

EFFECT OF ACCOUNTING INFORMATION SYSTEMS FOR CREDIT SALES AND TRADE RECEIVABLES ON CASH RECEIPTS

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Abstract: This research was conducted at PT Indokapur Jaya. The main purpose of this study is to determine the influence of accounting information system of credit sales and accounts receivable to cash receipts at PT Indokapur Jaya. The method used in this research is descriptive method and verification method by using quantitative approach. The data used in this study is the primary data. Data collection is done by direct observation, interviews, questionnaires and literature done by reading and studying books related to the problem. The population used for this research is 30 persons, they consist of finance department, sales department, delivery department, warehouse part, credit section, billing section and receivable part at PT Indokapur Jaya. The result of this research is the accounting information system of credit sales and accounts receivable jointly and significantly affect the cash receipt at PT Indokapur Jaya.

Keywords: Accounting Information System Credit Sales, Accounts Receivable and Cash Receipts.

INTRODUCTION

The development of information systems in Indonesia has a role to assist operational activities and assist companies in making a decision on information obtained from the information system. One application of information systems that play an important role in the company's operational activities is to use accounting information systems. Accounting information system is a system that aims to collect and process data and report information relating to financial transactions. The benefits of having an accounting information system are: securing company assets, producing a variety of information for decision making, producing information for external parties, producing information for employee or division performance appraisal, providing past data for audit purposes, information for preparation and evaluation company budget, produce information needed in planning and controlling activities. The

current phenomenon shows that product sales cannot be done in cash if you want large sales volumes, the company has another policy by selling its products on credit. Credit sales system, namely credit sales carried out by the company by sending goods in accordance with orders received from the buyer and for a certain period of time the company has a bill to the buyer. In a broad sense, receivables or claims are rights or claims to other parties for money, goods or services. Corporate receivables can occur due to various kinds of transactions, but generally receivables arise as a result of the sale of goods or services with credit payments. The company's cash receipts come from two main sources of cash receipts from cash sales and cash receipts from collection of receivables. Cash receipts play a role in supporting the company's activities in carrying out the company's operational activities. As is the case with PT. Indokapur Jaya a company engaged in the distributor of lightweight brick. Operational activities

carried out by PT Indokapur Jaya are as intermediaries who distribute products from retailers and customers. coordinated by the accounting information system.

As is the case in every company engaged in the sale of goods and services, especially the credit sales of PT Indokapur Jaya also has obstacles in the collection of receivables. The application of a good accounting information system and the accuracy of the company or the customer in the process of payment of receivables will greatly affect the smooth running of the company's cash receipts and operational activities of PT Indokapur Jaya.

From the formulation of the problem above, the goal we want to achieve in this study is

1. To find out the influence of the accounting information system on credit sales to trade receivables at PT Indokapur

2. To determine the influence of trade receivables on cash receipts at PT Indokapur

3. To determine the effect of accounting information systems for credit sales and trade receivables on cash receipts at PT Indokapur.

According to Anastasia Diana and Lilis Setiawati (2011: 4) the understanding of accounting information systems is as follows: "Accounting information systems are systems that aim to collect and process data and report information relating to financial transactions".

Understanding the credit sales system according to Mulyadi (2016: 167) states that: "Credit sales system is credit sales carried out by the company by sending goods in accordance with orders received from the buyer and for a certain period of time the company has a bill to the buyer".

According to Krismiaji (2012: 277,278) organizational units involved in the credit sales accounting system or credit sales procedures are:

Sales department Credit section The warehouse section Delivery section The billing department Accounts receivable part".

According to Hery (2016: 36) the definition of trade receivables is as follows: "Accounts Receivable is the amount that will be billed to customers as a result of selling goods or services on credit".

There are several types of risk of receivable losses, namely:

1) Risk of not paying all bills (receivables)

2) The risk of not paying some of the receivables.

3) Risk of late payment of receivables

4) Risk of not embedded capital in receivables

According to V. Wiratna Sujarweni (2015: 121) the definition of cash receipts is as follows: "Cash receipts system is a record procedure that is made to carry out the activities of receiving money from various sources, namely cash receipts from cash sales, sale of fixed assets, good loans, and new capital deposits. "

According to Mulyadi (2016: 379) sources of company cash receipts include:

1) Cash receipts from cash sales

Cash receipts from cash sales are cash receipts obtained from cash sales. Cash sales are carried out by companies by requiring buyers to pay the price of goods before the goods are delivered by the company to the buyer.

2) Cash receipts from collection of receivables

Cash receipts from receivables collection are cash receipts sourced from the payment of receivables and debtors, because most of the company's products are sold through credit sales.

METHODS

The method used in this research is descriptive and verification methods using a quantitative approach. The object under study is the accounting

information system for credit sales and trade receivables for cash receipts at PT Indokapur. The variables in this study include the dependent variable (Y) Cash Receipts, and the independent variable is the Credit Sales Accounting Information System (X1) and Trade Receivables (X2). This study uses primary data data obtained directly from the company using questionnaire answer score data. The population of this research is all employees of PT Indokapur. The research sample used was non probability sampling, namely purposive sampling, aimed at parties who are competent with the object of research this. Data analysis techniques using multiple linear regression, hypothesis testing.

RESULTS AND DISCUSSION

The validity test results show that the overall results of the indicators in each statement variable are declared valid. Likewise with the reliability test results showed that all research instruments used in the form of statements on the questionnaire were reliable. Based on the classic assumption test it is known that the regression model has fulfilled the classic assumption test criteria. Furthermore, a multiple linear regression analysis is performed to determine the effect of accounting information systems for credit sales and trade receivables on cash receipts. The results of the multiple linear regression analysis are shown in Table 4.1 below:

CAPITAL	UNSTANDARDIZED COEFFICIENTS		STANDARDIZED COEFFICIENTS	T	SIG
	B	STD ERROR	BETA		
CONSTANT	17.359	4.932		3.620	002
CREDIT SALES ACCOUNTING INFORMATION SYSTEM	460	135	549	3.401	002
ACCOUNT RECEIVABLE	074	122	099	611	045

DEPENDENT VARIABLE ADMISSION OF CASH

Based on the above table, the regression equations are arranged as follows:

$$Y = 17,359 + 0.460X1 + 0.74X2$$

From the ANOVA table calculation it is known that the significance of f 0.004 is smaller than 0.05. This shows that the influence of accounting information systems for credit sales (X1) and trade receivables (X2) on cash receipts (Y) at PT Indokapur is worthy of testing. Then hypothesis testing is performed to

determine the effect of the independent variables on the dependent variable.

The Influence of Accounting Information System for Credit Sales on Cash Receipts

The results of the first hypothesis influence the accounting information system for credit sales significantly influence cash receipts. Then the regression coefficient of credit sales accounting information system (X1) has a positive sign, which means the better the credit sales accounting

information system, the cash receipts at the company will be better and smoother. This is supported by the value of $t_{count} = 3.401$ is greater than $t_{table} = 2.05$ X_1 significance value of 0.002 smaller than $\alpha = 0.05$ shows that the alternative hypothesis test is accepted. So there is an influence of credit sales accounting information systems on cash receipts. This research is supported by previous research conducted by Andi Iswoyo, Rahmat Mulyana Dali and Irfan Amullah who stated that the accounting information system for credit sales influences cash receipts.

Effect of Trade Receivables on Cash Receipts

The results of the first hypothesis influence the accounting information system for credit sales significantly influence cash receipts. Then the regression coefficient of the credit sales accounting information system (X_2) has a positive sign which means the better the trade receivables system, the better cash receipts at the company will be smooth and smooth. This is supported by the value of $t_{count} = 611$ is greater than $t_{table} = 2.05$ X_2 significance value of 0.046 smaller than $\alpha = 0.05$ shows that the alternative hypothesis test is accepted. So there is an influence of credit sales accounting information systems on cash receipts. This research is supported by previous research conducted by Benhard Yono, Hilyana and Rizal Effendi who stated that trade receivables affect cash receipts.

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The Influence of Accounting Information Systems for Credit Sales and Trade Receivables on Cash Receipts

The results of the third hypothesis influence the accounting information system for credit sales and trade receivables together have a significant effect on cash receipts. The results of calculations in ANOVA table, shows the value of F_{count} with $df_1 = 2$ and $df_2 = 29$ is 6,906 with $sig = 0.004$. Testing by comparing $sig = 0.004$ with $\alpha = 5\%$ (0.05) then H_0 is rejected. If testing by comparing $F_{count} = 6.906 > F_{table} = 3.35$ with $df_1 = 2$ and $df_2 = 29$ at $\alpha = 5\%$ (0.05) then H_0 is rejected. Therefore, it can be concluded that the accounting information system of credit sales and trade receivables together (simultaneously) there is an influence and significant effect on cash receipts.

CONCLUSION

The conclusions from the results of research conducted on accounting information systems for credit sales and trade receivables on cash receipts, namely:

1. There is an influence between the accounting information system on credit sales for cash receipts. Credit sales accounting information system has a significant effect on cash receipts
2. The influence of trade receivables on cash receipts at PT Indokapur Jaya. Trade receivables have a significant effect on cash receipts.
3. Accounting information systems for credit sales and trade receivables have a significant effect on cash receipts.

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