

**CASH SALES ACCOUNTING INFORMATION SYSTEM DESIGN  
USING “SMALL AND MEDIUM ENTERPRISES ACCOUNTING” AND “SALES  
NOTES” APPLICATIONS AT SENJA STORE**

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**Abstract:** In this millennial era, technological developments and the role of computerized accounting information systems are very important. Competition between businesses is now so tight, the more advanced a business is, the more the business is required to improve the quality of work, service quality, and accuracy in processing data. Companies also need a good information system. The purpose of the accounting information system itself is to complete every obligation that is by the authority given to someone, useful for management decision making, and support the smooth operation of business every day. The purpose of this study was to determine the design of cash sales accounting information systems at Senja Store Batu City. The type of research used is descriptive qualitative. With data collection techniques, namely interviews, observation, and documentation. The results in this study are 1) Senja Sotre in its operational activities in its entirety still uses a manual system. 2) the absence of a warehouse and accounting department in Senja Store. 3) The author recommends a cash sales accounting information system at Senja Store, which contains accounting documents and records, related functions, and cash sales procedures at Senja Store. 4) Application recommendations for making sales notes and accounting records related to cash sales transactions.

**Keywords:** Design, Recommendation, Accounting Information System, Cash Sales

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## INTRODUCTION

In this millennial era, technological developments and the role of computerized accounting information systems are very important. Mainly to manage an organization and implement an internal control system. With the development of science and information technology, all organizations must make adjustments to realize reliable information for use in competition and to face challenges from other organizations or businesses engaged in the same field. Competition between businesses is now so tight, the more advanced a business is, the more the business is required to improve the quality of work, service quality, and accuracy in processing data. Companies also need a good information system. In information systems there is a set of formal procedures for collecting and processing data so that data can produce useful information, usually, every organization has a different system depending on the needs of the organization itself (Lutfiyah, 2018). Information is very important for a company, both small and large companies need information. Information to help MSME business actors or directors of companies similar to PT, CV, or UD to find out what happened in the past, not now, it might even happen to future companies. A Trading Company is a company engaged in the trading of goods and the

main activity is selling goods. Activities in a trading company include starting from buying and selling products. Revenues from trading companies come from sales of merchandise. So in this case it proves the trading company has a goal to get high profits in sales activities every day. Good management in trading company activities is needed so that the goals of the trading business can be achieved as much as possible (Tamodia, 2013). Kieso (2013) cash sales are defined as sales income, where this income is recorded when it is generated. So, when the goods are started in the hands of the seller to the buyer, then sales revenue can be obtained. Cash sales can also be interpreted as requiring the buyer to pay first before the goods are delivered to the buyer, after receiving payment for the sale of the goods sent to the buyer. Cash sales do not have a long period of time between sales and payments (Sarosa, 2010). Fatimatuz Zahro (2019) shows that the company is still running the sales accounting information system manually and is considered inadequate. In addition, there is no separation between the duties of the sales function, accounting function, and cash function. Therefore, it is necessary to design a sales accounting information system to be better in increasing the effectiveness of internal control in the company. Yudowati (2018) state that the design of cash sales accounting information systems in companies is made with organizational structures, context diagrams, data flow diagrams, system flow charts, entity relationship diagrams, and realization between tables. This design is made in order to overcome the problems in the company. One example: the separation of the sales function, where before the separation of the sales function with the warehouse function became one with the marketing function. Then the cash function with the accounting function becomes one with the manager. Wandu (2014) stated that with the design of a computerized system in the large number of goods and types sold, it is hoped that this system can help provide accurate and fast information, so that fraud does not occur when goods are issued. The cash sales accounting information system that has been designed is given limitations to access the system and to see who is responsible for recording sales transaction evidence. Haryanto & Nirmala (2021) The existence of a new system makes it possible to change the sales system process that has not been structured into a system that can support every existing sales process. Structured as an overall desktop-based program to avoid losing sales data. Optimizing data entry time for customers who initially require a longer process to complete quickly and accurately.

Nurrahman, Suhardi, Permana, & Sugiyanto (2021) At the Rir Outdoor Store, processing cash sales reports is still manual or conventional. So with the design of a cash sales system, it will provide the benefits of making it easier to write each transaction or journal. The writing will be felt more effective and efficient. Rahmafutri & Putra (2021) At Tiara Sari Cake Kitchen, the cash sales procedure still uses manual recording in the book, not using technology assistance. So with this, there are still weaknesses in the cash sales procedure, for example, the cash function is held by the sales department and the head of the store, poor records and documents will result in inaccurate sales calculations recorded in the records. So the design of cash sales accounting information systems will be recommended to consist of manual and computerized accounting information systems. Rasyid & Haryati (2019) With the results of the analysis, it is concluded that the application of SIA at PT. Buana Sultra Mandiri will facilitate the documentation process of daily cash sales transactions and produce reports that are more organized and efficient compared to manual recording before the application of SIA. In the design of the SIA, the cash receipts journal can display monthly receipts data. Hartono (2018) At the Satria Ponsel Store, the

system for recording cash sales transactions still uses manuals, namely by using duplicate cash sales notes and document archiving which is only in cash sales notes documents.

The author will conduct research at Senja store Batu City. Because of Senja store. Senja in its operational activities is still very manual. There are many shortcomings in the cash sales process. Especially in the absence of a warehouse and accounting department. Proprietorship. Senja also only uses manual notes which are only written by hand using the blank paper left at Senja store. The process of recording transactions in cash sales is also very manual. Only records cash out and cash in. There is no recording of the stock of goods that have been reduced sold. With some of these shortcomings, the author is interested in recommending the design of a cash sales accounting information system at Senja store. Starting from designing the organizational structure, related functions, documents and records used, and cash sales procedures. To compile recommendations for the design of sales accounting information systems at Senja store. The results of the above presentation regarding the history and operating system of the business that runs at Senja store, the researcher will recommend an application regarding the preparation of financial reports, mainly about the sales system. The application that will be used is the "Small and Medium Enterprises Accounting" application. The application is a simple financial application system that can be used by Small and Medium Enterprises and can also be used to manage daily finances. Small and Medium Enterprises accounting is used to meet the needs of a standardized company financial information management system, so that the company's financial records are properly and correctly systematic, and face bankruptcy. The author will recommend applications in making sales notes at Senja store is with the application "Sales Notes". With this application, it will be more practical and can be printed via a receipt printer that can be connected using Bluetooth and print on 3 copies of receipt paper.

## **METHODS**

### **Types of Research**

This type of research is descriptive qualitative research. Sugiyono (2017:53) the qualitative approach is a research work method that is guided by non-statistical or non-mathematical subjective guidelines, so the measurement at the time the research was conducted was not taken from the score numbers, but viewed from the group of values or quality.

### **Research Time and Location**

The time of the study was carried out from March to May. The location of this research at Senja store is located on Jl. Sajid No.12 RW 10 RT 05 Pesanggrahan Village, Batu City, East Java Province. Senja store is a trading business in the trade sector that sells wholesale, semi-wholesale, and retail products.

### **Research Subject**

Researchers need accurate information in conducting research, so researchers need several sources and parties involved in carrying out research. Because in this qualitative research, the research subject plays an important role in providing information about the data that the researcher needs. Resource persons or respondents in this study became the subject of research, namely the owner of Senja store and several permanent employees at Senja store.

### **Data and Data Type**

#### **Qualitative Data**

Qualitative data is a type of data that presents information other than numbers. So that the data presented is in the form of a description. Qualitative data can usually be obtained in the results of interviews with parties involved in the object of research as well as from written materials in the object of research.

Supriyadi (2013) data collection can be done and obtained from 2 sources including:

1. Primary data in this study is data obtained directly from related sources to provide information directly, in the form of interviews with owners. Senja Mrs. Siti Aminah, along with her employees or employees.
2. Secondary Data, namely data that is used as a source of data in its acquisition has to do with intermediaries or third parties with researchers.

#### **Data Collection Technique**

Data collection techniques carried out by researchers are as follows: Interview, Observation, and Documentation.

#### **Data Analysis**

Sugiyono (2019), data analysis in qualitative research is carried out at the time of data accumulation, and after data, accumulation is completed within a certain time. At the time of the interview, the researcher had carried out an analysis of the answers of the interviewees. If the answer at the time of conducting the interview was deemed unsatisfactory, then the researcher wanted to continue with other questions, until the data were answered that were considered convincing. There is 4 data analysis in this study, namely: Data Accumulation, Data Reduction, Data Presentation, Conclusion, and Data Verification.

## **RESULTS AND DISCUSSION**

### **Design**

Rianto, Assegaf, & Fernando, (2015:296) "Design is planning for the manufacture of a system that involves various components that will later create an appropriate system and by the results of the system analysis stage".

### **Accounting Information System**

An accounting information system is a functional information system that underlies other functional information systems such as financial information systems, marketing information systems, and production information systems. The accounting information system is as follows: " an accounting information system is a collection of resources, such as people and equipment, designed to transform financial and other data into information" (Bodnar & Hopwood, 2010:1)

The purpose of the accounting information system itself is to complete every obligation that is following the authority given to someone, useful for management decision making, and support the smooth operation of business every day (Mardi, 2011).

### **Cash Sale**

Cash sales can be interpreted as requiring the buyer to pay first before the goods are delivered to the buyer, after receiving payment for the sale of goods sent to the buyer.

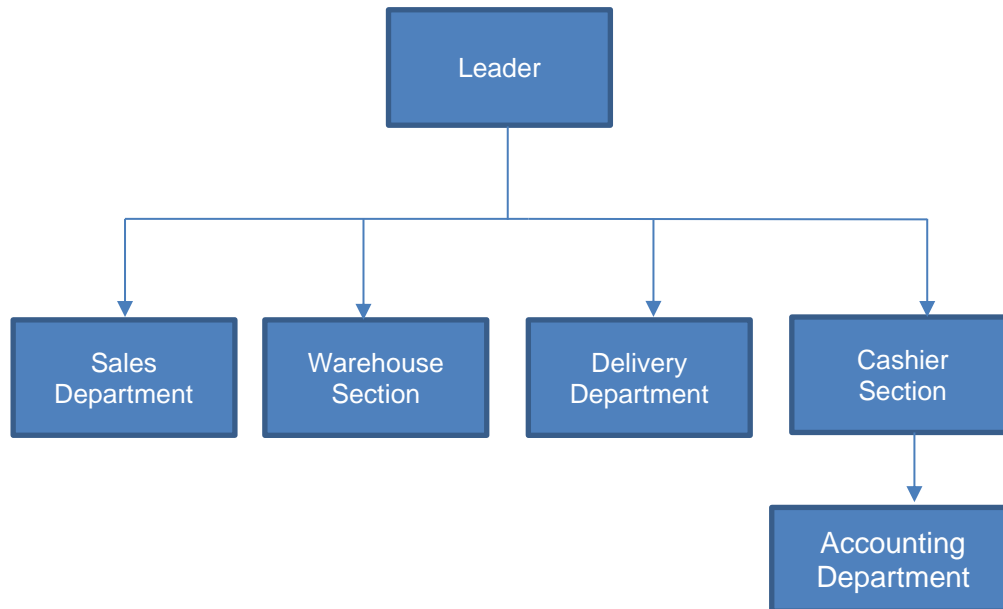
Cash sales do not have a long time between sales and payments (Sarosa, 2010:39).

### **Cash Sales Accounting Information System**

The cash sales accounting information system, which is defined as part of the company's information system, is required to have the proper information in terms of its effectiveness and efficiency, which is required by management in controlling and establishing policies that must be taken in all activities carried out by the company. The importance of information derived from cash sales accounting information systems is an output of data processing in a form that is more meaningful and useful for its users because it describes concrete events that are used for decision making. Senja store is a trading business that was founded in 1990, currently Senja store has been running for about 32 years. This business is engaged in a trading business where the main activity is selling various types of necessities such as rice, cooking oil, granulated sugar, LPG, coffee, instant noodles, eggs, etc. Senja store is located in Batu City, more precisely on Jl. Sajid No.12 Pesanggrahan Village, Batu City. Location Senja store is strategic because it is in the same location as Krempeyung Market. The initial establishment of this business was due to meet the needs of daily life. By opening land in only 1 room which contains some necessities and some other household items. After approximately 2 years the business began to develop and the business owner expanded the place for business by adding a room in the living room so that it could be used for stock goods. Senja store has a way of making her business more advanced and people are more interested in shopping at the Senja store the trick is to provide a delivery service without any fees and a minimum purchase. Running about 10 years Senja store expands his place of business again and at the same time makes a bigger warehouse. With the expansion and addition of Senja store decided to add more complete items for sale, such as snacks for children, kitchen utensils, drinks together, instant spices together, etc. Even now Senja store has 5 employees and 2 vehicles consisting of 1 freight car and 1 motorcycle in managing its business. Senja store in the process of recording cash sales is still very manual. There is no warehouse or accounting department. So, can not know the goods that enter and exit in detail. The recording of cash sales reports also only includes income and expenses. not written completely and clearly. With this, the author would like to recommend the design of cash sales accounting information systems at Senja store.

### **Organizational Structure Recommendations At Senja Store**

Organizational structure at Senja store is already there. However, there are still shortcomings in the organizational structure. Senja store did not add a warehouse and accounting department to her trading process. Senja store employees. all work in the sales department and one in the delivery department. So, the warehouse at Senja store there are no employees who control the incoming goods and outgoing goods. There have been many items that have expired due to the lack of checking the goods in the warehouse. This can be detrimental to Senja store. The following is the organizational structure at Senja store that has been designed by the author



**Figure 1. Organizational Structure Design Recommendations**

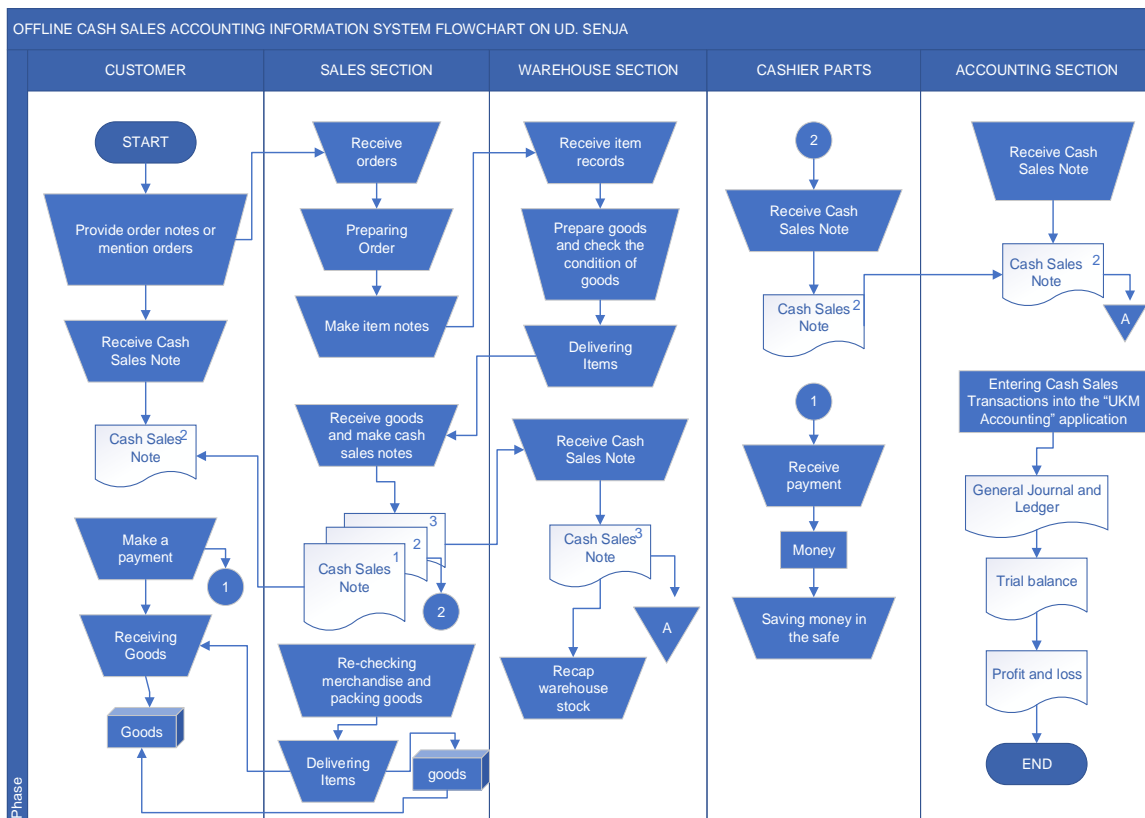
### **Recommendations for Designing Offline Cash Sales Accounting Information**

#### **Systems at Senja Store**

The following is the procedure for the offline cash sales accounting information system on Senja Store :

- The customer provides an order note or mentions a purchase order in the sales department.
- The sales department accepts the order. Then prepare orders from customers. The sales department takes the items on the shelves and hangers available. If the goods ordered by the customer are in the warehouse, the sales department provides a record of the goods to the warehouse.
- The warehouse department receives records of orders for goods, then prepares the goods, and checks the condition of the goods to ensure quality after that, they are given to the sales department.
- The sales department receives goods from the warehouse. Then the sales department makes a cash sales note from the "sales note" application which will be printed in 3 copies to be stored as an archive. The first copy is given to the customer, the second copy is given to the cashier, and the third copy is given to the warehouse for recapitulation of warehouse stock and archived.
- After all items ordered from customers have been prepared, then the sales department re-checks orders from customers while packing the goods in cardboard or plastic bags.
- The sales department provides cash sales notes to customers, the cashier, and the warehouse section.
- The cashier and the warehouse section receive cash sales notes. The warehouse section recaps the stock.

- The customer receives a note from the sales department and makes a payment at the cashier. The cashier receives money from customers and stores it in a vault.
- Sales department delivers goods to customers. The customer receives the item
- The cashier provides cash sales notes to the accounting department to be recorded in the financial statements in the "Small and Medium Enterprises Accounting" application and archived.
- The accounting department receives cash sales notes and enters cash sales transactions in the "Small and Medium Enterprises Accounting" application and archives notes. After that, the accounting department inputs the transaction into several reports, namely: Journal, Ledger, Trial Balance, and Profit and Loss.



**Figure 2. Offline Cash Sales Flowchart**

### Recommendations for Designing Online Cash Sales Accounting Information System Procedures Senja Store

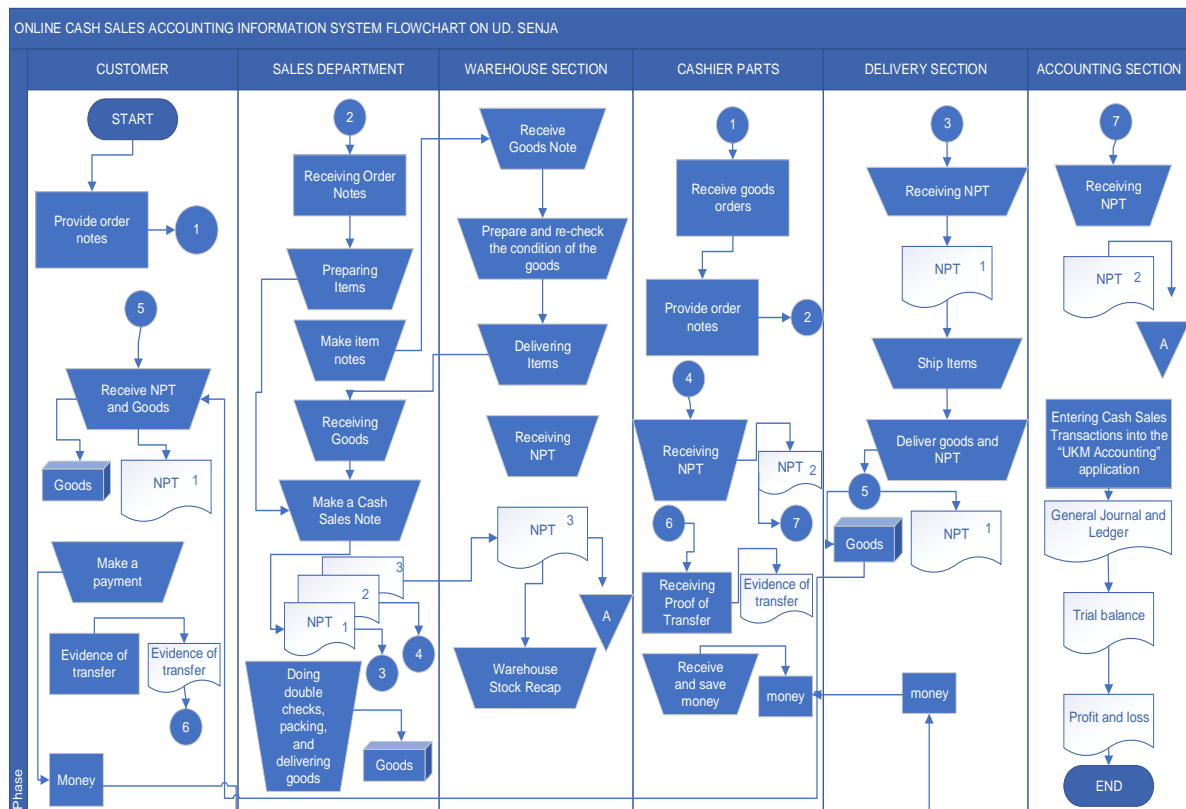
The following are the stages of the online cash sales procedure at Senja Store :

- Customers send records of orders for goods via WhatsApp or customers order goods via telephone. The cashier receives a purchase order for goods from the customer, then gives the purchase order to the sales department.
- The sales department receives a purchase order, then prepares the goods, if the goods ordered are not fully in the store, the sales department provides a record of the goods

to the warehouse. If in the store there is still stock, the sales department makes a cash sales note.

- The warehouse department receives a record of the goods, then prepares the goods, and checks the condition of the goods, after all the goods have been guaranteed to be of good quality, then the goods are given to the sales department.
- The sales department receives goods from the warehouse, after all the ordered items from the customer have been prepared, the sales department makes a cash sales note from the "Sales Note" application which is printed in duplicate 3. The first copy is given to the delivery department, the second copy is given to the cashier, and the third copy to the warehouse.
- The cashier section and the warehouse section receive cash sales notes.
- After that, re-check orders from customers while packing the goods in cardboard or plastic bags.
- The sales department gives the goods and a cash sales note is given to the delivery department and gives orders to the delivery department to send ready-made goods.
- The shipping department sends goods to customers while maintaining the quality of the goods. Then the delivery department gives the goods along with the cash sales receipt.
- The customer receives the goods and makes payment to the delivery department. After that, the delivery department receives payment and is given to the cashier. If the customer chooses to make a payment via transfer, the customer is required to send proof of the transfer to the cashier via WhatsApp.
- The cashier receives money from cash sales payment transactions or receives proof of transfer from customer payments.
- The cashier provides cash sales notes to the accounting department to be recorded in the financial statements in the "Small and Medium Enterprises Accounting" application and archived.
- The accounting department receives cash sales notes and enters cash sales transactions in the "Small and Medium Enterprises Accounting" application and archives notes. After that, the accounting department inputs the transaction into several reports, namely: Journal, Ledger, Trial Balance, and Profit and Loss.





**Figure 3. Online Cash Sales Flowchart**

### Recommendations for the Design of Relevant Functions in the Cash Sales Accounting Information System At Senja Store

#### 1. Sales Function

Sales function on Senja store is responsible for receiving orders from consumers, making cash sales notes, packing goods, delivering goods that have been paid for by consumers, and providing cash sales notes to consumers after consumers make payments at the cashier.

#### 2. Cashier Function

Cash function at Senja Store is responsible for receiving cash from cash sales from consumers, accepting online orders, and assigning tasks to the delivery department

#### 3. Warehouse Function

Warehouse function on Senja store is responsible for storing newly arrived items, as well as removing these items if the stock in the store runs out.

#### 4. Delivery Function

Send function on Senja store is responsible for arranging ordered goods from consumers to vehicles and delivering goods until the goods are received in good condition by consumers. As well as receiving payments from customers who will be given to the cashier.

5. Accounting Function

Accounting function at Senja store is responsible for recording cash sales transactions and recording daily business operational expenses.

**Recommendations for the Design of Documents and Records Related to the Cash Sales Accounting Information System at Senja Store**

1. Cash Sales Note, this document is used to write cash sales transactions that will be given to consumers as evidence that consumers have purchased goods at UD. Senja. Recommendation of sales notes given to Senja store through the "Sales Note".
2. Proof of Transfer, this document is obtained from the consumer after purchasing goods at Senja store, if consumers choose non-cash payments, they are required to send proof of transfer to the cashier or cash receipts.
3. Proof of Order from the Consumer, this document is obtained if the consumer provides an order note to the cashier. If a consumer places an order via online or WhatsApp, the one who receives the order is the cashier. If the customer orders directly from the store, then the person who receives the order is the salesperson.
4. General Journal Notes, these records are made by the accounting department who has received a cash sales note from the cashier. This note uses the "Small and Medium Enterprises Accounting" application which can be accessed via mobile phones.
5. Ledger Records, these records are also created by the accounting department after inputting some transactions. This record is automatic after the accounting section inputs transaction data in the journal using the "Small and Medium Enterprises Accounting" application.
6. Balance Sheet Notes, these records are also inputted automatically by the accounting department using the "Small and Medium Enterprises Accounting" application.
7. Profit and Loss Record, this record is also inputted automatically by the accounting department using the "Small and Medium Enterprises Accounting" application.

**Internal Control System At. Senja Store**

1. Organizational Structure

At Senja store started in the absence of a warehouse section to check incoming and outgoing goods. After the recommendation from the author suggests adding a warehouse and accounting department so that there is control of incoming and outgoing goods and clearer recording of transactions.

2. Authority System

Recording financial statements, the author suggests using an application that is easily accessible via cellphone, namely the "Small and Medium Enterprises Accounting" application.

3. Healthy Practices

At Senja store is expected that all employees carry out their duties properly and there is no fraud at all. So, there should indeed be a separation of duties between one part and another. Just as the cashier section is separated from the accounting section, which is carried out by two different people to avoid cash misappropriation, the

documents used, one of which is a cash sales note, must have a clear sequence code or the date the cash sales note was made.

### CONCLUSION

Based on the results of the exposure of the research data above, the authors conclude that Senja store is a trading business that focuses on trading in selling wholesale, semi-wholesale, and retail products. In cash sales activities Senja Store still uses a manual system and the recording in the report is still very simple. There is no warehouse and accounting department at Senja store. Therefore, the authors add these parts to make it easier for business operations, especially in the cash sales process. With manual recording and documents, it can result in recording errors or errors in ongoing business operations. The author recommends that in making financial reports from cash sales, they use the help of simple applications. In the process of making cash sales notes, the author also recommends applications related to sales notes that are easily accessible via cellphone.

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