

# The Design Of A Sales Accounting Information System Tie Weaving Bussinesses In Providing Information For Decision Making In Micro Small And Medium Enterprises In Alor NTT District

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**Abstract.** This study aims to analyze the Sales Accounting Information System and the information which needed by management to assist in making decisions on MSME Tenun Ikat and to design MSME Tenun Ikat's Sales Accounting Information System in Alor-NTT Regency. The research method was carried out with a literature study, an analysis method with documentation, observation, interviews and questionnaires. The analysis techniques used are (1) describing the cash sales accounting system applied by the MSME Tenun Ikat covering procedures, documents, and records used (2) analyzing the weaknesses that occur in the MSME Tenun Ikat (3) making the design of the Cash Sales Accounting Information System with design steps include organizational structure, cash sales information procedures, data flow diagrams, entity relationship diagrams, and designing forms required by management. Based on the analysis of sales accounting information systems conducted at MSME Tenun Ikat, a cash sales accounting information system design was made to overcome the weaknesses of the system in the form of separating functions and authorizing documents for each function. The expected outcome of this research is to design a sales accounting information system for MSME Tenun Ikat so that they can help solve problems that occur and support the operational activities.

**Keywords:** Systems, Information, Accounting, Sales, Decisions

## Introduction

The emergence of the Micro, Small and Medium Enterprises (MSME) sector is a significant part of economic development and a new employment. MSME have proven to be reliable as safety valves in times of crisis, through a new employment opportunities and added value. One of the main activities of MSME is sales. Sales are the backbone of MSME in developing business and sales are also the spearhead in marketing the products to consumers. MSME need a system that will play a role in the processing and processing of sales data, the Sales Accounting Information System.

Sales Accounting Information System aims to support MSME business activities in managing, processing transaction data effectively and efficiently. Information provided by the Sales Accounting System relates to cash information, purchasing information, sales information, and other information. In providing information for MSME, the Sales Accounting System must be supported

by a good internal control system. With good internal control, it is expected that the processed sales data will become sales information which are true and reliable so that sales information can be used as a basis for decision making.

MSME has several problems such as lack of available information, lack of information utilization, the implementation of the accounting system is not in accordance with the procedures that have been made by MSME, and less effective implementation of the internal control system in the sales accounting system that has been applied. By seeing the problems above in the Sales Accounting System, it is necessary to make improvements in order to produce accurate information, which is useful for MSME management in decision making. Based on the prior problems above, the researchers are interested in conducting research under the title "Sales Accounting Information System Design for MSME in Providing Information for Decision Making at MSME in Alor Regency –NTT.

This study aims to analyze the sales accounting information system and the information needed by management to assist in making decisions on the MSME Tenu Ikat and to design its Sales Accounting Information System in Alor Regency-NTT.

## **Research Problems**

In this research, there are two problems. First, how is the implementation of Sales Accounting System at MSME Tenu Ikat in Alor Regency –NTT? And the second, how is the design of the Sales Accounting System at MSME Tenu Ikat in Alor Regency -NTT?

## **Literature Review**

### **Systems, information and sales System**

According to (Gillespie, 1997) system is a networking of interrelated procedures developed in accordance with an integrated framework for carrying out the main activities in the company [1]. Mulyadi (2001), defines the system as a group of elements that are closely related to one another that functions together to achieve certain goals [2]. So it can be concluded that the system is a network that is interconnected with one another to achieve certain goals. By having a good system, it is expected to produce high-quality information.

### **Information**

Information is data that has been processed so that it has a certain meaning for the recipient. The source of information is data, whereas the data itself is the reality that describes an event, while the event is an event that occurs at a certain time. In this case information and data are interrelated.

### **Sales**

According to Mulyadi, et al. (2008) sales is an activity carried out by the seller in selling goods or services in the hope that they will obtain profit from these transactions and the sales can be interpreted as a diversion or transfer of ownership rights to the goods or services from the seller to the buyer [3].

### **Accounting information system**

According to Widajanto (2001), the accounting information system is the arrangement of various documents, communication tools, implementing staff, and various reports designed to transform financial data into financial information [4].

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

According to Widajanto (2001) the cash of sales accounting system is an accounting cycle that involves parts such as note taking, internal control, recording of sales results, and reports that produce sales information by paying directly using cash in making decisions in the company [5].

### **Internal Control System**

The internal control system according to Mulyadi (2008) includes organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance to management policies [6].

### **System planning**

According to Jogoyanto (2005), the development of a system is a way of putting a new system together in order to replace the old system as a whole or improve an existing system. System development is a series of activities ranging from concepts in the form of ideas, the process of development to implementation and operation [7].

## **Objective and Significance of the Research**

### **1. Objectives of the Research**

The purpose of this research are to analyze the sales accounting information system and the information needed by decision maker on MSME *Tenun Ikat* in Alor Regency-NTT and to design the selling accounting information system for MSME *Tenun Ikat* in Alor Regency-NTT

### **2. Significance of the Research**

- a. Analyzing the sales accounting information system and the information needed by management party for assisting in making a decision on MSME *Tenun Ikat* in Alor Regency-NTT.
- b. Designing an accounting information system for on MSME *Tenun Ikat* in Alor Regency-NTT

## Research Methods

Data collection techniques used to obtain data are as follows: 1. Field Research in the form of documentation, observation, interviews and questionnaires. 2. Library Research (Library Research) can be done to collect data by searching and studying literature, books and documents or other reading sources that are related to the problem under study. The analysis techniques used are (1) describing the cash sales accounting system applied by the MSME Tenun Ikat included procedures, documents, and records used (2) analyzing the weaknesses that occur in the MSME Tenun Ikat (3) making the design of the Sales Accounting Information System cash by following the design steps include organizational structure, cash sales information procedures, data flow diagrams, entity relationship diagrams, and designing forms required by management.

## Result of the Research

### A. Analysis of Sales Accounting Information Systems

#### 1. Description of *Tenun Ikat Gunung Mako* MSME Sales Accounting System

##### a. Related Functions to the Sales Accounting System in *Tenun Ikat Gunung Mako*.

The results of the study indicated that the functions associated with the sales system in *Tenun Ikat Gunung Mako* include a). The sales function was in charge of serving and accepting orders from buyers, as well as filling invoices / receipts of cash, and submitting to buyers to make payments, the sales function was carried out by the sales department. b). The cash function was in charge of receiving money from the buyer by making a proof / memorandum and putting the stamp paid on the proof / note of payment then handed over to the buyer. The cash function is carried out by the leadership. c). The warehouse function was in charge of preparing the goods ordered by the buyer, as well as delivering the goods to the goods delivery function, the warehouse function was carried out by the sales department. d). The function of sending goods was wrapping the goods to be sent and responsible for sending the goods to the buyer. The shipping function was carrying out by the shipping department. e). The Accounting Function was in charge of recording sales transactions, cash receipts, and also recording all operational expenses and making report on sales. This function is carried out by the leadership.

##### b. Procedures that make up the cash sales accounting system.

The cash sales accounting system procedure used by *Tenun Ikat Gunung Mako* MSME requires the buyer to make an amount of money after the buyer received the goods from the sales function. Cash sales accounting system procedures include sales order procedures, cash receipt procedures, goods delivery procedures, cash sales recording procedures, cash deposit procedures to the bank. In order to avoid duplicating tasks, it is necessary to establish a procedure that suits the needs of each function in the sales department so that each stage in the sales process can run well

##### c. Accounting documents and records on the cash sales accounting system

Documents used in cash sales accounting system in Tenun Ikat Gunung Mako are Invoice / cash sales memorandum made in 2 copies. The first duplicate given to the buyer and the second used as proof of recording in the sales journal, and proof of deposit of the bank

## **2. Identification of Problems**

The main problem to the questionnaire answers of the Internal Control System from the Cash Sales Accounting System, the possible causes of the problem can be identified as follows: a). the internal control of the cash sales accounting system has not been implemented well, such as the absence of an organizational structure that supports the clarity of separation of functions and responsibilities. b). there is no control action on the sales invoice document where the cash sales invoice or memorandum that has not been numbered is printed, there is no shipping order. c). the records from the accounting department was not maximal yet, such as the absence of general journals, and cash receipts journal, inventory cards and warehouse cards.

## **3. Comparison of Cash Sales Accounting Systems in Companies with Theories**

### **a. The Related Functions to cash sales accounting system.**

Several function of the accounting system for cash sales of Tenun Ikat Gunung Mako MSME has not separated yet. Namely the cash function, and the accounting function were still carried out by the owner. The sales function and warehouse function were still carried out by the sales department

### **b. The network of procedures that formed up the cash sales accounting system**

The procedures that formed up the cash sales accounting system of MSME *Tenun Ikat Gunung Mako* are sales order procedure.

### **c. Documents used in the cash sales accounting system**

The documents used by *Tenun Ikat Gunung Mako* MSME are only cash sales notes as cash sales invoices and bank deposit proof.

### **d. Accounting records used in the cash sales accounting system**

The accounting records used by *Tenun Ikat Gunung Mako* MSME in the cash sales accounting system conducted are sales journals in the form of sales records and inventory records.

### **e. There is an organizational structure that separated the functional responsibilities explicitly from those in the company.**

*Tenun Ikat Gunung Mako* has not separated some functions in its cash sales accounting system, namely the cash and accounting functions are still in the hands of the owner itself, the warehouse function and the sales function are stick together.

### **f. Recording system, authority and procedure that provide sufficient protection against wealth, debt, income and costs.**

The system, authority and recording procedures in cash sales accounting system of *Tenun Ikat Gunung Mako* are less than optimal. The Authorization of the company still provides opportunities for irregularities happened.

## **B. Design of Accounting Information System for Cash Sales of MSME Weaving Bonds**

**1. The organizational structure of *Tenun Ikat Gunung Mako* which can separate functional, responsibilities task and authority.**

The parts that are in the organizational structure consists of leadership, sales, cash, warehouse, shipping, accounting, production.

**2. Accounting Information System Procedure of *Tenun Ikat Gunung Mako* MSME Cash Sales.**

Cash Sales Accounting Information System Procedures consist of sales order procedures, cash receipt procedures, warehouse procedures, shipping procedures and accounting procedures.

**3. Data Flow Diagram of Cash Sales Accounting Information System.**

In order to know the description of the process of Cash Sales Accounting System in *Tenun Ikat Gunung Mako*, it can be seen from the Context Diagram which is illustrated in a tiered diagram to find out all the processes that carried in detailed based on the Data Flow Diagrams from the top level process to the unbreak down level.

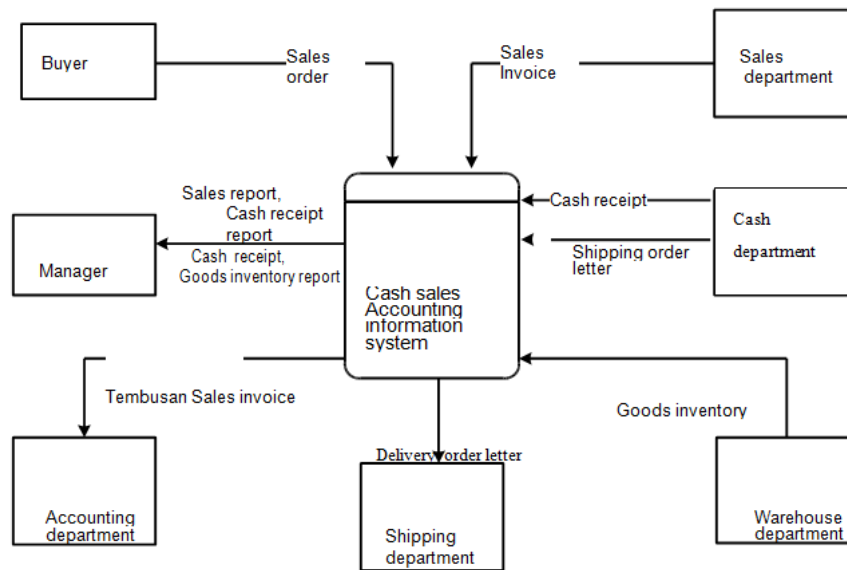


Figure 1. Context diagram cash sales information system

#### 4. Entity Relationship Diagram

*Entity Relationship diagram* (ERD) will be a database design model in Tenun Ikat Gunung Mako MSME, as follows:

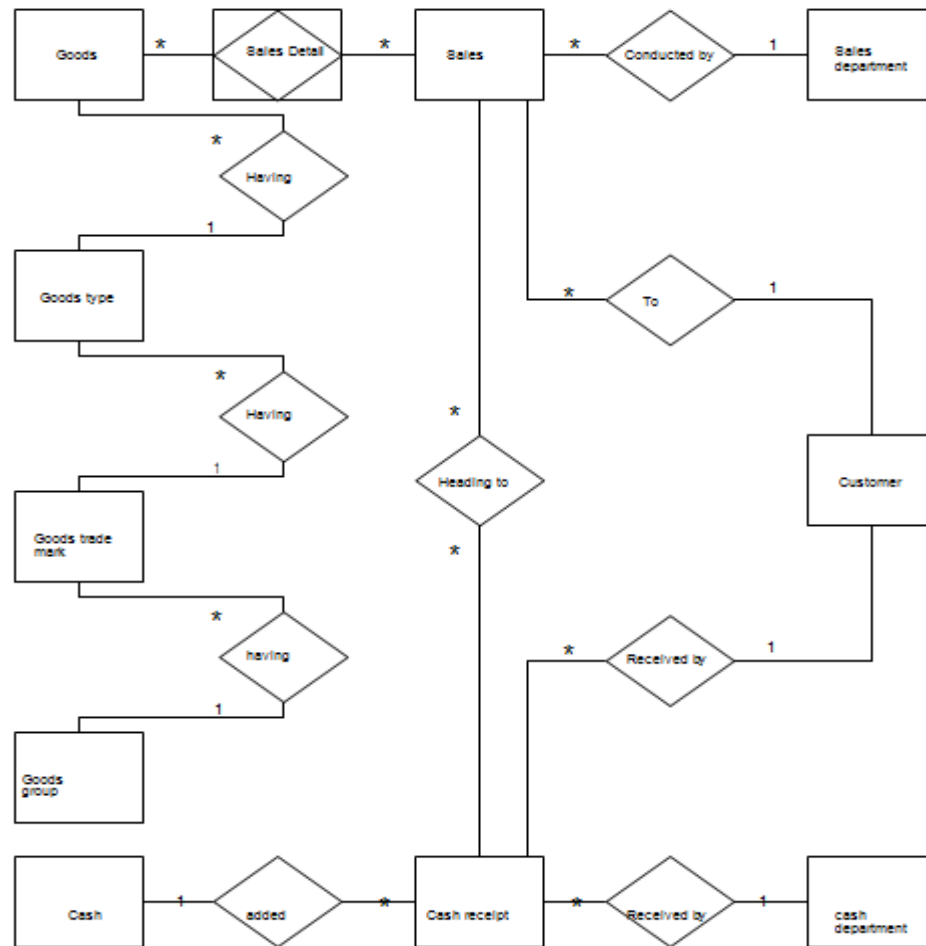


Figure 2. Entity Relationship Diagram of Sistem Informasi Akuntansi Penjualan Tunai

## **Conclusions and Suggestions**

### **Conclusion**

Cash sales accounting information system designed for Tenun Ikat Gunung Mako MSME is a development from manual Cash sales accounting information system which done by Tenun Ikat Gunung Mako . The design that has been made include organizational structure, Context diagram, data flow diagram, cash flow system, entity relationship diagram, interlational table , and a form that the management need. The design that has been made used for overcome some weaknesses in the system that occurred in Tenun Ikat Gunung Mako, such as:

1. There was no separation between cash function and accounting function, both of them were manager's responsibility. There was no separation between sales function and warehouse function, both functions were doing by sales department, in the design of Cash sales accounting information system, all of the functions has been separated.
2. Document's Authorization will be more valid. Whereas the prior system has been Authorization the document but the doer still applied the prior system. While in the system that has been designed already made separation for each function.

### **Suggestion**

Cash sales accounting information system that has been designed, hopefully it will be considered in the development of Tenun Ikat Gunung Mako Cash sales accounting information system and it would help to overcome several problems that happened, and also it could support the operational system.

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