

Evaluation of the School Procurement Sales Accounting Information System (SIPLah) as an Effort to Improve Internal Control at PT. Senyum Media Jember

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ABSTRACT

Sales Accounting Information System is one of the important element in controlling the company's operating activities so it is necessary to have structured and adequate internal control. The purpose of this study is to examine the role of the Accounting Information System for the sale of school goods procurement, SIPLah Blibli, at PT. Senyum Media Jember as an effort to improve internal control company. The type of research used is qualitative research. The data used are primary data with data collection techniques namely observation, interviews, and documentation of parties involved in sales at SIPLah Blibli. The results obtained shows that the company's Accounting Information System and Internal Control has been running well. However, there needs to be improvements when making transactions through SIPLah because the company does not have a sales flowchart and SIPLah transactions which should have been online, there are still many schools that conduct offline transaction. The company does not have an audit committee to check financial reports. This indicates that the company's sales in SIPLah need to be improved to be more effective and efficient.

Keywords: Sales, Accounting Information System, SIPLah, Internal Control

1. INTRODUCTION

The development of the business world in all fields today is massive. Various companies must be able to compete to face more challenges from similar companies, both domestically and abroad. Increasingly difficulty and competitive competition makes information needs very important for companies. The role of the information system is to provide information to all levels of management. Each activity for different management decision making requires relevant and useful information. The right and correct information system will help companies make strategic decisions so that the company can run more effectively (Elya Rohali, Noor Shoodiq & Siti Aminah, 2020).

A system is a series of interdependent parts that work together to achieve a certain goal. Information is processed data that can be used by users to make decisions. Accounting Information System is one that coordinates people, tools, and methods consisting of structured and related framework forms, records, and reports to produce reliable accounting information (Mulyadi, 2016). Most companies use computerized systems to run their business. With the support of a good accounting system, a company can certainly have many advantages to be able to compete with other companies. Another major influence for a company is maximizing profits and being able to provide accurate financial information to interested parties.

The main source of income and company profits are obtained from sales. Effective and efficient sales can maintain business continuity in the present and the future. The more sales, the more revenue the company receives, which will affect the profit earned. Manipulation in sales can be avoided by having an Accounting Information System for sales because it can explain procedures for carrying out sales activities (Simanjuntak & Purba, 2019). Sales Accounting Information System is made to be able to control sales activities. To monitor all sales company's activities, internal control is needed to achieve company goals. Internal control can help companies make organizational plans that are used by providing accurate information about maintaining company assets, evaluating and forming policies that will be implemented to prevent things that can harm the company such as fraud and irregularities (Simanjuntak & Purba, 2019)

A reliable and effective internal control system can provide managers and business owners with the right information to make the right decisions and policies to achieve their business goals more effectively. According to James Hall (2012) a control system is said to be effective if within an entity there are control activities such as transaction authorization, segregation of duties, supervision, adequate accounting records, access control, and independent verification. Randy Richi's research (2016) states that the larger the company's operations, the greater the need for internal control to maintain error-free information systems.

Several previous studies have shown the importance of sales information systems and internal controls, such as the research by Stevandi Kurniawan & Lady Diana (2021) who evaluated internal controls on credit sales. The results of research on companies state that for the risk assessment component there is no special section that handles credit for the credit analysis process. The company does not recruit employees who specifically handle the credit department and does not impose terms and limits for extending credit to consumers. Giving credit does not look at the history of the customer first so it does not know whether the customer is able to pay credit or not.

Another study that was researched by Elya Rohali, Noor Shoodiq & Siti Aminah (2020) analyzed the Sales and Cash Receipts Accounting Information System to improve internal control. The results of the study stated that there was a lack of documents used by the company, such as when making sales no sales invoices were issued. In addition, there is a double duty on the cashier who is in charge of recording the sales department even though the company accountant should have done it.

PT. Senyum Media Jember is a company that sells the most complete and inexpensive stationery, household equipment and offices. This company is located on Jl. Kalimantan No.7, Krajan Timur, Summersari, Summersari District, Jember Regency. In 2019 PT. Senyum Media joined the Ministry of Education and Culture (Kemendikbud) program to become one of the supply partners as a seller in the procurement of school goods which is called SIPLah (School Procurement Information System).

The SIPLah program is a platform designed to buy school needs by utilizing a marketplace system operated by third parties (partners). There are requirements for partners who wish to join the SIPLah program of the Ministry of Education and Culture according to the Regulation of the Minister of Education and Culture Number 14 of 2020 concerning Guidelines for Procurement of Goods or Services by Education Units. PT. Senyum Media uses a marketplace called SIPLah Blibi in its sales process in procuring school goods.

The school procurement information system involves procuring goods and services and using the School Operational Assistance (BOS) budget. The SIPLah program is the procurement of goods/services for educational institutions aimed at increasing transparency and convenience for educational institutions in administration and reporting as well as for MSMEs participating as suppliers of goods and services on the SIPLah platform.

In the online news media, there is bad news regarding the use of SIPLah in Senyum Media, which was written by SIGAP88 (sigap88.com accessed December 10, 2021). SIGAP88 is an online media that was formed on July 27, 2012 by young professional and experienced journalists under the auspices of PT. Multimedia Sigap Delapan Delapan. In the news it was reported that there were several items that raised questions about the use of SIPLah. The contents of the news were about complaints from the schools interviewed regarding the use of SIPLah in PT. Senyum Media. There were several problems that caused the school to protest including the price listed in the application, the price in application was higher than the purchase price directly at the store, than about the slow of delivery, and incompatibility of orders and goods received by customers. This can cause problems during the process of making sales reports, because the prices and goods issued from the warehouse are different and the inaccuracy of employees in sending orders is detrimental to the company and the school.

The urgency of this research is to evaluate the School Procurement Sales Accounting Information System (SIPLah) at PT. Senyum Media Jember regarding the completeness of the documents needed for accountability for transactions according to Permendikbud No 14 of 2020. Researchers also want to know about the application of internal control to sales procedures at PT. Senyum Media Jember has been running efficiently, effectively and accountably.

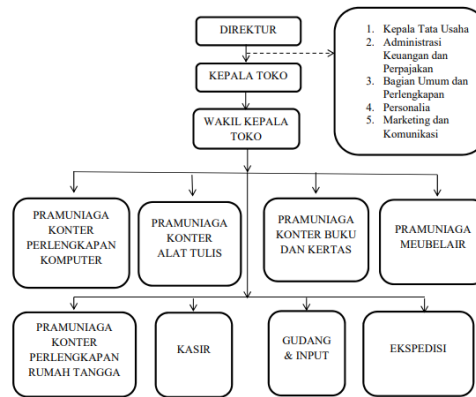
2. RESEARCH METHOD

In this study, the object of research is PT. Senyum Media Jember. The approach used is descriptive qualitative method using a case study research strategy. The sampling technique used purposive sampling. Data collection methods using observation, interviews and documentation. The data analysis used is using the MDAP (Manual Data Analysis Procedure) method, namely data collection, analyzing, presenting data, and drawing conclusions. The validity of the research uses triangulation techniques.

3. ANALYSIS AND DISCUSSION

3.1 General Description of the Research Object

PT. Senyum Media Jember is a trading company founded by a businessman named Mr. Kholid Ashari, S.E. This company was founded on July 2, 1987. It has 3 branches in Jember and Bondowoso. In addition, opening an online store that helps consumers to shop without having to come to the store. The company's organizational structure is arranged vertically from the leadership to the employees below it. The following is the composition of the organizational structure at PT. Senyum Media Jember namely:



Source: Archives of PT. Senyum Media Jember

Figure 1. Organizational Structure of PT. Senyum Media Jember

3.2 Discussion

3.2.1 Sales Accounting Information System

Sales accounting information system, SIPLah Blibli, at PT. Senyum Media should have good procedures, functions, records, documents to support its business continuity. Online sales accounting information system, SIPLah Blibli, at PT. Senyum Media Jember is a sale with a credit system. Therefore, to find out how the sales information system, SIPLah Blibli, at PT. Senyum Media Jember, will be further described based on data and information at the research site.

3.2.2 Sales Accounting Information System Procedures SIPLah Blibli

According to Mulyadi (2016) a flowchart is a model that describes data flows and processes for processing data in a system. A good and clear flow chart is an important part of designing a complex information system. The scheme of business processes in selling SIPLah Blibli, PT. Senyum Media itself does not have a flowchart or process flow because it already uses the system and the required documents can be downloaded directly at SIPLah Blibli. This is in accordance with the following information:

"The sales flowchart is the flow or process scheme, sis, if you don't have it, miss. There used to be but now it is not used. The procedure is the same as selling other marketplaces. The difference is that only the treasurer and the principal can log in to the provider, because you have to use data from the Dapodik Ministry of Education and Culture. Orders are made online, but there are those who go offline to stores too, Miss, but you are required to go online. Later those who are still confused, the shop will help the school."

(Results of Interview with SIPLah Admin)

The informant's opinion shows that the procedure for selling SIPLah follows the procedures in the SIPLah Blibli application guidelines so that it does not require as many employees as cash sales in stores. Accepting orders and payments is done online, but there are also schools that shop at stores and process payments through stores. This explains that even though it can be done online, there are still schools that make offline payments. The shop also does double work which should only take orders and payments but also make payments for the school. This will cause an error to occur because there are two transactions, namely online and offline. In addition, it is necessary to have a flowchart that shows a good and clear data flow chart in order to be able to design complex information systems.

3.2.3 Evaluation of Functions Related to AIS Sales SIPLah Blibli

According to Mulyadi (2016) the functions contained in the credit sales accounting information system related to sales activities from the time an order is issued to the receipt of sales proceeds consist of several functions, namely the sales function, credit function, warehouse function, shipping function, and accounting function. Based on explanations from informants regarding the functions in the SIPLah Blibli sales, it shows that PT. Senyum Media Jember has a sales function, shipping function, warehouse function, credit function and accounting function.

3.2.4 Evaluation of Documents Related to AIS Sales of SIPLah Blibli

The documents needed refer to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 14 of 2020 concerning Guidelines for Procurement of Goods/Services by Education Units. The guidelines contained in the law are the Education Unit goods/services procurement planning documents, comparison results documents, negotiation results documents, order letters, handover minutes, and proof of payment, while the available documents are downloaded by the seller based on the seller's guide at SIPLah Blibli namely Minutes of Negotiations, Minutes of Handover, Work Orders, Invoices, Receipts.

Based on information from the informant who said that all documents related to SIPLah Blibli transactions are already in the application and can be downloaded as proof of accountability for all transactions that occur. This proves that all transactions have been recorded so as to avoid fraud in the presence of fake documents in the transaction process. The document has been regulated by the government based on Permendikbud No. 14 of 2020 concerning Guidelines for Procurement of Goods or Services by Education Units. Related documents are different from the documents needed according to Mulyadi's theory (2016) which states that the documents needed in sales include: credit card sales invoices, recapitulation of cost of goods sold, and invoices. Even though there are differences in the recapitulation of cost of goods sold, the documents on the SIPLah sales transaction are in accordance with the needs of the transaction.

3.2.5 Evaluation of Notes Related to AIS Sales of SIPLah Blibli

Accounting records are data or documentation related to the bookkeeping of the preparation of financial reports. Accounting records include asset records, ledgers, journals and other supporting documents. In the accounting records related to the sale of SIPLah Blibli at PT. Senyum Media Jember is compared with sales Accounting Information System records according to Mulyadi (2016), namely Sales Journal, Accounts Receivable Card, Warehouse Card, and General Journal. Based on the explanation from the informant regarding the accounting records on the sale of SIPLah Blibli at PT. Senyum Media Jember there are only inventory card records and warehouse cards. Meanwhile, sales journals, accounts receivable cards, and general journals can be analyzed and evaluated regarding buyers who have paid or not through the payment history status in the application and the prices sold at SIPLah have automatically increased by 11% due to VAT. This relates to the following information:

“Regarding the SIP record, miss, there is no special note, miss. So, sometimes the school in a transaction does not understand SIP, so the company helps with financial transactions. The school pays offline to shops and shops that help process payments. Then through the transaction there is a record of cash in and cash out.”

(Results of interviews with company accountants)

3.2.6 Evaluation of Internal Control based on COSO

Internal control is a system consisting of coordinated methods, measures and organizational structures that aim to safeguard organizational wealth, test and report reliability, encourage compliance with management policies and performance. A reliable and effective control system can provide managers and business leaders with the right information to make the right decisions.

Based on the control components according to COSO, there are 5 control components namely control environment, control activities, risk assessment, information and communication and monitoring. Therefore, to find out how internal control is applied at PT. Senyum Media Jember, will be further described based on data and information at the research site. The following is an explanation from the informants that I got, among others:

1. Control Environment

The control environment is the formation of an organizational atmosphere and provides awareness of the need for control over an organization. At PT. Senyum Media Jember already has a code of conduct for employees to be more focused and disciplined. Giving warnings to employees who have

problems can be in the form of light warnings until they are issued. The organizational structure is arranged vertically and has clear tasks for each employee. In addition, in the process of recruiting new employees, they must have the criteria that are in accordance with what is needed and at least higher school graduates who already have the skills to work. However, of all the advantages above the company does not yet have an audit committee to examine the company's finances and the audit process itself is only carried out by the director as the owner of PT. Senyum Media.

2. Control Activity

Supervision is a management effort for every activity of the company's activities. This is done, so that the business processes carried out are more directed and structured. The form of control exercised by PT. Senyum Media Jember, namely the separation of each financial function, the use of passwords to access confidential document sections, there is authorization for each note and important document with the signature of the responsible party, the duties and authorities of each employee are separate.

3. Risk Assessment

Companies must identify things that might pose a risk to the company. Prevention of this risk is done so as not to interfere with the achievement of company goals. PT. Senyum Media Jember to manage so that risks do not occur, namely the head of the store monitors whether all employees are doing their job properly, store marketing has begun to expand through various marketplaces so that people do not have to go straight to the store to shop for the needs they want, place price tags in each item so that it makes it easier when a computer error can directly see the price to place the item. In addition, in the financial section only those who have been given responsibility can access company assets.

4. Information and Communication

Information needs for management is important for making company policy decisions. Therefore, quality, reliable and timely information is needed. At PT. Senyum Media Jember, information can be obtained from the store's own computerized system containing stock, sales, company receivables and others. Using a computerized system, directors don't need to bother looking at reports one by one in paper form. This certainly greatly facilitates the director in managing the company's system so that the company's performance is maintained stably.

5. Monitoring

Monitoring is carried out so that business activities run well without any obstacles, if there are any, the company is expected to be able to prevent them. Several ways PT. Senyum Media Jember monitors employee performance, namely holding regular meetings once a month, contact receiving suggestions and criticisms from customers who shop directly at the store, as well as having an internal audit conducted by the director or owner of PT. Senyum Media Jember.

Based on data obtained from informants regarding internal control at PT. Senyum Media Jember which refers to COSO states that the company's internal control regarding control environment, control activities, risk assessment, information and communication and monitoring has not been implemented properly. However, the company does not have an audit committee to examine the company's financial statements even though there is cooperation with the government and the value is already large. The audit should be carried out by someone assigned by the director. In addition, the company does not have a flowchart for the sales system at SIPLah Blibli and the ordering and payment procedures at SIPLah Blibli, which should be done online, instead still use offline transactions assisted by PT. Senyum Media employees. This affects the Internal Control System because there is a possibility that errors will occur due to confusion in transactions, namely offline and online transactions.

4. CONCLUSIONS AND SUGGESTIONS

4.1 Conclusions

Based on the results of the analysis and discussion described in the previous chapter, the conclusions are:

1. The components of the Sales Accounting Information System and internal controls at PT. Senyum Media Jember have been running well. The company already has a complete accounting information system component and separates the SIPLah admin duties who are in charge of receiving orders and the company accountant is in charge of recording transactions made at SIPLah.

2. The company still needs improvement in the sales flowchart section which is still missing and ordering and payment transactions at SIPLah that should be online, but there are still many schools that do it offline, so that the authorized employees work twice.
3. The company does not have an audit committee to examine financial reports even though the shop has cooperation with the government which often requires reports to be audited. This indicates that the Sales System at SIPLah has not been fully able to improve the company's Internal Control System. It need to be improve so that the internal control becomes more effective and efficient.

4.2 Suggestios

The Suggestions are:

1. For future researchers, it is expected to discuss a more general sales accounting system in improving internal control for companies. This is because the research only discusses online sales for company's internal control.
2. The number of respondents is only limited to four respondents. For future researchers are expected to add or use the snowball technique to get more respondents for more detailed and in-depth information.
3. Future researchers should be able to conduct a pre-survey to identify whether there are other problems in the internal control process, not just evaluating the sales accounting information system.
4. Future researchers are advised to use the ethno methodological method to understand their daily lives for in-depth information.

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