

ONLINE SALES CYCLE ACCOUNTING INFORMATION SYSTEM AT ELRAF WOODCRAFT GALLERY DUSUN TELOGOGEDE TROWULAN MOJOKERTO (Study Pada Galeri Elraf Woodcraft Mojokerto)

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ABSTRACT

This thesis aims to examine the accounting information system that is running at Elraf Woodcraft which is engaged in a craft manufacturing business whose sales are carried out online. The research method used is a qualitative method with an observation approach by observing business activities. The data presented in the form of descriptive narratives that seek to clearly describe events related to accounting information systems in handicraft manufacturing businesses. Data analysis techniques are carried out by means of researcher interpretation of the data obtained and data reduction by drawing conclusions. The results showed that the accounting information system in Elraf Woodcraft manufacturing business has not been a special concern for business owners because all records are done manually by business owners directly and currently the focus of business owners is still on promotion and product development. From the observations made by the author, it can be concluded that the procedures of the cash receipt cycle, cash disbursements, inventory, employee payroll and presentation of financial reports along with forms and documents related to all transactions carried out. In addition, there is a need for a supply / delivery section and a finance section to help sustain business activities so that business owners focus on product promotion and development which in turn will make the business grow even more because business owners are more concentrated on accelerating sales.

Keywords: Accounting Information System, Sales, Inter Controller

ABSTRAK

Penelitian ini bertujuan untuk mengkaji sistem informasi akuntansi yang berjalan pada Elraf Woodcraft yang bergerak pada usaha pembuatan kerajinan yang penjualannya dilakukan secara online. Metode penelitian yang digunakan adalah metode kualitatif dengan pendekatan observasi dengan cara mengamati kegiatan usaha. Data disajikan dalam bentuk narasi deskriptif yang berupaya menggambarkan secara jelas peristiwa-peristiwa yang berkaitan dengan sistem informasi akuntansi pada usaha manufaktur kerajinan tangan. Teknik analisis data dilakukan dengan cara interpretasi peneliti terhadap data yang diperoleh dan reduksi data dengan menarik kesimpulan. Hasil penelitian menunjukkan bahwa sistem informasi akuntansi pada usaha manufaktur Elraf Woodcraft belum menjadi perhatian khusus pemilik usaha karena semua pencatatan dilakukan secara manual oleh pemilik usaha secara langsung dan saat ini fokus pemilik usaha masih pada promosi dan pengembangan produk. Dari observasi yang dilakukan penulis dapat disimpulkan bahwa tata cara siklus penerimaan kas, pengeluaran kas, persediaan, penggajian pegawai dan penyajian laporan keuangan beserta formulir dan dokumen yang berkaitan dengan seluruh transaksi yang dilakukan. Selain itu diperlukannya bagian supply/delivery dan bagian finance untuk membantu kelangsungan kegiatan usaha agar pemilik usaha fokus pada promosi dan pengembangan produk yang pada akhirnya akan membuat usaha semakin berkembang karena pemilik usaha lebih konsentrasi dalam melakukan akselerasi. penjualan.

Kata kunci: Sistem Informasi Akuntansi, Penjualan, Antar Pengontrol

INTRODUCTION

In today's modern era, people are constantly discovering new innovations that might make their daily lives easier. The internet is a technology that has made a significant impact today. The development of

technology also encourages business people to be more creative in order to advance their business. Until finally the terms e-business and e-commerce appeared in the economic world. E-commerce (electronic commerce) itself is the process of buying or selling either services or goods through computer networks. Meanwhile, e Business (electronic business) has a broader scope, namely in addition to sales and purchases, it also includes job vacancies, customer service, and others.

(Fransiska, 2023) divides e-commerce into three types, namely Business-to-Consumer (B2C), Business-to-Business (B2B), and Consumer-to-Consumer (C2C). Business-to Consumer (B2C) e-commerce is a company's effort to conduct transactions with individual consumers online. Business-to-Business (B2B) e-commerce is a company's effort to conduct transactions between companies online. Transactions that occur can be in the form of services or goods. Consumer-to-Consumer (C2C) e-commerce provides a platform for consumers to be able to make transactions with other consumers online. In this C2C system, consumers will be able to interact directly with other consumers in making transactions.

Of the various e-commerce companies in Indonesia, Galeri Elraf Woodcraft Trowulan is one of the e-commerce companies that is interesting to study. Galeri Elraf Woodcraft Trowulan is a company that is still developing, because this company is a new company and must develop a better system. Behind its success, Galeri Elraf Woodcraft Trowulan must certainly be supported by a good accounting information system, because the accounting information system itself is one of the important elements of a company.

One element of the accounting information system that will be a challenge for Galeri Elraf Woodcraft Trowulan is the sales cycle section, because in the sales cycle itself there is a recording of all cash income from consumers and cash expenditures made from Galeri Elraf Woodcraft Trowulan. In addition, in the sales cycle section, the company must also ensure that the balance sheet has been recorded properly. It is clear that the Elraf Woodcraft Trowulan Gallery must pay attention to how the sales cycle must function very well. Not only that, the revenue cycle will also make the service products offered by Galeri Elraf Woodcraft Trowulan more precise, in accordance with the specified time, and at the right price. The sales cycle will also provide Galeri Elraf Woodcraft Trowulan with the necessary data about its business activities, which can be processed into information that can support decision making and safeguard the resources of Galeri Elraf Woodcraft Trowulan.

Technological developments also encourage business people to be more creative in order to advance their business. Until finally the terms e-business and e-commerce emerged in the economic world. E-commerce (electronic commerce) itself is the process of buying or selling both services and goods via a computer network. Meanwhile, e-Business (electronic business) has a broader scope, namely apart from sales and purchases, it also includes job vacancies, customer service, etc. (Rehatalanit, 2021) explains that e-commerce or short for electronic commerce is a business transaction that occurs in electronic networks such as the Internet. Anyone who has access to a computer, has a connection to the Internet, and has a way to pay for the goods or services they purchase can participate in e-commerce.

This explains that e-commerce is a new gap in the business world and should be exploited by both consumers and business people, especially in Indonesia. This is of course very good for business development in Indonesia, by enabling more and more Indonesian people to enter the business world because business in this field does not require a lot of capital, it only requires transaction media such as smartphones or laptops and computers connected to an Internet connection. By looking at the development of the number of Internet users in Indonesia from year to year, this makes Indonesia one of the countries that gets full benefits from the world of e-commerce.

LITERATURE REVIEW

System

A system is a collection of several components or elements that work together to achieve a specific goal. These components or elements come together, interact with each other, and work together to carry out an activity that achieves a pre-agreed result or goal. Despite the fact that the term system is often associated with computer science, it actually refers to a variety of things, ranging from accounting information systems, solar systems, human and animal body systems and many others.

Information

Information is one of the products of a system. A system will process data - data and classify the data - the data to become information. This is very useful for an organization, because with the information they get from data processing they can make important decisions in the future.

Accounts Receivable Information System

According to Kieso et al. (2015) accounting is an information system that works by identifying, recording, and communicating the economic events of an organization to interested parties. The final output of accounting activities itself is the issuance of financial statements which is information. With the development of technology, computer-based information systems were applied in the world of accounting and the term accounting information system (AIS) was born.

Sales Cycle

Romney & Steinbart (2015) explain that the sales cycle is a series of business activities that are carried out repeatedly and the information process is related to producing goods and services to consumers and receiving payment for these sales or services.

Online Sales Cycle

According to Ismail et al., (2022), "the revenue cycle is a set of activities in a business that brings about the exchange of goods or services with customers for cash." From his statement, it explains that the revenue cycle is a business activity of the company that exchanges goods and services from the company for company income. While the explanation of the online revenue cycle can be seen from the business system in a company.

RESEARCH METHOD

This research method is a qualitative research method, Abdussamad (2021: 30) defines qualitative research as an approach in conducting research that is oriented towards natural phenomena or symptoms. This research was conducted at the Elraf Woodcraft Trowulan Gallery regarding the online-based sales cycle accounting information system which took place from May to July 2023. Determination of informants in this study to find out how the implementation of an online-based sales cycle accounting information system for the owner of the Elraf Woodcraft Trowulan Gallery, the owner of the Elraf Woodcraft Trowulan Gallery will be made an informant in this study. Primary research or information from the first source called the respondent. The data or information is obtained through written questions using the interview method. Secondary data is data in this research supporting related to the research process in the form of research results documents or reports, library books, e-books, journals, images and other sources related to this research. Researchers conducted three data collection techniques, namely observation, interviews and documentation. The data analysis technique in this study uses the Miles & Huberman model analysis technique in (Sugiyono, 2017: 245). The Miles & Huberman model data analysis technique is data presentation (data display), data reduction (data reduction), data verification (data verification) and conclusion drawing (conclusion drawing).

RESULTS AND DISCUSSION

Research Results

After conducting research from the results of interviews and observations conducted by the author, the researcher obtained the following research results:

1. The cash receipt cycle comes from shopee sales, then internal control of cash receipts is carried out followed by the necessary formulars.
2. The cash expenditure cycle that often occurs is the purchase of raw materials, payment for printing services, promotion costs, salary costs and operational activity costs.
3. The production cycle includes the entire process from planning to product delivery.

Analysis of Research Results

In the Elraff Woodcraft business, cash receipts come from sales through the marketplace, namely the Shopee application. Judging from the system that is already running, cash receipts are made by transfer which goes directly to the owner's account. In the cash receipt process, there are several forms and documents that are generally needed to record, unify, and manage cash receipt transactions properly.

Cash expenditures that often occur in Elraf Woodcraft businesses are the purchase of raw materials, payment of maklon services, promotion costs, salary costs and operational activity costs. Good cash disbursement procedures help companies avoid errors, fraud, or fraud that may occur in the process. In addition, restrained cash expenditure also allows companies to track and manage their cash flow well, which is an important factor in the success of a financial company. All cash expenditures must have the approval of the business owner in advance. One of Elraf Woodcraft's bank accounts is held by the finance department to make payments for all necessary transactions. Every cash expenditure must be accompanied by proof of cash receipt by the interested party and has previously received authorization from the business owner. One of these documents is Evidence of cash out which is shown for transactions issuing money in cash which causes a reduction in company assets. Transactions in question such as payment of operating expenses, purchase of assets, payment of salaries and so on.

The inventory department always reports inventory results at the end of each day and is adjusted to the records in the finance department. Every item whose quantity is below 10 pcs, must produce additional goods / business owner policy. It is necessary to monitor the purchase note and then match it with the inventory card. Every production request requires approval by the business owner. At Elraf Woodcraft, the Finance Department makes salary payments every 25th by transfer. Elraf Woodcraft requires payroll receipts from employees as proof that the employee has received a salary. In presenting financial statements, several main documents are used or produced, namely the income statement, statement of financial position, notes to the financial statements.

Discussion

Based on the analysis and research results, the following is the flow of ordering through the marketplace:

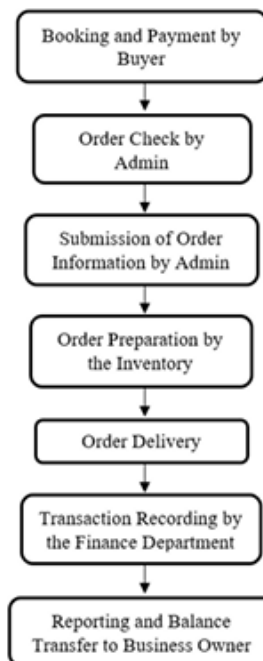


Figure 1 Flowchart of Cash Receipt Cycle

In the Elraff Woodcraft business, cash receipts come from sales through the marketplace, namely the Shopee application. The following is the flow of ordering via the marketplace:

1. Buyers place orders and make payments through the marketplace.

2. CS / Admin checks the order and conveys the order information to the inventory / shipping department as well as to the finance department via the Whatsapp group.
3. The inventory/shipping department prepares the order and sends it to the expedition. After getting the receipt, the receipt is given to the finance department for archiving.
4. The finance department records all sales transactions through the marketplace and reports to the business owner at the end of each day.
5. Every other day the finance department transfers the balance from the marketplace to the business owner's account.

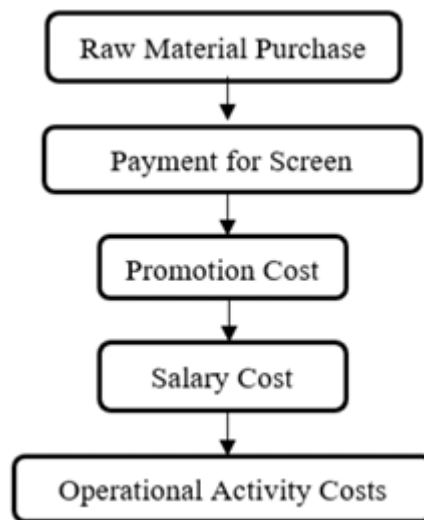


Figure 2 Flowchart of Cash Expenditure Cycle

The following is the flow for cash expenditure procedures at the Elraf Woodcraft business:

1. Interested parties make payment submissions
2. The finance department submits a proof of cash out formular by making a cash out registration number and submitting it to the interested party to be filled in and signed.
3. Furthermore, the form is forwarded to the business owner to obtain authorization.
4. The finance department issues cash and monitors transactions carried out until there is proof of transactions to be archived.

CONCLUSION

Based on the results and discussion, the authors can conclude that in the accounting information system on online sales of Elraf Woodcraft crafts in the case study of Elraf Woodcraft sales in Trowulan has not been a special concern because the business is just pioneered so that recording is done manually. However, recording is not done regularly so that sometimes there is missed recording or recording that is not in accordance with sales, causing discrepancies. For this reason, it requires procedures from the cash receipt cycle, cash disbursements, inventory, payroll and resources and presentation of financial statements. Cash receipt procedures are only received through Shopee marketplace sales. As a business partner and from the COD or Cash on Delivery system. Documents required in the cash receipt cycle include proof of cash in, cash sales invoices, delivery letters with delivery Receipt Numbers (ID Orders) from courier service companies, proof of bank deposits, recap of cost of goods sold. While documents in the cash disbursement cycle include proof of cash out, purchase invoices, proof of petty cash disbursements, requests for petty cash replenishment. Documents in the inventory cycle are purchase invoices which function to check what goods are received by the stock warehouse section and this document as a calculation of the cost of goods sold by the accounting department. Internal control for the payroll cycle requires payroll receipts from freelance employees as proof that the employee has received a certain amount of wages and internal control in the presentation of financial statements for businesses, namely the authority to present financial statements is only carried out by the accounting department by verifying all related documents and ensuring that each transaction data input is in accordance with the

respective estimate number. Because the Elraf Woodcraft business is still pioneering so that external financial audits are not fully required, but if in the future the company develops, it is necessary to have an SPI (internal supervisory unit) for internal audits to ensure whether the financial department has carried out all cash management operational activities according to procedures or not and a financial audit which aims to check the correctness of posting transactions equipped with supporting evidence in accordance with the estimated account and evaluate the results of profit generation in accordance with the target.

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