

Effectiveness of Sales and Operational Audits at PT. Angkasa Pura II

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Keywords	ABSTRACT
<p><i>Seles, Operational audits, Effectiveness</i></p>	<p><i>Functional review is an administrative tool defined to reduce the occurrence of misuse of assets. The Functional Review process begins with an examination of the presence of exercises, as well as distinguishing areas of positive improvement and then creating measurable execution norms for an action. An organization has a favor or item to be promoted. A deal is an administrative or merchandise exchange interaction delivered by an organization. The motivation behind this exploration is to show observationally that the Functional Review affects the Adequacy of Expanding Agreement of PT. Angkasa Pura II. Exploration This examination is a quantitative exploration. Consequences of this study This study has no impact between past exploration factors that exert a very large impact. carried out can achieve the goals that have been set. This examination has no impact on the organizational reasons of PT. Angkasa Pura II Silangit Branch does not sell shares, so this organization is a subsidiary organization</i></p>

INTRODUCTION

Every trading and manufacturing industry wants to establish sales events, in this case the industry needs the right early steps in order to increase sales so that industrial goals can be achieved (Tampubolon & Hamta, 2017). In line with the development of industry that continues to be large, managers are required to be able to delegate authority to their subordinates so that industrial activities run well (Tampubolon & Hamta, 2017). Accounting data system is one system that collects, records, stores and digests information to produce data for decision making, this system includes people, procedures, and instructions, information, soft features, data technology infrastructure, and internal control and security dimensions (B Romney & Steinbart, 2016). There is a data provision system that can be used by management to overcome the main activities of the industry and as a tool for making economic decisions, is what is said by the accounting system. The accounting system is closely related to the organization or company to achieve the expected goals (Shoraj & Llaci, 2015). The accounting system consists of transaction fact documents, reports, and procedures used by the industry to record transactions and notify the results. The industrial management accounting system must be able to design and carry out a good accounting system to overcome the main activities of the industry (Hutahayan, 2020). The accounting system of an industry can be said to run well if the goals of the system are achieved, for example, the industry can deliver the data needed by management and other parties precisely and quickly without any obstacles. The accounting system used to handle the main activities of the service or manufacturing industry includes sales, purchasing, payroll, and wage activities, cash receipts and expenditures, and asset mutase always.

Every industry is very dependent on its data management system in order to survive in the midst of competition (Delen & Ram, 2018). Data can be used as a consideration in decision making by industry, one of the data that is needed by industrial management is accounting data (Li, Chen, & Shang, 2022). The industry must pay attention to the suitability and suitability of financial information contained in the accounting data

system and in turnover activities in the field. Cash sales and receipts are very meaningful and vital operational activities that are directly related to industrial assets (Sari, Saputra, & Ariffin, 2023). Cash is an asset which is very liquid so it is prone to misuse of its properties and its existence is easily transferred.

Sales are a source of income for an industry that is profit-oriented so that the industry must observe the sales system efficiently and effectively, through industrial sales to get income in cash or credit. In experiencing sales competition in the trading industry requires an accounting system that can function meaning that there are activities tried by the industry, the need for an adequate accounting system is almost experienced in various business fields.

Sales and cash receipts are 2 related matters because after a cash sale transaction is established, in conclusion, it wants to generate cash receipts (Sari et al., 2023). An efficient and effective Accounting Data System (SIA) is expected to share professional data and can provide quality data for parties who need it, the accounting data system also includes cash income and receipts. Cash income and receipt is an asset that is very vulnerable to misuse (Sari et al., 2023). Because, cash is the initial capital of the industry in order to run its business, proven in daily research that reports that SIA is meaningful because it affects the internal control of an industry.

Sales accounting data systems are always related to cash receipt activities (Panggalih & Baridwan, 2013). Each sales transaction in conclusion will cause cash receipts. Sales accounting data systems are used to handle sales transactions of objects or services, both of which

Try it in cash or credit. Credit sales are carried out by the industry by the method of sending objects according to orders received from buyers for a certain period of time, the industry has bills to these buyers.

The sales accounting system can be used in cash sales transactions or credit sales with the aim that sales can be recorded and monitored properly, while the cash receipt system is used to minimize all forms of fraud that may be established. Mulyadi (2014) reported that there are 2 various cash receipt accounting systems consisting of cash accounting systems from cash sales or cash accounting systems from receivables.

Therefore, the industry needs a good data system for sales to estimate the formation of misappropriation, embezzlement and others that can harm the industry (Sari et al., 2023). Not only that, the sales accounting data system and cash receipts are very difficult when credit sales are established and receivables arise because there is a fairly long time span between the formation of sales and cash receipts. For this reason, an efficient data system is needed according to the state of the industry to be able to protect credit sales from manipulation actions that can be intertwined. We can know that data systems are needed in industry because they can recognize the growth of an industry.

PT Angkasa Pura II (Persero) is one of the State-Owned Business Entities engaged in the business of airport services and services linked to the air city (Siahaan & Masdupi, 2019). PT Angkasa Pura II has gained confidence from the Government of the Republic of Indonesia to manage and strive for the operation of the Jakarta Cengkareng Eve Port which is currently renamed Jakarta Soekarno-Hatta International Airport and Halim Perdanakusuma Airport since August 13, 1984. The establishment of Angkasa Pura II aims to carry out management and business in the field of airport services and adrift services by maximizing the empowerment of the ability of energy sources owned and the implementation of good industrial governance applications. The progress of Angkasa Pura II has shown rapid progress and business increase in the airport service business through the accumulation of various infrastructure facilities and improved service quality at the airports it manages. Currently, Angkasa Pura II manages 16 Indonesian airports. Producing various types of food in each sale, so that management is required to be able to control inventory, sales and moreover cash receipts and market needs. Therefore, accounting data systems are very meaningful and needed for industrial management to protect the quality and quantity of these products. For (Lathifah, 2017) shortcomings in the sales accounting system and cash receipts are caused by activities that are not carried out efficiently and efficiently so that they have not fully supported internal control. And for (Septania & Proborini, 2020) there is still a lack of good internal control of the industry due to the lack of responsibility, authority and industrial procedures have not been firmly separated and have not distributed sufficient protection for wealth, money, income, and payment. Various researches have been tried related to sales accounting data systems and cash receipts, one of which is research tried by (Fara, 2015) which formulates cases in the sales department that do not carry out duties and responsibilities properly so that they are often intertwined.

METHODS

The use of the theory used by the author is the TAM theory (Technology Acceptance Model) is one of the models formed to analyze and master aspects that affect the use of technology. Tam aims to explain and estimate the acceptance of the use of a data system. TAM provides a theoretical basis for identifying aspects that influence the acceptance of a technology.

The approach tried in this research is to use a qualitative approach. For (Sugiono, 2012) qualitative research is a research procedure based on the philosophy of postpositivism, used to study the natural state of

objects where researchers are key instruments. This research is field research (field research) is research that aims to recognize how the implementation of the sales accounting system and cash receipts.

RESULTS

From the results of research tried by researchers, to this research in its special accounting data system at PT. Angkasa Pura II Silangit Branch has a related data system, including Logistic Invoice Verification Management, Parking Invoice Document, Invoice Document Overview, Posting Vendor Invoice, Cancel Invoice Document, Display Invoice Document and List Display Invoice Document.

a. Management of Logistic Invoice Verification

Logistic Invoice Verification (LIV) is the process of making invoices from vendors that are tried in the accounting unit. The invoice made references the creation of PO by the Technical unit first.

In the SAP LV process there are some transaction codes used are:

- (MIR7) Parking Vendor Invoice: Create an invoice but it is not posted immediately but parked
- (MIR6) invoice Overview: Carry out an overview of invoices that have been made and carry out posting
- (MIRO) Post Vendor Invoice: Invoice creation and invoice posting
- (MR8M) Cancel Invoice Document: Pembatalan Invoice
- (MIR4) Display Invoice Document: Show invoices that have been created
- (MIR5) List Display Invoice Document: View invoice records that have been created.

b. Parking Invoice Document

Moments before SAP stage

Data that must be known first are:

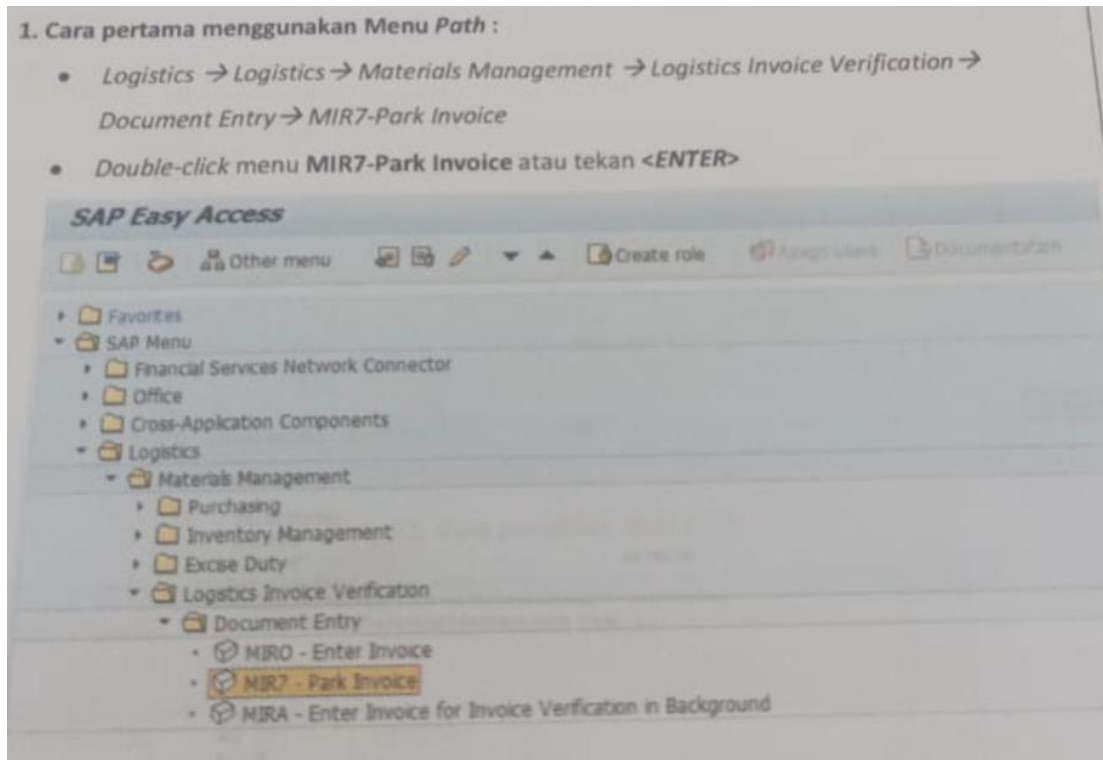
No PO

Tax code and tax invoice number

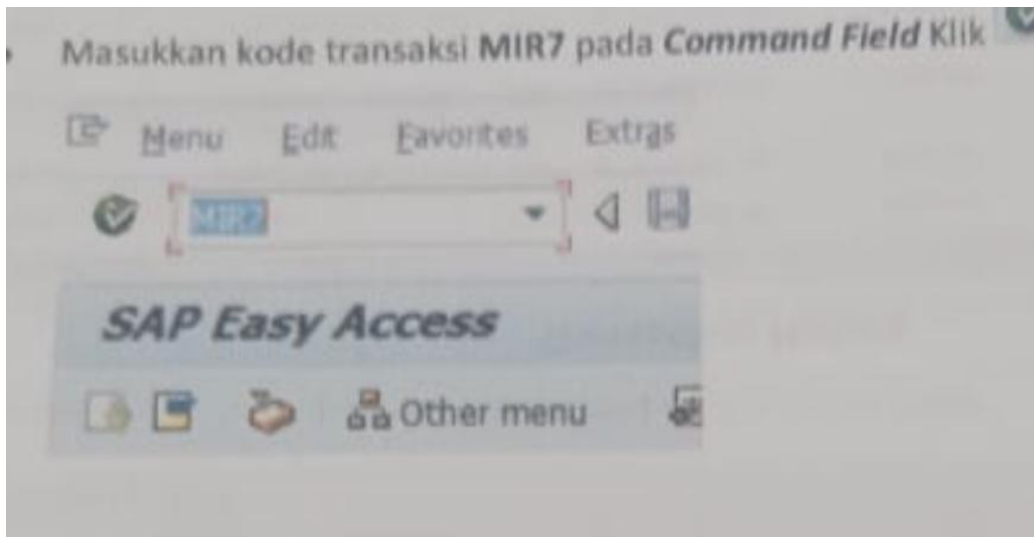
No invoice

During SAP level

The initial method used is as follows:



The second way to use Transction Code:



Parking Incoming Invoice

Akan tampil layar sebagai berikut, isikan sesuai dengan Tabel 1.

The screenshot shows the SAP "Park Incoming Invoice" screen. The title bar reads "Park Incoming Invoice: Company Code 1000". The screen contains several input fields for invoice data, including "Invoice Date", "Posting Date", "Amount", "Tax Amount", "Ref. document", "Text", and "Company Code". There are also buttons for "Calculate tax" and "Purchase Order/Scheduling Agree...".

Tabel 1. Cara pengisian field MIR7

Field Name	M/O/ C	User Action and Values
Transaction	M	Invoice

From the results of this research, it can be seen that the accounting data system presented by the industry is stored and recorded in SAP. Strandar is used to view code in processing and inputting every transaction contained in industrial activities. PT. Angkasa Pura already has a very complete accounting data system, this system can be connected to all components of central and branch activities. In manual use, this system has been designed very well but must be checked and memorized in use with SAP that has been available. Employees cannot use the system carelessly and the code must also be able to be adjusted properly.

Accounting data system is a network of procedures in the organization that supports operational activities, managerial character and consists of parties that are linked to each other with reports on industrial management activities, not only that the accounting data system is also referred to as a system that collects, records, stores and manages information to create data for users to make decisions properly. The system includes aspects of people, instruction procedures, information, soft features, data technology infrastructure, as well as internal control and security dimensions (Jasmadeti & Wahyuni, 2019). There is also another definition of an accounting data system for (Carolina & Supriyatna, 2019) is a system that designs, organizes, and operates businesses with methods of processing information and transactions to create data that is useful for use.

Share Rumney & Steinbart (2016) accounting data system is a system that collects, records, puts, and digests and creates data for decision making. These systems include people, procedures, instructions, information, software features, data technology infrastructure and internal control and security.

There are also universal objectives for the development of accounting data systems for (Purba, 2018) as follows:

1. Make available data for the management of new business activities.
2. To correct the data produced by the existing system, either overriding the quality, accuracy of presentation, or data structure.
3. To improve accounting control and internal checking, is to improve the level of reliability (reability) of accounting data and to provide complete records of responsibility and protection of industrial wealth.
4. Make a reduction in clerical pay in the maintenance of accounting records.

There are 6 components of accounting data system for (Austin, 2016) are:

1. Users who use the system.
2. Procedures and instructions used to collect, process, and store information.
3. Information containing about the organization and its business activities.
4. Software features used to process information.
5. Data technology infrastructure, which includes pcs, peripheral features, and network communication features used in digesting accounting data systems
6. Internal controls and security procedures to protect accounting data systems.

From the results of previous research Nova Fara Adibah (2015) reported that Sales Activities and Cash Receipts at PT. Mitra Pinasthika Surabaya is still not well implemented. This can be seen in the sales department that does not carry out its duties and responsibilities properly.

CONCLUSION

From the results of this research, it can be seen that the accounting data system presented by the industry is stored and recorded in SAP. Strandar is used to view code in processing and inputting every transaction contained in industrial activities. PT. Angkasa Pura already has a very complete accounting data system, this system can be connected to all components of central and branch activities. In manual use, this system has been designed very well but must be checked and memorized in its use with SAP that has been available. Employees cannot use the system carelessly and the code must also be able to be adjusted properly.

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