

**Review of the Implementation of Internal Control of Accounting Information  
Systems for Business Sales and Account Receivable  
at PT Mitra Krida Perkasa Batam  
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**ABSTRACT**

This study aims to determine the implementation of internal controls on sales accounting information systems and accounts receivable. This qualitative study using observation, interview, and documentation conducted in PT Mitra Krida Perkasa Batam Batu Aji. The results in the field, that the correspondent of "Good" was 92.9%, and the correspondent of "not good" at 7.1 %. In general, the implementation of internal control of accounting information systems sales and accounts receivable has been running well.

**Keywords:** *Accounting Information Systems, Accounts Receivable, Implementation, Internal Control, Sales.*

**1. INTRODUCTION**

The accounting information system began with the development of the accounting system, which in essence is an accounting information system. The accounting information system consists of various subsystems and accounting information system modules, which are useful for supporting good internal control. Among these subsystems are sales accounting information systems and accounts receivable accounting information systems. The sales process is a representation of the success of a company earning a profit, which will later be useful for developing various activities, increasing the number of assets and capital, and being able to develop and expand its business fields. According to Mulyadi [1], sales are activities consisting of transactions of selling goods or services, on credit or in cash.

While the accounts receivable accounting information system is a component of current assets that is important in the economic activity of a company because it is the company's largest current asset after cash. Accounts receivable arises from the sale of services and goods on credit, or through loans. The existence of accounts receivable shows the occurrence of sales on credit as one of the company's efforts to increase sales. According to Sugiri [2], receivables are current assets that arise as a result of credit sales. Most companies sell

merchandise on credit to sell more products and services. The term accounts receivable includes all claims in the form of money against other entities, including individuals, companies, and other organizations.

For this reason, a mechanism and procedures are made to achieve these goals. According to the professional standards of Public Accountants[3], internal control is a process carried out by the board of commissioners, management, and other personnel of the entity which is designed to provide adequate assurance about the achievement of the three groups, namely the reliability of financial reporting, effectiveness and efficiency and compliance with applicable laws and regulations.

In the process, both manual and computerized accounting requires adequate data and with many interrelated accounting items, errors may occur. One error can have lasting consequences on other accounting items. This error is usually starting from a post with high recording activity, although it does not rule out the possibility of the opposite post. As a system, this is normal if something goes wrong, whether on purpose or not. So a good Internal Control System is needed to prevent and minimize this.

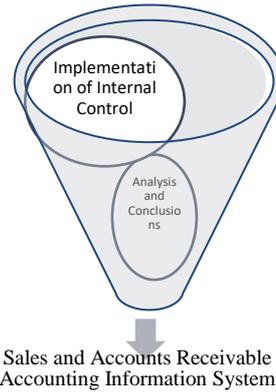
In addition to the errors that may occur as described above, the author feels the need to know the relationship and evaluate the sales accounting information system

and accounts receivable accounting information system as the responsibility for internal control which is feared to allow the occurrence of deviations of authority, whether intentionally or not. The internal control system is focused on the responsibility, authority, practice, and quality of employees. So that the initial goal of a system, be it an accounting information system or an internal control system, can be achieved properly.

Measuring tools, an objective of the system built in the accounting information system and internal control system, can be seen from the financial statements. Because financial statements are the final form of a long process of an accounting information system. Financial statements are records of a company's financial information in an accounting period that can be used to describe the company's performance. This financial report is prepared or issued by the company as a result of the accounting process so that it can inform the finance to related external parties.

Based on PSAK 1[4], the financial report is a structured presentation of an entity's financial position and financial performance. The purpose of financial reports is to provide information about the entity's financial position, financial performance, and cash flow that is useful for most users of the report in making economic decisions. And Lukas Setia Atmaja [5] Financial statements provide an overview of assets and financial resources to analyze company performance and current financial conditions.

Accounting items such as Sales and Accounts Receivable are the busiest items with a high level of recording activity. Sales, which is the main business of the company, often make small notes in large numbers so that this post often makes mistakes. Meanwhile, Accounts Receivable is an accounting item that is directly affected by an error in the previous post. The bigger a company, the need for that company to have a good Internal Control System increases. This is because the greater the chance for errors and irregularities in both the company's authority and assets to be used for certain personal and group interests, it can be concluded that a system is made in addition to simplifying the operating load, the system is made based on internal control in the hope that the system can run properly following the initial objectives of internal control. The conceptual framework in this study can be seen as follows:



**Figure 1. conceptual framework**

**2. METHODS**

The design of this research is qualitative, it causes the data and analysis used in this study to be also qualitative. Qualitative research is research that deals with ideas, perceptions, opinions, evaluations, and beliefs of the person being studied.

**2.1. Research Process**

2.1.1. Research Object

The object of research regarding the Implementation Review of Sales Information System Internal Control and Accounts Receivable at PT Mitra Krida Perkasa was carried out at PT Mitra Krida Perkasa which is located at Komp. Mitra Raya Blok A1 no. 01 - 04 Batu Aji, Batam

2.1.2. Research Data

This researcher uses the descriptive research method of case study type. According to Sulisty - Basuki [6]descriptive research tries to find a sufficiently accurate description of all activities, objects, processes, and humans. Descriptive research is concerned with gathering facts and is valid to provide an overview of the object under study.

2.1.3 Data Collection Techniques

Observations are made to get the researcher closer to the people he is researching and their actual situation or environment. And researchers can enter the environment they are researching or what is known as participatory observation. In this observation, the researcher observes events, incidents, poses, and the like accompanied by a list that needs to be observed (Sulisty-Basuki,[6]). Interviews are conversations conducted by two parties, namely the interviewer who asks questions and the interviewee (interviewee), which provides answers to questions (Meleong[7] ). The documentation method is a data collection method where data is obtained from books, the internet, or other documents that support the research carried out. Documents are records of past events. Researchers collect documents which can be in the form of writings, pictures, or monumental works of a person (Sugiyono,[8]). Literature Study, namely

collecting reference material to be used as a reference for variables or focus on the research being carried out.

#### 2.1.4. Sampling Technique

The sample of this research is a description of the number of parts of the research object consisting of sales (4 people), accounts receivable (2 people), audit (2 people), inventory (2 people), and management elements (4 people). a total of 85 employees spread across various divisions.

#### 2.1.5. Operational Definition

The operational definition of a variable is the definition of a variable (which is expressed in the concept definition), operationally, in practice, in real terms within the scope of the research object/object under study. See table 1.

#### 2.1.6. Data Analysis Technique

After collecting data, all the data collected was then processed by researchers. Data were analyzed using a qualitative descriptive method, namely by describing the data obtained during the research process thoroughly. Miles and Huberman in Sugiyono [8] reveal that processing qualitative data is carried out through interviews, reduction, theory analysis, data presentation, data validity, and conclusion drawing.

### **3. DATA ANALYSIS**

#### **3.1. Frequencies**

Recapitulating the answers to the questions (interviews) with alternative answers, here are the criteria for measuring the frequency of perceptions. The following shows the frequency of answers from correspondents. See table 2. The answers from the survey results were obtained as follows, the number of "good" correspondents was 1 with a percentage of 92, 9%, while the "bad" correspondents were 1 with a percentage of 7.1%.

#### **3.2. Implementation of Internal Control Accounting Information System**

The following is an excerpt from the results of interviews with informants (sample) at PT MKP Batu Aji in 2016, as follows:

a. Broadly speaking, employees know the company policies and the risks if a violation occurs, because employees are always guided and given directions explaining right and wrong actions. In addition, the company also always develops the ability of employees to face risks by providing continuous training so that employees understand the risks arising from information technology activities associated with their work. The company determines the attitudes that must be possessed in every activity of information processing, be it accounting or personnel functions, and provides a framework that will later be useful for implementing and controlling company activities and the existence of

an audit committee to further ensure monitoring of company activities. In addition to developing operational activities, the company also provides opportunities for employees to be able to develop organizations in each of its branches, both labor organizations, and even sports organizations. In addition to developing the employees who have been accepted, the company also carries out the stages of selecting new employees so that those who are accepted match the company's needs. To prevent information processing errors, the company also separates the authorization of personnel for each information processing, namely by separating the responsibilities of each employee so that access to company assets and records is limited. So that only people who have access can manage these assets. Apart from separation, the company also conducts independent checks on the performance of all employees regularly. All company needs for a good information system have also been fulfilled by providing all procedures for good accounting recording activities.

b. All employees have been given knowledge of company policies and given moral guidance for those who need them so that employees understand the risks that occur in processes associated with information technology. For this reason, the company provides a framework and division of authority to make it easier for employees to carry out their respective duties, in addition to making it easier for the company to monitor their operating activities. Ownership of an independent audit committee to ensure that the process runs as expected. In addition to developing its business, the company also develops employees in the organization. The company involves employees in determining the company's business development. The accounting system in the company has also gone through the right procedures because it is carried out by employees who are truly competent in their fields, both in terms of experience and educational background. Authorization separation is also carried out so that each employee is under their duties and functions. Whether it's document access to access to company assets. Sales and accounts receivable accounting information systems also meet the requirements of a good accounting process. Procedures and documents have also been prepared by the company.

c. The company provides knowledge about company policies from the start and provides regular training on all actions and risks as well as matters associated with information technology. The company also provides an independent framework and audits to run as planned and expected. The company also provides opportunities for employees to develop themselves in the organization. In terms of recruitment, the company makes stages to get employees according to their needs. This is done so that all procedures can run properly including accounting procedures that are important for the company. Control is also an important concern for the company, namely

by separating the authorization of each employee to access documents and assets. And later it will also be checked regularly by the company. Judging from the accounting information system, both sales and accounts receivable, the company has clear procedures and correct documents, both virtual and physical documents.

d. The company provides knowledge about company policies as preliminary knowledge for employees and guides so that employees understand all actions and understand the risks associated with their work. In addition to providing a framework, the company also determines attitudes related to information processing procedures and provides an audit committee to oversee all company operating activities. To support a good work environment, the company gives the authority to develop the organization. The company also establishes certain stages and requirements for selecting new employees and provides an adjustment period to socialize with existing employees. To, number, keep operating activities running with all established procedures, including accounting procedures. In the system, the company has fulfilled all the procedures of an accounting transaction process including its control system, because the company separates each employee's authority. The company has prepared the documents and recording process properly so that there are no significant obstacles.

e. Every employee knows and receives moral training so that employees can understand every action and risk and get direct supervision of senior employees in the company. Each information processing process is also supervised by the supervisor following their respective job descriptions. As well as an audit committee to supervise and evaluate all operating activities. In branch offices, meetings are often held to minimize unwanted incidents. The company also solved this problem from the start by screening job seekers who would be accepted. In terms of the accounting system, the company has carried out standard procedures for recording good accounting transactions, and the control process has also been carried out, but some tasks suggest mutual assistance among fellow employees. The company has also properly provided documents and established procedures related to activities and access to records and assets as well as to conduct independent checks on employee performance. Accounts receivable and sales accounting information systems have also been carried out well, as evidenced by the existence of documents to procedures related to accounting.

### **3.3. Data Presentation and Triangulation**

Reduction is a process of selecting, focusing on simplifying, abstracting, and transforming data arising from field notes. Data reduction is a part of the analysis that guarantees, classifies, directs, removes unnecessary, and organizes the data in such a way that the final conclusions can be drawn and verified. Data triangulation was undertaken to include efforts to find other ways to negotiate data that might lead to other

research finding efforts. Logically is done by thinking about other logical possibilities and then seeing whether those possibilities can be supported by other data to compare them, if the researcher fails to find information strong enough to explain the information that has been obtained, the researcher has actually got evidence that the degree of trust in the research results of researchers is high. Data triangulation and reduction results are shown in table 3.

### **3.4. Data Validity Test**

The validity test of qualitative research, experts have carried out various testing techniques such as Meleong [9] and Bungin [10] have developed qualitative data checking techniques and then developed with examination development techniques. The data validity test result is shown in table 4.

## **4. CONCLUSION AND DISCUSSION**

### **4.1 Conclusion**

Based on the results of qualitative research with observation, interview, and documentation techniques conducted at PT Mitra Krida Perkasa Batu Aji regarding the Review of the Implementation of Internal Control of Sales and Accounts Receivable Accounting Information Systems at PT Mitra Krida Perkasa. Then the analysis is as follows:

1. In general, the implementation of internal control in PT Mitra Krida Perkasa has been good. This is known from the viewpoint of the correspondents and internal controls which include the Environment, Accounting Systems, and Control Procedures. Likewise, the survey conducted from "good" correspondents was 13 with a percentage of 92.9%, while "not good" correspondents amounted to 1 with a percentage of 7.1%.

2. There is no problem with the implementation of internal control because, from the human resources and procedures, all have met the requirements of good control. Has fulfilled the 4 elements of internal control, namely employees who are following the competence, separation of responsibilities and authorities, maintaining access to assets and records as well as independent checks that are available and fulfilled.

3. Companies to further intensify the capabilities and availability of labor for the workload borne by employees so that no employee carries out work that is not their responsibility. This is known from the indicator "Accounting System".

4. Ensure that there is training and guidance which should be done regularly. Because there is no definite schedule, employees will receive further training and moral guidance. This is known from the indicator "Environment".

### **4.2 Discussion**

In this section, the results of research at PT MKP Batu Aji will be compared with the results of previous studies. This comparison will be shown in Table 5.

## 5. FIGURES AND TABLES

**Table. 1 Operational Definition**

No.	Indicator	Sub-indicator
1	Internal Control System	
	1 Environment	Commitment
		Philosophy and Operational Style
		Organizational Structure
		Audit Committee
		Authority and Responsibility Method
		HR Practices and Policies
		Other Influences
	2 Accounting System	Identification
		Analyze
		Classification
		Recording
		Reporting
	3 Control Procedures	Authorization and authority
		Separation of responsibilities
		Design and use of documents
		Maintenance and use of access to assets and records
		Independent check
2	Sales and Accounts Receivable Accounting Information System	
	1 Form	Sales invoice
		Proof of cash in
		Proof of bank deposit
		Register ribbon
		Credit memo
		Memorial evidence
	2 Journal	Sales journal
		Accounts receivable card
		Supply card
		Accounts receivable card
		General ledger
	3 Ledger	Sales
		Accounts Receivable
	Table Cont...	
	4 Auxiliary ledger	Accounts receivable subsidiary ledger
	5 Report	Statement of financial position
		Income statement
		Statement of changes in capital
		Notes to financial statements

**Table 2 Frequencies**

No.	Answer	Score	%
1	Not good	1	7,1
2	Good	13	92,9
TOTAL		14	100

**Table. 3 Triangulation of theory and data**

No.	Theory	Reduction
1	Environment	<ol style="list-style-type: none"> <li>1. There is an initial commitment</li> <li>2. Guidance</li> <li>3. Training</li> <li>4. There are sanctions</li> <li>5. There is an audit committee</li> </ol>
2	Accounting System	<ol style="list-style-type: none"> <li>1. Understandable</li> <li>2. Competent</li> <li>3. According to the procedure</li> <li>4. There are stages of recording</li> </ol>
3	Controlling Procedures	<ol style="list-style-type: none"> <li>1. There is authorization</li> <li>2. Separation of authority</li> <li>3. There are documents</li> <li>4. Access to restricted assets</li> <li>5. There is periodic checking</li> </ol>
4	Form	<ol style="list-style-type: none"> <li>1. There are documents</li> <li>2. The procedures that have been established</li> </ol>
5	Journal	<ol style="list-style-type: none"> <li>1. Have physical and virtual evidence</li> <li>2. There is a helper card</li> <li>3. There are auxiliary and general journals</li> </ol>
6	Ledger	<ol style="list-style-type: none"> <li>1. There is physical and virtual evidence</li> <li>2. There is a sales ledger</li> <li>3. There is an account receivable ledger</li> </ol>
7	Auxiliary ledger	<ol style="list-style-type: none"> <li>1. There is physical and virtual evidence</li> <li>2. There is a subsidiary ledger</li> </ol>
8	Report	<ol style="list-style-type: none"> <li>1. There is physical and virtual evidence</li> <li>2. There are complete financial reports regularly.</li> </ol>

**Table 4 Data Validity Test**

No.	Reduction	New (sample) informants
1.	1. There is an initial commitment 2. Guidance 3. Training 4. There are sanctions 5. There is an audit committee	1. There is no schedule for further guidance and training.
2.	1. Understandable 2. Competent 3. According to the procedure 4. There are stages of recording	1. mutual assistance between employees
3	1. There is authorization 2. Separation of authority 3. There are documents 4. Access to restricted assets 5. There is periodic checking	1. follow the existing system.
4.	1. There are documents 2. The procedures that have been established	1. follow the existing system.
5	1. Have physical and virtual evidence 2. There is a helper card 3. There are auxiliary and general journals	1. follow the existing system.
6	1. There is physical and virtual evidence 2. There is a sales ledger 3. There is an account receivable ledger	1. follow the existing system.
7.	1. There is physical and virtual evidence 2. There is a subsidiary ledger	1. follow the existing system.
8.	1. There is physical and virtual evidence 2. There are complete financial reports regularly.	1. reports are made every day,

## AUTHORS' CONTRIBUTIONS

Asriwardi and Ravika Permata Hati were involved in this study. Additionally, Asriwardi conceived and presented the idea, performed the data collection and data analysis, and contributed to the implementation of the research. Furthermore, Ravika Permata Hati supervised the research and all authors discussed the results and contributed to the final manuscript.

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