ACCOUNTING INFORMATION SYSTEM FOR SPARE PARTS CASH SALES USING THE CASH BASIS METHOD AT THE VIE JAYA MOTOR WORKSHOP CIREBON

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ABSTRACT

Bengkel Vie Jaya Motor is a business unit engaged in the sale of motorcycle spare parts and provides motorcycle service. The Vie Jaya Motor workshop in handling sales still uses a manual system, namely recording every transaction that occurs in the workshop still using a daily sales report book without detailed information, so that making reports takes a long time. With the problems that exist in the Vie Jaya Motor workshop, the purpose of this research is to create an accounting information system for motorcycle spare parts cash sales which can later provide an overview of the workshop in the data processing process.

For the method of collecting data through interviews and conducting library research by searching for information through other sources such as books and the internet related to the problem to be discussed with the aim of making it easier to solve the problem. The analysis and system design stages are described using flowcharts, flowmaps, context diagrams, DFD, and ERD. After this, the next stage is the design of the software system. The design of the software system uses PHP (Hypertext Pre Processor) as a programming language and MySQL as database management.

The result of the cash sales accounting information system that has been made by the researcher is to make records and calculations in carrying out cash sales transactions for motorcycle spare parts with the cash basis method. This method was chosen because revenue recognition is recorded when a transaction has occurred where the money is actually received or issued. The accounting information system created can also streamline the time of business activities in making sales journals and reports.

Keywords: *Information Systems, Accounting, Cash Sales, Motorcycle Spare Parts, Cash Basis Method*

1. PRELIMINARY

1.1 Background

The development of information technology is needed by all companies, especially for companies that are developing. As at this time all businesses have entered people's lives, we cannot deny that they all spread throughout the business sector or industry without exception to a company. Especially with the global competition that encourages intense competition among companies, so companies must manage their companies well so that goals can be achieved. The development of the wider business world today requires the development of a new accounting system to meet the needs of better information (Jaya, 2018).

Bengkel Vie Jaya Motor is one of the workshop businesses located on Jalan Raya Mundu No. 56, Cirebon. This workshop is a workshop that is engaged in the service and sale of various kinds of motorcycle spare parts with various types. Based on observations at the Vie Jaya Motor workshop, the data processing system in the sale of motorcycle spare parts is still done manually, namely in the process it is still recorded in the daily sales report book and still uses paper notes written by employees, so that this method has a weakness, namely it can slow down processing time in making

reports and the existence of human errors such as errors in writing the quantity of goods or the amount of money that can result in losses and data discrepancies. In the internal control system, this workshop also still has several weaknesses, such as, in the running procedures, organizational structure and jobdesk, as well as management policies.

With these problems, the Vie Jaya Motor Cirebon workshop needs a computerized spare part cash sales accounting information system, and it is hoped that the system that will be created later can help increase the workshop's competitive advantage in providing the best service for its customers, can facilitate the work system at the workshop in carrying out motorcycle spare parts cash sales transactions, and can apply better internal control to the business.

1.2 Problem Identification

In connection with the background described above, the descriptions of the problems to be discussed are as follows:

1. How is the system for recording and calculating cash sales transactions for motorcycle spare parts using the cash basis method at the Vie Jaya Motor Cirebon workshop?
2. How to make an accounting information system in cash sales of motorcycle spare parts at the Vie Jaya Motor Cirebon workshop?
3. How is the internal control system for the sale of motorcycle spare parts at the Vie Jaya Motor Cirebon workshop?

1.3 Problem Limitation

Based on the description of the background and identification of the problem above, the description of the problem to be studied is as follows:

1. Discussing the parts related to the system at the Vie Jaya Motor Cirebon workshop:
 - a. The owner is the workshop owner who will always ensure that the workshop continues to run and supervise its employees, as well as knowing the results of item data reports, daily transaction data, sales reports, journals, and ledgers.
 - b. The cashier/admin is in charge of inputting sales transaction data, as well as providing the results of daily transaction data, sales reports, journals, and ledgers to the workshop owner.
 - c. The Warehouse Section is in charge of inputting and changing goods data and checking data on goods that have been sold. As well as providing the results of the data report of the goods to the owner of the workshop.
2. Discussing the sale of motorcycle spare parts with cash payments at the Vie Jaya Motor Cirebon workshop. The discussion that is not discussed is credit sales and inventory.
3. Create a software application to manage cash sales of motorcycle spare parts with the cash basis method at the web-based Vie Jaya Motor Cirebon workshop.
4. The application program is made using a programming language, namely PHP (Hypertext Preprocessor), while for data storage needs MySQL software is used.

1.4 Research Objectives

The objectives of this research are as follows:

1. To analyze the system of recording and calculating cash sales transactions of motorcycle spare parts with the cash basis method, and to generate sales report data, journals, and ledgers at the Vie Jaya Motor Cirebon workshop.
2. To design an accounting information system application in managing cash sales of motorcycle spare parts using the cash basis method at the Vie Jaya Motor Cirebon workshop.
3. To implement internal control over the sale of motorcycle spare parts, so that it can be managed properly at the Vie Jaya Motor Cirebon workshop.

1.5 Data Collection Techniques

To obtain the information that researchers need in collecting data using several data collection methods, including:

- a. Primary data is a data source that directly provides data to data collectors. Primary data were obtained through interviews with observations or direct observations in the field (Sugiyono, 2016, p. 225).
- b. Secondary data is information obtained not directly from sources but from third parties (Sugiyono, 2017, p. 87). Secondary data used in this study uses internal workshop data that has been processed in the form of company profiles and journal articles.

Research methodology is indispensable in a study to assist the implementation of research in obtaining the necessary data. The research methodology that researchers use is as follows:

1. Field Research (Field Research)

Field research is research conducted by collecting data and information obtained directly from respondents. The collection of data and information is carried out in the following ways:

a. Observation

Observation is the activity of recording a symptom/event with the help of tools/instruments to record/record it for scientific purposes or other purposes (Syamsudin, 2015).

b. Interview

Interviews are one of the most commonly used data collection methods in social research. This method is used when the study subject (respondent) and the researcher are directly face to face in the process of obtaining information related to the facts needed to fulfill the research objectives (Rosaliza, 2015).

The questions asked are semi-open, which means the researcher uses interview references. However, questions can develop depending on the answers given by the research subjects. Interviews were carried out according to the information needs needed in the research.

2. Research Library (Library Research)

Literature research is a data collection technique by reviewing books, literature, notes, and various reports related to the problem to be solved (Sari, 2020).

2. THEORETICAL BASIS

2.1 Accounting Information System

2.1.1 Definition of System

The system is a series of two or more components that are interrelated and interact to achieve a goal. A system consists of a number of components that interact with each other, which means that they work together to form a unit (Romney, 2016, p. 3).

System Classification:

1. Abstract System: a system in the form of thoughts or ideas that are not physically visible. Example: system theology.
2. Physical System: is a system that exists physically. Example: computer system, accounting system, production system, etc.
3. Natural systems: systems that occur through natural processes. Example: solar system, space system, reproductive system, etc.
4. Man-made systems: systems designed by humans. Man-made systems that involve human interaction with machines are called human-machine systems. For example information systems.
5. Specific System (Deterministic System): a system that can be predicted. The interaction of its parts can be detected with certainty so that the output of the system can be predicted. Example: computer system.

6. Indeterminate System (Probabilistic System): a system whose future conditions cannot be predicted because it contains elements of probability.
7. Closed System (Close System): a system that is not affected by the external system. Theoretically the system exists, but in reality there is no truly closed system, only a relatively closed system (relatively closed, not really closed).
8. Open System (Open System): a system that relates to and is affected by the external environment.
9. Simple System and Complex System.

System Characteristics / System Elements:

1. Have Components
A system consists of a number of components that interact with each other, working together to form a unit.
2. System Boundary (Boundary)
System boundary is an area that limits between a system with other systems or with the outside environment.
3. Environment Outside the System (Environment)
Is anything outside the boundaries of the system that affects the operation of the system.
4. Connector System (Interface)
Is a media liaison between one subsystem with other subsystems.
5. System Input (Input)
Is the energy put into the system. For example in a computer system, the program is the maintenance input used to operate the computer and the data is the input signal to be processed into information.
6. Processing System (Process)
Is the part that processes input to become the desired output.
7. System Output (Output)
Is the end result of energy processed by the system.

2.1.2 Understanding Information Systems

Information system is a system within an organization that brings together the daily transaction processing needs that support the managerial functions of the organization's operations with the strategic activities of an organization to be able to provide certain outside parties with the necessary reports (Sutabri, 2016).

Elements of an Accounting System (Accounting System), namely:

1. Form (Document)
Form is a document used to record the occurrence of transactions.
Examples: sales invoices, tax invoices, cash out receipts, and checks.
2. Journal
Journals are the first accounting records that a company must make. Journals are used to record, classify and summarize company financial data and other data related to company activities.
Example: sales journal, purchase journal.
3. Ledger
Ledger is an account or account that is used to summarize financial data that has previously been recorded in the journal.
Example: cash ledger, sales ledger.
4. Subsidiary Ledger
Subsidiary Ledger is an account or account that is used to detail the financial data contained in the Ledger.
Examples: accounts receivable subsidiary ledger, accounts payable subsidiary ledger.
5. Financial Report

Financial Report is the final process of accounting for a company which consists of Balance Sheet, Profit and Loss Report, Change in Capital Report, Cost of Production Report, Marketing Cost Report, Inventory Report, and Accounts Receivable Report. Financial statements contain information that is the output of the accounting system. Financial statements can be in the form of computer printouts or display on a computer monitor screen.

2.1.3 Understanding Accounting Information Systems

The Accounting Information System is a network of all procedures, forms, records, and tools used to process financial data into a form of report that will be used by management in controlling its business activities and subsequently used as a management decision-making tool. The Accounting Information System is a subsystem which is a unified business process system that is interrelated with one another (Anna Marina, Sentot Imam Wahjono, Ma'ruf Syaban, Agusdiwana Suarni, 2017, pp. 32-34)

2.1.4 Objectives of Accounting Information Systems

The main objective of holding SIA is the creation of an institutionalized Internal Control into a healthy management culture. In addition, SIA also intends to:

1. Collect and store data about the company's financial activities and activities.
2. Processing data into information that can be used in the company's decision-making process.
3. Controlling all aspects of the company.

2.1.5 Definition of Accounting

Accounting is a process of collecting, recording, analyzing, summarizing, classifying and reporting financial transactions of an economic entity to provide financial information for users of reports that are useful for decision making. So it can be said that accounting is a process that includes recording activities, grouping in certain units of money and then reporting to interested parties according to certain standards for effective decision making (Anna Marina, Sentot Imam Wahjono, Ma'ruf Syaban, Agusdiwana Suarni, 2017, pp. 4-5).

The scope of accounting is divided according to the users of the financial statements produced and according to the purpose of using the reports produced, including:

1. Financial Accounting
2. Managerial Accounting
3. Tax Accounting
4. Government Accounting

2.1.5 Understanding the Accounting System

Organizational accounting systems are forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate the management of the company (Mulyadi, 2016).

Not from an Accounting System, namely:

1. Form (Document)

Form is a document used to record the occurrence of transactions.

Examples: sales invoices, tax invoices, cash outflows, and checks.

2. Journal

Journals are the first accounting records that a company must make. Journals are used for recording, financial classification and summarizing company data and other data related to company activities.

Example: sales journal, purchase journal.

3. Ledger

Ledger is an account or accounts used to summarize financial data that has previously been recorded in the journal.

Example: cash ledger, sales ledger.

4. Subsidiary Ledger

Subsidiary Ledger is an account or accounts used to detail the financial data contained in the Ledger.

Examples: accounts receivable ledger, accounts payable subsidiary ledger.

5. Financial Report

Financial Report is the final process of accounting for a company which consists of Balance Sheet, Profit and Loss Report, Change in Capital Report, Cost of Production Report, Marketing Cost Report, Inventory Report, and Accounts Receivable Report. Financial statements contain information that is the output of the accounting system. Financial reports can be in the form of computer printouts or impressions on a computer monitor screen

2.2 CASH SALES

2.2.1 Definition of Sales

Sales are the company's customary opinion and are the gross amount charged to customers for goods and services. Sales is the process of transferring rights to an item or service from one party to another, by obtaining compensation from that party, where the seller ensures, provides, fulfills, and satisfies the needs or desires of the buyer. Sales are also a source of company income, the greater the sales, the greater the income earned by the company (Damayanti, D., & Ambarita, I., 2018).

2.2.2 Sales Objectives

A company has three goals in sales, namely:

1. Achieve a certain sales volume.
2. Get a certain profit.
3. Supporting company growth.

Efforts to achieve these three goals are not entirely carried out only by sales executives or sales personnel, but in this case it is necessary to have the cooperation of several parties including functionaries within the company such as the finance department that provides funds, the production department that makes the product, the personnel department that provides manpower.

2.2.3 Types of Sales

There are several types of sales, namely:

1. Cash sale

Sales that are cash and carry where sales after there is a price agreement between the seller and the buyer, the buyer submits payment in cash and can be directly owned by the buyer.

2. Credit Sales

Non-cash sales, with a certain grace period, an average of over one month.

3. Tender Sales

Sales carried out through a tender procedure to fulfill the request of the buyer who opened the tender.

4. Export Sales

Sales carried out with overseas buyers who import goods usually using a letter of credit facility.

5. Consignment Sales

Sale of goods on deposit to buyers who are also sellers. If the item is not sold, it will be returned to the seller.

6. Wholesale Sales

Sales that are not directly to buyers, but through intermediary traders who become intermediaries between manufacturers or importers with retail traders.

2.2.4 Definition of Cash Sales

Cash sales are sales by taking goods from suppliers and directly sent to customers by direct payment using cash. Cash sales systems are generally based on the assumption that the buyer will take the goods after the price of the goods is paid to the cashier (Rochmawati, 2014).

The cash sales system is a system that involves resources within an organization, procedures, data, and supporting facilities to carry out cash sales activities, so as to produce useful information for management in making decisions (Mulyadi, 2016, p. 452).

According to (Mulyadi, 2016, p. 385) explains that the functions involved in cash sales are:

1. Sales Function

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

2. Cash Function

This function is responsible for cash receipts from buyers.

3. Warehouse Function

This function is responsible for preparing the goods ordered by the buyer, as well as submitting the goods to the delivery function.

4. Delivery Function

This function is responsible for packing the goods and delivering the goods that have been paid for to the buyer.

5. Accounting Function

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

The documents used in the cash receipt system from cash sales according to (Mulyadi, 2016, pp. 386-391) explain that:

1. Cash sales invoice (FPT)

This document is used to record various information required by management regarding cash sales transactions.

2. Cash register ribbon

This document is generated by the cash function by operating a cash register machine.

3. Credit Card Sales Slip

This document is printed by the credit card center of the bank that issued the credit card and submitted to the company (called the merchant) who is a member of the credit card.

4. Bill of Lading

This document is proof of delivery of merchandise from the freight company to the public transportation company.

5. Sales Invoice COD

This document is used to record COD sales.

6. Proof of Bank Deposit

This document is made by the cash function as proof of cash deposit to the bank.

7. Cost of Goods Sold Recap

This document is used by the accounting function to summarize the cost of goods sold for a period (eg one month).

The accounting records used in the cash receipts system from cash sales according to (Mulyadi, 2016, pp. 391-392) are:

1. Sales Journal

The sales journal is used by the accounting function to record and summarize sales data.

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

The general journal is used to record the cost of goods sold.

4. Stock Card

Inventory cards are used by the accounting function to record the reduction in the cost of goods sold.

5. Warehouse Card

Warehouse cards are used to record the reduced quantity of products sold.

2.1.4 Cash Basis Method

Cash basis is a very important concept in accounting, where cash basis recording is a recording technique when transactions occur where money is actually received or issued. In other words, Cash Basis Accounting is an accounting basis that recognizes the effects of transactions and other events when cash or cash equivalents are received or paid which are used for the recognition of revenues, expenditures and financing. Cash Basis will record financial activities when cash or money has been received, for example the company sells its products but the payment has not been received, then the recording of revenue from the sale of the product is not carried out, if cash has been received, the transaction will only be recorded as is the case with the "accrual basis" (Yusuf , Neni, 2017).

2.1.5 Definition of Spare Parts

The definition of spare parts is an item consisting of several components that form a single unit and have a specific function. Each machine consists of many components, but we will discuss the components that are often damaged and replaced. There are several components that are also contained in several small components, for example an engine that has components in it, namely a fuel injection pump, water pump, starting motor, alternator, oil pump, compressor, power steering pump, turbocharger, and others (caturprsetya, 2012) .

3. SYSTEM PLANNING

3.1 Display User Login Form

The login form is the form used by the user to enter the system according to the username and password of each section and according to their access rights. This form consists of a username, password, and a sign in button.

3.2 Display of Sales Transaction Form

This display is used by the cashier to input consumer sales data when a transaction occurs.

NO	KODE BARANG	NAMA BARANG	Qty	HARGA	SUB TOTAL	AKSI
1	BRG-0004	Aki Vario 110 GT255	1	Rp. 105.000	Rp. 105.000	Save
				TOTAL :	Rp. 105.000	
				Uang Bayar :	110000	

3.3 Print Sales Notes

This print display is used by the cashier to print consumer sales notes as proof of a transaction. The cashier will click the save button to produce a print of this sales note.

BENGKEL VIE JAYA MOTOR
Jl. Raya Mundu No.56, Mundupesir, Kec. Mundu, Cirebon, Jawa Barat 45173

NOTA PENJUALAN SPAREPART MOTOR

No. Invoice : INV-000005
Tanggal : 22-07-2021
Nama Pembeli : difa

NO.	KODE BARANG	NAMA BARANG	Qty	HARGA	SUB TOTAL
1	BRG-0004	Aki Vario 110 GT255	1	Rp. 105.000	Rp. 105.000
				TOTAL :	Rp. 105.000
				Uang Bayar :	Rp. 110.000
				Kembalian :	Rp. 5.000

Cirebon | Kasir : Nurkholifah

Terima Kasih Sudah Berbelanja Di Toko Kami

3.4. General Journal View

This general journal display is used by the workshop owner to display the journal obtained from the cashier. Owner can display the journal after entering the date of the month, quarterly, or yearly. This display consists of a search button, a show button to display the journal according to the time entered and a print button to print the general journal.

BENGKEL VIE JAYA MOTOR CIREBON
JURNAL UMUM

Nama Tabel : Jurnal Umum

No.	Tanggal	Nama Akun	Debit	Kredit
1	08-07-2021	Kas	67000	-
		-Penjualan	-	67000
2	22-07-2021	Kas	105.000	-
		-Penjualan	-	105.000
Total			172.000	172.000

3.5 Ledger View

This view is used by the workshop owner to display a summary of sales transaction data that has been recorded in the journal. This display consists of a search button, a show button to display the data according to the time entered and a print button to print the ledger.

The screenshot shows a web application interface for 'Vie Jaya Motor'. It features a sidebar with 'ARVIE Owner', 'Dashboard', and 'Laporan'. The main content area displays two T-accounts: 'Akun Kas' and 'Akun Penjualan'. Both T-accounts show two entries for 'Penjualan Sparepart' on 08-06-2021 and 21-06-2021. The 'Akun Kas' T-account has a debit of 152,000 and a credit of 70,000, resulting in a debit balance of 82,000. The 'Akun Penjualan' T-account has a debit of 70,000 and a credit of 152,000, resulting in a credit balance of 82,000. The interface includes search and show buttons, and a message to 'Activate Windows'.

Akun Kas						Saldo	
No.	Tgl.	Tanggal	Keterangan	Debit	Kredit	Debit	Kredit
1		08-06-2021	Penjualan Sparepart	152.000	-	152.000	-
2		21-06-2021	Penjualan Sparepart	70.000	-	222.000	-

Akun Penjualan						Saldo	
No.	Tgl.	Tanggal	Keterangan	Debit	Kredit	Debit	Kredit
1		08-06-2021	Penjualan Sparepart	-	152.000	-	152.000
2		21-06-2021	Penjualan Sparepart	-	70.000	-	222.000

4. CONCLUSIONS AND SUGGESTIONS

4.1 Conclusion

The conclusions obtained after going through the design stages of making the "Accounting Information System for Spare Part Cash Sales With the Cash Basis Method at the Vie Jaya Motor Workshop Cirebon" are as follows:

1. With the application of this accounting information system, the process of selling spare parts at the Vie Jaya Motor Cirebon Workshop has been computerized using a database so that the transaction process can be carried out quickly and efficiently.
2. With this system, it can assist in making reports and searching for data more quickly and accurately if needed at any time.
3. With the accounting information system at the Vie Jaya Motor Workshop Cirebon, it can facilitate service to consumers, make it easier to record sales transaction processes, and can handle complete consumer data archives.

4.2 Suggestions

The suggestions for developing the system that have been made are as follows:

1. It is hoped that in the future the application development can be continued by making output in the form of a trial balance and financial statements received by the workshop owner.
2. For the development of this system, it is better to use a barcode system, so there is no need to input the incoming item code. So that it can make it easier to input goods data and process sales transactions.

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