



The Influence Of The Accounting Information System And Internal Control On Receivables At PT. Sucofindo Bengkulu Branch

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ABSTRACT

Basically, trade receivables have become part of a company's business processes. However, the difference is the way each company manages its receivables. Managing receivables of course requires several driving factors so that activities are carried out well, including the Accounting Information System and Internal Control. As will be presented in this research, we will find out how much influence the Accounting Information System and Internal Control has on the management of receivables at PT. Sucofindo Bengkulu Branch. One of the things that be attention namely the age of the receivables, where the maturity of the receivables will have the potential for the receivables to become uncollectible receivables. The method used in this research is a quantitative descriptive method, where the researcher describes the symptoms that occur from the data obtained and analyzes it to get an idea of how influential the Accounting Information System and Internal Control is on Receivables at PT. Sucofindo Bengkulu Branch.

INTRODUCTION

At this time, information technology, telecommunications, and the economic system in the world are leading to high efficiency and competitiveness in various fields of life. So, to survive the company into the future, technology is very important. The accounting information system is an effort to formulate decision making related to aspects of planning, coordination, control and security of business receivables.

However, to create a good and appropriate company system, an analysis and evaluation is needed, which is expected to be able to reduce and control the possibility of bad debts and fraud that can occur within a company. Internal Control is implemented to ensure the fairness of receivables management information which is always based on the principles of effectiveness, efficiency and economy as well as compliance with applicable laws and regulations and Company regulations. Credit sales have quite high risks, namely delays in receiving receivables

and even uncollectible receivables. So, to avoid things that will harm the company and disrupt operations, it is very important to implement receivables management. In order to guarantee all activities, especially those involving sales which are very prone to fraud, internal control is necessary.

This is also the main focus of PT. SucofindoInner Bengkulu Branch Sales activities can be carried out in cash or credit. Where is the sale This credit can give rise to a trade receivable that must be taken into account its management. Efforts to support these activities management requires information or planning to achieve its goals. Of all the information needed by management, accounting information on trade receivables is an important basis for company decision making. In 2020 PT. Sucofindo Bengkulu Branch has recorded one company which has become a regular customer with a contractual agreement, but has uncollectible receivables from PT. Sucofindo Bengkulu Branch.

One of the reasons this happens is due to negligence in the payment period for receivables that has been missed. With the above incident, it was deemed necessary for PT. Sucofindo Bengkulu Branch to carry out internal control over uncollectible receivables and ongoing receivables. In order to guarantee all activities, especially those involving cash sales and credit (receivables arising) which are very prone to fraud, internal control is required, especially internal control over receivables.

So, with internal control, it is hoped that it will be able to help the company consider and determine all the policies that will be implemented within the company, especially in the process of collecting company receivables.

LITERATURE REVIEW

Receivables Accounting Information Systems

According to Mardi (2014), an accounting information system is a system that is really needed by a company, because by implementing an adequate accounting information system in a company it is hoped that it can produce quality information that can assist management in making appropriate decisions for the progress of the company. According to Mulyadi (2016), the accounts receivable accounting system is designed to record transactions involving receivables and reductions in receivables.

The accounts receivable accounting system includes procedures including procedures for recording receivables, procedures for stating receivables. The conclusion regarding the accounts receivable accounting system according to the definition of experts is an activity that begins with procedures for granting receivables, procedures for recording receivables and procedures for writing off receivables (Mulyadi, 2016).

According to Susanto (2013), the components of an accounting information system are :

1. Hardware (*Hardware*)
Hardware is physical equipment that can be used to collect, enter, process, store and output the results of data processing in the form of information. Part *hardware* consists of Input Section, Main Processing Section and Memory Section *Output* and Communications Section.
2. Software (*Software*)
Software is a collection of programs used to run certain applications on a computer, while a program is a collection of computer commands that are arranged systematically.
3. Human (*Brainware*)
Human Resources (HR) are resources involved in creating information systems, collecting and processing data, distributing and utilizing information produced by the information system.
4. Procedure (*Procedure*)
A procedure is a series of activities or actions that are carried out repeatedly in the same way. If the procedures have been accepted by information system users, the procedures will become guidelines for how the information system functions must be operated.

5. Communication Network (*Communication Network*)

The components used in the data communication network with each other must integrate harmoniously or synergize to form a data communication network in the accounting information system. Data communication network components that must synergize, for example between the connections used, communication channels and *Network Card (LAN CARD)*.

Internal Control of Receivables

According to Hery (2016), the main focus in internal control over receivables is the company's way of securing an efficient and effective system for receivables, whether seen from the actual cash collection, the division of work tasks which includes authority from approval of credit applications, to accurate recording. Heckert (2015), stated that internal control of receivables actually starts before there is an agreement to send merchandise until after preparing and issuing invoices and ends with the collection of sales proceeds. In this case, periodic sales returns must also be paid attention to, detailing receivables by age group must be made to determine what actions need to be taken and assess whether the credit department and cashing section have worked efficiently (Nopiawati & Hati, 2018).

Internal Control implemented by PT. Sucofindo, namely to ensure the fairness of financial information provided by the Company is always based on the principles of effectiveness, efficiency and economy as well as compliance with applicable laws and regulations and Company regulations. Establish and maintain internal controls to secure investments and assets by referring to the 3E (Economic, Efficient and Effective) and 2K (Compliance and Financial) principles including : monitoring, measuring, evaluating, following up on evaluation results and monitoring follow-up results.

A satisfactory internal control of receivables, according to Kosasi and Ruchyat (2015), must include the following :

1. Organizational structure for the receivables department

Things that must be considered in forming a good organizational structure in the accounts receivable section, namely:

- a. The section that collects receivables must be separated from the section that records receivables.
- b. The part that collects receivables must be separated from the part that holds the money from collecting receivables.
- c. The section that stores money from collecting receivables must be separated from the section that records receivables.

2. Authority system and procedures for recording receivables

Forms are a basic element in the accounting system that can be used to record a transaction when it occurs, so that written evidence of the transaction that occurred is such as a sales invoice, proof of cash out and can also be used to carry out further recording, namely recording evidence of transactions in a book. journals and ledgers.

3. Healthy practices in implementing receivables procedures.

The division of functional responsibilities and authority systems and recording procedures that have been determined will not be implemented well if ways are not created to ensure healthy practices in their implementation.

4. Employees who are skilled in the accounts receivable department

Among the four main elements of internal control over receivables, the element of qualified/capable employees is the most important element of control. Therefore, to obtain employees who are honest and have skills that are in accordance with the demands of the responsibilities assumed, then it is best to conduct an analysis of the department in accordance with the receivables activity by determining the conditions that must be met by prospective employees and training needs to be held, either through a practical education

program or someone else so that the employee in question has good knowledge and skills and can support the implementation of his duties.

Receivables

Receivables refer to a number of claims that the company will receive (generally in the form of cash) from other parties, either as a result of delivering goods and services on credit (for customer receivables consisting of trade receivables), providing loans (for employee receivables, money orders receivables). and interest receivables) and as a result of excess payments, cash to other parties for tax receivables (Hery, 2014).

Receivables are claims to other parties to obtain money, goods or certain services (assets) in the future as a result of the current delivery of goods or services (Hidayat & Parlindungan, 2019). Meanwhile, according to Amri and Hendarsyah (2017), receivables are defined as someone's rights over another person due to a borrowing process in the past.

Surono, Rahayu and Zahroh (2015), stated that receivables management can be carried out by paying attention to the following things, namely :

1. Providing credit terms, which are the conditions for credit payments given to customers.
2. Providing a policy for collecting receivables, which is a procedure that includes the time and methods for collecting it from customers who will make their payments on time.
3. Carry out credit analysis by applying the 5C system, namely character (*character*), Ability (*capacity*), Modal (*capital*), Guarantee (*collateral*), Condition (*conditions*). The authority procedures for managing trade receivables at PT. Sucofindo is as follows:
 - a. Procedure for Issuing Deposit Receipts /*Prepayment*
 - b. Issuance Procedure/*Invoice*
 - c. Procedure for Sending Billing Documents
 - d. Billing Planning Procedures
 - e. Receivables Collection Procedure
 - f. Procedures for Accepting Payments from Customers
 - g. Procedure for Receiving Payments from Customers Not Yet Recognized
 - h. Procedure for Receiving Proof of VAT and PPh 23 from Customers
 - i. Receivables Collection Evaluation Procedure
 - j. Procedure for Settlement of Bad Debts
 - k. Billing Document Cancellation Procedure // *Invoice*
 - l. Receivables Document Storage Procedures

METHODS

In this research the author uses a descriptive method, where the data obtained from the research will be presented as is. Next, the researcher will describe the symptoms that occur from the data obtained and analyze them to get an idea of how influential the Accounting Information System and Internal Control variables are on Receivables at PT. Sucofindo Bengkulu Branch. The type of data used in this research is quantitative data. According to Kuncoro (2013), quantitative data is data that is measured on a numerical scale (numbers).

The sampling technique used is *nonprobability sampling* with technique *purposive sampling*. According to Sugiyono (2016), *Purposive sampling* is a data source sampling technique with certain considerations. The considerations used to select this sampling are as follows:

1. Head of Business Support

In his activities, he signs letters and billing documents and is responsible for matters relating to business receivables.
2. Receivables Administration
 - a. Implement a billing system
 - b. Issue and send billing documents

- c. Follow up, collect and allocate payments
3. Head of Operations
Supervise and be responsible for cash and credit sales activities.
4. Receivables Team
Carrying out receivable collection activities. The receivables team can also submit receivables collection documents directly to customers.
5. Internal Audit Team
 - a. Supervision in compliance activities with managerial policies that have been established.
 - b. Control includes actions established through a set of policies and procedures (for example standard operating procedures or SOPs) to help ensure the implementation of management directives in order to minimize risks to achieving objectives.

The data collection technique used in this research is a questionnaire. A questionnaire is a data collection technique by means of researchers providing a list of questions or written statements for respondents to answer (Sugiyono, 2014).

According to Buchari, (2016), population is the totality of characteristics or units of measurement results that are the object of research. It can be concluded that the population is all employees of PT. Sucofindo Bengkulu Branch, whose work location is in the office, is 60 people. The measurements in this study used Software Statistical Program For Science (SPSS).

RESULTS

Company Overview

PT. Sucofindo was founded in 1956 as a joint venture between the government of the Republic of Indonesia and SGS, Geneva, Switzerland. PT. Sucofindo is the first inspection company in Indonesia which operates in the field of inspection, testing, certification, training and consultancy services and currently has more than 2,500 professional workers. The advantages of PT. Sucofindo, namely:

1. First Inspection Company
PT. Sucofindo is the first and largest inspection company in Indonesia that provides assurance services that help business actors carry out their business processes.
2. More than 17,000 customers are proud to use certification of test results and survey reports from Sucofindo and more than 2000 customers use the logo (certification and quality assurance) from Sucofindo.
3. Integrated information systems and technology.
There are 194 types of services, 80 service offices and 65 integrated laboratories. As a branch of the company, PT. Sucofindo Bengkulu Branch is located at Jl. RE. Martadinata No. 37 Rt. 007 Rw. 002 Kandang Village, Kampung Melayu District, Bengkulu City. Where business activities are still limited, namely only within the scope of inspection and testing of coal commodities.

DISCUSSION

The Influence Of The Accounting Information System On Receivables At PT. Sucofindo Bengkulu Branch

Receivables collection process at PT. Sucofindo Bengkulu Branch already uses an integrated accounting information system called an application E Invoice. Where this system is a place for all bills to be followed up by the Finance Division from the head office before the issuance process Invoice and delivery to customers. The objectives of this system are :

1. Make it easier for officers to proceed Invoice to the Finance Division, because it can be done anywhere with an internet connection (without face to face).

2. History invoice more structured and clear, as each status update invoice informed in this system.
3. Make it easier for employees to check history again Invoice for a longer period of time before.

After the approval process Invoice (bill) from the Finance Division, Invoice can be sent directly to customers, without having to wait several days due to the document delivery process. This Accounting Information System can also view recap data in real time Invoice which have been issued and have not yet been paid, so it is very helpful in the monitoring process every time Invoice that emerges. We will also know the age Invoice or the bill to prepare steps What steps will be taken if there is an age of receivables that is likely to exceed the predetermined time limit? With the Accounting Information System, the receivables collection process becomes more concise and faster. This shows that the better the Accounting Information System in a company, the better the receivables management activity process will be.

The Influence Of Internal Control On Receivables At PT. Sucofindo Bengkulu Branch

Looking at the events that are the background for this research where there are uncollectible receivables, internal control is very necessary. To achieve effectiveness in internal control of receivables, clarity regarding the structure, position, function, responsibility and authority, requirements and code of ethics of auditors is required. For this reason, PT. Sucofindo has a work unit for implementing internal control, namely the Internal Monitoring Unit (SPI). The functions of SPI are :

1. Conduct audits and assessments of efficiency and effectiveness in managing receivables.
2. Providing consulting activities aimed at improving, maintaining and enhancing business activities in managing receivables.
3. Carry out other activities, both those stated in the annual plan, and those that are of concern to the Board of Directors, Board of Commissioners and Audit Committee.
4. Test and evaluate the effectiveness of the implementation of internal control, risk management and corporate governance, in accordance with statutory regulations and Company policies.

The report published by SPI is the Audit Result Report (LHA) which contains audit findings, matters of concern, recommendations and follow-up plans for audit findings in the form of corrective and preventive actions based on recommendations from SPI. SPI is responsible for monitoring the implementation of follow-up audits and submitting a summary report of the follow-up to the President Director with a copy to the following Audit Committee recommendations if necessary.

By implementing the things mentioned above, it will be very helpful for management and the receivables team in carrying out internal control over receivables so that outstanding amounts will decrease and can be resolved immediately.

The Influence Of The Accounting Information System And Internal Control On Receivables At PT. Sucofindo Bengkulu Branch

These results can be illustrated that the better the company's Accounting Information System and internal control, the better the receivables management and collection process will be in accordance with the principles of good corporate governance. Not only that, company receivables can also be controlled both in data analysis and billing so that outstanding receivables can be reduced.

To create a good and appropriate company system, an analysis and evaluation is needed, which is expected to be able to reduce and control the possibility of bad debts and so that the existence of internal control is expected to be able to help the company in considering and

determining all policies that will be implemented in the company, especially in the process of collecting company receivables.

CONCLUSION

After analyzing the accounting information system and internal control system for receivables at PT. Sucofindo Bengkulu Branch, the researchers can make the following conclusions :

1. The Accounting Information System has an effect on controlling receivables at PT. Sucofindo Bengkulu Branch.
2. Internal control influences control of receivables at PT. Sucofindo Bengkulu Branch.
3. Accounting Information Systems and Internal Control influence control of receivables at PT. Sucofindo Bengkulu Branch.

SUGGESTION

1. Future research should add new variables to observe apart from the Accounting Information System and internal control so that other factors can be identified that influence control of receivables, such as external influences, for example, the level of customer desire or ability to pay off their receivables.
2. Hopefully in the future PT. Sucofindo Bengkulu Branch can maintain and innovate so that the current accounting information system is more productive and efficient in the receivables management process. And you can also pay more attention to the current aging of receivables, so that incidents of bad debts will not happen again. And we must also increase supervision of the work environment and the employees involved in the process of issuing and collecting receivables so that negligence in billing can be verified and can be followed up by management.

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