

Accounting Information System Analysis of Raw Material Purchase in Improving Internal Control in Pt. Partners of Eternal Spirit

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Abstract: *This study aims to determine the accounting information system for the purchase of raw materials at PT. Pillars of Eternal Spirit and to find out the application of the accounting information system for the purchase of raw materials at PT. Pillars of Eternal Spirit in improving the internal control system. Manufacturing companies in carrying out their business activities certainly need goods. To get these goods, the company must get them from other parties by means of transactions called purchases. Purchase transactions are the main thing for companies to carry out their production activities. There are several risks that are generally faced by companies in purchasing raw materials, therefore to minimize these risks the company must have an accounting information system for purchasing raw materials that is structured and well coordinated. The type of research used is in the form of qualitative research. Sources of data from this study is primary data that is obtained through interviews, observation and documentation. Data collection methods were carried out through interviews and documentation, and to assess the validity of the data the researchers used the data triangulation method with sources. The results showed that the accounting system for the purchase of raw materials at PT. The Pillars of the Eternal Spirit are good enough and fit the theory. This can be seen from the purchasing procedures, functions, accounting records and network procedures as well as the internal control system at PT. Pillars of Eternal Spirit. However, there is still a weakness, namely that there are still concurrent positions in the warehouse section, namely concurrently serving as the receiving department, it certainly can facilitate fraud / fraud in the company.*

Keywords: Accounting Information System; Purchase of Raw Materials; Internal Control

1. INTRODUCTION

Manufacturing companies are companies that manage raw materials into finished materials that are ready to use and sold to consumers who need them. To get these raw materials, manufacturing companies must carry out transactions called purchases.

Purchasing is a business or activity carried out to procure goods, materials at the right quality and quantity available for operating activities during a certain period (Mulyadi, 2020). Meanwhile, according to (Rachman, 2018) purchasing is the process of procuring goods which includes purchase requests, supplier selection, purchase order placement, receipt of goods, and recording of purchase transactions. Meanwhile, according to (Astutiningrum, 2021) purchasing is a series of activities to obtain goods or services from the exchange with the aim of being used or resold. In a trading company, purchases are made by resale without changing the shape of the goods, while in a manufacturing company, purchases are made by changing the shape. Purchase transactions are classified into two, namely local purchases and imported purchases.

For most manufacturing companies, purchasing activities are the main thing because production activities can run smoothly if the main raw materials are available. Raw materials are the main ingredients in a company and are needed in producing or creating a product. Raw materials are materials

that make up the overall part of the finished product. According to (Sari, 2020) raw materials are an important factor that determines the level of cost of goods and the smooth production process. According to (Subekti, 2021) raw materials are direct materials that are used to be processed, so that these materials will later become finished goods which are products of the company.

Meanwhile, according to (Robyanto, 2019) raw materials are materials that make up the overall part of the finished product. Raw materials processed in manufacturing companies can be obtained from local purchases, imports or self-processing. Some raw materials are obtained directly from natural sources. However, more often than not, the raw materials are obtained from other companies and this is the final production from the suppliers. For example at PT. This Perpetual Spirit Pillar has the raw material for paper, while paper is the raw material made by other companies which is converted into roll paper. In general, there are several risks faced by manufacturing companies in obtaining the raw materials needed, such as delays in the delivery of raw materials, damage, incompatibility of raw materials, theft of raw materials, and many other risks. In order for these risks to be minimized, the company must have a structured and well-coordinated system.

The system is a framework of interrelated procedures that are arranged according to a comprehensive and systematic scheme (Nikmatzaroh, 2019). Meanwhile, according to (Cv &

Science, 2022) the system is a collection of components that work together to achieve one goal. Therefore, it can be concluded that the system is a framework of interrelated procedures which are arranged to encourage or comprehensive schemes to carry out an activity or the main function of the company.

Accounting Information Systems (Atmoko & Septiana, 2022) accounting system is a collection of elements in the form of forms, journals, ledgers, subsidiary books and financial reports used by management to achieve a company goal. According to (Nikmatzaroh, 2019) the accounting information system is an activity of classifying, classifying, recording and processing the company's business activities into a financial report. As an information for management and other parties in need.

According to (Muchlis Riadi, 2020) the purchase accounting information system is used for the implementation of the procurement of goods for the company's needs. The following functions are related to the purchase accounting system according to (Muchlis Riadi, 2020).

- a. The Warehouse function submits a purchase requisition to the purchasing function,
- b. The Purchasing function receives price quotes from various suppliers, selects suppliers and creates purchase orders for the selected suppliers,
- c. The Receiving function checks and receives goods sent by suppliers,
- d. The Accounting function receives invoices from suppliers and on the basis of these invoices, the accounting function records liabilities arising from purchase transactions.

The accounting functions involved in the accounting system certainly require documents as a distributor of information so that there are no errors in carrying out the activities of purchasing raw materials. The following are some of the things needed in the accounting system for the purchase of raw materials:

- a. Purchase Request Letter,
- b. Price Offer Letter,
- c. Purchase Order Letter,
- d. Goods Receipt Report,
- e. Letter of Change of Purchase Order,

Internal Control According to (Nikmatzaroh, 2019) internal control is a process carried out by the board of directors, management of company employees to provide guarantees that have been achieved such as the effectiveness and efficiency of business operations and the reliability of financial information as well as compliance with applicable laws. The main elements of internal control:

- a. Organization,
- b. Authorization systems and recording procedures,

c. Healthy practice.

PT. Rukun Spirit Abadi is one of the manufacturing companies that implements an accounting system for the purchase of raw materials and internal control in its raw material purchasing activities. The system applied by PT. The Pillars of the Eternal Spirit have their respective advantages and disadvantages. The advantages of the accounting system for the purchase of raw materials PT. The Pillars of the Eternal Spirit are already running quite well, but this is not without its shortcomings, one of which is that there are still multiple positions held by the reception function which also serves as a warehouse function. Of course, there are many more advantages and disadvantages to the accounting information system for the purchase of raw materials applied by PT. Pillars of Eternal Spirit, therefore researchers are interested in conducting further research by conducting an analysis of the accounting system for purchasing raw materials in improving the internal control that has been implemented by PT. Pillars of Eternal Spirit. If there are findings in the form of deficiencies that must be corrected, they can be used as consideration for making improvements so that the system applied is even better.

2. RESEARCH METHODS

2.1 Place and Time of Research

This research was conducted at PT. Rukun Spirit Eternal which is located at Dusun. East Village Fake. Fake RT 01/RW 03 Puncu. The research was carried out from December 6, 2021 to January 31, 2022.

2.2 Research Approach

This research approach uses a descriptive qualitative approach, namely a research approach that aims to process and analyze data in the form of documents related to the purchase of raw materials, such as purchase orders, purchase invoices and goods requisition sheets, etc.

2.3 Data and Data Sources

The data used in this study is primary data, namely data in the form of documents related to the purchasing accounting system in the company. Researchers observed directly the systems and procedures for purchasing raw materials at PT. Pillars of Eternal Spirit.

2.4 Data collection techniques

The data collection technique used in this study uses documentation, observation, and interviews.

2.5 Data Validity Test Techniques

Using the triangulation technique, which is a technique to test the credibility of the data, it is done by checking the data to the same source with different techniques.

2.6 Data Analysis Techniques

Using qualitative descriptive data analysis techniques, namely comparing the theoretical concepts and the application

of accounting information systems for the purchase of raw materials at PT. Pillars of Eternal Spirit.

3. RESEARCH RESULT

3.1 RAW MATERIAL PURCHASE ACCOUNTING SYSTEM

a. Related parts

1) Production Department

Responsible for submitting purchase requests in accordance with the existing inventory position in the warehouse. Purchase requests are submitted if the existing inventory in the warehouse is not sufficient for the production process.

2) Purchasing Section

Responsible for obtaining information regarding the price of goods, determining the selected supplier in the procurement of goods, determining suppliers and issuing purchase orders to the selected suppliers.

3) Warehouse Section

- Receipt Function

Conduct inspections on the type, quality and quality of goods received from suppliers.

- Warehouse Function

Store raw materials that have been received.

4) Accounting Department

Record purchase transactions into the cash out proof register and archive documents that function as debt records.

b. Accounting documents and records used

1) Request for Purchase of Raw Materials

This document is a form filled out by the processing department to request the raw materials needed.

2) Letter of Request for Quote

Made by purchasing staff which is then sent to suppliers to get price information, price quality of goods in order to get the lowest price and best quality.

3) Purchase Order Letter

Made by purchasing staff, in accordance with the raw material specifications stated in the purchase requisition and the agreed price with the raw material supplier.

4) Goods Receipt Report

Made by warehouse staff based on invoices from suppliers that have been checked in accordance with the purchase order.

5) Proof of Cash Out

Proof of cash outflow is made by the accounting department as the basis for recording purchase

transactions. This document also serves as a cash disbursement order for payment of debts to suppliers.

c. The network of accounting systems for purchasing raw materials of PT. Pillars of Eternal Spirit

1) Purchase Request Procedure

The purchasing function receives a letter of request for goods from the production department for production needs, then the purchasing department looks for a supplier that matches the product needed and then makes a letter of order which is then submitted to the head of the section whether he agrees with the procurement of the goods with the quantity and price.

2) Procedures for requesting and offering prices and determining suppliers. The purchasing function sends a request for a price quote to the supplier to find out the price of the goods and the terms of purchase that apply from the supplier, then the purchasing function performs a price comparison and determines the selected supplier.

3) Purchase order procedure

The purchasing function sends an authorized purchase order letter to the selected supplier.

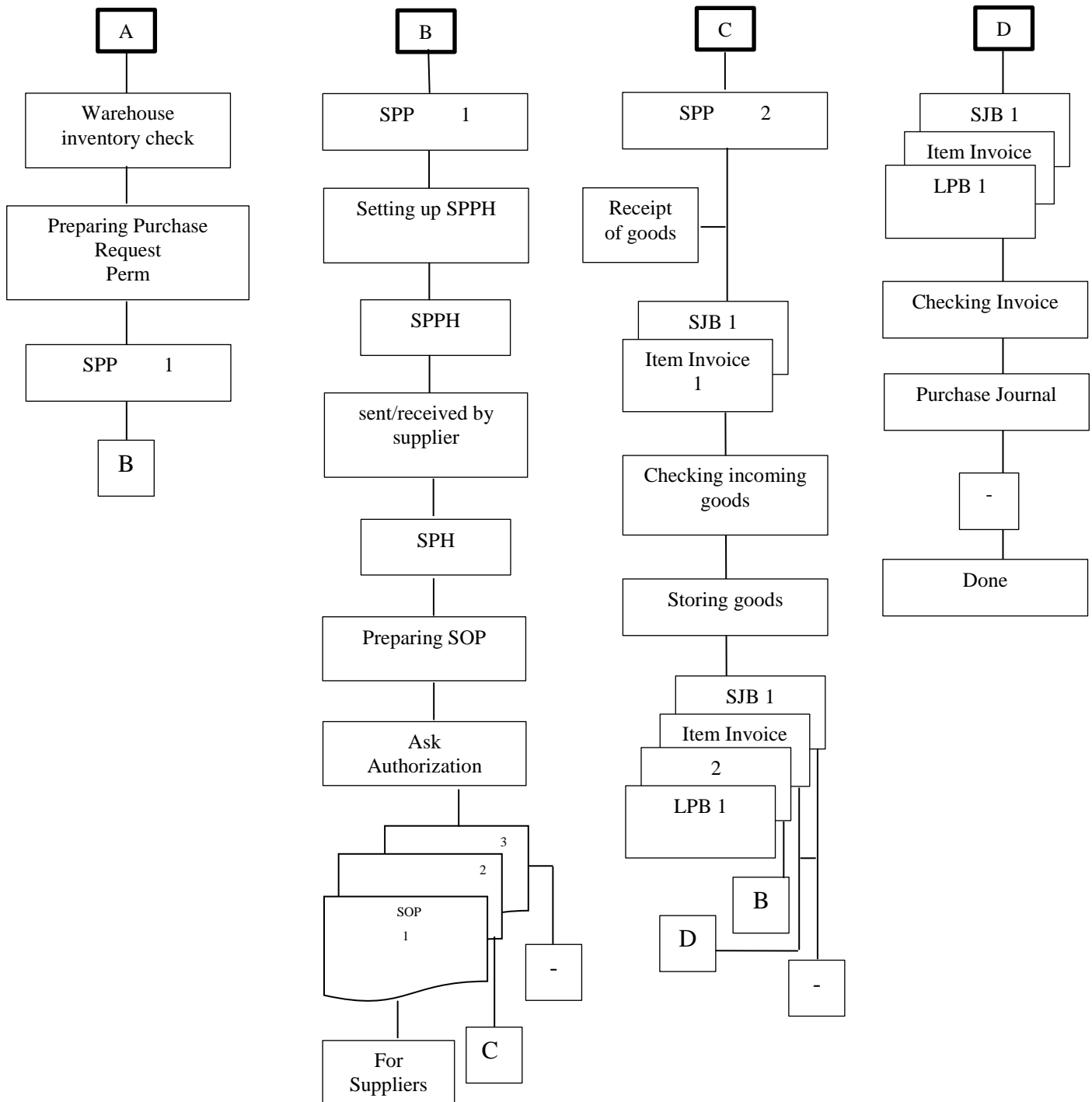
4) Goods receiving procedure

The warehouse function checks the type, quantity, quality and sorts the raw materials received from suppliers.

5) Debt recording procedure

The accounting function examines documents related to purchases and invoices from suppliers and files documents and records them as accounts payable.

Flowchart of Accounting System for Purchase of Raw Materials PT. Pillars of Eternal Spirit



d. Elements of Internal Control

1) Organization

Purchasing activities are carried out by three parts, namely the purchasing department as a purchasing function, the warehouse section as a reception function and warehouse function, and the purchasing department finance as the holder of the accounting function. There is no purchase transaction made by that one function.

2) Authorization System and recording procedures

Purchase requisition is authorized by the company leadership. With the authorization from the company's leadership, it will prevent the receipt of unneeded goods from other parties.

3) Healthy practice

Purchase requisitions, purchase orders, receipts of goods with serial numbers printed and their use shall be accounted for by each relevant department. There is a check on every receipt of goods purchased in accordance with the goods that have been ordered from the supplier.

4. CONCLUSION

Based on research at PT. Pillars of Eternal Spirit, especially in the implementation of the accounting system for the purchase of raw materials in improving the internal control system, the following conclusions are drawn:

1. The parts involved in the accounting system for the purchase of materials at PT. The Eternal Spirit Pillars are the production department as the holder of the goods user function, the purchasing section as the purchasing function, the warehouse section as the receiving function and warehouse function, and the finance section as the accounting function holder.
2. Documents used in the accounting system for the purchase of raw materials at PT. The Eternal Spirit Pillars are purchase requisitions, purchase orders, and goods receipt reports. There are some parts that do not get duplicate documents or forms as archives such as the production department, when making a request for an order only make one copy, it should be in two copies so that the production department also has archives / records. The form on the purchase order letter is good, it's just that there are some parts that don't need to be included, such as the supplier's signature.
3. Procedures for purchasing raw materials at PT. The Perpetual Spirit Pillars are good enough to support the company's progress, but this cannot rule out the possibility of weak purchasing related functions. One example of a weakness in internal control is that there are still multiple positions in the warehouse and reception. This certainly greatly facilitates the occurrence of fraud / misuse of raw materials in the company.

4. Internal control elements which include an organizational structure that clearly separates responsibilities, authority systems and recording procedures that provide adequate protection for company assets, sound practices in carrying out the duties and authorities of each organization can help minimize the occurrence of fraud / fraud.

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