods through marketing staff or via telephone, WhatsApp, Facebook and Twitter to ask about product problems and the availability of the desired goods. If the desired item is available, the customer can immediately make a transaction. The customer will fill in the Purchase Order (PO).
2. The general staff explains to the customer that the requested items will be fulfilled within a certain period of time and if the customer agrees, the sales department

will create an invoice for the goods order. The first invoice is submitted to the buyer as proof of ordering goods, the second invoice is submitted to the admin section and the third invoice is filed with the general section as proof of order entry. The admin section will input the sales detail in Sales Order (SO) in *Accurate* application.

3. Before the first invoice is handed over to the buyer, the financial administration staff asks the customer for a down payment. Then these credit sales are recorded in the company's accounts receivable report. Customers are given a time limit for repayment of receivables by the company depending on the time period the customer wants to take.

Flowchart of the sales process at PT. The Panca Tehnik are shown in the following image.

Figure 1. Sales Process Flowchat



In sales transactions at PT. Panca Tehnik Banjarmasin there are several weaknesses that need to be considered;

Delays in Data Processing

In cash and credit sales process, general staff act as a seller and create an invoice for the customer order. The finance staff receives advance payments and records them in the company's financial reports at the end of the month or period which is sometimes late in processing, and then resulting in delays in the production process.

Obstacles in debt collection

In the credit sales procedure, the financial administration department examines the suitability of prospective debtors in paying debts. These credit sales are recorded in the company's accounts receivable report. Then debt collectors sometimes experience obstacles in debt collection which ultimately affects the company's cash funds due to the burden they bear. According to Zea (2016), the more debt, the higher the burden borne, for example bankruptcy costs, agency costs, interest costs and others.

There is no control over credit limits

There are no procedures that control limits customer credit so the possibility of bad credit is quite high. Gitman (2006) said that the goal of managing accounts receivable is to collect receivables as quickly as possible without losing sales.

Reports are saved only in Microsoft Excel files

So far, transaction data and reports have been stored in Microsoft Excel files with very limited use. Companies do not yet use databases to store large amounts of overall data that can be accessed electronically from a computer system, this is an obstacle in checking this data. According to Cloudeka (2023) databases are very important for managing large and growing amounts of data.

Do not create an allowance for uncollectible accounts

PT. Panca Tehnik does not make allowances for uncollectible account receivables. According to Herawati (2023), the bad debt estimation method is an accounting method used by companies to estimate the amount of account receivables that have not been successfully repaid by debtors. This method is also often referred to as the allowance for account receivables method.

Apart from the weaknesses, here are several strengths of the company's sales accounting system that have been identified:

The accounting cycle has been carried out well

Pratama (2023) stated that the accounting cycle is the process of recording, processing and reporting financial transactions regularly. In this case, PT Panca Tehnik has implemented the entire accounting cycle in an orderly manner, so that the resulting financial reports are reliable.

Data and documents are stored properly

All credit sales transaction activities have been recorded on computer technology to facilitate the audit process. According to Oktavia (2015), the use of information technology in audits makes it easier for auditors to create audit working papers, obtain information related to the audited company, detect fraud, carry out regular monitoring, create audit reports, make it easier to store audit files, and make it easier for auditors to carry out data analysis.

There is separation of duties and no employees have multiple duties

Each function is separated and there are no duplicate tasks in one function, so as to minimize the opportunity for incorrect recording or fraud by employees so that the security of company assets, the accuracy and reliability of accounting data can be well maintained. According to Mulyadi (2008:221) a good accounting system in sales should be that the sales function must be separated from the credit function, the accounting

function must be separated from the sales function and the credit function, the accounting function must be separated from the cash function.

PT Panca Tehnik has created a sales sub system

PT Panca Tehnik created a sales subsystem to analyze sales trends and make future sales forecasts. PT Panca Tehnik analyzes sales data to identify recent trends and uses their historical data to predict future sales. Then, the results will help Managers in strategic planning and decision making.

CONCLUSION

PT. Panca Tehnik has recorded a sales accounting system regularly which includes the journaling process, general ledger, trial balance, adjusting journal and closing journal. Based on the results of observations and interviews with staff, there are several weaknesses in PT Panca Tehnik's sales accounting system. Delays in data processing can slow down the production process. No control over credit limits make the possibility of bad credit is quite high. The company also didn't create an allowance for uncollectible account receivables, so it may harmful their balance. The last one is data storage, the company also does not have a centralized database to store all company data.

Despite the weaknesses, PT Panca Tehnik has several strengths of the company's sales accounting system that have been identified. The accounting cycle has been carried out well, so that the company's financial report is reliable. Even though the company doesn't have a centralized database, they store the data and documents very well in order to make the audit process easier. Each function (department) in PT Panca Tehnik is separated and there are no duplicate tasks in one function to minimize the opportunity for incorrect recording or fraud by employees so that the security of company assets, the accuracy and reliability of accounting data can be well maintained. The last is that the company has created the sales subsystem to analyze trend and make future sales forecasts. It is hoped that the results of this research can provide input to PT Panca Tehnik and similar companies to control their receivables, use databases, and ensure that data processing can be carried out in a timely manner so as not to hamper production processes and other operational activities.

REFERENCES

Cinthya. (2021). Proses Penjualan: Pengertian, Manfaat, dan Tahapannya dalam Bisnis. Diakses pada 2 Juni 2024. https://accurate.id/marketingmanajemen/proses-penjualan/

Cloudeka, L. (2023). Apa Itu Database?. Diakses pada 19 Juni 2024. (https://www.cloudeka.id/id/berita/web-dev/apa-itu-database/)

Deore A., Jaiswal S., & Lavanya. (2023). Memahami Proses Penjualan. Diakses pada 2 Juni 2024. https://learn.microsoft.com/id-id/dynamics365/sales/nurturesales-from-lead-order-sales

Diana, A & Setiawan, L. (2010) Sistem Informasi Akuntansi. Yogyakarta: Andi.

Gitman, L. J. (2006). Principles of Managerial Finance (11th Edition ed.). Boston: Pearson Addison-Wesley.

Herawati, A. (2023). Jurnal Piutang Tak Tertagih. Diakses pada 19 Juni 2024. https://kledo.com/blog/piutang-tak-tertagih/

Kurniawan, T. A. (2020). Sistem informasi akuntansi dengan pendekatan simulasi. Deepublish.

Muhani, P. M., & Sumiati, S. (2016). Pengaruh Penjualan Tunai Dan Penjualan Kredit Terhadap Laba Pada Industri Bengkel Las Diana Di Palopo. Jurnal Ekonomi Pembangunan STIE Muhammadiyah Palopo, 1(2), 50–59.

Mulyadi. 2008. Sistem Akuntansi, Salemba Empat, Yogyakarta.

Nufus, K. (2018). Analisis sistem informasi akuntansi penjualan. Scientific Journal of Reflection: Economic, Accounting, Management and Business, 1(1), 61-70.

Oktavia, I. R. (2015). Peranan teknologi informasi dalam audit. *Bhirawa*, *2*(2), 78-84. 49

Pratama, D. S. (2023). Siklus Akuntansi Perusahaan jasa. Diakses pada 5 April 2024. https://homecare24.id/jelaskan-siklus-akuntansi-perusahaan-jasa-2/

Simarmata, D., & Situmorang, D. M. (2023). Penerapan sistem informasi akuntansi kota batam. *Jurnal Kewirausahaan Bukit Pengharapan*, *3*(1), 38-51.

Tumalun, T. L. H., & Pangerapan, S. (2019). Analisis Sistem Informasi Akuntansi Penjualan Kredit Di PT Nusantara Sakti Cabang Manado. Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi, 7(3).

Zea. Laksmitasari, N. (2016). Pengaruh Kebijakan Dividen, Kebijakan Hutang, Kebijakan Investasi dan Profitabilitas pada Nilai Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2011-2014.