

Analysis of Accounting Information System in Sales Decision Making in PT. Nusantara IV Adolina Tebing Tinggi

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Abstract:

This study aims to examine and determine the sales information system in decision making sales applied by PT. Nusantara IV Adolina Plantation. The sample in this study was the procedures and criteria for sales accounting information system and decision making sales at PT. Nusantara IV Plantation Adolina North Sumatra. Data was collected by observation and interview methods. The analysis was conducted with qualitative and quantitative methods. By comparing theory with actual practice occurred, as well as the testing of the relevant documents. In the sales system, part of marketing and procurement functions accept mail orders from byers, edit orders from customers to add any missing information in the letter of the order, request credit anuthorization, specify the delivery date and of the warehouse where the goods will be shipped and fill mail order delivery as the winning bidder. Based on the analysis conducted, PT. plantation Nusantara IV Adolina transparency and validity of the data presented must meet the standards that exist, so trustworthy and can be used by the marketing as a support and decisions making. Thus PT Plantation Nusantara IV Adolina is able to earn profits as well as expand the market and increase greater sales.

Keywords:

accounting information system; sales; decision making; PT. Nusantara IV adolina plantation

I. Introduction

Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement (Shah, M. et al. 2020). Developments in the world of business and work, information is an important and valuable part. Accurate and timely information will assist managers in making decisions and determining the steps that must be taken to maintain and develop the organization and its business. Information also supports the operational and managerial activities of the organization. And for all of that, a reliable, accurate, and can be displayed data management that is reliable and accurate whenever needed is needed. Nugroho Widjajanto, 2011:4 system is a collection of components that interact with each other, forming a unity to achieve a goal. With the integration of the subsystem will make the process more efficient by repeating (duplicate) unnecessary data, storage, reporting and other processes.

Now information is developing in line with the development of internet technology. This development can be seen by the increasing number of internet users, not only to get the latest news, information needed and to connect with other people in cyberspace but the internet is also used as a medium of trade between companies and business entities and their consumers. Sales accounting information systems play a very important role in increasing sales turnover and finding a wider market, because it will assist company management in providing information relating to all company activities. The information provided by the sales accounting system relates to cash information, purchase information, sales information, and other information.

Accounting is a tool in making a decision in a company and can be used as a tool to discuss what is happening in the organization or company.

According to Warren et al (2005:10) Accounting is an information system that produces reports to interested parties regarding economic activities and company conditions. According to T. Horngren (Horngren Harrison 2007:4), Accounting is an information system that measures business activities, processes data into reports, and communicates the results to decision makers. From this definition it can be said that people who understand enough in the field so that the information presented is truly able to reflect the performance of a company. From the description above, it states that accounting produces information and is a series of efforts and procedures to produce information in the form of reports and will be used by internal and external parties of the company.

The basic ingredient in decision making is information so that information can be useful. There are several characteristics of information, namely:

- a. Relevant Relevant information is information that provides added value for decision makers in the form of reducing the level of uncertainty or adding to it knowledge or value maker decision.
- b. Accurate accurate and reliable information or information that is free from errors and describes activities or events company.
- c. Complete complete information is information that includes all important information required by the manufacture decision.
- d. Timely (real time) information that is available when needed.
- e. Understandable information that can be understood is information that does not confuse users and is displayed in a simple manner according to needs maker decision.
- f. Can be checked (verifiable) information is said to be verifiable if two people with the same ability can produce the same information simultaneously independent.
- g. Consistent (consistent) level of information can be compared.

After studying the quote above, it is concluded that the role of sales AIS on sales decision making is the information created by the procession of the accounting information system used as consideration in implementing a decision in the company where both support each other and there is a link between the accounting system and decision making both must run simultaneously. In a company, it is impossible for a company to have a good sales accounting system that can produce an accurate, relevant, and timely sales accounting information system accounting, encourage and support efficiency and compliance with management policies.

II. Review of Literature

2.1 Theoretical Foundation

a. Accounting Information System

1. Understanding Accounting Information Systems

The accounting information system is a series of administrative activities of the company in carrying out various daily activities related to financial transactions both from internal and external to the company to support the accuracy of decision making. According to (Bennett, 2010) the system is a complex collection and interact with each other when they become one unity.

Marakas (2008) argues that the system is defined as a set of interrelated components, with clear boundaries, working together to achieve goals by receiving inputs and producing outputs in an organized transformation process. The system is defined as a unit consisting of: interaction element. As the understanding of the system found by Mulyadi (2010) in the system is a group of elements that are closely related to one another, which function together to achieve goals. The system is a network of interconnected procedures, gathered together to carry out an activity or to complete an activity target.

According to Widjajanto in Ridwan (2014) the system is something that has parts that interact with each other to achieve certain goals through three stages, namely input, process, and output. From the above understanding that the system is a collection of components that interact with each other, forming a unity

Information is data that is processed into a form of data that is very useful for making decisions. The information provided by the sales accounting system is the result of processing data in a form that is more meaningful and useful for its users, because it describes. Real events used in making decisions. The information produced by an accounting system in a company is used as a basis for making decisions made by the company's management. Decision makers are always looking for accurate information in order to make the decisions taken as the best decisions. Information is very ingrained in the body of a company so that information is very important in the company. If a system is lacking in obtaining good information, it will result in the system being lost and will stop. Therefore, in order for the system to continue to run well, the system must continue to obtain accurate information enough.

Meanwhile, according to Jogianto HM (2009) the system is a network of procedures that are interconnected, gathered together to carry out an activity or to complete a certain goal. According to Jerry Fitzgrald, et, al, (2011) the system is a network of procedures that are interconnected, gathered together to carry out an activity or complete a certain goal. Information is useful data that is processed so that it can be used as a basis for making the right decisions. The characteristics of reliable information must meet the requirements of being relevant, timely, accurate and complete. Accounting is a language in the activities of recording, classifying and managing data contained in the company to become useful information in making decisions decision.

According to Muhamad Nuh and Suharja Wiyoto (2011) accounting is an activity or process of recording, classifying, summarizing, financial transactions that occur in a company and reporting/presenting and interpreting the result.

The role of the accounting information system for the company, in this case management is clearly very important, because the accounting information system together with other information systems provides the information needed by management as a basis for decision making in carrying out its actions. The role of the accounting information system is considered effective if it has made a major contribution to the management in decision making.

From the above understanding can be described further general understanding of the system as follows: Every system is made up of elements. The elements of a system consist of smaller sub-systems, which also consist of groups of elements that make up the sub-system. These elements are an integrated part of the system concerned. The elements of the system are closely related to each other and the nature and cooperation between the elements of the system have the form certain. The system elements work together to achieve system goals. Every system

has a specific purpose, and with a specific process also. A system is part of another system that is more big.

According to Krismiaji (2010) is a system that processes data from transactions to produce useful information for planning, controlling, and operating the business". Accounting is a tool in making a decision in a company and can be used as a tool to discuss what is happening in the organization or company. According to Warren et al (2005) Accounting is an information system that produces reports to interested parties regarding the economic activities and condition of the company". According to T. Horngren (Horngren Harrison 2007), accounting is an information system that measures business activities, processes data into reports, and communicates the results to decision makers. So that it can be said that accounting is an information system that produces report information to interested parties regarding important activities for a company where accounting provides accurate, relevant, reliable information and will help management to achieve predetermined organizational goals. Meanwhile, according to Mursyidi (2010) in his book entitled Basic accounting: "Accounting is the process of identifying financial data, processing and analyzing relevant data to be converted into information that can be used for making financial statements.

Table 1. Transaction Documents

No	Transaction	Source document	Supporting documents
1	Credit sales	Sales invoice	Letter of order sender of loading letter (bill of lading)
2	Cash sale	Cash sales invoice	Bank sector proof cash register ribbon
3	Sales returns	Credit memo	Goods Receipt Report
4	Debt write-off	memorial proof	Decree of the director of finance regarding the write-off accounts receivable

Source: Mulyadi (2012)

The Role of Sales Accounting Information Systems in Decision Making Accounting information systems play a very important role in internal control, where the understanding of the accounting system expressed by Mulyadi (2010), the accounting system is the organization of forms, records and reports that are coordinated in such a way as to provide financial information needed by management. . In order to facilitate the processing of the company from the description above, it can be explained that the accounting system which consists of forms, coordinated records and reports regarding sales, functions as input data and is then processed by resources, both computer and human resources. other media and or a combination of computers and humans, so as to produce an output , in the form of a sales accounting information system in the form of financial reports, invoices, checks, and sales reports, in their role in making decisions.

After studying the quote above, it is concluded that the role of sales AIS on sales decision making is the information created by the accounting information system procession used as consideration in making sales decisions.

Implementing a decision in a company where both support each other and there is a link between the accounting system and decision making both must run simultaneously in a company, it is impossible for a company to have become a good sales accounting system that can produce an accurate, relevant sales accounting information system, and on time, the company unconsciously has made decisions that aim to maintain wealth, check the accuracy of accounting data, encourage and support efficiency and compliance with management policies.

Accounting information systems process data and transactions so that they can be useful for planning, operating and monitoring purposes. This does not exclude its use for sales purposes credit.

2.2 Previous Research

In a study, it is necessary to support the results of previous research related to the research.

Table 2. Previous research

No	Study	Title	Variable	Research result
1	Primatics (2009)	Analysis of the Effectiveness of Employee Payroll Accounting Information Systems in Regional Water Company Malang Regency	Employee Payroll Accounting Information System Effectiveness	Shows that the payroll accounting information system that has been implemented has effective.
2	Susmiyanti (2007)	Raw Material Purchase Accounting Information System Analysis In Cash Relation to Purchasing Management Decision Making at PT	Raw Material Purchase Accounting Information System	Whereas the accounting information system implemented by PT Still not been well organized good.
3	Idroos (2006)	Accounting Information System for Purchase and Payment of Raw Materials at PT. Cakra Compact Aluminum Industries Tanjung Morawa	Purchasing and Payment Accounting Information System for Raw Materials	That the internal supervision of the purchase of raw materials is still not good because it has not used serial numbered and printed forms, and the company's organizational structure in terms of purchasing raw materials is not good enough because of the dual task of the purchasing department and the materials department raw
4	Hasanah (2013)	Analysis of Accounting Information Systems Cash Receipts Nursing Services Stay At Dr. Hospital , Saiful Anwar Malang	Service Cash Receiver Accounting Information System	That the existing systems and procedures for hospital cash receipts are complete, including procedures, documents, accounting policies,

2.3 Conceptual Framework

The sales accounting information system in making sales decisions aims to provide accurate data analysis about the sales transaction activities of each product produced by the company, including sales in the form of receivables. Accounting information system is the organization of forms, records and reports that are coordinated in such a way as to provide the information needed by management to facilitate the management of the company.

As explained in the previous discussion that the main purpose of an accounting information system is to provide information for company management for planning and transaction decisions. Thus this system as a whole must be able to have a positive impact on the management in relation to the process of making a transaction decision. Decision making is a choice among various alternatives on how to act to develop a plan that comes from a reliable source. As a system that functions to organize forms, records, and reports that are coordinated to produce financial information needed in making management decisions and company leaders and can facilitate company processing. Sales can also be said to be the first step to maximize sales force productivity, company sales measured from the area under their control, including the self-adoption of the salesperson.

Thus the sales transaction process for receivables can be carried out properly and correctly without an error in recording proof of payment and is able to improve sales decisions in the future.

The conceptual framework for the treatment of sales information system accountants in making sales decisions at PT. Perkebunan Nusantara IV Adolina North Sumatra is as follows.



Source: PT. Nusantara IV Plantation Adolia

Figure 1. Conceptual Framework

III. Research Method

The research used in this study is a qualitative approach. As for what is meant to understand the phenomenon of what is experienced by the research subject holistically, and by means of description in the form of words and language, in a special natural context and by utilizing various scientific methods. The place of research conducted in this study was conducted at PT. Plantation of Nusantara IV Adolina, North Sumatra. This research starts from December 2021 until it is finished.

Sources of data used in this study is primary data. Primary Data Is a source of data obtained directly from original sources (not through intermediary media), can be in the form of opinions of subjects (people) individually or in groups, observations, in this case statements from the executor of the sale of PT. Nusantara IV Adolina plantations such as:

- a. Organizational structure company
- b. Implementation of sales accounting information system in decision making sale
- c. The sales system that occur
- d. Sales accounting information system in making sales decisions.

The variables operated in this study are variables that depend on the hypothesis, so it needs to be defined to facilitate research in which data is obtained from data primary.

Data collection techniques used in this study are as follows:

1. Studies documentation.
Collect and manage data and previous information related to rigorous problems.
2. Literature study (library Research).
In this case, the authors study books that contain theories related to the problems studied, namely through scientific writing, problems that are related to this research and can solve the problems studied and the results will be used as comparison material against information that can be in the field.
3. Observation (Observation)
A data collection technique, where respondents do not know they are being used as a source of data or research (responsive). Observation of the routine at the research location, directly to the object under study. The data collected in this study is called secondary data.
4. Interview (interview)
Hold direct Q&A to respondents or related parties in the company. This method is used to obtain data about the company's description, sales information systems, sales procedures and organizational units related to the sales system in a decision making sale.

Data analysis techniques in the preparation of this thesis are:

- a. Method Descriptive
The method or procedure for solving the problem under investigation, by describing or describing the current state of the object of research based on the facts that appear or as they are.
- b. Method Comparative
The method of analysis is carried out by comparing theories with company practices within the company, then drawing actual conclusions from the problems studied.

IV. Results and Discussion

The elements that make up the sales system of PT. Nusantara IV Adolina's plantations include:

4.1 Functions that related

The related functions in the sales system at PT. Nusantara IV Plantation Adolina Business Units are:

a. Procurement department and marketing

The procurement and marketing department is tasked with receiving orders and tenders with a sales contact and is tasked with making work orders that are shown to the production department.

b. Common Sections and Resources Man

The general department is in charge of preparing export and import sales documents of palm oil such as shipping instructions, commercial invoices, packing lists, to the tenders of PT. Nusantara IV Adolina Plantation by making notification of delivery of goods , bill of lading (B/L), certificate of origin (SKA), and others which will later be used in negotiations with tenders.

c. Production Department

The production department is in charge of producing goods based on a work government letter. The production department is also in charge of making production reports when production has been completed.

d. Advise Bank

The advisory bank is tasked with receiving documents for export and import of palm oil from the distribution department and checking whether they are in accordance with what was requested by the tender winner. If appropriate, the advise bank will transfer the money to the company account and as evidence will submit proof of payment transfer to the finance department of PT. Nusantara II Marendal Plantation.

e. Accounting Department

The accounting department is in charge of recording sales transactions into the sales journal based on sales contracts and commercial invoices. The accounting department also records cash receipts transactions in the cash receipts journal based on processing decision making for sales at PT. Nusantara IV Adolina Plantation. Proof of payment transactions from advise banks.

Periodically, the accounting department is in charge of summarizing the accounts in the sales journal and cash receipts journal into the general ledger. The accounting department is also responsible for archiving sales contract documents, commercial invoices, and proof of payment transfers

4.2 Documents that used

Documents used in the sales system at PT. Nusantara IV Adolina's plantations include:

a. Sales Contract

Documents created by the marketing department when receiving orders from tenders. This document contains a sale and purchase agreement between the company and the tender winner.

b. Warrant work

This document is used as an order for the production of goods that are shown to the production department.

c. Result report production

Documents created by the production department that contain reports on the production of finished goods.

d. Shipping notice goods

e. Certificate of origin (SKA)

f. Evidence of transfer payment

4.3 Procedure Sale

The following are the activities carried out by each part involved in the sales procedures contained in PT. The plantations of Nusantara IV Adolina are:

1. The marketing department receives/requests data on inventories and plans for the production of palm oil and palm kernel in one month every 01th to the processing engineering division. The marketing department writes a letter to PT. The joint marketing charisma of Nusantara Jakarta signed by the president director regarding the planned sale of palm oil which containing:
 - a) Volume to be sold in 1 month
 - b) Delivery allocation, franco factory buyer/PT. means of angro Nusantara (PT. SAN) belawan.

2. Every day, the marketing department accesses information on palm oil prices from MDEX and routers via the internet to get a cross-country picture. price.
3. After knowing the price range. Furthermore, the marketing department coordinates with PT. KPBN to submit participation in local palm oil tenders and export.
4. The results of the palm oil tender will be notified by PT. KPBN via facsimile or can be read from the website of PT. KPBN every working day. To find out the winner of the tender or the tender is not closed (temple).
5. Receive sales contracts and invoices from PT. KPBN in accordance with the winning bidder.
6. Receive proof of deposit from the winner tenders/buyers.
7. Receive delivery instructions (IP) from PT. KPBN.
8. After receiving confirmation from the financing department that payment has been received in the PTPN-IV bank account, the marketing department issues a delivery order (D/0) and transportation instructions (IP) for the sale of franco PT. SAN, which is called an assistant for affairs, is signed to affairs, to divisions and directors.
9. If there are export sales of PT. KPBN nusantara cab. Medan will notify the planned delivery schedule and submit the calculation of the outgoing BEA then the shipping department will respond to the readiness of the shipping cargo and pay the said outgoing BEA.
10. The marketing department issues a tax invoice on behalf of the winning bidder/buyer for the sale local.
11. The marketing department monitors the executor of the delivery of goods to the buyer's place or the PT. SAN Belawan corresponds to (D/0) which published.

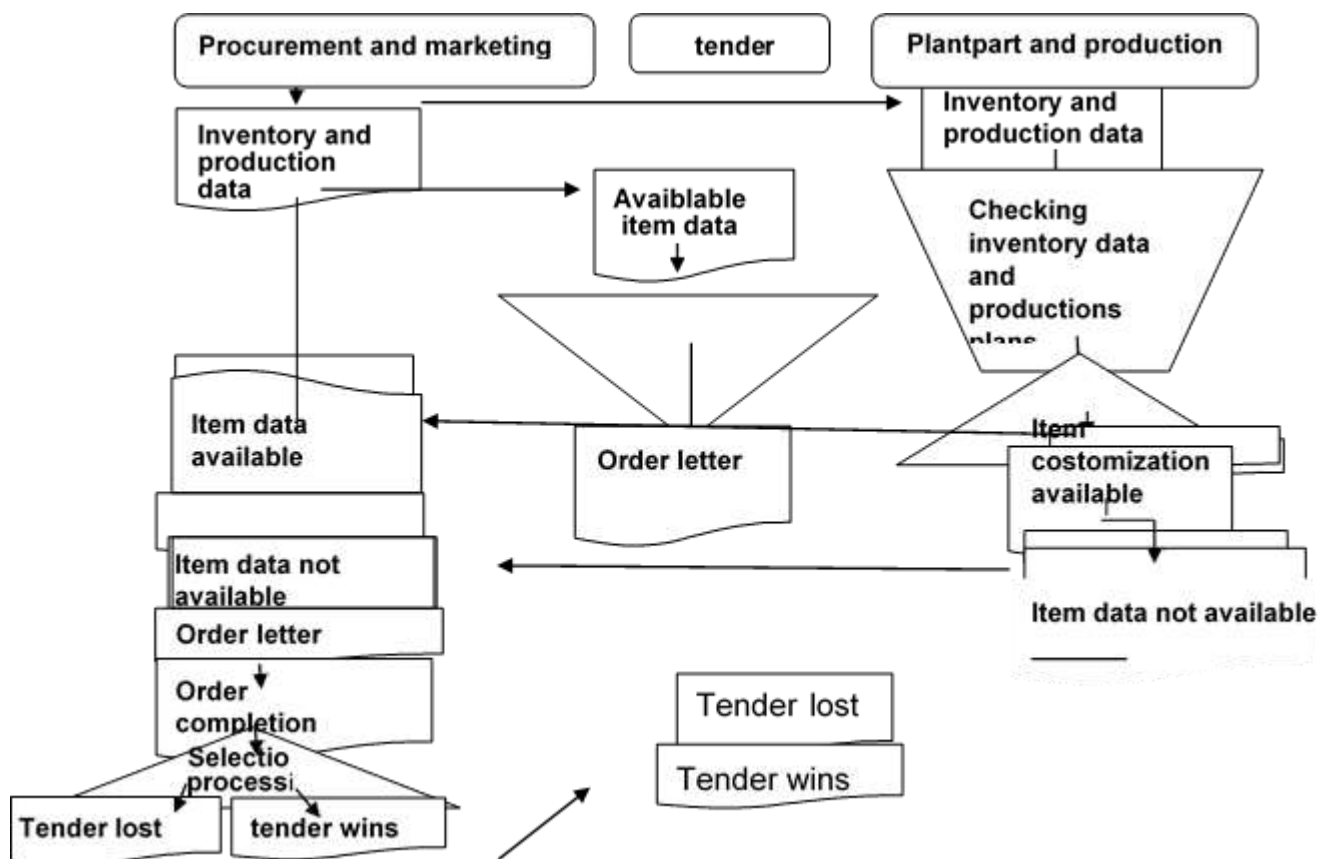


Figure 2. Flowchart Sales system of PT. Nusantara IV Plantation Adolina North Sumatra

Sales Accounting Information System in Decision Making at PT. Plantation Nusantara IV Adolina Sumatra North.

PT. Perkebunan Nusantara IV Adolina North Sumatra is a company engaged in plantation agribusiness by managing coconut plantations palm oil, and tea as well as market the products they produce. As for some of the sales transactions carried out by means of tender sales, with the existing sales accounting information system at PT. Plantation of Nusantara IV Adolina, North Sumatra. Sales accounting information system applied to the sales system at PT. Perkebunan Nusantara IV Adolina North Sumatra in making sales decisions based on sales accounting information system activities and one of the potentials that might occur if each accounting procedure is not based on the principles of sales accounting information systems as follows:

a. Marketing department and procurement

In the sales system, this section functions to receive orders from buyers, edit orders from customers to add information that does not exist in the order letter, request credit authorization, determine the delivery date as the winner of the tender. This section also functions to make backorders when it is known that goods are not available to fulfill orders from tenders and credit memos for sales returns.

In the cash sales system, this section functions to create cash sales invoices that allow the finance department to receive cash from the winning bidder which is an order to the general department and human resources to deliver the goods to the bidders tenders.

b. Financial department

This section is under the head of the finance division whose function is to examine the payment status of the tenders and authorize the granting of payments to the tenders.

c. Shipping section

In tender sales, this section functions to deliver the goods on the basis of the delivery order received from the procurement and marketing divisions, to deliver the goods to the tenders who have paid for the goods.

d. General and SPI Section finance

This section functions to create and send sales invoices to tenders, as well as to provide a copy of invoices for the purposes of recording sales transactions by the finance department, the inventory card section and the cost card section, the journal section, general ledger and reports.

This section also functions to record receivables arising from credit sales transactions, record reduced receivables due to sales returns, write off uncollectible receivables and make and send statements of receivables to tenders.

V. Conclusion

Based on the description and analysis in previous chapters, the authors draw the following conclusions, namely:

1. The credit sales accounting information system implemented by PT. Perkebunan Nusantara IV Adolina is already using a computerized system well. However, in practice there are things that are not in accordance with the theory. This is because there are dual functions, namely the delivery function in the billing function carried out by a salesman and the warehouse function with the office administration also concurrently serving as the administration part in terms of inputting data into system.
2. In each of the accounting procedures of PT. Perkebunan Nusantara IV Adolina based on the principles of sales accounting information systems as following:
 - a. In the sales system, the marketing and procurement department functions to receive orders from buyers, edit orders from customers customer.
 - b. to add information that does not exist in the order letter, request credit authorization, determine the delivery date and from which warehouse the goods will be sent and fill in the

delivery order as the winner of the tender. The finance department is under the head of the finance division whose function is to examine the payment status of the tenders and provide the authority to grant payments to the tenders.

- c. In tender sales, the delivery department functions to deliver the goods on the basis of the delivery order received from the procurement and marketing department and to deliver the goods to the tenders who have paid for the goods.

The finance department is under the head of the finance department whose function is to examine the payment status of the tenders and provide the authority to grant payments to the tenders.

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