

KAO Product Sales Accounting Information System at PT Bersama Menuju Success

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ABSTRACT

The massive development of information technology has fundamentally revolutionized corporate operational governance, where business process automation through Accounting Information Systems (AIS) has become an absolute necessity to eliminate inefficiencies and improve data accuracy. Nonetheless, the Fast-Moving Consumer Goods (FMCG) distributor sector still faces a significant gap due to the dominance of manual or semi-digital (spreadsheet) recording methods. These conventional methods trigger delays in reporting, data entry errors, and the weakening of internal control functions. This study aims to comprehensively evaluate the implementation of the goods sales AIS at PT Bersama Menuju Sukses—as a distributor of KAO products—in integrating transaction flows, increasing recording efficiency, and producing accurate and accountable financial statements. The research method employed is a qualitative method with a descriptive-analytical approach, where data collection was conducted through direct observation, in-depth interviews with management, and analysis of documents related to the company's sales cycle. The results indicate that the evaluation of the sales AIS successfully mapped internal obstacles such as human resource resistance and data integration limitations, while simultaneously identifying the potential implementation of strict control features including visit route determination (fix route) and automated reconciliation. The implementation of an integrated sales AIS is proven to be crucial as a fraud risk mitigation instrument as well as a primary fortress in presenting high-value financial information for strategic managerial decision-making.

Keywords: *Accounting Information System, Sales Cycle, Operational Efficiency, Internal Control, FMCG Distributor.*

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INTRODUCTION

The massive development of information technology has fundamentally revolutionized corporate operational governance, particularly in the recording and reporting of financial transactions. In the current era of globalization and digitalization, business process automation is a necessity to reduce operational inefficiencies, accelerate reporting, and improve the accuracy of information crucial for managerial decision-making. One of the most important technological instruments in a corporation is the Accounting Information System (AIS), particularly in the sales cycle. As a key pillar of a company's revenue, the sales cycle requires a systematic management mechanism. The AIS itself is

designed to collect, store, and process financial data into credible information for policymakers. The sales subsystem plays a crucial role due to its direct impact on cash flow and inventory turnover (Romney & Steinbart, 2021).

Theoretically, the implementation of a computerized and integrated sales AIS can optimize recording accuracy, accelerate periodic reporting, and strengthen internal control systems. The implementation of an adaptive information system has proven effective in increasing transparency and public accountability, while simplifying audits and complying with financial regulations (Sutrisno, 2019). The primary benefit of this digitalization is the availability of real-time data, enabling management to monitor daily sales dynamics, map market trends, and precisely develop revenue projections. The validity of this argument is supported by the findings of Nugroho and Wulandari (2021), who showed that business entities that adopted application-based AIS experienced a significant surge in operational efficiency, reaching 25% within one year of implementation. Furthermore, the competitive advantage of cloud computing and mobile technology also offers flexible, ubiquitous data access, while reducing the long-term costs associated with managing physical documents.

However, the reality on the ground shows a significant gap between these theoretical advantages and actual practice, particularly in the Fast-Moving Consumer Goods (FMCG) distribution sector. Although more than 19 million FMCG distributors in Indonesia have begun adopting digital ecosystems to maintain stable revenue, many companies still rely on manual or semi-digital record-keeping methods based on spreadsheets (Excel). These conventional methods have inherent limitations, such as a high risk of input errors, reporting delays, and weak data analysis capabilities. Companies that persist with manual methods tend to be vulnerable to financial data discrepancies, low transparency, and slow responses to market fluctuations (Putra & Mahardika, 2022). The domino effect of these conventional record-keeping errors not only distorts the objectivity of financial reports but also triggers tax calculation errors, performance evaluation errors, and errors in strategic decision-making, all of which have the potential to lead to massive financial losses.

Obstacles to migrating to digital systems are generally triggered by internal organizational complexity. Key challenges often encountered include limited human resource competency, employee resistance to changes in work patterns, and a limited budget for technology investment. The success of an AIS digital transformation depends heavily on organizational readiness, the availability of comprehensive training, and the full commitment of top management as policymakers (Sari & Pramudito, 2020). However, from an internal oversight perspective, a technology-based sales AIS acts as a primary bulwark in minimizing the potential for fraud through strict control features, ranging from determining visit routes (fixed routes), validating customer data, managing orders, to automatically reconciling sales data with financial and tax reports.

Departing from this urgency, PT Bersama Menuju Sukses as one of the business actors that distributes KAO products, is faced with the challenge of maintaining relevance and efficiency in the midst of a competitive and dynamic FMCG market. To overcome the problem of limited manual recording and ensure the development of adaptive business strategies, an in-depth study of the running system is required. Therefore, this study aims

to comprehensively evaluate the implementation of the Accounting Information System for sales of goods currently running at PT Bersama Menuju Sukses, specifically in mapping how the system integrates transaction flows, improves recording efficiency, and produces accurate and accountable financial reports.

METHOD

This research uses a qualitative case study approach to explore operational constraints and map user needs for the current sales system in a factual and systematic manner. Qualitative data collection focuses on the analysis of words, human actions, documents, and visual schemas, rather than on statistical measurements of numbers (Afriзал, 2016; Sugiyono, 2016). The research context is applied directly to PT Bersama Menuju Sukses as a distributor entity for KAO products. The researcher combines two types of data: primary data obtained directly from field interactions and secondary data in the form of supporting literature references (Sugiyono, 2016; Sugiyono, 2018). Primary data comes from participatory observation activities on the flow of order recording, stock management, and semi-digital financial reporting, which are refined through semi-structured interviews with corporate managers and sales administration staff. Meanwhile, secondary data was collected through documentation studies in the form of physical notes, invoices, and monthly report archives, as well as literature studies from various previous scientific journals (Darmalaksana, 2020; Roesnilam et al., 2020).

All collected data was then processed using qualitative descriptive analysis techniques through the stages of data reduction, data presentation in a visual system model, and conclusion drawing. This needs analysis focused on identifying actual system constraints in order to design a more integrated sales Accounting Information System (AIS) prototype. *Waterfall* It is considered highly adaptive for medium-sized organizations because each phase is well documented and requires absolute completion before proceeding to the next stage. *Waterfall* This is executed linearly through five main stages, which include: (1) analysis of user needs and determination of business process specifications, (2) design of system architecture using instruments. *Data Flow Diagram* (DFD) and *flowcharts* sales and returns, (3) implementation of program code based on the designed database, (4) testing of system functionality to ensure operational suitability, and (5) maintenance (*maintenance*) periodically after system testing.

FINDING AND DISCUSSION

RESEARCH RESULT

A sales Accounting Information System (AIS) plays a crucial role as a business instrument that integrates a series of bookkeeping procedures, documentation, nominal calculations, and managerial reporting to meet the needs of internal and external stakeholders. Within the financial management cluster, the existence of an Accounting Information System acts as an internal control mechanism for cash flow fluctuations and company transaction compliance. Before adopting a database-based application, *Sales Force Automation* through the AGLIS SFA platform (*Agent Logistic Information System*), PT

Bersama Menuju Sukses implements a semi-manual recording system by relying on the Microsoft Excel application which is not yet integrated. *real-time* Based on in-depth observations and structured qualitative interviews with management, several fundamental weaknesses were discovered in the previous system's operations, including asymmetry and delays in information flow. Orders received by *salesman* in the field, it is recorded physically on paper notes, then summarized by office administration staff in the afternoon, thus triggering a domino effect in the form of delays in processing stock data in the warehouse and delays in logistics delivery to customers.

Another weakness that is no less crucial is the high risk of human error (*human error risk*). Process redundancy *input data*—namely the transfer of physical records from the team *sales* into Excel spreadsheets by office admins—opens up significant opportunities for error, particularly typos in KAO product codification and inaccuracies in determining the cost of goods sold. Furthermore, there is the problem of weak inventory synchronization (*stock out of sync*) where the field team's lack of direct access to the actual inventory database in the warehouse led to a high number of order rejections, as orders that had been approved by the store could not be fulfilled due to the lack of physical stock at the time of delivery. To overcome this obstacle, the company undertook a digital transformation by implementing an application-based sales accounting information system. *mobile* And *web* named AGLIS SFA. This new system secures data authorization through access rights restrictions (*login credentials*) which is adjusted based on job function, starting from *salesman*, administrative staff, supervisors, operational managers, general managers, to company owners (*owner*). Through this computerized system, business processes can automatically process and present daily, weekly, and monthly sales reports while facilitating instant invoice printing.

Implementation of AGLIS SFA-based Sales SIA focuses on three main operational actors, namely *salesman*, administrative staff, and directors, who move through integrated functional modules. In the activity and field route modules that function as daily performance controllers *salesman*, users can utilize the menu *Route* to present a daily visit matrix (*call plan*), call effectiveness level (*effective call*), as well as evaluation of stores that have not been visited. Field transactions begin with a geographic presence procedure (*geo-tagging check-in/check-out*) based on GPS coordinates and uploading physical photos in the store to minimize manipulation of field visit data. After the process *check-in* succeed, *salesman* authorized to access the field transaction feature which provides a menu *Order* to input orders directly in front of consumers, menu *My Display* for visual documentation of KAO product displays, as well as menu *Competitor Activity* in order to record competitors' promotional movements.

The accounting data conditioning process is enhanced by a synchronization module that acts as a bridge for financial data validation between the internal reporting of local devices and the central database. *Download* A mandatory process for all field teams to execute each morning before starting a route, the system pulls up updated master data that includes a list of active customers, KAO product codifications, the latest pricing regulations, and applicable promotional program policies. Conversely, at the end of the workday, field

teams are required to access the *pageUpload* to transmit all field activity data to the central server. This module sends order transaction data automatically *real-time* to the admin section to speed up the issuance of invoices by the logistics team, as well as uploading billing reports (*collection*) accounts receivable for the financial reconciliation process by the accounting division. This business acceleration is complemented by a new customer management module through the customer management *page.New Customer* To systematically register new stores using store identity parameters, business segment classification type, GPS coordinates, and NPWP number for accurate pricing schemes and tax administration. All of these activities lead to the *My Dashboard* which presents a visualization of statistics on achieving daily sales targets (*achievement*), visit summary (*visit summary*), the effectiveness of the order ratio, as well as the accumulated nominal rupiah sales as the basis for calculating turnover and incentives.

This qualitative research was strengthened through in-depth interviews conducted directly on April 25, 2026, with Mr. Hariyono, Manager of PT Bersama Menuju Sukses. Based on the managerial confirmation, several scientific justifications were obtained regarding the urgency of the system transition, one of which was regarding the validation of price automation. The AGLIS SFA system locks the latest KAO product prices in the server database, thereby eliminating the risk of price manipulation by field personnel and reducing the number of manual calculation errors. In terms of reporting time efficiency, office administration no longer performs rework in the form of *input* manual data from paper notes to Microsoft Excel because that's how the team *sales* By sending data at the end of the day, the data is automatically integrated into the warehouse system for the creation of delivery notes. Managerial confirmation also demonstrates the accuracy of inventory allocation, where information on stock availability in the warehouse is presented in a timely manner. *up-to-date* The application is able to prevent the occurrence of sales commitments for goods that are actually out of stock. Strategically, the results of this qualitative evaluation indicate that the system shift from semi-manual to computerized has been proven to improve the company's internal control, accelerate financial reporting, and optimize the adaptation of digital competencies of Human Resources. The practical implications require that the AIS design at PT Bersama Menuju Sukses be supported by six main module pillars, including the Field Module (AGLIS SFA), Inventory Module, Billing Module (*Billing*), Accounts Receivable Module (*Accounts Receivable*), Reporting Dashboard Module, and Master Data Management Module.

DISCUSSION

Based on the results of qualitative analysis of the ongoing business processes, researchers formulated an accounting information system model in the form of a flow chart (*flowchart*) formal to identify the separation of functions and accounting documents involved. The Sales Department, driven by administrative staff, begins the process by receiving customer orders, performing *input* order data into the system, and print transaction documents in the form of Sales Invoices and Delivery Notes. These documents are then forwarded to the Warehouse and Logistics Department to verify the physical

availability of products in the storage area, prepare valid ordered items, and hand them over to the shipping department for distribution to customer addresses. In parallel, the Finance Cashier Department is responsible for recording cash inflows; if the transaction is made in cash, the cashier issues a Purchase Invoice Paid for archiving, while if the transaction is credit-based, the cashier will record the mutation data into the accounts receivable subsidiary ledger and archive a copy of the credit invoice as evidence of outstanding receivables.

As a complement to the quality control system for claims of damaged, misdelivered, or expired KAO products, the company implements a goods return accounting system. This procedure begins with the customer submitting the defective goods along with the original Purchase Invoice and return information document. During the administrative verification stage, the Sales Department checks the conformity of the files and the reason for the return, then issues a duplicate Return Note, one of which is archived internally and the other forwarded to the warehouse along with the physical goods. Furthermore, during the physical validation stage, warehouse personnel inspect the quantity and type of returned goods before signing the Return Note validation for delivery to the cashier, while damaged goods are separated into a quarantine area according to warehouse regulations. The final flow is the financial reconciliation stage in the Cashier Department, where finance staff use the verified Return Note as the basis for authorizing cash refunds or deductions from the customer's accounts receivable balance, before finally submitting all final files to the archives department as authentic evidence of compliance with the company's accounting audit governance.

CONCLUSION

Based on the results of the analysis, discussion, and in-depth evaluation that have been presented, it can be concluded that the implementation of the AGLIS SFA application-based sales Accounting Information System (AIS) at PT Bersama Menuju Sukses is significantly able to transform the effectiveness and efficiency of the company's operational governance. The transition from a conventional semi-manual system based on Microsoft Excel and physical documents to integrated digitalization has proven successful in mitigating various latent risks, such as information flow asymmetry (*hour-lag*), high levels of human error (*human error*) in the codification of KAO products, as well as weak synchronization of inventory data between the field team and the warehouse section.

The implementation of the AGLIS SFA platform provides a real contribution in strengthening the accountability aspects and internal control functions of corporations by providing strict access authorization features, automatic price validation, and data-based tracking of sales team activities.*geo-tagging*. Through structured module integration—starting from the ordering process (*order taking*), visit route management (*call plan*), expansion of partnerships (*new customer*), to the financial reconciliation mechanism for cash and credit transactions—this system is able to present transaction data and business performance reports in a timely manner.*real-time*, fast, and precise.

Overall, the characteristics of this adaptive and digitalized accounting information system are highly relevant to the complexity and operational dynamics of the distribution industry. *Fast-Moving Consumer Goods* (FMCG). With the availability of a valid and well-documented database, management now has a strong theoretical and practical foundation in optimizing the quality of financial reporting, minimizing the potential for fraud (*fraud*), and formulate more responsive and strategic managerial decisions amidst dynamic market competition.

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