



**THE IMPACT OF USING ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM ON
SALES INVOICE PRINTING PROCESS AT PT. TIMAH INDUSTRI TBK**

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Abstract

Sales invoice is proof of sale of goods and services that shows the amount entitled to be billed to customers for a purchase of goods or services. The aims of the research is to find out whether the ERP system has an impact on the sales invoice printing process at PT. Timah Industri, tbk. The data analysis technique uses secondary data and primary data based on the results of interviews or direct observations. The result of the research is the ERP system has impact on sales invoice printing process. The implication of the research is the implementation and the use of ERP system on sales invoice printing process can be easily to integration sales processes, especially on sales invoice printing processes.

Keywords : Invoice Printing; Sales invoice; Invoice Printing Procedure; Enterprise Resource Planning (ERP) system

INTRODUCTION

The company is an organization that has basic resources (inputs), such as raw materials and labor, which are combined and processed to produce goods or services (outputs) that are ready to be sold to customers. Every company has the same goal, namely, to gain profit, maintain business continuity, and be able to develop its business. One of the company's main activities to earn a profit is through the sales system. Sales can be done in two ways, namely cash sales and credit sales. When the company conducts a credit sales system, credit sales do not directly generate cash receipts, but will result in an account receivable. This requires the company to form a special section for collection of receivables as part of finance department.

Every sales activity carried out by the company; the company is required to make a sales invoice. Based on Argumentation of Sari (Sari, 2015), Sales invoices are proof of the sale of goods and services which are generally used by the party selling the goods. The process of printing sales invoices at PT Timah Industri goes through various processes before finally being printed and sent to customers. The process involves many departments and is accompanied by other supporting documents.

PT. Timah Industri is a company that produces tin chemicals with a production capacity designed to reach 10,000 MT annually to meet increasing market demand, meanwhile Tin Stabilizer and Tin Solder are one of the heat stabilizer products in PVC processing technology at PT Timah Industri. These products are not only marketed domestically but also marketed abroad. In every sales transaction, the company is required to issue proof of sale of goods or services in the form of a sales invoice, apart from being proof of sale of goods or services, the sales invoice also functions as a bill of receivables collection that the buying company can fulfil its obligations on time. In order to simplify, standardize, and integrate business processes, PT Timah Industries uses the Enterprise Resource Planning (ERP) system in the procurement, distribution and sales systems.

Enterprise Resource Planning (ERP) is a modular software system designed to integrate the main functional areas of a company's business processes into one unified system (Anindita, 2021). ERP is an integrated information system that can accommodate specific information system needs for different departments in a company (Wibisono, 2005). The ERP System have a positive impact on user performance components (Wicaksono et al., 2015). The ERP System at PT Timah Industries have an indication positive impact on sales invoice printing process because every sales use the ERP system to integrate the processes of printing sales invoice. In this research, try to find the ERP system and calculate how much it is used in each sales invoice printing at PT Timah Industri. Does the use of ERP systems have an impact on the number of printing sales invoices?.

Based on this, this study intends to find out the impact of using the ERP System on the sales invoice printing system at PT Timah Industri. The research impact has impact as a theoretically on business theory or be consideration for making decision about sales system processes or invoice printing processes.

LITERATURE REVIEW

Sales invoices are proof of transactions in the form of invoices issued by the seller to the buyer. According to Mulyadi, a sales invoice is a document used as an introduction to payments and proof of recording sales transactions (Mulyadi, 2016).

Meanwhile, according to Andrian Sutedi, the sales invoice is an important document in trade, because with the data in this invoice it can be seen how many notes to be drawn, the amount of insurance coverage, and the settlement of all kinds of import duties (Sutedi, 2014:30).

According to Mulyadi (Mulyadi, 2013), the sales invoice printing procedure includes:

- 1) Goods Order Procedure
In this procedure, the sales division receives orders from consumers and creates cash sales invoices to allow consumers to pay the price of goods to the cash function and to allow the warehouse function and shipper function to prepare goods to be delivered to consumers.
- 2) Order Receipt Procedure
In this procedure, the invoice officer has the right to receive orders from consumers by telephone, or directly using direct mail orders. The order letter is an authentic proof of the consumer in ordering an item.
- 3) Receivable Collection Procedure
Before filling out the product sales invoice, the invoice officer checks whether the consumer has fulfilled his debts within a predetermined period.
- 4) Sales Invoice Filling Procedure
In this procedure, the invoicing officer enters the code of the customer who has placed an order, entered the order data, and matched the salesperson who will send the goods.
- 5) Sales Invoice Printing Procedure
In this procedure, the invoice is printed using digital printing.
- 6) Goods Preparation Procedure
In this procedure the warehouse section oversees preparing goods in accordance with the invoices that have been received.
- 7) Goods Delivery Procedure
This procedure is a final process of the manufacturing process. At this stage, delivery/delivery of goods to consumers is carried out and provides a sign of payment to consumers.

According to Hermawan (Hermawan, 2018), the process of printing a sales invoice by an invoicer consists of receiving an order letter (SP), checking SP, validating SP, providing information to customers, making sales orders (SO), checking SO, checking stock of goods, printing RBK (outgoing goods plan), preparing goods according to RBK, recording the expenditure of goods on stock cards, and printing sales invoices.

Enterprise Resource Planning (ERP) is an information system structure that can integrate marketing functions, production functions, logistics functions, finance/finance functions, resource functions, production functions, and other functions (Wicaksono et al., 2015).

RESEARCH METHODS

The research method used in this study is a descriptive method where the results of the study are only to describe the findings of the problems that have been described in this study.

Types of Research

This study uses a quantitative research methodology, namely a methodology based on data from existing research variables. There are two analyses in this research, namely descriptive and explanatory research analysis. Descriptive research is used because in its implementation, this research is carried out to provide an overview or description and explain the company's condition systematically about ERP system and sales invoices printing process which is then observed changes that occur in both variables increase and decrease.

Using explanatory research to explain or find out changes in the value of endogenous (bound) variables due to changes in exogenous (free) variables.

Population and sample

The population in this study were all sales processes at PT Timah Industries. While the research sample is the data of using ERP system in sales invoices printing process on period 2011 - 2020.

Method of collecting data

The data collection method used in this research is the literature study and documentation method. Literature study method is additional data collection to support research from other literatures such as research journals and literature books. While the documentation method is the collection, recording and review of the data used of ERP system on sales invoices printing process.

Operational research variables

Sales invoice printing process as dependent variable is measured by the number of sales invoice printing, the using of ERP System as independent variable is measured by the number of used ERP system.

Data analysis technique

Descriptive statistics

Descriptive statistics are statistics used to provide an overview or description of a data seen from the average value, standard deviation, maximum, minimum, kurtosis skewness, Ghozali (2016:19).

RESULT AND DISCUSSION

PT. Timah Industri is a manufacturing company that sells domestically and internationally using various types of payments such as cash, credit/instalments, Letter of Credit (L/C) and Telegraphic Transfer (TT). Before the customer makes a payment to the selling company, the selling company must issue a sales invoice or invoice. PT. Timah Industri has its own procedure in the process of issuing sales invoices. There are two types of sales invoices issued by PT. Industrial Tin, namely domestic/local sales invoices and overseas/export sales invoices.

Based on the data results, the impact of using an ERP system is only around 0.102 or 10.2% while the rest is influenced by other variables. This can be seen in the following table of regression analysis results:

Table 1. Result of Regression Analysis

Model Summary					Change Statistics		
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	Sig. F Change
1	.319 ^a	.102	-.011	12144.773	.102	.904	.370

a. Predictors: (Constant), X

This indicates that the use of an ERP system does not have much impact on the invoice printing process, although the use of an ERP system in the invoice printing process does not have much impact even though the ERP system can make the company's business processes faster, easier, and more efficient. With an



ERP system, companies can save unnecessary operational costs, eliminate data duplication, and reduce business process costs. In addition to costs, ERP systems can also save time so that employees are more productive.

CONCLUSION

The ERP system does not have much impact on the invoice printing process, although the use of an ERP system in the invoice printing process does not have much impact even though the ERP system can make the company's business processes faster, easier, and more efficient. With an ERP system, companies can save unnecessary operational costs, eliminate data duplication, and reduce business process costs. In addition to costs, ERP systems can also save time so that employees are more productive.



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