

# Evaluation of The Implementation of The Credit Sales Accounting Information System

Dwi Indri Cahyani<sup>1</sup>, Yusri Hazmi<sup>2\*</sup>, Nazwa Khairun Zuhra<sup>3</sup>, Rifka Ridhatul Wildani<sup>4</sup>

<sup>1,2,3,4</sup> Jurusan Bisnis, Politeknik Negeri Lhokseumawe, Aceh Indonesia

## Article Info

### Article history:

Received Jul, 2024

Revised Jul, 2024

Accepted Jul, 2024

### Keywords:

Systems

Sales

Credit

## ABSTRACT

An accounting information system (AIS) consists of a framework that coordinates resources such as data, materials, equipment, suppliers, staff, and money so that economic data can be converted into financial information. In a credit sales system, an agreement is made with the hope of getting paid at a later date within a certain period of time. Investigation methodology the researcher applied a type/methodology of research known as Library Research in this investigation. Researching and asking questions in the library can be used for more than just obtaining research data. This means that library studies can only use library collection materials and do not need to go into the field. However, experts say that literature study is a way of obtaining information by reading books, articles, notes and various reports related to the problem being faced.

*This is an open access article under the [CC BY-SA](#) license.*



## Corresponding Author:

Name: Yusri Hazmi

Institution: Jurusan Tata Niaga, Politeknik Negeri Lhokseumawe, Aceh Indonesia

Email: [yusri.poltek@gmail.com](mailto:yusri.poltek@gmail.com)

## 1. INTRODUCTION

As the industrial world becomes more advanced, many new businesses emerge. Companies must be able to fight for market share in order to survive in business and grow into the best company. These changes are caused by increasingly complex technological advances. A company is a type of business that continuously carries out its business in a certain area with the aim of making money during that time. For a business, sales are the most important thing that needs to be done and can make or break its success. When people want to buy something, they can pay cash or use credit. The company is responsible for making cash sales, which is done by asking the customer to pay the price of the goods

before the company hands over the goods to the buyer.

People who buy goods from businesses that invoice them later have to deal with accounts payable, which is shown on the balance sheet. Hery said, "receivables" is a collection of bills that a company obtains from third parties, either because the company provides goods and services on credit or because it places the goods and services in their hands. Business people need to have an organized information system so they can make sales, either by paying in cash or using credit. There are cash sales and credit sales in the sales accounting information system. For this research, the researcher worked hard on the credit sales accounting information system in particular.

Some of the things that make up a credit sales accounting information system are bills, accounting records, sales orders, delivery of goods, and customer surveys. One way to achieve these parts is through the papers used, as well as accounting records and credit sales steps. Companies can manage their credit sales activities with the help of a credit sales financial information system. There are several departments in the sales accounting information system that are responsible for taking care of the sales sector. Sales department, credit department, warehousing department, shipping department, billing department, and accounting department are examples of related departments. Errors are very likely to arise in sales activities and operational recording if each component does not function properly according to the system used.

## 2. METHODS

**Research Methodology** In this investigation, the researcher used a type of research methodology known as library research. Research conducted in libraries and searches conducted in libraries have more than just the listed function of collecting research data. This shows that library research is limited to activities that only use sources contained in the library collection and does not require field investigations. On the other hand, experts in the field say that library research is a way to collect information which includes reading books, articles, notes and various reports related to existing problems [1]

Literature study can also involve examining various reference books and comparative findings from previous research, both of which are useful in obtaining a theoretical basis for the problem to be studied. When you study literature, you also collect data through the process of reviewing books, other literature, notes, and various reports related to the issue you want to address.

## 3. RESULTS AND DISCUSSION

### 3.1 Accounting information system

#### 1. Understanding Accounting information system

A framework for managing resources such as data, materials, equipment, suppliers, staff and money so that input in the form of economic data can be converted into output in the form of financial information that an entity can use to run its business and provide it to everyone. accurate accounting information. You can also call it an accounting information system (AIS). Transactions allow a company to keep its records and archives up to date, run its business, and track what its employees are doing. A system that brings together forms, records, and reports that work together to provide managers and business leaders with the financial information they need to make decisions is called an accounting information system. This information can help management not only run the business better but also make choices[2]. In addition, the accounting information system consists of components that cannot be separated, and to produce a report, each component needs to collaborate with each other in harmony.

That's right, Accounting Information Systems (AIS) do more than just help management collect data, analyze it, and make decisions. It also tracks the power that management gives to lower-level managers and responsible workers. to take action. Accountability will work well if there is a way for each worker to record all events and transactions that occur in an easy, organized and standardized manner.

Bastian said that the accounting system is a source of information about how accounting data is processed because the data is written down. Processing financial data, such as keeping accounting records and compiling financial reports, is what the accounting system does for a company. This divides tasks and responsibilities[3].

Several definitions of accounting information systems according to experts:

- 1) AIS-An accounting information system, as defined by Marshall B. Romney and Paul John Steinbart, is "a system that collects, records, stores, and processes data to produce information for decision makers." People, data, software,

- IT infrastructure, processes and instructions, as well as internal controls and security measures are all part of this system.
- 2) Krismiaji said that an accounting information system is a machine that takes data and activities and turns them into useful information for managing, planning and running a business.
  - 3) Azhar Susanto said that an accounting information system can be seen as a group of related subsystems that work together to process transaction data about money matters and create financial information. [4]

From the description above, it is clear that an accounting information system is a collection of parts, steps and records used to handle financial information. Once this process is complete, financial records are created that can be used by many people. Accounting information systems also create reports on things such as performance, customer receivables, and product movements that are not related to money but are still useful for decision making within the company. People inside the company (managers) and people outside the company (creditors, debtors, etc.) use this data.

## 2. Benefits, Objectives and Functions of Accounting Information Systems

According to Diana and Setiawati, accounting information systems have seven benefits, namely:

- 1) Maintain the security of company cash, stockpiled goods and fixed assets.
- 2) Create various types of information to help people make decisions.
- 3) Providing information to outside parties
- 4) Gather information to evaluate the work of employees or divisions.

- 5) Provide historical data for audit purposes
- 6) Create facts that will make it easier to create and evaluate the company's budget
- 7) Create the data needed to plan and monitor actions. [5].

The main objective of implementing SIA is to build a healthy management culture through the institutionalization of internal control. In addition, SIA intends to:

- 1) Collect and archive information regarding the organization's financial operations and operations
- 2) Second, converting data into information that companies can use to make decisions.
- 3) Maintaining complete control over the organization.

Marshall B. "Romney" and Paul John "Steinbart, said that there are three functions in an accounting information system:

- 1) Data collection and storage enable organizations to carry out their operations. The resources and individuals involved are significantly impacted by these activities.
- 2) Data can be converted into information that is useful for planning, implementing and monitoring activities by management in the decision-making process.
- 3) Information systems can also be used to develop controls that guarantee the availability, accuracy and reliability of data when needed [4]

There is a system function statement that shows how the accounting information system must be structured and developed in order to meet information needs quickly and correctly. This is because it is used as a basis for management decision making. Accounting information systems can also help companies

avoid confusion by providing them with a number of different ways to solve problems. This is possible because they process the data correctly.

### 3.2 Credit Sales System

#### 1. Understanding the Credit Sales System

According to Fahmi, "sales" are bills obtained as compensation for providing services or sending merchandise on the stock exchange. Meanwhile, Soemarmo defines sales as follows: Company income is determined by the amount charged to clients for the merchandise delivered. How much money a business makes depends on how much it charges customers for goods shipped. Things that happen around a business definitely influence how well the business sells its goods and services. According to [5], other factors that influence sales are the situation and skills of the seller, the market, the buyer's money, the way the company is run, and other factors.

The credit sales method is when you make a sale with the understanding that you will get paid later, but only within a certain period of time. One part of the sales system is the sales process. This process is a series of steps that start with receiving an order from the buyer and ends with sending goods, billing and recording sales [3]. Credit sales systems can be divided into two main groups: systems that use credit cards and systems that do not.

The credit sales accounting information system says that a business makes a sale when it ships goods to buyers based on their orders. The company then bills the customer for a certain period of time. There are parts of a sales accounting information system that help, and those parts are organized in a way that makes it a sales accounting information system. The functions in the sales accounting information system are related to sales operations starting from creating sales orders to receiving money for the sale. According to [6] these functions are divided into; Sales function, credit function, warehouse function, goods delivery function, delivery function and cash function.

The accounting records used are:

- 1) Sales journal: record of all transactions involving sales
- 2) A subsidiary book that provides information regarding the transfer of receivables from debtors is called a liability card.
- 3) Warehouse cards are used to record changes that occur to goods stored in the warehouse.
- 4) Inventory Cards are used to track the movement of commodities in an inventory.
- 5) Recording the cost of products sold during the accounting period is the fifth item in the general journal [3]

A way to track sales and pay for them. Mulyadi said that in credit sales, if a customer's order is fulfilled by sending goods or providing services, then the company has a debt that must be paid to the customer for a certain period of time. This is because customer orders have been fulfilled. The company handles these credit sales actions with a system created just for credit sales [7]. Credit sales accounting information systems do more than just credit sales tasks. It also handles sales orders, customer surveys, shipping, billing, and keeps accounting records on documents used.

#### 2. Credit Sales Procedure

- 1) How to Fill a Sales Order In this step, the buyer places an order with the sales function.
- 2) In this step, the sales department asks the credit department, which is part of the finance department, to approve a loan.
- 3) How Delivery Works Based on a delivery order, this is the step where the delivery department brings the goods to the buyer.
- 4) Billing Process The billing staff creates a sales invoice and sends it to the buyer in this step.

- 5) How to Record Accounting Information Based on sales invoices, this is how accounting staff create receivable cards [3].

### 3.3 Related Sections and Activities in Credit Sales

- 1) Sales Department:
  - a) Obtain Purchase Orders from buyers.
  - b) Make 6 Sales Order Letters based on the order letters and send them as follows:
    - ✓ The first sheet and customer order are sent to billing for temporary storage.
    - ✓ The second sheet is sent to the shipping department.
    - ✓ The credit department was asked to approve the third and fourth sheets.
    - ✓ The fifth sheet is sent to the customer.
    - ✓ The sixth sheet is filed by number.
- 2) Credit Section:
  - a) He checks the customer's credit information, such as their credit history and credit limit, based on the third and fourth Sales Orders obtained from the Sales Department. Next, this section signs the Sales Order as OK and sends it to the Warehouse.
- 3) Warehouse Section
  - a) The warehouse department prepares goods for delivery based on the third and fourth sheets of the Sales Order that have been approved.
- 4) Delivery Department
  - a) This section issues the second sheet of Sales Order from its records after receiving the official Sales Order and goods from the warehouse.
- b) This section created three submission notes based on the two papers and submitted them as follows:
  - ✓ The approved Sales Order and first sheet are sent to the Billing Department.
  - ✓ The second sheet and the second sheet of the Sales Order are archived by date.
  - ✓ The third sheet is sent to the customer with the goods.
- 5) Billing Section
  - a) This area shares the official Sales Order Letter and first sheet delivery note from the Shipping Department after receiving the official Sales Order Letter and first sheet delivery note from the Shipping Department.
  - b) The billing department uses these four pieces of paper to create three sales invoices, which are then sent to the following people:
    - ✓ The first sheet is sent to the customer,
    - ✓ the second sheet is submitted to the Accounts Receivable Department, and
    - ✓ The third sheet is filled with the Sales Order Letter in order of number. The approved third sheet, along with the first sheet of the Delivery Note, Customer Purchase Order, and the first sheet of the Sales Order,

are used as the basis for recording in the Sales Journal.

- 6) Receivables Department
  - a) This area checks the unique invoice number as soon as it

gets the first sales invoice from the billing department. After that, this section will save the sales by date and add them to the right customer account

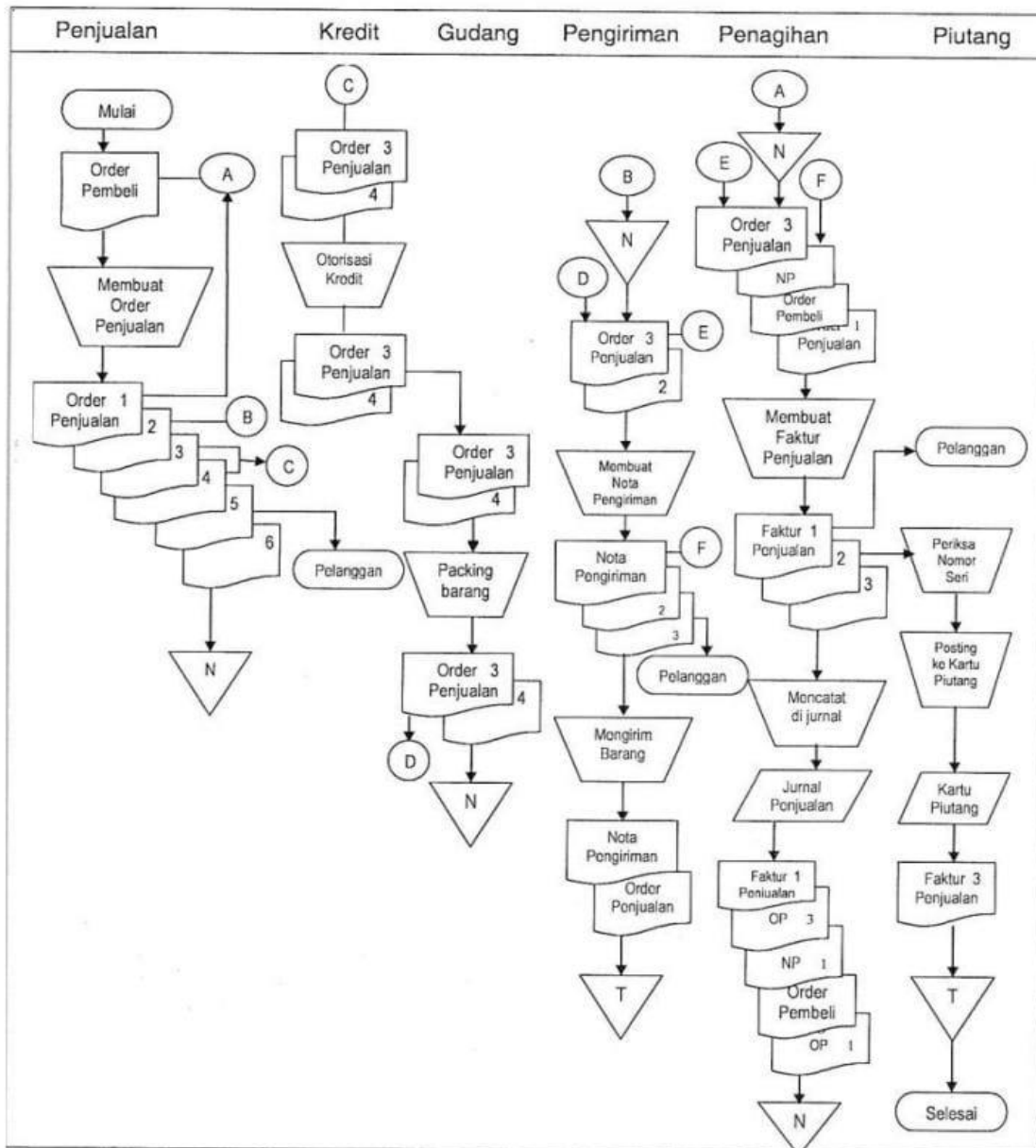


Figure 1. Credit Sales Procedure

#### 4. CONCLUSION

A framework for managing resources such as data, materials, equipment, suppliers, staff and money so that input in the form of economic data can be converted into output in

the form of financial information that an entity can use to run its business and provide it to everyone. accurate accounting information. You can also call it an accounting information system (AIS). interested party.

The credit sales method is when you make a sale with the understanding that you will get paid later, but only within a certain period of time. One part of the sales system is the sales process. This process is a series of steps that start with receiving an order from

the buyer and ends with sending goods, billing, and recording sales. Basically you can divide credit sales systems into two parts: credit sales systems that accept credit cards and credit sales systems that do not accept credit cards.

## REFERENCES

- [1] M. Sari and A. Asmendri, "Penelitian kepustakaan (library research) dalam penelitian pendidikan IPA," *Nat. Sci.*, vol. 6, no. 1, pp. 41–53, 2020.
- [2] E. Endaryati, "Sistem Informasi Akuntansi," *Penerbit Yayasan Prima Agus Tek.*, pp. 1–120, 2021.
- [3] E. W. Prastyaningtyas, "Sistem Akuntansi." CV. Azizah Publishing, 2019.
- [4] M. A. N. Hasyim, M. Tusholihah, E. Setiajatnika, and S. Amran, "SISTEM AKUNTANSI PIUTANG (Teori dan Aplikasi)." CV SYNTAX COMPUTAMA, 2020.
- [5] W. P. Febriani, S. Aliami, and M. Solikah, "Evaluasi Penerapan Sistem Informasi Akuntansi Penjualan pada UD Gudange Tahu Takwa Kediri," 2016.
- [6] C. K. Agatha and M. Mulyadi, "Analisis Sistem Informasi Akuntansi Atas Penggajian Dan Pengupahan Pada Pt. Batik Arjuna Cemerlang Sukoharjo," *ADVANCE*, vol. 5, no. 2, pp. 7–19, 2018.
- [7] K. Viktorina, H. Sabijono, and S. Pinatik, "Evaluasi Penerapan Sistem Informasi Akuntansi Penjualan Kredit Pada Pt. Jumbo Power International," *Going Concern J. Ris. Akunt.*, vol. 15, no. 4, pp. 534–540, 2020.