



Evaluation of Sales Accounting Information Systems in Improving the Effectiveness of Accounts Receivable Control

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KEYWORDS	ABSTRACT
Keywords: Sales Accounting Information System; Internal Control; Credit Risk Management; COSO Model; Receivables Management. Conflict of Interest Statement: The author(s) declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest. Copyright © 2024 AAAR. All rights reserved.	Purpose: The purpose of this study is to investigate the implementation of a well-structured sales accounting information system in controlling company receivables at PT Tabi Anugerah Pharmindo. Research Design and Methodology: The research design includes an analysis of the characteristics of the COSO internal control system applied in credit risk management. The research methodology involved data collection through interviews and observations of the company's sales and accounts receivable collection processes. Findings and Discussion: The primary findings of this study reveal that, despite the company's implementation of suitable control measures, challenges persist, particularly in managing receivables from government institutions and certain pharmacies. Implication: The implications of this study highlight the importance of integrating internal control mechanisms with sales accounting information systems to manage credit risk more effectively. Recommendations for further research include the development of a more integrated control model and a study on the application of the latest technology in managing company receivables.

Introduction

In the modern business landscape, accounting information systems (AIS) have become a crucial tool for managing financial processes, with a particular emphasis on accounts receivable. Compelling accounts receivable management is essential for maintaining cash flow and overall financial stability, particularly in manufacturing, where outstanding receivables can significantly disrupt operations (Murrar et al., 2024). However, many companies require assistance in implementing and optimizing AIS, facing challenges such as delayed payment processing, bad debts, and inaccurate data (Romney et al., 2012). These issues are exacerbated by the need for real-time monitoring and transparency in receivables data, which hinders informed decision-making (Umeorah et al., 2024). The theoretical basis for these challenges lies in the effectiveness of the AIS employed, where a well-designed system should enhance decision-making capabilities and improve receivables management (Halimuzzaman & Sharma, 2022). Despite the apparent necessity of such systems, their practical application remains



complex, particularly in the Indonesian manufacturing sector, where high levels of uncollected receivables are prevalent, negatively impacting cash flow and financial performance.

Recent research has increasingly focused on the intersection of sales accounting information systems and accounts receivable management, highlighting the importance of these systems in streamlining financial processes. Amnain et al. (2023) and Syafira et al. (2023) have highlighted a significant correlation between the implementation of these systems and the effectiveness of receivables control. For instance, Amnain et al. (2023) found that sales accounting information systems influence receivables control by as much as 70.6%, demonstrating their critical role in financial management. Similarly, Putri & Aziz (2019) and Asriwardi & Hati (2021) have reported that these systems contribute significantly to the control and management of receivables, emphasizing their importance in reducing bad debts and improving liquidity. Furthermore, studies by Kustianti (2020) and Putra & Windiarti (2021) have reinforced the positive impact of sales accounting information systems on sales effectiveness and internal control mechanisms, which are vital for maintaining a company's financial health. However, while these studies contribute valuable insights into the relationship between accounting information systems and receivables control, they also reveal certain limitations that necessitate further investigation. For example, the research by Amnain et al. (2023) and Syafira et al. (2023) is primarily based on specific company samples, which limits the generalizability of their findings across different sectors and contexts. Additionally, Putri & Aziz (2019) and Asriwardi & Hati (2021) acknowledge companies' challenges in integrating accounting information systems with other management systems. This factor can impede the overall effectiveness of receivables management. Despite advancements in accounting information systems, comprehensive evaluations are still needed that consider the contextual factors influencing the implementation and operation of these systems. Such evaluations are crucial for developing a more nuanced understanding of how these systems can be optimized to improve receivables control in various business environments.

While the existing body of research provides a solid foundation for understanding the role of sales accounting information systems in receivables control, several critical gaps still need to be addressed. One of the primary gaps lies in the limited exploration of the specific operational mechanisms through which these systems enhance receivables management. For instance, studies by Amnain et al. (2023) and Syafira et al. (2023) primarily focus on the correlation between accounting information systems and receivables control without delving into the specific processes or features of these systems that drive their effectiveness. This gap is significant because understanding the operational mechanisms is crucial for companies seeking to implement these systems more effectively. Another area for improvement is the need for more generalizability of the findings from recent studies. Putri & Aziz (2019) and Asriwardi & Hati (2021) noted that the research conducted thus far has often been constrained by sample limitations, meaning that the results may only apply to some companies or industries. This limitation highlights the need for more comprehensive studies that consider various contexts and company types. Additionally, while there has been some discussion about the challenges of integrating accounting information systems with other management systems, a more detailed analysis is needed to explore how these challenges can be overcome; addressing these gaps is crucial for advancing the theoretical understanding of accounting information systems and their impact on receivables control, as well as providing practical guidance to companies on optimizing the use of these systems.

The novelty of this study lies in its innovative approach to evaluating sales accounting information systems. Unlike previous research, which has primarily focused on correlation and general outcomes, this study will delve into the specific operational mechanisms that make these systems effective. It will also consider the contextual factors that influence system implementation, offering a more nuanced understanding of the challenges and opportunities associated with these systems. This comprehensive approach is expected to yield new insights that can inform both theory and practice, providing companies with practical strategies for optimizing their accounting information systems to enhance receivables control and improve their financial performance and competitiveness in the market. The practical implications of this study's findings can guide companies in the Indonesian manufacturing sector to effectively manage their accounts receivable, thereby enhancing their

financial stability and competitiveness. Given the identified gaps in the existing literature, this study aims to assess the effectiveness of sales accounting information systems in improving accounts receivable control, with a focus on the manufacturing sector in Indonesia. The research question guiding this study is: How effective are sales accounting information systems in improving the management and control of accounts receivable? This question addresses the direct relationship between these systems and receivables control, emphasizing the importance of understanding the specific operational mechanisms and contextual factors that influence the effectiveness of these systems. The primary objective of this research is to provide a comprehensive evaluation of the effectiveness of sales accounting information systems in receivables control, considering both the operational features of these systems and the contextual challenges companies face in implementing them. This study aims to fill the gaps identified in previous research by providing a more comprehensive and integrated analysis that considers both theoretical and practical aspects. By doing so, it seeks to contribute to the academic literature by expanding the current understanding of how accounting information systems can be optimized for better receivables management.

Literature Review

Accounting Information System

Every company implements accounting as a tool for business communication. According to Arifuddin & Sugiono (2019), accounting is the process of recording, classifying, summarizing, and reporting the transactions of a company. The growing need for information has driven the evolution of accounting into an information system. This evolution has led to changes in terms and techniques used. Previously, the processing of accounting data was referred to as an accounting system; however, it is now more accurately called an accounting information system (AIS) (Awaludin, 2020). Generally, an AIS is a set of structures and procedures based on information technology that transforms financial data into useful information for decision-makers (Vianingsih & Harahap, 2022). AIS is designed by companies to process and store transaction data, ensuring the timely, accurate, and reliable transmission of information. The design of an AIS involves three stages: identifying the transaction documents used by the company, classifying and recording the data in accounting records, and summarizing the accounting information into reports for management and other stakeholders (Arifuddin & Sugiono, 2019). AIS can be classified into two types: manual and computerized systems. Manual AIS involves using documents, journals, and ledgers, while computerized AIS employs technology for recording. The primary function of AIS is to collect and store data regarding the organization's activities, resources, and personnel, converting this data into information that management can use to plan, execute, control, and evaluate operations. Additionally, AIS provides adequate control to protect the organization's assets and data (Simon et al., 2023). AIS serves as a resource provider, supplying necessary human resources and tools and designing the format of financial information (Sari & Widyawati, 2023). Technology integration in AIS has enhanced its capability to deliver comprehensive and real-time financial data, supporting strategic decision-making and improving organizational efficiency. As the demand for accurate and timely financial information grows, the role of AIS becomes increasingly crucial in helping businesses maintain financial stability and achieve their strategic goals. This study will delve deeper into how sales AIS can enhance the effectiveness of receivables control, which is a critical component in maintaining a company's financial stability.

Sales accounting information system

Sales accounting information systems (AIS) are highly beneficial for companies, serving as tools for management to coordinate human resources, natural resources, and capital. According to Pala'langan et al. (2020), sales AIS is a system that organizes a series of procedures and methods designed to generate, analyze, and obtain information to support decision-making regarding sales. This system is a business information subsystem that encompasses a set of procedures for executing, recording, calculating, and creating sales documents and information required by management and other interested parties, from receiving sales orders to recording invoice occurrences or accounts receivable (Sari & Widyawati, 2023). As explained by Awaludin (2020), the revenue cycle, also known as the sales

cycle, encompasses revenue procedures that begin in the sales department, including credit authorization, picking goods, receiving goods, billing, and collecting payments. The sales accounting information system functions involve several critical departments in sales activities. The sales department is responsible for obtaining customer orders, adding necessary information, requesting credit authorization, and determining the shipping date. The credit department is responsible for investigating customers' credit status and granting credit authorization. The warehouse department stores the ordered goods and hands them over to the shipping department, while the shipping department is responsible for sending the sales invoice to customers. The cash department handles payments from both cash and credit sales (Kusumo & Febryantahanuji, 2021).

The accounting records used in the credit sales system include the sales journal, accounts receivable ledger, inventory ledger, warehouse ledger, and general journal (Mulyadi, 2001). The sales journal records sales transactions, the accounts receivable ledger details the receivables of the company from each debtor, the inventory ledger details the inventory transactions for each type of inventory, the warehouse ledger records the physical inventory stored in the warehouse, and the general journal records the cost of goods sold during a particular accounting period. Thus, sales AIS assists in managing transaction data and supports better and faster decision-making in the company's sales management.

Internal Control System

Companies require robust internal control to address issues such as uncollectible accounts. Effective internal control over a company's receivables can minimize uncollectible accounts or bad debts. Internal control necessitates the segregation of different duties within the organization and is supported by qualified personnel to handle doubtful accounts effectively. According to Muchayatin and Sapnanda (2022), an internal control system encompasses all organizational processes for managing accurate information and providing assurance to safeguard the company's assets. The purpose of implementing internal control is to prevent losses for a company, which may arise due to several reasons, such as inefficient and wasteful use of resources, incorrect management decisions, unintentional errors in recording and processing transaction data, and accidental loss or damage of records. Additionally, internal control aims to prevent asset loss due to employee negligence and ensure compliance with management policies and other regulations. Internal control refers to the organizational plan and methods used to safeguard assets, produce accurate and reliable information, enhance effectiveness, and ensure adherence to management policies. Good internal control requires elements that are directly related to control to achieve its objectives. According to Wowor et al. (2023), there are three critical elements of internal control in a company: an organizational structure that separates functional responsibilities, a system of authority and recording procedures that provide adequate protection for assets, liabilities, revenues, and expenses, and sound practices in performing the duties and functions of each organizational unit.

COSO Internal Control

Good internal control can prevent fraud by detecting alterations to reports or calculations (Manginte, 2024). Proper accounting procedures are in place to ensure that assets, liabilities, and expenses are well-controlled (Nst & Jannah, 2020). According to COSO (Committee of Sponsoring Organizations of the Treadway Commission), internal control is a series of steps encompassing all organizational processes. Internal oversight lies within the primary management processes of planning, executing, and monitoring. COSO's internal control framework aligns professional practices to create effective and efficient business systems and processes (Nurdahlia & Harahap, 2023). In 1992, COSO released the Internal Control-Integrated Framework, which consists of five interrelated components.

First is the Control Environment. Employees consistently demonstrate high levels of solidarity, cooperation, and mutual support in their work. The relationship between superiors and subordinates is close; they collaborate closely to solve problems through ongoing communication. The company believes that integrity and trust are essential to all business relationships. Employees are hired with integrity, ensuring fair dealings with suppliers, buyers, and all parties associated with the company. Each employee is assigned tasks and responsibilities based on their capabilities, thereby reducing the

likelihood of fraud or mismanagement in the company's operational activities. Second, Risk Assessment. Risk assessment is crucial for management. It involves identifying risks across all aspects of the organization and assessing its strengths through risk evaluation. Identified risks are compared against established risk tolerance levels. Risk assessment is the initial step in managing organizational risks. One prerequisite for risk assessment is the clear establishment of objectives in the operations, reporting, and compliance categories, which enables the identification and analysis of related risks.

Third, Control Activities. Control activities are policies and procedures established to ensure management directives are carried out effectively. These activities include approvals, responsibilities, and authority, segregation of duties, documentation, reconciliations, competent and honest employees, internal checks, and internal audits. These activities must be evaluated for their risk to the overall organization. Fourth, Information and Communication. This component is a crucial part of the management process. Management can only function with information. Communicating information about internal control operations enables substance management to assess the effectiveness of controls and effectively manage operations. Information refers to the organization's accounting system, which consists of methods and records created to identify, assemble, analyze, classify, record, and report organizational transactions, as well as to maintain accountability for related assets and liabilities. Effective communication involves understanding individual roles and responsibilities related to financial reporting. It typically occurs orally and through management actions. The information system must produce accurate, detailed, and easily understandable information. Fifth, Monitoring. Monitoring ensures the reliability of the system and internal monitoring over time. It assesses the quality of internal control performance over time through follow-up and self-assessment. One of the management's responsibilities is establishing and maintaining the internal control function. Management conducts continuous monitoring of company operations, including separate evaluations or a combination of both, such as reviewing existing internal controls, internal audit reports, external reports, and employee feedback.

Effectiveness of Accounts Receivable Control

Accounts receivable are critical for most companies, as they constitute part of the current assets and play a significant role in the financial statements (Awaludin, 2020). Accounts receivable represent all monetary claims against other parties expected to be collected within a relatively short period, where payment is due and will be received in the future (Rahmawati & Kefi, 2022). A lack of understanding and control over accounts receivable can result in substantial losses; therefore, an adequate information system, robust control measures, and competent human resources are essential to avoid losses and achieve company goals. Internal control plays a crucial role within a company. According to Hasibuan et al. (2022), internal control encompasses management's behavior regarding control, the competence of key employees, risk assessment, accounting, and other financial information systems used, as well as activities related to controlling receivables. Accounts receivable control involves managing potential losses and maintaining good customer relationships from the pre-shipment phase until payment is made (Jaya & Septyanti, 2018). Effective control measures ensure that companies are diligent in granting trade receivables to customers, thereby enhancing the effectiveness of accounts receivable control.

The effectiveness of accounts receivable control is a set of policies and procedures that management implements to oversee company activities. It is a preventive measure to secure receivables and anticipate potential losses, ensuring that the company's operations proceed as expected (Zudha et al., 2021). Both internal and external factors influence this effectiveness. According to Susanto (2015), these factors include the control environment, risk assessment, information and communication, control activities, and monitoring of accounts receivable. These factors encompass integrity and ethical values in the control environment, risk assessment for receivables, an effective accounting system, adequate segregation of duties, physical control over assets and records, performance reviews, and regular monitoring. Properly implementing these factors ensures that accounts receivable control operates effectively and efficiently, supporting the achievement of the company's objectives.

Uncollectible Receivables

Uncollectible accounts receivable are claims for money from a seller to a buyer resulting from credit sales transactions that have not been or cannot be paid on time (Montororing et al., 2021). As the volume of credit sales increases, so does the risk of uncollectible accounts. There are several challenges in collecting receivables, both internal and external (Haeruddin, 2023). Internal factors include poor internal audits of credit sales, while external factors can be due to the customer's circumstances, such as bankruptcy. Companies can suffer significant losses from uncollectible accounts. These uncollectible accounts are typically estimated as a percentage to reflect their impact on the company's financial condition, usually determined based on the age of the receivables and experience. Reasons for uncollectible accounts include the cessation of the customer's business, the customer's absconding, the company's failure to enforce payment from the customer legally, and the customer's death. The primary risk associated with credit sales transactions is the potential for loss of accounts receivable. According to Aimbu et al. (2021), accounts receivable loss risk comprises several types: the risk of non-payment of the entire receivable, the risk of partial non-payment, the risk of delayed payment, and the risk of capital being tied up in receivables. Proper risk assessment can help companies manage the risks of extending trade credit, thereby minimizing uncollectible accounts. According to Warren et al. (2017), two methods are used to assess, record, or directly write off uncollectible accounts: the direct write-off method and the allowance method. The direct write-off method records bad debt expense only when a receivable is deemed uncollectible, whereas the allowance method estimates uncollectible accounts at the end of the accounting period. Companies can better manage and anticipate potential losses from uncollectible accounts by employing these methods, ensuring more accurate financial reporting and improved financial stability.

Research Design and Methodology

This study employs a qualitative descriptive method aimed at depicting the data or conditions of the subject or object under investigation, then analyzing and comparing them to the current reality, and subsequently attempting to provide solutions to the identified issues. The qualitative methodology produces descriptive data in the form of written or spoken words from people and observable behavior. This research is descriptive because the data generated are words or images that explain a phenomenon. The descriptive analysis will present and illustrate the evaluation of the sales accounting information system's effectiveness in enhancing receivables control at PT. Tabi Anugerah Pharmindo. The research is conducted at PT. Tabi Anugerah Pharmindo, a trading company specializing in the distribution of pharmaceuticals and medical equipment, is headquartered in Jayapura. The research informants are subjects who provide the research data, selected using purposive sampling according to relevant criteria, such as logistics staff, sales administration, and collection supervisors. The data sources for this study comprise primary data collected through interviews and secondary data from company documents. Data collection techniques include interviews, observations, and documentation. Data analysis is conducted systematically through data collection, reduction, presentation, and conclusion, following the Miles and Huberman analysis model. The credibility of the data is tested through triangulation by comparing the results of observations and interviews to assess the validity of the data. This study aims to produce a detailed and comprehensive description of the company's sales accounting information system and receivables control.

Findings and Discussion

Findings

Credit Sales Accounting Information System Procedures at PT. Tabi Anugerah Pharmindo

The credit sales accounting information system is a well-structured process that involves several critical procedures to ensure accuracy, efficiency, and proper documentation at every stage of the sales cycle. The process begins with the order sales procedure, where the sales administration receives an order letter from the customer. Upon receiving the order, the sales administration reviews and approves the request, preparing an order list. This list is then forwarded to the invoice clerk, who is responsible for issuing a delivery note or sales invoice. This initial step is crucial as it sets the

foundation for the subsequent procedures, ensuring that all necessary information is accurately captured and communicated. Following the order sales procedure, the credit approval procedure takes place. This involves the customer submitting a sales order, which is then thoroughly examined by the sales department. The department checks the customer's identity and creditworthiness, seeking approval from the billing department. The billing department plays a crucial role in this step, as it determines the customer's eligibility for credit based on their financial history and the details provided in the sales order. If the billing department approves the credit, the sales department instructs the warehouse to prepare the goods according to the order. The prepared goods are then handed over to the shipping department.

The shipping department delivers the goods to the customer during the shipping procedure. Upon receiving the goods from the warehouse, the shipping department sends them, along with the corresponding invoices, to the customer. The delivery is based on a delivery note authorized by multiple departments, including the pharmacist, order department, warehouse, and shipping department, ensuring that all aspects of the shipment are verified and recorded. The billing procedure follows, where the accounting department receives the invoice from the sales department. The accounting department then creates periodic billing statements to send to the customer. These statements include receipts, sales, and tax invoices, providing the customer with a comprehensive summary of their transactions. Finally, the accounting department records the billing statements in the receivables book using the receivables recording procedure. They also perform reconciliation to ensure that all recorded transactions match the company's financial records. The accounting department follows up on any unpaid receivables to ensure timely payment. This follow-up process is crucial for maintaining cash flow and economic stability, as it helps minimize the risk of overdue or bad debts. The reconciliation and follow-up procedures ensure that all receivables are accurately accounted for and that any discrepancies are promptly addressed.

Documents Used in the Credit Sales System at PT. Tabi Anugerah Pharmindo

The credit sales system relies on a series of essential documents, each serving a specific role in ensuring the smooth and accurate processing of transactions. These documents form the backbone of the sales process, providing the necessary records and proof for each stage of the transaction, from the initial order to the final payment. The first key document in this system is the purchase order. This document is generated by the customer and submitted to the sales department, outlining the details of their order request. It includes critical information such as the type and quantity of goods requested, which sets the stage for the subsequent processing of the order. The purchase order acts as an official request from the customer, initiating the transaction and ensuring that their requirements are communicated to the sales team. Once the purchase order is received, a sales order is created. This document is particularly significant for hospital customers, as it details the specific goods being ordered, including their names and quantities. The sales order is an internal document that guides the warehouse and shipping departments in fulfilling the order. It ensures that the correct items are prepared and dispatched, aligning with the customer's needs as specified in the purchase order.

Following the preparation and dispatch of goods, a sales invoice is issued. The sales invoice is a crucial document that includes the price of the goods sold and serves as proof that the customer has received the specified goods. It details the financial aspects of the transaction, providing a clear record of the items delivered and their corresponding costs. The sales invoice is essential for both the customer and the company, as it formalizes the transaction and establishes the basis for payment. A billing receipt is also generated as part of the credit sales process. This document outlines the receivables due from the customer, serving as a tool for collecting payments arising from credit sales transactions. It summarizes the amounts the customer owes, ensuring clarity and transparency in the collection process. A receipt is issued upon receipt of payment from the customer. This document is proof of payment for the goods received under the credit sales arrangement. The receipt is vital for both parties, as it confirms that the transaction has been completed and that the customer has fulfilled their financial obligations. Finally, the sales tax invoice is prepared. This document is created by taxable entrepreneurs who deliver taxable goods or services and is critical in complying with tax

regulations. The sales tax invoice provides a detailed record of the taxes applicable to the transaction, ensuring that both the company and the customer adhere to legal tax collection and reporting requirements.

Accounting Records Used in the Credit Sales Accounting System

The accounting records utilized in the credit sales accounting system are integral to maintaining accurate and up-to-date financial records, ensuring that all aspects of the sales process are properly documented and monitored. These records are crucial for tracking sales transactions, managing inventory, and maintaining the company's financial health through meticulously recording receivables and cost-related data. One of the primary records used in this system is the sales journal. This journal is a comprehensive log that captures all cash or credit sales transactions. The sales journal serves as the first point of entry for sales data, ensuring that every transaction is accurately recorded based on the information received from the sales department. By systematically documenting each sale, the sales journal provides a detailed account of the company's revenue-generating activities, enabling effective monitoring and reporting of sales performance over time. Complementing the sales journal is the warehouse stock card, a vital tool for managing the company's inventory. The warehouse stock card records the physical inventory stored in the warehouse, as well as any changes resulting from sales, returns, or restocking activities. This record is essential for maintaining an accurate count of available goods, ensuring that the inventory levels align with the sales journal's sales. The warehouse stock card helps prevent discrepancies between the physical and accounting records, which is crucial for inventory management and financial reporting.

The receivables book is another critical accounting record in the credit sales system. This computerized subsidiary ledger is specifically designed to track the reduced receivables as customer payments are received. It provides a detailed account of all outstanding receivables, enabling the company to monitor its credit sales and manage its cash flow effectively by maintaining an up-to-date receivables ledger. PT. Tabi Anugerah Pharmindo can ensure that it accurately tracks customer payments and follows up on any overdue accounts, minimizing the risk of bad debts. Lastly, the general journal critically records the cost of goods sold (COGS) during a specific accounting period. The general journal is used to document financial transactions that are not captured in other specialized journals, such as the sales journal. In the context of credit sales systems, the general journal records the COGS, which represents the direct costs associated with the goods sold during the period. This record is essential for determining the company's gross profit and understanding the relationship between sales revenue and the cost incurred to generate that revenue.

Flowchart and Description of Credit Sales System at PT. Tabi Anugerah Pharmindo

The credit sales system is a meticulously structured process designed to ensure efficiency, accuracy, and orderliness throughout the entire customer order process, from initial order to final payment. The process begins when customers submit a purchase order (PO) to the sales department. Upon receiving the PO, the sales department checks the availability of the requested items in stock. If the items are available, the sales department proceeds by forwarding the purchase order (PO) to the sales administration, where the order details are entered into the system and an invoice is generated. However, if the items are out of stock, the sales department promptly informs the customer, who then decides whether to wait for the items to become available or to cancel the order. Once the sales administration receives the PO, they input the order details into the system. The invoice clerk then prints five copies of the sales invoice, each serving a specific purpose within the company's workflow. These invoices are signed by the pharmacist and the technical supervisor, whose signatures signify their approval of the order before it is handed over to the warehouse for processing. The warehouse then prepares the ordered goods according to the approved sales invoice, ensuring the stock changes are accurately recorded. This step is crucial for maintaining accurate inventory levels and ensuring the company's records reflect the current stock situation. Once the goods are prepared, they are handed over to the shipping department along with the sales invoice.

The shipping department plays a crucial role in ensuring that the correct goods are delivered to the customer. They carefully check the goods against the sales invoice before delivering. Upon

delivery, the customer is required to sign the sales invoice to acknowledge receipt of the goods. A copy of the signed invoice is provided to the customer, while the remaining copies are distributed to various departments within the company for filing and further processing. After the delivery, the billing administration records the receivables based on the first copy of the sales invoice. This record is essential for tracking outstanding payments from customers. The second copy of the sales invoice is forwarded to the tax department, where it is used to create a tax invoice. Once the tax invoice is printed and returned to the billing administration. In coordination with the company's collectors, the billing administration uses the invoices to follow up on customer payments. This follow-up process is vital for ensuring that payments are received promptly, thereby maintaining a healthy cash flow for the company. Once payments are collected, the finance department records the payment and prepares financial reports reflecting the company's economic performance.

Receivables Control at PT. Tabi Anugerah Pharmindo

Receivables control at PT. Tabi Anugerah Pharmindo is anchored in the COSO standards, providing a comprehensive framework for managing the company's receivables effectively. The control system is based on seven principles that guide the company's credit management approach and internal controls. The first principle emphasizes prioritizing customers by delivering excellent service, which helps build trust and encourages timely payments. The company also upholds honesty and consistency in all dealings with suppliers, buyers, and other related parties, minimizing the risk of fraud and fostering transparent business practices. Fairness is also a core principle, ensuring that customers are prioritized according to the order of their requests, thereby maintaining equity in service delivery. Professionalism among employees is strictly maintained, with clear job responsibilities defined to ensure accountability and efficiency. Employees are prohibited from accepting payments outside the official channels, which helps safeguard the integrity of the receivables process. Protecting company secrets is another critical aspect, ensuring that sensitive information remains secure and the company's competitive advantage is maintained. Teamwork is strongly encouraged, as collaborative efforts across departments are vital for successfully managing receivables.

To manage risk, PT. Tabi Anugerah Pharmindo requires customers to sign contracts committing to timely payments. New customers must make three cash purchases before qualifying for credit, and strict credit limits are enforced, particularly for customers with a history of late payments. Accounts are locked if payments are overdue by more than 30 days, ensuring stringent control over credit risks. Internal control activities are well-defined, with clearly assigned roles and responsibilities. Sales staff engage with customers, accounts receivable personnel handle recording and reporting, collectors follow up on payments, and the billing manager oversees internal controls. The company's information and communication system ensures accurate and timely access to information, with transparent reporting and regular communication within the organization and with customers regarding overdue payments. Monitoring and supervision are critical components of the receivables control system, focusing on sales volume, payment terms, credit limits, and payment policies. These activities ensure that the internal control system functions effectively, helping PT. Tabi Anugerah Pharmindo maintain solid financial health and minimize credit-related risks.

Discussion

Credit Sales Accounting Information System at PT Tabi Anugerah Pharmindo

The research results on PT's Credit Sales Accounting Information System will be discussed. Tabi Anugerah Pharmindo highlights the importance of a structured information system in supporting the company's operations. PT. Tabi Anugerah Pharmindo, a company that distributes pharmaceuticals and medical equipment, conducts both cash and credit sales. To facilitate its sales operations, the company has implemented a credit sales accounting information system comprising five key sections: Sales Administration, Accounts Receivable, Finance, Warehouse, and Shipping. These sections work collaboratively to achieve the company's goals by ensuring that each step in the credit sales process is executed according to established procedures and guidelines. This research is grounded in theories of internal control and information systems proposed by scholars such as Mustofa et al. (2021), Suharti & Shinta (2021), Wardani (2021), Adinugroho et al. (2023), Jaggi & Verma (2010), Purwaningtyas

(2022), Tuhuteru & Tirayoh (2018), and Viktoria et al. (2020). These theories emphasize the importance of a clear organizational structure, segregation of duties, and stringent procedures in maintaining the effectiveness and efficiency of accounting information systems. An effective accounting information system should integrate various functions within the company to support accurate and timely decision-making. The research findings indicate that the credit sales accounting information system at PT. Tabi Anugerah Pharmindo has been well-implemented, although some challenges, such as delays in credit approval and difficulties in receivables collection, still need to be addressed. Despite these challenges, the system has enabled the company to maintain the accuracy and reliability of its financial data, thereby supporting transparency in the credit sales process.

The literature supporting these findings suggests that a well-structured accounting information system can enhance operational efficiency and effectiveness. Researchers such as Suharti and Shinta (2021) and Purwaningtyas (2022) argue that a robust information system can reduce the risk of errors and fraud in credit sales. However, this study also finds that its results differ slightly from those of previous studies, such as Tuhuteru & Tirayoh (2018), who identified that more advanced information technology and better integration between departments could further enhance the effectiveness of accounting information systems. Further analysis reveals that these differences may stem from specific operational factors at PT. Tabi Anugerah Pharmindo, including employee competence levels, inter-departmental coordination, and the technology used. Implementing the latest information technologies, such as ERP systems, could automate verification and collection processes, reducing delays and improving efficiency. Additionally, regular training and competency enhancement for employees can contribute to the improved effectiveness of the accounting information system. This research implies that PT. Tabi Anugerah Pharmindo should continuously develop and update its accounting information system to address existing challenges and leverage the latest technologies. This ensures that the system remains a reliable and effective tool for supporting the company's operational and strategic success.

Accounts Receivable Control at PT Tabi Anugerah Pharmindo

The data analysis regarding the implementation of COSO standards in PT's accounts receivable control system. Tabi Anugerah Pharmindo reveals several key insights. Firstly, the control environment within the company reflects a positive work ethic across all levels of management, fostering a commitment to operational excellence and specific control concepts. This dedication is evident in the meticulous handling of credit sales and the provision of quality service to the community in Kota Jayapura. However, despite these efforts, the assessment of risks at PT. Tabi Anugerah Pharmindo indicates room for improvement. While management has taken appropriate steps, selecting suitable customers to mitigate bad debts remains suboptimal. Interviews highlight deficiencies in implementing specific risk assessment measures, particularly in pharmacies and government institutions. Moreover, the control activities at PT. Tabi Anugerah Pharmindo demonstrates a clear delegation of tasks and responsibilities, ensuring smooth operational activities across all levels of the company. This structured approach enables effective management oversight, supported by a well-organized separation of duties and proper transaction authorization protocols. Utilizing computerized systems for recording and reporting sales data enhances communication efficiency within the company, providing management with access to vital information. However, challenges persist in monitoring and supervision, primarily due to internal and external factors. Internally, PT. Tabi Anugerah Pharmindo encounters difficulties with debtors intentionally delaying payments and recurring issues with unstable sales, which affect revenue streams. Externally, the company requires assistance in reaching and communicating with challenging customers, which exacerbates the strain on accounts receivable control. These findings underscore the necessity for improved monitoring of internal control mechanisms, particularly in addressing issues of customer payment behavior and enhancing communication strategies. Despite the identified challenges, the research provides valuable insights into the intricacies of accounts receivable management within PT. Tabi Anugerah Pharmindo offers opportunities for further exploration and continuous improvement.

This study builds upon existing literature by Ayu (2023), Ariyati (2019), Aisyah (2023), Nusa (2023), Yusuf (2021), Kuncara (2021), Hastuti (2021), and Rahmawati (2022), which highlights similar

challenges and best practices in accounts receivable control. The implications of this research extend beyond PT. Tabi Anugerah Pharmindo provides valuable insights for companies facing identical control challenges. Across various industries, research endeavors could delve deeper into specific strategies for improving risk assessment and customer communication, as well as exploring the impact of technological advancements on accounts receivable management practices. By addressing these areas, organizations can enhance their financial stability and operational efficiency, ultimately contributing to long-term sustainability and growth (Ariyati, 2019; Rahmawati & Kefi, 2022; Ayu, 2023)

Implementation of Sales Accounting Information System in Improving the Effectiveness of Accounts Receivable Control at PT Tabi Anugerah Pharmindo

In analyzing the research findings regarding the implementation of a well-structured sales accounting information system at PT. Tabi Anugerah Pharmindo, it becomes evident that the company aims to manage its receivables effectively. By delineating responsibilities between various departments involved in the sales process, such as the sales department responsible for order placement and the accounts receivable department handling credit assessment and invoicing, the company strives to streamline its operations. This systematic approach extends to evaluating customers and institutions seeking credit purchases, such as pharmacies, drugstores, and retail outlets, with clear payment terms to effectively anticipate and manage credit risks. By instituting a stringent control mechanism facilitated by the COSO model, encompassing a conducive control environment, comprehensive risk assessment, and well-defined control activities, PT. Tabi Anugerah Pharmindo endeavors to maintain a robust receivables management system. Nevertheless, despite concerted efforts to implement control measures, challenges persist, particularly in credit control over government institutions such as regional hospitals, health departments, health centers, and certain pharmacies. Instances where management deviates from established credit terms by extending payment deadlines beyond company policies contribute to an increase in uncollected debts over time, indicating inefficiencies in receivables management. This underscores the need for a holistic approach that adheres to internal control frameworks and integrates effective sales accounting information systems to complement and enhance receivables management practices.

Various scholarly works provide insights into the intricacies of internal control systems and their impact on receivables management. Studies by Busnia and Widiyoko (2015) and Dolonseda and Tinangon (2015) emphasize the importance of internal control elements in enhancing receivables management effectiveness. In contrast, Dewi (2017) and Majdy (2008) underscore areas for improvement, particularly in billing and collection efficiency. Moreover, research by Labo et al. (2023) and Cahyo et al. (2021) highlights the significant role of sales accounting information systems in receivables control, albeit with caveats noted by Aprilia (2014) and Jaggi & Verma (2010) regarding potential drawbacks in the absence of credit and billing functionalities. These findings collectively suggest the need for a comprehensive approach that integrates both internal control mechanisms and advanced sales accounting information systems to optimize receivables management practices effectively. Further research could explore innovative strategies to address the challenges identified in receivables management, particularly those related to government institution clients. Additionally, investigations into integrating emerging technologies, such as artificial intelligence and blockchain, into receivables management processes could offer valuable insights into enhancing efficiency and reducing risks. By continually refining and innovating receivables management practices, organizations like PT. Tabi Anugerah Pharmindo can better navigate the complexities of credit control and sustain long-term financial health and stability in today's dynamic business landscape.

Conclusion

The research findings shed light on PT Tabi Anugerah Pharmindo's efforts to implement a well-structured sales accounting information system to control company receivables. By segregating responsibilities between the sales and accounts receivable departments, the company aims to enhance its control over receivables. These efforts include a careful evaluation of credit customers and institutions, as well as the application of the COSO model's internal control mechanisms to manage credit risks effectively. However, challenges remain, particularly in controlling receivables from

government institutions and certain pharmacies, where extended payment terms beyond company policy have contributed to an increase in uncollected receivables over the years.

Overall, this research makes a significant contribution to understanding the importance of internal control systems and sales accounting information in managing company receivables. This study underscores the importance of aligning academic practices with practical industry needs by highlighting the need for a holistic and integrated approach between internal control mechanisms and sales accounting information systems. The novelty of this research lies in applying the COSO model as a foundation for internal control, which provides valuable insights into credit risk management.

Nevertheless, this study has its limitations. Firstly, its focus is confined to PT Tabi Anugerah Pharmindo, limiting the generalizability of the findings. Additionally, data limitations and restricted access to certain information may affect the comprehensiveness of the analysis. Therefore, future research could expand the sample scope and consider additional aspects to enrich the understanding of receivables management in various industry contexts. Moreover, future research could explore the implications of new technological developments, such as artificial intelligence and blockchain, in enhancing the efficiency and effectiveness of receivables management. Through collaboration between academia and industry, such efforts are expected to provide valuable contributions to improving company performance and sustainability in managing their financial assets.

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