



## Evaluation of the implementation accounting information systems for sales and cash receipts

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### ABSTRACT

Technology advancements lead to improvements in accounting records. Systems of accounting information are used to assist operational tasks, decision-making, and financial accountability reporting for the organization. The method used in this research is descriptive qualitative research which is used to understand a phenomenon from the research subject by thinking holistically, data collection techniques are carried out through interviews and documentation. Based on the results of the study, first the implementation of the sales accounting information system at UD. Nanda Putri Blitar has been running smoothly since the implementation of records using the purchase journal. Second, the implementation of the cash receipt accounting information system at UD. Nanda Putri Blitar has been running well starting with the application of the accounting information system in the form of credit invoices as proof of cash receipt transactions. Third, evaluate the application of the sales and cash receipts accounting information system at UD. Nanda Putri Blitar, namely related to the company's financial statements which are increasingly detailed due to the application of the accounting information system.

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## INTRODUCTION

The development of technology makes all jobs participate in and struggle with technology, one of which is in the world of accounting which is increasingly advanced with the presence of accounting information systems. The presence of this technology opens a new page for the world to be more accurate, fast, efficient and precise in recording accounting (Sulistiani et al., 2021). Accounting information systems are used to assist work related to the company's financial statements (Putri et al., 2021). Financial reports in the process of collecting, managing, storing data, and processing can be done with the help of an accounting information system. So that financial reports can be more reliable for company transparency and accountability (Khusnita & Khoiriawati, 2023). Along the way, this accounting system requires for company operations. So that it will be very useful for accounting users in their daily activities (Wardani & Yuliasuti, 2021). Accounting information systems can also be used for the acquisition and accountability of decisions taken (Syaiyudin &

Awwalin, 2022). The implementation of an accounting information system can be implemented by companies to minimize the misuse of sales transactions and cash receipts. So that it will be clearly known about the processes and stages regarding the accounting recording procedures (Cornelius et al., 2020).

This research was conducted to determine the development of UD. Nanda Putri Blitar which has increasing sales transactions. UD. Nanda Putri Blitar conducts an evaluation using an accounting information system (AIS) for sales and cash receipts. As for what was done by UD. Nanda Putri Blitar in running the accounting information system uses the help of journal accounting application software (Internet). However, there are still some that are done manually (still using paper records, also using the excel program for financial statement data input activities) and the absence of supporting documents.

Previous research, the first states that through the existence of SIA cash receipts and disbursements are able to help well (Pusung et al., 2020). Second, stating that using records with SIA of cash receipts and disbursements is very helpful in managing finances as proof of purchase reports (Leclercq-Vandelannoitte & Isaac, 2016). Third, with the help of SIA, the company's financial reporting is faster and more precise, resulting in an accurate database (Indah, 2022).

The novelty in this study lies, application of a detailed information system at UD Nanda Putri, which in fact is the sale of soy-based fertilizer, because in previous studies only large companies have implemented accounting information systems. Problems that occur at UD. Nanda Putri Blitar, namely the system has been carried out with the internet (using journal accounting application software) but there are still some that are done manually (still using paper records, also using the excel program for financial statement data input activities) and the absence of supporting documents. As a result of the ineffectiveness of a sales accounting system in UD. Nanda Putri Blitar, the sales process will be hampered and trade goods inventory will accumulate in the warehouse.

The problem that occurs in this study is UD. Nanda Putri Blitar is engaged in the sale of soybean-based animal feed which already has many retailers, but there are still records that partly use manual transactions. In fact, the importance of this SIA is to clearly know the financial turnover. So to always maintain inventory and market needs with the help of AIS for sales and purchase transactions as evidence of financial statement turnover. The purpose of this study was to evaluate the application of the sales accounting information system and cash receipts at UD. Nanda Putri Blitar.

## RESEARCH METHOD

### Research Design

The design in this study is qualitative with a descriptive type, meaning that in this study to understand objects and phenomena that occur in the field, then proceed with holistic thinking. So that in its application it still requires thinking to be more developed (Sugiyono, 2017). The data source in this study uses primary data, namely data obtained from the results of searching data to the research location directly. The population in this study were owners and employees of UD. Nanda Putri Blitar.

### Data Collection Technique

The data collection technique in this study used interview and documentation techniques.

### Data Analysis Technique

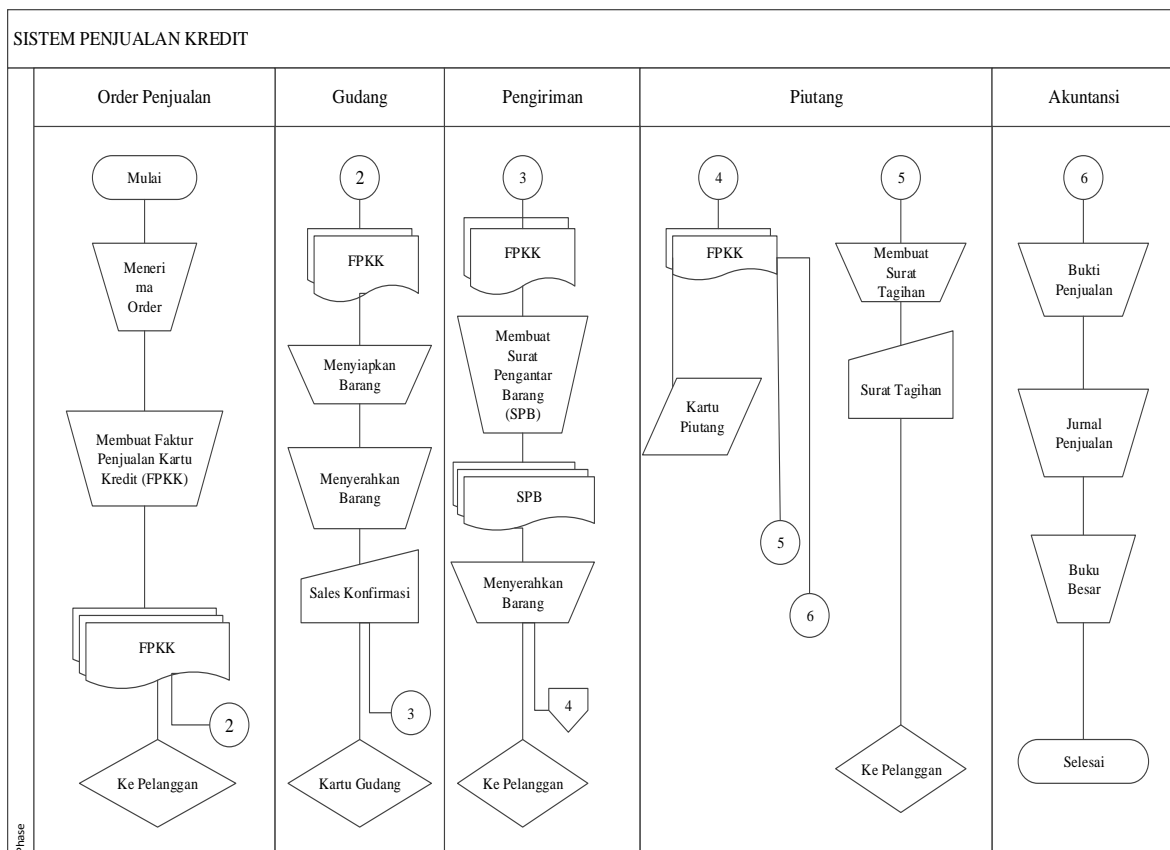
Data were analyzed using the Miles and Huberman model. Data analysis activities in the Miles and Huberman model include: data reduction, data presentation, and conclusion drawing/verification. In this case, data analysis is carried out interactively and takes place continuously until the data becomes saturated (Sugiyono, 2017).

## RESULTS AND DISCUSSIONS

### Implementation of Credit Sales Accounting Information System at UD. Nanda Putri Blitar

The application of SIA in this study is related to credit sales at UD. Nanda Putri Blitar. The application of this AIS is used to help the company to coordinate and operate the company's financial statements. Because, companies can survive from sales, through efforts to implement this SIA for credit sales to determine the company's financial turnover. UD Nanda Putri Blitar is a sales and producer that stands in the field of selling soy-based animal feed which already has many consumers and retailers.

The implementation of AIS on credit sales has procedures that are carried out in the first, the system for receiving goods, namely the procedure if the customer makes a purchase, followed by receiving the order and the admin will continue the order to the warehouse staff. Second, the procedure for sending orders to buyers, namely an order letter from the store will be sent to the warehouse, searched according to the order and if the order has been prepared, it will be delivered to the buyer. Third, with regard to product availability procedures from UD. Nanda Putri Blitar has an employee in charge of checking product conditions, so that they always have records related to product availability. Efforts to guarantee product availability are always made because customers will give a good impression if product availability is always fulfilled. Based on Figure 1, the flowchart of credit sales procedures is carried out by sending goods to the buyer. The company offers two options, the first is delivery by UD. Nanda Putri Blitar and secondly, by taking the product yourself to the UD location. Nanda Putri Blitar.



**Figure 1.** Flowchart of credit sales procedure

It is important for the company to know that the thing that must be considered is the needs of customers. The implementation of a sales accounting information system has an important position in a company. Researchers to get answers about the application of SIA for credit sales conducted interviews with owners and employees at UD. Nanda Putri Blitar in Figure 2 as follows:

**Table1.** Interview results

Theme	Informant 1	Informant 2	Informant 3	Conclusion
Credit Sales	The concept of credit sales accounting information system at UD Nanda Putri Blitar is used as a company tool to plan, coordinate and control company operations.	The concept of a credit sales information system is that companies in order to survive depend on the results of sales, so various efforts are made so that the products they have still have appeal to buyers.	The concept of credit sales accounting information system is a series of procedures and methods designed to generate, analyze, disseminate, and obtain information to support decision making about sales.	The concept of credit sales accounting information system is a series of procedures and methods designed to generate, analyze, disseminate, and obtain information to support decision making about sales.

So the procedures related to transactions at UD Nanda Putri, namely the procedure for receiving orders for goods at UD Nanda Putri Blitar, namely customers making purchases, orders will be accepted and orders will be placed directly in the warehouse. The procedure for delivering ordered goods to the buyer, namely an order letter from the store will be sent to the warehouse, searched according to the order and if the order has been prepared, it will be delivered to the buyer. Procedure for product availability from UD. Nanda Putri Blitar has an employee in charge of checking the condition of the product, so that it always has records related to product availability.

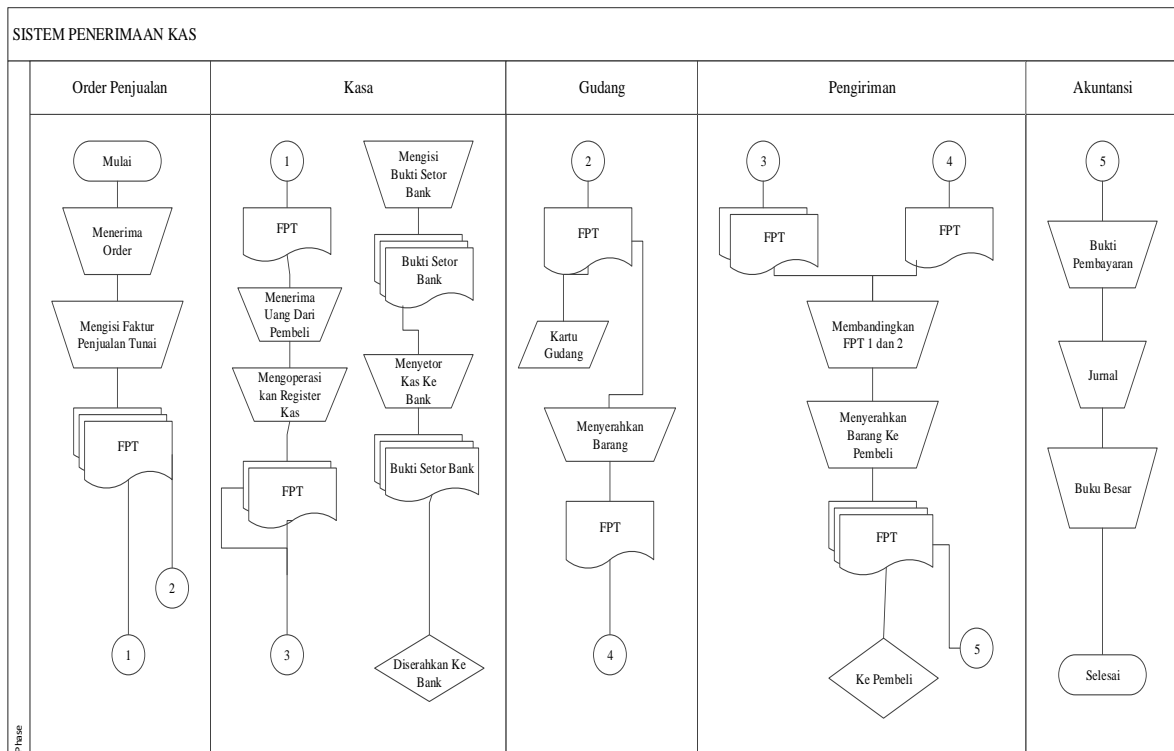
In line with Mulyadi's theory explains that SIA is an activity related to the examination or assessment of the process to the results of bookkeeping, which will produce reports on the company's financial condition and economic turnover (Mulyadi, 2018). SIA sales are designed to be more accurate, fast, efficient and precise in carrying out accounting records (Chrysty Wuysang et al., 2019). The sales accounting function is for accountability when an order transaction occurs from a purchase, filling out a cash sales invoice, and submitting the invoice to the buyer, as well as being responsible for recording sales transactions and cash receipts and making sales reports (Tuati, 2021). This research is in line with previous research which states that by using the help of SIA, company documents can be used as evidence of transactions so that the results can be accurate, adequate and feasible for the company (Viktorina et al., 2020).

This is in line with the procedure for delivering goods to buyers with 2 options, namely first, delivery is made by UD. Nanda Putri Blitar and second, done by taking the product itself to the UD location. Nanda Putri Blitar. The financing procedure carried out is carried out using personal funds or independent capital from the owner of UD Nanda Putri Blitar, namely Mr. Yudi Prayitno. Seeing an opportunity by observing the surrounding environment that began to have many livestock and no one has sold similar products in the Srengat area. The final recording system implemented at UD. Nanda Putri Blitar, namely the system has been carried out with the internet (using journal accounting application software) but there are still some that are done manually (still using paper records, also using excel programs for financial statement data input activities) and the absence of supporting documents.

**Implementation of Cash Receipt Accounting Information System at UD. Nanda Putri Blitar**

UD Nanda Putri Blitar provides credit for its customers, this is done to attract customers to make purchases and help customers. Credit is usually paid during the harvest season or when the pet is in the sales period. Accounting records regarding non-cash or credit sales of goods carried out at UD Nanda Putri Blitar in the form of invoices, namely documents used to record proof of payment for credit transactions. This document is divided into two types, namely purchase invoices and sales invoices. Usually, the invoice is made in triplicate by the seller for the buyer. The accounting system applied at UD Nanda Putri Blitar is by implementing a special standard in the cash receipt accounting information system in the form of a cash receipt journal so that all reports related to the revenue report are recorded and stored in the cash receipt journal.

Efforts made by business activities so that the cash receipt accounting information system runs well, namely by always prioritizing transaction evidence so that when recording there is a cash journal, it has concrete evidence so that the efforts made are to collect proof of sales transactions. The transaction evidence has a different recording format tailored to the product of goods on credit, cash, or with maturity. Standard billing that is carried out is by billing directly by providing information on the invoice that is given to the customer.



**Figure2.** Flowchart of cash receipt procedure

As for the accounting implementation benchmarks that are carried out, especially so that there are neat records in accounts receivable, they are not carried out. Because all financial reports are recorded with the format of each journal that varies according to needs.

**Table 2.** Interview results

Theme	Informant 1	Informant 2	Informant 3	Conclusion
Cash Receipt	The accounting system applied at UD Nanda Putri Blitar is by applying	The accounting system applied at UD Nanda Putri Blitar is by applying	The accounting system applied at UD Nanda Putri Blitar is by implementing a special	The accounting system applied at UD Nanda Putri Blitar is by implementing a special standard in the cash

	special standards in the cash receipt accounting information system with the receipt report recorded in the cash receipt journal	special standards in the cash receipt accounting information system through the receipt report recorded and stored in the cash receipt journal	standard in the cash receipt accounting information system in the form of a cash receipt journal so that all reports related to the revenue report are recorded and stored in the cash receipt journal	receipt accounting information system in the form of a cash receipt journal so that all reports related to the revenue report are recorded and stored in the cash receipt journal.
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The implementation of cash receipts SIA is a general step used to record cash receipts or receipts of receivables used by the company to make cash receipts (Wardani & Yuliastuti, 2021). The cash receipt accounting information system is an asset that has historically had a high sensitivity in control. Transactions in the AIS of cash receipts that do not involve money or are carried out electronically (Putri et al., 2021). This SIA of cash receipts has the aim of minimizing losses that occur due to misuse of financial statements (Betah et al., 2021). The procedures implemented in the SIA of cash receipts include centralization of cash handling, maintenance of minimum cash balances, and immediate recording of cash transactions are basic control techniques (Papagrigoriou et al., 2021). Physical safeguards such as cash registers, storage boxes, immediate searches for checks and limited access to cash areas are basic control techniques (Hermelinda et al., 2021). UD Nanda Putri Blitar, credit is given to its customers, this is done to attract customers to make purchases and help customers to realize their wishes even on credit. Credit is usually paid during the harvest season or when the pet is in the sales period, so if the customer has not been able to pay in cash, a credit purchase will be offered. This is useful in order to have more and more customers.

Efforts made by business activities so that the SIA of cash receipts runs well, namely by prioritizing transaction evidence so that when recording there is a cash journal that has concrete evidence so that the efforts made are collecting evidence of sales transactions (Anggreani et al., 2020). The transaction evidence has a different recording format tailored to the product of goods on credit, cash, or with maturity (Makanyeza & Dzvuke, 2015). The billing standard carried out is by billing directly by providing information on the invoice proof given to the customer. As for how customers make payments, they have the freedom to come directly or through online transactions or transfers (Pasha & Susanti, 2022). This research is in line with research that has stated that SIA cash receipts if implemented properly will greatly assist the recording carried out by a company (Asriyani et al., 2020).

Accounting records regarding non-cash or credit sales of goods carried out at UD Nanda Putri Blitar in the form of invoices, namely documents used to record proof of payment for credit transactions. The accounting system applied at UD Nanda Putri Blitar is by implementing a special standard in the cash receipt accounting information system in the form of a cash receipt journal so that all reports related to the revenue report are recorded and stored in the cash receipt journal. As for the accounting implementation benchmarks that are implemented, especially so that a neat record in accounts receivable is not made.

### **Evaluation of the Implementation of the Sales and Cash Receipt Accounting Information System at UD. Nanda Putri Blitar**

Evaluation is a step taken to find the shortcomings and advantages of a program implementation that has been carried out. Through the evaluation, the company will be able to develop the company to be more advanced and know the shortcomings for improvement. In the evaluation of SIA sales and cash receipts at UD Nanda Putri Blitar, it explains how the results of the application of SIA that have been implemented for the company so that it can be used as an improvement step. SIA is the basic need of every company so that nothing happens that every company does not want, namely financial losses or fraud. The right procedures must be carried out to improve the accounting of the company to be more accurate.

**Table 3.** Results of credit sales evaluation

Section	UD Nanda Putri	Theory (Mulyadi, 2018)	Description
Admin	In the admin section, create an order letter, check the balance of customer receivables and details of overdue invoices (if any will be included in the SO), input the order letter	Admin serves customers' needs for goods, fills out credit sales invoices to enable warehouse and shipping to carry out delivery of goods to customers	Retrieved
Cashier	The cashier inputs the order and receives cash from the buyer, then the cashier double-checks the buyer's order and credit card sales invoice	The cashier is responsible for receiving cash from buyers	Retrieved
Warehouse	The warehouse department makes and prepares the goods, then keeps the buyer's goods from being mixed up and submits the printed road letter to be checked for goods that will leave the warehouse.	The warehouse provides and prepares the goods required by the buyer.	Retrieved

Based on the evaluation table above, that the implementation of the credit sales accounting system carried out by UD. Nanda Putri is in accordance with the theory of Mulyadi, 2018. The comparison between before and after applying accounting standards looks very far, before using accounting records according to the accounting information system at UD Nanda Putri Blitar looks irregular and mistakes often occur so that the financial statements do not look accurate. After the application of accounting records becomes more organized, this is evidenced by the absence of errors in summing up both capital, expenses, and profits.

**Tabel 4.** Evaluation of cash receipts

Section	UD Nanda Putri	Theory (Mulyadi, 2018)	Description
Admin	The admin department receives orders and fills out cash sales invoices.	Admin is responsible for receiving orders from buyers, filling out cash sales invoices and submitting these invoices to buyers for the purpose of paying the price of goods to the cashier function	Retrieved
Cashier	The cashier inputs orders and receives cash from buyers, double-checks cash sales invoices, sends receipts as a sign of cash receipt, then deposits cash into the bank.	The cashier is responsible for receiving cash from buyers	Retrieved
Warehouse	The warehouse department creates and prepares orders from buyers, then checks and sends goods to buyers.	The warehouse is responsible for preparing the goods ordered by the buyer, as well as handing over the goods to the shipping function.	Retrieved

Based on the evaluation table above, that the implementation of the cash receipt accounting system carried out at UD. Nanda Putri is in accordance with the theory of Mulyadi. Importance of the company having to implement an accounting information system is to help the company get clear information about various kinds of things related to the finances of the business being run. So that it can really help if the company implements an accounting information system neatly, accurately, and systematically as an aid to re-examine issues about business finances if in the future any discrepancies are found. Evaluation of the application of the sales and cash receipts accounting system carried out is related to the lack of attention in terms of collecting transaction evidence carried out by UD Nanda Putri Blitar employees. Implementation of the accounting information system, employees are more concerned with collecting transaction evidence.

The sales accounting information system (SIA) is information from reports in the form of procedures, calculations, and results from the application of sales results output (Qalati et al., 2021). Implementation is carried out with SIA Sales and cash receipts if applied the results will be more

detailed and more organized. It is proven that the report after the evaluation no longer has errors in reporting because transaction evidence is always collected (Irmayanti & Keri, 2022). Good cash management will have a significant impact on the pace of business being carried out. This is directly related to the orderly administration that should be carried out by a company (Afriyie et al., 2019; Akgün et al., 2014).

Evaluation of SIA of sales and cash receipts in the form of collecting transaction evidence from all company activities. So that the evaluation that needs to be done is related to collecting evidence of transactions carried out by all residents of UD Nanda Putri Blitar starting from employees to owners. After it is done, it is evident that the transactions recorded in the SIA of sales and cash receipts are more detailed in their activities. The difference before and after the evaluation is very different, if before it shows bad habits, then after it is implemented, it shows the accuracy of the SIA. Productivity of the accounting records carried out is very beneficial for UD Nanda Putri Blitar as one of the sales and cash receipt information. The comparison between before and after implementing accounting standards looks very far, before using accounting records according to the accounting information system at UD Nanda Putri Blitar looks irregular and mistakes often occur so that financial reports do not look accurate

## CONCLUSION

Based on the results of the study, it can be concluded that the application of the sales accounting information system at UD. Nanda Putri Blitar cashier section has been running smoothly since the implementation of recording using the purchase journal. Second, the application of the cash receipt accounting information system at UD. Nanda Putri Blitar admin section has been running well starting with the implementation of the accounting information system in the form of credit invoices as evidence of cash receipt transactions. Third, evaluating the application of the sales and cash receipts accounting information system at UD. Nanda Putri Blitar results if the accounting system is in accordance with the theory of Mulyadi, then related to the more detailed financial statements of the company due to the implementation of the accounting information system, the evaluation carried out is that the company is more concerned with collecting evidence of transactions. The implications of this research, particularly for UD. Nanda Putri Blitar, can be used to implement the appropriate accounting information system, which will significantly affect the financial performance of the organization. A strong accounting information system will also make it simpler for businesses to keep track of their financial standing over a certain time frame. This study demonstrates that efficient accounting implementation will significantly affect the simplicity of information access and administrative processes. Future researchers are advised to look more closely from a different angle, for instance with items that have different backgrounds.

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