

CREDIT SALES ACCOUNTING INFORMATION SYSTEM AS A MEANS OF CONTROLLING RECEIVABLES IN DRUG COMPANIES

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ABSTRACT

The Covid-19 pandemic has affected various aspects of life including the marketing aspect of medicines. There are many requests related to medicines from hospitals, especially referral hospitals handling covid-19. The demand for such medicines must be met immediately given the urgency of the need, but in the realization of payment of orders for such products can be done with a credit sales system, so the realization of payments sometimes experiences obstacles. Pt. Sapta Sari Tama, which is engaged in medicines, already has an accounting information system, but it is seen that the company is still experiencing problems in collecting receivables. This is because the company has never conducted an evaluation of the application and effectiveness of the accounting information system they use. Therefore, a study is needed to analyze the application and effectiveness of the accounting information system used by PT. Sapta Sari Tama (feasibility study). The problem studied is how to apply and effectively the credit sales accounting information system in PT. Sapta Sari Tama. The specific purpose of this study is to analyze the application and effectiveness of the credit sales accounting information system, so that it can be used as input to the company in making a strategy for controlling the collection of receivables. This research method is the research approach used in this study is a descriptive quantitative approach, where this research focuses on deciphering and identifying problems about the credit sales accounting information system to support the internal control of PT. Sapta Sari Tama Medan. This research consists of 2 stages, namely Analysis of the Application of the Accounting Information System (SIA) for Credit Sales and Analysis of the effectiveness of SIA. Credit sales system at PT. Sapta Sari Tama Medan Branch Includes Sales Function, Accounting Function, Warehouse Function, Delivery Function. And the documents used are Purchase Order Letters (SOPs), Invoices and RECAPITULATION OF COGS. The records used are the Sales journal and the Inventory card.

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1. INTRODUCTION

The recording of journals, ledgers, auxiliary books must also be clear so that there is no chaos in reporting. Because if there is chaos in recording, the company's planning in improving the welfare of the company's life will fail. So that accuracy is needed in recording both cash and credit sales. An enterprise of both a trading and industrial enterprise is inseparable from sales activities. In the sales transaction procedure, there are three procedures, namely the cash sales procedure, the credit sales procedure and the cash receipt procedure.

According to Mulyadi Putri and Taufik [1], the credit sales accounting system is a credit sale made by the company by sending goods based on orders received from the buyer, and the company will issue invoices

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to the buyer within a certain period of time. Indirect credit sales cost too much money, so the alternative of making credit sales is a good opportunity for companies to attract consumers and increase sales volumes. Although the sale of credit is higher risk than cash sales, it is necessary to have adequate supervision in overcoming the uncollectible amount of funds in the form of receivables [2]. In carrying out the company's business activities, controlling the effectiveness of receivables has a certain role in supporting the company's business activities.

Bank Indonesia has regulated Short-Term Liquidity Loans for Conventional Commercial Banks in Bank Indonesia Regulation No. 22/15/PBI/2020. Problems in the collection of receivables need to be given attention, so that the risks that will arise can be avoided. There are still many uncollectible receivables experienced by companies, especially in drug companies. This phenomenon occurs in companies that sell credit, although credit sales can increase sales, the company still has difficulty in collecting receivables. The greater the sales volume, the greater the risk of receivables, if it is not controlled, the company will lose money. To overcome these unwanted things, there must be control of receivables so that the security of receivables is maintained and does not cause losses. Based on pre-research, PT. Sapta Sari Tama, which is engaged in medicines, already has an accounting information system, but it is seen that the company is still experiencing problems in collecting receivables. This is because the company has never conducted an evaluation of the application and effectiveness of the accounting information system they use. Therefore, a study is needed to analyze the application and effectiveness of the accounting information system used by PT. Sapta Sari Tama (feasibility study). The problem studied is how to apply and effectively the credit sales accounting information system in PT. Sapta Sari Tama. The specific purpose of this study is to analyze the application and effectiveness of the credit sales accounting information system, so that it can be used as input to the company in making a receivables collection control strategy.

2. METHOD

Data collection was carried out using field study techniques, namely interviews with the finance department of PT. Sapta Sari Tama Medan.

Data Analysis

The data analysis method to discuss this research uses a quantitative descriptive approach. This approach describes the state of the credit sales accounting information system based on the data obtained and needed at PT Sapta Sari Tama Medan. The analysis process is carried out with the following stages:

1. The first stage starts from the collection of the required data through interviews
2. The Second Stage, after the required data is obtained, analyzes the data looking at the flow process of the theoretical foundations that are loaded about the credit sales accounting information system.
3. The third stage, draw conclusions from the results of data analysis whether the credit sales accounting information system is running according to good standards or not. SIA effectiveness testing is carried out by running a T test and linear regression analysis using SPSS ver software. 21 [2].

3. RESULT AND DISCUSSION

History of the Company

PT. Sapta Sari Tama Medan Branch is a branch office of PT. Sapta Sari Tama Medan Branch. Sapta Sari Tama located in Jakarta (head office). The company is engaged in the sale and marketing of drugs branded Laserin Cough Medicine and so on. The company was first established in 1984 in Jakarta. With a decent income and not having many branches, then in 1997 a medan branch office was established, the office of PT. Sapta Sari Tama, which first stood on the terrain, was precisely

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on the road of Ibrahim Umar no.18, which is where PT. Sapta Sari Tama began to develop, with enough employees PT. Sapta Sari Tama continued to run smoothly, well and generated a very decent income than before, and then in 2000 PT. Sapta Sari Tama Medan Branch moved its office in line with Sei Muara No. 1/36. In running its business, there are many obstacles faced by PT. Sapta Sari from quite a lot of competition to other obstacles, but that all does not make PT. Sapta Sari Tama Medan Branch withdrew, PT. Sapta Sari Tama Medan Branch remains established until now and PT. Sapta Sari Medan Tama Branch has a high motivation to improve its marketing and has the quality of goods that are very well maintained and guaranteed, at PT. Sapta Sari Medan Tama. Sapta Sari Tama Medan Branch formed divisions, each of which is responsible for the sale of the company's products as well as the products entrusted to be distributed by PT. Sapta Sari Tama Medan. Sapta Sari Tama Medan Branch. Pt. Sapta Sari Tama Medan Branch has

Complete the requirements of applicable laws and regulations, such as from the health department, namely the food and drug research center, the merchant department, the finance department, and also other related agencies. And have a license that has been approved. In accordance with the decree of the Department Number: 440.442/14829/PBF-CAP/X1/0.

In serving a fairly high market demand for medicines, PT. Sapta Sari Tama Medan Branch further increases the inventory of goods in the warehouse so that marketing continues to run smoothly. In maintaining the goodness of the goods in the warehouse PT. Sapta Sari Tama Medan Branch takes good care of it and the security is quite good. Goods and products marketed by PT. Sapta Sari Tama is nothing but medicine.

Corporate Vision and Mission of PT. Sapta Sari Tama

Every company has its own goals. It's the same as PT. Sapta Sari Tama. The Vision and Mission of PT. sapta Sari Tama Medan Branch is as follows:

a. Vision:

We are a marketing company of our health medicines providing innovative and quality products and services, high quality and guaranteed,

b. Mission:

1. We build and develop innovative, quality and health-safe products in accordance with the needs of consumers and customers.
2. We develop through good quality service quality.
3. We build mutually beneficial cooperation with business partners.

4. We are determined to maintain the power of quality and products which is within our company.

Organizational Structure of the Company

To realize the goals that have been outlined the company requires an organization that is one of the tools in any company. In order for a static administrative system to run smoothly as expected, more dynamic organizational facilities in the form of an organizational structure are needed. The existing organizational structure of the enterprise is the basis for the preparation of the procedure of activity. The organizational structure establishes the division of duties, delegation of authority and responsibility that reflects the relationship between superiors and subordinates more rationally in order to provide the opportunity to make the right decisions in carrying out company affairs.

The purpose of the procurement of organizational structure is to coordinate all physical activities directed at the achievement of goals. In realizing company tasks such as production tasks, marketing tasks, financial management tasks, and other tasks, a directed activity is needed, so that the implementation of these tasks can be carried out in an orderly and smooth manner guided by all organizational tools. The organizational structure is different for each company. This is due to the difference in the field of business and the area companies between one another.

Organizational Structure of PT. Sapta Sari Tama Medan Branch is arranged according to the line organization, power and responsibility remain in one command. The principle of unity of command can be fully implemented PT. Sapta Sari Tama Medan Branch led by a business manager.

1. Business Manager

The business manager is the highest leader in the branch office and is responsible for compiling work programs, supervising sales as well as leading all activities of PT. Sapta Sari Tama Medan in establishing a business manager work program is guided by the provisions of the head office. The business manager is also responsible for the achievement of the sales targets charged to him.

2. Sales Supervisor

This section is a direct subordinate of the Business manager and is tasked with:

- a. Carry out marketing activities of the company's products.
 - b. Looking for new marketing areas.
 - c. Make a sales order on the order received.
 - d. Assisting salesmen in terms of collecting problematic debts.
 - e. Create sales reports.
 - f. Assisting business managers in making budget projections
- Sales Supervisor who visits salesmen.

On the theoretical basis the author has outlined the credit sales information system and the description is used by the author as a point of comparison. As is known, there is no system that can be absolutely implemented with the type of business, the size of the business and other invoices that support the achievement of the goals of the company, especially for the company's internal supervision. This in handling sales procedures has separated the functions that exist.

Every transaction that occurs in each function will be supported and equipped with documents or forms ranging from order letters, sales invoices (invoices) to delivery letters. For the credit sales procedure, the sales department first seeks the approval of the credit section. This is to take care of things that the company does not want. For example, the difficulty for the customer in paying his credit in the future for that, before giving credit approval, the credit section must carefully look at the payment to that customer.

In this case, according to the author of the credit sales system carried out by PT. Sapta Sari Tama Medan Branch is not good yet. Since the credit section and the billing section are not separate all handled by the accounting section, the documents and records used are not complete in accordance with the applicable accounting theory. The draft procedure made by the company is already quite good. In the form that is made in duplicate and distributed in the part seen in the procedure, then if one part makes a transaction it will be immediately known by investigation in another section.

Documents

Documents used by PT. Sapta Sari Tama Medan Branch is a Purchase Order Letter (SOP), Invoice and HPP Recapitulation. According to the author of the document used PT. Sapta Sari Tama Medan Branch is incomplete and not in accordance with the applicable sales accounting theory. There are still documents that are not involved in the sale of credit to PT. Sapta Sari Tama Medan Branch.

Notes

The records that PT. Sapta Sari Tama Medan Branch is a Sales Journal and Inventory Card. According to the author of the note used PT. Sapta Sari Tama Medan Branch in credit sales has not been good because it is not in accordance with the applicable credit sales accounting theory. There are still records that PT does not use. Sapta Sari Tama Medan Branch in carrying out credit sales to his company.

Contingent functions

Functions related to credit promotion at PT. Sapta Sari Tama Medan Branch is Sales Function, Accounting Function, Warehouse Function, Delivery Function. According to the author The functions performed on PT. Sapta Sari Tama Medan Branch is complete and in accordance with the applicable theory, it's just that the Credit Function and Billing Function are carried out by the Accounting Function not separately in accordance with the theory.

Procedure

The procedure used by PT. Sapta Sari Tama Medan Branch is quite good because in the posedur carried out by PT. Sapta Sari Tama Medan Branch has been separated and has been done well, only not in accordance with the existing theory.

4. CONCLUSION

PT. Sapta Sari Tama Medan Branch is a distributor engaged in the sale and marketing of medicines. Credit sales system at PT. Sapta Sari Tama Medan Branch Includes Sales Function, Accounting Function, Warehouse Function, and Delivery Function. In addition, the documents used are Purchase Order Letters (SOPs), Invoices and Recapitulation of COGS. Notes used by the Sales journal and inventory card.

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