

---

## EVALUATION OF ACCOUNTING INFORMATION SYSTEM IN THE CYCLES OF PURCHASES AND SALES OF MERCHANDISE AT AMANAH STORE

Imannah Sukmarini<sup>1\*</sup>, Yuliati<sup>2</sup>

Universitas Islam Negeri Maulana Malik Ibrahim, Indonesia<sup>12</sup>

[sukmaimannah@gmail.com](mailto:sukmaimannah@gmail.com)<sup>1</sup>, [yuliati@uin-malang.ac.id](mailto:yuliati@uin-malang.ac.id)<sup>2</sup>

**Abstract:** Amanah Store is an agent for selling packaged snacks and beverages wholesale and retail. Amanah Store does not produce its goods but only resells, so it is categorized as a trading company. This research aims to evaluate related to the cycle of purchasing and selling merchandise at Amanah Stores based on several problems found. As a sales agent for packaged snacks and beverages, the operational activities are very high. However, the owned organizational structure is not optimal because there is no specific division of tasks. This affects the cycle of purchasing and selling cycles because there are no particular essential parts. The method used in this research is a qualitative research method using a case study approach. The data used are primary data obtained directly from the research location. The data collection techniques used were interviews, observation, and documentation. Interviews were conducted directly at the research location with the selected subjects as informants. Informants were selected using a purposive sampling technique, where the person was chosen because he or she was considered the most knowledgeable about the company. Observations are carried out directly by observing the activities that occur in the company, and documentation is carried out to strengthen the research data. To obtain valid data, validity was also carried out, whereas, in this study, the validity was carried out using triangulation methods, namely testing data from interviews, observations and documentation. The results of this study are that the accounting information system cannot be said to be optimal if the functions needed in the organizational structure have not explicitly been divided. Besides that, transaction documents and accounting records are also incomplete because no function or section is specifically responsible for handling.

**Keywords:** Accounting Information System, Purchases Cycle, Sales Cycle

---

### INTRODUCTION

The development of information technology causes every individual to be able to compete and adapt to new habits. An individual and a business must also be able to develop and follow the existing technology. One of the crucial things that need to be considered in running a business activity is the existence of an accounting information system. An accounting system is a series of transaction evidence, documents, accounting records, reports and tools, procedures, policies, human resources, and other resources within a company that is coordinated in such a way as to support the achievement of the company's goals (Kussetiawan et al., 2020). An accounting information system is needed to produce an output in financial reports, where financial statements are certainly needed in running a business. Accounting Information Systems also needed in trading business activities, both purchasing and selling to prevent fraud that can cause financial loss (Melaguhti et al., 2021). Accounting Information Systems is an integration of the system or processing cycle of financial transactions (Susanto,

2017a). This accounting information system aims to collect, process, and report information relating to the financial aspects of the company's business activities (Rahmawati, 2018). Accounting information system functions produce information that is fast, accurate, and efficient for the needs of making reports that management will use in decision-making (Kandouw, 2013). A good system is needed by the company in order to improve the progress of the company and avoid the occurrence of various problems, both inside and outside of the company (Adnan et al., 2020).

Based on previous research related to accounting information systems for the purchase and sale of merchandise conclude that errors that occur in the process of accounting records can make it difficult for company leaders to carry out control and evaluation of the results of transactions carried out so that it will impact on the company's target industry (Viola et al., 2017). The success of a business depends on the existence of an information system and good accounting. Without such a system, it would not be effortless for a business to assess business performance, identify balance sheet reports from customers and suppliers, and predict an organization's future performance (Juita, 2016). Accounting information system can be made according to the needs (Prakasita N & Nugroho, 2018).

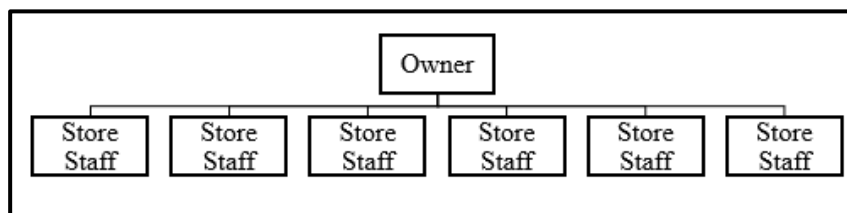
The object of research chosen in this study is Amanah Store. Amanah Store is a trading business that sells packaged snacks and drinks sold wholesale and retail directly to consumers and traders with smaller business scales. Amanah Stores are categorized into company types significant. Implementing accounting information systems is beneficial for companies to make decisions so that cash abuse can be minimized or even avoided ("Sistem Informasi Akuntansi Penjualan Dan Penerimaan Kas Sebagai Pengendalian Intern Pada Pt Greenspan Packaging System," 2014). The problems experienced by Amanah Stores in the accounting information system in the purchasing and selling cycle are that the accounting documents and records owned by the company are not complete, so they do not know the number of goods with certainty because when there are goods entered and outgoing goods are not calculated in detail. Purchase documents are owned only in the form of a note as a receipt from the supplier, while Amanah Store does not have its records. Also, in sales activity, proof of sales transactions is used only in notes that are distinguished in terms of color. White color means cash sales, and pink color means credit sales.

Accounting information systems requires improvement of organizational structure, documents, and records. The aim is that activities can run effectively and efficiently so that there are no extra parts more or less in the division of tasks (Yulianto & Djuhari, 2019). Without being supported by an adequate internal control structure, the accounting information system will not produce reliable financial information for decision-making ("Sistem Informasi Akuntansi Pembelian Dan Pengeluaran Kas Sebagai Pengendalian Intern Pada PT XYZ," 2014). Viewed in terms of the organizational structure in the Amanah Store, distribution roles and tasks in work are also not maximized. An internal control structure is an integral part of the accounting information system. There are several functions that still share roles with other functions. It can be proved that Amanah Store has several employees whose roles are still not divided. Clearly, they do the job according to what can be done. So, the impact of this is that it is difficult to get accurate information complete and maximum.

## METHODS

The research method used in this study is a qualitative research method using a case study approach. Qualitative research methods are research methods that are based on the philosophy of post positivism, it is used to research the object's natural state (as opposed to experimental) where the researcher is the key instrument, the data collection technique is carried out triangulation (combined), and data analysis is inductive/qualitative. The results of qualitative research emphasize meaning rather than generalizations (Sugiyono, 2013). In this case, the researcher conducted a literature study by reading and seeking information from various sources and conducting field studies to obtain primary data. Primary data sources are data sources that contains the main data, namely data obtained directly in the field, for example, sources or informants (Nugrahani, 2014). In this field study process, the primary data techniques were interviews, observation, and documentation. To ensure that the data obtained are valid data, a data validation test is carried out by conducting a triangulation method. Triangulation is a technique of checking the validity of data by utilizing something other than the data to check or compare the data in question (Nugrahani, 2014).

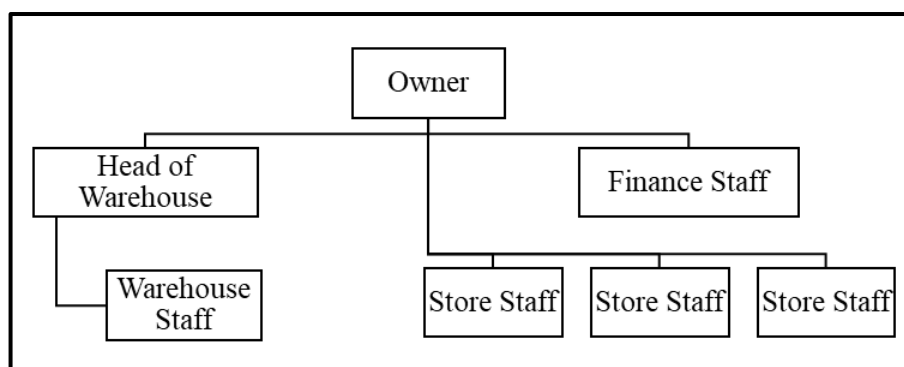
## RESULTS AND DISCUSSION



**Figure 1. Previous Organizational Structure**

Source: Amanah Store, 2021

The organizational structure above is the initial organizational structure in Amanah Store. The owner directly manages the employees without a more specific division of roles. The owner has difficulty controlling the division of tasks so that the roles and portions of the tasks carried out are not evenly distributed.



**Figure 2. Recommendation of Organizational Structure**

Source: Amanah Store, 2021

Based on the weaknesses found in the previous organizational structure, then a rearrangement of the organizational structure was carried out based on the number of human resources contained in the store and illustrated in the recommendation of organizational structure above.

The organizational structure above was made by adjusting the number of human resources and the needs in the field where there are six employees at the Amanah Store. With this new organizational structure, it is hoped that the existing functions can be maximized and the division of tasks more evenly so that there is no overlap in the implementation of tasks. The new function in this organizational structure is the financial and warehouse functions. At the same time, there were only an owner and staff in the previous organizational structure. The warehouse and financial functions are expected to facilitate the division of tasks in operational activities.

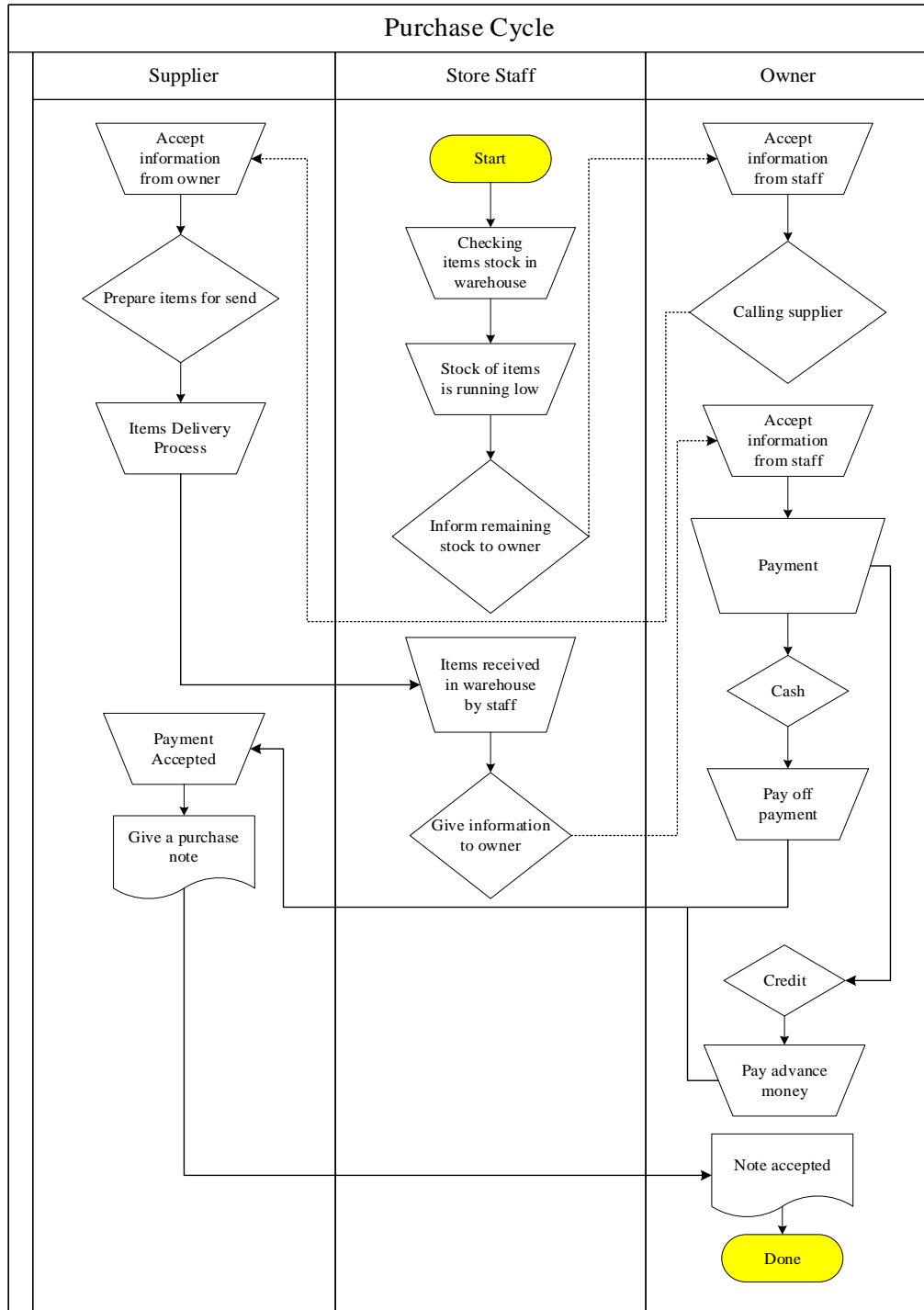
In general, the warehouse staff is tasked with carrying out checking inventory in the warehouse, making notes amount of inventory, submitting a request for the purchase of goods to finance staff, receiving goods from suppliers, cleaning the warehouse, as well as calculating the amount of inventory in the warehouse. The finance staff is tasked with assisting business owners in managing the finances in the store. Duties of the finance department, among others, such as calculating the amount of salary and incentives that must be paid by the owner to the employee, keeping proof of the transaction purchasing and selling, and making payments for purchases of merchandise that have been approved by the owner and make report finance for the store.

### **Accounting Information System of Purchase Cycle**

Purchasing is one of the main activities of Amanah Store as a trading company. The definition of purchasing, in general, is the procurement of goods or services for consumption needs (Susanto, 2017b). The table below is a flow chart of the purchase cycle at Amanah Store. The problem encountered in this flow is the absence of a financial function and a warehouse function due to the absence of a more specific organizational structure. As a result, the company does not know the amount of merchandise that enters the warehouse in detail. It has not made financial records following accounting rules for the purchase transactions.

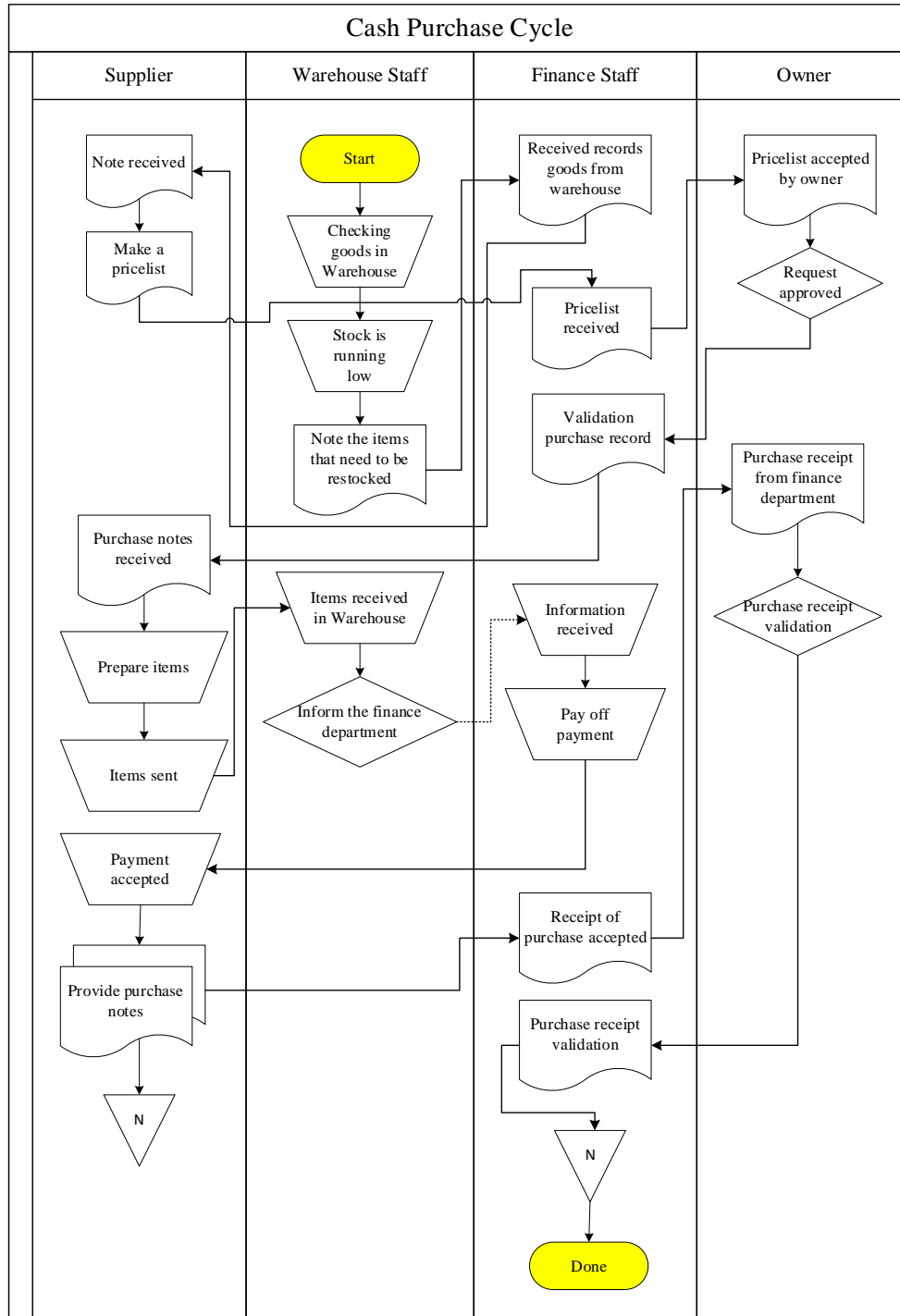
The table below shows that the staff in charge of receiving goods is not specifically from the warehouse staff but can be done by any staff. It can cause problems; namely, the information available is not optimal because if detailed information is needed, employees must check it one by one. Apart from that, finance-related matters are also handled by the owner, thus increasing the owner's role in the company because there is no finance department to handle it.

Based on the problems in the purchase cycle of merchandise above, a purchase cycle flow chart is drawn up, which is divided into two, namely the cash purchase cycle and the credit purchase cycle. Cash purchases are purchases made by the company by issuing cash for payment for goods purchased for company activities and inventory items and credit purchases are purchases made by the company by paying in installments the payment cost in stages (Susanto, 2017b). The purchase cycle at Amanah Store is described in the following table:



**Figure 3. Purchase Cycle of Merchandise**

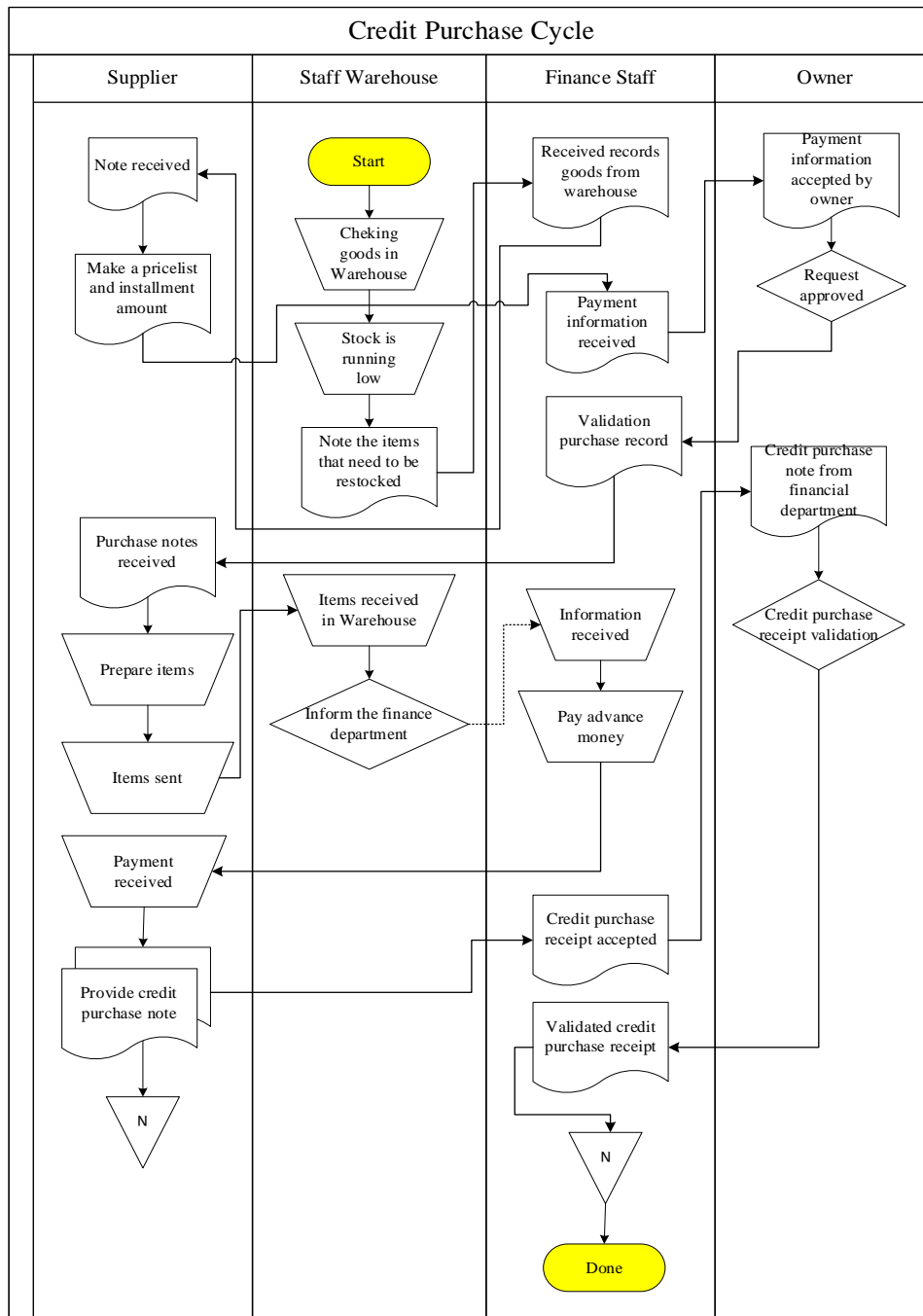
Source: Amanah Store, 2021



**Figure 4. Recommendation of Cash Purchase Cycle**

Source: Amanah Store, 2021

The recommendation is designed based on the new organizational structure that has been prepared with the division of functions. In addition to the cash purchase cycle, in the table above, recommendations are also made in the credit purchase cycle, which is described in the table below:



**Figure 5. Recommendation of Credit Purchase Cycle**

The two flowcharts of recommendation above prepare by considering each individual's more specific segregation of duties in the company, especially in the purchasing cycle. The significant difference is from the additional functions, namely the warehouse function and the financial function. The warehouse functions contained in this cycle are exceptional warehouse staff who have been appointed based on the preparation of the new organizational structure. In the purchasing cycle, warehouse staff is tasked with providing information to financial staff regarding the remaining stock of goods in the warehouse and receiving merchandise purchased and stored in the warehouse as new inventory stock.

The finance staff is a person who acts as a financial function. The financial staff is responsible for purchasing and payment transactions in the purchase cycle. Both cash payments and advance payments for credit purchases from suppliers, so there is no need to wait for the owner. The owner will only validate the transaction receipt after the purchase transaction has been completed.

### **Accounting Information System of Sales Cycle**

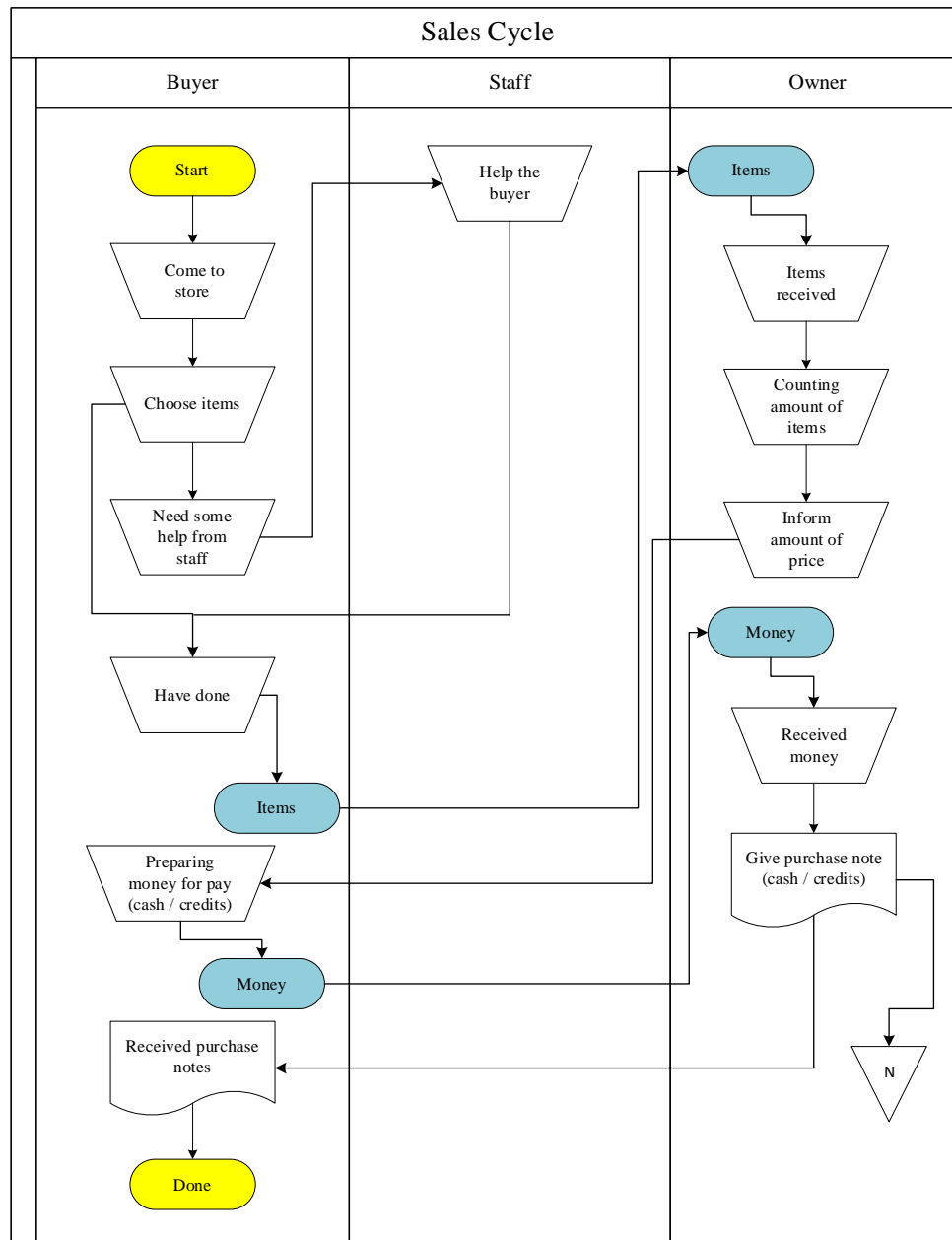
The second point that becomes the main activity in a trading company is sales. Sales that can be made by the company consist of cash sales and credit sales usually due to intense competition between companies both similar and dissimilar due to market limitations (Kandouw, 2013). The problems in the sales cycle at Amanah Store are almost the same as the purchase cycle. This problem is caused by the absence of a section or function that explicitly handles it. In addition, the recording document for the sale of merchandise transactions is incomplete because there is no duplicate of transaction documents and detailed records.

In the sales cycle at Amanah Store, the owner acts as a cashier on duty in the store and is also a validator for proof of sales transactions. In addition, there is store staff whose job is to organize the merchandise in the store and clean the store to help buyers who need help finding the items they need. There is also staff who must be responsible for the stock of goods in the warehouse, which will then be brought to the store to fill the stock of goods in-store. However, before being based on the initial organizational structure discussed above, this division of tasks has not been carried out specifically. Any staff capable of performing the task is allowed to do so. So, the impact is that there is an imbalance in the division of tasks between staff, and also, if in the future an error occurs and more detailed information is needed, it will not be easy because the owner has to check one by one on the staff.

Another problem found was related to the existing evidence of transactions. Amanah Store only has a sales document in a sales note. Where this sales note is only distinguished in terms of color, white means cash purchases, and pink means purchases on credit. In addition, sales notes are also not saved in a neat and structured manner. The lack of transaction evidence owned by Amanah Store causes store owners to have difficulty in the process of preparing financial statements. Whereas in its activities, financial statements are one of the important things needed in carrying out business activities in trading companies both for the decision-making process and other purposes.

Based on the discussion above regarding the problems found in the sales cycle at Amanah Store, this study describes the purchase cycle that occurs in a flow chart table as below:



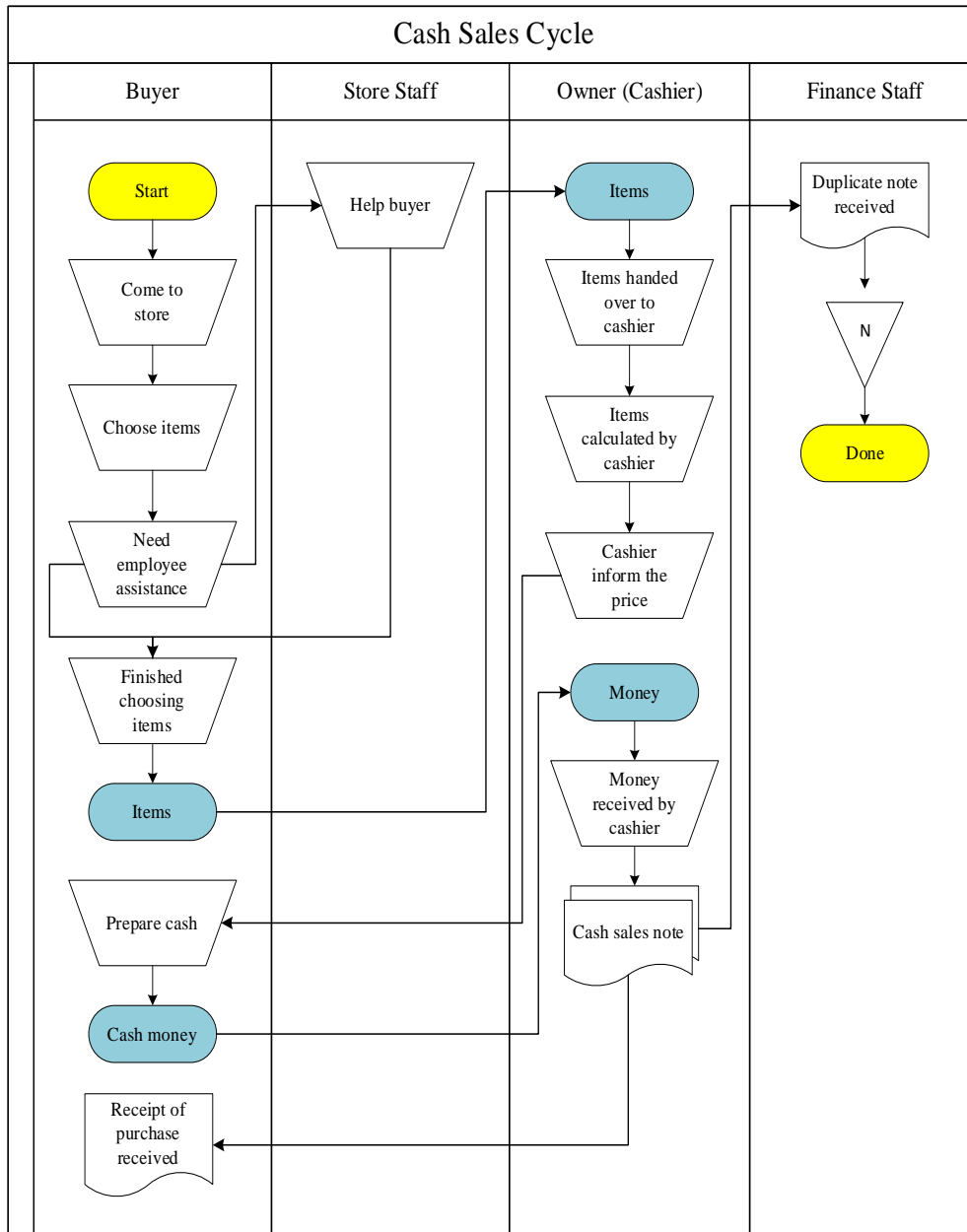


**Figure 6. Sales Cycles of Merchandise**

Source: Amanah Store, 2021

From some of the weaknesses and problems found in the sales cycle described in the table above, this study then provides recommendations for the sales cycle, which is divided into two, namely the cash sales cycle and the credit sales cycle, which will be

described in the flowchart table as below :



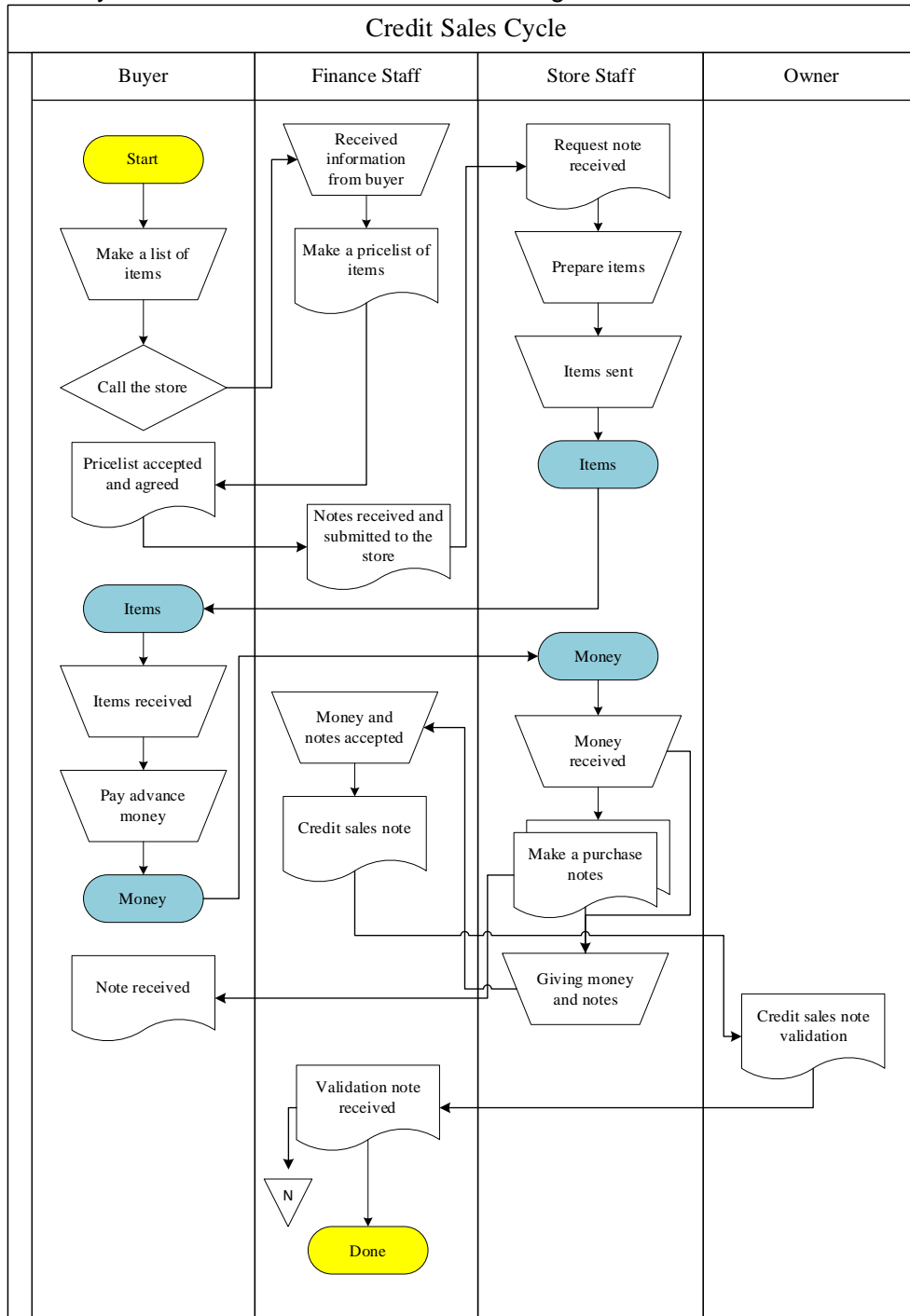
**Figure 7. Recommendation of Cash Sales Cycle**

Source: Amanah Store, 2021

The table above describes the recommended cash sales cycle in this study. Compared with the previous sales cycle, where there was no significant division between cash and credit sales, this study recommends separating the two. In this cycle, the finance staff's recommended new function is a finance function. The finance staff in the cash sales cycle keeps a copy of the sales transaction note given by the owner as

a cashier to the buyer and then files it to prepare the company's financial statements.

The second point recommended in this study related to the sales cycle is the credit sales cycle which is described in the following table:



**Figure 8. Recommendation of Credits Sales Cycle**

The significant difference in the recommendation of this credit sales cycle compared to the beginning of the sales cycle is in the flow of activities and also the functions or parties involved. This study recommends credit sales by calling Amanah Store. This is based on the policy at Amanah Store, which stipulates a minimum credit purchase limit of ten million rupiahs. A new flow recommendation is made to minimize fraud with a large enough number. The second difference is a financial function, namely finance staff. Finance staff in this cycle is directly responsible for the sale of goods and the storage of proof of sales transactions and filing them to prepare financial statements.

### CONCLUSION

Based on the results of the evaluation and discussion above, it can be concluded that the accounting information system in the cycle of purchasing and selling merchandise at Amanah Store has been implemented but has not run optimally due to the absence of functions or important parts needed in the company's operational activities, namely the warehouse function and finance function. The absence of these two parts causes the activities to run less than optimally so that the Amanah store itself has not done accounting records and stored transaction documents properly. In this study, evaluations and recommendations for improvement in the purchasing and selling cycle have been carried out and adapted to the conditions at the research site. The recommendations that have been made are related to improving the organizational structure, which is then applied in the purchasing and selling cycle in the hope that it can be applied in the company to improve the existing system.

### REFERENCES

- Adnan, R., Dhika, H., & Adnyani, L. P. W. (2020). Sistem Informasi Penjualan dan Pembelian Barang pada Koperasi Torani Jaya. *Jurnal Riset Dan Aplikasi Mahasiswa Informatika (JRAMI)*, 1(04), 563–569.  
<https://doi.org/10.30998/jrami.v1i04.426>
- Juita, V. (2016). Pemanfaatan Sistem Informasi Akuntansi Pada Usaha Mikro, Kecil, Dan Menengah (Ukm) Sektor Jasa Perdagangan Di Padang, Sumatera Barat. *Jurnal Riset Akuntansi Terpadu*, 9(1), 120–139.  
<https://doi.org/10.35448/jrat.v9i1.4291>
- Kandouw, V. M. (2013). Evaluasi Sistem Informasi Akuntansi Penerimaan Kas Pada P.T Catur Sentosa Adiprana Cabang Manado. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 1(3), 433–442.  
<https://ejournal.unsrat.ac.id/index.php/emba/article/view/2058>
- Kussetiawan, H. D., Kaafi, A. Al, Nurachim, R. I., & Saraswati, S. D. (2020). Rancang Bangun Sistem Informasi Akuntansi Penjualan dan Pembelian Pada Koperasi Karyawan Senayan City Jakarta Menggunakan Metode Waterfall. *Building of Informatics, Technology and Science (BITS)*, 2(2).  
<https://doi.org/10.47065/bits.v2i2.535>
- Melaguhti, D. A., Kantun, S., & Hartanto, W. (2021). Analisis Sistem Informasi Akuntansi Pembelian Barang Dagang Pada UD Mentari Jaya Putra Kecamatan Tanggul Kabupaten Jember. *Jurnal Pendidikan Ekonomi*, 15, 278–286.  
<https://doi.org/10.19184/jpe.v15i2.18713>

- Nugrahani, F. (2014). dalam Penelitian Pendidikan Bahasa. 信阳师范学院, 1(1), 305.
- Prakasita N, D., & Nugroho, M. A. (2018). PERANCANGAN SISTEM INFORMASI AKUNTANSI PENJUALAN DAN PERSEDIAAN DI CENTRAL STEAK AND COFFEE BOYOLALI. *Nominal, Barometer Riset Akuntansi Dan Manajemen*, 7(1). <https://doi.org/10.21831/nominal.v7i1.19360>
- Rahmawati, I. D. (2018). Buku Ajar Sistem Informasi Akuntansi. In *Buku Ajar Sistem Informasi Akuntansi*. <https://doi.org/10.21070/2018/978-602-5914-07-2>
- Sistem Informasi Akuntansi Pembelian dan Pengeluaran Kas Sebagai Pengendalian Intern pada PT XYZ. (2014). *Jurnal Sistem Informasi Universitas Suryadarma*, 3(2), 133–148. <https://doi.org/10.35968/jsi.v3i2.69>
- Sistem Informasi Akuntansi Penjualan Dan Penerimaan Kas Sebagai Pengendalian Intern Pada Pt Greenspan Packaging System. (2014). *Jurnal Sistem Informasi Universitas Suryadarma*, 3(1), 89–101. <https://doi.org/10.35968/jsi.v3i1.59>
- Sugiyono, D. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan Tindakan*.
- Susanto, A. (2017a). Sistem Informasi Akuntansi Pemahaman Konsep Secara Terpadu. In *Lingga Jaya*.
- Susanto, A. (2017b). Sistem Pembelian Bahan Baku Lokal Pada Pt Akebono Brake Astra Indonesia. *Pengertian Sistem Dan Prosedur*, 4(80), 4. <http://repository.stei.ac.id/id/eprint/935>
- Viola, M., Ekawati, R. K., & Wijaya, T. (2017). Analisis Dan Perancangan Sistem Informasi Akuntansi Penjualan Dan Persediaan Pada Pt Xyz. *Jurnal Terapan Teknologi Informasi*, 1(2), 155–164. <https://doi.org/10.21460/jutei.2017.12.41>
- Yulianto, M. H., & Djuharni, D. (2019). Analisis Sistem Informasi Akuntansi Pembelian Dan Penjualan Pada Cv. Tri Kencana Cilegon-Banten. *Jurnal Akuntansi Kontemporer*, 11(1), 40–51. <https://doi.org/10.33508/jako.v11i1.2074>