



ANALYSIS OF ACCOUNTING INFORMATION SYSTEM AND MANAGEMENT CONTROL ON SALES EFFECTIVENESS AT KARISMA BRANCH MARVELL CITY MALL

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ABSTRACT

The purpose of this study was to examine the effect of Accounting Information Systems and management control on the effectiveness of sales at the Karisma Bookstore, Marvell City Mall branch. The sampling technique used in this study was a saturated sampling research technique, which is a sampling technique when all members of the population are used as samples. this saturation is a census. Where all members of the population are sampled. The sample used is 32 employees. The type of data used in this study is primary data, namely the main data taken directly from questionnaires filled out by respondents. And also Secondary Data, is data obtained from archives, documents, or records from the company, such as company history, company description, organizational structure, and others. The variables used are Accounting Information Systems and Management Control as independent. While the independent variable is Sales Effectiveness. And the research method used in this research is Multiple Linear Regression. The results of the study indicate that the Accounting Information System has no effect on Sales Effectiveness. While Management Control has an influence on the effectiveness of sales.

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1. Introduction

Along with the development of science and technology, the activities of the business world and business in the current era of globalization are growing rapidly, which will indirectly have an impact on the amount of competition in the business and business world. This requires each country to be able to maintain its economy in order to be able to face increasingly fierce competition. Considering that these business and business activities will provide benefits for each country, for example in the form of foreign exchange.

The enormous development of knowledge and technology can lead to very tight competition in the business world. With competitive competition forcing all companies to survive and strive to maintain survival and to achieve their specific goals, companies require the provision of sufficient information. Therefore, the accounting system is not only for recording financial transactions that have occurred, but has an important role in carrying out the company's business.

Companies need a system that will play a role in processing and processing sales data, namely a sales accounting system. The sales accounting system aims to support the company's business activities in managing, processing transaction data effectively and efficiently. The accounting system compiled for a company can be processed manually or processed using machines ranging from simple bookkeeping machines to computers. (PweeLeng, 2011: 122, <http://puslit.ac.id>).

To produce this information, a reliable Accounting Information System is needed in providing the necessary information. With a good information system, the deviations that exist within the company can be reduced and by reducing these deviations it will increase sales effectiveness.

To maintain its survival (going concern) the company must also be able to utilize and manage existing resources efficiently and effectively. Thus the management of the company as the manager of the company is required to establish policies that can ensure the achievement of a company's goals. In this case, management has an obligation to establish policies in obtaining, using and managing these resources.



The role of management control in a company is useful for task control to ensure effective and efficient work. According to Anthony, et al., management control is primarily a process to motivate and encourage people who carry out activities to achieve organizational goals. It is also used as a process for detecting and correcting unintentional errors and intentional irregularities, such as theft or misuse of resources.

Marketing is one of the big roles in determining the success of the company, marketing success is closely related to the strategy used by the company, with an effective strategy, it allows the company to outperform its competitors. The existence of intense competition will encourage companies to continue to innovate so that the products produced can increase sales, which cannot be separated from increased costs.

Sales activity is a source of income that requires good management because if there are deficiencies in the management of sales activities, it will cause sales targets to not be achieved, which means the company's profits are reduced.

In the world of trade, the key factor that is very decisive in supporting business activities is sales. This factor is the key as well as an indicator of whether a trading business can be said to be progressing or vice versa, experiencing a decline. Even if it is associated with the production process in a company, it is almost certain that without the sale or marketing of the products produced, the company will experience losses.

Sales activities are complementary activities or supplements to witness transactions, therefore sales activities consist of a series of activities which include finding the buyer, negotiating prices and terms of payment. In this case, the seller must determine the policies and procedures to be followed to enable the implementation of the sales plan that it has been set.

Karisma Bookstore, Marvell City Mall branch, is a company engaged in trading books, stationery, school supplies, fancy, sports equipment, music, office automation, office supplies, high technology products, to computers. Karisma Bookstore has a way To promote the products it sells, one of them uses the Karisma Bookstore website. With a website, people who are busy and don't have time to choose goods if it is done manually (go to the store directly) can be done easily through an electronic device. In addition to website facilities, Karisma Bookstore also has a way to market the products it sells. So that it is interesting for visitors to see. In a product, surely the sellers will market their products so that many people can buy them.

Product marketing here is done by making criteria such as New Arrival, Best Seller and Recommended, so buyers will look for the criteria they want to buy. In addition, social media such as Facebook and Twitter can also be a means to better market books in all circles, including teenagers.

In accordance with the initial survey, it was found that there were several problems with not achieving the sales targets set by the company. Based on the realization at the Karisma Bookstore, the Marvell City Mall branch is still unable to meet the targets set by the company. This is due to several factors that influence it both externally and internally. In this case, one of the external factors can be seen by the increasing number of competition in the business world. In addition, the internal factor itself is a factor that is no less important, in this case the management. To create effectiveness in the implementation of this sale is also supported by the use of an Accounting Information System.

2. Methods

2.1 Operational definition

The variables used in this study are accounting information systems (X1) and management control (X2) as independent variables. And sales effectiveness (Y) as the dependent variable.

2.2 Population and Sample

The population in this study were all employees in the company as many as 35 people. In conducting sampling, the "Simple Random Sampling" method is used, namely a sampling technique where each member of the population has the same opportunity to be drawn as a sample, and each member is given a number, then the sample is drawn randomly by using a lottery or random number table.

2.3 Analysis Techniques and Hypothesis Testing

In accordance with the research objective, namely to determine the effect of accounting information systems and management control on sales effectiveness, the analytical technique used is Multiple Linear Regression. To test the suitability of the resulting regression model in order to determine the effect of X1, X2 on Y, the F test was used. To test the research hypothesis to test whether or not the partial effect of the variables X1, X2, or X3 was significant on Y, the student t test was used.

3. Results and Discussion

3.1 Hypothesis Analysis and Testing

The results of the analysis of the coefficients of the regression model are as listed in table 4.8 below:

Table 1: Regression Coefficient Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.995	1.710		.582	.565
	Sistem Informasi Akuntansi	.095	.179	.100	.533	.598
	Pengendalian Manajemen	.779	.171	.850	4.541	.000

a. Dependent Variable: Efektivitas Penjualan

Based on table 4.8, the regression model obtained is as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + e$$

$$Y = 0.995 + 0.095 X_1 + 0.779 X_2 + e$$

Assuming that the variables X_1 , X_2 , are zero or constant, the value of Sales Effectiveness (Y) is 0.995. The regression coefficient for the Accounting Information System variable (X_1) obtained a value of 0.095, this has a positive regression coefficient, this indicates a change in the direction of the dependent variable. means that if there is an increase in the Accounting Information System by 1 unit, there will be an increase in Sales Effectiveness of 0.579 units assuming other variables are constant. The regression coefficient for the Management Control variable (X_2) obtained a value of 0.779, this has a positive regression coefficient, this indicates a change in the direction of the dependent variable. means that if there is an increase in Management Control by 1 unit,

3.2 Hypothesis test

a. Simultaneous Testing (F Test)

The F test is used to test whether or not the resulting regression model is suitable and the t test is used to test the effect of each independent variable on the dependent variable.

The results of the F test and t test are as follows:

Table 2: F . Test Results ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1961.343	2	980.671	120.235	.000 ^a
	Residual	236.532	29	8.156		
	Total	2197.875	31			

a. Predictors: (Constant), Pengendalian Manajemen, Sistem Informasi Akuntansi

b. Dependent Variable: Efektivitas Penjualan

Source: Appendix

Based on the F test in table 4.8 above, the Fcount is 120,235 with a significant level of 0.000. Because the probability value < 0.05 ($\text{sig} < 5\%$) then the application of Management Control with Accounting Information Systems has an effect on Sales Effectiveness, so that the resulting regression model is suitable or appropriate in explaining managerial performance.

b. Partial Test (t Test)

The results of the t test in the table below show that:

Table 3: t test results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.995	1.710		.582	.565
	Sistem Informasi Akuntansi	.095	.179	.100	.533	.598
	Pengendalian Manajemen	.779	.171	.850	4.541	.000

a. Dependent Variable: Efektivitas Penjualan

- 1) The value of tcount on the Accounting Information System (X1) variable is 0.553 with a significant level of 0.598. Because the significant level of this variable is greater than 5% (sig >5%). This means that the Accounting Information System variable (X1) partially has no effect on Sales Effectiveness.
- 2) The value of tcount on the Management Control variable (X2) is 4,541 with a significant level of 0.000. Because the significant level of this variable is less than 5% (sig < 5%). This means that the Management Control variable (X2) partially affects Sales Effectiveness.

3.3 Coefficient of Determination

Measuring how far the model's ability to explain the variation of the dependent variable.

Table 4: Coefficient of Determination Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.633 ^a	.400	.338	2.44800

a. Predictors: (Constant), Sistem Penghargaan, Total Quality Management, Sistem Pengukuran Kinerja

From the table above, it can be seen that the value of Adj R square is 0.400. This means that 40% of the variation in Sales Effectiveness can be explained by the Accounting Information System, Management Control, while the rest (100% - 40% = 60%) is explained by other reasons outside the model.

3.4 Discussion

a. Accounting Information System on Sales Effectiveness

Based on the hypothesis test, the results obtained that the Accounting Information System variable partially has no effect on Sales Effectiveness. To create sales effectiveness, in its implementation, a computerized and online Accounting Information System is needed. With the availability of a computerized and online Accounting Information System, it has made it easier for every employee to communicate and obtain information. With a good Accounting Information System, it will not affect consumer interest in buying a product, because the process of sales activities can run smoothly and without being convoluted. This proves that the accounting information system does not affect the effectiveness of sales.

This is not in accordance with the research of Tjendra J. Widyastuti (2007) and Ahmad Marzuki1) (2012) with their research which shows that accounting information systems have a significant effect on the effectiveness of internal sales controls. Accounting information is an important basis for decision making. To obtain precise and accurate information, it is necessary to have an information system that is made according to an integrated pattern according to the conditions and needs to carry out company activities. Therefore, the accounting information system is used by the company's management so that the effectiveness of internal control can run well. According to Hartono quoted by Tresna (2010), in his book entitled "Information technology systems" accounting information system is an information system that converts business transaction data into financial information that is useful for the wearer. The accounting information system is designed by the company to process and store transaction data so that it can produce timely, accurate and reliable information. Accounting information is an important basis for decision making. To obtain precise and accurate information, we need an information system that is made according to an integrated pattern according to the conditions and needs so that the company's internal sales control runs effectively. The better the accounting information system applied by the company, the effectiveness of internal sales control will run well. The results of this study are in accordance with the theory which states that the effectiveness of internal control can be

achieved with a good accounting information system pattern, this is indicated by transactions that are recorded as valid and posted correctly, transactions through clear authorization from the authorized department, completeness of documents for each transaction is recorded. properly and with proper judgment in every transaction. This study shows the results that the accounting information system has no effect on the effectiveness of internal control. This indicates that the company has a good accounting information system so that it does not affect the effectiveness of internal control. The elements in the accounting information system have been implemented by the company such as good resources,

b. Management Control Against Sales Effectiveness

Sales are the activities of companies selling goods and services, which provide input for the company's assets in the form of cash or accounts receivable for a certain period. From the description of these definitions, it can be concluded that sales within a company is a fairly important activity.

Because of the importance of the sales function, it is necessary to carry out monitoring activities related to the evaluation of the effectiveness of the design and operation of the internal control structure periodically and continuously by management to see whether it has been carried out properly and has been improved according to the circumstances.

The control environment in the company is sufficient to meet the requirements as a good control environment, although there are still weaknesses that need to be improved. In the organization there is not a single transaction that is carried out completely by only one function. Risks relevant to financial reporting include internal and external events and circumstances that occur and negatively affect the entity's ability to record, process, summarize and report financial data consistently. Information and communication carried out at the company has been going well and smoothly. Companies already have good performance, this can be seen from their ability to produce financial reports that are quite reliable and the company's activities are ongoing. Information processing is done using a computer so that it is faster and more accurate. In addition, the company has implemented effective monitoring, especially with regard to communication from outside parties such as customers.

4. Conclusion

After knowing the problem, researching and discussing the results of research on the influence of Accounting Information Systems, Management Control, on Sales Effectiveness, the following conclusions can be drawn:

- a. Based on partial testing, the results obtained that the Accounting Information System variable has no effect on Sales Effectiveness.
- b. Based on the partial test, the results obtained that the Management Control variable has an effect on Sales Effectiveness.
- c. Based on simultaneous testing, the results show that the variables of Accounting Information System, Management Control have an effect on Sales Effectiveness.

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