

THE EFFECT OF SALES ACCOUNTING INFORMATION SYSTEM AND CASH RECEIPT ON THE IMPLEMENTATION OF INTERNAL CONTROL

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Abstract: The sales Accounting Information System and Cash Receipts is one of the sub-systems of accounting information that explains how the procedures should be in carrying out sales activities and Cash Receipts from sales so that manipulation of sales and Cash Receipts can be avoided. Effective of Internal Control using the Committee of Sponsoring Organizations of the Treadway Commission (COSO) is required to coordinate and supervise the course of company activities (COSO, 2013). This is intended to avoid things that can cause company losses such as fraud, waste, and theft from inside and outside the company in assessing the company as well as to evaluate and take corrective action in anticipating company weaknesses. This type of research is used based on the research objectives is associative, namely research that examines the relationship of three variables, namely the relationship between the variables of Sales Accounting Information System and Cash Receipts on Internal Control. The data source used in this study, namely primary data. Primary data was obtained through a questionnaire technique. The population chosen was employees of the sales and finance division of the Lintasarta Branch Office of West Java Province with a sample of 58 employees who were processed using the Slovin formula.

keywords: Cash Receipts, Sales Accounting Information System, Internal Control

INTRODUCTION

Business competition is an important factor in improving company performance in order to improve the quality of the products produced, which is supported by the existence of an appropriate information system. The implementation of procedures that are less or even not in accordance with the standards set by the company will be a problem for the company and can affect company performance. The accounting system is generally a major part of the management information system. One of the activities that is often carried out in the company's operational activities is activities related to sales, both cash sales and credit sales and Cash Receipts. Sales alone provide a relatively large revenue contribution that can affect the company. Accounting Information System within the scope of sales is needed in order to control the company's transaction activities by implementing good systems and procedures, although sometimes there are risks, namely the cashier and administration department which concurrently has multiple functions by one person in one section. This can lead to problems, such as fraud or corruption within the company. In overcoming this, an Internal Control is needed that can assist the company and function as a tool to carry out

control effectively. With the existence of effective Internal Control, the company leadership in this case the manager can control the company's activities well. In addition, managers can also assure themselves that the information contained in the reports received is true and reliable.

According to (Setiadi Hartoko, 2019), Internal Control is a process that involves several parties involved in the achievement of company targets, namely the reliability of financial reports in accordance with applicable rules and policies. Good Internal Control is expected to make sales data processing accurate and accountable. The sales accounting system can be used in cash sales transactions or credit sales with the aim that sales transaction activities can be properly recorded and monitored, while Cash Receipts are used to minimize the possibility of fraud. Internal Control requires a set of control systems that are able to protect the system from manipulation activities, either in the form of data manipulation or inventory manipulation. This control system will become more complicated if the company has used a computerized system. In order for the control to run well, the company must also pay attention to the application of the accounting system, namely the suitability between the system itself and the management of the company's operational activities.

Futhermore, (Mardi, 2014) said that internal control requires a set of control systems that are able to protect the system from manipulation activities, either in the form of data manipulation or inventory manipulation. In line with this, (Awaluddin, 2020) said sales accounting information system created with the aim to control and controlling sales activity. This matter necessary because sales can result errors on the system or level deliberate cheating as a result weakness of the system itself, control this alone should guarantee the policy and briefings for parties management and as a tool for implementing decisions and regulate company activities and efforts protection of all resources company from its possible losses resulting from weakness and neglect in processing sales data.

Effective sales need a support from all levels of management. For this reason, it is necessary to delegate authority and responsibility so that efficiency can be achieved, of course with an effective accounting system so that it will strengthen the Internal Control structure over assets, debts, capital, income and company expenses. Companies need good security of their assets so that things that are detrimental to the company do not occur, such as fraud, damage, losses committed by irresponsible parties, so a company needs an Accounting Information System for sales and Cash Receipts. The Cash Receipt system will provide information to users about how these activities are carried out, what documents are needed and which parties are authorized to authorize. So that supervision and control of Cash Receipts need attention from management. Given the importance of sales revenue, it is necessary to manage these sources of income (Eriyanti, 2018).

The research subject chosen by the researcher is PT Aplikanusa Lintasarta, this company is a subsidiary of PT Indosat Tbk, which is a provider of corporate solutions, including Data Communications, Internet and IT Services. Further relevant theory is legitimacy theory is the basis for companies to express social and environmental responsibility through sustainability reports. From the results of evaluations that have been carried out by researchers through online and non-online media that have trusted sources,

the researcher found that there is a phenomenon that there have been several problems regarding asset management and obstacles in making sales. This opinion indicates that there is still a need for attention in terms of Internal Control activities for sales activities and Cash Receipts so that the company's operational activities can run effectively.

Researchers are interested in conducting research on the analysis of the relationship between 3 variables, namely the sales Accounting Information System and Cash Receipts on Internal Control. Research on factors that affect Internal Control has been carried out by many previous researchers, such as that conducted by (Yusmalina, 2020), (Awaluddin, 2020), (S. Rahmawati, 2014), (R. Rahmawati & Zulkarnaini, 2018), (Susanto, 2016), (Siregar, 2016), and (Muflikhah, 2014), who have many comparisons in terms of the effect of the relationship between the variables studied. In this case, we want to prove that the sales and Cash Receipts Accounting Information System is proven to affect Internal Control. Because the results of previous studies have had the pros and cons of research, on the other hand there are some researchers who think that the research is influential and some that do not. This means that the most dominant variable on the quality of financial statement information has not been obtained, therefore it is necessary to conduct research in order to prove the results.

METHODS

Population and Sample research methods

This study uses sources derived from primary data. Primary data is obtained through direct questionnaire techniques, while secondary data is obtained from companies in the form of organizational structures and procedures related to the variables studied. The population chosen was employees of the sales and finance division of the Lintasarta Branch Office of West Java Province with a sample of 58 employees who were processed using the Slovin formula (Sugiyono, 2010).

Types and Sources of Data

To conduct research testing by disclosing the aspects or variables to be studied, the researcher took measurements using the validity test and the reliability test. In this study, researchers used Multiple Linear Regression Analysis to determine the linear relationship between two independent variables. Because the analysis model used is multiple regression, it requires classical assumptions, namely the normality test and heterocedacity test, multicollinearity test. The percentage of the role of all independent variables on the value of the independent variables is shown by the magnitude of the coefficient of determination, therefore using Determination Analysis. By paying attention to the characteristics of the variables tested in this study, a hypothesis test (t test and F test) was carried out (Sugiyono, 2010).

RESULT AND DISCUSSION

Reliability Test

Reliability testing using the method Cronbach's Alpha where the questionnaire is declared reliable if the coefficient ≥ 0.7 . Based on the results of processing using the method Cronbach's Alpha The results obtained from the questionnaire reliability test for each variable are as follows:

Table 1. Reliability Test

Variable	Coefficient Reliability	Score critical	Conclusion
Sales Accounting Information System (X1)	0.829	0.7	Reliable
Cash Receipts (X2)	0.798	0.7	Reliable
Internal Control (Y)	0.884	0.7	Reliable

Source: SPSS Data Processing Results 2019

Multiple Linear Regression Analysis

The calculation results the estimation of multiple regression models to use SPSS ver 25 can be seen in the following table:

Table 2. Results of the Regression Coefficient X against Y

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
Model		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	5,244	4,812		1,090	.281			
	X1 (Sales Accounting Information System)	.321	.113	.243	2,836	.006	.369	.357	.239
	X2 (Cash Receipts)	1,157	.141	.700	8,179	.000	.744	.741	.688

a. Dependent Variable: Y (Internal Control)

Source: SPSS Data Processing Results 2019

Based on the regression coefficient (B) in the table of SPSS calculation results, the regression equation is obtained which explains the effect of the Sales Accounting Information System and Cash Receipts. on Internal Control are as follows

$$Y = 5,244 + 0,321 X1 + 1,157 X2$$

Information:

Y = Internal Control

X1 = Sales Accounting Information System

X2 = Cash Receipts

The regression equation results obtained show the regression coefficient of Sales Accounting Information System (X1) and Cash Receipts (X2) is positive. This means that the Sales and Cash Receipts Accounting Information System has a directly proportional effect on improving Internal Control.

Hypothesis test

Simultaneous Hypothesis Testing (F Test)

The regression equation significance testing obtained was carried out using the F test. The F test was used to test the overall regression coefficient to determine the meaning of the relationship between the independent variable and the dependent variable. The hypotheses to be tested are:

Ho: $\beta_1, \beta_2 = 0$ Sales Accounting Information System and Cash Receipts have noeffect on Internal Control

Ha: $\beta_i \neq 0$ Sales and Cash Receipts Accounting Information Systems affectInternal Control

The statistical value of the F test is obtained in the Anova table of the SPSS results. The results of calculating the value using SPSS 26 can be seen in the table below:

Table 3. Simultaneous Test Results (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2296,627	2	1148,314	43,078	.000b
	Residual	1466,112	55	26,657		
	Total	3762,739	57			

a. Dependent Variable: Y (Internal Control)

b. Predictors: (Constant), X2 (Cash Receipts), X1 (Sales Accounting Information System)

Source: SPSS Data Processing Results (2020)

The statistical results obtained show that Fcount of 43.078 is greater than Ftable of 3.204 and a significance value (p-value) of 0.000 when compared with $\alpha = 0.05$, so the significance value (p-value) is smaller than $\alpha = 0.05$. From these two comparisons it can be taken the decision H_0 is rejected at the level of $\alpha = 0.05$. So it can be concluded that there is an influence of Sales Accounting Information System and Cash Receipts together on Internal Control at PT. Aplikanusa Lintasarta.

Partial Hypothesis Test (t test)

Effect of Sales Accounting Information Systems on Internal Control

Hypothesis testing is used to determine the effect of the Sales Accounting Information System on Internal Control. The hypotheses to be tested are:

$H_0: \beta_1 = 0$ Sales Accounting Information System has no effect on Internal Control

$H_a: \beta_1 \neq 0$ Sales Accounting Information System affects Internal Control

The results of t-test statistical calculations on partial hypothesis testing are presented in table 14 below:

Table 4. Partial Test Result (t test)

Coefficients ^a					
Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	5,244	4,812	1,090	.281
	X1 (Sales Accounting Information System)	.321	.113	2,836	.006
	X2 (Cash Receipts)	1,157	.141	8,179	.000

a. Dependent Variable: Y (Internal Control)

Source: SPSS Data Processing Results (2020)

Based on the results of the t-test calculation, the t-test value is greater than the t-table value ($2.836 > 2.014$), so the test decision is to reject. The test significance value of 0.006 is smaller than 0.05, so the test is significant. So it can be concluded that the Sales Accounting Information System affects the Internal Control of PT. Aplikanusa Lintasarta in a positive direction.

Effect of Cash Receipts on Internal Control

Hypothesis testing is used to determine the effect of Cash Receipts on Internal Control. The hypotheses to be tested are:

Ho: $\beta_2 = 0$ Cash Receipts have no effect on Internal Control

Ha: $\beta_2 \neq 0$ Cash Receipts affect Internal Control

The t test statistical calculation results for X2 from table 14 are 8.179 with a significance value of 0.000.

Determination of test results (acceptance / rejection of H0) is done by comparing t count with t table. From the t table, the t table value for $\alpha = 0.05$ and degrees of freedom (db) = $48 - 2 - 1 = 45$ on the two-party test is 2.014.

Based on the results of the t-test calculation, the t-test value is greater than the t-table value ($8.179 > 2.014$), so the test decision is to reject. The test significance value of 0.006 is smaller than 0.05, so the test is significant. So it can be concluded that Cash Receipts affect the Internal Control of PT. Aplikasiusa Lintasarta in a positive direction.

Effect of Sales Accounting Information System and Cash Receipt on the Implementation of Internal Control

The Accounting Information System have the regression coefficient for the Sales Accounting Information System variable is positive at 0.321. So the better the Sales Accounting Information System will be followed by an increase in Internal Control. Hypothesis testing to determine whether or not there is a significant effect of the Sales Accounting Information System partially (individually) on Internal Control used the t test. The t test statistical calculation results obtained for the Sales Accounting Information System variable of 2.836 with a significance value of 0.006. The t-count value is greater than the t-table value ($2.836 > 2.014$), so the test decision is to reject H0. The test significance value of 0.006 is smaller than 0.05, so the conclusion of the test is significant. So the Sales Accounting Information System affects the Internal Control of PT. Aplikasiusa Lintasarta in a positive direction. The Sales Accounting Information System contributed 8.9% to Internal Control.

The regression coefficient for the Cash Receipts variable based on the results of multiple regression analysis was obtained a positive value of 1.157. So the better Cash Receipts will be followed by an increase in Internal Control. Hypothesis testing to determine whether or not there is a significant effect of partial (individual) Cash Receipts on Internal Control is used t test. The t test statistical calculation results obtained for the Cash Receipts variable of 8.179 with a significance value of 0.000. The value of t count is greater than the value of t table ($8.179 > 2.014$), so the test decision is to reject H0. The significance value of the test 0.000 is smaller than 0.05, so the conclusion of the test is significant. So Cash Receipts affect the Internal Control of PT. Aplikasiusa Lintasarta in a positive direction.

There is a close relationship between Sales Accounting Information System and Cash Receipt with Internal Control at PT. Aplikasiusa Lintasarta. The results of the calculation of the correlation between the Sales Accounting Information System and Cash Receipts

together with Internal Control of 0.781 fall into the very strong category. Sales Accounting Information System and Cash Receipts have an effect of 61.0% on Internal Control at PT. Aplikanusa Lintasarta and the remaining 39.0% were influenced by other factors not observed in this study. There is an influence of the Sales Accounting Information System and Cash Receipts together on the Internal Control of employees at PT. Aplikanusa Lintasarta. Testing the significance of the regression equation obtained was carried out using the F test showing that Fcount of 43.078 is greater than Ftable of 3.204 and a significance value (p-value) of 0.000 is smaller than $\alpha = 0.05$.

CONCLUSION

Based on this phenomenon, the problem formulation, hypothesis, and research results, the conclusions of the study are: sales Accounting Information System and Cash Receipt affects the implementation of Internal Control. Internal Control in Aplikanusa Lintasarta is completely good, because the company's information system already has a well-structured network component. Such as organizational structure, flowchart design, DFD design, and use cases which are made using applications so that it can be easy to control the information system. There are still some obstacles such as managing working hours and daily reports. These results were obtained after the researchers conducted testing with the methodology mentioned on the previous page

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