



CREDIT SALES MANAGEMENT SYSTEM IN PT ANDALAN SEJAHTERA PEKANBARU

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Abstract

The Sanjaya shop is a shop that sells various kinds of machines such as pumps, diesel and many more. Sales of their PT Andalan Sejahtera Pekanbaru is one of the companies engaged in the sale of Spare Parts for Heavy Equipment, Machinery, Vehicles and so on. In addition to cash sales, credit sales are also applied. Transaction processing is carried out almost every day. In managing transaction data, especially for credit sales transactions, it is still done manually. Therefore, an application, namely General Ledger, is proposed to facilitate more effective sales transactions. The purpose of this study is to analyze the credit sales management system. The data collection method used was the observation method, by making direct observations on the object of research.

A. INTRODUCTION

In general, the purpose of a business is to obtain maximum profit or profit, develop dynamically and have the survival of a business very important, especially in today's economic conditions, where the business world is faced with increasingly fierce competition in line with the development of the era of globalization. broad impact. So the smooth running of the business is supported by a strong and adequate composition of assets and company capital.

At this time the development of information has grown very rapidly. With the development of technology, especially in the field of informatics, there have been many computerized developments that make it easier and faster and save time or in other words more effective in completing work that was originally done conventionally. Therefore, there are also many companies or agencies that use management systems to increase their business.

The trade sector is one of the business fields that has rapid development, competition in this field requires the efficiency and effectiveness of the work of trade actors accurately and quickly. The way to improve a business is to build a good management system. The requirement to build a good management system is the speed and accuracy to obtain the required information.

One form of the system is a management system. Sales transactions will generate cash receipts, both sales made in cash and on credit. If sales are made on credit, cash receipts are derived from receivables obtained from collection of receivables. In trading companies, sales are often made on credit. Credit sales require supervision, both in sales and in collection. The management of credit sales is carried out through a system that is more effective and efficient, making it easier to find out if there is fraud in the transaction.

PT Andalan Sejahtera Pekanbaru is one of the companies engaged in the sale of Spare Parts for Heavy Equipment, Machinery, Vehicles and so on. In addition to cash sales, credit sales are also applied. Transaction processing is carried out almost every day. In managing transaction data, especially for sales transactions on credit, it is still done manually, namely by recording sales transactions using manual notes and the credit sales notes are input into the computer so that at the end of the month, the cashier can make a receivable report. But at the time of debt collection, errors often occur in terms of calculating the amount of debt or writing incorrectly. This kind of activity is certainly not without risk, because there are not a few errors in recording, of course this can be detrimental to the owner of the company.

The transaction data management process that is still manual also often causes problems including difficulties in finding customer/institution transaction data, difficulties in the process of making billing reports, difficulties in making reports on the number of bills to customers involved which are prone to data loss and damage and can result in there is a buildup of archives, archives become disorganized and there is no good archive storage area, so data efficiency is less guaranteed. From the background above, the author is interested in taking the title **“Analyze of Credit Sales Management System at PT Andalan Sejahtera Pekanbaru”**.

Understanding the System

The system is basically a group of elements that are closely related to one another, which function together to achieve certain goals. In simple terms the system can be interpreted as a collection or set of elements, components, or variables that are organized, interacting, interdependent and integrated. The system can be in the form of an abstraction or from the definition above it can be seen that the benefits of the system are to unite or integrate all the elements that exist within a scope, where these components cannot stand alone.

There are several meanings of the system put forward by Azhar Susanto (2013: 22) that the system is "a collection or group of systems or parts or components of any kind, either physical or non-physical that are interconnected with each other and work together in harmony to achieve a certain goal. "

Meanwhile, according to Jacob (2012: 1) which means that "The system is a network of related procedures, collected together to carry out an activity or a specific goal".

From some of the above understanding, it can be concluded that the system is a collection of elements or parts that are related and work together to achieve certain desired goals. These elements or parts can be procedures or subsystems that are collected and arranged in such a way as to achieve a desired system.

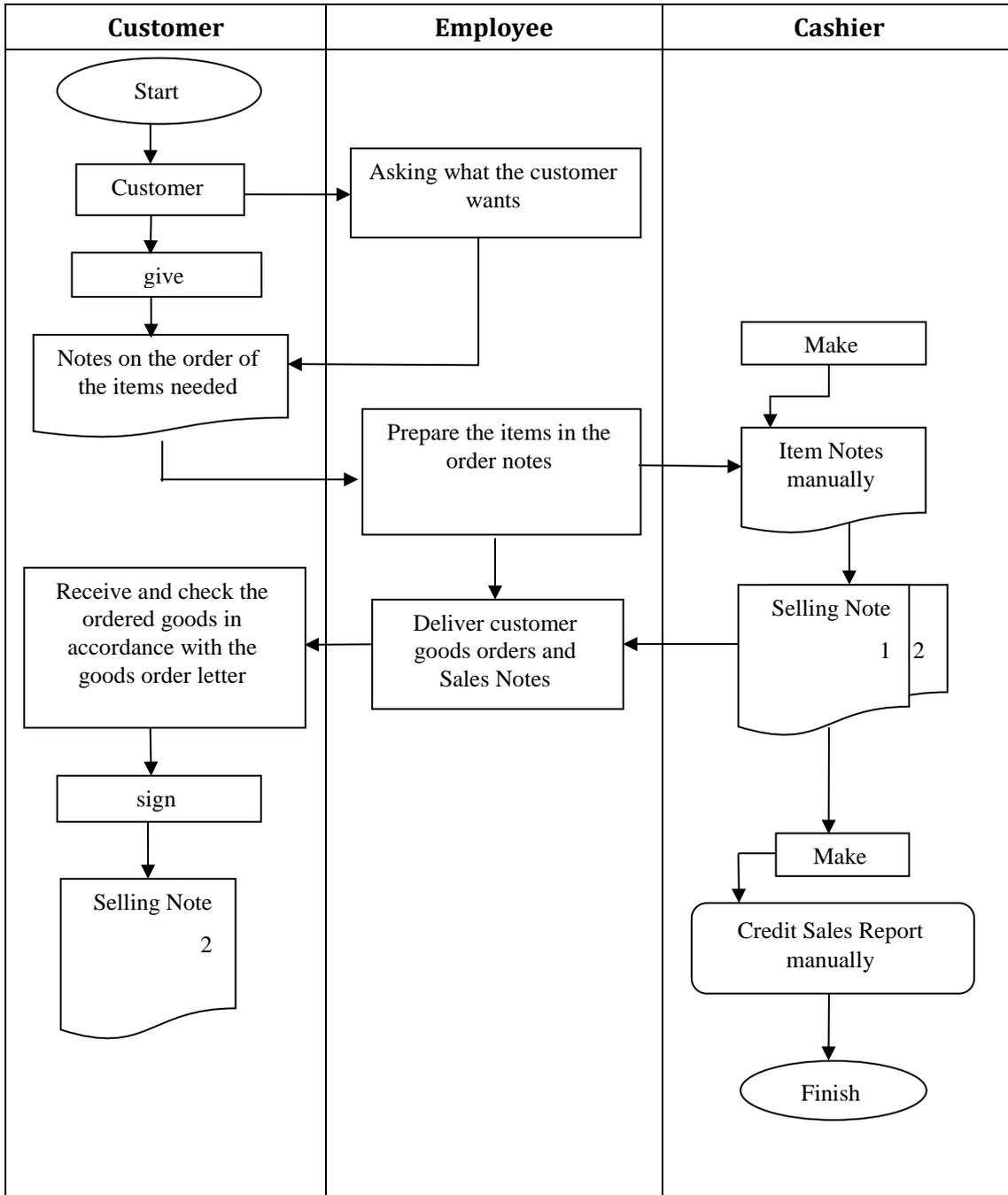
System Characteristics

According to Jogiyanto H.M. (2010:14), a system has at least the following ten characteristics.

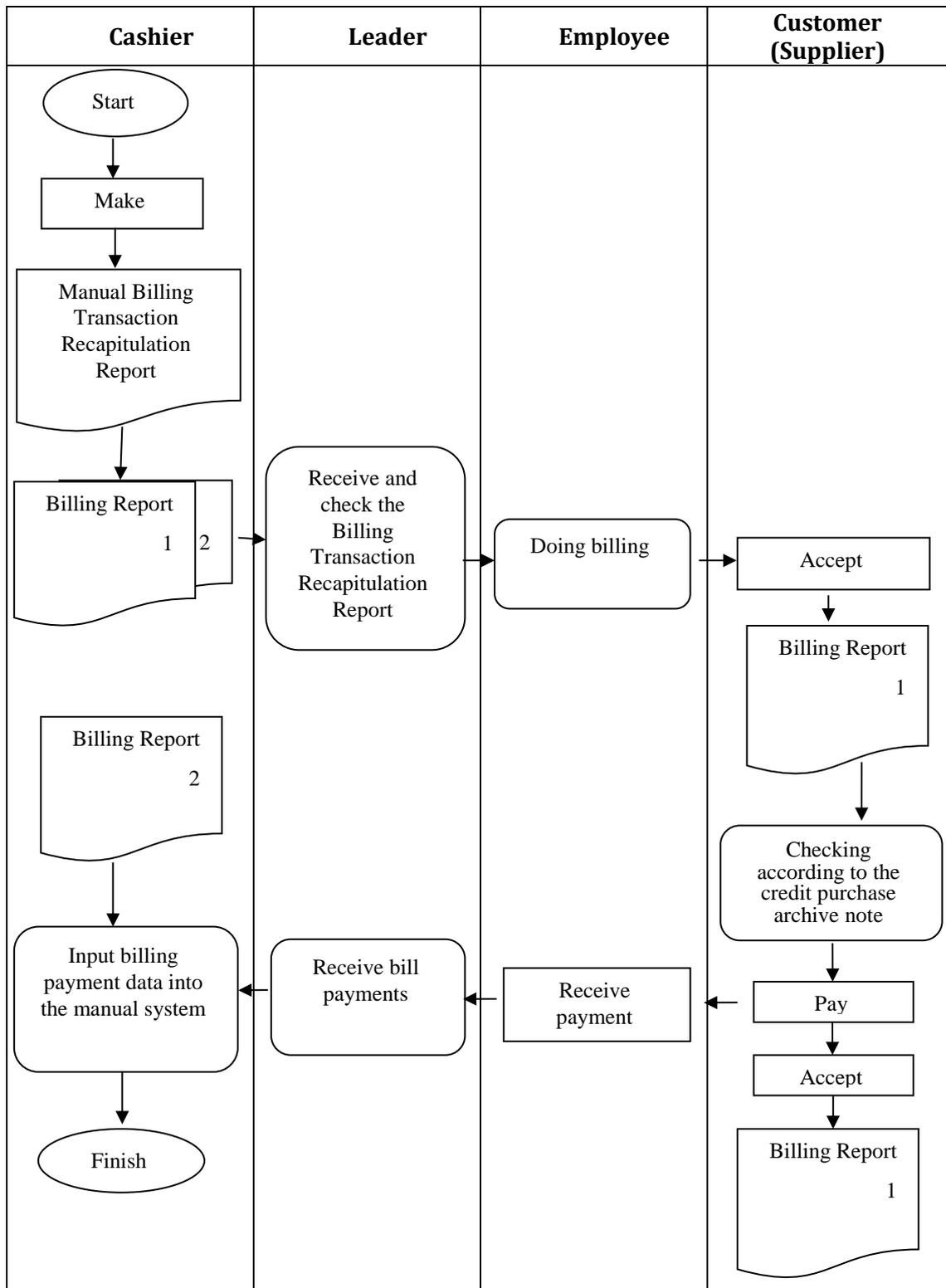
- a. Components (components). The parts or elements, which can be objects or people, are real or abstract, and are called subsystems.
- b. Liaison between parts (interface). Something that is in charge of bridging one part with another, and allowing interaction/communication between parts.
- c. Boundaries (boundaries). Something that distinguishes the system with other systems or systems.
- d. Environment (environment). Everything that is outside the system and can be beneficial or detrimental to the system in question.
- e. Input (input). Something that is a material to be processed or processed by the system.
- f. Mechanism of processing (processing). Devices and procedures for converting inputs to outputs and displaying them.
- g. Output (output). Various forms of results or products removed from processing.
- h. Goals (goals/objectives). Something or a state that the system wants to achieve, both in the short and long term.
- i. Sensor and control (sensor & control). Something in charge of monitoring and informing changes in the environment and within the system to the system.
- j. Feedback (feedback). Information about environmental changes and changes (deviations) within the system.

B. RESULT AND DISCUSSION

The following is a flowchart of the credit sales management system currently running at PT Andalan Sejahtera Pekanbaruzzz

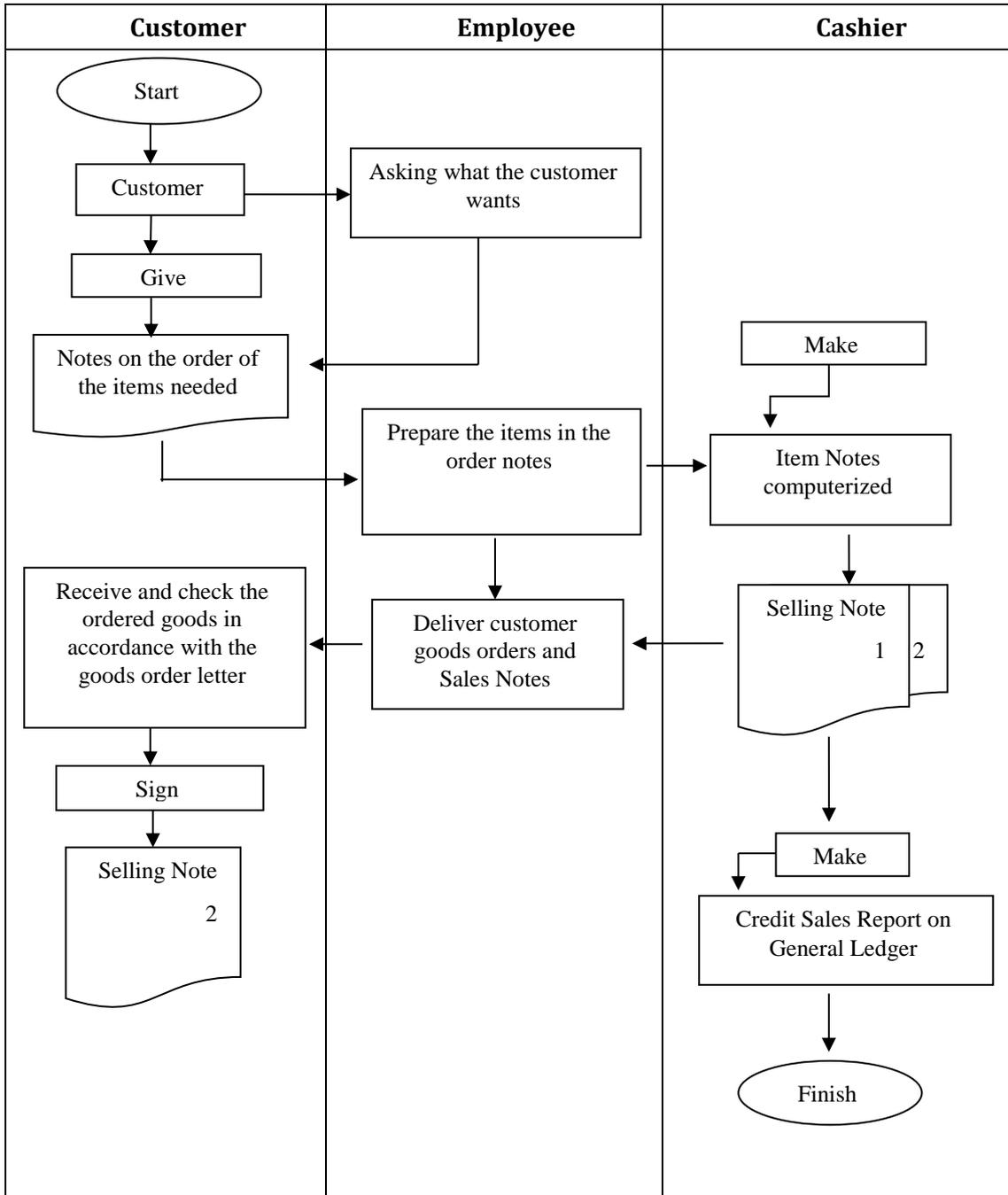


The following is a flowchart of ongoing receivables collection at PT Andalan Sejahtera Pekanbaru

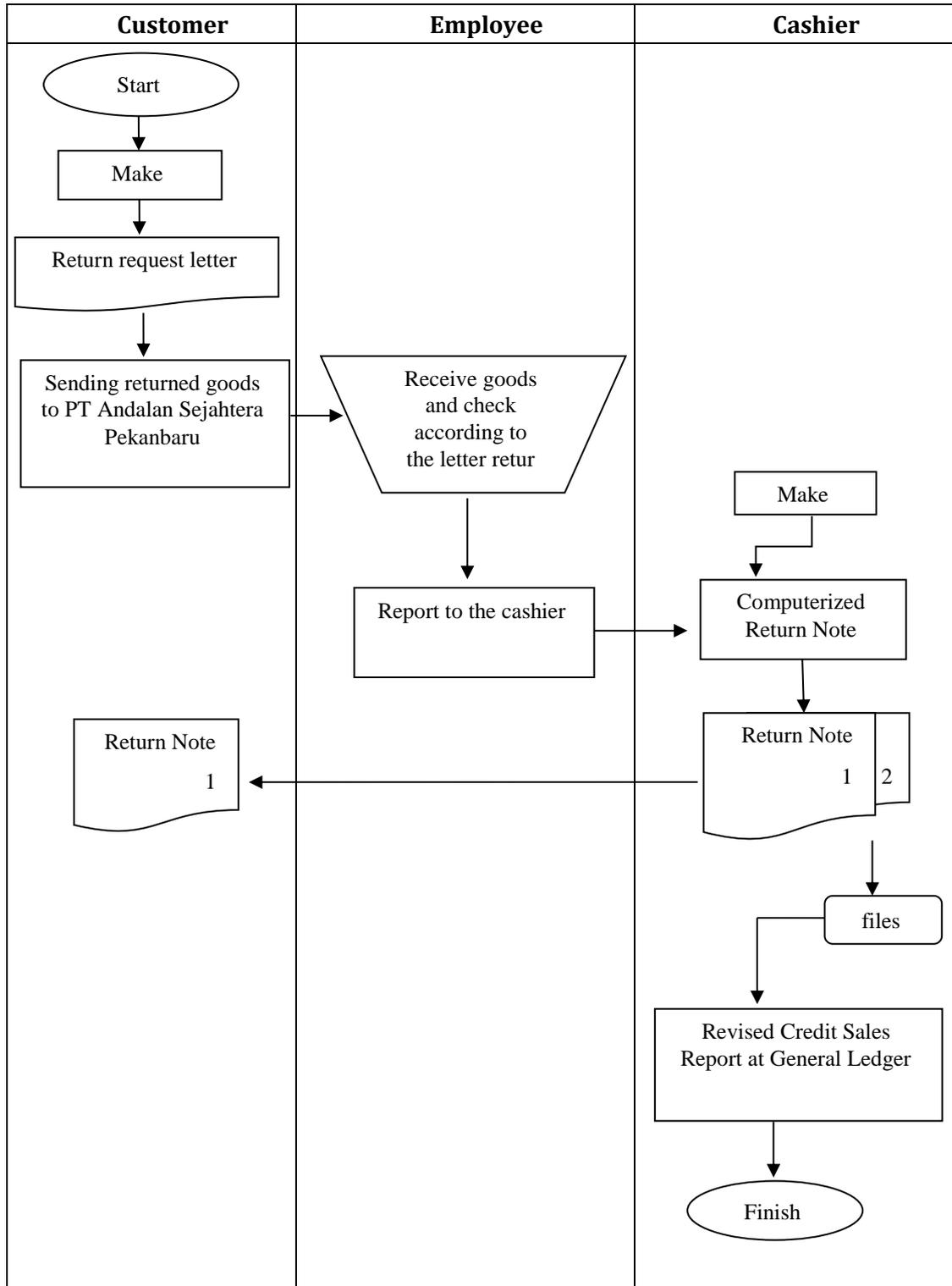


C. RESULTS AND PROPOSED SYSTEM DESIGN

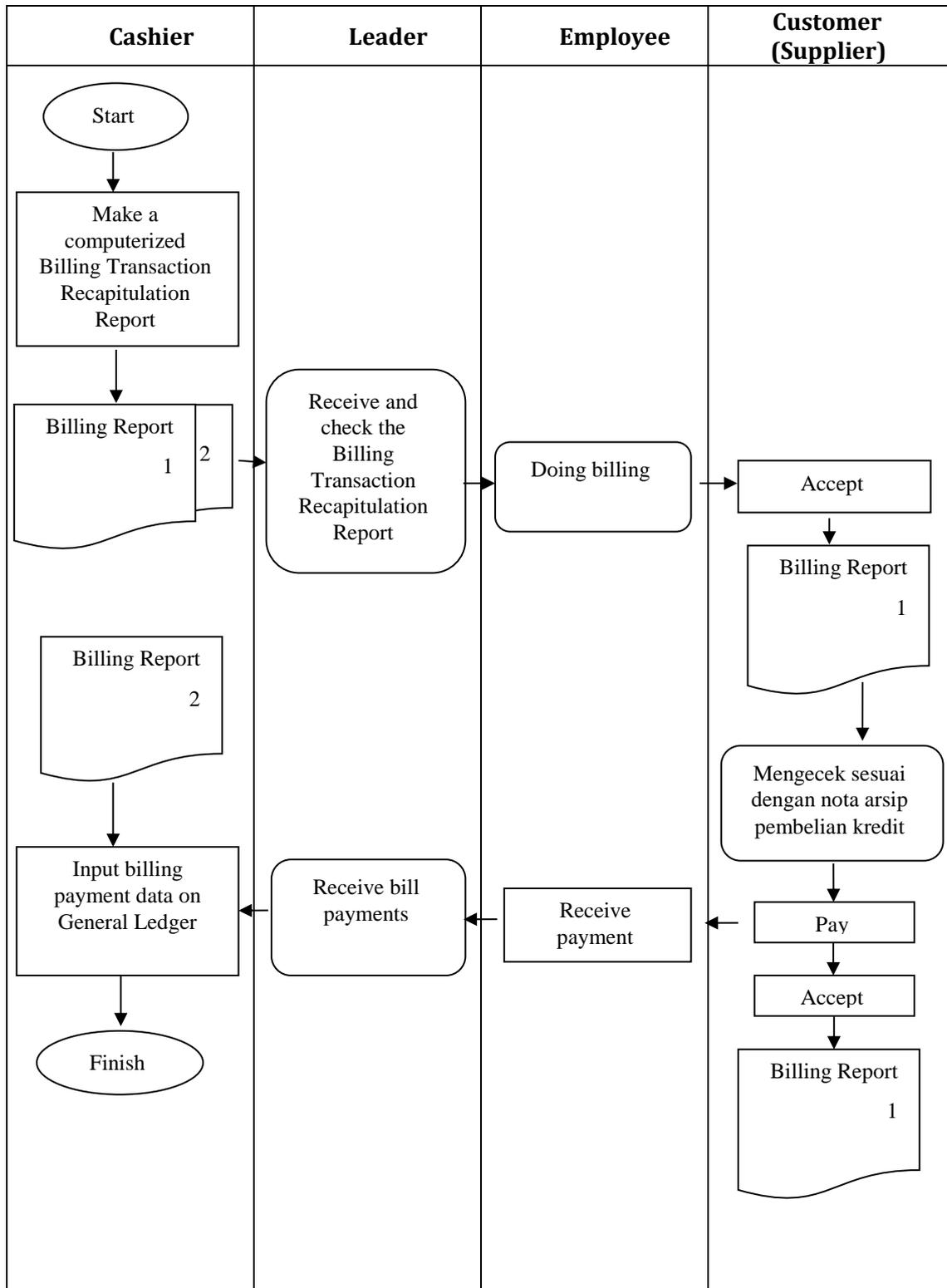
The following is a flowchart of the credit sales management system proposed at PT Andalan Sejahtera Pekanbaru.



The following is a flowchart of the proposed credit sales return at PT Andalan Sejahtera Pekanbaru



The following is the flowchart of the proposed collection of receivables at PT Andalan Sejahtera Pekanbaru



D. CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on research conducted by the author by observing and analyzing the credit sales management system, it can be concluded that at PT Andalan Sejahtera Pekanbaru in managing credit sales systems such as making sales notes, transaction recapitulation reports, return notes and other recording notes still use manual methods so that requires energy and time in the credit sales process as well as recording sales in the book, it is still less effective and efficient so that errors often occur when collecting accounts receivable.

Based on the current management system, it is necessary to implement a computer system using a computer application package. Which later can replace the old system which is handled by using a computerized system in the form of an application, namely General Ledger, making it easier for data management system transactions to make work more effective and efficient.

Suggestion

1. It is expected that PT Andalan Sejahtera Pekanbaru will implement computer applications. The proposed application is the General Ledger.
2. Improving the system for recording sales notes, recapitulation of sales, accounts receivable, returns notes, etc. to avoid miscalculations.
3. Training actions for employees who will be involved in using the General Ledger application.
4. The company takes a policy to give fines to customers who are late paying according to the due date

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