



(Submitted: 2020-03-19, Revised: 2020-04-04, Accepted: 2020-04-28)

DOI: [10.37531/sejaman.v3i2.567](#)

REVIEW OF SALES AND INVENTORY ACCOUNTING INFORMATION SYSTEMS

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ABSTRACT : *The results of this study indicate that the sales and inventory accounting information system at the Chir Chir Fusion Chicken Factory Makassar still uses a manual system. The related functions in the sales and inventory accounting information system are waitrees, cooks, cashiers, financial admin, purchasing, cook, financial admin. The documents used in the sales and inventory accounting system are order notes, struck sales, purchase notes. The notes used in the sales and inventory accounting information system are sales records, and stock cards. The sales accounting information system procedure starts from the recording process of sales for inventory is a sales procedure that reduces inventory and purchases that add to the inventory.*

Keywords: "Sales, and Inventory Accounting Information Systems".

INTRODUCTION

In competitive business competition, sometimes a company is forced to own and use an information system that can help the company. The desired information system is certainly an information system that can help the company to be able to survive in the competition. Information systems must necessarily be able to support the company both in the decision and to provide accurate information. Accounting

generates information that is poured out in the form of financial statements or statement. Sales are a very important activity in the company, sales are a source of income for the company. The company's goal of obtaining an optimal profit is the most important element for maintaining the survival of a company. The problem is how the internal control of sales can function effectively, to overcome the necessary information system of sales accounting adequate, so as to help the company leadership in running its business.

According to (Mulyadi, 2008), sales are activities undertaken by the seller in selling goods or services in the hopes of obtaining a profit from such transactions and sales can be interpreted as a transfer or transfer of ownership rights to goods or services from the seller to the buyer. The proceeds will have an impact on the commitment of a company to achieve the desired results and objectives in quotation (Baharuddin, 2019) Commitment is an important role in improving the performance of employees in an organization or company. The high commitment will affect employees ' performance which is increasing so that information systems will be processed by the company. According to (Suyadi Prawirosentono, 2009) supplies are the current wealth contained in the company in the form of supplies of raw materials (raw materials/raw materials), semi-finished goods (work in process), and finished goods. According to (Sulistyo Heripracoyo, 2009) supplies are company assets that include finished goods that are available for resale, goods in the solution being manufactured and materials and equipment used in the production process.

In addition to financial statements that are a form of accountability for the management of the company's economic resources in accordance with the quote Jeni kamase (2018), there is a reliable accounting information system is very in need so that the company can quickly adjust to the current changes and can survive with the state of competition that occurs in the business world. Accounting information System holds important functions and roles for the business world at present.

The object in this study is Chir Chir Fusion Chicken Factory Makassar. Chir Chir Fusion Chicken Factory Makassar itself is a business engaged in the field of culinary. Operating activities at Chir Chir Fusion Chicken Factory are carried out daily. With such an operating system, the management of the company requires fast and accurate accounting information. So the implementation of accounting information system is needed by the company to get good information in order to facilitate the business activities of the company. The role of accounting information system is very large in customer service efforts. The entire accounting cycle of the company must be implemented in an efficient and also effective manner, in order to avoid errors in recording and cause decision-making errors. The ineffectiveness of information

management can cause chaos in decision making, operational control difficulties and not good technical and strategic planning.

LITERATURE REVIEW

1. Accounting Information System

Accounting information System is the basis for obtaining precise and fast information. Precisely meaning data is really useful and trustworthy in its truthfulness. While fast means accounting information can make the company able to operate effectively and efficiently because accounting operations in the company or organization become faster and easier, and produce useful information in the decision making process.

According to (Krismiaji, 2010), accounting information System is a system that processes data and transactions in order to produce useful information to plan, control, and operate the business.

According to (Romney & Steinbart, 2013), SIA is a system that collects, records, stores and processes data to generate information for decision makers.

According to (Bodnar & Hopwood, 2010) The notion of accounting information system is as follows: "An accounting information System is a collection of resources, such as people and equipment, designed to transform financial and other data into information" The above excerpt can mean that accounting information systems are a collection of resources, such as humans and tools designed to transform financial data and other data into information.

According to the (Diptyana & the Goddess, 2014) Accounting information System is "a unity of activity, data, documents and technologies that relate to the association designed to collect and process data, up to presenting information to the decision makers in internal organizations and external organizations".

According to (Jeni Kamase, 2018) The utilization of information technology on a netted system has a positive and significant effect on the quality of financial statements so that the quality of information systems is able to improve financial report management.

2. Sales Accounting Information System

The definition of sales according to (Mulyadi, 2008), sales are activities undertaken by the seller in selling goods or services in the hopes of obtaining a profit from the existence of such transactions and the sale can be interpreted as a transfer or transfer of ownership rights to goods or services from the seller to the buyer.

According to (Sondy Damanik, 2014). Sales are activities undertaken by the seller in selling goods or services in hopes of obtaining a profit from the existence of such transactions.

According to (Basu Swastha, 2014), sales is a process of exchanging goods or services between the seller and the buyer.

The Sales accounting information system is an information system that organizes a series of procedures and methods designed to produce, analyse, disseminate and obtain information to support decision-making regarding sales. The goal of the sales system is to record sales orders quickly and accurately, verify the consumers who are worthy of receiving credit, deliver the product and provide timely service, as promised to the consumer, make timely and accurate bills of products and services, record and classify cash receipts quickly and accurately, post sales and cash receipts to accounts receivable, to maintain product security and to safeguard the company

While the information system of cash sales accounting is part of a business information system consisting of a collection of procedures, records, calculations and generates the output of sales information used by management and also other parties in need.

Documents need / used

1. The documents used in the sales transactions are as follows:

Order Sales of Goods (Sales Order)

This document is a liaison between the functions required to process the subscription by setting up a sales role.

2. Note Item sales

It is a record or proof of the sale transaction of goods that have been done by the company and as a document for the customer.

3. Order delivery Order

It is a proof of delivery of goods to be delivered to customers after a double-slip match.

4. Sales Invoices (Invoices)

It is a document indicating the amount of the right to be charged to the customer showing the quantity, price and amount of the charge.

Inventory Accounting Information System

(Carl S. Warren, 2014), inventory is a merchant that can be stored for later sale in the company's business operations and can be used in the production process or can be used for any particular purpose. According to (Sulistyo Heripracoyo, 2009) supplies are the assets of the company which include the goods that are available for resale,

goods in the settlement that are being produced and materials and equipment used in the production process.

Inventory Accounting Information System procedures

Inventory accounting Information System is the control or recording of each company's property that will be sold back. The system is closely related to the sales system, sales return system, purchasing system, purchase return system, and production cost accounting system. The following are the systems and procedures concerned with the accounting information systems inventory.

1. Finished product registration procedure

This procedure is noted the underlying price of the finished product that is debited into the finished product's inventory account and credited into the account of the goods in the process.

2. The procedure for listing price for sale.

This procedure is one of the procedures in the sales system in addition to other procedures such as: Sales order procedures, credit approval procedures, freight procedures, billing procedures, receivables recording procedures.

3. The Purchase price registration procedure The finished product is received back from the buyer.

If the finished product that has been sold is returned by the buyer, then this sales return transaction will affect the inventory of finished products, namely adding quantity of service products in the warehouse card organized by the part of the finished product inventory card.

4. Price recording procedures for product inventories in the process.

The registration of product supplies in the process is generally done by the company at the end of the period, when the monthly financial report is created and the annual financial report.

RESEARCH METHOD

This research is a descriptive study, with more descriptions of interviews and observations. Data that has been obtained will be reviewed qualitatively and described in a descriptive form.

(Kriyantono, 2009) defines data analysis as an organizing process and sorts the data into patterns, categories and basic description units so that the theme can be found and can be formulated the work hypothesis as suggested by the data.

Qualitative data analysis is an effort made by way of working with data, memilah-milahnya into manageable units, synthesizing it, finding and discovering patterns, discovering what's important and what they learned, and deciding what to tell others. The data analysis technique used in this study is to use measures, as follows:

1. Data collection

Data collection is an integral part of data analysis activities. The gathering activity in this study is to use literature, interviews and observation studies.

2. Data Reduction

Data reduction, defined as the electoral process, focused attention on the simplification and transformation of abusive data arising from written records in the field. Reduction is done since data collection starts by creating a summary, coding, searching the theme, creating clusters, writing memos and so on with the intention of setting aside irrelevant data/information.

3. Display Data

The data Display is a description of a structured information set that provides a possible withdrawal of conclusions and action retrieval. The presentation of qualitative data is presented as narrative text. The presentation can also form Matrik, diagrams, tables and charts.

4. Conclusion Drawing and Verification

It is the final activity of data analysis. Withdrawal conclusion in the form of interpretation activities, namely find the meaning of data that has been presented.

RESULT AND DISCUSSION

This procedure starts when the customer orders the order to waitress and ends when the customer is making a payment to the cashier. This system is one of the main systems in the operational activities of the company, and the system has a significant effect on the company's continuity.

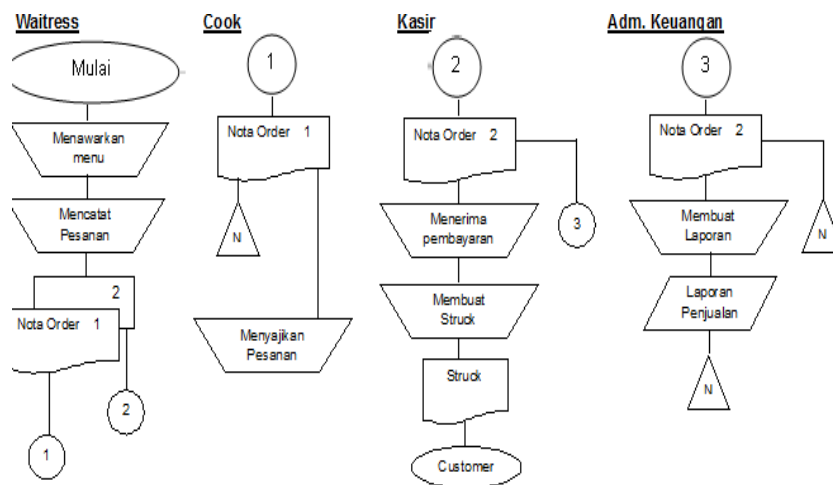
The sections related to the sales accounting information system in Chir Chir Fusion Chicken Factory are as follows:

1). Section Waitress: This section is tasked with serving and directly working with customers and recording customer orders. 2). Part Cook : This section is responsible for setting up customer orders in the form of food. 3). Cashier section : This section is responsible for serving customers who will pay the order. 4). Finance Admin Section : This section is responsible for logging the sales transactions into Microsoft Excel to create a sales report. The documents used in the sales accounting information system in Chir Chir Fusion Chicken Factory are:

1. Order Note : The order memorandum is used by the waitress section to record orders from customers as a basis for the generation of struck sales and processing of orders in the cook.

2. Struck Sales : Struck sales was made by the cashier portion of the customer-created order, which was subsequently awarded to the customer as a proof of customer order payment.

The record used is a sales record. This record is generated by the financial part every day after the operation is completed based on the note order in the cashier and insert the sales data one by one into Microsoft Excel.



Pict 1: Sales Flowcharts

Inventory accounting information System at Chir Chir Fusion Chicken Factory Makassar

The sections related to the inventory accounting information system in Chir Chir Fusion Chicken Factory are:

1. Purchasing Section; This section is responsible for purchasing supplies and generating inventory reports every month.

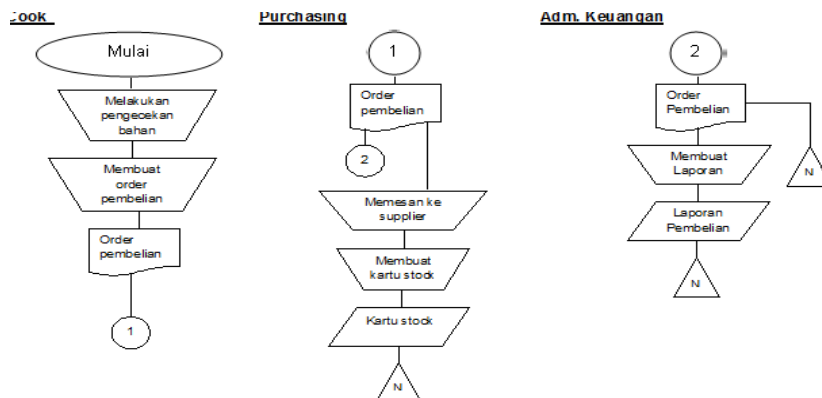
2. The Cook section ; This section has the responsibility to manage inventory and note out the inclusion of supplies.

3. Financial Admin Section ; The financial admin section of Chir Chir Fusion Chicken Factory is tasked with carrying out sales records and making adjustments to the inventory accounts in the financial statements he made.

The related procedures in the inventory accounting information system in Chir Chir Fusion Chicken Factory are:

1. Sales Procedures : The sales at Chir Chir Fusion Chicken Factory are cash sales. The sales procedure starts when the customer makes the order and the waitress section will record the order, then submit it to the cook. Once the order is ready waitress submit the finished order to the customer. Then after finishing the meal, customers will pay to the cashier which will be made struck by using the cash register.

2. Purchase procedure : The purchase procedure starts when the Cook section reports what items are running out to the purchasing section and then the purchasing order orders to the supplier on what items will be in order, after which the goods are ordered paid and recorded on the purchase transaction and report it to the Financial admin section



Pict 2 : Inventory flowchart

CONCLUSION

Based on research conducted at Chir Chir Fusion Chicken Factory Makassar can be concluded that: The related functions in the sales accounting information system at Chir Chir Fusion Chicken Factory Makassar are Waitress, cook, cashier, and finance admin, while for the accounting information system is the purchasing function, cook

and financial admin. The procedures of the sales accounting information system starts from the process of logging the order, then processing orders, presentation of orders, until the receipt of payment on order and also recording of sales. Then for the inventory accounting information system is a sales procedure that reduces inventory and purchases that add inventory.

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