



## Analysis of Sales Accounting Information System in MSEM's "Keripik Putri" Factory Deli Serdang Regency

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### Abstract:

This study aims to assess the implementation of a sales accounting information system at the Putri chips factory in Deli Serdang Regency. Employing a qualitative methodology, data were collected through interviews, observations, and document analysis, utilizing both primary and secondary sources. The primary research subject was Mrs. Liani, the proprietor of the factory. It should be noted that a limitation of this study is the potential inaccuracy of obtained data. Findings indicate that the Putri chips factory in Deli Serdang has not yet implemented a comprehensive sales accounting information system. This is evidenced by their rudimentary record-keeping practices, which are based solely on basic knowledge and lack systematic manual bookkeeping in a cash ledger. Consequently, the factory faces challenges in accurately determining capital expenditures, profitability, and making informed financial decisions.

**Keywords:** *Accounting Information Systems, Sales, SME.*

### Introduction

In the contemporary business landscape, rapid development is particularly evident among Micro, Small, and Medium Enterprises (MSMEs) in their growth phase, implicitly necessitating enhanced managerial actions from entrepreneurs. The widespread adoption of computer-based accounting information systems has become instrumental in streamlining reporting processes, improving business quality, accessing relevant information, and augmenting business value (Anggraini & Sari, 2021). The evolution of accounting information systems is inextricably linked to the progressive utilization of information technology. These systems serve as crucial decision-making tools across various MSME operations, encompassing raw material procurement, production and selling price determination, and financial reporting. Moreover, accounting information plays a pivotal role in supervision, internal control, and business analysis, thereby facilitating effective MSME management (Fitriani et al., 2023).

The development of MSMEs in Indonesia is of paramount importance, given the country's historical reliance on small and medium-scale industries within its business structure. However, the enhancement of competitiveness in this sector is hindered by factors such as limited knowledge of accounting practices, complex accounting processes, and the perception that accounting reporting is of minimal significance for MSMEs (Kaukab, 2020). To optimize their operations, MSMEs should be supported by robust accounting information systems. These systems encompass accounting and transactional data across various business types, including service, trading, and manufacturing entities. By providing relevant and timely information for planning, control processes, decision-making, and performance evaluation, accounting information enables management to formulate strategies for operational activities aligned with business objectives (Ramadhan, 2021).

Previous research by Widiyanti and Wibowo (2021) on the "Accounting Information System for Product Sales and Inventory of the Dua Putri Pekan Baru Store" identified discrepancies in inventory checking processes, which were still conducted manually. Anggraini and Sari (2021) found that while the information system was generally adequate, there were inconsistencies in recording procedures and instances of role duplication. Siregar and Syarvina (2023) reported instances of negligence in physical goods inspection. Research conducted by Putri et al. (2023) in Panyabungan, Mandailing Natal Regency, revealed that while accounting information systems had been implemented, they remained rudimentary, potentially leading to data loss or damage. Yolanda et al. (2020) identified deficiencies in the payroll system, which failed to account for employee attendance hours in salary calculations, suggesting that incorporating this factor could enhance employee punctuality.

The Putri chips factory in Deli Serdang Regency is a notable Micro, Small, and Medium Enterprise (MSME) in the region, offering a diverse product range including Onion Cake Chips, Opak, Lidi Noodles, and Roda Roda, available in various flavors such as sweet corn, barbecue, balado, salty, sweet, and spicy. These products are processed using traditional methods to maintain quality and taste integrity. Product quality significantly influences consumer satisfaction, with chip thickness being a critical factor. However, the sales distribution arm of the Putri Chips Factory has not implemented a standardized sales accounting information system, relying instead on basic record-keeping practices. This approach increases the risk of hindering calculation and management processes at the factory (Liani, 2023).

The utilization of manual transaction recording systems elevates the risk of calculation errors and data loss, potentially leading to inaccurate reporting. Such inaccuracies can impede decision-making processes and may result in suboptimal decisions, potentially causing financial harm or even business insolvency (Muthia et al., 2019). The subsequent section presents data from the Putri Chips Factory in Deli Serdang Regency.

**Table 1.** Cash Book of Keripik Putri Deli Serdang Ltd Year 2018 -2022

Year	Capital	Production cost	Labor Costs + Operational Costs	Sales Volume	Profit
2018	IDR 60,000,000	IDR 60,000,000	IDR 278,400,000	IDR 561,600,000	IDR 18,600,000
2019	IDR 45,000,000	IDR 49,300,000	IDR 163,200,000	IDR 300,000,000	IDR 7,291,000
2020	IDR 66,300,000	IDR 70,000,000	IDR 200,000,000	IDR 400,300,000	IDR 10,858,000
2021	IDR 53,000,000	IDR 57,500,000	IDR 278,400,000	IDR 530,000,000	IDR 16,175,000
2022	IDR 65,000,000	IDR 66,500,000	IDR 278,600,000	IDR 580,000,000	IDR 19,575,000

Source : (Liani, 2023)

In 2018, the factory demonstrated a balanced approach to capital expenditure and production costs, both at IDR 60,000,000. This equilibrium suggests effective cost management and resource allocation. The substantial labor and operational costs of IDR 278,400,000 indicate a labor-intensive production process, typical of many MSMEs. The sales volume of IDR 561,600,000 resulted in a profit of IDR 18,600,000, representing a profit margin of approximately 3.3%, which is relatively modest but not uncommon for small-scale food production enterprises. The year 2019 marked a significant downturn, likely due to the onset of the COVID-19 pandemic. The reduction in capital expenditure to IDR 45,000,000 suggests a conservative approach in response to economic uncertainty. Despite this, production costs increased slightly to IDR 49,300,000, potentially indicating rising raw material prices or inefficiencies in the production process. The substantial decrease in labor and operational costs to IDR 163,200,000 reflects the impact of extended holiday periods, possibly due to lockdown measures. The dramatic decline in sales volume to IDR 300,000,000 and the consequent drop in profit to IDR 7,291,000 underscore the severe impact of the pandemic on the business, with the profit margin shrinking to about 2.4%.

A recovery trend emerged in 2020, with increased capital expenditure (IDR 66,300,000) and production costs (IDR 70,000,000), indicating a strategic decision to invest in the business despite ongoing challenges. The rise in production costs, exceeding capital expenditure, suggests increased raw material prices or efforts to improve

product quality. The moderate increase in labor and operational costs to IDR 200,000,000 reflects a cautious approach to staffing and operations. The improvement in sales volume to IDR 400,300,000 and profit to IDR 10,858,000 signifies a gradual recovery, with the profit margin improving slightly to 2.7%.

In 2021, the factory demonstrated improved efficiency, with capital expenditure (IDR 53,000,000) exceeding production costs (IDR 57,500,000), possibly due to strategic inventory management. The return of labor and operational costs to pre-pandemic levels (IDR 278,400,000) suggests a normalization of operations, albeit with unexpected expenses. The significant increase in sales volume to IDR 530,000,000 and profit to IDR 16,175,000 indicates a strong recovery, with the profit margin improving to 3.1%.

The year 2022 showed continued growth and challenges. The rise in capital expenditure to IDR 65,000,000 and production costs to IDR 66,500,000 reflects ongoing investment in the business and persistent raw material price increases. The maintenance of operational costs at IDR 278,400,000, despite additional machine repair expenses, suggests improved operational efficiency. The growth in sales volume to IDR 580,000,000 and profit to IDR 19,575,000 demonstrates sustained recovery and expansion, with the profit margin reaching 3.4%.

Overall, this analysis reveals the resilience of the Putri Chips factory in navigating severe economic challenges, particularly the COVID-19 pandemic. The business demonstrated adaptability in managing costs, investing in growth during recovery periods, and gradually improving its profit margins. However, the consistently thin profit margins throughout the period highlight the need for continued operational improvements and potentially the implementation of more sophisticated financial management systems to enhance profitability in the face of ongoing challenges such as fluctuating raw material costs and market uncertainties.

The data analysis reveals the factory's resilience in navigating economic challenges, particularly during the COVID-19 pandemic, with subsequent recovery and growth in the following years. However, the period from 2019 to 2022 shows production costs exceeding capital expenditure, resulting in decreased profits. This observation contradicts the principle proposed by Mulyadi (2016), which posits that capital should exceed production costs to achieve desired profit margins. The primary research objective, based on the tabulated data, is to identify an appropriate sales accounting information system for implementation at the Putri chips factory in Deli Serdang Regency.

A system is defined as an interconnected collection of elements working towards a specific goal (Elvina et al., 2013). Rusdiana (2014) describes information as the product of data processing, packaged and manipulated to become useful. Accounting is conceptualized as "an information system that measures business activities, processes data into reports, and communicates results to decision-makers, providing guidance on actions, provisions, rules for measurement, and procedures for collecting and reporting useful information about an organization's activities and objectives" (Sitepu et al., 2022). An Information System is a data processing system comprising manual or computer-based components designed to store, collect, and manage data, with the aim of providing structured information to users for their activities (Yolanda et al., 2022).

George (2011) defines an Accounting Information System (AIS) as a collection of resources, including human and equipment, organized to transform data into information for various decision-makers, whether through manual or computerized means. Hanum Seprida (2016) emphasizes the crucial role of AIS in organizations, noting that its scope encompasses a series of administrative activities handling company transactions, complete with procedures, documents, journals, and financial reports as outputs. AIS enables management to make informed decisions about business direction. Akhter (2022) highlights that accurate and relevant financial information allows management to predict income and costs, measure financial performance, and monitor cash flow.

The implementation of Accounting Information Systems (AIS) offers numerous benefits for companies in financial management, as elucidated by Hall (2017). These advantages encompass enhanced operational efficiency and effectiveness, improved accuracy and reliability of financial information, cost reduction coupled with increased productivity, enhanced decision-making processes, and compliance with regulatory and statutory requirements. Romney and Steinbart (2008) identify key components essential for constructing an AIS in the MSME sector, including human resources, procedures, data, software, and information technology infrastructure. Kabir (2003) further delineates several critical subsystems within an AIS, such as sales order processing, inventory management, general ledger, accounts receivable, accounts payable, and payroll administration. Each subsystem plays a vital role in the comprehensive functioning of the AIS, contributing to holistic financial management and reporting.

In the context of sales, Istiqomah et al. (2023) emphasize the significance of revenue as a benchmark for assessing business success, underscoring the critical nature of sales activities in achieving organizational objectives and ensuring continued existence. Consequently, many companies implement sales accounting information systems to facilitate product distribution and increase sales. Syahdani and Harmain (2023) note that sales growth not only indicates current success but also serves as a predictor of future growth trajectories. Anggraini and Sari (2021) define the Sales Accounting Information System as an integrated set of resources and capital within an organization, designed to present financial information derived from the collection and processing of interconnected data. This system operates cohesively to support the primary activities of a company, enabling the achievement of predetermined goals. Tuovila (2020) elaborates that computerized Accounting Information Systems typically comprise software, hardware, databases, and procedures utilized in the production of financial reports. The system's components, as outlined by Marshall B. Romney, include inputs for data entry, processes for data manipulation, outputs for information display, databases for data storage, hardware and software for system operation, and procedures for system utilization and maintenance. This comprehensive framework underscores the multifaceted nature of AIS and its integral role in modern business operations.

Micro, Small and Medium Enterprises (MSMEs) in (Iverson & Dervan, 2021) There are several definitions of MSMEs according to experts:

1. Rudjito, MSMEs (Micro, Small and Medium Enterprises) are businesses that help the Indonesian economy. Because through MSMEs it will create new jobs and increase the country's foreign exchange through business corporate taxes.
2. Ina Primiana, MSMEs often use simple technology in production and marketing. In their development, MSMEs must move quickly to keep up with the times. The demands of technological progress can also be two different sides of the coin, they can really help business development or actually worsen the business conditions of these MSME players. For this reason, shrewdness in marketing products must be improved, according to (Wijaya et al, 2021) especially in the financial sector, even though most entrepreneurs have had formal education, in managing their business they often experience obstacles. (Firdausya & Ompusunggu, 2023) stated that this could be a consideration for MSME players to switch from a manual bookkeeping system to a computerized bookkeeping system. This is because a computerized bookkeeping system is more profitable for MSME players to implement, both in terms of security, data accuracy, time (more efficient), and ease of accessing data. (Legina & Sofia, 2020).

## Method

This study employs a qualitative descriptive research methodology, which, as defined by Sugiono (2016), aims to deepen the understanding of specific aspects within a problem. The descriptive nature of this research is characterized by data predominantly composed of textual and visual elements rather than numerical values. The research was conducted at the Putri chips factory located on Jalan Jati Raya in the Medan Amplas District of Deli Serdang Regency, North Sumatra. The study utilizes both primary and secondary data sources. Data collection methods include interviews and literature review. The analytical approach encompasses preliminary surveys, observations, interviews, and a comprehensive literature review, integrating relevant theoretical frameworks pertinent to the research problem. This multifaceted approach allows for a thorough exploration of the subject matter, aligning with the qualitative research paradigm's emphasis on in-depth understanding and contextual analysis.

## Results and Discussion

The Putri Chips Factory in Deli Serdang Regency represents a notable Micro, Small, and Medium Enterprise (MSME) in the region, offering a diverse product range including Onion Cake Chips, Opak, Lidi Noodles, and Roda Roda, available in various flavors such as sweet corn, barbecue, balado, salty, sweet, and spicy. As reported by Liani (2023), these products are processed using traditional methods to maintain quality and taste integrity. Product quality significantly influences consumer satisfaction, with chip thickness being a critical factor. The factory's products are marketed to local stalls within Deli Serdang Regency and to other cities, with stringent quality control measures in place to minimize the risk of product damage.

An interview with Mrs. Liani, the factory owner, revealed the absence of a systematic bookkeeping system, either manual or computerized. This deficiency impedes the ability to accurately track capital expenditure and

profits, thereby complicating decision-making processes. The lack of understanding among owners and employees regarding manual and computerized accounting system mechanisms further exacerbates this issue. In contrast, research by Betah et al. (2021) demonstrated that the implementation of a robust sales accounting information system at PT. Melodi Asri positively impacted management and increased sales, highlighting the potential benefits of such systems for MSMEs.

To address these challenges, it is proposed that the Putri Chips Factory implement a comprehensive training program on accounting information systems. This program should elucidate the characteristics of MSMEs, particularly small enterprises, and emphasize the importance of business activity reports and the role of information therein. The training should provide an overview of accounting information systems and their crucial role in business activities, complemented by practical exercises in manual accounting systems, including debit-credit recording and simple cash flow management. Romney (2017) defines an accounting information system as a process of collecting, recording, and storing data to generate information that serves as a reference for current and future decision-making. The implementation of such a system at the Putri Chips Factory could significantly enhance its operational efficiency and financial management capabilities, aligning it with more advanced business practices observed in larger enterprises.

## Conclusion

The implementation of a sales accounting information system is a crucial element in supporting decision-making processes within business activities. Such systems, whether manual or computerized, facilitate the transformation of business transaction data into actionable information for decision-makers. The research findings indicate that the proprietor of the UMKM Putri Deli Serdang Chips Factory has not been maintaining records of business transactions. This observation underscores the necessity for the owner to participate in sales accounting information system training.

Engagement in such training programs could significantly broaden the perspectives and enhance the knowledge base of MSMEs like the Putri Chip Factory, encouraging the adoption of at least a basic manual sales accounting information system. The implementation of such a system could aid the MSME in monitoring its business and financial activities more effectively, potentially facilitating business expansion and improving decision-making processes. A notable limitation of this research is the production of reports that lack accuracy and relevance, potentially impeding effective decision-making. This deficiency may be attributed to a lack of understanding on the part of MSME owners regarding accounting information systems.

In light of these findings, several recommendations are proposed. Firstly, MSME owners are encouraged to undergo training in computerized accounting information system recording, or at minimum, simple manual recording techniques. Secondly, employees should be motivated to deepen their knowledge of accounting information systems. Lastly, future researchers interested in exploring similar topics are advised to enhance the accuracy and comprehensiveness of their data collection methods. These recommendations aim to address the identified shortcomings and promote the adoption of more robust accounting practices within MSMEs, potentially leading to improved financial management and decision-making processes.

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