

## CASH SALES MECHANISM AT PT CATUR KOKOH MOBIL NASIONAL SURABAYA

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### *ABSTRACT*

This research aims to describe the accounting system for cash sales of spare parts at PT Catur Kokoh Mobil Nasional Surabaya. The data used are primary data and secondary data, with data collection methods through interviews, observation and documentation. The data analysis technique used in this research is qualitative descriptive analysis. The research results show that the accounting system for cash sales of spare parts at PT Catur Kokoh Mobil Nasional Surabaya is quite good, for example there is no dual function but there is a weakness, namely the absence of inspection by Internal Audit.

### **INTRODUCTION**

Basically, companies are founded to achieve various goals, one of which is maintaining the company's survival and making a profit. In line with the increasingly rapid development of the economy and the business world, management in a company is required to work effectively and efficiently in order to be able to compete and maintain the company. The company's effectiveness is assessed from the company's income and goods sales activities in relation to achieving the company's targets, while the company's efficiency is assessed from the amount of sacrifice the company makes to obtain this income.

Cash sales are one method used by business actors to generate company profits. Cash sales are sales by handing over goods to customers by direct payment using cash or transfer. In carrying out increasingly extensive company operational activities, leaders cannot be separated from various problems, both in the fields of management, production, sales, cash management, and also the required information systems.

Without an information system, a corporate organization cannot plan and monitor complex activities. From these various fields, procedures and procedures are very necessary adequate system so as to ensure the smooth flow of the required information. This system involves functions in the sales system such as the sales function, cash function, warehouse function, shipping function and accounting function. These functions will run with forms created by each function, such as sales invoices in the sales function, cash receipt invoices in the cash function, travel documents in the warehouse function.

In the sales accounting system, a relationship needs to be created so that all sales and all income from sales can be recorded fairly so that there is no fraud between the recipient of the goods and the

seller of the goods. Therefore, the company can determine what procedures must be implemented so that it can compete and achieve the goals it has set. Apart from that, sales is also very useful in conveying information to determine the success of a company in achieving profits. Having a good sales accounting system will facilitate the company's operational activities, especially sales activities.

### **Formulation of the problem**

A sales accounting information system is very useful for companies, where a good sales accounting system will facilitate operational activities. In connection with the background described above, the author identifies "How the System Akuntansi. Penjualan Tunai pada PT Catur Kokoh Mobil Nasional Surabaya?". Penjualan yang dimaksud dalam penelitian ini adalah penjualan *sparepart*. Adapun tujuan penulis mengadakan penelitian ini adalah untuk mengetahui gambaran yang jelas tentang Sistem akuntansi Penjualan pada PT Catur Kokoh Mobil Nasional Surabaya.

### **DISCUSSION**

#### **Cash Sales Systems and Procedures**

Sales systems and procedures are a technique or method for carrying out sales that occur in accordance with predetermined provisions which aim to prevent deviations and errors from occurring in a company. To carry out company activities, especially those engaged in trade, they must supervise matters relating to sale.

Before discussing further the accounting system in sales procedures, you must first understand the meaning of procedures and sales. According to Sutabri (2004: 18) procedures are a sequence of clerical activities, usually involving several people in one or more departments, which are created to ensure uniform handling of company transactions that occur

repeatedly. Meanwhile, procedures according to Mulyadi (2010) are "a sequence of clerical activities, usually involving several people in one or more departments, which are created to ensure the proper handling of company transactions that occur."

Sales systems and procedures are a technique or method for carrying out sales that occur in accordance with predetermined provisions which aim to avoid irregularities and errors in a company. To carry out company activities, especially those engaged in trade, they must supervise related matters. with sales.

In trading companies, sales is the company's main activity. The amount of a company's income is largely determined by the size of sales. Sales activities themselves are closely related to marketing activities. For distributor companies, sales activities are the task of the salesmen, so it is important for a distributor company to establish good relationships with its sales personnel. The sales system is divided into 2 ways, namely the cash sales system and the credit sales system. However, in writing this final assignment, only the system is explained sales in cash therefore the sales accounting system discussed is the cash sales accounting system

**Cash Sales Accounting System**

Mulyadi (2001:455) states that the company's cash receipts come from cash sales and cash receipts from receivables. Mulyadi (2001:455) further stated that cash sales are carried out by companies by requiring buyers to pay the price of goods first before the goods are handed over by the company to the buyer. After the money is received by the company, the goods are then recorded by the company. Based on the definition above, cash sales mean that the buyer makes payment to the cash desk for the goods they have purchased, then the cashier records the cash receipts originating from the cash sale.

a. Functions Related to Cash Sales

According to Mulyadi (2001:462) the functions related to the cash sales accounting system are:

1) Sales Function

This function is responsible for receiving orders from buyers, filling out cash sales invoices, and submitting the invoice to the buyer for the purpose of paying the price of goods to the cash function.

2) Cash Function

This function is responsible for receiving cash from buyers.

3) Warehouse Function

This function is responsible for preparing the goods and delivering the goods

ordered by the buyer, as well as handing over the goods to the shipping function.

4) Delivery Function

This function is responsible for wrapping the goods and handing over the goods for which the price has been paid to the buyer.

5) Accounting Function

This function is responsible for recording sales transactions and cash receipts and preparing sales reports.

b. Documents Used

Every sales transaction must be supported by documents showing written proof of sale. According to Mulyadi (2001:463) documents used in the cash sales accounting system:

1) Sales Invoice

The sales invoice is filled in by the sales function which functions as an introduction to payment to the cash function and as a source document for recording sales transactions in the sales journal.

Source: Mulyadi (2016)

Figure 2.1 Cash Sales Invoice

2) Cash Register Tape

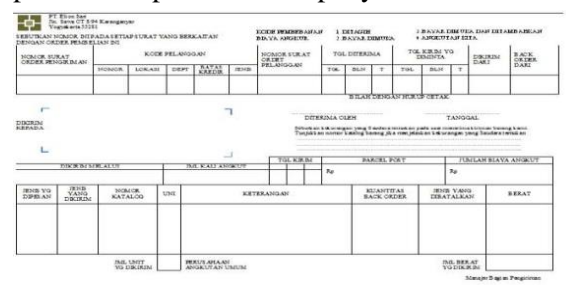
According to Mulyadi (2001:463) this document is produced by the cash function by operating the cash register machine. This cash register tape is proof of cash receipts issued by the cash function and is a supporting document for cash sales invoices which are recorded in the sales amount.

Source: Mulyadi (2016)

Figure 2.2 Cash Register Tape

3) Bill of Lading

According to Mulyadi (2001:465), this document is proof of delivery of goods from the goods sales company to the public transportation company.



**Gambar 2.3 Bill of Lading**

4) Proof of Bank Deposit

According to Mulyadi (2001:468), this document is created by the cash function

as proof of cash deposits to the bank. Proof of bank deposit is submitted by the cash function to the accounting function, and used by the accounting function as a source document for recording cash receipt transactions from cash sales into cash receipts.

Source: Mulyadi (2001)

Figure 2.4 Proof of Bank Deposit

5) Recap of Cost of Goods Sold

According to Mulyadi (2001:218), this document is used by the accounting function to summarize the cost of goods sold during one period. This document is used by the accounting function as a supporting document for creating memorial evidence to record the cost of goods sold.

The following is a cash receipt document flow chart from Over-The-Counter-Sale

Source: Mulyadi (2010)

Figure 2.5 Cash Receipt System from Over-The-Counter-Salec.

**Cash Sales Accounting System Notes**

According to Mulyadi (2001:468), the accounting records used by the cash sales accounting system are:

1) Sales Journal

The sales journal is used by the accounting function to record and summarize sales data. In the sales journal, one column is provided for each product type to summarize sales information according to that product type.

2) Cash Receipts Journal

The cash receipts journal is used by the accounting function to record cash receipts from various sources, including cash sales.

3) General Journal

General journals are used by the accounting function to record the cost of products sold.

4) Inventory Card

Inventory cards are used by the accounting function to record reductions in the cost of products sold. This inventory card is held in the accounting function to monitor mutations and inventory of goods stored in the warehouse.

5) Warehouse Card

This record is not included as an accounting record because it only contains data on the quantity of inventory stored in the warehouse. This record is maintained by the warehouse function to record inventory mutations.

Sales Accounting System Procedures

1) Sales Order Procedure

The sales function receives orders from buyers and creates a cash sales invoice to enable the buyer to make payment for the price of the goods to the cash function, to allow the warehouse function and shipping function to store the goods to be handed over to the buyer.

2) Cash Receipt Procedures

In this procedure, the cash function receives payment for the price of goods from the buyer and provides a payment receipt (in the form of a cash register ribbon and a "Paid" stamp on the cash sales invoice) to the buyer to enable the buyer to collect the goods he purchased from the delivery function.

3) Goods Delivery Procedure

In this procedure, the shipping function hands over the goods to the buyer.

4) Cash Sales Recording Procedures

In this procedure, the accounting function records cash sales transactions in the sales and cash receipts journal.

5) Cash Deposit Procedures to the Bank

In this procedure, the cash function deposits the cash received from cash sales to the bank in full amount.

6) Cash Receipt Recording Procedures

In this procedure, the accounting function records cash receipts based on proof of bank deposit received from the bank through the function

7) Procedure for recording cost of goods sold

In this procedure, the accounting function recapitulates the cost of goods sold based on the data recorded in the inventory card.

**CONCLUSION**

Based on research conducted at PT Catur Kokoh Mobil Nationally, it can be concluded that:

1. Most of the functions related to cash sales are in accordance with the cash sales system according to Mulyadi (2017), as evidenced by the absence of duplication of functions because there is already a division of sales functions, warehouse functions, delivery functions and accounting functions.

2. There are differences in duties and responsibilities in the sales function according to Mulyadi and work practices in the field where according to Mulyadi (2017) the function receives orders from buyers as well as making FPTs, whereas in practice in the field this function is carried out by a sales counter who is tasked with receiving orders. from buyers and a sales admin is tasked with creating the Cash Sales Invoice.

3. There are differences in documents in the delivery function according to Mulyadi (2017) and work practices in the field, namely according to Mulyadi (2107) delivery of goods uses a Bill of Lading document from the company
4. Public transportation while in field work practice only use a receipt from the public transportation company.
5. There has never been a surprise inspection of any function of the internal auditor.

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