

# IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS IN RETAIL SALES SYSTEM CONTROL OF COMPANIES

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ARTICLE INFO	ABSTRACT
<p><b>Keywords:</b> Implementation, Accounting Information System, Sales System, Retail Company</p>	<p>The media environment and the manner in which journalism disseminates news have changed as a result of technological advancement and the introduction of social media platforms. Disinformation and fake news have emerged as serious problems that could affect how the public receives information and the objectivity of journalists in this complex age of social media. In order to battle misinformation and preserve public trust, it is essential to uphold journalistic integrity, involve the public in a reporting strategy that prioritizes truth and justice, and prioritizes transparency and accountability.</p>
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## 1. INTRODUCTION

In this era, the application of accounting systems has become an important part of human activity. Both individuals and entities always need information about the accounting process. The information generated by the accounting process can help the company's future planning and provide information to related parties so that the company can compete with its competitors. Susanto (2007) states that for an entity, an Accounting Information System, in short SIA, is developed with the main function of processing accounting information from various different sources into accounting information needed by various users to prevent risk in making decisions.

Technology has now become an inseparable part of human life. In accordance with technological, economic, socio-cultural and political developments that are very useful and facilitate all areas of life, especially in the management of accounting information systems, which indirectly encourage the development of accounting information systems. In its journey, the entity must have a good accounting information system, and the information system must be able to process the information received into useful information. Abdillah & Jogiyanti (2011) emphasized that a good information system is able to provide efficiency and value for its users. For an information system to be useful, it must support three pillars: the right people to use or relevance, timeliness, and the right value or accuracy. This makes data processing more efficient and effective.

Increasing business demands affect competition between companies. Many companies use technology for corporate finance. An accounting information system is an information system that must be used in each entity, in the transaction processing subsystem or management accounting, production accounting, human resources, finance, etc., so that it depends on the overall business operations of the organization.

Information system is closely related to the function that regulates the flow of funds in the company. The cash flow activity itself is in the form of finance needed to support the company's financial activities so that it is necessary to control financial flows so that their use is effective without manipulation. The accounting system can be structured in such a way that it can be used as free material for company development. Therefore, knowing the activities carried out by the company plays a very important role in the company.

## 2. METHOD

As researchers, we use the literature review method to answer research questions about the implementation of accounting information systems in retail company sales control systems. This method allows us to collect, analyze and synthesize previous research on this issue. The first step we take is to

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search the literature on our research topic using scientific research databases such as Google Scholar, ResearchGate and related Scientific Journal Pages. We conducted searches on keywords such as "accounting information system implementation", "sales system control", and "retail company".

After gathering the appropriate literature, we read and considered every reference. We write about the ideas, theories, results, and methods used by previous researchers regarding the control of a retail company's sales system during the implementation of an Accounting Information System. During the analysis process, we pay special attention to the relevance of the content to our research questions. We also consider the credibility of the information sources we use and ensure that the results we find in the literature we research are correct.

Using this literature review approach, we are able to gain a deeper understanding of our research topic without collecting preliminary data. By using the knowledge that has been developed by previous researchers, we hope that this research can help us understand how to implement an Accounting Information System to control a retail company's sales system.

### 3. RESULTS AND DISCUSSION

In an era dominated by information technology, implementing an effective accounting information system is essential to address increasingly complex business challenges. In retail sales, accounting information systems provide the ability to monitor and manage stock levels, sales transactions and financial data in a highly efficient and correct manner.

#### **Basic Concepts of Accounting Information Systems in Retail Sales**

An accounting information system, often abbreviated as AIS, is an information system used to collect, process and present accounting information for management purposes in decision making. The purpose of a commercial or retail business accounting information system is to facilitate the recording of sales transactions and the management of business inventory. The basic concept of a retail accounting information system includes several things such as: (1) recording sales transactions; (2) inventory management; (3) inventory control; and (4) financial reporting.

When recording sales transactions, SIA records all sales transactions that occur in the retail business. Inventory management is done by recording all incoming and outgoing goods. Stock control is carried out by monitoring the stock in the warehouse and reordering when the stock runs low. Financial reporting is done by submitting financial reports that contain information about the company's financial condition.

#### **Factors Influencing the Implementation of Accounting Information Systems in Retail Company Sales**

In contrast to trading and industrial companies, manufacturing companies concentrate on the metamorphosis of raw materials into products that are ready for sale through a series of production processes. Three main components: organization, management, and technology influence the implementation of Accounting Information Systems (AIS) in retail companies. 4The following describes why these components have such a significant impact:

##### **1. Organizational Factors**

Sales of retail companies are strongly influenced by the implementation of the Accounting Information System (AIS). Top-level management, organizational support and a culture of innovation are critical. Retail businesses that have flexible organizational structures and effective communication systems tend to be more successful in implementing SIA. In this case, top management should provide the necessary guidance and assistance. In addition, support from the organization as a whole, including the participation of relevant departments, is very important. The SIA adoption process is accelerated by a company culture that encourages innovation. Flexible organizational structure and effective communication between departments ensure good understanding and optimal cooperation. Retail companies can increase the success of SIA implementation in sales by considering these factors.

##### **2. Management Factor**

In the retail business, management elements are very important in implementing an Accounting Information System (AIS). The success of SIA implementation is greatly influenced by good planning, effective organization, and continuous supervision. Efficient management pays attention to clarity of goals, adequate use of resources, realistic scheduling, and maintaining good communication between

management and employees involved in implementation. Retail companies can increase their chances of success in implementing SIA and leveraging the system by taking these factors into account.

### **3. Technological factor**

In the retail business, the element of technology is very important in implementing an Accounting Information System (AIS). Companies need to ensure that they have the right technology infrastructure, including the use of hardware and software that suits their business operational needs. Other important factors are system reliability, integration with other systems and data security. By paying attention to these factors, retail companies can improve operational efficiency, optimize sales accounting management, and protect critical business data.

Process of Implementation of Accounting Information System in Retail Company Sales System Control In applying or implementing an accounting information system in controlling a retail company' distribution system, several steps that need to be considered are as follows: (1) Analysis of the needs of an accounting information system. In this phase, the goal is to collect information about the accounting information system requirements to be developed; (2) accounting information system planning. At this stage an accounting information system is designed which includes database design, user interface and process design; (3) Implementation of accounting information systems. At this stage an accounting information system is created based on the results of the previous stage of planning; (4) Accounting Information System Audit. Accounting Information System Testing carried out at this stage; (5) maintenance of the Accounting Information System. In this phase, the accounting information system created is maintained.

### **Benefits of Implementation of Accounting Information Systems on Sales System Control**

Information systems accounting information systems are designed to manage sales to sales control systems. Cash must be managed. The application of this system helps in making decisions in the company, so that there is no misuse of cash. Sales transactions are carried out in the company through many stages and processes that involve several tasks that handle accounting and bookkeeping.

The accounting information system for controlling the sales system has a linkage of influence related to the effective management of receivables. The accounting information system is a reference part that must be well coordinated. Therefore, processing or monitoring is necessary for the efficiency of the company's operations, because if there are too many receivables, the possibility of bankruptcy is even greater, so that receivables management is needed to avoid uncollectible receivables.

Management decisions are the basis of planning. Planning is a measure of the effectiveness of accounts receivable management. Therefore, the accounting information system for controlling the sales system has a major influence both on the planning and the effectiveness of controlling the sales system, from processing orders to receiving money, which is then compiled into financial reports.

### **Case Study of Implementation of Accounting Information Systems in Retail Company Sales Control Systems**

PT. Sejahtera Bersama Ritel Indonesia (SBRI) Distributor Bandung is a retail company called SB Mart, a retail company that continues to survive in competition with other retail companies. The management of the company uses an accounting information system during its business activities to carry out daily transactions. PT Sejahtera Bersama Ritel Indonesia was established in Bandung on August 3, 2010. At its inception, SBMart was a business unit by the Cooperative Multi Usaha Sejahtera Bersama (KSU SB). The development of this company in 2014, when the Cooperative Law No. 17 of 2012 was amended, where cooperatives were focused on one business, KSU SB to become a Joint Savings and Loans Cooperative (KSP SB) in 2014. In the midst of tight competition for retail companies, it is proven by the presence of retailers who are not small who are expanding their network in Indonesia must be forced to stop operating (excluding Indonesian permit conditions), and some retail companies' profits then fell. SBMart is here to provide a more dynamic retail concept.

### **Success Factors and Challenges in the Implementation of Accounting Information Systems in Sales**

Accounting Information System (AIS) Successful Execution Factors: There are several factors that need to be considered in order for a retail company to implement an AIS successfully. One example and most importantly, the involvement of top management is required. Management must provide strong support, explain implementation objectives, and provide adequate resources. Selection of appropriate

technology systems and experienced vendors is also important. The successful implementation of an SIA depends on the support of the implementation team and adequate employee training.

Challenges that May Arise in the Accounting Information System Implementation Process: In addition, there is a possibility that the Accounting Information System (AIS) implementation process will encounter problems. Employees who are used to the old system can resist change, which is one of the main challenges. Lack of understanding or skills in using AIS can also be a barrier. In addition, technical problems may arise due to complex integration with other systems.

Strategies for Overcoming Challenges in Implementation: There are several ways to deal with problems when implementing an Accounting Information System (AIS). First, it is very important to inform all stakeholders about the purpose and benefits of implementing an SIA. Furthermore, it is very important to provide good training to employees to ensure that they understand the new system well. The implementation team has the ability to provide immediate support and help employees address issues and concerns. Selection of experienced vendors and support from SIA experts can also help with technical issues. In order to find and address problems during implementation, continuous evaluation and adjustment is essential.

Companies can increase their chances of succeeding in implementing an Accounting Information System (AIS) by paying attention to success factors, addressing problems, and implementing the right strategies. A successful AIS can improve operational efficiency, accounting accuracy, and a retail company's ability to make better decisions.

#### 4. CONCLUSION

The findings from this study indicate that the application of an Accounting Information System in the management of a retail company's sales system improves efficiency, accuracy, and operational control. This study shows that top-level management support, proper resource allocation, and effective communication are essential to ensure successful implementation. In this research, we found that a deep understanding of the business needs of retail companies and proper technology integration is necessary for successful implementation. Accounting Information Systems can help retail companies manage sales systems by ensuring proper sales procedures, reducing errors and fraud, and increasing the accuracy of recording transactions. In addition to this, our research reveals that retail companies that are successful in implementing Accounting Information Systems can improve the quality of their decision making, increase operational transparency, and optimize sales system control. This is an important part of today's competitive business era. However, it should be noted that there are many challenges in implementing an Accounting Information System. In this research, we found several problems that might arise, such as resistance to change, lack of understanding and skills, and the importance of maintaining data security. Therefore, retail companies must use the right approach to overcome this problem, which includes adequate training, effective communication, and consistent management support. Retail companies must realize how important it is to improve performance and effectiveness, it is necessary to implement an Accounting Information System that suits their sales system while retaining the organizational, technological and management elements that contribute to a successful implementation. As a result, this research helps us understand how the control of the statutory sales system is affected by the implementation of the Accounting Information System.

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