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APPLICATION OF ACCOUNTING INFORMATION SYSTEMS IN THE COMPANY PT. RCK SORUM MOTOR

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Abstract

This research focuses on sales accounting information system problems which play a role in supporting the smooth running of the sales process. The problems that occur can be overcome with an accounting information system. In carrying out its activities, companies really need clear and relevant information to make decisions. One of the information needed is company accounting information that can support the company's survival. The Accounting Information System (AIS) is a technological framework that integrates accounting processes with information technology to increase efficiency and accuracy in managing financial data. This research explores the role of AIS in the modern organizational context, focusing on its success in providing relevant, timely and reliable accounting information. The analysis covers aspects of technology implementation, system integration, data security, and its impact on managerial decision making. The findings of this research can provide important insights for companies looking to optimize their AIS to support growth and sustainability.

Keyword: *accounting information system for sales, purchases, inventory, payroll, cash receipts.*

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INTRODUCTION

When we conducted research directly into the RCK system, the phenomenon we found when we researched was that there were differences in vision between the core company and the subsidiary, but the two companies were still running, but they recorded the company's finances separately, but they were still one company with the same license.

An accounting system is a series of procedures and methods used to manage, record and report a company's financial transactions (Nugraha & Anggraeni, 2016; Mujiani & Mardhiyah, 2019; Mauliansyah & Saputra, 2019). This system covers various aspects, from recording income and expenses to asset management, tax planning and financial reporting (Aprilliani, 2018; Nurlaila et al., 2020). The aim is to provide accurate and up-to-date information about the company's financial condition (Astutik & Sulistyowati, 2022; Nurhalyza, 2023).

Accounting is very important for companies because it acts as a controller or financial controller within the company (Ekayanti & Astawa, 2022). As a company evaluation medium. Play an important role in the company's future planning . Accounting As important information used for the purposes of decision making, monitoring and

implementing company decisions (HS et al., 2023). Information processing is the basis for managerial decisions (Betah et al., 2021).

Collect all business-related data and store it effectively and efficiently. Obtain the data the company needs from various document sources related to business activities. Record transactions accurately. Converting data into financial information that the company needs. Manage finances to prevent fraud. Mulyadi believes (2016) that an accounting information system is an organization of forms, records and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate company management. Rudianto (2012) explains that accounting is an information system that produces financial information to interested parties regarding the economic activities of a company's condition.

Based on the opinion of Steven A. Moscovice in the book accounting systems in Zaki Baridwan (2012) the Accounting Information System is an organizational component that collects, classifies, manages, analyzes and communicates financial information that is relevant for decision making to external parties (such as inspections, tax, investors, creditors) and internal parties (especially management)

RCK MOTOR, a business entity established under the laws of the Republic of Indonesia, is domiciled in Bandung and has an office at Jl. Raya Majalaya – Pacet Ranca Kentang, Neglasari Village, Majalaya, Bandung Regency, in terms of being legally represented by Yudi Derrnawan, Se. Ak as Owner thus legally represents and acts for and on behalf of RCK MOTOR.

RCK MOTOR has a subsidiary called Al-Qorni Motor. Al-Qorni Motor was officially founded in June 2019. Al-Qorni Motor is still running under the auspices of RCK Motor.

THEORETICAL BASIS

Mulyadi (2016) companies can make credit sales using credit cards issued by the company. This credit sales system using credit cards is usually used by retailers. These company credit cards are issued by certain companies to their customers. Customers will be given a company credit card after going through a selection based on their ability to pay credit and character. Customers can use this credit card to purchase goods only from the company that issued the credit card.

Information required by management from sales transactions using credit cards is: (1) total sales revenue by product type or product group during a certain period of time; (2) the amount receivable from each debtor from credit sales transactions (3) the total cost of products sold during a certain period; (4) buyer's name and address; (5) quantity of products sold; (6) the name of the salesperson making the sale; (7) authorization from authorized officials.

The documents used to implement the credit sales system with company credit cards are credit card sales invoices and billing letters (Mulyadi, 2016). The accounting records used in the credit sales system with credit cards are sales journals, receivable cards, warehouse cards (Mulyadi, 2016). The functions related to the credit sales system with a company credit card are the credit function, cash function, warehouse function, delivery function, accounting function (Mulyadi, 2016). The procedural network that forms a credit card sales system according to Mulyadi (2016) is: (1) sales order procedure; (2) goods delivery procedures; (3) procedures for recording receivables; (4) billing procedures; (5) sales recording procedures.

The purchase accounting system is used in companies to procure goods required by the company. The information required by management from the purchasing accounting

system is: (1) the type of inventory that has reached the reorder point; (2) purchase orders that have been sent to suppliers; (3) purchase orders that have been fulfilled by the supplier; (4) total balance of trade payables on a certain date; (5) trade payable balances to certain suppliers; (6) additional quantity and cost of inventory from purchases (Mulyadi, 2016). Documents used in the purchase accounting system are purchase request letters, price quote request letters, purchase order letters, goods receipt reports, purchase order change letters, & proof of cash out (Mulyadi, 2016). The accounting records needed to record purchase transactions are the cash out register, purchase journal, debt card, and inventory card (Fahri & Nasution, 2021).

In general, the network of procedures that form a purchasing accounting system are (1) purchase request procedures; (2) procedures for requesting price quotations and selecting suppliers; (3) purchase order procedures; (4) procedures for receiving goods; (5) debt recording procedures; (6) purchase distribution procedures.

The inventory accounting system is one of the procedures in the sales system in addition to other procedures such as: sales order procedures, credit approval procedures, goods delivery procedures, billing procedures, and receivable recording procedures. The documents used to record finished product sales transactions are delivery orders and sales invoices. The delivery order letter is received by the warehouse section from the sales order section. After the warehouse fills in the delivery order letter with the quantity of finished products handed over to the delivery department, on the basis of the delivery order letter the warehouse department records the quantity handed over to the delivery department in the warehouse card.

The information required by management is the amount of inventory; inventory value; inventory turnover; inventory costs; demand and availability forecasts; risk of loss of inventory; product life cycle; monitoring price changes; monitoring inventory conditions; accuracy of inventory systems; Regulation and compliance; Documents required are goods receipt report and proof of cash outflow.

Cash sales are carried out by the company by requiring the buyer to pay the price of the goods first before the goods are handed over by the selling company to the buyer. After the money is received by the company, the goods are then handed over to the buyer and the cash sales transaction is then recorded by the company.

Cash receipts from over-the-counter sales are carried out through the following procedures: (1) The buyer orders goods directly from the sales person in the Sales Department; (2) The Kasa Department accepts payment from buyers, which can be in the form of cash, personal check, credit card, or debit card; (3) The Sales Department orders the Delivery Department to hand over the goods to the buyer; (4) The Delivery Department hands over the goods to the buyer; (5) The Cash Section deposits the cash received into the bank; (6) The Accounting Department records sales revenue in the sales journal; (7) The Accounting Department records cash receipts from cash sales in the cash receipts journal.

Mulyadi (2016) The payroll and wage accounting system in manufacturing companies involves the personnel function, financial function, and accounting function. The personnel function is responsible for appointing employees, determining positions, determining salary and wage rates, promotions and demotions, employee transfers, termination of employees from their work, and determining various employee welfare benefits as well as calculating employee salaries and wages. The finance function is responsible for implementing the payment of salaries and wages as well as various employee welfare benefits. The accounting function is responsible for recording labor costs and distribution of labor costs for the purpose of calculating the cost of products. and providing information for monitoring labor costs

RESEARCH METHOD

This research uses a quantitative descriptive method which will present data from the RCK Motor profile. The data collection techniques used in this research are observation and interviews. Observation is collecting data by directly or indirectly observing things observed and recording them on an observation tool. The things observed can be behavioral symptoms, living objects, or inanimate objects. Through observation, researchers can see directly the object they want to research, without intermediaries who can exaggerate or reduce the actual data (Sanjaya, 2013).

Interviews are a method of data collection used to obtain information directly from the source. This interview is used if you want to know things from the respondent in more depth and the number of respondents is small (Sudaryono, 2013). According to Cresswell 2008 in Sudaryono (2013), the interview guide contains a description of the research which is usually stated in the form of a list of questions so that the interview process can run well. The content of questions or statements can include facts, data, knowledge, concepts, opinions, perceptions or evaluations of respondents regarding the problem or variables studied in the research.

RESULTS AND DISCUSSION

Credit Sales Accounting System

Companies can sell credit with the help of Bank Mandiri which collaborates with the company. Bank Mandiri can be said to be an investor in the company. If there is a client who wants to buy on credit then the client/customer will make a direct transaction with Bank Mandiri. Bank Mandiri also collaborates with leasing, so if a client wants to buy a product from Sorum RCK Motor then there is a transaction between the 3 parties. Bank Mandiri customers/debtors and sorum owners.

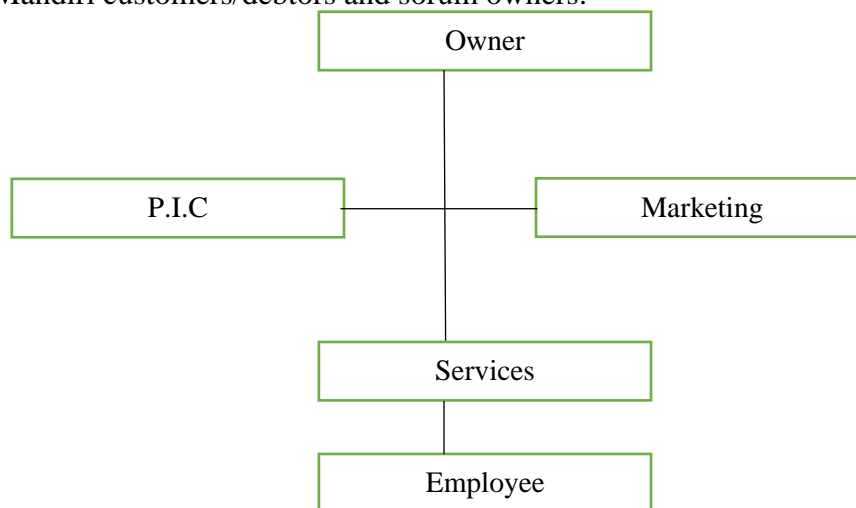


Figure 1. Company Chart

Information required by management from sales return transactions is: the amount of rupiah from sales returns by product type or product group during a certain period of time; the amount of receivables decreases due to sales returns; the total cost of products from inventory returned by the buyer; buyer's name and address; quantity of products returned by the buyer. The documents required are a credit memo and goods receipt report.


 AL QORNI MOTOR quality used motorcycle		Jl. Raya Rancajigang N0.45 - Majalaya		SURAT JALAN			
Tgl. Surat Jalan	:	18/12/2023	Kepada Yth		:	ADE SUNARYA	
No. Surat Jalan	:	4/SJ/RCKMOTOR-MJLY/XII/2023	Alamat		:	KP. BIRU RT.####/####	
No. Invoice	:	4/SJ/RCKMOTOR-MJLY/XII/2023	NO IDENTITAS		:	3204#####	
Tgl. Invoice	:	18/12/2023	No. Rangka		:	MH1J#####	
No	Jumlah	Merk/type	Warna	No. Mesin	Tahun	No. TNKB	
1	1 UNIT	HONDA ALL NEW VARIO 125 CBS ISS	MERAH	JMS1#####	2018	D ##### VEB	
Dikirim Oleh				MAJALAYA, Senin, 18 Desember 2023			
(APEH APANDI)				Diterima Oleh			
				ADE SUNARYA			

Figure 2. Travel Document

Merk/Type	UNIT	SISTEM PENJUALAN				HARGA JUAL	HARGA BELI	BIAYA LAIN LAIN			LABA	
		BPKB A/N	Warna / Tahun	CASH	KREDIT			DP	PENCAIRAN	LI/KAOS/STIKEI		ADM
HONDA BEAT ESP CBS	AHMAD DANI	PTHBIRU/2019				Rp 12.800.000,00	Rp 12.200.000,00					Rp 600.000,00
HONDA ALL N PCX CBS		HITAM/2019				Rp 25.450.000,00	Rp 24.146.700,00				Rp 100.000,00	Rp 1.203.300,00
HONDA N BEAT ESP CBS	PT. MITRA BISNIS MADAN	HITAM/2018				Rp 11.200.000,00	Rp 10.500.000,00			Rp 50.000,00		Rp 650.000,00
KAWASAKI KLX		HIJAU/2014				Rp 15.000.000,00	Rp 13.500.000,00				Rp 200.000,00	Rp 1.300.000,00
YAMAHA N MAX	TITIP JUAL	MERAH/2019				Rp 25.000.000,00	Rp 23.300.000,00	Rp 50.000,00			Rp 500.000,00	Rp 1.150.000,00
HONDA N VARIO 125 ESP CBS ISS	IDA ROYANI	MERAH/2018			Rp 8.000.000,00	Rp 8.000.000,00	Rp 16.000.000,00	Rp 13.370.000,00	Rp 105.000,00	Rp 50.000,00	Rp 500.000,00	Rp 1.975.000,00
HONDA N BEAT ESP CBS	DANI SAMUD	PUTIH/2019				Rp 13.200.000,00	Rp 12.200.000,00	Rp 100.000,00			Rp 100.000,00	Rp 800.000,00
HONDA SCOOTY ESP STYLISH	MARKUS SIAGIAN	CULTHTM/2019			Rp 3.000.000,00	Rp 15.000.000,00	Rp 17.400.000,00	Rp 16.000.000,00	Rp 285.000,00	Rp 50.000,00	Rp 200.000,00	Rp 865.000,00
YAMAHA N IMAX	ANEU NURIJANAH	PUTIH/2017				Rp 20.800.000,00	Rp 19.550.000,00	Rp 50.000,00			Rp 100.000,00	Rp 1.100.000,00
HONDA CB150 R SE	RAHMAT HIDAYAT	HTMMRH/2018			Rp 2.500.000,00	Rp 15.000.000,00	Rp 17.500.000,00	Rp 13.056.000,00	Rp 50.000,00	Rp 50.000,00	Rp 2.844.000,00	Rp 1.500.000,00
						Rp 174.350.000,00				TOTAL	Rp 11.143.300,00	

Figure 3. Transaction recording

Purchase Accounting System

The purchase accounting system is used in companies to procure goods required by the company. Purchase transactions are divided into two sources, namely, from the core company and from outside the core company. Purchases sourced from the core company get inventory from RCK Motor, the main company from Al-Qorni Motor, while those sourced from outside the company are purchases that receive inventory other than the core company, such as purchases from someone who sells goods in second hand form.

The information required by management from the purchasing accounting system in this company is: 1) purchase orders that have been sent to suppliers; (2 Purchase orders that have been fulfilled by suppliers; (3 Total balance of trade payables on a certain date; (4 Balance of trade payables to certain suppliers; (5 Additional quantity and cost of inventory from purchases.

MERK/TYPE	BPKB A/N	NO RANGKA	NO MESIN	NO.TNKB	WARNA/TAHUN	PAJAK	PEMBELIAN	PEMBELIAN
SUZUKI SATRIA FU	ENGKOS	MH1JF12178K419911	JF12E11421415	D 2775 WX	HITAM / 2010		pian	Rp 5.801.500,00
YAMAHA MIO M3	YUDI SUPRIYADI	MH3SE88HOKI153653	E3R2E2592048	D 2831 UEC	HITAM/2019	Jan-22		Rp 10.117.000,00
HONDA N VARIO 125 ESP CBS	ATIF ACHMAD TIEFTAZANI	MH1JFU112GK433121	JFU1E1420020	D 2605 VDG	HITAM/2016	Apr-22		Rp 910.000,00
HONDA BEAT ESP CBS	NANDAR AHMAD DANI	MH1JM2121KK318019	JM21E2296426	D 4733 ZDG	BIRUPTH/2019	Feb-22		
HONDA N BEAT SPORTY CW	ABDUL ROHMAN WAHID	MH1JFZ130KK135867	JFZ1E3136376	D 6367 ZDH	HITAM/2019	Apr-22		Rp 12.250.000,00
HONDA GENIO CBS	MUHAMMAD FAISAL	MH1JM6116LK117961	JM61E1117745	D 4746 SBM	MERAH/2020	Mar-22		Rp 13.620.000,00
HONDA N BEAT SPORTY CW	DANI SAMUD	MH1JFZ13XKK502208	JFZ1E3502111	D 2497 VEL	PUTIH/2019	Aug-22		
HONDA BEAT STREET ESP	SANTI YULIANI	MH1JFZ219KK696422	JFZ2E1695316	D 2377 ZDM	SILVER/2019	Sep-22		Rp 13.029.000,00
HONDA ALL N VARIO 125 ESP CBS ISS	IDA ROYANI	MH1JM511XJK076189	JM51E1076189	D 5912BVEB	MERAH/2018	Oct-21		
HONDA N BEAT ESP CBS	IMAY SUMARNI	MH1JFZ135KK227332	JFZ1E3226145	D 5165 ZDI	PUTIH/2019	May-22		Rp 12.495.000,00
HONDA ALL N CBR 150 R	NENG RINA	MH1KC911XHK131023	KC91E1126207	D 5371 ZCQ	MERAH/2017	Jul-22		Rp 17.214.000,00
HONDA BEAT								Rp 3.665.000,00

Figure 6. Inventory Records

Inventory Accounting System

An accounting inventory system refers to a series of procedures and methods used by a company to record, control and report information related to the inventory of goods or products it has. The description of inventory accounting system activities covers several important aspects, including inventory management, transaction recording, and financial reporting.

The information required by management is:

Inventory Recording

- 1) Inventory Receipts: Records of goods or products received by a company either through purchasing or internal production.
- 2) Inventory Release: Recording of items taken from inventory for sale or use in the production process.

Inventory Valuation

- 1) Valuation Method: Choose an appropriate valuation method to determine inventory value, such as FIFO (First In, First Out), LIFO (Last In, First Out), or the weighted average method.
- 2) Valuation: Valuing inventory at cost, which involves purchasing costs, production costs, and other related costs.

Inventory Monitoring

- 1) Stock monitoring: Conduct continuous monitoring of inventory levels to prevent inventory shortages or excesses.
- 2) Reorder point: Set an order point that triggers reordering of inventory to avoid stockouts.

Inventory Control

Inventory Management: Implement inventory control policies and procedures to reduce the risk of loss or theft, as well as to minimize losses due to shrinkage or expiration.

Adjustment Recording

Inventory Adjustments: Record changes in inventory value caused by factors such as shrinkage, obsolescence, or changes in market value.

Finance report

Inventory Report: Presents inventory information in a company's financial reports, which can include inventory value, valuation methods used, and other related information.

Inventory Audit

Inventory Inspection: Conduct an audit of inventory to ensure accuracy of records and compliance with company policies and applicable accounting standards.

Journal Stages

Inventory Purchase:

When a company purchases goods to keep as inventory, its journal entries will include: Inventory Debit (to increase the value of the inventory) and Cash Credit or Accounts Payable Credit (to record payments or debts)

Inventory Sales:

When goods are sold to customers, the journal entries include: Cash debit or accounts receivable debit (to record receipts from the sale); sales revenue credit (to record revenue from sales)

Inventory Expenses (Use in Production or Sales):

When goods are taken from inventory to be used in production or sold, the journal entry includes: Inventory cost debit or work-in-process debit (if used in production) and inventory credit (to reduce the value of inventory used)

Inventory Reorder:

When a company reorders goods to increase inventory, the journal entries include: Inventory debit (to increase the value of reordered inventory) and cash credit or accounts payable credit (to record the purchase of reordered inventory)

Inventory Adjustments:

When there is a change in inventory value due to depreciation, obsolescence, or changes in market conditions, the journal entries include: Inventory debit or credit (according to the necessary adjustments) and credit or debit to expense or income accounts (according to the type of adjustment)

Physical Inventory:

If a physical inventory is carried out to compare physical stock with inventory records, the journal entry includes changes in inventory value that may arise.

It is important to note that each company may have slightly different journal recording policies and procedures, depending on their needs and the accounting methods used. Apart from that, implementing a periodic or perpetual inventory system can also affect the journal recording process. In a periodic inventory system, journal recording is usually done at the end of the period, whereas in a perpetual inventory system, recording occurs in real-time along with each inventory transaction.

Cash Receipts Accounting System

The RCK Motor Company revenue accounting system is an integrated process that manages all receipts of funds from various sources. This includes receipt of payments from the sale of goods, services, and other sources of receipts related to business activities. This process involves recording each receipt in accurate detail, verifying physical documents such as invoices and receipts, integrating information into the company's financial reports, and ensuring compliance with applicable tax and legal regulations. In addition, this system is also used to analyze revenue trends, support managerial decision making, and is the subject of audits to ensure the reliability and accuracy of revenue information reported by RCK Motor Company. The main objective is to ensure all receipts are recorded correctly, processed appropriately and reported accurately to support efficient financial management and ensure strict compliance with applicable regulations.

Payroll Accounting System

The payroll and wage accounting system at PT RCK SORUM MOTOR involves the personnel function, financial function, and accounting function. The personnel function is responsible for appointing employees, determining positions, determining salary and wage rates, promotion and demotion, transferring employees, terminating employees from their jobs, and determining various employee welfare benefits as well as calculating employee salaries and wages. The finance function is responsible for implementing the payment of salaries and wages as well as various employee welfare benefits. The accounting function is responsible for recording labor costs and distribution of labor costs for the purposes of calculating product cost prices and providing information for monitoring labor costs

CONCLUSION

In conclusion, from the results of our research there are several accounting systems that are still not in accordance with the provisions of the accounting system that we explained in the theory chapter. In general, the obstacles experienced by the company are due to the condition of the company being relatively small, which results in a lack of employees to handle the functions of their respective accounting systems. This obstacle can be overcome by increasing sales levels and adding employees so that there are no employees doing double duty.

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