



Analysis of Sales Accounting Information System Implementation at PT Enigma Cipta Humanika

Nur Alimah Khasanah¹, Rizka Ramayanti²

^{1,2} Universitas Trilogi, Jakarta, Indonesia
rizka.ramayanti@universitas-trilogi.ac.id

INFO ARTIKEL

Histori Artikel :

Tgl. Masuk : 16-07-2025

Tgl. Diterima : 05-08-2025

Tersedia Online : 30-09-2025

Keywords:

Accounting Information
System, Sales Accounting
System, Internal Control

ABSTRACT

Sales accounting information system is an information system that organizes a series of procedures and methods created in order to produce information about sales for decision making for management. This study aims to improve the effectiveness of the implementation of sales accounting information systems at PT Enigma Cipta Humanika. This research was conducted at PT Enigma Cipta Humanika. The method used in this research is descriptive qualitative. The data used is through direct interviews, observation and literature study. The analysis method used is the Miles and Huberman method. Based on the results of the study, it is found that the sales accounting information system still has weaknesses, namely in the separation of duties and responsibilities in the billing function, this is done by the finance department and the sales department. In addition, there is a lack of receipts in the talent delivery process and there is no integrated sales information system between other divisions. This can be a weakness as internal control because there is no organizational unit with integrity or internal audit that functions to ensure compliance with established procedures and to detect potential irregularities or fraud. The conclusion is that the sales accounting information system implemented is not fully effective in supporting internal control. This shows the need for system improvements, clear separation of duties, and strengthening the internal audit function so that the company's operational and financial performance can be optimized.

OVERVIEW

The evolution of information technology has grown rapidly, with almost all business applications relying on and continuously improving their data systems to optimize and expand their operations. Technological advances in information systems have significantly affected the dynamics of competition between businesses in various industries. One of the obvious impacts of this phenomenon is the increasing dependence of companies on integrated information systems, including in sales management. In the midst of intense competition, companies are not only required to provide the best service to customers, but are also required to have an accurate, efficient, and accountable transaction management system. This system serves as an important decision-making tool designed to improve results and enhance strategic planning. In order for a company to maintain its operations and long-term viability, its business activities must generate adequate profitability. One of the most effective ways for a business to maximize its profits is to continuously increase its revenue. To achieve this, an efficient and well-structured system is essential to optimize financial performance. According to Awaludin, (2020), in general, financial transactions are classified into two main categories: cash transactions and credit-based transactions. Cash sales refer to transactions in which customers make immediate payments before acquiring goods or services from a business. In contrast, credit sales involve transactions where the company does not receive immediate payment; instead, the customer is allowed to defer payment within a predetermined

period of time, as outlined in the company's policy.

Sales accounting information systems are designed to monitor, track, and organize all revenue-related activities within an organization. This is important because sales transactions can lead to system errors or fraudulent activities caused by operational deficiencies. Appropriate controls must be implemented to ensure that management guidelines and directives are effectively implemented, serve as a framework for decision making, oversee business activities, and protect company assets from potential losses due to system failures or data processing inaccuracies Awaludin, (2020). Sales accounting information systems provide many advantages, including the availability of accurate and timely data, increased operational efficiency, and a positive impact on revenue management. In addition, this system improves the organization's ability to make informed business decisions. The system educates stakeholders on how sales transactions are executed, the important documentation involved, and the authorized personnel responsible for approving sales-related activities. To ensure that business operations are managed effectively and efficiently, internal controls must be in place to provide accurate and reliable information.

The application of accounting information systems in sales management serves as a valuable tool for providing critical data and insights that support informed decision making. The integration of sales accounting information systems enhances an organization's ability to collect comprehensive data on its business operations while assisting management in making strategic

choices. The system combines financial and non-financial data, along with transaction records, to ensure accurate documentation and reporting of all sales-related activities. A common problem that often occurs in the context of modern business today is that there are still companies that manage sales processes manually such as using spreadsheets, physical documents, or software that is not connected between divisions. This causes the information obtained is not real-time, there is data duplication, recording errors, and weak internal control. In the long run, this can lead to inflated receivables, decision-making errors, and a decrease in the company's credibility in the eyes of clients. Therefore, a well-structured sales accounting information system is expected to increase the effectiveness of the company's internal control.

PT Enigma Cipta Humanika was established in 2017. Initially operating as a subsidiary of PT Square Techno Indonesia (STI), Enigma Camp transitioned into an independent entity in 2019, and officially became PT Enigma Cipta Humanika. Enigma Camp specializes in IT training and IT talent management. The company has been actively involved in the information technology sector for the past five years, serving various corporate clients. The problems faced by PT Enigma Cipta Humanika in the sales information system are that it already uses a system for recording sales but is not systematically structured starting from the supply of human resources who will be trained by PT Enigma Cipta Humanika until these resources are placed at the client in accordance with the agreed contract, in the absence of a structured information system, inaccuracies can occur from the data generated. In

addition, the information and data provided to the billing department does not match the timeline so that the billing process is late and results in sales receivables that are too large so that the accounts receivable turnover is not effective, this is a problem in making decisions or management policies for each operation. At PT Enigma Cipta Humanika, a formally documented Standard Operational Procedure (SOP) has not been established, which impacts the effectiveness of the organization's internal controls.

The rise of service-based business models and long-term projects, such as those run by companies in the information technology and training sectors like PT Enigma Cipta Humanika. In this kind of business, the sales process is not just a transaction of buying and selling goods, but includes the provision of human resources, contract management, and ongoing performance monitoring and financial reporting. This demands a more complex, structured, and integrated sales accounting information system with all business functions. Therefore, improvements in the sales accounting information system are needed to increase the efficiency of the internal control mechanism.

Some previous research conducted by Simon et al., (2023) using analysis techniques according to Saldana et.al. (2014) and using Mulyadi's theory (2016) states that there are still discrepancies in accounting records related to credit and cash sales but the accounting information system is appropriate. The quality of accounting information systems must be improved, because reliable and well-structured financial data has a positive impact on business operations, including the effectiveness

of internal control. Meanwhile, research by Armandes et al., (2021) using analysis techniques using the Miles and Huberman method and using the theory developed by Mulyadi (2016) states that the sales accounting information system at PT Pratama Logistic is implemented based on Mulyadi's theoretical framework. In addition, the internal control system and COSO components have been properly incorporated to ensure strong governance. However, the system is still managed manually, which results in inefficiencies and slower data processing for the company.

The focus of this research, PT Enigma Cipta Humanika, sets it apart from previous studies. Unlike other studies, this research explores areas that have never been researched at PT Enigma Cipta Humanika. The next difference is the analysis method and theory used. The analysis method used is the Miles and Huberman method, in this case the researcher aims to understand events in the environment in depth and assist in organizing and this research presents information in a structured and systematic manner, making it easier for readers to understand the research results. While the theory used uses the 2013 COSO theory, researchers use the 2013 COSO theory because the 2013 COSO framework emphasizes the importance of good governance by including the supervisory element of the board of commissioners. The main objective of this research is to increase accountability and transparency in the organization while ensuring the effectiveness of internal control. Therefore, it is important to implement a sales accounting information system that is reliable and in accordance with an internal control framework such as COSO 2013. With an integrated

system and well-documented processes, companies will be better prepared to face modern business challenges, strengthen transparency, and increase efficiency and accountability in every sales transaction process.

The novelty in this research lies in the object of study that has never been studied before, namely PT Enigma Cipta Humanika, which is a company based on providing human resources in the field of information technology. This research also uses the COSO 2013 internal control theory approach specifically to evaluate the suitability of the sales accounting information system based on the company's actual business activities. In addition, the analysis method used is the Miles and Huberman approach which allows researchers to explore problems in depth and systematically. This makes this research a relevant empirical contribution in the development of accounting information systems in the technology services sector.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Committee of Sponsoring Organizations of The Treadway Commission (COSO) 2013

Internal control is defined in the 2013 Framework as a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance. The COSO Framework is designed to be used by organizations to assess the effectiveness of the internal control system to achieve the objectives set by management. The 2013 COSO

framework lists three categories of objectives, namely operational objectives, reporting objectives and compliance objectives. This definition emphasizes that internal control is not just a set of policies or procedures, but an ongoing process that is integrated into the organization's activities. COSO 2013 identifies five main components of internal control, namely the control environment, risk assessment, control activities, information and communication and monitoring.

Accounting Information System

According to Simon et al., (2023) explains that an accounting information system is a form of information system that has the aim of providing information for managers of business activities, improving information generated by pre-existing systems, improving internal control, and helping to improve clerical costs in maintaining accounting records.

According to Armandes et al., (2021) defines an accounting information system as a system that can collect, record, store, and process data and make information for decision makers.

Based on the understanding according to experts, it can be concluded that the accounting information system is a system that processes accounting transaction data into accounting and financial information by collecting, recording, classifying, processing, analyzing and storing so that it can be used for management decision making.

Sales Accounting System

According to Armandes et al., (2021) states that the sales accounting information system is an information system that regulates a series of

procedures and methods created in order to generate, analyze, share, and obtain information to support decision making about sales.

According to Armandes et al., (2021) the functions related to sales are:

- a. Sales function to receive orders from buyers, provide information about the specifications of goods and delivery routes to customers, authorize credit, determine the place and date of delivery, and fill out delivery orders.
- b. Credit Function. This function is to research the customer's credit status and provide credit authorization before the customer's order is fulfilled.
- c. Warehouse Function. This function is responsible for providing and seeing the availability of ordered goods.
- d. Shipping Function. This function is responsible for delivering goods to customers. This function is performed by the driver.
- e. This accounting function is to record receivables arising from credit sales, create and send invoices to customers, and prepare sales reports. In addition, it is also to record the cost of goods.
- f. Billing Function. This function is to create and send sales invoices to customers and provide copies of invoices as archives for the accounting function.

According to Aini, (2020) explains that the documents used in the credit sales accounting information system are as follows:

- a. Sales Invoice is the main document that records the details of the sales transaction, including the number of items, price, and total to be paid by the buyer. This invoice serves as proof of transactions and a source of information for recording in the sales journal.
- b. Collection Letter is a document prepared and sent by the seller to the buyer or business partner to collect payment for goods or services that have been received.

According to Aini, (2020) explains that the procedures that make up the credit sales accounting information system include:

- a. Sales Order Procedure
The sales function receives orders from buyers and adds important information to the buyer's order letter. After that, the sales function creates a delivery order and sends it to various other functions involved in serving orders from buyers.
- b. Credit Approval Procedure
The sales function requests a credit sales approval letter to the credit function for a particular customer, ensuring that the customer is eligible for credit.
- c. Goods Delivery Procedure
The warehouse function prepares the goods ordered by the buyer according to the information in the delivery order. The goods are then delivered to the buyer, and the delivery function requests a goods receipt signature on the sales invoice.
- d. Receivables Recording Procedure

The accounting function records a copy of the sales invoice into the receivables card, which serves as an official record of receivables arising from credit sales transactions.

- e. Billing Procedures
The billing function creates sales invoices and sends them to buyers. Periodically, the billing function sends billing letters to customers containing information about receivables that must be paid.
- f. Sales Recording Procedure
The accounting function records credit sales transactions into the sales journal, ensuring that all transactions are accurately recorded for the financial statements.
- g. Sales Distribution Procedure
The accounting function distributes sales data according to the information required by management for further analysis.

It can be concluded that the sales accounting information system is an information system that regulates a series of procedures and methods created in order to produce information about sales for decision making for management.

Internal Control

According to Ratnasari, (2024) the internal control system includes organizational structures, methods, and measures that are coordinated to protect company assets, check the accuracy and reliability of accounting data, improve efficiency, and ensure compliance with management policies. According to Zuhri & Mustaqim, (2022) the main elements of the internal control system are:

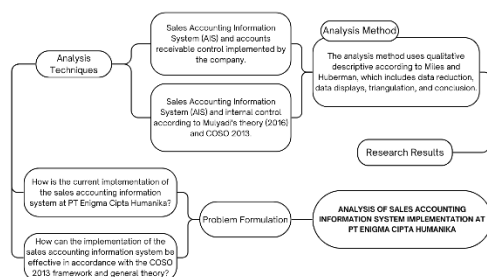
1. An organizational structure that clearly separates functional responsibilities
2. System of authority and recording procedures that provide adequate protection of assets, debts, income and expenses. Where in the organization a system must be created that regulates the division of authority for authorization for the implementation of each transaction and good recording procedures will ensure that data recorded in the form is recorded in accounting records with a high level of accuracy and reliability.
3. Healthy practices in carrying out the duties and functions of each organizational unit.
4. Employees whose quality is in accordance with their responsibilities.

This research uses a qualitative method using primary data sourced from direct interviews with the director of sales, sales, and finance and secondary data sourced from the Standard Operating Procedure (SOP). The location of this research is PT Enigma Cipta Humanika which is located at Jl. H. Dahlan No.75, RT.8 / RW.4, Ragunan, Ps. Sunday, South Jakarta City, Special Capital Region of Jakarta 12550. This research was conducted for 5 months and 10 days, starting from August 1, 2024 to January 10, 2025.

The data analysis method used is the Miles and Huberman analysis method. Based on the analysis steps initiated by Miles and Huberman in (Zuhri & Mustaqim, 2022) it consists of several parts, namely data reduction, data displays, triangulation, conclusion.

Conceptual Framework

Based on the explanation of the theoretical study according to experts and the research background, it can be simplified using the research framework as follows:



Picture 1. Contextual Conceptual Framework Diagram

RESEARCH METHODOLOGY

RESULTS AND CONCLUSION

Company Profile

PT Enigma Cipta Humanika is an IT bootcamp and talent management company established in 2017. Enigma Camp was originally a subsidiary of PT Square Techno Indonesia (STI) until in 2019 it developed into a new company, PT Enigma Cipta Humanika. Enigma Camp is engaged in IT Bootcamp and IT Talent Management. PT Enigma Cipta Humanika has a vision to have a positive impact on the world of education, especially IT through 5 main programs: Training as a Service, Talent as a Service, CTO as a Service, Coaching and Mentoring and

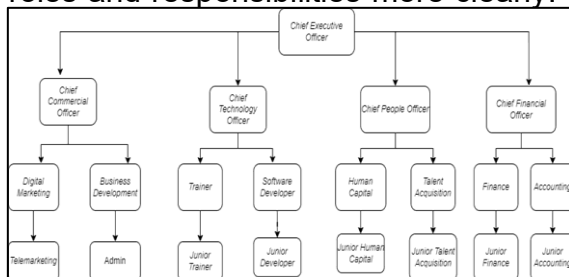
Experience Development Software that supports other businesses through Enigma Camp. PT Enigma Cipta Humanika is also involved in the smartsourcing industry, an industry that grew out of outsourcing.

PT Enigma Cipta Humanika sets vision & mission as follows:

- 1) PT Enigma Cipta Humanika's vision: to have a positive impact through information technology and education.
- 2) PT Enigma Cipta Humanika's mission: to minimize the gap between graduate education institutions and industry.

Organizational Structure of PT Enigma Cipta Humanika

At PT Enigma Cipta Humanika, a clear structure will facilitate the company's operations as it can define roles and responsibilities more clearly.



Source: PT Enigma Cipta Humanika (2023)

Picture 2. Organization Structure of PT Enigma Cipta Humanika

Current Company Condition

PT Enigma Cipta Humanika's current sales information system utilizes a system for recording sales, but it is not structured systematically, starting from the inventory of human resources to be trained by PT Enigma Cipta Humanika until those resources are placed with clients according to the agreed contract. The system referred to here is only for the billing process or creating invoices, which are useful for financial reporting. However, overall, it still relies on manual methods, such as Google Sheets or documents that can be shared with staff who need them. Additionally, the information and data provided to the billing department do not align with the timeline, and miscommunication often occurs, causing delays in billing and resulting in excessively large accounts receivable, which makes the turnover of receivables ineffective. This becomes a problem in decision-making or management policies for each of its operations. PT Enigma Cipta Humanika also lacks an established SOP, which impacts the effectiveness of internal control within the company.

Implementation of Sales Accounting Information System of PT Enigma Cipta Humanika Based on its Business Activities

Based on the results of the research on the sales accounting information system at PT Enigma Cipta Humanika, it was found that its business activities are:

Table 1. Implementation of the Sales Accounting Information System at PT Enigma Cipta Humanika according to its business activities

| Business Activities | According to PT Enigma Cipta Humanika |
|----------------------------|---|
| Sales Order | <p>In this process, the sales department searches for clients through social media such as LinkedIn, Instagram, or even through networks/colleagues. In addition to searching for clients, the sales department is also responsible for analyzing the market and researching the target market needs, building and maintaining strategic partnerships with other companies, providing information on the specifications/types of client needs such as training or projects, negotiating business contracts, creating quotations, coordinating with other teams by informing them of the delivery location and date/join date of talent to the Human Capital Development team, as well as receiving and validating Purchase Orders (PO) from clients. After receiving the PO from the client, the sales team informs the finance department regarding the billing.</p> <p>The internal control implemented includes the separation of duties between the sales, HC, and finance departments in the sales function. Additionally, every year, a feedback system is applied by sending evaluation forms to clients to assess product satisfaction, identify clients with poor payment histories, and evaluate the credit policies implemented to minimize the risk of uncollectible receivables. Every week and month, the sales director conducts reviews and evaluations of sales targets and provides feedback or suggestions to the team. Every price negotiation process must be authorized by the sales director.</p> |
| Deliver to Customer | <p>In this process, the placement of individuals at the client must meet the client's qualifications. If the training conducted by Enigma is completed, there will be a period for client testing for the trainees. If they pass the client's test, the sales team will inform the HC team about the benefits received, such as salary information, timesheet period, what benefits are obtained, and signing the employment contract. In addition, the sales team will send or escort the trainee onboard at the client. After that, the delivery process does not use a receipt of acceptance, but instead uses a photo together with the trainee, sales, and the person receiving the trainee at the client as a report to the sales director. However, if the trainee does not pass the client's test, they will take the test from another client. But if the waiting period expires and the trainees have not been placed, the trainees will be released and no longer bound to Enigma.</p> |
| Invoicing | <p>The internal control implemented is the process of signing the work contract for those who have passed the test before the trainees are sent to the client. This is done so that HC can provide information to the trainees regarding the terms and benefits they will receive while working. In addition, there is still a lack of additional documents such as receipts for the receipt of goods/services, in this case, for the trainees who have already onboarded.</p> <p>In the billing process, this is done by the finance department. The finance department will create and send invoices, receipts, sales invoices, and other attachments according to the billing terms for each client. In addition, the finance department will record receivables and create receivable reports, which will be used in the billing process to clients and reports to management.</p> <p>The internal control implemented is that in the process of issuing invoices, tax invoices, and billing letters to clients, the authority is divided between the finance department and the sales department. In the process of issuing invoices, approval from the finance director or the managing director is also required before sending the bill to the client. Every sale must be recorded in the accounting system with supporting documents such as invoices, bills, or receipts. These documents must have a serial number and payment method details (including several bank account numbers) to facilitate tracking. The issuance of the invoice is sent in hardcopy and softcopy via email or their procurement system. If the hardcopy always uses a document receipt, this is to prevent data from getting lost. In addition, in the creation of invoices, tax invoices, and their completeness, a separate system has already been used.</p> |
| Cash Collection | <p>The collection or billing process is carried out by the finance department, collecting receivables from clients who have exceeded or passed the due date by sending a list of outstanding receivables. However, if the receivables have exceeded the due date, the finance team will ask the sales team for assistance in collecting the receivables. This is done to ensure that the cash flow remains smooth.</p> <p>The internal control implemented is the separation of duties and authority, which is still mixed between the sales department and the collection department. The sales department is also required to assist the finance department regarding clients who have exceeded the due date. Every month, the sales and finance divisions reconcile the records of unpaid and unbilled client invoices. In cash receipts, transactions are conducted via bank transfer, and only specific account numbers are designated for receiving payments.</p> |

Source: Direct Interview Results (2025)

Internal Control According to COSO (2013) in Relation to Business Activities at PT Enigma Cipta Humanika

Based on the discussion in Table 1, the internal control according to COSO (2013) in relation to the business activities of PT Enigma Cipta Humanika can be explained as follows in Table 2:

Table 2. Internal control according to COSO (2013) in relation to the business activities at PT Enigma Cipta Humanika

| Business Activities | According to the COSO Theory (2013) | | | | |
|---------------------|--|--|--|--|---|
| | Control Environment | Risk Assessment | Control Activities | Information and Communication | Monitoring Activities |
| Sales Order | (1) Establish clear policies and procedures related to the acceptance, verification, and approval of Sales of customers who frequently cancel between the sales team, finance team real-time. (2) Ensure that sales department orders or have a history of poor payment. (3) Assessing the risk of errors in internal control recording Sales Orders that could lead to example, large quantity orders must be ensure transparency. (3) Reporting controls. (3) Encourage a culture of mistakes in delivery and trade approved by a manager before anomalies or irregularities in orders to integrity and ethics in interactions with receivables. customers, including a ban on manipulating orders to meet specific targets. | (1) Identifying risks related to Sales (1) Customer verification before (1) Using an ERP or CRM system to (1) Conducting periodic audits of the procedures related to the acceptance, Order acceptance. (2) Analyzing trends accepting orders, (2) Separation of duties record, control, and track Sales Orders in Sales Order process. (2) Analyzing sales verification, and approval of Sales of customers who frequently cancel between the sales team, finance team real-time. (2) Communicating order reports, (3) Providing training and Orders. (2) Ensure that sales department orders or have a history of poor payment. (for credit verification), and logistics team status to customers and internal teams updates on procedures to the sales team employees have the competence and (3) Assessing the risk of errors in (for delivery), (3) Tiered approval, for (finance, warehouse, and shipping) to enhance understanding of internal understanding of internal control recording Sales Orders that could lead to example, large quantity orders must be ensure transparency. (3) Reporting controls. | (1) Customer verification before (1) Using an ERP or CRM system to (1) Conducting periodic audits of the procedures related to the acceptance, Order acceptance. (2) Analyzing trends accepting orders, (2) Separation of duties record, control, and track Sales Orders in Sales Order process. (2) Analyzing sales verification, and approval of Sales of customers who frequently cancel between the sales team, finance team real-time. (2) Communicating order reports, (3) Providing training and Orders. (2) Ensure that sales department orders or have a history of poor payment. (for credit verification), and logistics team status to customers and internal teams updates on procedures to the sales team employees have the competence and (3) Assessing the risk of errors in (for delivery), (3) Tiered approval, for (finance, warehouse, and shipping) to enhance understanding of internal understanding of internal control recording Sales Orders that could lead to example, large quantity orders must be ensure transparency. (3) Reporting controls. | (1) Customer verification before (1) Using an ERP or CRM system to (1) Conducting periodic audits of the procedures related to the acceptance, Order acceptance. (2) Analyzing trends accepting orders, (2) Separation of duties record, control, and track Sales Orders in Sales Order process. (2) Analyzing sales verification, and approval of Sales of customers who frequently cancel between the sales team, finance team real-time. (2) Communicating order reports, (3) Providing training and Orders. (2) Ensure that sales department orders or have a history of poor payment. (for credit verification), and logistics team status to customers and internal teams updates on procedures to the sales team employees have the competence and (3) Assessing the risk of errors in (for delivery), (3) Tiered approval, for (finance, warehouse, and shipping) to enhance understanding of internal understanding of internal control recording Sales Orders that could lead to example, large quantity orders must be ensure transparency. (3) Reporting controls. | (1) Conducting periodic audits of the procedures related to the acceptance, Order acceptance. (2) Analyzing sales verification, and approval of Sales of customers who frequently cancel between the sales team, finance team real-time. (2) Communicating order reports, (3) Providing training and Orders. (2) Ensure that sales department orders or have a history of poor payment. (for credit verification), and logistics team status to customers and internal teams updates on procedures to the sales team employees have the competence and (3) Assessing the risk of errors in (for delivery), (3) Tiered approval, for (finance, warehouse, and shipping) to enhance understanding of internal understanding of internal control recording Sales Orders that could lead to example, large quantity orders must be ensure transparency. (3) Reporting controls. |
| Deliver to Customer | (1) Establish clear shipping policies. (2) Ensure that logistics and shipping staff errors, (2) Evaluating the credibility of warehouse staff (who prepare goods software to record and monitor shipping shipping process. (2) Analyzing shipping understand internal control procedures, courier services, (3) Analyzing customer and the delivery team (who carry out status in real-time. (2) Providing KPIs. (3) Receiving customer feedback including verification before shipping and complaint trends related to shipping. documentation recording, (3) Promote a culture of integrity, such as prohibiting the falsification of shipping documents or the shipment of goods that do not match orders. | (1) Identifying risks such as shipping (1) Separation of duties between (1) Using an ERP system or logistics (1) Periodic internal audits of the warehouse staff (who prepare goods software to record and monitor shipping shipping process. (2) Analyzing shipping understand internal control procedures, courier services, (3) Analyzing customer and the delivery team (who carry out status in real-time. (2) Providing KPIs. (3) Receiving customer feedback including verification before shipping and complaint trends related to shipping. documentation recording, (3) Promote a culture of integrity, such as prohibiting the falsification of shipping documents or the shipment of goods that do not match orders. | (1) Separation of duties between (1) Using an ERP system or logistics (1) Periodic internal audits of the warehouse staff (who prepare goods software to record and monitor shipping shipping process. (2) Analyzing shipping understand internal control procedures, courier services, (3) Analyzing customer and the delivery team (who carry out status in real-time. (2) Providing KPIs. (3) Receiving customer feedback including verification before shipping and complaint trends related to shipping. documentation recording, (3) Promote a culture of integrity, such as prohibiting the falsification of shipping documents or the shipment of goods that do not match orders. | (1) Separation of duties between (1) Using an ERP system or logistics (1) Periodic internal audits of the warehouse staff (who prepare goods software to record and monitor shipping shipping process. (2) Analyzing shipping understand internal control procedures, courier services, (3) Analyzing customer and the delivery team (who carry out status in real-time. (2) Providing KPIs. (3) Receiving customer feedback including verification before shipping and complaint trends related to shipping. documentation recording, (3) Promote a culture of integrity, such as prohibiting the falsification of shipping documents or the shipment of goods that do not match orders. | (1) Periodic internal audits of the warehouse staff (who prepare goods software to record and monitor shipping shipping process. (2) Analyzing shipping understand internal control procedures, courier services, (3) Analyzing customer and the delivery team (who carry out status in real-time. (2) Providing KPIs. (3) Receiving customer feedback including verification before shipping and complaint trends related to shipping. documentation recording, (3) Promote a culture of integrity, such as prohibiting the falsification of shipping documents or the shipment of goods that do not match orders. |
| Invoicing | (1) Establish clear policies and procedures related to invoice creation, including due date provisions and details not matching), late shipments, or invoices), and accounting team (who sales, shipping, and invoicing to avoid collectibility ratios. (3) Obtaining feedback payment methods, (2) Ensure that uncollectible invoices, (2) Assessing records payments), (2) Approval before input errors, (2) Providing automatic from customers regarding payments, (4) finance staff have competence in billing potential fraud such as fictitious invoices, invoice issuance, (3) Automatic checks notifications to customers regarding Reviewing and updating invoicing policies systems and compliance with accounting invoice write-offs without authorization, or through the ERP/accounting system, (4) upcoming due bills, (3) Communicating periodically. regulations, (3) Build an ethical culture by manipulation of payment records, (3) Documented invoice delivery, (5) Access with sales and finance teams, (4) preventing invoice manipulation, such as Evaluating the quality of customer data, control on the billing system. not creating false invoices or duplicate (4) Analyzing trends in uncollectible billing, (4) Use an automated invoicing receivables. system to minimize manual errors in invoice creation. | (1) Identifying risks such as incorrect (1) Separation of duties between (1) Using an ERP system or accounting (1) Internal audit of invoices, (2) procedures related to invoice creation, invoices (amounts, prices, or customer sales team, finance team (who issues software that allows integration between Analyzing accounts receivable including due date provisions and details not matching), late shipments, or invoices), and accounting team (who sales, shipping, and invoicing to avoid collectibility ratios. (3) Obtaining feedback payment methods, (2) Ensure that uncollectible invoices, (2) Assessing records payments), (2) Approval before input errors, (2) Providing automatic from customers regarding payments, (4) finance staff have competence in billing potential fraud such as fictitious invoices, invoice issuance, (3) Automatic checks notifications to customers regarding Reviewing and updating invoicing policies systems and compliance with accounting invoice write-offs without authorization, or through the ERP/accounting system, (4) upcoming due bills, (3) Communicating periodically. regulations, (3) Build an ethical culture by manipulation of payment records, (3) Documented invoice delivery, (5) Access with sales and finance teams, (4) preventing invoice manipulation, such as Evaluating the quality of customer data, control on the billing system. not creating false invoices or duplicate (4) Analyzing trends in uncollectible billing, (4) Use an automated invoicing receivables. system to minimize manual errors in invoice creation. | (1) Separation of duties between (1) Using an ERP system or accounting (1) Internal audit of invoices, (2) procedures related to invoice creation, invoices (amounts, prices, or customer sales team, finance team (who issues software that allows integration between Analyzing accounts receivable including due date provisions and details not matching), late shipments, or invoices), and accounting team (who sales, shipping, and invoicing to avoid collectibility ratios. (3) Obtaining feedback payment methods, (2) Ensure that uncollectible invoices, (2) Assessing records payments), (2) Approval before input errors, (2) Providing automatic from customers regarding payments, (4) finance staff have competence in billing potential fraud such as fictitious invoices, invoice issuance, (3) Automatic checks notifications to customers regarding Reviewing and updating invoicing policies systems and compliance with accounting invoice write-offs without authorization, or through the ERP/accounting system, (4) upcoming due bills, (3) Communicating periodically. regulations, (3) Build an ethical culture by manipulation of payment records, (3) Documented invoice delivery, (5) Access with sales and finance teams, (4) preventing invoice manipulation, such as Evaluating the quality of customer data, control on the billing system. not creating false invoices or duplicate (4) Analyzing trends in uncollectible billing, (4) Use an automated invoicing receivables. system to minimize manual errors in invoice creation. | (1) Separation of duties between (1) Using an ERP system or accounting (1) Internal audit of invoices, (2) procedures related to invoice creation, invoices (amounts, prices, or customer sales team, finance team (who issues software that allows integration between Analyzing accounts receivable including due date provisions and details not matching), late shipments, or invoices), and accounting team (who sales, shipping, and invoicing to avoid collectibility ratios. (3) Obtaining feedback payment methods, (2) Ensure that uncollectible invoices, (2) Assessing records payments), (2) Approval before input errors, (2) Providing automatic from customers regarding payments, (4) finance staff have competence in billing potential fraud such as fictitious invoices, invoice issuance, (3) Automatic checks notifications to customers regarding Reviewing and updating invoicing policies systems and compliance with accounting invoice write-offs without authorization, or through the ERP/accounting system, (4) upcoming due bills, (3) Communicating periodically. regulations, (3) Build an ethical culture by manipulation of payment records, (3) Documented invoice delivery, (5) Access with sales and finance teams, (4) preventing invoice manipulation, such as Evaluating the quality of customer data, control on the billing system. not creating false invoices or duplicate (4) Analyzing trends in uncollectible billing, (4) Use an automated invoicing receivables. system to minimize manual errors in invoice creation. | (1) Internal audit of invoices, (2) procedures related to invoice creation, invoices (amounts, prices, or customer sales team, finance team (who issues software that allows integration between Analyzing accounts receivable including due date provisions and details not matching), late shipments, or invoices), and accounting team (who sales, shipping, and invoicing to avoid collectibility ratios. (3) Obtaining feedback payment methods, (2) Ensure that uncollectible invoices, (2) Assessing records payments), (2) Approval before input errors, (2) Providing automatic from customers regarding payments, (4) finance staff have competence in billing potential fraud such as fictitious invoices, invoice issuance, (3) Automatic checks notifications to customers regarding Reviewing and updating invoicing policies systems and compliance with accounting invoice write-offs without authorization, or through the ERP/accounting system, (4) upcoming due bills, (3) Communicating periodically. regulations, (3) Build an ethical culture by manipulation of payment records, (3) Documented invoice delivery, (5) Access with sales and finance teams, (4) preventing invoice manipulation, such as Evaluating the quality of customer data, control on the billing system. not creating false invoices or duplicate (4) Analyzing trends in uncollectible billing, (4) Use an automated invoicing receivables. system to minimize manual errors in invoice creation. |
| Cash Collection | (1) Establish clear cash receipt policies and procedures, (2) Ensure that the customer payments, fraud in cash who receive payments, staff who record software to record and monitor payment processes, (2) Evaluating errors in finance team is competent in handling receipts, or incorrect payment recording, transactions, and staff who perform bank status in real-time. (2) Providing payment payment recording, (3) Investigating payments and understands cash control (2) Analyzing customers who frequently reconciliations, (2) Implementation of a status reports to management, (3) discrepancies in cash balances detected procedures, (3) Promote a culture of pay late, (3) Assessing potential errors in payment verification system, (3) Using Sending automatic notifications to in bank reconciliations, (4) Obtaining transparency and integrity, such as payment recording, (4) Developing secure payment methods, such as bank customers to remind them of upcoming feedback from customers regarding the acceptance of payments strategies to reduce the risk of cash theft. transfers or digital payment systems, (4) payments, (4) Ensuring that payment convenience of the payment process and outside the official system or unauthorized alteration of payment records, (4) Use a centralized cash system to record all payment receipts to avoid double recording or data loss. | (1) Identifying risks such as late (1) Separation of duties between staff (1) Using an ERP system or financial (1) Internal audit of cash receipt and procedures, (2) Ensure that the customer payments, fraud in cash who receive payments, staff who record software to record and monitor payment processes, (2) Evaluating errors in finance team is competent in handling receipts, or incorrect payment recording, transactions, and staff who perform bank status in real-time. (2) Providing payment payment recording, (3) Investigating payments and understands cash control (2) Analyzing customers who frequently reconciliations, (2) Implementation of a status reports to management, (3) discrepancies in cash balances detected procedures, (3) Promote a culture of pay late, (3) Assessing potential errors in payment verification system, (3) Using Sending automatic | (1) Separation of duties between staff (1) Using an ERP system or financial (1) Internal audit of cash receipt and procedures, (2) Ensure that the customer payments, fraud in cash who receive payments, staff who record software to record and monitor payment processes, (2) Evaluating errors in finance team is competent in handling receipts, or incorrect payment recording, transactions, and staff who perform bank status in real-time. (2) Providing payment payment recording, (3) Investigating payments and understands cash control (2) Analyzing customers who frequently reconciliations, (2) Implementation of a status reports to management, (3) discrepancies in cash balances detected procedures, (3) Promote a culture of pay late, (3) Assessing potential errors in payment verification system, (3) Using Sending automatic | (1) Separation of duties between staff (1) Using an ERP system or financial (1) Internal audit of cash receipt and procedures, (2) Ensure that the customer payments, fraud in cash who receive payments, staff who record software to record and monitor payment processes, (2) Evaluating errors in finance team is competent in handling receipts, or incorrect payment recording, transactions, and staff who perform bank status in real-time. (2) Providing payment payment recording, (3) Investigating payments and understands cash control (2) Analyzing customers who frequently reconciliations, (2) Implementation of a status reports to management, (3) discrepancies in cash balances detected procedures, (3) Promote a culture of pay late, (3) Assessing potential errors in payment verification system, (3) Using Sending automatic | (1) Internal audit of cash receipt and procedures, (2) Ensure that the customer payments, fraud in cash who receive payments, staff who record software to record and monitor payment processes, (2) Evaluating errors in finance team is competent in handling receipts, or incorrect payment recording, transactions, and staff who perform bank status in real-time. (2) Providing payment payment recording, (3) Investigating payments and understands cash control (2) Analyzing customers who frequently reconciliations, (2) Implementation of a status reports to management, (3) discrepancies in cash balances detected procedures, (3) Promote a culture of pay late, (3) Assessing potential errors in payment verification system, (3) Using Sending automatic notifications to in bank reconciliations, (4) Obtaining transparency and integrity, such as payment recording, (4) Developing secure payment methods, such as bank customers to remind them of upcoming feedback from customers regarding the acceptance of payments strategies to reduce the risk of cash theft. transfers or digital payment systems, (4) payments, (4) Ensuring that payment convenience of the payment process and outside the official system or unauthorized alteration of payment records, (4) Use a centralized cash system to record all payment receipts to avoid double recording or data loss. |

Source: Direct Interview Results (2025)

Evaluation of the Suitability of the Application of the Sales Accounting Information System of PT Enigma Cipta Humanika with Internal Control According to COSO 2013

Based on the discussion results in tables 1 and 2, an evaluation of the suitability of the application of the sales accounting information system at PT Enigma Cipta Humanika based on its business activities with the COSO 2013 theory is as follows:

[illegible]

Source: Direct Interview Results (2025)

Based on the evaluation results of the conformity of the sales accounting information system implementation at PT Enigma Cipta Humanika according to business activities and internal control according to COSO 2013 as shown in table 3, there are still discrepancies, namely:

1. In the sales order business activity overall, it is in accordance with its business activity practices and internal controls, but there are still some weaknesses, namely: (1) The segregation of duties is still not clearly defined in the collection function, between the finance and sales departments, because the sales department also participates in collecting receivables that have exceeded their due dates. (2) There is no use of an ERP or CRM system to record, control, and track Sales Orders in real-time. (3) There is no periodic audit of the sales order process.
2. In the customer delivery business activity, overall, the practices align with the internal controls; however, there are still several weaknesses: (1) There is no documentation of talent delivery, only photos that are reported to the sales director, (2) The ERP system or logistics software is not yet used to record and monitor the shipping status in real-time, (3) There is no separation of duties between the delivery team and the sales team, so the sales team is also responsible for delivering talent to customers, (4) There is no periodic internal audit of the delivery process.
3. In the invoicing business activity, overall, the practices align with the internal controls; however, there are still several weaknesses: (1) The accounting system does not have automated notifications to customers regarding upcoming due invoices, (2) There has not been an internal audit of the invoices, as oversight is still conducted by management or the finance director concerning the invoices, (3) There is no feedback system from customers regarding payments.
4. In the overall cash collection business activities, there is a match between the business activity practices and the internal controls, but there are still some weaknesses, namely: 1) The absence of a strategy to reduce the risk of cash theft because everything is cash-based in the bank, thus not storing cash to prevent fraud, (2) Not yet implementing automatic notifications to customers to remind them of upcoming payment due dates, because the accounting system is still internal only, (3) There has not yet been an internal audit of the cash receipt process, which is still overseen by management or the finance director related to cash receipts, (4) There has not yet been a feedback system from customers regarding the payment process and the quality of the billing system.

Based on the overall results and discussion of the research at PT Enigma Cipta Humanika, there are weaknesses in the sales

accounting information system, which are as follows:

1. There is a dual function in the billing function, due to insufficient segregation of duties between the finance and sales departments. As a result, this function is held concurrently by the sales department, which should not have any connection with the billing department. In addition, the delivery function is still carried out by the sales department and lacks documentation of talent delivery. This also becomes a barrier for the sales department, where on one hand they have to find new clients and on the other hand they must be involved in billing. This will result in delayed information delivery from the sales team to finance for billing purposes.
2. There is no integrated sales information system with other divisions. This obviously weakens the sales division, where all data, information, and documents still rely on manual document sharing. This can lead to discrepancies in data between the sales division and other divisions, such as finance.
3. Due to the absence of internal audits at Enigma, this undoubtedly becomes one of the weaknesses in its internal control due to the lack of integrity oversight to ensure compliance with established procedures and to detect potential deviations or fraud. However, currently, oversight is conducted directly by management, and each year

Enigma undergoes an external audit.

SUMMARY

Based on the results and discussion of the research at PT Enigma Cipta Humanika, the researcher can conclude that the implementation of the sales accounting system at PT Enigma Cipta Humanika, has not been thoroughly integrated, thus hampering the effectiveness of internal control. Problems such as unclear segregation of duties, billing delays, data inaccuracies, merging the responsibilities of the sales and shipping departments, as well as the lack of clear standard operating procedures (SOPs) and the absence of internal audit are the main obstacles. As a result, there are weaknesses in structure and data management that impact the effectiveness of internal control. Therefore, it is important for the company to improve the sales accounting information system in accordance with the 2013 COSO framework to support better internal control and improve operational efficiency.

The implementation of an effective sales accounting information system requires a comprehensive approach based on the COSO 2013 framework and the general theories used. By establishing a strong control environment, conducting regular risk assessments, implementing appropriate control activities, providing relevant information, and performing continuous monitoring, PT Enigma Cipta Humanika can enhance operational effectiveness and achieve its business objectives more effectively.

IMPLICATIONS AND LIMITATIONS

In this study, the researcher has limitations that may make this writing less than perfect, namely: the researcher has not fully obtained complete document information due to the confidentiality of documents between PT Enigma Cipta Humanika and its clients. Suggestions for the company that may be useful and can be considered include the need for a clear agreement between the company and the client to avoid delays in invoice payments, which could hinder the company's cash flow. Thus, the turnover of receivables will also be stable; it is advisable to reiterate the separation of duties between the sales, billing, and delivery sections to avoid a higher risk of fraud; in addition, there should be an internal audit unit to supervise and ensure compliance with established procedures; it is also advisable to establish an integrated sales accounting information system that can be accessed by all relevant divisions or cooperate with the sales division; for future researchers, it should be recommended to use elements of assessment of accounting information systems and internal control according to other theories and methods, so that this research can serve as a comparison for future studies on the sales accounting information system implemented at PT Enigma Cipta Humanika.

REFERENCES

- Adiman, M. F., Santoto, F., & Kulsum, U. (2023). Sistem Informasi Akuntansi Penjualan Kredit Sebagai Penunjang Pengendalian Internal Piutang Di Toko Nuansa Hasil Karya Banyuwangi. *Mazinda : Jurnal Akuntansi, Keuangan, Dan Bisnis*, 1. <https://www.akuntansilengkap.com/akuntansi/pengertian-fungsi-komponen-sistem-informasi-akuntansi->
- Aini, D. T. R. M. (2020). Analisis Sistem Informasi Akuntansi Penjualan Dalam Menunjang Efektivitas Pengendalian Internal Pada CV. Surya Kuantan Singingi. *Jurnal Hukum, Administrasi Negara, Perbankan Syariah, Akuntansi*, 1, 193–207.
- Alviolita, F., & Yunus, M. (2021). Analisis atas Efisiensi dan Efektivitas Penerapan Sistem Informasi Akuntansi Penjualan Kredit dalam Pengendalian Intern (Surabaya Suites Hotel di Plaza Boulevard, Surabaya). *UBHARA Accounting Journal*, 1, 28–38. <http://journal.febubhara-sby.org/uajHal:28-38>
- Armandes, M. A., Wijayanti, A., & Saebani, A. (2021). Analisis Penerapan Sistem Informasi Akuntansi Penjualan Dalam Mendukung Pengendalian Internal Jasa Kepabebaran Di PT Pratama Logistic. *Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi*, 2, 302–315. <https://conference.upnvj.ac.id/index.php/korelasi/article/view/1229>
- Awaludin, A. (2020). Pengaruh Sistem Informasi Akuntansi Penjualan Terhadap Efektivitas Pengendalian Piutang Pada PT. Enseval Putera Megatrading, Tbk Cabang Sukabumi. *Jurnal Akuntansi UMMI*, 1, 50–57.
- COSO Internal Control-Integrated Framework (2013). (2013).
- Firmansyah, I., & Pramiudi, U. (2020). Analisis Pengendalian Intern Atas Sistem Informasi Penjualan Terhadap Efektivitas Dan Efisiensi Penjualan (Studi Kasus Pada PT. Enseval Putera Megatrading Tbk.). <https://doi.org/https://doi.org/10.37641/jjakes.v8i1.286>
- Fitriyah, N., Ari Pertiwi, D., (2019). Studi Akuntansi Fakultas Ekonomi Universitas Hasyim Asy, P., Jl Irian Jaya No, ari, Diwek, K., & Jombang, K. Analisis Sistem Informasi

- Akuntansi Penjualan dalam Upaya Meningkatkan Efektivitas Pengendalian Intern (Studi Pada Perum BULOG Sub Divre Kediri). *JFAS: Journal of Finance and Accounting Studies*, 1, 114–123. <https://ejournal.feunhasy.ac.id/index.php/jfas>
- Haidar Ananda, Yulianti Carisa, Maulida Wanda, Nida Husniyyatun, & Pramesta Astrid. (2022). Internal Control Coso Framework Dalam Mendeteksi Indikasi Fraud Berdasarkan Fraud Triangle (Studi Kasus Transportasi Berbasis Online Go-Jek Di Daerah Jabodetabek). 3. <https://doi.org/https://doi.org/10.31326/v3i1.1185>
- Indrarini, S., & Gunawan, C. V. (2022). Analisis Sistem Informasi Akuntansi Penjualan Untuk Meningkatkan Pengendalian Internal (Studi pada Toko Spare Part dan Oli Tri Jaya). *AKUBIS : Akuntansi Dan Bisnis*, 8(2), 39–48.
- La Ambo, Y., Tri Lestari, L., & Mahsina. (n.d.). Analisis Penerapan Sistem Informasi Akuntansi Penjualan Untuk Meningkatkan Efektivitas Pengendalian Internal pada PT. Bahtera Indoamplas Cabang Surabaya.
- McNally, J. S. (2013). *The 2013 COSO Framework & SOX Compliance*.
- Nur Haliza, L., & Ardiana, M. (2022). Analisis Sistem Informasi Akuntansi Penjualan dalam Meningkatkan Efektivitas Pengendalian Internal Penjualan pada PT Multipakan Jaya Sentosa Jombang. *JFAS: Journal of Finance and Accounting Studies*, 4, 176–183.
- P. Gupta, P., & C. Thomson, J. (2009). COSO 1992 Control Framework and Management Reporting on Internal Control: Survey and Analysis of Implementation Practices. 27–33. www.imanet.org.
- Pramono S, D. (2019). Analisis Penerapan Sistem Akuntansi Penjualan Untuk Meningkatkan Efektivitas Pengendalian Internal Pada Ud. Ajeka Aditama.
- Purwanti Ari, Rikah, Sutrisno Ragil, C., Sartika Dewi, Syahrenny Nenny, Mahmudah Amalia Dina, Yani Prawita, Mulyani Sri, Adriyana Rika, Rois Nur Ilham Dimas, Sari Adi Inayah, Oktaviani Meita, R., CTT, & Muchlis. (2024). *Sistem Akuntansi* (Luhglatno, Ed.). EUREKA MEDIA AKSARA.
- Ratnasari, F. R. (2024). Implementasi Sistem Informasi Akuntansi Penjualan Berbasis Aplikasi Android untuk Meningkatkan Efektivitas Pengendalian Internal di MBelitar Kocak. *Jurnal Riset Mahasiswa Ekonomi (RITMIK)*, 6, 178–189.
- Setyowati, M. L., Suhardiyah, M., & Firdausia, Y. K. (2021). Penerapan Sistem Informasi Akuntansi Persediaan dalam Peningkatan Pendistribusian Barang Dagang pada PT. Chandra Citra Cemerlang. *Journal of Sustainability Business Research*, 2(3), 2746–8607.
- Simon, E. S., Dince, M. N., & Goo, E. E. K. (2023). Analisis Penerapan Sistem Informasi Akuntansi Penjualan Dalam Menunjang Efektivitas Pengendalian Internal Pada CV Agung Mandiri Motor. *Jurnal Riset Akuntansi*, 1, 238–252. <https://doi.org/https://doi.org/10.54066/jura-itb.v1i4.895>
- Syahputra, O., & Siregar, F. A. H. (2022). Pengaruh Penerapan Sistem Informasi Akuntansi Penjualan Dan Kualitas Informasi Akuntansi Terhadap Keefektifan Pengendalian Internal Pada PT Pandu Siwi Sentosa (Pandulogistik). *Jurnal Ilmiah Maksitek*, 7.
- Tachsin, F., & Rachmawati, N. A. (2024). Exploring The Drivers Of Purchasing Decisions In Lazada. *Accounting*

Research Journal of Sutaatmadja
(ACCRUALS, 08, 98–118.
<https://doi.org/10.35310/accruals.v8i02.1317>

Wahyuni, A., Sukamto, V., & S.Fernando, A. (2013). Sistem Informasi Penjualan (Studi Kasus Pada Apotek Asta Semarang). *INFORMATIKA*, 1, 39–48.

Zuhri, D. M., & Mustaqim, F. (2022). Analisis Sistem Informasi Akuntansi Penjualan Dan Penerimaan Kas Dalam Meningkatkan Pengendalian Internal Pada Dealer CV. Citra Selaras Yamaha Motor di Baubau. *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi UMButon*, 4.