ANALYSIS OF INTERNAL CONTROL OF INVENTORY ACCOUNTING INFORMATION SYSTEM AT PT. ANDRE LAURENT

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Abstract: Accounting information system (AIS) is used to assist data processing in a company with the aim to optimize the performance of employees based on the duties and responsibilities of each employee. PT Andre Laurent currently still has obstacles in recording its inventory causing the difference of inventory stock. This study aims to analyze the procedures of accounting information systems and implementation of internal controls in the company and to design proposals and also to implement a good accounting information system for the company. The research method used in this research is qualitative research method, data collection method by interview, observation or direct observation to the company, documentation and questionnaire is distributed to users of accounting information system proposed based on the discussion. The results of the research are such as the application of FIFO (First-In First-Out) method to inventory recording, improvement of procurement and expenditure procedures, and implementation of Accurate 5 Education Software that will optimize the company's operational activities.

Keywords: Analysis, Implementation, Accounting Information System, Internal Control, Inventory, Accurate.

INTRODUCTION

Information is one of the resources that are needed for management in making a decision. In obtaining such information, a system that processes data into valuable information systems is needed. The system can be called an information processing system or
information system. The goal is to provide information in planning, organizing, and operating a company as well as in the decision-making control process.

The rapid growth of business ventures in Indonesia, especially on the island of Sumatra, has encouraged many companies to develop following the rapid development of information technology so that these companies can remain competitive. Advances in information technology encourage each company to participate in developing information systems so that companies can have a good and effective information system to help make decisions for the achievement of objectives. The use of information technology in meeting human needs can provide great benefits. Technology is an important thing and is very useful for companies. It can be said to be useful because information technology can simplify or lighten activities in terms of transactions and records. According Jogiyanto (2005, p.17) computerized information systems are now called accounting information systems. In order to support a perfect accounting information system in a company, an adequate internal control system is needed in the company. The internal control system can be defined as a policy or procedure that is useful in protecting assets from misuse.

The 2014 Corruption Perception Index (CPI) published globally by Transparency International places Indonesia as a country with a fairly high level of corruption. In the 2014 CPI, Indonesia ranked 117th out of 175 countries in the world with a score of 34 on a scale of 0-100 (0 means very corrupt and 100 means very clean). Corruption in particular is said to occupy the top position of 18 factors inhibiting ease of doing business in Indonesia. The 2015 Dark Perception Survey was conducted by Transparency International Indonesia (TII) in 11 (eleven) cities in Indonesia. From the survey, the results of several cities that have the highest value in the Corruption Perception Index in 2015 are Banjarmasin City with a value of 68, Surabaya with a value of 65, Semarang with a value of 60, Bandung with a value of 39, Pekanbaru with a value of 42, and Makassar with a value of 48. In 2011 found 368 cases of embezzlement due to weaknesses in the internal control system, in 2012 found cases of weakness in the internal control system as many as 415 cases in Regencies and Cities in Central Java. According to Abbot et al. In Wilopo (2006) good internal control reduces the tendency of fraud in an organization or company. This is consistent with the 2006 KPMG survey where most of the fraud (38%) was detected due to internal control weaknesses.

The company that will be examined is PT Andre Laurent, which is a company engaged in distribution. The goods traded by PT Andre Laurent are building materials such as nails, iron, zinc, etc. which will be supplied to shops, agents, or retailers that sell building materials. A common problem that occurs in an organization or company that is there are constraints in bookkeeping companies or organizations, such as: bookkeeping physical stock often occurs differences with the recording of stock on a computer. This can occur due to ineffective internal controls such as: The Head of Warehouse does not re-check the incoming stock of goods, there is an error in excess or lack of delivery of goods to customers, and there is fraud committed when purchasing goods to suppliers by workers in charge of picking up and delivering goods the. Based on the background, the authors are interested in conducting research with the title "ANALYSIS OF INTERNAL CONTROL OF INVENTORY ACCOUNTING INFORMATION SYSTEMS AT PT ANDRE LAURENT".

In accordance with the problems raised in the study, the objectives of this study are:
1) To find out the application of inventory accounting information systems at PT Andre Laurent.
2) To find out the implementation of internal control of accounting information systems for inventories at PT Andre Laurent.

LITERATURE REVIEW

Accounting Information Systems

The accounting information system is used to process financial data only, so the information generated by the company's accounting information system is only financial information. Quoted from Jones and Rama (2006, p.5):

"The accounting information system is a subsystem of an MIS that provides accounting and financial information, as well as other information obtained in the routine processing of accounting transactions" (accounting information systems are subsystems of management information systems that provide accounting and financial information, together other information obtained from regular accounting transaction processes).

On the other hand, Romney and Steinbart (2006, p.6) define accounting information systems, as follows:

"An accounting information system (AIS) is a system that collects, records, stores, and processes data to produce information for decision makers" (an accounting information system is a system that collects, records, stores, and processes data into information for making decisions).

The two definitions above can be concluded as accounting information system is one of the subsystems of management information systems that functions to collect, record, store and process data in routine accounting transaction processes to produce accounting and financial information that is useful for management in decision making.

Inventory

According to Sofian Assauri (2004, p.169), Inventory in accounting is an asset that includes goods belonging to companies whose purpose is to be sold which can be in the form of a supply of raw goods / raw goods whose uses are still queuing in a production process.

According to Financial Accounting Standards (PSAK No. 14, pp. 14.1 to 14.2 & 14.9 - IAI, 2002, inventories are assets:
1) available for sale in normal business activities.
2) in the process of production and or on the way; or
3) in the form of materials or supplies to be used in the provision of services.

Inventories include items purchased and stored for resale. Inventories also include finished goods that have been produced, or goods in progress that are being produced by the company, and include materials and equipment that will later be used in the production process.

Internal Control

According to Warren, translated by Farahmita (2008, p.235), said: Internal control is a procedure or procedure that protects company assets from misuse of use, and ensures that
business information is presented appropriately and ensures that the rules and regulations has been followed. "

According to Mulyadi in the accounting system book (2008, p.163):
"Defining an internal control system consists of organizational structure, methods, and harmonized measures for: (1) Protecting the wealth of the organization or company (2) Monitoring the accuracy and reliability of accounting data (3) Encouraging efficiency (4) Encouraging compliance with the rules and Management policy".

It can be concluded that internal control is a process of activities designed to help an organization or company to achieve operational efficiency and effectiveness, financial reporting reliability, security of assets, compliance with laws, policies and other regulations. Internal control has three important functions, namely: (1) Preventive control, control for prevention, preventing and monitoring the emergence of a problem before the problem arises. (2) Detective control, control for examination, is needed to reveal the problem once the problem arises. (3) Corrective control. Solve problems found by controls for inspection.

Accurate

Accurate is an accounting software that provides a manufacturing module that helps users in the administration process (CPSSOFT Team, 2011)

RESEARCH METHODS

In this study, the authors conducted the interview process and the documentation process to Mr. Norman Derasak, S.E as the leader of PT Andre Laurent which aims to obtain some information about the company's brief profile, operational activities, stock inventory cards, and control of accounting information systems that are applied to the company. The author also made observations by observation or direct observation at PT Andre Laurent with the aim to see firsthand the company's operational activities and understand the constraints that occur.

This study uses descriptive statistical analysis techniques (qualitative data analysis), namely by analyzing the constraints and problems that occur in internal control of the inventory accounting information system at PT Andre Laurent.

FINDINGS AND DISCUSSION

Findings

General Overview of Research Objects

In this chapter, it will be explained thoroughly about the company studied, where the explanation that will be explained covers the history of the company, and the company's vision and mission.

Organizational Structure

The organizational structure is an arrangement or relationship between each section or position contained in an organization or company in carrying out operational activities in order to achieve predetermined goals.
From the results of interviews with the authors of the company's leader PT Andre Laurent, it can be informed that this company still has problems or constraints on its inventory. Where the problem regarding inventory is that there is a difference between recording and physical evidence of inventory in the warehouse. This is caused because the management of inventory from expenditure and receipt of goods is not good. This is what causes the difference in recording of existing physical evidence.

In addition, there is no internal control element in the process of receiving and recording inventory at PT Andre Laurent. PT Andre Laurent does not have an audit committee that can carry out audits in controlling these activities. The process of receiving and recording goods carried out by PT Andre Laurent is very prone to fraud, because the party who receives the goods and records the inventory is the same person. Another problem that occurs in PT Andre Laurent is that there is an inventory outlay, PT Andre Laurent uses the LIFO (Last-In First-Out) method where this method is actually no longer applicable by the company because the LIFO method has a deficiency that causes the company will produce a decrease earnings in the inflation period, as a result if the users of financial statements do not understand that low profits are caused by LIFO, then the stock market price of a company will deteriorate. In addition, the use of the LIFO method also results in an unrealistic balance on the balance sheet with existing physical stock, and the allocation of inventory costs will be reported lower than the market price for the period.
Discussion
Record of Inventories

Based on the results of the discussion, it was found that there were obstacles regarding the procedure for recording inventory. The company applies the Last In First Out (LIFO) method to its inventory, so that the inventory that is issued first is a stock that has just been purchased, causing the inventory that has long been purchased to be stored for a long time in the warehouse. According to the author, the company should implement the First In First Out (FIFO) method. According to Syakur (2009, p.136) the FIFO method assumes that the first merchandise purchased is the first merchandise sold. According to Kieso et, al: 2011: 437 states that the FIFO method is very suitable to be applied because it is based on warehouse conditions at PT Andre Laurent, because it reflects the actual physical flow of goods, at the same time this method prevents revenue manipulation, with FIFO the company cannot select items certain fees to charge as an expense. The FIFO method has the advantage when the first item purchased is the first to come out then the final inventory balance is very representative of the value of the purchase of new goods.

Procurement of supplies

The problems found in the accounting information system of PT Andre Laurent's inventory procurement are the lack of human resources so that there is often a difference between recording and physical inventory of the warehouse, lack of supervision and monitoring of inventory activities so that there is a risk of fraud, and documents used are too a lot in a process that causes the process to be less effective.

According to the author a solution that can be applied to solve the problems that exist in the inventory is to improve security and supervision of the inventory in order to prevent fraud or damage to its inventory. then the author will slightly improve the accounting information system procedures for procurement of goods by simplifying the use of documents into just a few documents without disrupting the running process, and adding the necessary division parts that can fully play a role in their duties properly so as not to involve other parties that can cause ineffectiveness in carrying out his work.
Inventory Expenditures

The problems found in the accounting information system of PT Andre Laurent's inventory release are the issuance of irregular sales documents that can lead to errors in bookkeeping inventory, lack of good control and complete lack of archiving in the financial section that can affect the audits such as taxes and audits.

According to the author a solution that can be applied to solve the problems that exist in the inventory is to exercise good control over receivables so customers can make the right decision in spending inventory. Then the author will slightly improve the accounting information system procedures for the release of goods by making a few changes when issuing documents in order to minimize the occurrence of recording errors that can cause stock differences, and must complete complete archiving of documents for audit and tax audit purposes.
Implementation

Based on the application of the proposed accounting information system, there are several recording features that are able to overcome weaknesses in the accounting information system at PT Andre Laurent. The advantages of the proposed accounting information system, such as being able to speed up and save time in the process of financial activities and facilitate its users because the data can be processed automatically by the proposed database. A well-integrated accounting information system will provide a higher quality report output with reporting concepts that can be modified according to user needs. This will greatly assist the leadership in making decisions for the progress of the company.

In accordance with the advantages of the proposed accounting information system, this paper recommends PT Andre Laurent to switch from accounting systems that are still traditional to accurate which will facilitate the input of data on economic transaction activities in the company. This writing leads to the application of accounting information systems by implementing the proposed program features so that the manual recording process is not required. Nurdin Usman (2002, p.70) argues that implementation leads to activities, actions,
actions, or the existence of a system mechanism. Implementation is not just an activity, but a planned activity and to achieve the objectives of the activity.

**Results of Questionnaire Distribution**

**Procurement of Inventories**

The questionnaire distributed by the author regarding procurement of inventories is based on problems and constraints within the company. In this questionnaire contains several questions regarding the smooth running of company activities, obstacles encountered, inclusion of dates when activities take place, the process of classifying goods, inputting stock of goods. Of all the questionnaires scattered for the inventory measurement indicators, 25 were returned and only 20 were returned.

The highest percentage was achieved by code A001 of 17 respondents (85%) with the question "has the procurement system implemented by the company launched a company activity?". With these results, it can be seen that the existence of an accounting information system in the procurement of inventory can facilitate the work of its users, so that it can provide a positive influence on users to complete their tasks properly.

![Figure 4. Procurement of Inventories](https://dinastirpub.org/DIJEMSS)

**Inventory Expenditures**

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The highest percentage was reached by code B003 of 19 respondents (95%) with the question "was the date when the activity took place?" With near perfect results, it can be seen that every process that is passed is always listed in date and this can make it easier for users to find transaction data that has passed.
Application of SIA

The questionnaire distributed by the author regarding procurement of inventories is based on problems and constraints within the company. In this questionnaire contains several questions regarding the smooth use of the program, the speed in checking inventory stock, automatic journaling, and the application of multilevel passwords in accessing. Of all the questionnaires scattered for the measurement indicators of inventory as many as 25 questionnaires and only 20 questionnaires returned.

The highest percentage was achieved by C004 code of 18 respondents (90%) with the question "Has the company been able to implement a multilevel password that only allows certain people to access inventory data?". With these results, it can be seen that activities in the company have been going well and the actions of fraud in the company can be minimized because each employee can only access data in accordance with their respective roles without disturbing the other divisions

CONCLUSION AND SUGESTION

Conclusions

Based on the results of interviews, observations, and analyzes that the author has done regarding accounting information systems at PT Andre Laurent, it can be concluded that:

1) The accounting information system for procurement of inventory at PT Andre Laurent still has weaknesses in its procedure, namely the difference between recording inventory and physical inventory in the warehouse. So the author adds a purchasing function so that inventory control can be optimal, the author also proposes application FIFO (First-In First-Out) method in inventory, because this method reflects the actual market price of inventory, so the application of this method can improve the position of
the original financial statements more realistically and also prevent the possibility of inventory inventory differences. The author also proposes the use of the Accurate 5 accounting system in recording or preparing reports, because this system makes it easier for users to record and control inventory. The accounting information system for the issuance of inventory at PT Andre Laurent has problems in recording the inventory, this is known because the system and procedures for issuing sales documents are less than optimal, resulting in errors in recording inventory, lack of good control over customer receivables, and lack of archiving complete on the financial section that can affect financial reporting. So the authors propose the existence of control of accounts receivable in the financial section, so that the financial section is functioning optimally for the company, the author also proposes a slight change in the system of procedures in the sales department where printing invoice documents is done when a sales transaction actually occurs, thus minimizing the occurrence of inventory recording errors. The author also proposes the use of the Accurate 5 accounting system for the process of releasing goods, so that users and leaders can easily find out the details of sales in detail that occur in a certain period.

2) Internal control over the accounting information system at PT Andre Laurent has not run optimally which can be known from weaknesses in managing its inventory. The current system is not yet reliable, the company also has not implemented it in an effort to reduce problems that occur in inventory. The author proposes the use of the Accurate 5 accounting system to make it easier to control and control inventory, as well as other reports up to date. The author also proposes that the management or leadership periodically conducts surveillance, checks on transactions that occur in the daily lives of the company based on the reports received by the financial department, to minimize the risk of wrong note-taking that will occur.

Suggestions
After doing some research, the authors provide advice to the company, namely:
1) The company is advised to be able to implement the proposals from the author so that all obstacles contained in operational activities can run optimally, the recommendations given by the author, the company is expected to minimize losses resulting from errors / errors in recording the inventory so that the company's bookkeeping can show actual financial position that plays an important role in terms of decision making by users of financial statements.
2) For further researchers, the proposals given by the author can be carried out, developed, and implemented in accordance with the scope, issues and discussion in a more complete, detailed, and complex manner.

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