# Accounting Information System for Palm Production Results at Cost of Goods Sold at Ptpn IV (Persero) Medan

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***ABSTRACT***

*PTPN IV is a State-Owned Enterprise (BUMN) engaged in the agro-industry business. PTPN IV (Persero) Medan manages plantations and manages palm oil commodities which includes managing areas and plants, gardens, seeds and maintenance of yielding plants, managing commodities into industrial raw materials. An accounting information system is a system that aims to collect and process data and report information related to financial transactions in a company. The important role of information systems in the business activities of a company is no longer in doubt. Supported by a good information system, a company will have a competitive advantage so that it can compete with other companies. The calculation of the cost of goods sold for palm oil production at PTPN IV (Persero) still uses a semi-computerized system so that errors often occur in calculating the cost of goods sold, a computerized system is needed so that transactions run well. This information system was built using the Visual Basic programming language and SQL Server as the database.*

***Keywords****: Accounting Information System, Cost of Goods Sold using Visual Basic and SQL Server Presence.*

## 1. Introduction

PTPN IV is a State-Owned Enterprise (BUMN) engaged in the agro-industry business. PTPN IV (Persero) Medan manages plantations and manages palm oil commodities which includes managing areas and plants, gardens, seeds and maintenance of yielding plants, managing commodities into industrial raw materials.

In the production management process, PTPN IV (Persero) Medan is equipped with 15 Palm Oil Mill Units (PKS) with a total capacity of 560 tonnes of Fresh Fruit Bunches (FFB) per day and 1 Unit of Palm Kernel Processing Factory with a capacity of 400 tonnes per day.

The main problem is that the filing system for storing data is still manual, this will take a long time and require a lot of manpower to complete the implementation, and it is likely that the data will be lost or damaged. In addition, in presenting the PTPN IV monthly report, especially in calculating the cost of goods sold, there are still frequent errors and delays in submitting reports to the leadershipas a result there is no good accounting application to determine the cost of goods sold. Determining the cost of selling palm oil requires various integrated considerations, starting from production costs, operational costs, profit targets desired by the company, competitors' selling prices, economic conditions. Determining the cost of goods sold for a company is a

policy that must be considered carefully and integrated with an effective and efficient system.

## 2. Methodology

### 2.1 Analysis of Existing Systems

In completing this thesis the author uses 2 (two) study methods, namely:

a. Field Study

Is a method that is carried out by conducting direct studies in the field to collect data, namely direct observation of the study location. The data collection techniques carried out by the author are:

a) Observation

Namely by making direct observations of the palm oil production system at the cost of goods sold run by PTPN IV to obtain the required data.

b) Sample

Take examples of the data needed, especially data on the number of members. Examples include archives of palm oil production results, reports on cost of goods sold.

b. Literature study (Library Research)

The author conducted a literature study to obtain data related to thesis writing from various reading sources such as: books on Accounting Information Systems and VB.Net 2008 applications, SQL Server 2008, Unified Modeling Language (UML).

### 2.2 Research sites

The research location for writing this thesis was carried out at Jalan Letjend Suprapto No.2 Medan 20151

## 3. Results and Discussion

### 3.1 Results Display

The following describes the display of the results of the design of the Accounting Information System for Palm Production Results at the Cost of Goods Sold at PTPN IV (Persero) Medan. The view that is built is as follows.

a. Login form display

The login form display is a form for entering an ID and password so that the program can be opened as shown in Figure 1. below


Figure 1. Display the Login Form

b. Main Menu Form

This form functions to display input data, report menus and exit menus as shown in Figure IV.2. following;


Figure 2. Display of Main Menu Form

c. Display of Raw Material Data Input Form

This form functions to display a form for inputting raw material data which will find out raw material data through the fields that have been arranged as shown in Figure 3 below.

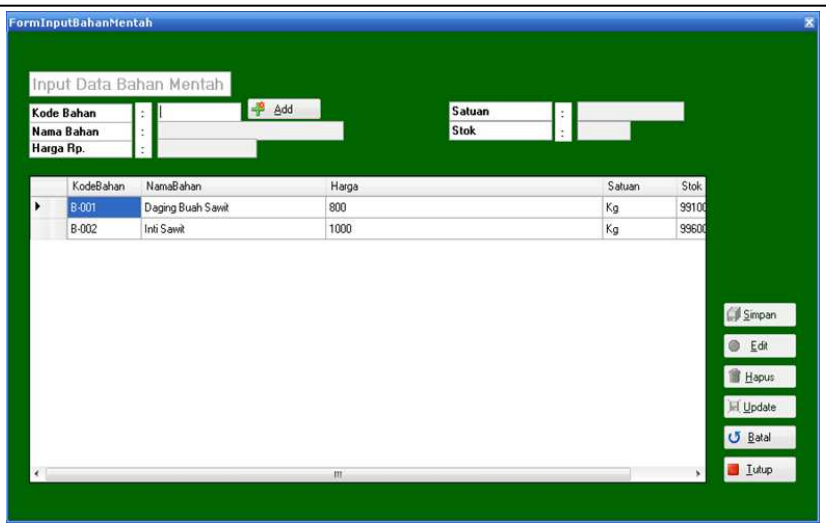



Figure 3. Display of Raw Material Data Input Form

d. Product Data Input Form Display

This form functions to display a form for inputting Product data which will find out Product data through the fields that have been arranged as shown in Figure 4. The following

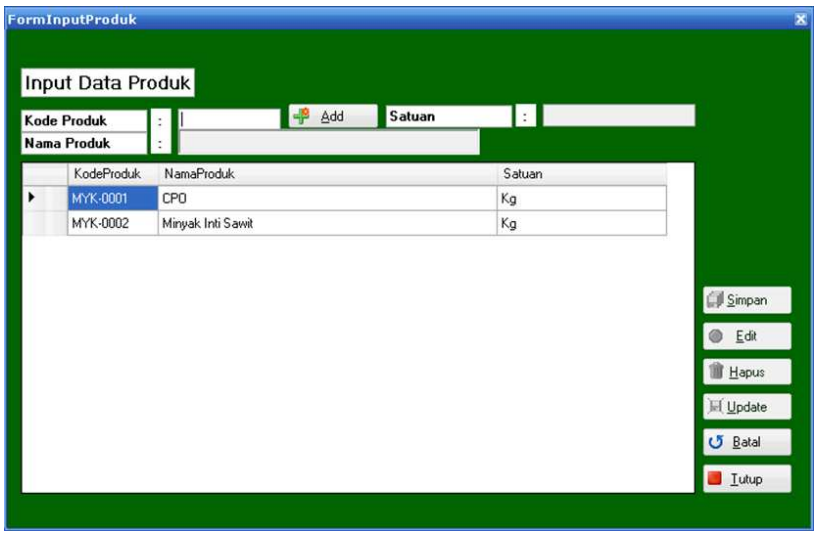



Figure 4. Product Data Input Form Display

e. Display of Production Data Input Form

This form functions to display a form for inputting Production data which will find out Production data through the fields that have been arranged as shown in Figure 5 below

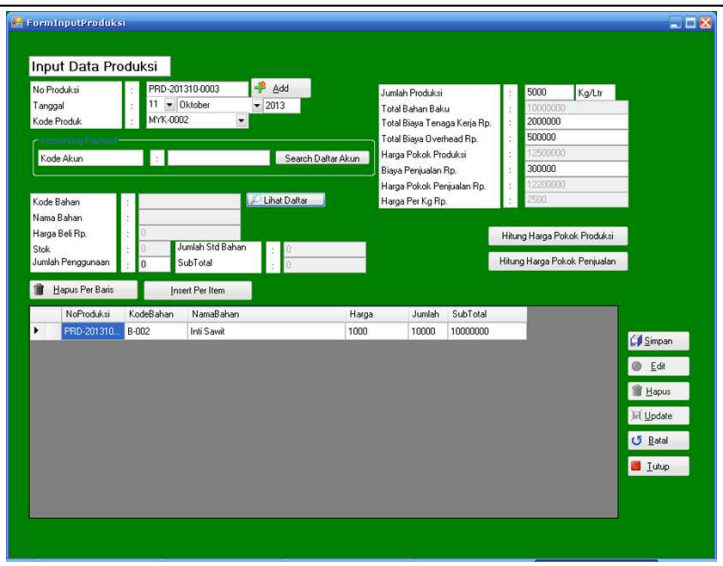



Figure 5. Display of Production Data Input Form

f. Production Data Report Display

Before displaying the production data report, before the report is displayed, you must first select the criteria to be displayed as shown in Figure 7. Following:

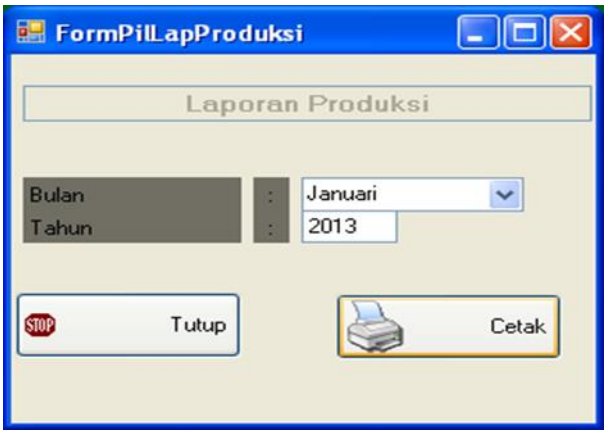
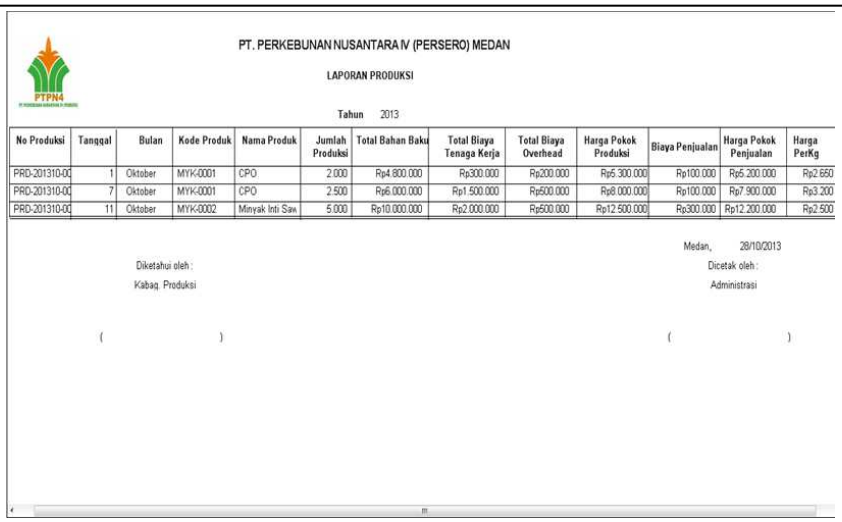



Figure 6. Display of the Production Lap Pill Form

After the report category is entered, a production report will appear based on the input criteria as shown in Figure 8 below.



PT. PERKEBUNAN NUSANTARA IV (PERSERO) MEDAN

LAPORAN PRODUKSI

Tahun 2013

| No Produksi | Tanggal | Bulan | Kode Produk | Nama Produk | Jumlah Produksi | Total Bahan Baku | Total Biaya Tenaga Kerja | Total Biaya Overhead | Harga Pokok Produksi | Biaya Penjualan | Harga Pokok Penjualan | Harga PerKg |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PRD-201310-00 | 1 | Oktober | MYK-0001 | CPO | 2.000 | Rp4.800.000 | Rp300.000 | Rp200.000 | Rp5.300.000 | Rp100.000 | Rp5.200.000 | Rp2.650 |
| PRD-201310-00 | 7 | Oktober | MYK-0001 | CPO | 2.500 | Rp6.000.000 | Rp1.500.000 | Rp500.000 | Rp8.000.000 | Rp100.000 | Rp7.900.000 | Rp3.200 |
| PRD-201310-00 | 11 | Oktober | MYK-0002 | Minyak Inti Saw | 5.000 | Rp10.000.000 | Rp2.000.000 | Rp500.000 | Rp12.500.000 | Rp300.000 | Rp12.200.000 | Rp2.500 |

Medan, 28/10/2013

Diketahui oleh : Dicetak oleh :

Kabag. Produksi Administrasi

( ) ( )

Figure 7. Display of the Production Lap Pill Form

### 3.2. Discussion

a. Login Form

This login form is useful for protecting data, because the security of the system that is formed later must bring security from user data or users who are not supposed to access data. so that users who do not know the password or keywords cannot freely access the data.

b. Main menu forms.

The main form is the second entry gate into the program where in this form menu options are provided that will display the form, namely reports. On the main form, there are menu options, namely input, report and exit.

c. Data Input Menu Forms.

This form functions to enter data according to the available input menu options.

d. Report Menu Form.

This form serves to display data reports according to the selectionOnly the report menu is available.

e. Form Menu Exit

This form serves to exit the program system.

## 4. Conclusion

From the results of the author's research, several conclusions can be drawn, including: With the storage of a database system, data on palm oil production can be viewed quickly and accurately. Palm production reports on the cost of goods sold produced can be seen periodically. To compile a report on palm oil production at cost of sales that can be seen in detail, you only need to input the data needed, then the computer will process it in the form of a report on palm oil production at cost of sales, so that it can be more effective and efficient in making a decision. The system used to record production results along with the cost of goods sold can be seen clearly so that the data presented in this system is faster and does not require a long time to make a decision.

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