ACCOUNTING INFORMATION SYSTEM FOR HEROIN STEAM PLAYER INVENTORY AT CV ALAM RAYA BOGA

Alfi Fitriani[1], Eko Tjiptojuwono[2], Thomas Khrisna Sidharta[3]

[1,2,3]Accountin, Politeknik NSC Surabaya

ABSTRACT

The purpose of this final project is to find out whether the accounting information system for steaming layer supplies at CV Alam Raya Boga Surabaya has gone well or not. The method of collecting data on this task is to conduct interviews with the personnel who work to produce steamed layer documents. The results of this final assignment show that the accounting information system for steaming layer supplies is not as it should be. This mismatch is due to improper handling of the steamer by the frontliner. Where after the heroine steamed layer comes and is ready for sale to consumers. The frontliner immediately took the heroine steamed stock from the warehouse without writing down the number of mutations issued from the warehouse. So that it always results in frequent differences when closing shift calculations.

Keywords: Accounting Information System, Inventory, Lapis Kukus Pahlawan

BACKGROUND

Every company always tries to survive in the flow of business competition, therefore various quality improvements are needed from within the company to be able to compete fairly. Apart from having to be able to produce *output* of quality goods and services that can be well absorbed by potential consumers, the company must also be able to carry out the service process in a controlled and directed manner in accordance with the company's vision and mission. Apart from developments in the business world, developments in information technology are also very fast, especially in information development. This development can help business people in running their business. This is because business people need accurate information. Therefore, companies need an accounting information system that is used to manage data so that it becomes the information needed so that it can support quick and accurate decision making.

Companies engaged in trading try to utilize all the resources they have as effectively and efficiently as possible. These resources include inventory, information about which is very necessary for management in making decisions so that there are no excesses or shortages of inventory. In a company, inventory comes too plays a very important role in supporting the course of trade . Therefore, a company must be able to manage inventory well. What can be considered is how important it is to maintain inventory because the capital invested in inventory is very large, so inventory is the largest current asset for manufacturing or trading companies. Inventory position is very strategic in the company because it is a source of income. Inventory is very vulnerable to theft and damage, security needs to be put in place to prevent theft and damage.

Effective internal control aims to maintain company assets and provide information regarding inventory to make it more reliable. An accounting information system is a functional information system that underlies other functional information systems such as financial information systems, marketing information systems, production information systems and human resources information systems. Other information systems require financial data from accounting information systems. Likewise, the accounting information system is a combination of three word elements, namely system, information and accounting. An inventory information system is a structure of human interaction, equipment, methods and controls that are arranged to support work routines in a part of a company. For example, goods receipt transactions and goods use transactions . At CV Alam Raya Boga the inventory accounting information system is one of the most effective elements in company operations.

The existence of an adequate inventory accounting information system, to serve customer requests or company operational needs, is a very important factor in maintaining the continuity of the company's business. On the other hand, if an inventory accounting information system is not available, the company will be faced with the risk that the company at one time will not be able to fulfill the desires of consumers who need goods or services. If that happens, the company will lose the opportunity to gain the profits it should get. The inventory accounting information system is not intended for sale or re-production, but rather to support the implementation of the company's operational program. Problems with the inventory accounting information system must also be seen from the related functions in the inventory, the records used, the

internal control elements used, the types of inventory and the inventory accounting information system recording system. Based on this, the author is interested in taking the title "Accounting Information System for the Inventory of Hero Steamed Merchandise at CV Alam Raya Boga"

Formulation of the problem

Based on the background above, the formulation of the problem in this research is: What is the accounting information system for the inventory of the hero's steamed coated merchandise at CV Alam Raya Boga?

DISCUSSION

1. Benefits of research

   a. For Companies

      1) The company knows information regarding the implementation of the inventory accounting information system that is already running.

      2) Used as consideration for the company to improve quality in the inventory sector.

   b. For Researchers

      Researchers can compare the knowledge received in college with existing practices in the field.

   c. For NSC Surabaya Polytechnic

      1) Can function as further research literature on inventory accounting information systems.

      2) The results of this analysis can be used as library treasury, so that it can be useful for students and increase knowledge.
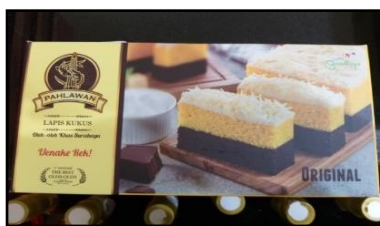
2. Business fields

CV Alam Raya Boga is a company that sells steamed glazed products. Products and services sold include:

   a. Hero Steamed Layer

      CV Alam Raya Boga sells hero steamed layers in various variants, consisting of:

      1) Original Cheese

Source: CV Alam Raya Boga
Figure 3.3 Steamed Layers of Original Cheese Variant

2) Cheese brownies

Source: CV Alam Raya Boga
Figure 3.4 Steamed Layers of Cheese Brownies Variant

3) Chocopandan cheese

Source: CV Alam Raya Boga
Figure 3.5 Steamed Layers of Chocopandan Cheese Variant

4) Bright moon

Source: CV Alam Raya Boga
Figure 3.6 Steamed Layer Terang Bulan Variant

3. Delivery Orders

CV Alam Raya Boga also accepts hero steamed layer delivery services from consumers ordered through *customer service* . The *motorists* will deliver according to the delivery point desired by the consumer. The delivery area is still in the Surabaya and Sidoarjo areas. Delivery rates also vary, depending on the delivery distance.

Source: CV Alam Raya Boga
Figure 3.7 Delivery Order Service

b. ***Non Hero***

Another form of service from CV Alam Raya Boga is providing typical souvenirs from the city of Surabaya. So consumers can shop for other products while in the store. These products are entrusted by *suppliers* who have collaborated so that they are resold by CV Alam Raya Boga. The various types of non-heroes sold by CV Alam Raya Boga include:

1. Cheese & Chocolate Flavored Bolen
2. Phia Green Beans
3. Presto Milkfish & Smoked Milkfish
4. Telo Pie
5. *Crispy Almonds*
6. Kupang Crackers
7. Prawn crackers
8. Baked Fish Crackers
9. Sambal Cuk
10. Rujak Sambal
11. And others.

DISCUSSION

1. **The functions related to SIA's inventory of merchandise in the Pahlawan Steamed Layer at CV Alam Raya Boga are as follows:**

   a. Consumer (Hero Steamed Layer)
   Consumers are a group of people who are the end users of products or services produced in a sales system.

   b. *Headstore*
   Tasked with making an estimate for the submission of steamed layer cakes on that day which is then *followed up* with the production *supervisor* .

   c. Production *Supervisor*
   Tasked with re-correcting requests for steamed layered cakes from *the headstore* and then *launching* estimates so that we can immediately produce the hero's steamed layers.

   d. *Distribution*
   This section has the authority to record all activities in and out of the hero steamed layer cake from the production warehouse and then distribute the hero steamed layer cake to each *store*.

   e. *Stocker*
   This section has the authority to receive and count the steamed layers of heroes that have been distributed and then enter the *store warehouse* .

   f. *Frontliners*
   The division responsible for the steamed layer exit process that is sold to consumers.

   g. *Store Leader*
   The division is responsible for the performance of *the store members* under it and monitors all activities in and out of the Pahlawan Steamed Layer.

2. **Documents relating to SIA Supplies of hero steamed layers at CV Alam Raya Boga.**

   a. Hero Steamed Layer Cake Request List
   List of steamed layer cakes that will be submitted by *headstore*

   b. PR *(Purchase Request)*
   Documents for making non hero requests.

   c. Non hero purchase invoice
   The document contains the cost of non-hero purchases that have been purchased.

   d. Goods Receipt Report
   The final process for inputting goods comes into the system according to the physical goods received.

   e. Travel document
   Letter out of the hero's steamed layer from distribution to the store.

   f. *Stock Transfer* Letter
   Letters coming out of the hero steamed layer from *the store* are distributed to other *stores* .

   g. Card *Stock*
   Records of goods in and out of the warehouse per *store*.

SIA Process Supplies of hero steamed layers at CV Alam Raya Boga.
Incoming goods
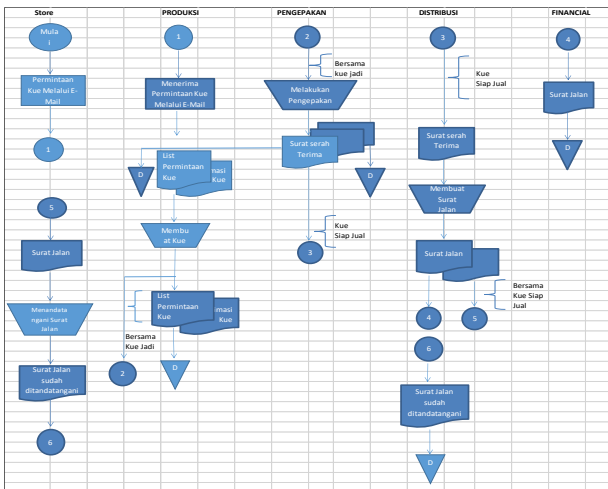
Source: CV. Alam Raya Boga
Figure 3.8 SIA *Flowchart* for Company Steamed Layer Inventory (incoming goods)

The results of collecting data and information from the picture above can be seen regarding the accounting information system for steamed layer inventory at CV Alam Raya Boga, starting from making the cake request to the *customer*, which is summarized in *the flowchart* of the accounting information system for the hero steamed layer inventory as follows:

1. *Headstore* started writing cake requests and immediately sent them via *email* to the production *supervisor*
2. Production receives cake requests via *email* from *the headstore.* Then production makes *a list of* cake requests and cake estimates so that they can be used to make steamed hero layer cakes.
3. The production department makes cakes according to estimates from *the headstore.* Once the cake is cooked, it is taken to the packing department. The list of cake requests and cake estimates are kept according to the date of request.
4. The packing department receives the cooked cakes, after that they pack them into packages. The packaging department writes a cake handover letter in three copies which will be submitted to the production and distribution department, which is useful for ensuring that the number of cakes received is correct. Handover letters are stored based on the date of receipt.
5. The distribution department receives a handover letter from the packaging department

along with the cake which is ready to be sent to each *store.* Then make two copies of the travel documents along with the cakes which are ready to be sold
6. *store* department receives cakes that are ready to be sold from distribution and then signs the delivery note.

The travel document that has been signed by the *store department* is given back to the distribution and financial department. Then it is stored according to the date of receipt.
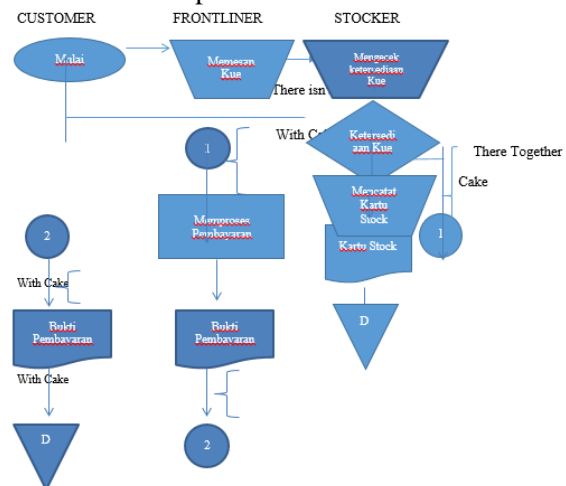
Source: CV Alam Raya Boga
Figure 3.9 SIA *Flowchart* for Steamed Lapis Pahlawan Inventory (outgoing goods)

Based on Figure 3.9 above, the *flowchart narrative* for outgoing goods is as follows:

1. Consumers come to *the store* and start ordering cakes from *the frontliners* .
2. Frontliners receive orders from consumers and then inform *the stocker of the stock* of cakes .
3. If there is no cake available, the stocker department informs consumers that the cake is available and is offered to replace another variant. If cakes are available, the stocker must write on the *stock card* according to the cakes issued. *Stock* cards are written according to the mutation date.
4. Then the *stocker section* brings out the cake according to the order to be given to *the frontliners* .
5. *The frontliner* receives the cake from *the stocker* then carries out the payment process by giving the cake and proof of payment to the consumer.

Consumers receive cakes and proof of payment from *the frontliner.*

BIBLIOGRAPHY

Ahmad Irsadul Ibad, Diana Agus Pratama, and Widyarini Indra Putri, 2016. *Accounting Information Systems at PT. Transindra Perkasa,* Surabaya: Final project at Surabaya Polytechnic.

Ardana, C. and Lukman, H. 2016. *Accounting Information Systems* . First Edition. Jakarta: Mitra Discourse Media.

Baramuli, Friska. 2015. *Analysis of Inventory Accounting Information Systems On the Yamaha Bima Toli-Toli Motorcycle.* Manado: Final project at Sam Ratulanggi University Manado.

Indonesian Accountants Association. 2018. Statement of Financial Accounting Standards No.14: Inventory, Jakarta: Salemba Empat.

Isa, Irwan. 2014. *The Importance of Information Systems in Success A Project* . First Edition. Yogyakarta: Graha Ilmu.

Manurung, ME 2011. *Basic Accounting (Beginner)* . Jakarta: Erlangga.

Mulyadi. 2016. *Accounting Information Systems* , Fourth Edition, Second Edition, Jakarta: Salemba Empat.

Novika BR Pandia, 2015. *Inventory Accounting Information System at PT Metro.* Medan: Final project at University of North Sumatra Medan.

Rochaety, E. Ridwan, F. and Setyowati, T. *Management Information Systems Edition 2* . 2013. Jakarta: Mitra Discourse Media.

Romney, MB and P J. Steinbart. 2014. *Accounting Information Systems* . Thirteenth edition, Translated by: Kikin Sakinah, Nur Safira and Novita Puspasari, Jakarta: Salemba Empat.

Rudianto. 2012. *Introduction to Accounting.* Jakarta: Erlangga.