

ACCOUNTING INFORMATION SYSTEM FOR SALES AND CASH RECEIPTS (CASE STUDY AT BANGUNG CINTA ALAM)

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Abstract

The purpose of this study is to determine the sales receipt accounting system in PT. Bangun Cinta Alam sales. Does the accounting information system at PT. Bangun Cinta Alam already has an internal control system in place; is it effective and efficient? In this study, data collection was conducted using field research techniques, including interviews with leaders and employees, observation, and documentation. While library research was obtained from literature and books related to the research conducted, the author used qualitative descriptive data analysis techniques. This research was conducted at PT. Bangun Cinta Alam. Based on the results of the research and discussion conducted, it is concluded that the sales accounting information system of PT. Bangun Cinta Alam has fulfilled the elements of internal control. The company's cash receipt or sales accounting system is appropriate and effective because it aligns with the elements of internal control, thereby supporting the cash receipt system effectively.

Keywords: *Cash Receipt Accounting; Sales*

Abstrak

Tujuan penelitian ini adalah untuk mengetahui sistem akuntansi penerimaan penjualan pada penjualan PT. Bangun Cinta Alam. Apakah sistem informasi akuntansi pada PT. Bangun Cinta Alam Sudah mendukung sistem pengendalian internal dan sudah efektif dan efisien. Pada penelitian ini pengumpulan data dilakukan dengan untuk pengumpulan data teknik penelitian lapangan (field research), yaitu melalui wawancara kepada pimpinan, karyawan, observasi, dan dokumentasi. Sedangkan penelitian kepustakaan diperoleh dari literatur dan buku – buku yang berhubungan dengan penelitian yang dilakukan, untuk teknik analisis data penulis menggunakan deskriptif kualitatif. Penelitian ini dilakukan di PT. Bangun Cinta Alam. Berdasarkan hasil penelitian dan pembahasan yang telah dilakukan menyimpulkan bahwa sistem informasi akuntansi penjualan PT. Bangun Cinta Alam sudah memenuhi unsur-unsur pengendalian internal. Sistem akuntansi penerimaan kas atau penjualan yang diterapkan perusahaan sebagian besar sudah tepat dan efektif. Karena sudah sesuai dengan unsur-unsur pengendalian internal sehingga dapat mendukung sistem penerimaan kas dengan baik.

Kata Kunci: *Akuntansi Penerimaan Kas; Penjualan*

INTRODUCTION

Indonesia's economic conditions are increasingly improving. This improvement is evident in the stability of the rupiah. This situation makes it easier for companies or organizations to obtain goods, sell goods or services, and export or import goods. Cash is a crucial factor for any company or organization, regardless of its size. Cash is a current asset that is easily accessible. Therefore, strict oversight is necessary to ensure proper cash management and recording within the company or organization (Ekawati & Harahap, 2021).

The development of technology and information requires every individual in a company to continually improve their skills in line with the evolving needs of information technology. This way, the company can maintain its existence and even compete with increasingly competitive and creative

competitors. This is also true for companies operating in the property sector. Managing a property company presents unique challenges, particularly in cash flow management, as it involves handling large transactions and a variety of expenses and revenue streams. Achieving goals is no easy task for companies in general, and this is especially true for property companies, as management requires professionalism in all areas, including planning, implementation (coordinating with all departments), and control. Therefore, a company requires a system to run its business. An accounting system is a collection of information used to manage data within a business entity, producing financial information that management needs to oversee its operations and provide to stakeholders. An accounting information system is a system that collects, records, stores, and processes data to generate information for decision-makers (Romney & Steinbart, 2015).

As is known, an accounting system is a tool used by company management to obtain the information needed to manage the company. By implementing a cash receipts accounting system, most company activities can be reported and simultaneously guide management in achieving predetermined goals. This system is expected to provide an integrated network of procedures for the smooth implementation of company activities. A critical issue when implementing a company accounting system is the suitability and compatibility of the system itself with the company's operations. One of the most frequently used activities is those related to cash receipts. The majority of company transactions involve cash receipts; therefore, an accounting system that addresses the cash receipts accounting cycle is required, designed in such a way that every change in cash-related transactions can be appropriately recorded and monitored. Cash is often misused because it is a highly liquid asset compared to other assets and also because of its small size. The system itself is a series of interdependent parts that work together.

To achieve specific goals. A system is necessarily composed of smaller subsystems that are also interdependent and work together to achieve these goals (Diana, 2011). Information, on the other hand, is data that has been processed in a way that allows its users to make informed decisions. Every rational decision-making process requires information to achieve optimal results (James, 2011). A sales information system is a procedure for processing sales data and transactions, from order to transaction completion. This system also functions to create sales documents and information. According to Mulyadi (2016), a sales information system can help companies improve customer satisfaction and determine the proper steps to achieve a competitive advantage.

The sales information system implemented at a property company (PT. Bangun Cinta Alam) in this study will significantly support company management in decision-making related to sales and cash receipts (in-house). This company has implemented a sales information system; however, several issues remain related to the internal control of cash receipts, including both cash sales and mortgages (KPR), in collaboration with PT. Bank Tabungan Negara Syariah. Some of the issues that arose when the company sold on in-house terms of 1 year, 2 years, and 3 years included the cash receipts control system, which frequently resulted in delayed payments from customers, and the company did not implement a penalty system for late payments. Another issue, sometimes payments were made in cash rather than by bank transfer, resulting in delays in cash deposits. Based on the above background, the researcher aimed to analyze the efficiency of the sales and cash receipts accounting information system in the mortgage sales system of PT Bangun Cinta Alam's housing units.

An Accounting Information System is a system that collects, records, stores, and processes data to generate information for decision-makers. A sales information system is a procedure for processing sales data and transactions, from order to transaction completion. This system also functions to create sales documents and information, as noted by Mulyadi (2016). A sales information system can help companies enhance customer satisfaction and identify the necessary steps to achieve a competitive advantage.

One of a company's primary goals is to generate a profit. Sales generate revenue. The explanation above clearly demonstrates that sales is a key activity crucial to achieving its goals and business existence. Therefore, many companies create systems that facilitate their activities, particularly sales, to make them more effective and efficient. A sales information system is crucial because it can improve efficiency and control over transactions, as well as authority, responsibility, and procedures (Paul, 2016). The purpose of a sales AIS and a cash receipts AIS is to facilitate internal business management. Companies can quickly identify various problems, determine sales turnover, gain a better understanding

of the quality of their services, assess the quality of their human resources, and evaluate customer satisfaction levels. These conditions provide input for companies.

To formulate comprehensive policies and decision-making to effectively organize all activities and personnel, ensuring the placement of the right people in the correct positions (Nufu, 2018). Within a company, there are credit sales and cash sales. Credit sales refer to the sale of goods or services for which payment is made in stages or installments, with the amount of each installment determined by an agreement as outlined in Mulyadi (2016).

According to Mulyadi (2016), the functions involved in a cash sales accounting system are as follows: 1) Sales Function: This function is responsible for receiving orders from buyers, filling out cash sales invoices, and submitting these invoices to buyers for payment of goods to the cash function; 2) Cash Function: This function is responsible for receiving cash from buyers; 3) Warehouse Function: This function is responsible for preparing goods ordered by buyers and handing them over to the shipping function; 4) Shipping Function: This function is responsible for packaging goods and delivering paid goods to buyers; 5) Accounting Function: This function is responsible for recording sales transactions and cash receipts and preparing sales reports.

According to Mulyadi (2016), the network of procedures that form a Cash Sales Accounting System is as follows: 1) Sales Order Procedure; 2) Cash Receipt Procedure; 3) Goods Delivery Procedure; 4) Cash Sales Recording Procedure; 5) Cash Deposit Procedure; 6) Cash Receipt Recording Procedure.

The company becomes easier to supervise and monitor directly, allowing the company to identify the various real problems in the field and conduct evaluations, providing feedback accordingly. As the results of research conducted by Neva Saputri Hisata and Siti Khairani (2014), Djanegara and Yonathan Danusaputra (2007), Hikmawati and Rizal Effendi (2014), and Nova Fara Adibah et al. (2015) prove that AIS sales and cash receipts have a strong correlation with the company's internal control. The following is a flowchart of Cash Receipt Procedure Flowchart in Figure 1.



Figure 1. Cash Receipt Procedure Flowchart

METHOD

The analytical method used in this study employs a descriptive qualitative approach. To ensure effective research, the analysis techniques employed include a Data Flow Diagram (DFD) and an Internal Control Questionnaire (ICQ). The data used were quantitative and qualitative, with the former collected through a questionnaire and the latter through an analysis of the accounting system process, which involved comparing it with existing flowcharts.

In conducting this research, the author endeavored to collect as much data as possible to ensure the accuracy of the results. The data sources consisted of both primary and secondary data: 1) Primary data was collected directly from PT. Bangun Cinta Alam through direct observation of activities at PT. Bangun Cinta Alam Malang and direct questionnaires were administered to employees involved in internal control; 2) Secondary data in this study was obtained from internal company documents such as sales reports, cash receipt reports, sales invoices, and standard operating procedures (SOPs) related to the credit sales system. Furthermore, the researcher utilized literature, including accounting textbooks and scientific journals, as a theoretical basis for analyzing the company's accounting information system.

RESULT AND DISCUSSION

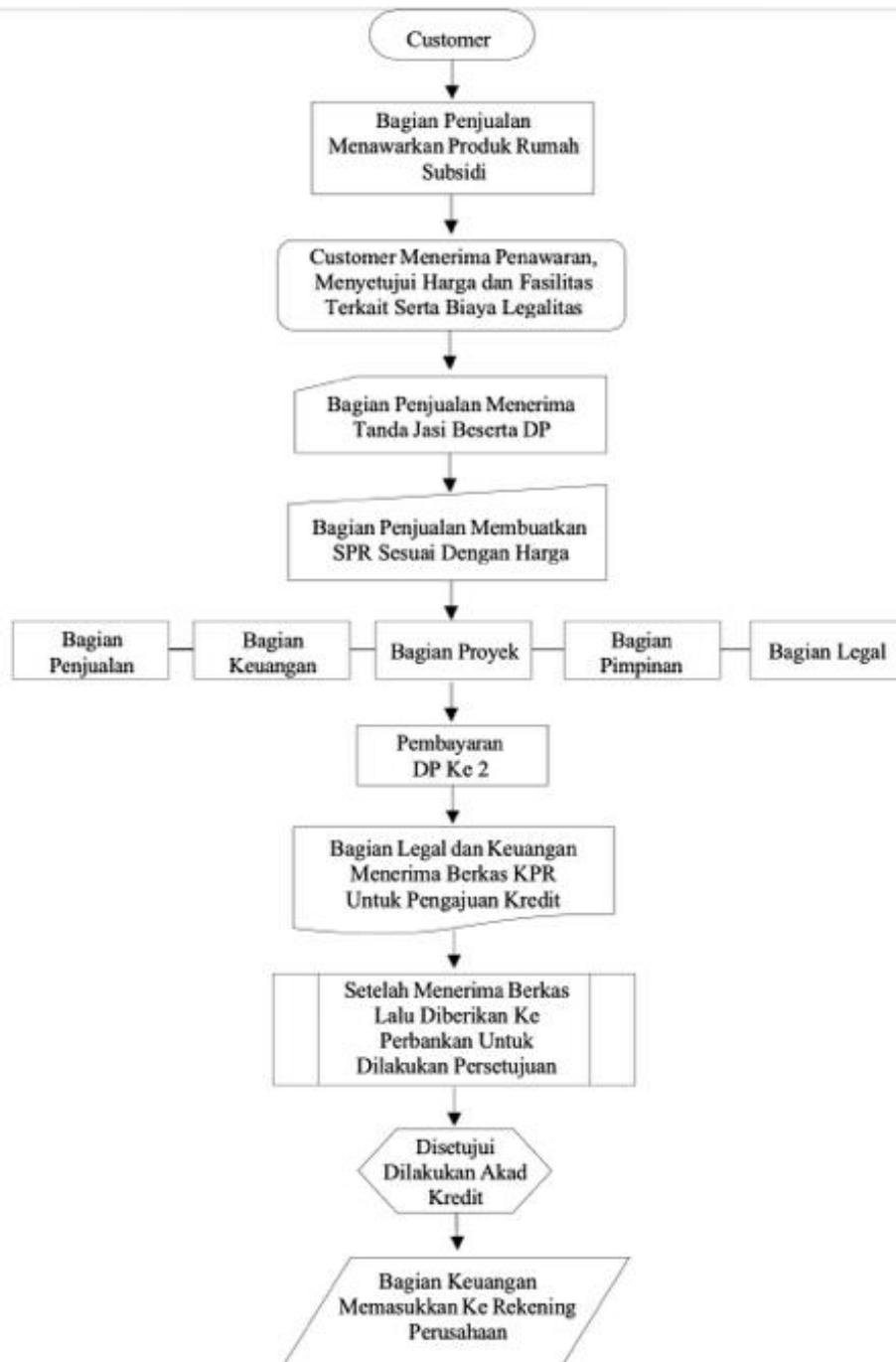
Analysis of the credit sales dan cash receipt ccounting information system (InHouse) shows that the sales department has carried out its duties in accordance with the existing SOP. Namely, conducting promotions, selling houses to customers, and maintaining a good name. The sales department has offered housing based on brochures, which include provisions for prices and types of houses, as well as house ordering letters, recording down payments, and home credit provisions, along with the agreed-upon agreements. Although the SOP has been implemented, relations with consumers are often overlooked by the sales department. Consequently, the sales department does not routinely remind buyers of the number of installments and installment limits, leading to misunderstandings between the sales department and buyers. Furthermore, consumers often fail to meet the agreed-upon installment payment dates.

However, in the sales process, all sales functions have generally carried out their respective responsibilities and authorities effectively. The sales force coordinates with the Sales Representative (SPV) regarding the home ownership order letter. Then it prepares a House Order Letter (SPR), which is coordinated with the sales supervisor, the legal department, the architect, and the field staff. The SPV then coordinates with the housing manager and related departments, and the sales manager verifies the order data. Accounting Process: The accounting process consists of the finance and accounting departments. A review of the existing SOPs indicates that the finance department has performed its duties effectively, reviewing payment receipts and inputting sales data into the system, in coordination with the Sales Representative (SPV) and sales manager.

The sales admin and finance manager have implemented the finance department's SOP, which is to manage and monitor the financial system to ensure it is implemented accurately and timely and meets internal control requirements, ensuring proper authorization for transactions. The marketing manager and the legal department are authorized to authorize SPR. However, there is an overlap regarding payment receipts, as sometimes the recipients are marketing or sales administration. Sales administration should be forwarded to the finance department. In home sales, the sales department coordinates with the legal department, the project/architect, and finance. This is done in accordance with established procedures, authorities, and responsibilities. The legal department must coordinate and approve the legal aspects of the house purchased by the consumer. Legalities will be completed when credit payments to the company have reached 75% of the selling price. The sales department also coordinates with the project department regarding the installment amount and the completion rate of the housing units and public facilities.

Although coordination between departments has generally been good, misunderstandings sometimes occur because the project department does not report to the sales department regarding the project's progress and completion rate. With a sales information system, companies can more easily monitor and supervise directly. This enables them to identify real-world problems, conduct evaluations, and provide feedback. Research conducted by Neva Saputri Hisata & Siti Khairani (2014). Rizal Effendi (2014) and Nova Fara Adibah et al. (2015) demonstrate that a sales and revenue AIS can improve a

company's internal control. The following is a flowchart of PT Bangun Cinta Alam procedures in Figure 2.



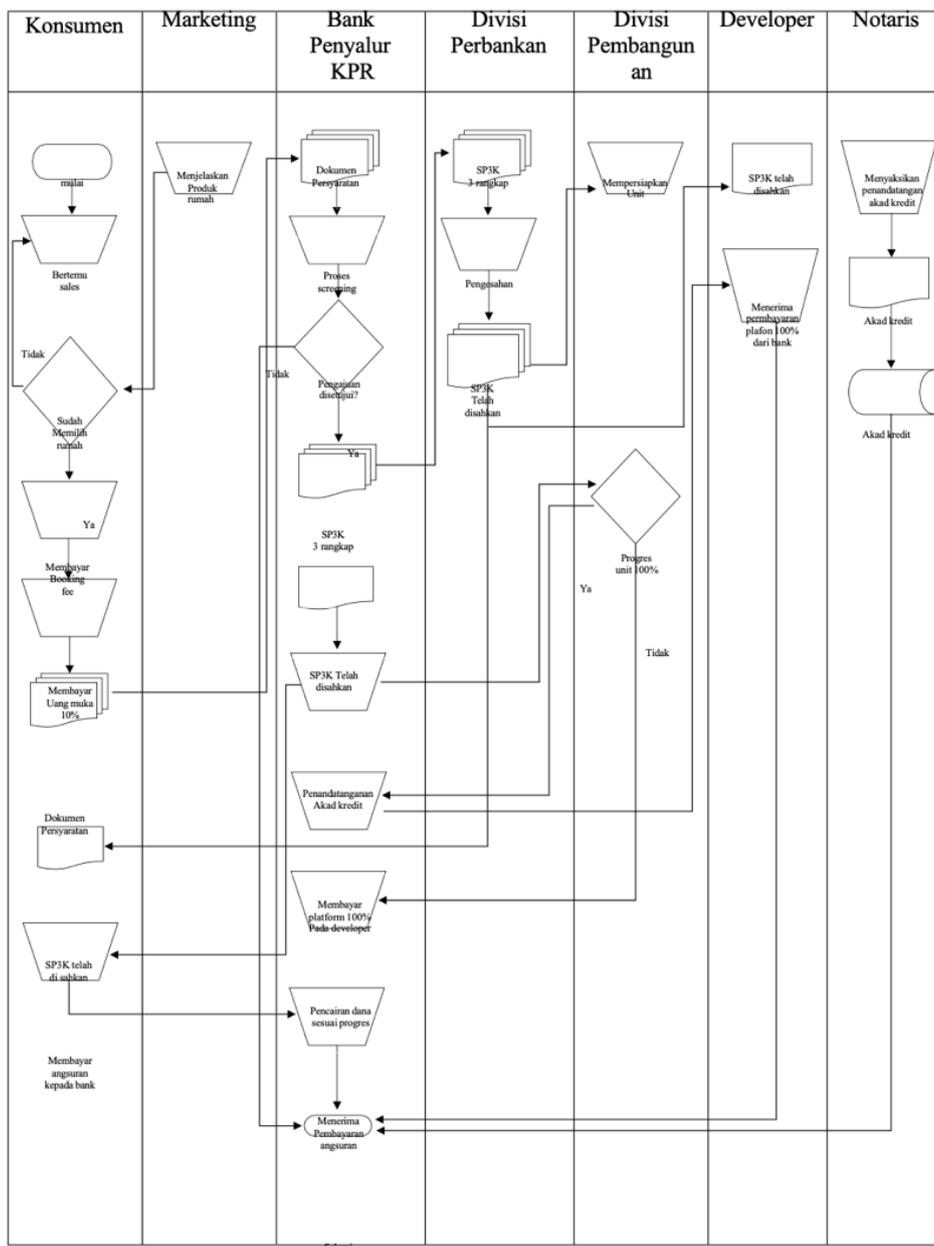


Figure 2. PT Bangun Cinta Alam Procedure Flowchart

CONCLUSION AND RECOMMENDATION

The Sales and Cash Receipt Process at PT. Bangun Cinta Alam generally demonstrates that all sales functions have adequately fulfilled their respective responsibilities and authorities. The sales force coordinates with the Sales Representative (SPV) regarding home ownership orders and then prepares a House Order Letter (SPR). This letter is then coordinated with the sales supervisor, the legal department, the architect, and the field or project department. The sales department also coordinates with the project department regarding installment amounts and the completion rate of housing units and public facilities. Although coordination between departments is generally good, misunderstandings sometimes arise due to the project department's failure to report to the sales department regarding the project's progress and completion rate. Overall, however, PT. Bangun Cinta Alam's sales and cash receipts accounting information system meets adequate internal control requirements.

To optimize the sales and cash receipts accounting information system at PT. Bangun Cinta Alam is recommended to improve its internal control system by clarifying the cash receipt authorization process. Currently, there is still an overlap between the administration and marketing departments in

the receipt of payments, which can lead to recording errors. Therefore, it is recommended that only one department be officially designated to handle cash receipt transactions, particularly the financial administration department. Furthermore, companies need to utilize information technology to automatically remind customers of their installment payment schedules, thereby minimizing late payments. The use of non-cash payment methods, such as bank transfers, also needs to be strengthened to ensure more orderly and accurate transaction recording. Equally important, effective communication and coordination between departments, particularly between the project and sales departments, are necessary to ensure accurate information regarding construction progress and housing unit completion, and to prevent misunderstandings. For further development, future research could focus on credit-based sales information systems in collaboration with banks or subsidized housing sales, as well as the effectiveness of authorization documents as part of stronger internal controls.

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