



## Evaluation of the accounting information system for sales of Suzuki cars at PT. Majestic Putra Sejahtera Makassar

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### ABSTRACT

Research on evaluating accounting information systems for car sales at PT. MegahPutra Sejahtera Makassar has implemented an accounting information system for car sales effectively and efficiently. The research was conducted using a qualitative descriptive analysis method. This method is carried out by collecting data by interviews and observations at PT. MegahPutra Prosperous Makassar. The results of the study concluded, that PT. MegahPutra Sejahtera Has implemented an accounting information system for car sales effectively and efficiently.

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## 1. INTRODUCTION

The development of the business world will result in great competition that must be faced by every company to achieve the goal of obtaining maximum profit. If the company is not able to face other companies that continue to grow, then the survival and opportunity to expand the business sector will be threatened. One of the factors that increase the business sector is the accounting information system for sales.

Accounting information aims to support the management function of a company's management because management is responsible for informing the arrangement and use of organizational resources in order to achieve the goals of the organization. The sales accounting information system concerns how company organizations can plan, coordinate, control or control the various sales activities that are carried out.

The sales accounting information system also plays a role in providing information for financial bodies or institutions that have an interest in carrying out company activities. With the existence of an adequate sales accounting information system, it will be able to present effective sales accounting information needed by leaders and managers for decision making. In addition, the sales accounting information system also has an important role in helping company leaders and managers to obtain useful information, especially in terms of determining the sales policy that will be pursued further.

The sales information system that is applied must create a good sales control for the activities carried out by the company. Accounting information systems according to Susanto are information systems that can be defined as a collection (integration) of sub-systems/components both physical and

non-physical that are interconnected and work together harmoniously to process transaction data related to financial matters into financial information.

Baridwan also stated that the notion of an accounting information system is a component that collects, classifies, manages, analyzes, and combines relevant financial information for decision making by external parties (such as the tax inspectorate, investors, and creditors) by internal parties (especially management). According to Bodnard and Hopwood) an accounting information system is a collection of resources such as humans and equipment that are managed to convert data into information.

Nugroho Widjayanto accounting information system is an arrangement of various forms of records, equipment, including computers and equipment as well as communication tools, implementing staff, and reports that are closely coordinated and designed to transform financial data into financial information needed by management.

Based on the background of the problems and the preliminary discussion above, the authors conducted a study entitled "Evaluation of the Suzuki Car Sales Accounting Information System at PT. MegahPutra Prosperous Makassar.

## 2. RESEARCH METHOD

As for the location/place of research conducted at PT. Megah Putra Prosperous Makassar Gowa branch located on Jalan Usman Sadengke. The research was conducted over a period of approximately two months, from March to May 2017. In conducting this research, the type of research used was descriptive qualitative.

The purpose of this research is to reveal the facts, circumstances, phenomena, and circumstances that occurred when the research was carried out as it was. Qualitative descriptive interprets and tells data related to the current situation, attitudes and views that occur in society. Population is a generation area consisting of objects or subjects that have certain qualities and characteristics by researchers to study and then draw conclusions. independent, namely about the sales accountant information system implemented at PT. MegahPutra Prosperous Gowa Branch.

Analyzing descriptively the independent variables, namely the internal control implemented by PT. MegahPutra Prosperous Gowa Branch. Analyzing descriptively the independent variables, namely the internal control implemented by PT. MegahPutra Prosperous Gowa Branch. Data collection techniques, Interviews are activities that collect data and facts by relying on question and answer General managers, General affairs/HR store managers, audits, buyers, and EDP area coordinators/branch heads, promotion divisions, check point divisions, and sales assistants regarding problems related to research, observation, the form of this method is direct observation of the actual situation at PT. MegahPutra Prosperous Makassar.

## 3. RESULTS AND DISCUSSIONS

### Research result

#### 1. Implementation of Sales Accounting Information System

A company has operations that must define activities and results. Management must have professional views and attitudes to advance or improve the results that have been achieved by the company, these views and attitudes are expressed in management's busyness to always see, research, analyze, and make decisions or reports received. These reports are used as a basis for controlling and directing, usually in the form of accounting reports. In addition, management is always required to maintain company property,

As we know that systems and procedures in a large or small company cannot be separated from an applicable system and procedure, so the author tries to define a definition of systems and procedures. The system is a network of procedures that are made according to an integrated pattern

to carry out the main activities of the company while the procedure is a sequence of activities that occur within a company.

a. Sales accounting information system elements

The elements of the car sales accounting information system implemented at PT. MegahPutra Sejahtera Makassar, input in the car sales accounting information system at PT. MegahPutra Sejahtera Makassar has transactions using sales invoices. There are no repeaters because customers come directly to PT. Megah Putra Prosperous Makassar. The model is processing the input data. The business sector cooperates with the finance sector to classify by summarizing sales transactions, this is done every month. Technology, there is a computer on the administrative desk to capture input, run models, access data, and deliver output, as well as control the system. Database, there is a ledger card on the computer for data storage that is used for several related fields, for example, the financial sector, the business sector, as well as the management of PT. MegahPutra Sejahtera Makassar is used to obtain information.

b. The organizational unit of the sales accounting information system at PT. MegahPutra Prosperous Makassar

Sales/Sales/Marketing order section, Receiving orders from customers, subscription orders received in the form of PO from direct customers which are then recorded in the order form, verbal and telephone requests cannot be served, Verifying subscription orders including complete customer data including address delivery of goods desired by the customer, quantity, and maintaining data validation through the workstation in the order receiving section to check order fulfillment including product name, order number, price, date of delivery of goods, etc., Record subscription orders to the computer system and issue a sales order document, the next document functions as a letter of acceptance of procurement of goods (stock request),Bringing order documents to the credit authority to the credit authority for approval of credit sales, making contact with customers regarding order fulfillment.

Credit department, Receives sales order documents from the order receiving department, Checks the subscription status of the workstations in the credit authority section, Based on the information obtained from the computer screen, then decides whether this order can be fulfilled, Submits back the sales order documents that have been verified and signed and forwarded to the stock and delivery department.

Stock and delivery department, Receive sales orders that have been signed by the credit authority from the sales order department, Prepare shipping documents based on sales orders. If the goods are not available at the warehouse, forward the sales order to the sales order, record purchases, based on a travel document signed by the driver for goods sold directly or a supplier travel document signed by the warehouse department for goods entering the warehouse, make delivery for sales orders that have been get authority from the credit authority section, Make an order or release of goods for sales that pick up goods in the warehouse,

Warehouse Section, Receive orders or requests for goods, Provide goods in accordance with orders or requests for goods release, Return orders or requests for goods release to the shipping department to be signed and ask for a copy after being signed, Record expenses on inventory cards.

Delivery department, Receive travel documents or supplier delivery letters, Check compliance submitted by suppliers with supplier travel documents, Sign supplier travel documents and ask for a copy, Carry and hand over goods to the customer, Submit a copy of travel documents or letters of introduction that have been marked handle the stock and delivery department.

c. The internal control system for credit sales at PT. MegahPutra Prosperous Makassar

Sales on credit to consumers who are actually not eligible to receive credit, the company can lose due to bad debts, Forgot to make bills (invoices), the company will lose money because it never received cash from the delivery, Errors from making invoices (wrong amount or wrong price) consumers can angry or the company could lose, charge too low, wrong posting resulting in wrong accounting records, theft of cash by the person responsible for holding cash.

2. Analysis of Suzuki Car Sales Accounting Information System at PT. MegahPutra Prosperous Makassar

The accounting information system for each company is different from one another. This is because the types and needs of each company are also different. The accounting information system developed at PT. MegahPutra Sejahtera is a cash sales accounting information system and a credit sales accounting information system.

a. Sales accounting information system policy at PT. MegahPutra Sejahtera Makassar, namely credit policies in sales to consumers, forms and types of sales credit, Direct credit, namely customers taking goods for one month and paying for them at the end of the month, Term credit, namely the producer determines the highest price of goods with the possibility of price changes at the time of transaction and payment, Credit cards, namely credit card owners can use their cards for shopping, Cooperation credit, namely customers determine the maturity date and price at maturity, Sales credit, which is known by the agreement on the selling price, the amount of the down payment and the amount of installments on a daily, weekly and monthly basis .

b. Cash Sales Accounting Information System

Documents generated by the register machine operated by the administration section after a transaction of receiving money from the buyer as payment and also as a supporting document to ensure that the invoice has actually been paid which is recorded by the cash register. Sales order procedure, in the sales order process, the sales order section plays a role in receiving orders from buyers, filling out 3 cash sales invoices which will be distributed each one to the buyer as proof of payment to the administration section, Cash receipt procedure,

Table 1. Sales data for 2014

DAY/Month/Year	Transportation type	Price
09 June 2014	Ertiga GL MT	IDR 171,750,000
June 13, 2014	Ertiga GL MT	IDR 171,750,000
June 14, 2014	M Carry	173,200,000
06 Sept 2014	M Carry	IDR 119,850,000
06 December 2014	Ertiga GL MT	IDR 119,850,000
Amount	5	IDR 756,400,000

Source PT. MegahPutra Prosperous Makassar

Table 2. Sales data for 2015

DATE/Month?Year	Transportation type	Price
04 december 2015	Carry PU FD	IDR 124,300,000
December 12, 2015	Mega Carry	IDR 133,700,000
04 december 2015	Mega Carry AC PS	IDR 141,000,000
December 18, 2015	Carry PU FD	IDR 124,300,000
December 22, 2015	Mega Carry AC PS	IDR 141,000,000
December 21, 2015	Carry PU FD	IDR 124,300,000
December 21, 2015	Mega Carry AC PS	IDR 141,000,000

December 21, 2015	Ertiga GX M/T	IDR 217,050,000
December 22, 2015	Mega Carry X-TRA AC PS	IDR 142,700,000
December 23, 2015	SPLASH GL M/T	IDR 171,000,000
December 28, 2015	Mega Carry AC PS	IDR 141,000,000
December 26, 2015	Carry PU FD	IDR 124,300,000
December 28, 2015	Carry PU FD	IDR 124,300,000
December 29, 2015	Carry PU WD	IDR 125,700,000
December 29, 2015	Carry PU WD	IDR 125,700,000
December 31, 2015	Carry PU WD	IDR 125,700,000
Amount	16	IDR 1,460,350,000

Source PT. MegahPutra Prosperous Makassar

Table 3. Sales data for 2016

DAY/Month/Year	Transportation type	Price
December 12, 2015	Pick UP FD	IDR 130,800,000
December 12, 2015	Mega Carry AC PS	IDR 146,000,000
December 21, 2015	Ertiga GX A/T	IDR 237,750,000
December 21, 2015	Ertiga GX A/T	IDR 210,750,000
December 29, 2015	Mega Carry	IDR 141,000,000
December 29, 2015	Pick UP FD	IDR 130,800,000
December 29, 2015	Ertiga GL M/T	IDR 215,000,000
Amount	7	IDR 1,212,100,000

Source PT. MegahPutra Prosperous Makassar

From the table above it can be seen that sales of Suzuki cars, especially from 2014 to 2015, have increased. from 2014 to 2016 experienced fluctuations or the number of sales was not fixed.

### Discussion

Based on the results of the research, the authors analyze the sales accounting information system to explain the implementation of an effective accounting information system in increasing the volume of car sales at PT. Megaputra Prosperous Makassar. This can be seen based on the internal control of the application of the risks faced in the sales cycle; Sales on credit to consumers who are actually not eligible to receive credit, the company can lose due to bad debts, Forgot to make bills (invoices), the company will lose money because it never received cash from the delivery, Errors from making invoices (wrong amount or wrong price) consumers can angry or the company could lose, charge too low, wrong posting resulting in wrong accounting records, theft of cash by the person responsible for holding cash.

Based on the research results, one of the objectives to be achieved by PT. Mega Putra Sejahtera Makassar with the application of internal control is to provide adequate assurance related to an effective sales accounting information system in increasing the volume of car sales. Obligations regarding the implementation of the internal control system in each organization and entity that regulates what is called the internal control system (SPI).

The accounting information system applied to PT. MegahPutra Sejahtera Makassar has been effective, this can be seen in the implementation of the sales accounting information system, namely, the elements of the sales accounting information system, the existence of an organizational unit of the sales accounting information system, the existence of internal controls, and the existence of a sales flowchart. However, it has not increased sales volume at PT. MegahPutra Sejahtera Makassar. It can be seen from the sales data for 2014-2015 that sales increased from Rp. 756,400,000 to IDR 1,450,350,000 but in 2015-2016 sales decreased from IDR 1,450,350,000 to IDR. 1,212,100,000.

#### 4. CONCLUSION

Based on the results of the analysis and discussion of the Sales Accounting Information System at PT. MegahPutra Sejahtera Makassar can conclude, Sales information generated by the Sales Accounting System is the basis for making sales decisions by the sales manager. Basically the sales information is in accordance with the report information generated by the sales department. Another benefit of this information is that it is used as a basis for compiling financial reports which are the responsibility of company management to company owners. The internal control system has not been implemented properly. Implementation of internal control elements implemented in the Sales Accounting Information System at PT.

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