

## The Effect of Sales Accounting Information Systems on the Effectiveness of Sales Internal Control (Study on CV. Sumber Jaya)

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### ARTICLE INFO

*Keywords:* Effectiveness of Internal Sales Control, Sales Accounting Information System

*Received :* 3 January

*Revised :* 17 January

*Accepted:* 22 February

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### ABSTRACT

This study aims to determine and analyze the effect of the Sales Accounting Information System on the Effectiveness of Internal Sales Control. This study used a purposive sampling technique with a total of 56 samples on CV. Source Jaya. Methods of data collection using questionnaires, documentation, and interviews. The data analysis method uses Simple Linear Regression Analysis with the help of the IBM SPSS Version 25 Software application. The results show that the Sales Accounting Information System has a significant positive effect on the Effectiveness of Internal Sales Control, this is because sales information can support the company's success in carrying out the Sales Accounting Information System process thereby impacting the effectiveness of internal sales control. The conclusion of this study is that the better the Sales Accounting Information System, the higher the Effectiveness of Internal Sales Control is carried out.

## INTRODUCTION

CV. Sumber Jaya is a company that is an agent for Pacific brand mountain bikes located in Mojosari Mojokerto. This agent is engaged in sales and services, namely serving sales, maintenance, and supply of spare parts for Pacific brand mountain bikes.

This company already has an accounting information system that has been implemented and systemized, namely financial and non-financial data information, a system for opening receipts and invoices, namely Microsoft Excel, transactions carried out by the company including the provision of evidence and adequate reporting are expected of all sales activities. All results can be viewed via a computer by internal parties such as management and can only be accessed during work time by using the server in the office. With the existence of an adequate sales accounting information system, it is hoped that it can support the effectiveness of the company's internal control.

This company is a company that implements cash sales service procedures. This company also provides consumers with credit sales but through leasing in collaboration with CV. Source Jaya. This cash sales system is a system carried out by the company by requiring the buyer to pay the price before the goods are handed over to the buyer. After the money is received by the company, the goods are then handed over to the buyer and cash sales transactions are then recorded by the company (Mulyadi, 2017). Meanwhile, credit sales allow companies to increase sales volume where they have the opportunity to buy goods that are needed now but the payment can be made in monthly installments and the payment deadline has been mutually agreed upon.

In the following, the author presents an overview of the sales conditions of CV mountain bikes. Sumber Jaya Mojosari Mojokerto for the 2020-2022 period which is presented in the following table.

Table 1. Data Sales CV. Sumber Jaya Mojosari Mojokerto

No.	Year	Number of Units Sold
1.	2020	412 unit
2.	2021	860 unit
3.	2022	975 unit

Source: CV Data Sales Sumber Jaya (Data Processed 2023)

Based on the data above, it can be seen that from 2020 to 2022 there will be a steady increase in sales, but sales in 2020 will experience a significant decline.

Based on the initial observations that have been made, the decline in sales occurred because the sales results received were different from the sales results recorded in the company's records. The reason is because there are several unscrupulous employees who commit fraud in the form of a small portion of the DP (down payment) money that is used for personal needs that are not related to company activities so that it disrupts the sales process. This is possibly due to an urgent need such as financial pressure which results in unscrupulous employees committing fraud, so that there is a small amount of loss and this can result in the ineffectiveness of the system used. This incident was caused by a lack of internal control by the company.

The company needs human resources and a sales accounting information system that can secure and manage its assets and is able to carry out supervisory activities on employee and sales activities. However, CV. Sumber Jaya is still trying to make some improvements in improving the performance of information systems to be able to support the effectiveness of internal sales controls so that sales can increase again like in previous years.

The purpose of this research is as follows: To find out and analyze the effect of sales accounting information systems on the effectiveness of internal sales control. The contribution of this research is as a consideration for companies in applying sales information systems to support the effectiveness of internal sales controls; In addition to knowledge and applied as reference material, and reference material for conducting research.

## **LITERATURE REVIEW**

### **Sales Accounting Information System**

An accounting information system is a system that collects, records, stores and processes data to produce information for decision making. This system includes people, procedures and transactions, data, software, information technology infrastructure, as well as internal controls and security measures (Romney and Steinbart, 2015).

Sales activities are marketing activities aimed at exchanging a product from producers to consumers. All sales activities carried out by the company are to provide satisfaction to consumers, in order to achieve optimal profits" (Rivai, 2012).

The sales accounting information system is a framework in human resources, tools, methods and all of that is coordinated to process sales data into useful sales information for those who need it (La Midjan and Susanto, 2013).

### **Effectiveness**

The definition of effectiveness according to Susanto (2017) is that information must match user needs in supporting a business process, including that information must be presented in a timely manner. Precise format so that it can be understood. Consistent with the previous format, the contents are in accordance with current requirements and are complete or in accordance with the requirements and conditions.

### **Sales Internal Control**

Internal control is a process carried out by directors and commissioners, management and other human resources (HR) within an entity, designed to provide reasonable assurance regarding the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with the law and applicable regulations (Muh. Arief Effendi in his book *The power of good corporate governance* 2016).

Sales internal control is an activity that includes analysis, review, and research conducted on policies, procedures, methods, and implementation of actual sales activities to achieve the desired sales volume, at a reasonable cost and can generate the required gross profit to achieve returns. expected return on investment (Wilson and Campbell translated by Tjendera 1996).

## **METHODOLOGY**

### **Location and Research Object**

The location in this research is CV. Sumber Jaya Mojosari Mojokerto. The object of this study is the effect of the sales accounting information system as an independent variable on the effectiveness of internal sales control as the dependent variable.

### **Sample**

The sample that will be used in this study is the employees of CV. Sumber Jaya whose work is directly related to selling mountain bikes and sales information systems, therefore the sample used in this study is 56 respondents.

### **Data Types and Sources**

This type of research uses quantitative research with an associative approach to explain the causal relationship and influence between variables through hypothesis testing. The primary data in this study is filling out questionnaires by employees of CV. Sumber Jaya Mojosari Mojokerto. Secondary data in this study were obtained from books, journals and articles from the internet.

### **Method of Collecting Data**

Data collection methods in research are:

#### *1. Questionnaire*

Questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer.

#### *2. Documentation*

Documents in the form of work can be in the form of pictures, sculptures, films, and so on. Document study is a complementary method of using the interview observation method.

#### *3. Interview*

Interviews are data collection where researchers ask questions about everything to informants to obtain the expected information (Sugiyono, 2017).

### **Data Analysis Technique**

The method used in this research is quantitative analysis techniques using statistics. The statistics used are descriptive statistics. Statistics

Descriptive statistics are statistics that are used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations.

The hypothesis in this study is that the accounting information system plays a role in Internal Control so that the data analysis model used in this study is a simple regression analysis, namely a linear relationship between one independent variable (X) and the dependent variable (Y). This analysis is to determine the direction of the relationship between the independent variable and the dependent variable whether it is positive or negative and to predict the value of the dependent variable if the value of the independent variable increases or decreases.

The simple regression equation is as follows:

$$Y = a + bX$$

Information:

Y = dependent variable, namely the effectiveness of sales internal control.

X = independent variable, namely the sales accounting information system.

a = Constant (Y' value if X = 0).

b = Regression coefficient (increasing or decreasing value).

## RESULTS

### Simple Linear Regression Analysis

Data from the research results in the description of the variable description, then a simple linear regression method is used which is processed using the IBM SPSS Statistics 25 program, this is done to find out whether there is an influence from the Sales Accounting Information System variable on the Effectiveness of Sales Internal Control and from the processing results the value is obtained as listed in the table as follows:

Table 2. Results of Simple Linear Regression Analysis

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.067	.0772		0.086	.932		
X1	.981	.182	.702	5.402	.000	1.000	1.000

a. Dependent Variable: Y1

Source: Primary Data Processed in 2023

Based on table 2 above, the following equation can be obtained:

$$Y = 0,067 + 0,981x + e$$

1. A constant with a value of 0.067 means that if the Sales Accounting Information System variable is zero, then the dependent variable Sales Internal Control Effectiveness will increase by 0.067.
2. The X1 coefficient of 0.981 means that if the independent variable Sales Accounting Information System increases by 1, then the dependent variable Effectiveness of Sales Internal Control will increase by 0.981.

## DISCUSSION

1. This research serves as a reference material for research, and develops research by adding other variables not examined in this study such as the independent variable (X), namely the Accounting Information System for Cash Receipts and the dependent variable (Y), namely the Effectiveness of Accounts Receivable Control, Internal Control Income.
2. As a company material in applying sales information systems to support the effectiveness of internal sales control.

## CONCLUSIONS AND RECOMMENDATION

It is expected that CV. Sumber Jaya Mojosari Mojokerto pays attention to the duties of employees, especially the warehouse and marketing department for the segregation of duties in making outgoing letters regarding the release of mountain bikes from the warehouse and regarding the process of releasing mountain bikes which should be carried out by the warehouse department, not the marketing department. It is also hoped that the company will focus on paying attention to the implementation of the sales accounting information system, especially conducting regular supervision so that the risk of fraud and errors occurs in the process of company activities so that it is safer and more effective in sales activities.

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