



Analysis of Planning System Digitalization of Non Cash Sales of Electric Equipment Companies (Case Study in CV. Sinar Elektronik)

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ABSTRACT

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CV Sinar Elektronik is a trading company that distributes electrical equipment like a cables, sockets, switches and etc. As a trader engaged in trading, it is important to pay attention to the information on the sales system. Sales are the main component of business processes so the exhibition can run smoothly and rhythmically. A great sales system and system will produce the right information for users. The operating system researcher conducted an analysis of the CV Sinar Elektronik distribution system and procedure which had several drawbacks and caused problems. The first problem is the lack of sales order number information and shipping information on sales orders, dust particles can be used as transaction identifiers. The second problem is that hive customers don't have a credit limit. The last problem is the absence of a customer complaint collection system. This study to analyze and evaluate the computerized information system of the sales cycle of CV Sinar Elektronik. This type of research information is qualitative and uses kick-the-bucket information sources obtained within the company. The data collection methods used are interviews, observation and documentation. The result of this research is the design of an automated commercial information system, the improvement of the techniques and documents of the CV Sinar Elektronik.

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INTRODUCTION

Competition in the business world is getting tougher. Organizations compete with each other for parts of the industry as a whole in their separate companies. Growing businesses make modern competition more ruthless, so organizations must have options to survive and enjoy profits.

Organizations need data to be careful in making decisions. Data requirements for organizations differ depending on the type of business being claimed. To achieve this, organizations need a mechanical data frame. One of the data frames is the bookkeeping data frame.

According to Krismiaji (2015: 4), an accounting information system is a system that

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processes information to produce useful information for conducting business expositions. A good computerized accounting information system management must produce accurate information that can support the company's business expositions in planning, controlling, and evaluating processes.

Business expositions can be regarded as a transaction cycle in which business activities often occur in give-get trades. These exchanges are grouped into five cycles, one of which is the sales cycle (Romney and Steinbart, 2018: 7). In trading companies, the main thing to be able to develop and operate is sales. Sales is the activity of selling goods/services directly or through sales agents. Sales are divided into two types, namely cash sales and credit sales. Cash sales means selling goods for cash, while credit sales are selling goods for non-cash. Selling by layaway carries a fairly high risk for the company, because the client may deviate from the understanding made, which in turn can become a burden for the actual company.

Therefore, to prevent irregularities in credit sales, there are several things that companies need to pay attention to, such as setting payment terms. Setting conditions in strict credit sales is defined as providing a short time limit for payment and providing a discount if you pay before the predetermined rhythm falls. It is also important for companies to provide credit to customers/prospective customers, because each customer's ability to pay receivables is different. Activities such as providing credit limits require a computerized information system to be able to provide accurate and reliable information, while also helping the company's performance to be more effective and efficient.

The object used in this research is CV Sinar Elektronik which is a trade wholesaler engaged in electricity such as cables, lamps, switches, sockets, and so on. The company runs its business to keep making a profit, through wholesale sales in cash and on credit. The company generates 70% more credit sales than cash sales by 30%. This is evidenced by the total credit sales transactions of \pm Rp 5,200,000,000/month in 520 transactions.

LITERATURE REVIEW

Community Empowerment (subtitle)

The research used as a reference in this study is as follows:

UD Six Empat is a building materials company. Some of the problems identified in this study, namely the first problem is that there is no maximum limit in providing sales discounts to customers. The second problem is that there is no limit to giving credit to customers. The third problem is that there is no receipt number. The fourth problem, the company does not always provide a delivery note. Based on these problems, Laubianto analyzed and designed a computer-aided sales system design (Laubianto, 2019).

METHOD

Research Approach Perspective

The methodology used in this test is the Critical Research/Critical Social Science (CSS) approach, which was planned by Karl Max (1818-1883) and Sigmund Freud (1856-1939), and described by Theodor Adorno (1903-1969). Eric Fromm (1900-1980), and Herbert Marcuse (1898-1979). As a general rule, Critical Social Sciences (CSS) sees sociology as a basic demand work that bypasses deception to reveal the original design of the material world to help people change conditions and build a superior world for themselves (Neuman, 2006: 95).

Research sites

Deciding on the area of examination Moleong (2004:86) states that the most effective way is to think of meaningful hypotheses and investigate the field to find similarities with the truth in the field, within geological and temporal constraints of common sense, such as time, costs, labor must also be considered in determining the exploration area.

The choice and certainty of the screening area depends on unreliable judgment and direction to reduce the effort to obtain a general picture that may occur in the wider population or inclusion area. This exploration was led at CV Sinar Elektronik.

Research focus

The problem in subjective examination lies in the middle, regarding the reasons for forming research problems using concentrates, to be more specific, the image center can compose a review; second, the certainty of meeting the standard of incorporation or sectional leave (rules of prohibition of thought) or new data obtained in the field as

expressed by Moleong (2004:93-94), in subjective techniques, the focal point of exploration is useful for limiting the field of solicitation, without any inspection center, experts will be trapped by how much data is obtained in the field, then the exploration center will play an important role in surveying and coordination of exploration.

Data Types and Sources

The information used in this research is qualitative information obtained through baseline work. Qualitative information was obtained by groundwork in the form of direct observations on CV Sinar Elektronik and interviews with owners and employees of CV Sinar Elektronik. The results of the operating system interview are in the form of information related to receiving customer orders through data collection on customer receivables that occur at CV Sinar Elektronik.

Selection of Informants

The method used for data collection is basically a recorder to get the results of the interview. Then, the camera is to take pictures of documents that are allowed by CV Sinar Elektronik related to non-cash sales and collections. Furthermore, the arrangement of questions to handle during interviews with the owner and staff of CV Sinar Elektronik.

The data collection method used is

a. Interview

The interview method for drugs owners and employees of CV Sinar Elektronik is semi-structural, meaning that when conducting interviews, you can ask questions related to the sanctum question discussed by jog whose questions are not prescriptions in the questionnaire. The interview method for drugs owners and employees of CV Sinar Elektronik is semi-structural, meaning that the relationship video interview is allowed to ask questions related to the sanctum question discussed by jogs whose questions are not prescriptions in the questionnaire.

b. Observation

Observations were made directly to determine the types of operational

activities that took place at CV Sinar Elektronik. Direct perception aims to identify weaknesses that arise during operational exposure and can be used as input for video analysis and design of procedures and documents related to the credit sales cycle for CV Sinar Elektronik.

c. Documentation

Documentation In the structure of documents that can be taken by the company, namely travel documents, manual and computerized sales slips, manual and computerized return slips and notebooks.

Data Analysis Techniques

Analysis of this data leads Jogiyanto (2016: 135-219), that is :

1. System analysis

a. Decision introduction

The first stage of system analysis is identification/recognition of the cause of the problem. The next stage is to identify the decision point that underlies the occurrence of the problem.

b. Worker distribution analysis

Indicates the responsibilities that both the employee and the entity must undertake in addressing the same activities.

c. Document analysis

Analyze documents that have been used in the old system.

d. Analysis of reports and information needs

Analyzing reports created by the old system and presenting information needed by system users.

e. Inward control analysis

The strategy used by the company in producing quality information so that the higher the implementation of inward control, the lower the fraud/error that occurs.

2. System design

a. Output design

The purpose of converting information into quality information

that can be used for decision making expositions. Provide products for clients who will use the report.

b. Input design

Input starts from information expositions, planned to process raw information into useful information so that it can design a system.

c. Databases

A collection of information that can be processed, checked using a computer program.

RESULT AND DISCUSSION

Company history

CV Sinar Elektronik is a trading company that distributes electrical equipment to shops. This company was founded in 1978 with the founder is Mr. Handoko. Mr. Handoko started his business by selling strongking/kerosene lamps to rural areas, but as time progressed, electricity began to enter the villages and strongking was no longer used, because electricity had entered so many people used lamps even at that time not all use lamps and lamps are still in the form of sticks, which at this time lamp sticks are rarely used because electricity consumption is very wasteful, not only that, the lighting of the lamp sticks is also not bright, then in 1980.

Mr. Handoko switched to selling electrical equipment, such as LED lights, cables, sockets and others. CV Sinar Elektronik now has around 20 employees covering the administrator, warehouse, delivery, billing, taxation, purchasing, bookkeeping sections.

Credit Sales Order procedure

1. Customers order goods by telephone or Whatsapp, which are received by the manual sales department. The manual sales department makes a sales order consisting of 4 copies, namely white, red, yellow, and green, along with making a travel document consisting of 3 copies, namely white, red, and yellow.
2. The white and red sales orders are given to the computer sales department. A yellow sales order is given to the warehouse for retrieval of goods. Sales orders in green are held by the sales manual.

3. The white and red road slips were given to the computer sales department. Yellow travel documents are given to the sales manual for filing.

4. Before leaving work, the sales administrator writes all the sales orders that occurred that day to a note book.

Goods Delivery Procedure

1. The warehouse department prepares goods based on yellow sales orders.
2. After the goods are prepared by the warehouse department, the computer sales department checks the goods and matches the white and red sales orders with the white and red shipping documents.
3. After the goods are in accordance with the shipping documents, the goods will be sent by the shipping department, accompanied by the shipping documents and sales orders.
4. After the goods arrive at the store, the store matches the shipping documents with the goods received. After a match, the shop signs the travel documents and sales orders, then they are given to the driver. The driver gives the shop a red letter of travel and a sales order.
5. The computer sales department receives a sales order and a white letter of travel to create a computer sales invoice.

Receivables Collection Procedure

1. The computer sales department generates a computer sales invoice in triplicate from the white sales order and shipping bill.
2. The white travel document is photocopied 2 times. Photocopy 1 is held by the owner, while photocopy 2 is given to the billing department for filing.
3. The white computer sales invoice will be held by the owner to be given by the shop. A red computer sales invoice is issued to the store. Yellow computer sales invoices are held by the billing department for filing.
4. The white and red computer sales invoices, the travel documents and white sales orders are held by the owner for checking accounts receivable and then submitted to the billing department to make a deposit note consisting of 2 copies, namely white and red to be billed to the store when the beat falls. has been set by the company.

5. The billing department brought a note of deposit along with a white and red computer sales invoice, a travel document and a white sales order to be submitted to the store. The shop signs a note of deposit and then submits it to the billing department.

Information System Needs and Analysis

The results of the evaluation of CV Sinar Elektronik credit sales procedures and documents require system updates and information needed to reduce the weaknesses in the credit sales cycle. information and system requirements:

1. A computerized information system that is interconnected starting from recording orders to billing receivables that can provide effectiveness and reduce the risk of errors in recording or matters relating to credit limit authorization.
2. The display of the heart rhythm reminder system appears when it is "logged in" to assist the owner in billing shop customers. Because when the customer's receivables fall into rhythm, a warning will automatically appear.
3. Access control is necessary to limit the powers and responsibilities of each section. In accordance with the prescribed nest recipe, a set of expected responsibilities.

CONCLUSION

Based on the results of the analysis and discussion of the non-cash sales flow at CV Sinar Elektronik, it is as follows:

1. The framework for logging requests for quotes and travel archives is still manual, updates have been made to the modernized bid framework plans.
2. 70% of transactions at CV Sinar Elektronik are credit transactions. The organization does not draw a credit limit for its clients, as far as possible is established by asking if the client has exceeded as far as possible.
3. Organizations need an accounts receivable update framework to make it easier to collect requests from store clients.

4. Archival plans expected by the organization regarding credit agreements and various obligations.

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