

Analysis of Accounting Information Systems In Merchantability Inventory Control In Cv. Multicraft

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ABSTRACT

The objectives to be achieved in this study are : to determine the extent to which the accounting information system for controlling merchandise inventory is carried out effectively and efficiently on CV. MULTICRAFT. The steps to achieve the objectives of this research are : 1. Analysis the accounting information system for internal control of merchandise inventory on CV. MULTICRAFT, 2. Identify the problems and causes by CV. MULTICRAFT. From the results of the research and analysis carried out, it can be concluded that : 1. With the procedures that have been carried out, there are still some problems in CV. MULTICRAFT, the number of stock items is a lot different, and the inventory of merchandise is insufficient, 2. The occurrence of dual functions and the volume of work that high, which makes work inefficient, 3. There are 5 Standard Operating Procedure (SOP) that can be applied in the company so that the company's internal control can be more optimal and better.

Keywords: Accounting information system, inventory control, goods/commodity.

INTRODUCTION

The development of technology and the increasingly rapid use of the internet network in the midst of society now has an impact on consumer behavior. Business that was previously carried out offline has now switched to online business, this makes it easier for consumers to conduct business transactions without the limitations of space and time (Mranani et al., 2019). In every transaction activity a companies need an accounting information system. Accounting information system is a subsystem of an information system that is used to collect, process, and provide information related to accounting transactions. Accounting information system closely related to inventory control of merchandise.

According to Mulyadi (2001), an accounting information system is an organization of forms, records, and reports that are coordinated in such a way as to provide information required by the management team in the management and decision making efforts company decisions. An accounting information system (AIS) is a framework coordinating resources (data, materials, equipment, suppliers, personal, and funds) for converting input in the form of economic data into output in the form of financial information used to carry out the activities of a company and provide accounting information to interested parties (Wilkinson, 1991). Based on this statement, it can be stated that the accounting information system is a framework to facilitate and know the

work of each staff from various divisions in a company.

According to Dessler and Dharma (2009) stated that control is a policies and procedures developed by the organization to deal with risks. Control is a supervisory action accompanied by a tracking (corrective) action according to the Harahap (2011). Based on this statement, it can be stated that control is monitoring, examination and evaluation carried out by leaders in the organization of organizational components in order to achieve predetermined goals, continuously and continuously so that all can function optimally so that the organization can be achieved effectively and efficiently. According to the Indonesian Institute of Accountants (2014: PSAK No.14) Asset preparation is an asset:

1. Available for sale in the normal course of business
2. In the process of production and or in transit
3. In the form of materials or supplies for use in the production process or providing services.

Inventories are generally one type of current asset which is quite large in number in a company according to Sartono (2010). According to the statement, inventory is company assets including current assets. Merchandise inventory is an asset companies that are bought and kept for resale for a profit.

CV. MULTICRAFT is a private company engaged in trading furniture and home accessories. CV.MULTICRAFT sells various kinds of furniture and accessories from a variety of materials, shapes, prices, and different functions. In In carrying out its activities, the company carries out several procedures that can affect the merchandise inventory including procurement, purchasing, receiving, storage, sales, returns, and stock taking.

Inventory before being researched on CV. MULTICRAFT is still not perfect, because it is still there are many differences. As in the stock recap, there are still 5pcs but in reality or in the warehouse already run out, or vice versa in the recap the stock has run out but in the warehouse there are still 2pcs of the product.

On CV. MULTICRAFT also there are still some procedures that are less effective and efficient. This can cause control activities on merchandise inventory to be weak, given how important it is to maintain merchandise inventory, because merchandise inventory is the main source of company income.

Muchamad Yanuar Arifin, Neny Tri Indrianasari and Soemartono (2018) entitled Analysis of Accounting Information Systems in Control of Merchandise at PT Kartini Teh The National Lumajang Branch provides advice to company leaders should provide directions to the warehouse to improve its performance, as well as increase supervision and inventory control. Fitri Nur Wildana, and Erni Unggul Sedyu Utami (2017). entitled Analysis of Inventory Control Systems for Merchandise at CV Sumber Alam Sejahtera Tegal provides information about internal control

weaknesses so that employees must be more careful in checking the quantity or number of goods available.

Dendy Aprilianto (2013) entitled Design of System Standard Operating Procedure (SOP) Inventory in order to improve the effectiveness of internal control (company case study imports of children's toys from Surabaya), in this study there is the contents of the system design procedure starting from analysis, evaluation, providing suggestions for improvement, and solutions to the inventory cycle. Based on the background and previous research above, the authors are interested in conducting research and put it in the form of a thesis with the title "Analysis of Accounting Information Systems "in Control of Merchandise Inventory at CV. MULTICRAFT".

RESEARCH METHODS

In conducting this research, the writer uses a qualitative method, namely the descriptive analytic research design in the form of a case study approach. Research methods Qualitative research is a research method based on the philosophy of positivism, used to examining the natural condition of the object, the researcher is the key instrument, taking source and data samples were carried out purposively and snowball, data collection techniques carried out by triangulation (combined), the data analysis is inductive/ qualitative and the results Qualitative research emphasizes more on meaning than generalization. (Sugiono, 2009: 15).

Descriptive research is research that aims to state a situationsystematically in a particular field that is the center of the researcher's thinking in fact (Priadana, 2009: 15). The researcher gives an overview to the reader and reveals the facts in the company in detail, then processed into data and then analyzed so that produce a conclusion. Case study research is a study that explores a problems with detailed constraints, have deep data retrieval and include various sources of information. This research is limited by time and place, and the cases learned in the form of programs, events, activities or individuals.

In conducting research, the author tries his best in collecting data so that the research results obtained can be guaranteed accuracy. Source of data the author collects consists of primary data and secondary data.

1. Data primer Primary data is original data collected by the researcher himself to answer the problem research in particular (Sunyoto, 2011: 22). The primary data in this study are data obtained by direct observation and interviews with employees and company staff associated with merchandise inventory control, such as warehouse, administration, and other parts related to control supply. The primary data obtained are the details of the inventory accounting information system merchandise in the form of detailed data about systems or purchasing procedures and sales obtained through the interview process and observations of researchers

on site study.

2. Data seconds Secondary data is data sourced from existing records in the company and from other sources (Sunyoto, 2011: 23). Secondary data in this study is data or documents obtained from the company such as an overview of the organizational structure company, employee job descriptions, invoices, data on inventory records, documents detailing incoming and outgoing inventories, and proof of transactions related to preparations.

Data Collection Techniques

The data collection method is carried out in the following way: Literature Study. Data were obtained by studying and linking literature related to the problems faced, namely literature on inventory accounting information systems, especially sales and purchasing systems. This step is used as theoretical basis as well as guidelines in analyzing problems.

Field Study (Field Study) This technique is done by collecting data directly from the object to be studied in order to obtain the required data and an overview of the problem. what actually happens in the company.

The data collection stage in this study consisted of:

- a. Interview
- b. Observation
- c. Documentation

Data analysis technique

This study uses descriptive qualitative data analysis. According to Ghony (2012:245), Data analysis begins by examining all available data from various sources, both data from interviews, observations that have been written down in field notes at the research location, personal documents, official documents, pictures, photos, and so on. The data analysis was carried out since the beginning of the researcher plunged into the research location until the end of the study. As for the steps that implemented as follows:

1. Preliminary survey
At this stage, it is done by making an approach with the company to know the general picture and problems that may exist within the company.
2. Observation
In this study, observations were made on the work related to the parties involved responsible for the inventory function related to this case study
3. Interview
Hold direct question and answer with personal related to the discussion with this case study.
4. Documentation

Take directly related documents or data to become valid evidence support the results of the implementation of the operational implementation process carried out on the object study.

RESULTS AND DISCUSSION

Company Overview

Initially in 2011, the owner of CV. MULTICRAFT sells various kinds lanterns (round lanterns, character lanterns, Cotton Ball Lights) produced when there is an order from buyers where the marketing of its products by order is waiting for orders from buyers. Because the owner feels that he has waited too long for a buyer to come, the owner of CV.MULTICRAFT wants his business to continue to grow, start renting a stand as an offline store in one of the one mall in the city of Surabaya and added to the products it sells, namely decorative lights (lamps) rainbows, star lights, christmas lights) and various other lights purchased from supplier China.

In 2016 started selling in e-commerce with the latest products, namely decorative lights, and leave the old product. The owner continues to develop his business so that since the end in 2019 began to switch to home accessories and furniture products with the GUNINCO brand (Guntoro Yeni Company) which means the products of Guntoto and Yeni are taken from the name CV owner. MULTICRAFT. Now CV.MULTICRAFT's office and warehouse, precisely on Jl Raya Klakah Rejo No.19 A Kandangan, Benowo, Surabaya. Thousands of products have been sold on e commerce doesn't stop innovating every month there are at least 8-12 new products being launched to meet the needs of buyers. Not only in CV.MULTICRAFT e-commerce too serve wholesale purchases at low prices for resellers, of course with service friendly, and kind.

Vision, Mission and Values

1) Company Vision

To be the No. innovative solution. 1 furniture and home accessories in Indonesia

2) Company Mission

Helping you have a better living space

3) Company Values

1. Innovative solutions
2. Organized
3. Collaboration
4. Trustworthy

The existing company vision implies that CV.MULTICRAFT must be innovative solutions No. 1 furniture and home accessories in Indonesia both in terms of product prices,

product quality, or the most sold in e-commerce. Next is the company's mission itself actually helps anyone to have a better living space, as a examples of the scope of employees who work can earn income, customers who get the goods as needed, and so on.

In line with the company's vision and mission, every employee of CV.MULTICRAFT strives to make himself have the value of innovative solutions to convey ideas or ideas, organized in doing all the work, collaboration with every division that is useful achieve a common mission or goal, and can be trusted in work and responsibilities that have been given.

Organizational Structure

According to Dicky Wisnu (2019) Organizational structure is a formal system of relationships duties and authorities that control how individuals work together andnmanage existing resources to achieve organizational goals. So with organizational structure in order to know the distribution of authority of each employee CV. MULTICRAFT. Figure The organizational structure can be seen in Figure 1.2

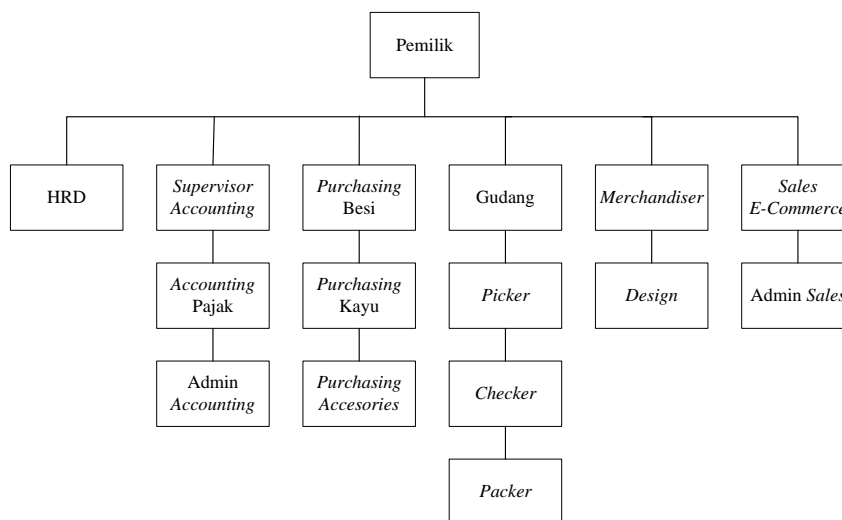


Figure 1. Organizational Structure

The duties and authorities of each position in the organizational structure of CV. MULTICRAFT as follows:

1. Owner
 - Has the supreme power who is responsible for overseeing all general company activities.
2. Human Resources Department (HRD)
 - Conduct regular job interviews.
 - Make a letter of employment contract and employee probationary period.
 - Conducting counseling with problematic employees.

- Planning the allocation and number of workers in the company.
- Coordinate, realize, and control departmental programs personnel.
- Record employee attendance.
- Arrange employee vacation and leave schedules.
- Fostering good relations with the company's external and internal parties.
- Prepare new employees when there are vacant positions in the company company.
- Monitoring employee performance.
- Manage everything that has to do with recruiting employees maximum 7 days after vacant (vacant position).

HRD has Recruitment & Employee Management sub-tasks, with The entrusted powers are:

- a. Propose new employee candidates to superiors.
- b. Make rules within the company together with superiors
- c. Discipline employees who violate company rules and regulations.

3. Accounting Finance Section)

a. Supervisor Accounting

- Checking payments received through company accounts.
- Record shipping costs.
- Validate and settle accounts receivable.
- Controlling sales at the end of each month.
- Make reports and check sales returns.
- Make a report on the period of receivables that have not been settled.
- Recording of accounts receivable documents.
- Maintain the neatness and cleanliness of the work area.
- Ensure there is no difference between cash and receivables.
- Ensuring that accounts receivable reports are made right and in accordance with the circumstances indeed.
- Ensure that goods returns are inputted and identified correctly.

b. Tax Accounting

- Calculate the potential tax that must be paid by the company
- Create a strategic corporate tax plan
- Make tax financial reports for evaluation
- Make payments and tax reporting
- Create fiscal and commercial financial reports

c. Admin Accounting

- Checking bank balances and disbursing funds from E-Commerce.
- Coordinate with other divisions so that the target is actually achieved.

4. Purchasing (Purchasing Section)

- Make product cards and supplier cards for products to be launched.
- Coordinate with suppliers.
- Perform Quality Control to suppliers before the goods are sent to the warehouse.
- Coordinate with other divisions to achieve predetermined targets.
- Archiving Purchasing documents.
- Maintain the neatness and cleanliness of the work area.
- Create a list of featured product launches.
- Looking for a superior supplier.
- Monitoring to ensure product quality is maintained.
- Make product and supplier reports every 3 months.

The powers entrusted to purchasing are:

- Determine product standardization.
- Determine the superior products to be launched.
- Determine competent suppliers based on supplier data reports.

5. Warehouse

- Receiving goods (goods received are in accordance with or not with the data).
- Bring items that need to be repaired to the repair warehouse and monitor the results the repair.
- Conducting stock taking (conducting an audit of the suitability between the amount of stock physical data with stock recap data) once a month at the end of the month.
- Record and enter a list of items on the system.
- Adjusting the amount of stock available in the warehouse with the right amount recorded on the document.
- Responsible for administrative records of goods inventory.
- Responsible for loading and unloading inventory.
- Distribute shipments.
- Maintain warehouse credentials.
- Ensuring warehouse safety and quality of stored goods.

a. Picker

- Checking and researching goods that come out of the warehouse

- Pick up goods according to type from the warehouse
- Checking and calculating the goods to be sent
- b. Checker
 - Checking and researching the goods to be packed
 - Checking and researching returned goods returned to the warehouse
- c. Packer
 - Prepare packing of goods in accordance with the Letter of Road made by the sale.
 - Packing according to the label printed by the sales department and the standard determined.
- 6. Merchandiser
 - Arrange product layout well on marketplace and social media.
 - Choose attractive product displays to be displayed on the marketplace.
 - Create a product marketing strategy.
 - Provide accurate information about the products being sold.
 - Design
 - Take product photos (product details, product display sets) for the items to be purchased launched or an old product that you want to update.
 - Create product label designs.
 - Designing Instagram feeds and stories .
 - Make a give away design.
- 7. Sales E-Commerce (Sales Department)
 - Upload product photos and include the right caption on the marketplace.
 - Follow up on customers via chat or telephone.
 - Receive and record incoming orders from customers on the system sale.
 - Print labels and sales lists to be given to the warehouse and packing division.
 - Perform closing orders (agreements between the customer and the company) or shop)
 - Introducing new products to customers.
 - Handling complaints from customers.
 - Reporting the number of sales to customers every day.
 - Develop sales strategy by compiling various packages and promotions.
 - Ensuring conformity between invoices to customers and registers sale.
 - Ensure that the goods sent have been received by the customer on time, with appropriate quantity and color.
 - Improve store profile such as store rating, number of orders each month, and

relationships with customers.

- Admin Sales
 - Assisting E-commerce Sales in achieving targets.
 - Monitor ongoing orders.
 - Check the accuracy of data in orders and invoices

Description of Research Results

2.1 Procurement and Purchase Procedures

Procurement procedure is the process of obtaining goods for fulfillment. While the process of purchasing goods is the process of purchasing goods to suppliers for sale. During the procurement and purchase process made by the purchasing department. The procurement procedure shows the beginning of the merchandise at CV. MULTICRAFT. CV.MULTICRAFT's condition is currently in The procedure for purchasing goods, namely the purchasing department, places an order for merchandise according to merchandise inventory requirements.

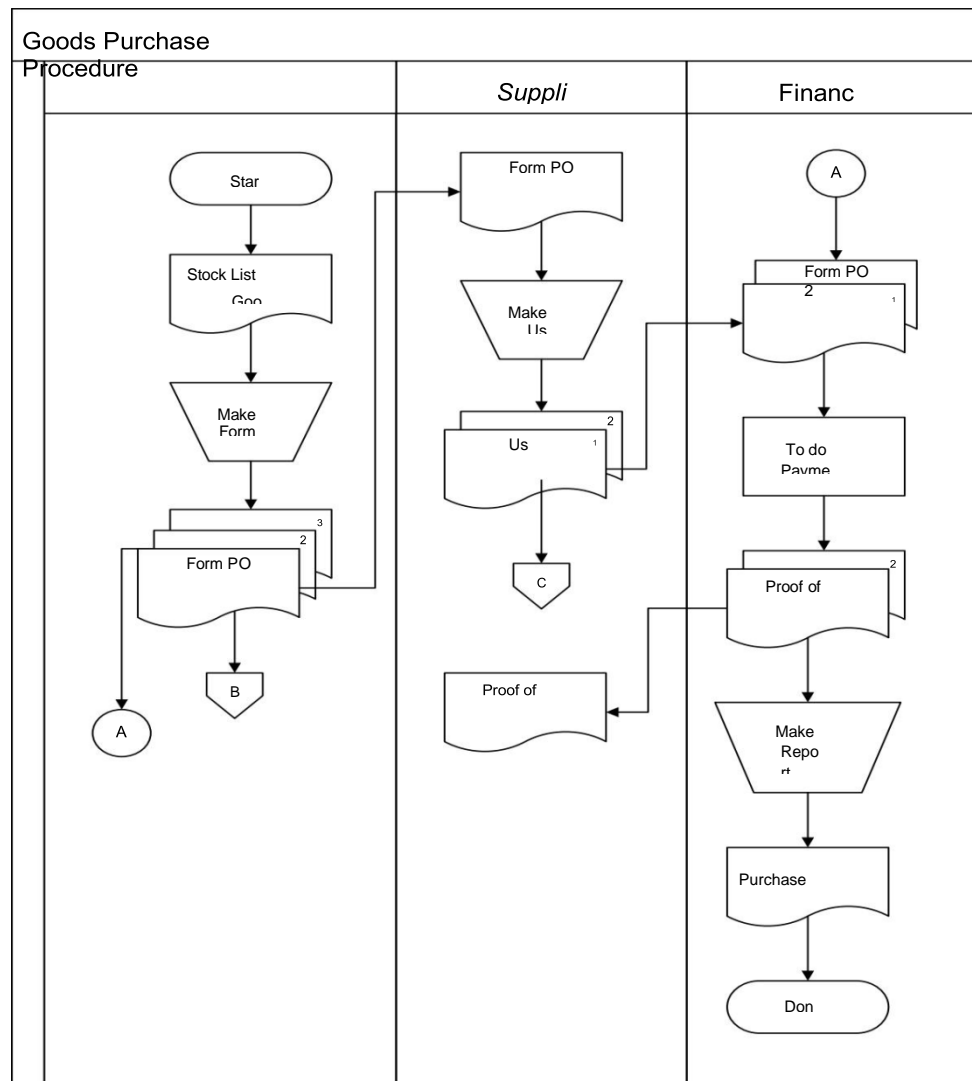


Figure 2. Procedure for Purchasing Good Goods Receipt and Storage Procedure

The procedure for receiving goods is the receipt of goods that have been purchased by purchasing department and received by the warehouse department. While the storage procedure goods is the process after receiving the goods and placing the goods in the warehouse. Receipt of goods and storage of these goods is carried out by the warehouse. For the warehouse, the goods are received according to what has been ordered scheduled by the purchasing department.

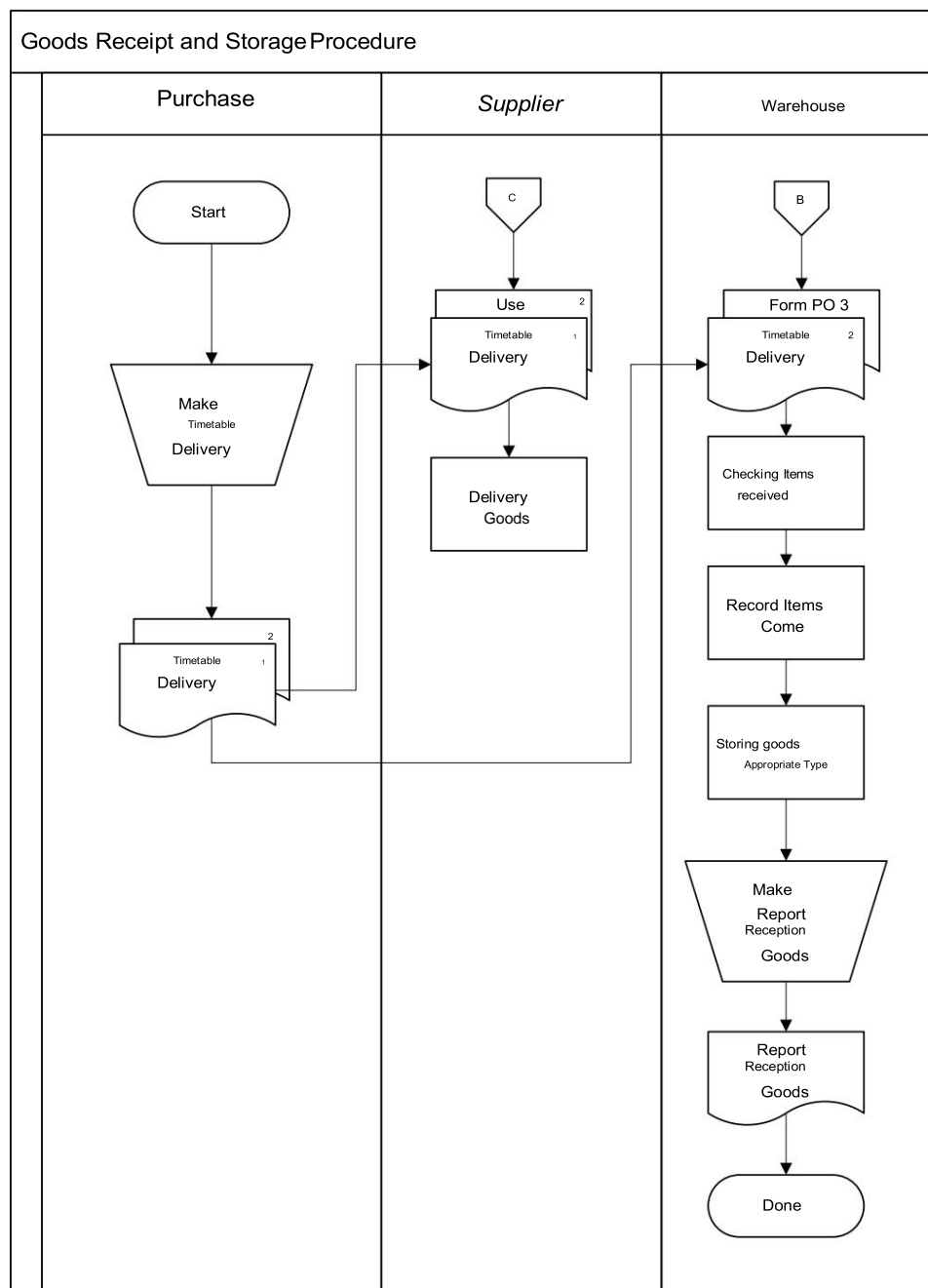


Figure 3. Procedure for Receiving and Storing Goods

Procedure of Sales and Issuance of Goods

Sales is the activity of selling goods to buyers. Sales in progress every day for 24 hours on CV. MULTICRAFT this is because when selling in stores online shoppers without being limited by space and time can shop at any time. Procedure the release of goods is carried out by a picker at the warehouse in accordance with the issued travel document has been made by the sales department.

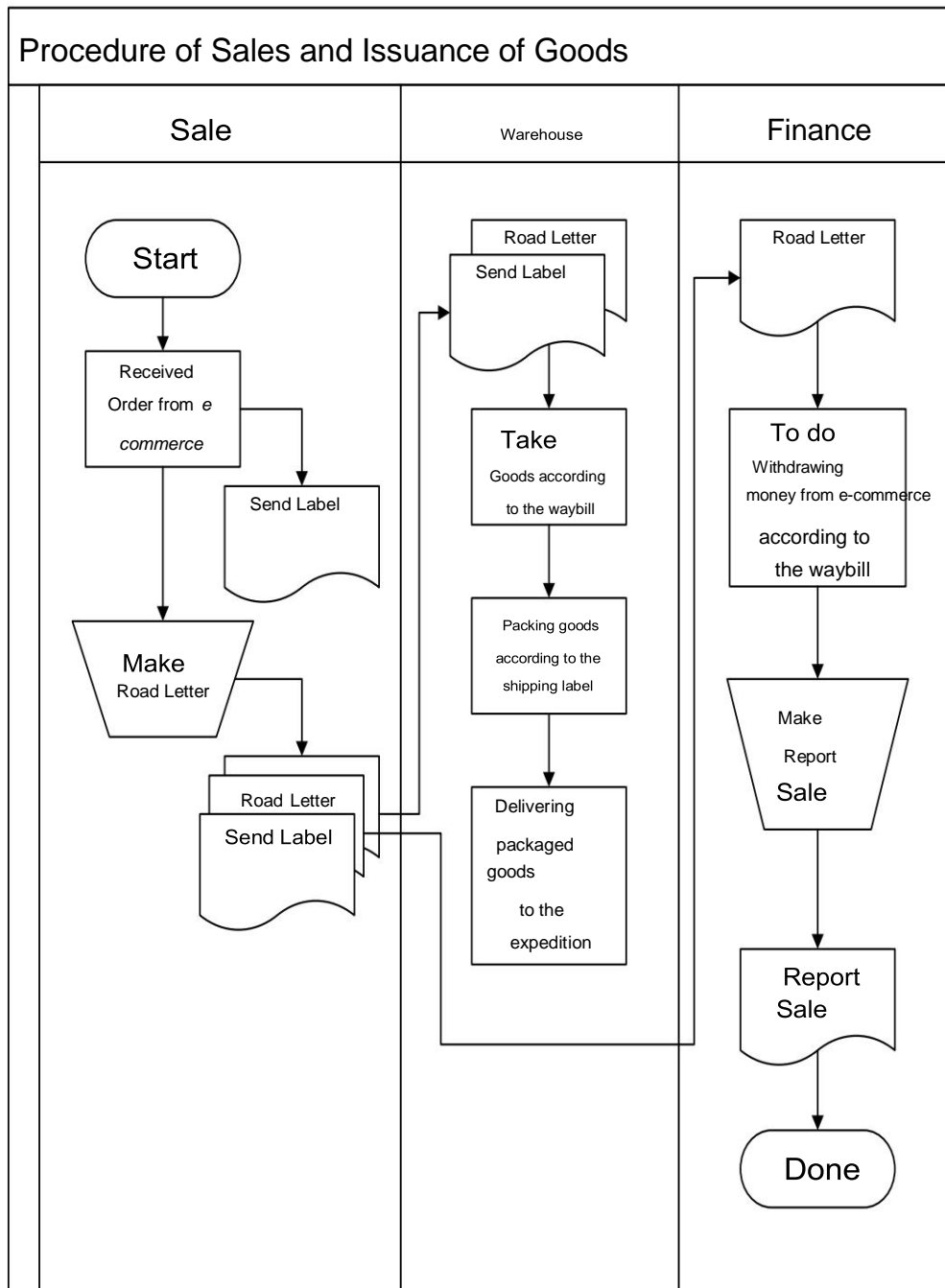


Figure 4. Procedure for Sales and Issuance of Goods

Stock Recording Procedure

Stock taking is an activity carried out to calculate physical quantities inventory items with a recapitulation of existing stock in the system. This activity is carried out every Saturday during company operating hours by the warehouse department.

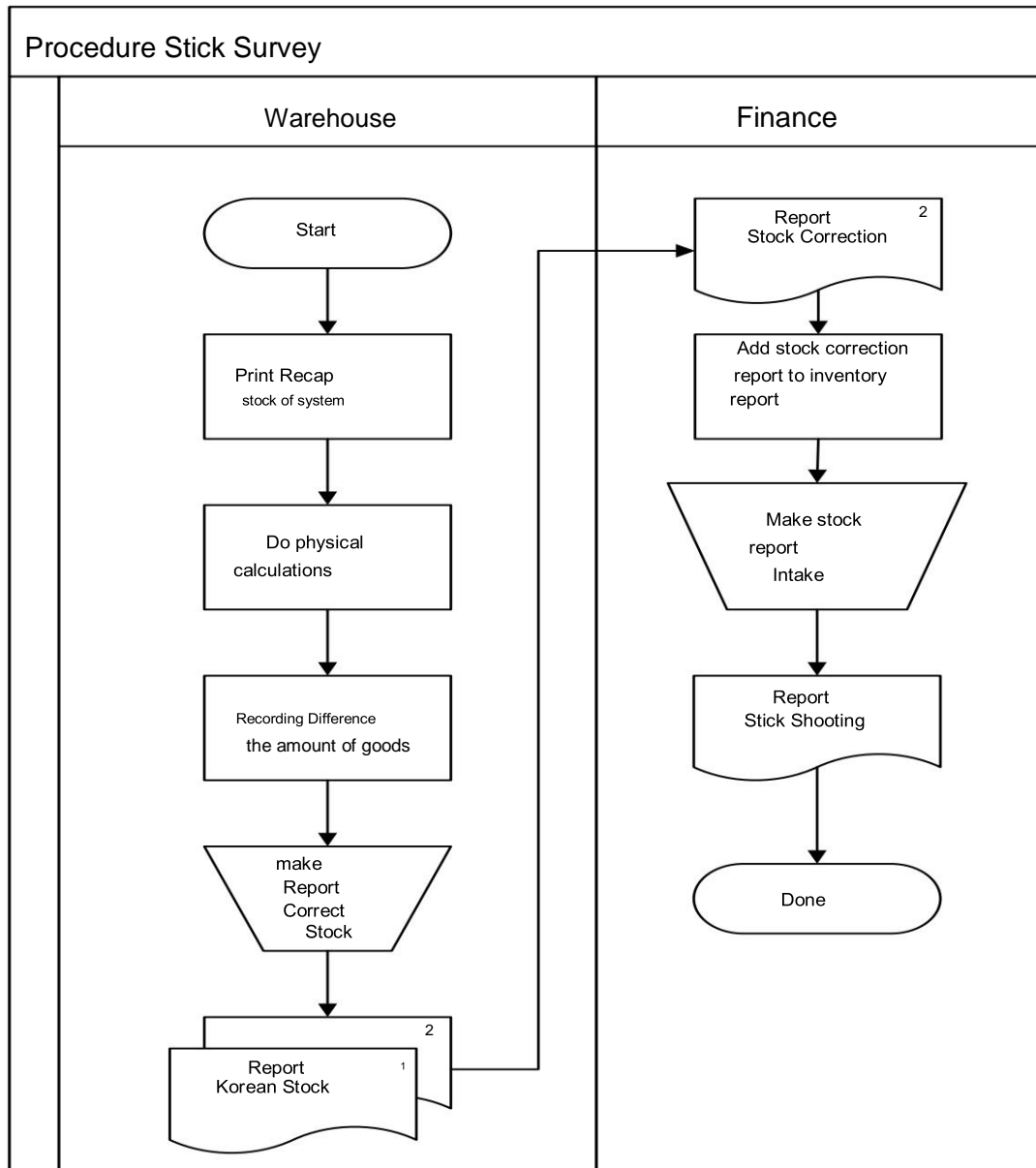


Figure 5. Stock Taking Procedure

Analysis and Evaluation

Data Analysis

To support this research, in the process of analyzing the data used, in this study is triangulation. Triangulation aims to simplify data into the form is easier to read and interpret which

often uses descriptive qualitative as a tool. Triangulation is a technique of checking the validity of data that take advantage of something other than the data for checking purposes or as comparison against the data.

The following are the results of interviews with the Triangulation method:

What are the Causes of Inventory-related problems in CV.MULTICRAFT?

1. Warehouse (inventory) (Mr. Faizal):

Lack of communication when ordering goods until it happens accumulation of goods that will cause damage to goods and create selling value goods down.

2. Merchandise sales department (Mrs. Sarah):

The difference in stock occurs due to lack of accuracy when recording stock of goods, damage / accumulation of goods occurs due to double orders, due to lack of risky communication occurs (accumulation of stock)

3. Administration (Mrs. Whidy):

Less careful when recording in the inventory stock book.

Problems

In this chapter, we will discuss the problems that exist in Information Systems Accounting for Internal Control of Merchandise Inventory at CV. MULTICRAFT are as follows:

1. The number of stock items has a lot of difference

This is a problem in the stock taking process. For example, item A in 150 pcs of data are still available, but the physical condition of item A is out of stock.

2. Inadequate Inventory of Merchandise

This is a problem in the process of procuring or purchasing goods. As For example, item B is the most sold item, but item B is not yet included in the delivery schedule.

Cause of the Problem

In accordance with the problems described previously, there are two problems that occur. This is due to several factors, as follows:

1. Multifunctionality and high volume of work

In an organizational structure there are three functions that must be separated including: operations, storage, and accounting functions. From the dual function causes the volume of work for employees to be high and no less focus because there are many responsibilities to do.

2. No authorization system

In every activity or transaction that occurs on the basis of authorization from the authorized official, has the authority to approve transactions. Authorization system still not implemented, this makes internal control difficult to monitor.

Discussion of System Problems Improved Procedure

This section will provide suggestions for improving the inventory procedure system so that internal control of merchandise inventory can be carried out effectively and efficiently. The System Operating Procedure (SOP) for merchandise inventory will be divided into five parts: SOPs include purchasing goods, incoming goods, outgoing goods, sales returns, and inventory calculation.

Standard Operating Procedure (SOP) for Purchase Activities

SOPs for purchasing goods are activities carried out by: Purchases that carry out the activity of ordering goods, supervising the time the goods are produced by the supplier, until the goods are received in the warehouse; suppliers who perform the production of goods according to the order, and send the goods to the warehouse.

The Finance Department which makes advance payments, and settlements when goods received at the warehouse; The warehouse department that checks the balance stock of goods in the warehouse; The owner authorizes the Goods PO Form.

Standard Operating Procedure (SOP) Incoming Goods Activities

Incoming goods activity procedures are activities carried out by: The warehouse that carries out the inspection, matches the PO Form from the Section Purchase; The Purchasing Department which makes the delivery schedule to the warehouse from the supplier; The Finance Department that makes payments to suppliers; Supplier is an outside party who delivers goods to the warehouse according to the agreed schedule and PO Form.

Standard Operating Procedure (SOP) Outgoing Goods Activities

SOP for outgoing goods activities are activities carried out by: Warehouse Section who releases goods according to procedures; Sales Department prepare Shipping Labels and make travel documents for the Warehouse Section; Part Finance disbursement of funds from sales transactions.

Standard Operating Procedure (SOP) for Sales Return Activities

SOP for sales return activities are activities carried out by: Sales Section receive returned goods then fill in the Return Form to be submitted to the Section Finance, returned goods are submitted to the Warehouse Section; Warehouse department receive goods returned and stored in the warehouse for repairs; Financial department receiving the Return Form and making a Return Note, there are two actions on the return is to resend the goods to be processed by the Sales and refund will be processed by the Finance Department.

Standard Operating Procedure (SOP) for Inventory Calculation Activities

SOP for sales return activities are activities carried out by: Warehouse Division to perform a physical count on the inventory of goods in the warehouse; The Finance Department which makes stock corrections to the system as well as makes Stock Correction Report

CONCLUSION

After analyzing the inventory internal control accounting information system merchandise on CV.MULTICRAFT which has been described in previous chapters, then it can be concluded that based on the description of the research results on the existing procedures in CV.MULTICRAFT there are four main procedures, namely the procedure for procurement and purchase of goods, procedures for receiving and storing goods, procedures for selling and issuing goods, procedure stick recording. In the procedure that has been carried out, there are still several problems, namely the number of The stock of goods is very different, and the inventory of merchandise is insufficient. Two problems This can affect the income received by the company. The problem occurs due to dual function and high volume of work, and there is no system authorization. The five Standard Operating Procedures (SOPs) that have been improved are: purchases of goods, incoming goods, outgoing goods, sales returns, and inventory calculations. The SOP can be applied within the company so that the company's internal control can be more optimal.

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