

The Influence of Cash Sales Accounting Information Systems on Internal Control of Cash Sales (Study of One Company in The Consumer Goods Distributor Sector in Bandung)

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ABSTRACT

This study seeks to determine and analyze the impact of variables. The research employed a quantitative methodology, explicitly utilizing a descriptive approach and verification methods such as correlation coefficient, simple linear regression, and coefficient of determination. The study included a population of 30 individuals, and the samples collected encompassed the entire community.

According to the research findings on a consumer goods distributor company in Bandung, it can be concluded that the company's cash sales accounting information system (X) is performing well, with a score of 3.25. The internal control of cash sales (Y) is also reported to be entirely satisfactory, with a score of 3.19. The findings of this study indicate a significant correlation (correlation coefficient of 0.862) between the Cash Sales Accounting Information System and Cash Sales Internal Control. The Cash Sales Accounting Information System contributes to 74.3% of the variation in Cash Sales Internal Control (R square contribution). The remaining 25.7% is attributed to unexamined factors such as company policy.

Keywords: Cash Sales Accounting Information System, Internal Control of Cash Sales

INTRODUCTION

In the current global business landscape, every firm must strive for improved performance and possess the ability to provide precise reports. These reports are a foundation for making informed decisions based on the company's performance outcomes. However, rapid advancements in technology significantly impact data processing, allowing for the creation of quicker, more precise, up-to-date, and pertinent information to improve the precision and accuracy of decision-making.

All companies have the common objective of attaining the highest possible financial gain. One of the primary goals of a corporation when carrying out its activities is to achieve profit or gain. Furthermore, generating profits aims to guarantee that the company achieves a substantial corporate valuation. Presently, numerous organizations depend on the dependability of accounting information systems to execute their operational duties. (Pujiati, 2022; Bongmini, 2023; Rizka & Gunanta, 2021)

Sales generate financial inflows for the company. Hence, sales activities are crucial in bolstering the success of marketing a product or service manufactured by the organization. Therefore, it is imperative to effectively and accurately oversee these activities to generate significant revenues for the organization. As per the Financial Accounting Standard Statement (PSAK) No. 23 of the Indonesian Accountants

Association, goods sales encompass items manufactured by enterprises for selling purposes and items acquired for resale, including goods purchased by retailers or land and other properties obtained to resell them. (Tampubolon & Ramadhan, 2022; Nainggolan & Sebayang, 2024; Faisal, Yulivianti & Rindiani, 2023)

A well-implemented sales procedure will lead to significant financial gains. Ineffective execution of this task will negatively influence the company's cash flow, leading to delayed payback of amounts owed and an increase in bad debts.

Several risks can occur if sales are not managed well, such as dealing with clients who have a bad reputation and so not being able to collect the money owed from them, not correctly invoicing consumers, which leads to a loss in revenue, and various other potential issues. In order to prevent this, organizations require a computerized accounting information system that includes client maturity reminder features and credit limit warnings. These elements should be integrated with the company's sales documentation and be accompanied by adequate internal controls. (Putra, Komara, Sidharta, Roslina & Megawati, 2023; Nusa, 2021; Putri, Pratiwi & Lastianti, 2023)

Internal control is an essential factor to consider when conducting company operations. The purpose of internal control within a corporation is to attain its objectives in terms of the dependability of financial reporting,

productivity, operational efficiency, and adherence to relevant regulations. Implementing robust and consistent internal control measures within the organization will provide executives with valuable reports that enhance corporate efficiency and facilitate informed decision-making and accountability in leadership. This condition demonstrates the inseparable relationship between installing the company's sales accounting information system and internal sales control. (Luthfih, Halawa, Wulandari & Linawati, 2023; Setiyowati, Anggarani & Puspitosarie, 2023)

Internal control is crucial in the sales accounting information system as it mitigates the organization's financial loss risk. An effective internal control system, consisting of a well-defined organizational structure, a set of procedures, and a clear delegation of authority for each department, along with sound practices and skilled employees, can be achieved by implementing a robust internal control system to minimize the company's risk of loss. (Saputra, Kusuma & Hambani, 2024; Sutarmi, 2023)

Accounting information systems play a crucial role in a company's internal control. Decision-makers will utilize the data generated by the accounting information system.

The accounting information system is crucial in safeguarding firm assets by serving as a fundamental control tool for making technical and non-technical choices. In both service and

manufacturing organizations, sales are crucial and serve as the fundamental source of sustenance for the business. In order to ensure the efficient execution of sales operations and the successful attainment of the company's objectives, a robust internal control system is needed.

The consumer goods distributor company in Bandung generated sales of IDR 2,593,355,208 in 2016. In 2017, there was a rise of IDR 1,396,520,681, resulting in a total sales figure of IDR 3,989,857,889. In 2018, a sales growth of IDR 680,988,227 resulted in a total sales value of IDR 4,670,864,116. However, it should be noted that this figure represents a drop compared to the previous year. In 2019, there was a significant increase in sales, amounting to IDR 1,262,403,932. The total sales for that year reached IDR 5,933,268,048, indicating a notable growth. In 2020, the total sales amounted to IDR 6,548,494,673, reflecting an increase of IDR 615,226,625. However, this figure represents a fall compared to the previous year. Upon observing the volatile sales data, it is evident that there are periods of fall and notable increases.

In early 2020, Indonesia and all nations encountered the COVID-19 pandemic called the Coronavirus. The COVID-19 pandemic resulted in a decline in income and an escalation in corporate expenses across all sectors, accompanied by a reduction in customer demand for various products. In 2020, the consumer goods distributor

company in Bandung witnessed a substantial decrease in revenue due to the widespread transmission of COVID-19.

Revenue in a corporation frequently varies. For instance, the sales figures may exhibit an upward trend in specific years and a downward trend in others. Fluctuations in sales data are a common occurrence in the business realm. In order to attain the firm's objective of enhancing sales outcomes, the company must establish and implement effective methodologies and protocols. Hence, firm management must exert diligent efforts to monitor this scenario. Various factors contribute to fluctuations in sales figures:

1. Provision of Goods or Services

Every transaction inevitably includes an offer. This phenomenon arises due to the customary initiation of a transaction with a provision of goods or services, usually from producers to consumers. The magnitude of these offerings can substantially impact the price of items. If there is a surplus of supply, the price of items may decline. However, in the event of limited availability of goods, both the demand and supply may fall, resulting in a potential price increase.

2. Demand

Refers to the quantity of a product or service that consumers can purchase at a given price and time.

Both supply and demand have a direct impact on the pricing of items. Generally, a rise in demand will increase the prices of items. In the event of a substantial increase in demand, prices could experience a dramatic surge. In contrast, when there is a low level of demand, prices are expected to decline. Therefore, it is clear that the pricing of items is greatly influenced by market demand.

The subpar internal sales control system is one of the elements contributing to sales variations at a consumer products distribution company in Bandung. Continuous monitoring is essential to maintaining control over sales operations, particularly because these operations are susceptible to malpractice and fraud, which can disrupt the internal sales control system.

The suspected cause of the unsatisfactory internal control is an insufficient sales accounting information system. An efficient accounting information system optimizes the completion of business activities in every working system, leading to improved operational efficiency (better use of resources) and effectiveness (achieving goals) for the organization. Consequently, several organizations incorporate accounting information systems as a fundamental component of their operational processes. (Cahyani & Amna, 2022; Setyowati, Widayanti & Supriyanti, 2021)

Companies often utilize an accounting information system to efficiently convert data and

transactions into valuable information that facilitates the seamless functioning of the organization. An effective accounting information system furnishes valuable data to management for the purpose of making informed decisions. The accounting information system generates data pertaining to sales orders, sales, cash receipts, purchase orders, goods receipts, payments, and payroll.

An accounting information system manages data operations such as collection, processing, storage, and documentation. It also provides reports for both internal and external company requirements and serves as a guiding framework.

An essential system for firms is the sales accounting system, which encompasses procedures for both cash sales and credit transactions. Sales transactions make a substantial contribution to a company's profits. Thus, the presence of a proficient sales accounting information system is anticipated to streamline the process of conducting cash and credit sales transactions efficiently. (Susanti & Satriawan, 2023; Ethic, Saridawati & Suprianto, 2023)

According to a survey conducted at a consumer goods distribution company in Bandung, there are ongoing problems within the sales department, particularly with the sales accounting information system. These concerns include:

The sales accounting information system is essential for firms since it is specifically developed to manage and supervise sales activities, which play a vital role in creating profits. Nevertheless, the efficacy of such systems might be undermined by various factors:

1. **Timeliness of Information:** The existing system may need to convert data more effectively into information, resulting in delays in presenting this information. Delays hinder prompt decision-making and impact management's capacity to adapt quickly to market conditions.
2. **Software Adequacy:** The current software infrastructure needs improvement and requires significant expenditures for yearly improvement. The exorbitant expense could restrict the company's capacity to upgrade or improve the system routinely, potentially impacting its operation and the efficiency of sales processing.
3. **Employee Comprehension:** Employees must understand the system. Without adequate training and understanding, staff cannot fully use it, resulting in errors and inefficiencies in the sales procedure.

An efficient sales accounting information system is crucial for enabling seamless sales transactions. An efficiently structured and precise system can optimize sales procedures, guarantee accurate data entry, and regulate payment

systems. It also facilitates essential services such as document preservation, which should be seamlessly included, sufficient, rapid, dependable, and unbiased. By implementing a division of labor between sales processors and system managers, the company may effectively mitigate the risk of erroneous inputs and enhance its payment system oversight. This methodical technique guarantees that all data is organized, systematic, and handled effectively, promoting precision and dependability in accounting data and transaction documentation.

The problems directly correlate with the sales accounting information system and internal sales control. Suzanto (2017) asserts that a meticulously constructed information system with built-in internal controls ensures the achievement of control objectives, safeguarding operational integrity and enhancing the organization's overall success.

The author is motivated to conduct research titled "The Influence of Cash Sales Accounting Information Systems on Internal Control of Cash Sales" in a consumer goods distributor company in Bandung due to the importance of the sales accounting information system in internal sales control. The objective of this study is to investigate the extent to which the cash sales accounting information system enhances internal control mechanisms and strengthens the organization's financial operations.

METHOD

This research employs a quantitative methodology with an associative approach. This research employs an associative methodology as it elucidates the correlation between one variable and another. This research examines the relationship between variable X, which represents the sales accounting information system, and variable Y, which represents internal sales control.

The selection of data-gathering procedures and devices is crucial for the successful research outcome. This pertains to gathering data, identifying the sources, and determining the tools utilized. Fund-gathering methods refer to the specific approaches or procedures employed to gather data. A method is a designated approach that allows for demonstrating its application by various means, such as questionnaires, interviews, observations, testing, and documentation. Data collecting instruments are tools specifically designed to gather data. The instrument, being a tool, can take the form of a printed list sheet, a questionnaire (open or closed), an interview guide, or other similar formats.

Population refers to the collection of individuals or organisms that inhabit a specific geographic area and fulfill specific criteria about issues or challenges. The population for this study comprises all employees working in the sales and

accounting departments of a consumer products distributor company in Bandung. The total number of employees in these divisions is 30.

The sample is a subset or exemplar of the population under consideration. If the number of subjects is fewer than 100, it is preferable to include all of them. Alternatively, if the subject is more significant than 100, it can be selected within the range of 10-15% or 20-25%. The author selected a sample of 30 individuals from a company in Bandung's consumer products distribution sector.

The sampling technique refers to the method used to select a subset of individuals from a larger population. There are two main categories of sampling techniques: probability sampling, which involves random selection, and non-probability sampling, which does not involve random selection. The sample selection method employed in this research is non-probability, explicitly utilizing a purposive sampling methodology.

Saturated sampling, also known as census, is an approach in which every member of the population is included as a sample.

The author conducted a census approach by selecting a sample of 30 individuals from a company in Bandung's consumer products distribution sector. This technique employs the entire population as the observation unit, eliminating the need to draw a research sample.

This research uses a Likert scale to measure data. The Likert scale assigns a numerical value to the response options. The research data will lack utility if the instruments employed for data collection lack a high degree of reliability and validity. By utilizing validated and dependable research methods, the resulting data will inherently possess validity and dependability. The questionnaire's validity and reliability were assessed in this research using the SPSS (Statistical Product and Service Solution) application.

RESULTS and DISCUSSION

The Sales Accounting Information System and Cash Sales Internal Control are interdependent; hence, a sufficient accounting information system will be encompassed inside effective sales control. If this is accomplished efficiently, a sales accounting information system is anticipated to be established to assist a corporation in attaining specific objectives.

The cash sales accounting information system notably impacts the internal control of cash sales in a consumer products distributor company in Bandung. The coefficient of 0.862 (0.800 – 1.000) can be derived from calculations performed using SPSS version 26 for Windows applications. This condition demonstrates a robust correlation between the Cash Sales Accounting Information System (X) and Internal

Sales Control. The company is looking to obtain cash (Y) from a company operating in Bandung's consumer products distributor industry.

The analysis using the SPSS version 26 application revealed a correlation coefficient of 0.862 between the cash sales accounting information system and internal control. This number indicates a highly robust correlation between these two variables. The coefficient values ranging from 0.800 to 1.000 suggest that the efficacy of internal control of cash sales in a consumer products distributor company in Bandung highly depends on adopting a robust accounting information system.

In this context, internal controls encompass protocols and guidelines formulated to safeguard corporate assets, identify and prevent fraudulent activities and mistakes, guarantee the precision and entirety of financial information, and enhance operational effectiveness. Robust internal controls are crucial, particularly in cash transactions, where daily reconciliation is necessary to verify that all cash receipts align with recorded sales.

An efficient accounting information system benefits a company in Bandung's consumer products distributor industry in various ways. Initially, the system facilitates the process of documenting transactions immediately, essential for monitoring the movement of funds and preventing any missing data. Furthermore, the information system facilitates the automated and

comprehensive compilation of reports, facilitating sales trend analysis and enhancing decision-making by providing more informed insights. Furthermore, by incorporating the system into day-to-day activities, the potential for human mistakes can be reduced while also enhancing security measures through access control and audit trails.

Furthermore, utilizing efficient accounting information systems is crucial for organizations adhering to more stringent regulatory requirements, enhancing the company's standing and fostering client confidence. By developing a robust accounting information system for cash sales, a company in the consumer products distributor sector in Bandung not only enhanced internal control but also strengthened its position in a competitive market.

The results of the simple linear regression coefficient indicate a positive influence between the cash sales accounting information system and internal sales control. The coefficient values are 1.876 and 0.892, respectively. This condition means that if the value of X (Cash Sales Accounting Information System) is zero, the value of Y (Internal Control of Cash Sales) is 1.876. From this regression model, it can be inferred that the regression coefficient for variable X (Cash Sales Accounting Information System) is 0.892, indicating a positive coefficient direction. This demonstrates that an effective sales accounting

information system has the potential to enhance the internal control of cash sales.

The coefficient of determination value is 0.743, which translates to 74.3%. These findings suggest that the Cash Sales Accounting Information System (X) has a 74.3% impact on the Internal Control of Cash Sales (Y). Meanwhile, up to 25.7% of the factors affecting one of the enterprises in the consumer goods distributor sector in Bandung may be influenced by other variables. The findings of this analysis confirm the hypothesis that the Cash Sales Accounting Information System impacts the internal control of cash sales in a consumer products distributor company in Bandung. Therefore, a consumer goods distribution company's Cash Sales Accounting Information System in Bandung functions effectively, resulting in enhanced internal sales control.

The profound impact of accounting information systems on internal control yields numerous noteworthy implications. A reliable information system is crucial for preventing errors and fraudulent activities in cash sales transactions. The system guarantees the accurate and timely recording of all transactions, facilitating regular and precise reconciliation between the book records and physical currency.

Furthermore, an effective system facilitates the production of accurate and expedient financial reports, a critical aspect of management analysis and decision-making. By obtaining precise and

timely data, management may promptly detect issues and implement corrective measures before they escalate.

These findings highlight the necessity for enterprises in Bandung's consumer products distribution sector to persist in investing in technology for cash sales accounting information systems. This investment encompasses acquiring hardware and software and includes user training and system maintenance to guarantee the continued optimization of operations.

One of the organizations in Bandung's consumer products distributor industry should persist in allocating resources to enhance and maintain its accounting information system. Furthermore, it is imperative to provide consistent training for individuals engaged in the cash sales procedure to guarantee their comprehensive comprehension and proficient execution of the system. Consistently assessing and enhancing information systems will guarantee that the organization remains flexible in response to evolving business and technology circumstances.

CONCLUSION

The impact of the cash sales accounting information system on the internal control of cash sales in a consumer products distributor company in Bandung is quite substantial. This condition demonstrates that allocating resources toward

information technology, particularly in implementing integrated and automated accounting systems, is prudent to enhance internal controls and bolster a company's long-term prosperity. Moreover, these findings underscore the significance of consistently updating and maintaining IT infrastructure as a crucial element in a company's risk management and compliance strategy. The use of innovative technology not only reduces the possibility of human mistakes and fraudulent activities but enables organizations to adapt to regulatory changes and changing market demands promptly.

By implementing a dependable information system, a company in Bandung's consumer goods distribution sector can enhance its competitive edge through improved operational efficiency. Rapid and precise data processing expedites decision-making, enabling organizations to react promptly to market opportunities and difficulties. In addition, robust information systems promote openness and streamline audits, allowing organizations to enhance the confidence of stakeholders, such as investors, consumers, and regulators.

Hence, it is crucial for enterprises operating in the consumer goods distribution industry in Bandung to persistently invest in information technology and offer sufficient training to their staff to guarantee the utmost utilization of this system. This investment encompasses acquiring

cutting-edge hardware and software and developing internal proficiency to utilize and optimize that technology effectively. By adopting this strategy, Bandung's consumer goods distributor company aims to enhance its internal control systems and position itself for long-term and prosperous expansion.

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