

# ANALYSIS OF POST-PANDEMIC CONSIGNMENT SALES SYSTEMS AND PROCEDURES IN MSMEs SNACK CV. AURA SUFA MALANG REGENCY

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## ABSTRACT

The impact of the Covid 19 pandemic that has hit the world, causing more and more people to be infected with Covid 19. Therefore, the Government of Indonesia has implemented social restrictions to minimize the spread of the virus. These social restrictions make people's activities limited and unusual, making all community activities hampered. Economic activities are no exception. The large risk of bankruptcy in Micro, Small and Medium Enterprises (MSMEs), makes a lot of Micro, Small and Medium Enterprises (MSMEs) go out of business, so millions of people lose their jobs. Given the importance of the role of MSMEs in Indonesia, there is a need for a strategy to encourage the revival of MSMEs in Indonesia. Increasing sales is one way to revive the economy from MSMEs which are currently sluggish. One strategy that can be run is to make consignment sales. This research will be conducted on MSMEs because MSMEs are the weakest sector affected by Covid-19, especially those engaged in snacks. Based on a preliminary survey of CV. Aura Sufa in Malang Regency, which is engaged in selling fruit chip snacks, is known that the Covid-19 pandemic has had a major impact on her finances and there has been a significant decrease in revenue from sales proceeds and non-smooth payments from the consignee who is a business partner. The study used qualitative methods with in-depth interviews of company owners and employees. From the analysis of the research results, it was concluded that there was an evaluation of the consignment sales system such as improving flows and procedures that were previously manual to become systemized, sales and marketing systems that use social media, developing partnership system models and completeness of documents related to consignment sales administration. So that with the flow of systems and administrative procedures for consignment sales, it can have an impact on increasing sales volume and smooth administration of accounts receivable collection.

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## 1. INTRODUCTION

The Covid 19 pandemic that has hit the world, causing more and more people to be infected with Covid 19. Increasingly, more and more victims fell because of being infected with the virus, even claiming many lives. Therefore, the Government of Indonesia has implemented social restrictions to minimize the spread of the virus. These social restrictions make people's activities limited and unusual. Coupled with the PSBB (Large-Scale Social Restrictions) program launched by the Government to reduce the rate of increase in victims from Covid 19, all community activities have been hampered. Economic activities are no exception. The economic sector is the most significantly affected by social restrictions, especially the micro, small and medium enterprises sector. Micro, Small and Medium Enterprises (MSMEs) experienced a much greater decline in revenue from sales than corporations. The large risk of bankruptcy in Micro, Small and Medium Enterprises (MSMEs), makes a lot of Micro, Small and Medium Enterprises (MSMEs) go out of business, so millions of people lose their jobs. On the other hand, many jobs are no longer open, making it increasingly difficult to find work.

MSMEs have a major contribution in absorbing labor in Indonesia. Based on data from the Ministry of Cooperatives and SMEs of the Republic of Indonesia, the Economic Census from the Central Statistics Agency in 2022 shows the large contribution of MSMEs. The following is the contribution of MSMEs to the Indonesian economy:

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1. MSMEs absorb up to 89.2 percent of the total workforce.
2. MSMEs provide up to 99 percent of total employment.
3. MSMEs contribute 60.34 percent of the total national GDP.
4. MSMEs accounted for 14.17 percent of total exports.
5. MSMEs accounted for 58.18 percent of the total investment.

Given the importance of the role of MSMEs in Indonesia, there is a need for a strategy to encourage the revival of MSMEs in Indonesia. Increasing sales is one way to revive the economy from MSMEs which are currently sluggish. Sales will increase if consumers have a variety of choices in buying goods. The more choices offered; the more satisfied consumers are in choosing the goods they want. One strategy that can be run is to make consignment sales. According to Jati (2004: 120), Consignment is "the delivery of goods by the party who owns the goods to another party, who acts as a selling agent with the agreement that the rights of the goods remain in the hands of the owner as long as the goods have not been sold". The owner who owns the goods is called the trustee (Consignor) while the party entrusted with the goods, or the shop owner is called the commissioner (Consignee). The terms goods in consignment are called Consignment Out and Consignment In. In a consignment sale, the title of the goods remains with the owner of the goods until the goods are sold. In addition, consignment sales can also be made for all types of products. Meanwhile, to guarantee the relationship between the owner of the goods and the owner of the store, a written agreement is made containing the provisions that have been agreed between the two parties.

The advantages for producers who use a consignment sales system will make it easier for companies to expand the marketing area. While consignee who carry out a consignment sales system will facilitate the sales process because they can sell a variety of goods without having to produce. This consignment sales system has been widely applied by businesspeople, especially MSMEs, but it is not in accordance with the right procedures, as well as there is no written agreement, the documents used are still very simple, and so on. Therefore, a proper consignment sales system is needed, to avoid something undesirable. This research will be conducted on MSMEs because MSMEs are the weakest sector affected by Covid-19, especially MSMEs engaged in snacks because many people are afraid to consume ready-to-eat foods for fear of contracting the virus. In fact, since the emergence of news about many food manufacturers who have tested positive for the Covid-19 virus, many businesses in the food and beverage sector have become deserted.

This research will be conducted on MSMEs because MSMEs are the weakest sector affected by Covid-19, especially MSMEs engaged in snacks because many people are afraid to consume ready-to-eat foods for fear of contracting the virus. In fact, since the emergence of news about many food manufacturers who have tested positive for the Covid-19 virus, many businesses in the food and beverage sector have become deserted. CV Aura Sufa's business was also affected by increasingly sluggish sales and sales administration that has not been systematized resulting in difficulties in collecting accounts receivable.

Currently, after the Covid-19 pandemic, CV Aura Sufa's business is slowly starting to grow again and in developing its business, CV Aura Sufa needs to improve its consignment sales system and procedures to increase sales volume and facilitate the administration of accounts receivable collection to its business partners. Therefore, based on the background described, the researcher is interested in conducting research by taking a research topic entitled "Analysis of Post-Pandemic Consignment Sales Systems and Procedures in MSMEs Snack CV. Aura Sufa Malang Regency."

#### **Literatur Review**

According to Jogiyanto (2005) "A system is a collection of elements that interact to achieve a certain goal". Meanwhile, the definition of the system according to Mulyadi (2016: 5), the system is "a network of procedures made according to an integrated pattern to carry out the company's main activities." Understanding the system according to Romney and Steinbart (2015: 3) "A system is a series of two or more interconnected components, which interact to achieve a goal. Most systems consist of smaller subsystems that support larger systems." Based on these three definitions, it can be concluded that the system is a unity of sub-systems or components that are interconnected to achieve a goal.

According to Saftaji (2012: 11), the consignment sales procedure has the following stages:

1. Conduct a consignment sale agreement where the agreement is related to the commission between parties, also contains rights and obligations that must be borne by each party.

2. Receive consignment goods sent by the trustee which are then inspected by the warehouse department.
3. Carry out sales activities for consignment of goods to consumers.
4. Provide information on the number of consignment items sold and make payments for sales proceeds based on monthly sales reports.

In accordance with Law number 20 of 2008 concerning Micro, Small and Medium Enterprises, MSMEs are defined as follows:

1. Micro enterprises are productive businesses owned by individuals and/or individual business entities that meet the criteria for Micro Enterprises as stipulated in this Law.
2. Small Business is a productive economic business that stands alone, carried out by individuals or business entities that are not subsidiaries or branches of companies owned, controlled, or become part either directly or indirectly of Medium Enterprises or Large Enterprises that meet the criteria for Small Business as referred to in this Law.
3. Medium Enterprises are productive economic enterprises that stand alone, carried out by individuals or business entities that are not subsidiaries or branches of companies owned, controlled, or become part either directly or indirectly with Small Enterprises or Large Enterprises with total net worth or annual sales proceeds as stipulated in this Law.

Based on wealth and sales proceeds, according to Law Number 20 of 2008 article 6, the criteria for micro enterprises are:

1. Have a net worth of at most IDR 50,000,000.00 (fifty million rupiah) excluding land and buildings for business premises; or
2. Have annual sales of at most IDR 300,000,000.00 (three hundred million rupiah).

The criteria of a small business are as follows: Have a net worth of more than Rp50,000,000.00 (fifty million rupiah) up to a maximum of Rp500,000,000.00 (five hundred million rupiah) excluding land and buildings for business premises; or 2. has annual sales of more than Rp300,000,000.00 (three hundred million rupiah) up to a maximum of Rp2,500,000,000.00 (two billion five hundred million rupiah). While the criteria for medium enterprises are as follows:

1. Have a net worth of more than IDR 500,000,000.00 (five hundred million rupiah) up to a maximum of IDR 10,000,000,000.00 (ten billion rupiah) excluding land and buildings for business premises; or
2. Have annual sales of more than IDR 2,500,000,000.00 (two billion five hundred million rupiah) up to a maximum of IDR 50,000,000,000.00 (fifty billion rupiah).

## 2. METHOD

This research is descriptive research. Determining the type of research is an important question in a study. Arikunto (2013: 3), explained that "This descriptive research is research that really only describes what is or happens in a certain scene, field or region". While the approach used is a qualitative approach. According to Sugiyono (2010: 15), a qualitative approach based on the philosophy of positivism, is used to examine the natural condition of objects, (as opposed to experiments) where researchers are the key instruments, sampling of data sources is carried out purposively and snowball, collection techniques by triangulation, data analysis is inductive / qualitative, and qualitative research results emphasize meaning more than generalization. Location and Time of Research.

The location of the research conducted was MSME CV Aura Sufa address at Dau District, Malang Regency, East Java. The research focused on developing a consignment sales system for MSMEs CV Aura Sufa which is an MSME producer and distributor of various kinds of snacks, cookies, and other snacks. The data used in this study consisted of primary data and secondary data. Data collectors obtain primary data directly through crucial informants at the research location. The data collection techniques used in this study are: Interview and Documentation. Data analysis techniques are stages used by researchers in processing research data to make conclusions. The stages are as follows:

1. Search and find data.  
Search for data from documentation methods, so that researchers get data that will be used as material for processing.
2. Perform data elimination or reduction.

The collected data is not necessarily entered entirely for later processing and analysis, but researchers must first evaluate relevant data and less relevant data so that later relevant data will be obtained for research material.

3. Processing data

The data from consignment sales is then evaluated Analyze data

4. Making conclusions and suggestions

The conclusion is a summary of the results of the research analysis, while the suggestions come from solutions to problems found from the results of the analysis.

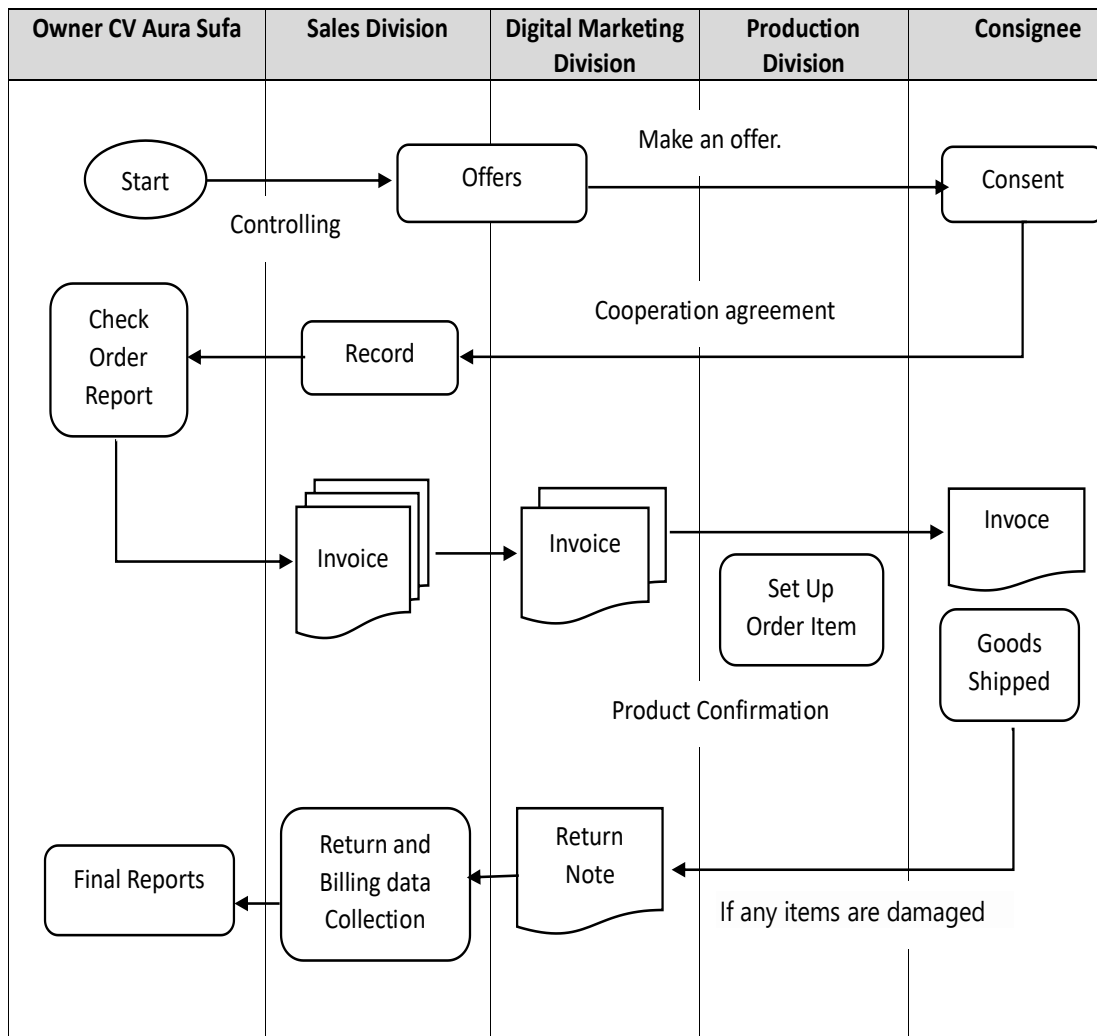
### 3. RESULT AND DISCUSSION

CV Aura Sufa Cookies is a company that is a manufacturer and distributor of various kinds of snacks, cookies, and other snacks. CV Aura Sufa Cookies is addressed at Dau, Malang Regency, East Java. CV Aurasufa Cookies received a great response from the public and the demand for snack products increased as it distributed its wide range of products. In connection with the development of the market for healthy and nutritious snacks, CV Aurasufa Cookies develops snack products that are fried using coconut oil and creates an innovation in the form of fruit and vegetable chips that can be enjoyed by everyone anytime and anywhere. The products of CV Aurasufa Cookies are very varied, ranging from cassava chips, taro chips, jackfruit chips, chocolate cheese cookies, carrot sticks, broccoli sticks, and chips of various other fruits and vegetables.

In the process of selling CV. Aura Sufa applies consignment sales to expand its business and marketing network. During the Covid-19 pandemic, CV Aura Sufa already had several business partners for its consignment sales, but because it was not well systemized so that it had several obstacles including difficulties in the administration of accounts receivable collection, data that was prone to being scattered because it was still applying manual methods. There is no clear partnership system mechanism until the marketing reach is still only limited to the Malang Raya area. After the post-Covid 19 pandemic, CV Aura Sufa is trying to increase marketing reach by using social media through the official website platform, Facebook, Instagram and Tiktok and so on. and the development of partnership systems and procedures for product sales so that they expand to become bigger from local to national levels and even to sales abroad.

#### Various Partnerships CV Aura Sufa

1. Partnership Package Tester Requirements For making an initial purchase of Aurasufa Stick Snack or Aurasufa Naykers "All Variant" Snack products, a minimum of 20 pcs (20 snack packs).
2. Reseller Package Partnership, Terms and Conditions :  
Make an initial purchase of Aurasufa Stick Snack or Aurasufa Naykers "All Variant" Snack products at least 50 pcs (50 snack packs). Get marketing promos on the official website and social media from the company.
3. Super Reseller Plan Partnership. Terms and Conditions :
  - Make an initial purchase of Aurasufa Stick Snack or Aurasufa Naykers "All Variant" Snack products at least 200 pcs (200 snack packs).
  - Get marketing promos on the official website and social media from the company.
  - Get Marketing Mentoring from the company.
  - Super Reseller status is allowed to recruit or create new resellers under its distribution channels.
4. Distributor Package Partnership, Terms and Conditions :
  - It is not allowed to sell Aura sufa Stick products below market prices, both offline and online markets (if it is still done, the company will give a reprimand and if the reprimand is still not heeded, then we will blacklist the partner status).
  - Shipping costs are borne by the partner (Reseller/Super Reseller/Agent).
  - Within one region there is no limit to the number of Resellers and Super Resellers.
  - Within one region there is no limit to the number of Resellers and Super Resellers.



*CV Aurasufa Consignment Sales Procedure Flowchart*

In the flowchart, it can be described to fulfill the consignor system procedure on CV Aurasufa as follows:

1. The Owner of CV Aurasufa instructed the sales division to focus on bidding for all CV Aurasufa partners both locally and internationally.
2. The Sales Division conducts bidding by bringing company profiles and catalogs to partners and partnerships, especially in the field of consignment.
3. After obtaining a sales contract from the partner, the sales division will make a data collection of cooperation and an MoU on partner cooperation that will be carried out, especially in the consignment system.
4. This agreement will be reported to CV Aurasufa so that it can be followed up on the quantity and quality of products in accordance with the agreement where CV Aurasufa will check the stock of available goods. The availability of these items will be controlled by the issuance of stock cards.
5. Then CV Aurasufa will ask the sales division to make a Sales Invoice or invoice as many as 3 (three) copies with different colors.
6. For Invoice (1) in white will be saved by CV Aurasufa, while for Invoice (2) in red and Invoice (3) in yellow will be forwarded to the Digital Marketing Division
7. The red invoice (2) will still be stored first by the Digital Marketing Division and the yellow invoice (3) will be forwarded first as a warrant to the production party to prepare the product to be purchased for the consignment system.
8. Next is the delivery of CV Aurasufa products to consignations partners where in this process will be accompanied by three copies of documents, namely:

- Document (2) namely Invoice (2) in red as an archive that will be given to CV Aurasufa partners
  - Document (4) is a Purchase Return, where this document is used as a controlling if the CV Aurasufa product if it is not sold by the partner later.
  - Document (5) is proof of product acceptance from CV Aurasufa by partners.
9. If in the process of section (8) there is not sold, the return process will be carried out by bringing documents (4) to be submitted to the Digital Marketing Division as proof of completeness of returning goods from the partner consignment system
  10. In this part of the process is the process of collecting data on the return of the remaining goods of the consignment system which will be distributed to the promoter for payment data collection from partners for CV Aurasufa.
  11. After the recap of the return data collection, the next is the sales report from the consignment system from the promoter to CV Aurasufa.

The partners of CV Aurasufa Cookies consist of local and international partners, the following is a table related to the partners of CV Aurasufa Cookies, including:

#### Local Partners

1. Transmart Cooperation with Transmart is carried out by entrusting CV Aurasufa products, then later Transmart will sell CV Aurasufa products.
2. Carefour The form of partnership from carefour is that CV Aurasufa entrusts goods to Carefour for sale.
3. Indomaret The partnership in Infomaret currently focuses on the Malang Raya area only, the form of this partnership is with a consiyasi system.
4. Malang Strudel This partnership and partnership uses a consiyasi system by entrusting products to the Malang Strudel branch branch
5. Happy Puppy This partnership with Happy Puppy focuses on direct sales according to orders from Happy Puppy
6. Jurangan 99 This collaboration is with a cash sales system where CV Aurasufa fulfills orders from 99 owners in fulfilling executive class travel snacks.
7. Local Farmers CV. Aura Sufa collaborates with local farmers from Malang to obtain quality raw materials and ensure the availability of raw materials to produce aurasufa cookies.
8. Export Center Surabaya. Export Center Surabaya is a program of the Ministry of Trade in collaboration with KADIN (Indonesian Chamber of Commerce and Industry) Prov. East Java which provides one-stop consulting services related to export opportunities, the use of trade cooperation agreements, assistance, product standardization, promotion, export procedures, and problems faced by business actors.
9. Local Government of Malang Regency CV. Aurasufa is also the auspices of the Malang district government, CV. Aurasufa felt very helped after being fostered by the Malang district government, so he got facilities for halal certification and became one of the Malang MSME products that got the opportunity to enter Alfamart throughout Malang Regency.

#### International Partners

1. Taiwan Fresh Supermarket. This international partner focuses on ordering CV Aurasufa's flagship export products.
2. Indo Asia Market Store. This form of collaboration is by entrusting CV Aurasufa products to Toko Indo Asia Market

#### 4. CONCLUSION

The results of the study showed that there were changes in systems and procedures for sales administration on consignment and previously still done manually and simple sales documents became systemized and as a result more business partners joined CV Aura Sufa. , it was concluded that there was an evaluation of the consignment sales system such as improving flows and procedures that were previously manual to become systemized, sales and marketing systems that use social media, developing partnership system models and completeness of documents related to consignment sales administration. So that with the flow of systems and administrative procedures for consignment sales, it can have an impact on increasing sales volume and smooth administration of accounts receivable collection. This is proven by the increasing spread of products and partners from CV Aura Sufa have succeeded in

marketing their products in Indonesia through leading supermarkets such as transmart and carefour, also joining the Export Center Surabaya fostered. Export Center Surabaya is a program of the Ministry of Trade in collaboration with KADIN (Indonesian Chamber of Commerce and Industry) East Java Province as the manager. CV Aurasufa Cookies further improves its commercial sales administration services so as to prevent bad debts as well as increase export opportunities, utilization of trade cooperation agreements, assistance, product standardization, promotion, export procedures, and problems faced by business actors through coordination with stakeholders. Until now, thanks to the guidance of Export Center Surabaya, CV Aurasufa Cookies has succeeded in becoming an exporter of snacks or snacks to various countries in the world.

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