

Analysis of Application of Accounting Information Systems Receivable Billing In Increasing The Effectiveness of Cash Receiving In The Company

Nurawaliya Fairin Oktavianita^{1*}, Siwidiyah Desi Lastianti², Yanna Eka Pratiwi³, Ida
Budiarti⁴,

^{1,2,3,4} Faculty of Economics, Merdeka University Surabaya, Indonesia

^{1*}Corresponding author E-mail: ovifajrin@gmail.com

Article History: Received: July 18, 2022; Accepted: September 10, 2022

ABSTRACT

The objectives to be achieved in this study are to find out the extent of the accounting information system for collecting receivables in increasing the effectiveness of cash receipts implemented by PT. Karunia Indah Delapan Expres. The following actions were done to reach the aims of this study are: 1. perform an analysis of the accounting information system on the collection of receivables applied by PT. Karunia Indah Delapan Expres, 2. Analyze the accounting information system for collection of accounts receivable to see if it can support the effectiveness of PT. Karunia Indah Delapan Expres, 3. Identify the problems and causes of problems that PT. Karunia Indah Delapan Expres is facing. From the results of the research and analysis carried out it can be concluded that: 1. The slowness of the delivery letter to return to the original branch. 2. The lack of the number of collectors / collection officers of receivables. 3. The number of account numbers in PT. Karunia Indah Delapan Expres Surabaya.

Keywords: Accounting Information System, Collection of Receivables, Cash Receipts

INTRODUCTION

Accounting information systems are a very important part of an enterprise information system. In an enterprise information system, the accounting information system is a part of the information system that is more related to the word finance. Information from a company, especially financial information, is needed by various interested parties. In addition to external parties, the company's internal parties, namely management, also need financial information to find out, supervise and make decisions in carrying out company goals. To meet the information needs of external and internal parties of the company, an accounting system is prepared. The system is planned to produce useful information to produce useful information for its users. Information systems compiled for an enterprise can be processed manually, or by using a machine or computer.

The main purpose of the accounting information system is to help in terms of providing economic information of the company, which later the data is needed for many parties to carry out their duties and responsibilities. The accounting system is also a company control tool in saving the assets of PT. Karunia Indah Eight Expres is a service and manufacturing company that mostly makes sales in cash and credit. The productivity of cash sales and credit sales is very influential in

generating profits for the company. Accounts receivable are an integral part of credit sales transactions.

Piutang is the right to collect a certain amount of money from the seller to the buyer as a result of a credit sale transaction (Hendri Soemantri, 2000). The section relating to the issue of receivables is the billing section (Collection). The section is tasked with providing warnings about payment information before the due date and billing consumers. Accounts receivable that arise, if they cannot be paid or there is a possibility of the client going bankrupt or disappearing, will result in the emergence of uncollectible receivables. This is due to the fact that in this credit transaction there is a grace period before the repayment of debts on the part of the debtor and this condition of the component of uncollectible receivables is likely to affect the effectiveness of the company.

Therefore, to produce good accounting information in controlling receivables, an alternative that can be used is to implement an accounting information system for the collection of receivables. With the implementation of the right system, it will help smooth receivables collection activities and produce information that supports the effectiveness of the company.

The results of previous studies show that the company's accounts receivables accounting information system has met the criteria for an adequate accounting information system. The accounts receivables accounting information system increases the effectiveness of cash receipts (Risma Idrus, 2016). In addition, there are research results that state that the credit sales accounting information applied by the company is good but still has weaknesses in the receivables collection section (Devita Ayu Putri Metabela, 2020). This study produced a statement similar to other studies where there was an output that the accounting system for credit sales and cash receipts applied was good and there were weaknesses in internal control (Dewi Paramita Sari, 2015). Other research explains that the credit sales accounting information provides accurate, useful, timely information to assist management in decision making. There are several things that support the achievement of an effective accounting information system in supporting cash receipts on receivables, namely the functions involved and the documents by each section (Cecilia Hendrawan, 2011). The company has a very clear and directed SOP and is supported by competent employees so that there is never a significant error in the recording of receivables (Victorina Tirayoh, 2015). With the existence of a poor accounting information system, several credit sales procedures were found (Erica Devi Kurniasari, 2015).

With the previous research that has been carried out, researchers are interested in conducting research related to "Analysis of the Application of the Accounts Receivable Billing Accounting Information System in Increasing the Effectiveness of Cash Receipts in PT. The Beautiful Gift of Eight Express Surabaya".

RESEARCH METHODS

Research Design

Research design according to Moh. Pabundu Tika (20015: 12) is a plan on how to collect, process, and analyze data systematically and purposefully so that research can be carried out efficiently and effectively in accordance with research objectives. In this case the researcher uses a descriptive approach. Meaning, this researcher systematically uses facts or characteristics of a particular population and the data collected is in the form of numerical data, but rather from interviews, personal documents, field data, memos or notes collected by the researcher.

According to Sugiyono (2017: 9), qualitative research methods are research methods based on the philosophy of postpositivism used or interpretive, used to research on natural object conditions, where the researcher is a key instrument, data collection techniques are carried out triangulation, the data obtained tends to be qualitative data, data analysis is inductive / qualitative and the results of qualitative research are specific to understand meaning, understand uniqueness, synchronize phenomenon, and find a hypothesis.

As explained above, this study will use a case study approach, namely regarding the application of the accounting information system for billing accounts receivable in increasing the effectiveness of PT. The Beautiful Gift of Eight Express Surabaya. Here researchers look for facts about the role of the accounting information system in controlling company receivables. As well as will study the problems that occur, as well as the processes that take place in the field.

Research Place and Time

This research was conducted at PT. Karunia Indah Eight Express Surabaya which is located on Jl. Arjuno No. 83, Surabaya. Meanwhile, the collection of research data starts from April to June 2022.

Data Types and Sources

1. Data type

Based on its nature, the data used in this study is qualitative data, namely to find out or describe the reality of the events studied, making it easier for the author to obtain objective data in order to know and understand the Application of the Receivables Billing Accounting Information System at PT. The Beautiful Gift of Eight Express Surabaya.

2. Data sources

2.1 Data Primer

Primary Data is the original data collected by the researcher himself to answer his research problems specifically (Sunyoto, 2011: 22). The primary data in this study is data obtained by observation and interviews directly with employees and company staff related to collection of receivables, such as the sales department, the administration department

and other parts related to receivables collection. The primary data obtained is the details of the accounting information system for the collection of receivables in the form of a collection system or procedure and supervision of sales credits obtained through the interview process and observation of researchers at the research site.

2.2 Secondary Data

Secondary Data is data that is sourced from existing records in the company and from other sources (Sunyoto, 2011: 23). Secondary data in this study are data or documents obtained from the company such as an overview of the company's organizational structure, employee job descriptions, counter-bills, payment slips, data on recording receivables, cash in and out details documents, and evidence of transactions related to billing.

Data collection techniques

After understanding the meaning and also the process of collecting data. There are at least four data collection techniques. The following is a data collection technique according to Sugiyono (2017).

1. Observation (Observation)

Observation technique means making observations and recording systematically regarding the symptoms that appear in the object of study. This observation is classified as the easiest data collection technique to do and is usually also widely used for survey statistics, for example examining the attitudes and behavior of a community group.

With observation techniques, researchers usually jump into the location in question to decide on the right measuring instrument to use.

2. Interview

This *interview technique* is carried out face-to-face through question and answer between the researcher or data collector and the respondent or resource person or data source. The technique of data collection with interviews is usually carried out as a preliminary study, since this technique is impossible if the respondents are in large numbers.

3. Document

The latter data collection technique is a document in which the researcher takes the source of the research or object from a document or record of an already past event, either in the form of writing, drawings, or monumental works from a person. It can be taken from harian records, life histories, biographies, regulations, and so on.

RESULTS AND DISCUSSION

Overview of Research Objects

1. A Brief History of the Company

Pt. PT. Karunia Indah Eight Expres is a company engaged in freight forwarding services via trains and trucks, established on January 17, 2005 which is headquartered in Surabaya. Pt. Karunia Indah Eight Expres serves goods delivery services both in the form of documents, animals, motorcycles, and distribudi goods in Indonesia covering the islands of Java and Bali. Almost all of Java Island has branches of PT. The Beautiful Gift of Eight Expres to make it easier for customers to deliver goods. Where it is supported to make it easier for customers to send goods. Where with the support of skilled, reliable and professional personnel in each field. In addition, to expand the area and reach of PT. Karunia Indah Eight Expres also collaborates with several agents and expeditions in several Indonesian cities.

2. Company Vision and Mission

The vision and mission of the company is one of the things that forms the core of the business. The vision and mission must also be able to describe what the company does, how the company can help people, what the company's goals are, and how the company can achieve these goals. The following is the vision and mission of PT. The Wonderful Gift of eight Expres:

- Everyone : Excellent Service to Be At the Forefront, Reliable and Trusted
- Mission : 1. Fostering an efficient and effective network (Distribution Channel).
2. Forming professional personnel so as to create public trust.
3. High work ethic to provide the best service.
4. Establish relationships with customers in order to create a family.

3. Company Objectives

Two important things that are the main focus of PT. The Wonderful Gift of Eight Expres in serving customers:

1. Harmonious Trust

Not only businesses that need each other, but mutual trust and harmonious relationships with customers are the most important things in the service of PT. The Beautiful Gift of eight Expres.

2. Working Quality

Fast, precise and safe delivery becomes the main destination of PT. The Wonderful Gift of Eight Expres to serve customers.

3. Excellent service

Customer satisfaction is an obligation for PT. The Wonderful Gift of Eight Expres

4. Organizational Structure

An organizational structure is a hierarchical or multilevel line that describes the components that make up a company. Where each individual or HR who is within the scope of the company has their own position and function. The following is the Organizational Structure of PT. The Wonderful Gift of eight Express.:

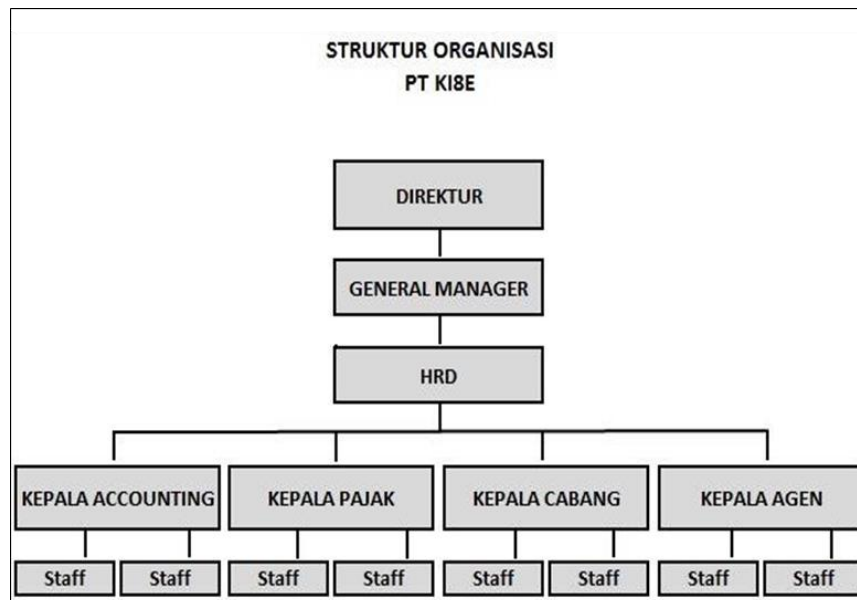


Figure 1. Organizational Structure of PT. KI8 (Source: PT KI8 processed by the author)

Based on the picture of the organizational structure of PT KI8E above, the following is an explanation of the duties and authorities of each division:

A. Director

- 1) Lead the company by making company policies.
- 2) Choosing, determining, as well as supervising the work of employees.
- 3) Approve the annual budget of the enterprise.

B. General Manager

- 1) Lead the company and become a motivator for its employees.
- 2) Plan, implement, coordinate, supervise and analyze all business activities of the enterprise.
- 3) Managing the company in accordance with the company's vision and mission.
- 4) Planning, managing and supervising the budgeting process in the enterprise.
- 5) Plan and control company policies so that they can run optimally.
- 6) Ensuring that each department carries out the company's strategy effectively and optimally.
- 7) Manage the financial budget of the enterprise.
- 8) Decide and make policies for the betterment of the company.

- 9) Planning and executing medium- and long-term corporate start-up plans for the betterment of the company.

C. HRD

- 1) Create a policy.
- 2) Take full responsibility in the process of recruitment of employees.
- 3) Responsible for managing and developing human resources.
- 4) Conduct coaching and training activities.
- 5) Responsible for matters related to employee absenteeism, calculation of salaries, bonuses and benefits.
- 6) Make an employee's employment contract and renew the validity period of the employment contract.
- 7) Conduct disciplinary actions on employees.

D. Head of Accounting

- 1) Planning and coordinating the preparation of the company's budget, as well as controlling the use of the budget to ensure the effective and efficient use of funds in supporting the company's operational activities.
- 2) Manage accounting functions in processing financial data and information to accurately produce the financial reports needed by the company.
- 3) Plan and coordinate the development of financial and accounting systems and procedures. In addition, it also controls its implementation to ensure that all financial processes and transactions run in an orderly and orderly manner.
- 4) Plan, coordinate, and control the company's cash flow (cash flow), especially the management of receivables and debt. Thus, this can ensure the availability of funds for the company's operations and financial condition can remain stable.

E. Head of Taxes

- 1) Applying tax and financial regulations to the company.
- 2) Calculating period tax (PPh articles 25, 23, 21, 4(2) and VAT).
- 3) Create tax invoices on invoices issued.
- 4) Calculating Corporate Income Tax
- 5) Making Payments for all tax transactions
- 6) Reporting of all tax transactions
- 7) Compile and recap tax reports

F. Branch Head

- 1) Supervise and coordinate all operational activities in the branch office.
- 2) Leads operational activities within branch offices.

- 3) Monitor all operational activities of the company (the scope of branch offices).
- 4) Monitor operational procedures for risk management in branch offices.

G. Chief Agent

- 1) Supervise and coordinate all operational activities in the agent's office.
- 2) Leads operational activities within the agent's office.
- 3) Monitor all operational activities of the company (the scope of the agent's office).
- 4) Monitor operational procedures for risk management in the agent's office.

H. Staff

- 1) Carry out and assist in the work of the head of each division.

5. Branches and Agents

In total there are 69 Branch Offices and 58 Agents of PT. The Beautiful Gift of Eight Expres spread across Java and Bali. Branches are part of the company where all costs and turnovers belong to and are the responsibility of the company. Meanwhile, the agent is a third party who cooperates with the company written in the agency agreement where the agent receives commissions as written in the agreement. Operational costs other than shipping costs will be borne by the agent himself.

Branches and Agents have the same function, which is to function as a head office assistant in the business activities of PT. The Beautiful Gift of eight Expres. The purpose of the Branch and The Agent is to jointly optimize the business activities of PT. The Beautiful Gift of Eight Expres in order to achieve the vision and mission of PT. The Beautiful Gift of eight Expres. The activities of branches and agents are to receive consignments from customers according to their respective origins and dispatch consignments from customers according to their respective goals.

The types of earnings between branches and agents are different. The type of income received by branch employees is the salary paid by the company every month. While the Agent is not an employee of PT. The Beautiful Gift of Eight Expres, so that the type of income received by the agent is in the form of a commission consisting of the KHB commission (Control of Departing Hantaran) and the commission of KHD (Control of Hantaran Datang).

System and Procedure for Collection of Receivables applied by PT. The Beautiful Gift of eight Expres. The system and procedure for collecting receivables is a series that must be passed before a transaction takes place. The goal is to make it easier for PT. The Beautiful Bounty of Eight Expres conducts billing activities. In general, companies have almost the same system and procedure for collecting receivables, the difference lies only in the billing terms. The following is the procedure that forms a credit sales system at PT. The Gift of The Beautiful Expres:

Sales procedure

In this procedure, the sales admin makes an SP (Delivery Letter) as proof of delivery. Then the customer can choose 3 ways of payment for the goods he will send, namely Cash, Credit, Pay Destination. Then the chosen payment method must be with the approval of the branch head/representative agent.

If the customer chooses the cash payment method, then the payment can be completed in the future. But if the customer chooses how to pay the credit or pay the destination then the original SP will be handed over to the billing section to be billed and the customer is given a copy of the SP as proof of the delivery receipt.

Delivery Procedure

In this procedure, the warehouse function plays an important role, especially the warehouse head must ensure the match between the delivery letter that has been made by the sales admin and the goods to be sent until the goods are loaded into the train or truck along with the delivery letter. After arriving at the destination before being delivered by the driver to the recipient's address. After the goods are carried away by the driver to be sent to the recipient's address. After the goods are carried away by the driver to be sent according to the destination, the driver is fully responsible for the goods, including having to carefully do the payment method that has been stated in the delivery letter.

If you pay in cash, the driver can directly hand over the goods to the recipient. If you pay the destination, the driver must ask the recipient for the delivery fee according to the nominal on the delivery letter. If the credit after the delivery letter is signed by the recipient, the driver must submit it to the billing department to be billed. Credit sales system documents at PT. The Beautiful Gift of Eight Express :

 **PT. KARUNIA INDAH DELAPAN EXPRES**
JASA PENGIRIMAN BARANG MELALUI KERETA API EXPRES & TRUCKING
REK. BCA 4640 199 399 a/n PT. KARUNIA INDAH DELAPAN EXPRES (CAB. SURABAYA)

SURAT PENGIRIMAN

BANYAKNYA	PACKING	ISI DAN JENIS BARANG MENURUT PENGAKUAN	BERAT - KG	BIAYA - Rp.	KETERANGAN
89800000683		ASLI			
		ISI TIDAK DIPERIKSA			

Barang TELAH DITERIMA DENGAN BAIK, pada Tanggal, JAM

Tanda Tangan Dan Cap Menyetujui Pengecer / Pengantar Barang Hormat kami
Penerima Barang a/n Pengirim

(.....) (.....) (.....) (.....)

Lembar 1 : Untuk pengirim (Tunai) ; Untuk Penerima (BT) ; Untuk diretur ke cabang pengirim (CR)

CS Dipindai dengan CamScanner

Figure 2. Delivery Letter PT. KI8 (Source: PT. KI8)

Management of Corporate Receivables

Receivables Procedure

Receivables procedure on PT. Karunia Indah Eight Expres starts from the customer making a delivery transaction by choosing payment on credit then by the sales admin gives to the branch head / agent to inform if the customer pays on credit, because not all customers can make payment methods on credit.

After obtaining approval from the branch head / sales admin agent make a delivery letter and send it along with the goods to the destination. After the delivery letter that has been signed by the recipient and the road letter has returned from the destination city, the delivery admin glances at the billing division. The task of the billing admin is to make receipts and a list of bills according to the shipping letter and provide it to the collector to be billed immediately. Furthermore, if it has been paid off, the collector immediately gives a list of bills along with money to the cash admin to be paid off immediately.

Credit policy

Credit policy applied to PT. The Beautiful Gift of Eight Expres for payment on credit 30 days / net 30. This means the customer pays no later than 30 days after the transaction process. For payment Pay Destination 7 days / 1 week from the occurrence of the transaction. This policy aims to avoid excessive accumulation of receivables and to increase the turnover of sales. This policy has already increased the company's turnover but also increased receivables. For this reason, it is necessary to observe and analyze the credit policy and receivables management applied by the company.

The procedure for recording receivables

In managing the receivables of PT. The Beautiful Gift of Eight Expres has explained the procedures for recording receivables as follows:

- a. The SP list by way of paying credit is handed over from the sales admin to the billing to be billed.
- b. The billing section selects and groups sp according to the customer's name and then a receipt is made for each customer's name that has the bill.
- c. Before being handed over to the collector, the billing admin records how much the nominal difference is after completion of billing.

3.1 Receivables Collection Procedure

The procedure for collecting receivables that has been running at PT. The Beautiful Gift of Eight Express through collectors or collection officers who directly come to the customer's place to collect, namely:

- The billing section groups by customer name and divides by billing area.
- The billing section creates receipts for each billing area.
- Submit a list of receipts to the collector
- After being billed, the collector submits to the cash admin a list of receipts along with the results of the bills can be in the form of cash, BG / checks.
- Examines the compatibility of collector billing results with a list of receipts from billing admins.

The following is a documentation of receipts used in the process of collecting receivables:

PT. KARUNIA INDAH DELAPAN EXPRES
JASA PENGIRIMAN BARANG MELALUI KERETA API EXPRES & TRUCKING
Jl. Raya Arjuno 83 Surabaya Telp. 031-8317296, 031-5355530, 085102783016

KW/SBY/2022-07/003005
Cabang: SURABAYA TURI, User Input: Mega
Printed 04-Jul-2022, 08:37:27, P-1
No. Rek. BCA: 4640 199 399
PT KARUNIA INDAH DELAPAN EXP

Tanggal: 04-Jul-2022
Kepada
Sujarwo
Jl. Tunjungan No. 86 - 88 Lt. 1 No. 6
Surabaya

No	Tgl.	No. SP	F.Manual	Berat	Colly	Biaya
1	27-06-2022	1162206006206		15,60	2,00	92.809,80

DPP : 91.800,00
PPN : 1.009,80
TOTAL : 92.809,80

Hormat Kami,

Penerima, Penagih, ZODKIN, Nama Tanggal

Stamp: 04-Jul-2022 08:37:27

Figure 3. Receipt of Receivables Collection Process (Source: PT. KI8)

Receivables repayment process

The process of repayment of receivables that has been running at PT. The Beautiful Gift of Eight Expres with two methods, namely in cash or BG / check.

A. Repayment of receivables by cash :

- 1) The billing section deposits to the large cash admin section.
- 2) Large cash admins match receipt data from the receivables section.
- 3) Input through the computer by the way
- 4) Enter the kispol program
- 5) Then go to the transaction menu
- 6) Enter the menu of repayment of the receipt of the delivery letter
- 7) Enter the receipt number of the delivery letter
- 8) Input the number of the paid delivery letter
- 9) After the data and nominal are matched then save

The following is a documentation of the process of repaying receivables in cash:

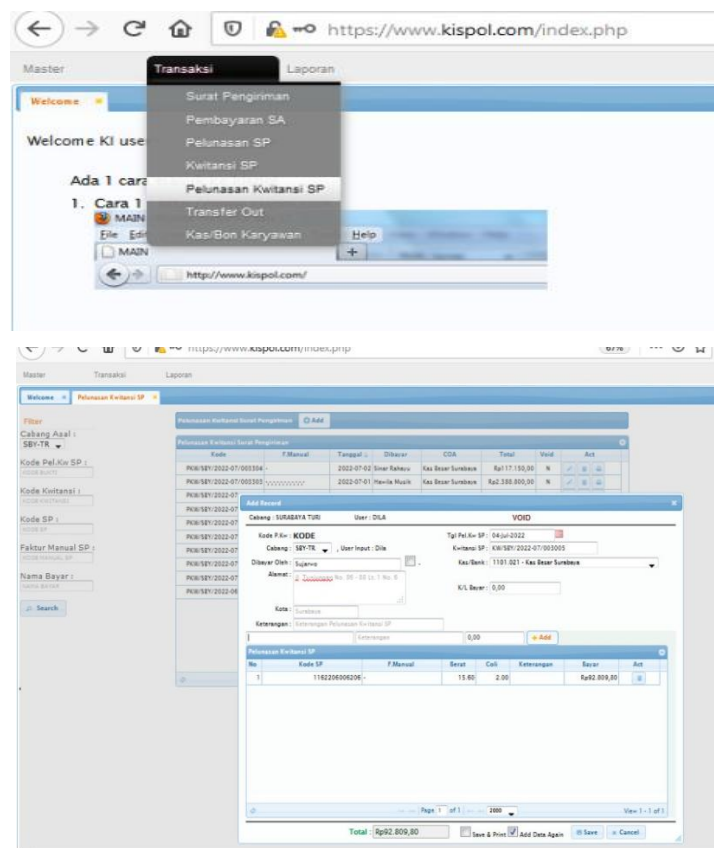


Figure 4. Process of Collecting Receivables by Cash (Source: PT. KI8)

Repayment of receivables by means of BG / check.

- a. Cash Admin Fill in the fom of the bank in question.
- b. Then the Cash Admin Deposits to the teler section.

- c. Then the Cash Admin checks the current account.
- d. If it is appropriate and the money has come in.
- e. The Cash Admin inputs on the computer in the same way as billing on a cash bill basis.

Based on the results of observations, interviews and documents, it is known that most of the activities of shipping goods at PT. The Beautiful Gift of Eight Expres is carried out on credit and the goal is to obtain customer satisfaction and achieve maximum profit. As a consequence of the system of selling on credit to consumers, PT. The Wonderful Gift of Eight Expres organizes receivables from the sale of credit through the mechanism of an accounting information system.

In its application, the accounting information system at PT. The Beautiful Gift of Eight Expres has been running appropriately, thus helping the smooth collection of receivables collection activities and producing accounting information that supports the effectiveness of cash receipts. This is as stated by Sri Dewi Anggadini and Ely Suhayati (2009: 3) that accounting has the purpose of presenting economic information from an economic unit or company, and the function of accounting is to calculate the profit achieved by the company.

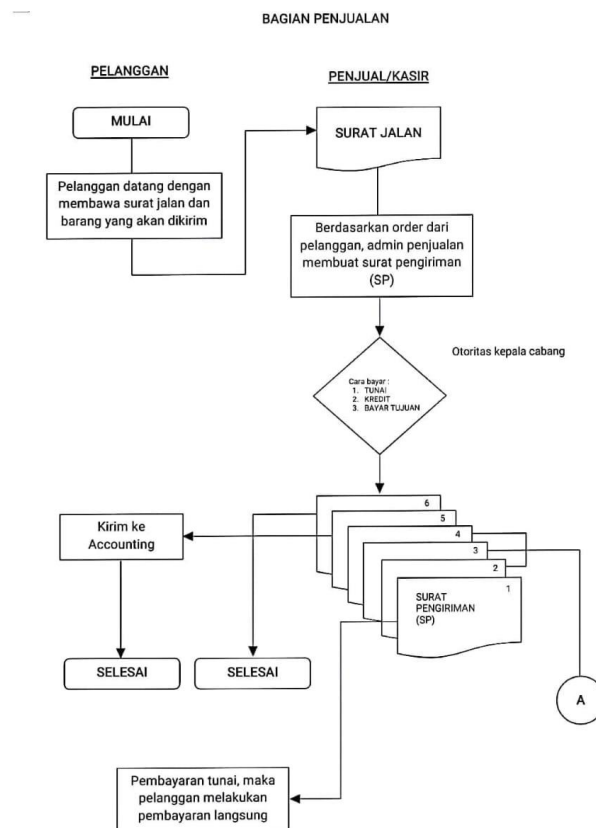


Figure 5. Sales Section Flow Chart (Source: PT. KI8)

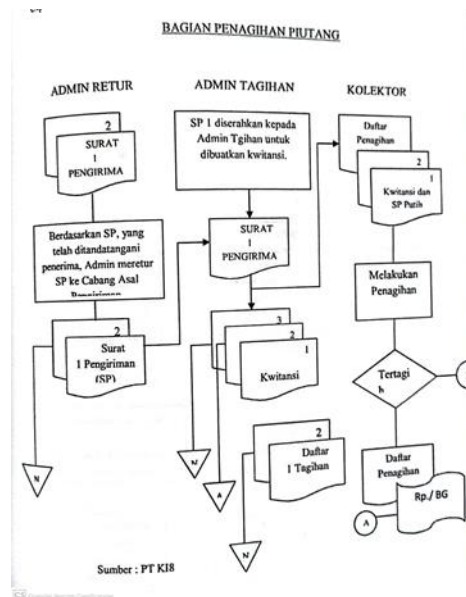


Figure 6. FlowChart of Receivables Collection Process (Source: PT. KI8)

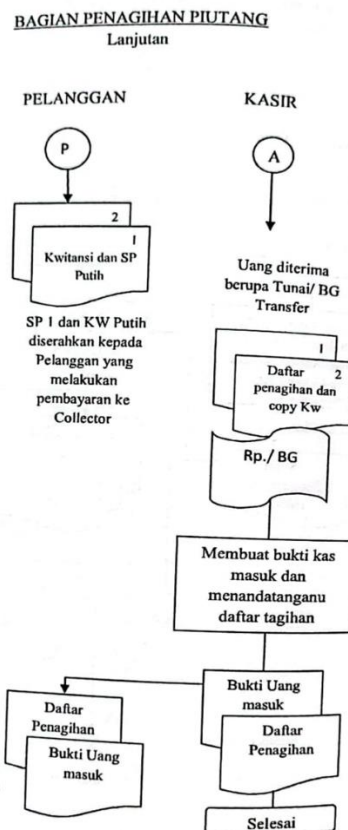


Figure 7. Receivables Collection Process (Source: PT. KI8)

Data Analysis

To support this research, in the process of data analysis used in this study, namely triangulation. Triangulation aims to simplify data into a younger form in read and often uses qualitative as a tool.

Here are the results of the interview with the Triangulation method:

Whether Collection of Receivables Can Increase the Effectiveness of Pad a Cash in a PT. The Beautiful Gift of the Eight Expres and what are the obstacles?

A. Branch Head Section (Mrs. Jenny Soetanto) :

Collection of receivables is already carried out in accordance with the procedure prescribed by the management of the company. Collection of receivables by means of direct billing to the customer is the most effective way to reduce uncollectible receivables thus that the cash balance increases.

The problem is the length of time the delivery letter is to return to the original branch.

B. Billing Section (Mega Mom)

Collection of receivables can reduce the amount of uncollectible receivables to a minimum, with the collection carried out after the procedures prescribed by the company. So that it will minimize the existence of uncollectible receivables and facilitate cash flow in the company.

The problem is the lack of collectors there are only 2 people. If there is a complain item, the bill is shortened. There are too many accounts, which makes billing and customers confused to make payments via transfer.

C. Big Cash Section (Mrs. Dila)

Collection of Receivables is quite effective on cash, because it adds income for the company's operations.

The problem is that too many accounts are caused by customers who want to make transfer payments confused. There are still customers buying payment time.

Interview Data Analysis

Receivables collection activities are a natural thing to be carried out by the company to increase income and make the cash situation normal, especially for PT Karunia Indah Eight Express Surabaya. However, to achieve all that requires handling that involves many people such as collectors, admins, and also other parts related to finance, especially receivables. The results of the interview with the staff of PT Karunia Indah Eight Express Surabaya are as follows:

- a. According to Jenny's mother as the head of the Surabaya Arjuna Branch Warehouse at PT Karunia Indah Eight Express Surabaya, collection of receivables has been carried out directly to the customer so that it can increase the cash balance at the company.

However, due to the length of the delivery letter to return to the original branch, it resulted in the company's cashflow being delayed or not directly in the sense that the process of normalizing the company's cash balance was a little late.

- b. According to Mrs. Mega in the collection section, the collection of receivables has been carried out in accordance with the procedures in force at PT Karunia Indah Eight Express Surabaya. This is done in order to minimize / reduce the amount of uncollectible receivables. Due to the large number of existing receivables while the number of collectors is only 2 (two) people, this makes the receivables bill shorted in the payment process. In addition, the large number of customer billing accounts makes it difficult for admins and customers to process payments via transfer. These two things are obstacles that require special attention to be considered in policy/decision making by management.
- c. According to Ibu dila, the collection of receivables has been quite effective in cash in increasing income for the company's operations. The obstacle conveyed by Hapir is the same as that conveyed by the mega mother from the billing department, namely too many accounts that make customers confused in making payments via transfer so that sometimes it becomes a basis for customers to buy payment time.

From the results of the interview above, researchers can make an opinion / conclusion that the receivables collection activities carried out effectively by PT Karunia Indah Eight Express Surabaya and have been carried out according to the procedures that have been set by the company. However, there are several obstacles experienced by PT Karunia Indah Eight Express Surabaya, namely:

1. The slowness of the delivery letter to return to the original branch. Considering that PT Karunia Indah Eight Express has several capangs that operate precisely 69 branches spread throughout Java Island.
2. The lack of collectors / collection officers for receivables, so that in the course of the course there is a slight delay because these 2 (two) officers also perform services to customer complaints which makes the collection process shortened and prioritizes customer complaint services. Service is the main thing in establishing relationships with customers so that the company needs to provide BEST SATISFYING SERVICE to every customer so as not to lose loyal customers.
3. The number of PT Karunia Indah Eight Express account numbers given to customers makes customers confused in making the payment process via transfer.

Data Source Triangulation

Triangulation of data sources is to explore the truth of certain information by using various data sources such as documents, archives, interview results, observation results or also by interviewing more than one subject who is considered to have different points of view.

In this study, some truth information was obtained related to the obstacles experienced by PT Karunia Indah Eight Express, namely:

- Proof/receipt of billing to the customer

PT. KARUNIA INDAH DELAPAN EXPRES
JASA PENGIRIMAN BARANG MELALUI KERETA API EXPRES & TRUCKING
Jl. Raya Arjuno 83 Surabaya Telp. 031-5317296, 031-5355530, 085102763016

KW/SBY/2022-07/003005
Cabang: SURABAYA TURI, User Input: Mega
Printed 04-Jul-2022, 08:37:27, P:1
No. Rek. BCA: 4640 199 399
PT KARUNIA INDAH DELAPAN EXP

Tanggal: 04-Jul-2022
Kepada
Sujarwo
Jl. Tunjungan No. 86 - SS Lt. 1 No. 6
Surabaya

No	Tgl	No. SP	F. Manual	Berat	Coby	Biaya
1	27-06-2022	1162206006206		15,60	2,00	92.809,80

DPP : 91.800,00
PPN : 1.009,80
TOTAL : 92.809,80

Hormat Kami,
Penerima, Penagih, SODIKIN, Nama Tunggal

Stamp: PT. KARUNIA INDAH DELAPAN EXPRES

Figure 8. Billing Receipt (Source: PT. KI8)

- Receivables collection collector officer 2 (two) people
Mr. Joko and Mr. Sodikin
- Company Account Number in receivables payment via transfer
BCA 4640199399 PT. THE BEAUTIFUL GIFT OF EIGHT EXPRES
BCA 4640801188 PT. THE BEAUTIFUL GIFT OF EIGHT EXPRES
BCA 4640449999 PT. THE BEAUTIFUL GIFT OF EIGHT EXPRES

In essence, researchers have made an eye on all the data needed, all of which are true and applicable at PT Karunia Indah Eight Express. From the obstacles experienced by PT Karunia Indah Eight Express above, researchers provide advice / input to the management, including:

- Improve communication and coordination between the branches concerned. And an online application is provided that is integrated with all branches so that it displays notifications / notifications on every transaction related to the relevant branch
- Add personnel or carry out a detailed division of work within each branch. In this case, there are already 2 people specifically doing billing and no one who does customer complaint service. So the option suggested by the researcher is to add

special personnel for customer complaint service or 2 people are separated, 1 person does billing and 1 more person does complain customer service

- c. Provide 1 special account number for receivables payment in the name of PT Karunia Indah Eight Express. So that customers who make receivable payments via transfer are not confused.

Analysis of Organization, Duties and Authorities

Based on the organizational structure, duties and authorities in pt. Karunia Indah Eight Expres is a functional organizational structure where the company divides employees based on the duties and responsibilities of each part. Internal control over the organizational structure, duties and responsibilities of each section has been clearly spelled out and written. The results of the analysis carried out on the company's organizational structure show that there are several advantages and organizational structures in PT. The Beautiful Gifts of the Eight Expres include:

1. Separate sales function with accounting function

On PT. Karunia Indah Eight Expres sales are carried out under the leadership of the branch head, responsible for receivables and operations in each representative branch. And the accounting function of making financial statements is also in charge of controlling branch receivables if there is a large nominal so that there can be recording fraud because the functions are supervising each other.

2. Separate billing functionality with cash admin

On PT. Beautiful Gifts Eight Expres billing admins are separated from receivables repayment payment admins. Receipts are made by the bill admin to be handed over to the collector while the payment of receivables from customers and from collectors is left to the large cash admin to be repaid. This is to avoid the possibility of cheating because the two functions can supervise each other.

3. There is a head on each function

On the organizational structure that exists in PT. The Beautiful Gift of the Eight Expres there is a head who leads each of the sections or functions. This is good because the head can control what activities or work are carried out by the employees under him. As for the chief of operations who controls the extent of the performance of the branch head and is responsible for assisting if the branch head has difficulties if there are obstacles of the chief of operations who acts on the problem.

In addition to the advantages above, the author also found several shortcomings that need to be considered in the organizational structure of the company, including:

1. In the organizational structure there is a head of marketing who is attached to the implementation of the position is vacant. According to the information when the

research conducted the interview, it was filled but after the contract expired, no one filled in as the head of marketing. So for marketing is devolved entirely to the head of the branch of each representative.

2. No head of finance, Duties and responsibilities of finance: Ensuring everything related to finance runs according to procedures and can be accounted for. Because so far what has happened to PT. The Wonderful Gift of Eight Expres all those related to finance must be with the approval of the direct general manager. Where the task of the head of finance should be to plan, coordinate and control the company's cash flow, especially the management of receivables and debts.

Analysis of Credit Sales System and Procedures

In giving approval for the provision of credit in PT. The Beautiful Gift of Eight Expres the management gives full authority to each representative of the branch head. In determining the purchase of credit, usually the head does not check whether the customer has an unpaid debt, often the bill party notifies if there are some bills that are delayed in payment without confirmation to the head representative first.

Researchers also found that there were deficiencies in the credit sales process about the preliminary agreement between the two parties that the customer had to enter into with the company, which was supposed to create a contract between the company and the customer. So far, what runs in the crediting process is only based on trust between the branch head and the customer. If in the future there is a problem with the receivables, it is entirely the responsibility of the branch head.

With this in mind, the author proposes that before the credit sales transaction occurs, new customers should make an MOU or Memorandum of Understanding is a legal document where the content of the document explains the agreement between the two parties, to prevent the possibility of one of the parties being damaged in the future.

The procedure for shipping goods

The procedures that pt. The Beautiful Gift of Eight Expres at this time is good, but in the research process found that in the receipt of goods there is no process of checking the contents of the goods if they have been neatly packed by the sender. By paying attention to this, the researcher proposed that before making a delivery letter by the admin, it is better for the goods to be checked first by the warehouse.

Effectiveness of Cash Receipts at PT. The Wonderful Gift of Eight Expres

Based on the results of the research described earlier, it is determined that with the implementation of an adequate accounting information system in the process of collecting receivables, it supports the effectiveness of cash receipts at PT. The Beautiful Gift of eight Expres.

This can be seen from the indicator of the effectiveness of cash receipts at PT. The Beautiful Gift of the Eight Express as described below.

Table 2. Data on Accounts Receivable and Cash Receipts of PT. The Beautiful Gift of Eight Express in 2019 – 2021

Year	Accounts Receivable	Cash Receipts
2019	IDR 1,561,482,244	IDR 1,942,727,760
2020	IDR 1,027,374,300	IDR 3,155,420,143
2021	IDR 1,976,656,684	IDR 7,722,881,125

Source : KI8

From the table, the accounting information system of PT. The Beautiful Gift of Eight Express has been achieved, this can be proven by the achievement of the target of cash receipts from the optimal collection of receivables both sourced from current receivables, non-current receivables, and uncollectible receivables. The target of achieving cash receipts at PT. The Beautiful Gift of Eight Express in the period from 2019 to 2021 as seen from the table every year cash receipts continue to increase at PT. The Beautiful Gift of eight Express.

Management of receivables on cash receipts at PT. The Beautiful Gift of Eight Express has been implemented well, but in its implementation there are still obstacles during the process of collecting receivables including:

1. The length of return of the delivery letter to the original branch also causes receivables not to be collected quickly.
2. The absence of a written payment limit provision is only verbally from the company, resulting in customers making payments not according to time.
3. If there are damaged goods and so on, the customer will delay and not pay the debt so that it can trigger a buildup of receivables.

There are only 2 collectors to collect receivables to customers. Here the billing admin must be able to divide the bill according to location so that the bill does not accumulate more.

CONCLUSION

From the discussion that has been discussed, the author gives the following conclusions The slowness of the delivery letter to return to the original branch. Considering that PT Karunia Indah Eight Express has several cabang that operate precisely 69 branches spread throughout the islands of Java, Bali and Madura. The lack of collectors / collection officers for receivables, so that in the course of the course there is a slight delay because these 2 (two) officers also perform services to customer complaints which makes the collection process shortened and prioritizes

customer complaint services. Service is the main thing in establishing relationships with customers so that the company needs to provide BEST SATISFYING SERVICE to every customer so as not to lose loyal customers. The number of PT Karunia Indah Eight Express account numbers given to customers makes customers confused in making the payment process via transfer.

REFERENCE

- AYU WULANDARI, M. E. G. A. (2021). *Analysis of the internal control system over accounts receivable on cv. The new spirit of ponorogo tires* (Doctoral dissertation, Muhammadiyah Ponorogo University).
- Buana, R. A., & Pentiana, D. (2017). Review of the Accounting System for Cash Receipts from Sales Receivables of Radar Lampung Newspaper. *Student Scientific Papers*.
- Damayanti, E., & Harahap, R. D. (2022). Analysis of the Internal Control System on the Level of Receivables in Regional Drinking Water Companies (PDAM) Tirta Silaupiasa, Asahan Regency. *ULIL ALBAB: A Multidisciplinary Scientific Journal*, 1(8), 2644-2650.
- Diana, E. (2021). THE INFLUENCE OF EMPLOYEE COMPETENCE AND PERSONAL TECHNICAL ABILITY ON THE PERFORMANCE OF THE COMPUTERIZED ACCOUNTING INFORMATION SYSTEM OF PT. PORT OF INDONESIA II (PERSERO) BENGKULU BRANCH. *JAZ: Unihaz Journal of Accounting*, 3(2), 128-136.
- FITRA, M. I. ANALYSIS OF CREDIT APPLICATIONS DURING THE COVID-19 PANDEMIC AT BANK BRI UNIT KANRUNG, CENTRAL SINJAI DISTRICT.
- Hall, J. A. (2001). Accounting information system.
- Hardi Fardiansyah, S. E., SH, M. E., Rochmi, A., Sy, M. E., Hariyanto, M., S HI, M. E., ... & SH, M. S. (2022). *Monetary Economics (Theory and Policy)*. Indonesian Science Media.
- Hidayat, H., Lewenussa, R., & Lestari, B. W. (2021). Age Analysis of Receivables Against Indihome Income In PT. Telkom Sorong City. *Scientific Journal of PERCUSSION*, 1(3), 368-3
- IDRUS, R. APPLICATION OF ACCOUNTING INFORMATION SYSTEM FOR COLLECTION OF RECEIVABLES IN SUPPORTING THE EFFECTIVENESS OF CASH RECEIPTS AT PT. MAKASSAR JAYA MANDIRI.
- Ismail, F. F., & Sudarmadi, D. (2019). The influence of accounting information systems and internal control on the performance of PT. Persada Element Concrete. *Journal of Accounting, Audit and Accounting Information Systems*, 3(1), 1-13.
- Jayusman, H. (2019). THE EFFECT OF INVENTORY TURNOVER AND RECEIVABLES TURNOVER ON SALES GROWTH AT PT KORINDO ARIABIMA SARI IN PANGKALAN BUN. *Magenta*, 5(2), 67-74.
- Kusuma, F. A. (2021). *Analysis of Sales Accounting Information System on Switch Apparel Surabaya* (Doctoral dissertation, Hayam Wuruk Perbanas University Surabaya).

- Khoiriyah, I. (2021). *Analysis of Factors Affecting Employee Performance in Improving Performance Index at PT. Broiler Makmur Tangguh Madiun* (Doctoral dissertation, IAIN Ponorogo).
- Mawitjere, C. Y., & Karamoy, H. (2006). Analysis of Uncollectible Receivables Based on the Age of Receivables in Star-rated Hotels in Manado City. *Journal of Accounting Research Going Concern FE Unsrat. Manado*.
- Pongoh, M. M., & Ilat, V. (2016). THE SYSTEM OF DETERMINING AND COLLECTING SWALLOW'S NEST TAX IN NORTH MINAHASA REGENCY. *GOING CONCERN: JOURNAL OF ACCOUNTING RESEARCH*, 11(2).
- Prasetyati, D., Halim, A., & Dianawati, E. (2016). Analysis of Credit Sales Accounting Information System at PT Eka Timur Raya Purwodadi Pasuruan. *Journal of Accounting Student Research*, 4(1).
- Roani, D., Asriati, N., & Buwono, S. IDENTIFICATION OF ENTREPRENEURIAL CHARACTER IN THE WICKER BUSINESS OF THE ROOTS OF THE MEGA PROSPEROUS WATER OF THE AMBAWANG RIVER. *Journal of Equatorial Education and Learning*, 8(3).
- Sari, Y. F., & Ratnasih, C. (2022). The Effect of Net Profit After Tax and Operating Cash Flow on Future Cash Flow Case Study on Manufacturing Companies Listed on the Indonesia Stock Exchange. *JOURNAL OF ACCOUNTING*, 16(1), 19-38.
- Sartika, D. (2018). *Analysis of Customer Receivables Treatment at PDAM Delta Tirta Sidoarjo* (Doctoral dissertation, STIE Perbanas Surabaya).
- Supit, T. F. (2016). *Internal Control of Accounts Receivable at PT. A flock of Eka Cemerlang in Surabaya* (Doctoral dissertation, Darma Cendika Catholic University, Faculty of Economics).
- Susanto, A. (2013). In his book entitled Accounting Information Systems.
- Savsavubun, R. V., Saerang, D. P., & Gamaliel, H. (2021). PETTY CASH SYSTEM ANALYSIS AT THE STATE ELECTRICITY COMPANY (PERSERO) NORTH SULAWESI DEVELOPMENT MAIN UNIT. *EMBA Journal: Journal of Economic, Management, Business and Accounting Research*, 9(4), 904-912.
- Utami, S. C., Astuti, D. S. P., & Sunarko, M. R. (2016). The influence of the ability of information system users, user engagement, and the support of top management on the performance of the accounting information system at PT BTPN Surakarta area. *Journal of Accounting and Information Technology Systems*, 12(2).
- Wartoyo, W., & Meutia, N. G. (2016). ANALYSIS OF THE APPLICATION OF THE ACCOUNTING INFORMATION SYSTEM IN SUPPORTING THE EFFECTIVENESS OF INTERNAL CONTROL OF MURA> BAHAH FINANCING IN ISLAMIC BANKS. *El-Jizya: Journal of Islamic Economics*, 4(2), 345-376.
- Yuslikha, A. A. (2020). *Application of Petty Cash Accounting at Tanwir Junior High School in Surabaya* (Doctoral dissertation, University of Muhammadiyah Surabaya).