



Credit Sales Accounting Information System

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ABSTRACT

Companies in Indonesia always develop quickly following the existing industrial revolution. Companies sell to make a profit. Sales are divided into two ways, namely cash sales and credit sales. Cash sales are sales by paying all payment costs for the desired goods/services. Credit sales are sales by paying in installments for the cost of goods/services. Every company that makes sales must have a cash and credit sales accounting information system. The credit sales accounting information system is the process of initial credit sales through to outgoing goods and collection of receivables. The results obtained by the credit sales accounting information system are still not good. Judging from several functions that are not up to standard. The author's advice to companies is to implement functions in the credit sales accounting information system in accordance with applicable standards.

Keywords: Companies, Sales, Accounting Information System Sales Credit

INTRODUCTION

In the industrial era 4.0, many new companies are emerging. The technological sophistication of each company competes to be the best company. A company is a form of business entity that carries out various types of business continuously and permanently in an area with the aim of making a profit or profit. Companies must have new innovation and creativity so that they can continue to survive in the market world.

Sales is one of the important activities in a company because the main source of company income comes from sales. Sales activities can be carried out well if they are supported by an adequate sales system [1]. Sales activities are the company's main income because if product and service sales activities are not managed well, the expected sales targets will not be achieved and income will decrease, which can directly cause losses for the company. Sales according to [2], is the purchase of something (goods or services) from one party to another party in return for money from that party. Sales are a source of company income, the greater the sales, the greater the income the company receives. It can be concluded that sales is the process of giving something to another person/buyer with the aim of obtaining money as compensation or payment. Sales is a critical element in the sustainability and success of a company. A company's ability to effectively sell their products or services indirectly reflects its competitiveness in the market. Therefore, an in-depth understanding of the sales aspect of financial reports is a must.

Credit sales are given to consumers who meet the conditions used by the company. Credit provided by a company/credit institution is based on the belief that the credit recipient will repay the loan received in accordance with the applicable time period and conditions and has been approved by both parties [3]. Each company has its own sales accounting information system, or especially a credit sales accounting information system. The credit sales accounting information

system includes sales order procedures, surveys, goods delivery, billing, and accounting records involving the accounting department or related functions and the documents used.

The Accounting Information System (AIS) is a subsystem that processes financial and non-financial transactions which directly influences the processing of financial transactions [4]. The quality of an AIS will influence the effectiveness of a business's economic activities [5]. Accounting information systems can assist company management in making decisions because this information contains financial and non-financial data and transactions carried out by the company including providing adequate evidence and reporting on all sales activities, both cash sales and credit sales [6]. The credit sales accounting information system is used to control and control sales activities within the company. A credit sales accounting information system is needed to reduce fraud that occurs in the credit sales process, both intentional fraud and fraud that occurs due to weaknesses in the system.

With the existence of a sales accounting information system, sales activities in the company are expected to run well. Apart from that, having a good sales accounting information system will help provide accurate information for management, so that management can make decisions to make sales appropriately so that they can increase credit sales and know the progress achieved by the company [7].

Credit sales will give rise to a receivables account in the balance sheet item [8] what is meant by Receivables is a characteristic of companies that sell on credit, with sales on credit helping and providing flexibility for customers in making payments in installments, and customers can get or enjoy the goods or services purchased. Receivables are one of the company's current assets. The more receivables, the greater the company's current assets. With this, receivables must have effective control so that fraud on receivables can be reduced.

In several business fields Problems were found with the credit sales accounting information system. Assumptions obtained that is There are problems in credit sales caused by the provision of credit that does not meet standards. Problems will arise when consumers have to pay installments or when billing and various reasons arise from consumers. Apart from that, the problems in credit sales are very complex and involve all parts of the company, for example if the accounting department does not provide accurate data regarding credit sales, it can hinder the billing process. in the delivery section, before the goods are released into the hands of consumers, it is best to first check the completeness and physicality of the goods until there is damage to the goods because if there are deficiencies in the goods ordered by consumers, this will later give rise to service complaints and ultimately affect the receivables collection process.

METHODS

The method in this article uses a qualitative approach. This research utilizes a theoretical basis as a basis for searching for the necessary data based on existing facts in the field to carry out analysis and draw conclusions. The data needed regarding the credit sales accounting information system is a literature study. TimeThe research will be carried out from May 2024 until completion [9], [10].

RESULTS AND DISCUSSION

Sales are made to run a company system to gain profit from these sales. When a company makes a lot of sales, with the same costs, the company will definitely make more profits. Company usually has two marketing events to sell Honda Motorbike products, namely:

1. Be Low The Line

This method is also called direct marketing. Direct marketing is marketing that is carried out by directly meeting potential buyers/consumers. These marketing methods are as follows:

- a. Events
- b. Door to Door
2. Above the Line

This method is also called indirect marketing. This marketing is done by not directly meeting potential buyers, but through the tools used. Indirect methods can be:

- a. Pamphlet
- b. Banner
- c. Social media
- d. Print media

Credit Sales Accounting Information System

Many credit sales accounting information systems already use online systems. Initially the company used an offline system in this process, but now the world of technology is developing to take advantage of this opportunity. There are many benefits to be gained when using the online system. Some of the advantages of the online system that has been used:

1. Fast
Data processing, from the moment a consumer places an order to purchase a motorbike, either cash or credit, everything is immediately input into the system, so that when the order is entered, the admin and the CMO for credit purchases can immediately proceed with the order. No waiting a few days, but immediately when input can be processed.
2. Safe
The online system guarantees the security of data, both consumer data and company data, because in an online system, it can only be accessed by people who are responsible for the system. Other parts cannot change or interfere with the system.
3. Cheap
When the system uses an online system, the company can reduce the costs used when using the system manually.

The credit sales accounting information system has six functional areas, namely:

1. Sales Function
The sales function starts from the process of searching for potential buyers to vehicle delivery. The process of searching for potential buyers is carried out directly by field sales and counter sales. Field salespeople compete to get lots of consumers, because when salespeople get lots of buyers/consumers, salespeople will get incentives from the company.
2. Cash Function
Responsible for receiving cash from customers, both down payments and installment payments, recording cash in and cash out, filling petty cash, and depositing cash from sales proceeds to the bank.
3. Credit Function
When a prospective buyer makes a purchase on credit, the credit function runs. The main aim of selling on credit is because with credit sales you get more profit. When data from sales is provided to the survey and CMO sections, the credit function process begins by viewing and collecting the necessary files. In the survey process, credit applicants deal with CMOs. During the survey the CMO asked for salary slips, electricity bills, as required data. The survey also confirms with the credit applicant's neighbors, because neighbors know better the situation of potential consumers/credit applicants.
4. Warehouse Function

The warehouse department is the person responsible for the condition and stock of existing motorbikes. The warehouse department must also always prepare the vehicles that will be handed over to the buyer. The motorbike preparation process when the purchase has been posted, the warehouse will make preparations according to the motorbike order.

5. Delivery Function

The delivery function can be said to be the process of handing over the vehicle. Delivery of the vehicle is carried out by the division (driver). The delivery function begins when the vehicle is delivered from the company to the consumer/buyer. The delivery party takes the motorbike that has been prepared by the warehouse and takes the files from the admin head to be handed over to the consumer.

6. Accounting Function

Store and organize all important documents neatly and systematically so that if necessary they can be retrieved quickly, match and check evidence of credit sales transactions, and create customer receivables reports every month.

CONCLUSION

The credit sales accounting information system now uses a good online system, which is fast, safe and cheap. However, there are shortcomings in implementing the Credit sales accounting information system. This deficiency is found in several functions which also serve as duties of this function. This function is the cash and accounting function which is carried out simultaneously by one person. Because there are multiple tasks, fraud and work that is less effective and efficient can arise. There are also shortcomings in the credit function which carries out surveys that do not comply with existing standards, namely passing credit applicants by manipulating applicant data, such as salary slip data. The application of the credit sales accounting information system function has two functions. The function trap that occurs between the cash function and the accounting function. The existence of multiple functions results in less effective and efficient work and fraud can also occur. The credit function is not running in accordance with applicable standards so that this credit function causes bad credit to occur.

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