

Analysis And Evaluation Of Internal Control Accounting Information Systems Revenues Ground Handling At PT Gapura Angkasa Cabang Denpasar

N P Asri Utami ^{1*}, I K Parnata ², I W Purwanta Suta ³

¹ Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

² Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

³ Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

*Corresponding Author: niputuasriutami@gmail.com¹, iketutparnata@gmail.com², purwanta@pnb.ac.id³

Abstract: Internal control over the revenue accounting information system at PT Gapura Angkasa Denpasar Branch needs to be analyzed, because the components of granting authority and responsibility Account Receivable Staff are given the task of making direct invoices and only billing at irregular and non-routine times, thereby reducing performance. the collection function, as a result receivables cannot be controlled optimally. This study aims to analyze and evaluate the suitability of the internal control of the revenue accounting information system at PT Gapura Angkasa Denpasar Branch.

The study used data collection techniques, namely observation, interviews and documentation. The data analysis technique used is descriptive and comparative data analysis, namely explaining the income accounting information system and comparing the internal control applied to PT Gapura Angkasa Denpasar Branch with internal control based on COSO theory. The results of the evaluation of the implementation of internal control of the revenue accounting information system at PT Gapura Angkasa Denpasar Branch obtained the results that of the five components, only three components have been implemented in accordance with the COSO theory of internal control theory, namely risk assessment, information and communication and monitoring activities.

Keywords: Accounting Information System, Internal Control, Revenue, COSO

Informasi Artikel: Submission to Repository on September 2022

Introduction

The ongoing development in Indonesia is currently growing rapidly, especially in the aviation sector. Airline companies compete to provide air transportation services for passengers. Airports also need the right services to improve the comfort and satisfaction of airline users. The emergence of the aviation industry that serves visitors from various regions and countries has resulted in several types of accounting transactions, one of which is income consisting of sales and cash receipts. Sales activities are as important as cash because the company's source of income is through the sale of goods and services produced by the company. Good sales procedures are needed by the company because a good internal control system and clear separation of duties will minimize losses (Apriyani, 2014). The revenue cycle is a series of business activities that are carried out repeatedly related to the sale of goods or services to customers and receiving payments from these sales (Romney and Steinbart (2017).

Credit sales and cash receipts in the airline business will run well if supported by a control system. The right internal accounting information system is defined as a company component that supports the company's daily operational activities by collecting, classifying, processing, analyzing and communicating transaction data that occurs into useful financial information for internal and external parties of the company (Astuti, 2019). Internal control will trigger a means to compile, collect information related to company transactions that can indirectly be carried out properly (Halifah, 2018). COSO has an integrated internal control framework and five mutually correlated components, namely the control environment, risk assessment, control activities, information and communication as well as supervisory activities. Auditors use COSO as a principle to evaluate and describe internal control (Mulyadi, 2014). Without a good accounting information system internal control, the company may experience losses that threaten the company due to undetected fraud or due to inadequate resource management (Lambey et al., 2017).

Control over the physical storage of documents at PT Gapura Angkasa Denpasar Branch also contradicts research conducted by (Nurulamalia, 2019) that the storage of printed documents is stored in locked and fireproof cabinets sequentially based on the date of the transaction so as to facilitate search and look neat and guarantee documents it is safe. Different results are shown by research (Anggreni, 2020) documents are not stored in closed

cabinets and are not special cabinets for storing fire-resistant files, the potential for loss and damage to hard copy transactions is very large.

Method

The type of research used in this study is qualitative with a case study approach, namely examining operational activities directly on the internal control of revenue accounting information systems for ground handling services at PT Gapura Angkasa Denpasar Branch.

Judging from the source, the data used in this study are primary data by conducting observations, interviews with related employees and secondary data through documents or notes. Data collection techniques used are documentation, interviews and observations. The validity of the data in this study was tested using the credibility test of the data obtained through three triangulations, namely source triangulation, technical triangulation and time triangulation.

The analytical technique in explaining the income accounting information system at PT Gapura Angkasa Denpasar Branch, the researcher uses descriptive analysis. Then to explain the data from research in the field related to internal control of income information systems and then compare it with COSO theory, which is to do a comparative descriptive analysis. The components of the COSO theoretical internal control framework include the control environment, risk assessment, control activities, information and communication and supervision.

Result and Discussion

Revenue Accounting Information System for Ground Handling

The revenue accounting information system at PT Gapura Angkasa Denpasar Branch consists of hardware components, software, related functions or brainware, related documents, related accounting records, procedures, databases and communication networks used. The results of the analysis show that the revenue accounting information system at PT Gapura Angkasa Denpasar Branch has two procedures that are carried out routinely, namely credit sales and cash receipts for receivables by transfer, involving four separate functions, namely sales function, billing function, accounting function and cash function. The total documents used are seven types, namely contracts or agreements, Ground Handling Charge Notes (GHCN), Monthly Schedule Handling Notes (MSHN) or daily reports, invoices or sales invoices, invoice cover letters (SPF), proof of bank transfers, receipts or receipts. receive payments with accounting records such as accounts receivable reports and cash receipts reports that can be viewed computerized on the System Applications Products (SAP) application.

Internal Control of Revenue Accounting Information Systems for Ground Handling

This study uses the COSO theory of internal control framework as a reference for comparison. The COSO theory of internal control is translated into five components, namely the control environment, risk assessment, control activities, information and communication, and supervision. According to the results of the analysis that has been carried out, all components of the COSO theory of internal control are not fully in accordance with the theory. Components of the control environment that are not in accordance with the organizational structure and the provision of authority and responsibility. The organizational structure at PT Gapura Angkasa Denpasar Branch is functional where there is only a Manager in each unit so that there is no clear structure related to employees with the division of tasks and responsibilities in accordance with the positions held in the company. This structure creates difficulties in communicating between work units. Meanwhile, the granting of authority and responsibility for Account Receivable Staff is given the task to make invoices directly, thereby reducing the performance of the collection function, as a result, receivables cannot be controlled optimally. Account Receivable Staff has duties and responsibilities for issuing invoices and monitoring receivables components of control activities that are not appropriate are segregation of duties and security of assets, records and data. PT Gapura Angkasa Denpasar Branch in running an income accounting information system, namely credit sales and cash receipts, carries out concurrent positions or additional tasks given to Account Receivable Staff as a direct collection of receivables to customers and only collects at irregular and non-routine times. This causes the collection process to be less effective because the Account Receivable Staff has the main task of issuing invoices and monitoring receivables so that if the Account Receivable Staff performs the billing function directly, no one can monitor the business activities carried out because they are carried out by the same person. This task should be carried out by collectors as collectors so that employees can focus more on collecting obligations that must be paid by customers for services that have been received. Furthermore, the components that are not appropriate are securing assets, records and data related to storage at PT Gapura Angkasa Denpasar Branch with hardcopy documents of transactions on income stored in bantex, bantex placement is quite neat but the cabinets used are made of wood so they are not fireproof and the cabinets are not locked or not closed. Specifically for 2017-2021 documents, they are stored in warehouses by

being placed in inappropriate places for storage and documents being put in boxes. Thus causing the risk of damage, loss and difficulty in finding documents is very large because documents are not stored in a locked cabinet, fireproof and not suitable as a document storage place.

Conclusion

The income accounting information system consists of hardware components, software, related functions or brainware, related documents, related accounting records, procedures, databases and communication networks used. Revenue activities involve sales function, billing function, accounting function and cash function. The documents used are seven types and are equipped with recordings on the computerized system contained in SAP. Microsoft Windows 10 is used to support Microsoft Office Word and Microsoft Office Excel 2007 and uses a computerized system, namely the System Applications Products (SAP) application.

Internal control of income accounting information system is not fully in accordance with the five components of internal control based on COSO theory. The components of internal control that are in accordance with the COSO theory are components of risk assessment, information and communication and monitoring activities. While the components of internal control that are not appropriate based on COSO theory are the components of the control environment and control activities. In the control environment component, there is no division of duties and responsibilities according to the position. The control activity component is due to Account Receivable Staff as a direct collection of receivables to customers and only billing at irregular and non-routine times so that it reduces the performance of the billing function and cannot control receivables. In addition, the components that are not yet appropriate are securing assets, records and data related to storage using wood-based cabinets so that they are not fireproof and the cabinets are not locked or not closed and several documents are inserted in cardboard boxes.

Acknowledgment

The author realizes that the preparation of this research cannot be separated from the guidance, assistance and support from various parties, either directly or indirectly. Therefore, the authors would like to thank profusely to all leaders of the Bali State Polytechnic who have provided opportunities, direction and guidance in the preparation of this research, supervisors one and two who have taken the time, energy and thoughts in providing guidance and advice, and all parties who have helped and supported during the process of preparing this journal. The authors also thank the leadership and staff of PT Gapura Angkasa Denpasar Branch who have helped a lot in the process of obtaining the data needed in the preparation of this research and journal.

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