THE EFFECT OF FINISHED GOODS INVENTORY ACCOUNTING INFORMATION SYSTEM ON FINISHED GOODS INVENTORY INTERN CONTROL AT A TEXTILE COMPANY IN THE CITY OF BANDUNG

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Abstract

The implementation of the research took place at one of the textile companies in the city of Bandung. The research method used in this study is a quantitative research method with a descriptive method approach and a verification method (correlation coefficient, simple regression, coefficient of determination). The population in this study amounted to 30 people. The results showed that the Finished Goods Inventory Accounting Information System was in the pretty good category with a score of 3.24, and the Internal Control of Finished Goods Inventory was in the pretty good category with a score of 3.18. The results of calculating the independent variable, namely the Finished Goods Inventory Accounting Information System, At the same time, the dependent variable is the Finished Goods Inventory Internal Control. Therefore, this study has a strong correlation because it shows the results of calculating the correlation coefficient, which has a value of r = 0.862. Furthermore, simple linear regression that is Y = 1.909 + 0.890 X. Therefore, the coefficient of determination (R2) expressed as a percentage illustrates the magnitude of the effect of the accounting information system on ready-to-use goods inventory (x) on Finished Goods Inventory internal control (y) of 0.744 or 74.4%. The remaining 25 are the influence of other factors that the authors did not examine in this study.

Keywords : Finished Goods Inventory, Accounting Information System, Finished Goods Inventory, Internal Control.

Abstrak

Pelaksanaan penelitian bertempat di salah satu perusahaan tekstil di kota Bandung. Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian kuantitatif dengan pendekatan metode deskriptif dan metode verifikatif (koefisien korelasi, regresi sederhana, koefisien determinasi). Populasi dalam penelitian ini berjumlah 30 orang. Hasil penelitian menunjukkan bahwa Sistem Informasi Akuntansi Persediaan Barang Jadi berada pada kategori cukup baik dengan skor 3,24, dan Pengendalian Internal Persediaan Barang Jadi berada pada kategori cukup baik dengan skor 3,18. Hasil penghitungan variabel bebas yaitu Sistem Informasi Akuntansi Persediaan Barang Jadi, sedangkan variabel terikatnya adalah Pengendalian Internal Persediaan Barang Jadi. Oleh karena itu, penelitian ini memiliki korelasi yang kuat karena menunjukkan hasil perhitungan koefisien korelasi yang memiliki nilai r = 0,862. Selanjutnya regresi linier sederhana yaitu Y = 1,909 + 0,890 X. Oleh karena itu, koefisien determinasi (R2) yang dinyatakan dalam persentase menggambarkan besarnya pengaruh sistem informasi akuntansi terhadap persediaan barang siap pakai (x) pada Pengendalian intern Persediaan Barang Jadi (y) sebesar 0,744 atau 74,4%. 25 sisanya merupakan pengaruh dari faktor lain yang tidak penulis teliti dalam penelitian ini.

Kata kunci : Sistem Informasi Akuntansi Persediaan Barang Jadi, Pengendalian Intern Persediaan Barang Jadi.

INTRODUCTION

In this era of globalization, various trading, service, and manufacturing companies have been growing and developing, competing to expand marketing areas. Competition is regular in the business world, and with healthy competition, companies will be motivated to beat their competitors. Each company will try to provide quality products and provide the best service for consumers.

Inventory is one of the assets or assets owned by the company. Inventory consists of several types

of inventory, such as inventory in the process, raw materials, and finished goods. Finished goods inventories are goods that have been processed or processed. After the production process, they will carry out storage in warehouses which will later sell to consumers. (Erick, Damayanti, Kumalasari & Jannah, 2022) Finished goods inventories in manufacturing companies usually have several problems that can cause losses to the company. To minimize the problem, it needs optimal internal control.

One of the textile companies in the city of Bandung processes raw materials into finished goods whose production activities process cotton raw materials into yarn. The cotton is processed through several processes, becomes thread, and then is packaged and becomes the company's finished goods. The company's management wants the results in recording production results under what is received by the Warehouse. Inventory traffic must always have a supervisor to keep it under control so that the recording is accurate So that the reports generated can be accounted for, but in reality, there are still problems, namely the recording of the production of finished goods is not the same as the recording of receipts made by the Warehouse section, causing an imbalance in physical stock and computerized systems

Based on production data observed for production and receipt by the warehouse department in 2018, the yarn production data is in the form of bale units where one bale = 181.44 kg. There is a difference between production results and the receipt of finished goods by the Warehouse in various months in 2018. The average production yield was more significant than the receipt of finished goods received by the Warehouse. The difference is due to the need for more supervision and control over the production process visible in the system. Judging from the data above, the difference in goods after being rechecked is suspected because the operator did not carry out standard operating procedures in the production process by scanning the barcode first before the results of production or finished goods are for target achievement. As a result, the data scan results do not match the physical goods, so they are submitted to the final Warehouse. Then the rest of the production is stored in a temporary warehouse.

Therefore, a company requires an accounting information system for control in managing inventory. Reasonable control must be supported by preparing an inventory accounting information system whose role is to handle most of the company's assets, inventory security for the company, storage, expenditure, and income to the company.

Inventory internal control in the company is yet to be optimal. This condition allows the influence of the inventory accounting information system to be more optimal.

Inventory accounting information systems in textile companies can be more optimal due to various problems. For example, human resources can be more optimal in recording or recording incoming inventory because human resources should be able to monitor inventory. Such as when distributing goods and securing supplies. In addition, it must tighten the warehouse so that there is no loss of goods or damage to goods which can cause significant problems for the company.

As for the inventory accounting information system at one of the textile companies in the city of Bandung, the cause is not optimal because:

1. Employees are less able to do their jobs properly and need to be more thorough in working on and maintaining the inventory of this merchandise.

2. Lack of information on inventory, namely the difficulty of obtaining information about damaged goods because there is rarely regular inventory stock-taking, which causes inventory information to be inaccurate.

Internal inventory control in managing existing inventory in the company helps minimize possible risks so that inventory information is reliable. (Mustofa, Suzanto, Nurdiansyah & Rusjiana, 2022) Between inventory accounting information systems and internal inventory control, a mutually supportive relationship must work together in a company. A company can only implement an inventory accounting information system with reasonable internal control.

With the description that occurs, a sound inventory accounting information system will assist the company in realizing its goals, namely achieving effective internal control. Based on the background above, the researcher formulates the problem of how much influence the finished goods inventory accounting information system has on internal control of finished goods inventory. Moreover, the aims and objectives of the research are to determine the magnitude of the influence of the finished goods inventory accounting information system on the internal control of finished goods inventories.

METHOD

The research method is a technique or way of searching, obtaining, collecting, or recording data used to prepare a scientific work and then analyzing the factors related to the main issues so that there will be truth in the data obtained.

The research method used by the author is a descriptive quantitative method with a correlational study approach, namely research from numerical data, which is then processed to determine whether or not there is a relationship between two or more variables. Stating the size of the relationship, seen in the form of a correlation coefficient. This study explains the extent to which two or more variables are correlated. At the same time, in hypothesis generalization research, the correlation coefficient shows the significance level of whether the hypothesis is proven. Research variables is Hardware, Software, Brainware, Procedure, Database, Communication Network. (Susanto, 2015)

This research begins with theory as the starting point of thought. Then, this research method discusses and analyzes problems based on actual conditions in the companies studied.

RESULTS AND DISCUSSION

Based on the results of data collection through distributing questionnaires that have been carried out to 30 respondents, who are employees of a textile company in the city of Bandung which consists of several sections and has various characteristics with the general data classification of correspondents consisting of gender. Age and formal education that as many as 18 male respondents can show. In comparison,

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there were as many as 12 female respondents. Because the sampling was carried out by census, in this study, there was no selection and differentiation of respondents based on gender.

Based on the observations, there were 28 respondents in the 21-30 year range (93.33%), two respondents in the 31-40 year range (6.67%), and none >40 years. Because the sampling was carried out by census, in this study, there was no selection and differentiation of respondents based on age.

Based on the data obtained, it shows that the formal education level of the respondents has a high school/vocational school education level of 6 people (20%), a DIPLOMA education level of 8 people (25.66%), an undergraduate education level of 16 people (53.33%) and an education level S2 is nil. Because the sampling was carried out by census, in this study, there was no selection and differentiation of respondents based on formal education.

The data that has been processed shows that the variable X of the Finished Goods Inventory Accounting Information System has a value of r count $\geq$ critical. The items in the instrument can be declared valid where the r count ≥ 0.30.

Based on the observations for the 15 question items, the coefficient was 0.921. so it can be concluded that for all questionnaires on the variable (X) Information Systems, Finished Goods Inventory Accounting can be declared reliable because the resulting value is more than 0.70.

Results of Analysis of the Influence of Finished Goods Inventory Accounting Information Systems on Internal Control of Finished Goods

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Based on the observations obtained from the results of calculating the output of SPSS 24 for windows with the results of calculating the correlation coefficient of variable X (merchandise inventory accounting information system) and variable Y (internal control of merchandise inventory) have a strong relationship, this is indicated by the correlation value r = 0.862

Simple linear regression analysis, from the existing data equation, if the value of X (Finished Goods Inventory Accounting Information System) is zero (0), then Y (Finished Goods Inventory Internal Control) is worth 1.909. Meanwhile, if X (Finished Goods Inventory Accounting Information System) increases by one unit, it will have the effect of changing or increasing Y (Finished Goods Inventory Internal Control) by 0.890.

The R square value (coefficient of determination) obtained is 0.744 or 74.4%. These results indicate that the Finished Goods Inventory Accounting Information System (X) has a 74.4% influence on Finished Goods Inventory Internal Control (Y). At the same time, the remaining 25.6% is due to other factors in a textile company in the city of Bandung.

The test results show a correlation coefficient of 0.890 (from 0.81 to 1.00). This condition indicates a strong influence between the Finished Goods Inventory Accounting Information System and Finished Goods Inventory Internal Control. So the effect of Finished Goods Inventory accounting information systems has a

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significant influence on Finished goods inventory internal control.

The magnitude of the coefficient of determination of 0.744 indicates that the finished goods inventory accounting information system affects the internal control of finished goods inventory by 74.4%. The remaining 25.6% can be indicated by other factors that the authors did not examine in this study. Thus, the results of this analysis prove and answer the hypothesis proposed: the effect of the finished goods inventory accounting information system has a positive effect on internal control of finished goods inventory.

Accounting plays an essential role in entities because accounting produces information that explains the entity's financial performance in a certain period and the entity's financial condition on a specific date. Accounting is an information system that reports to stakeholders regarding economic activity and company conditions. (Setiyawati & Doctoralina, 2019)

Accounting Information System is an accounting data processing system consisting of human coordination, tools, and methods of interacting in a structured organizational container to produce structured financial and management accounting information. An accounting information system will provide benefits if the existing accounting information system has good performance. (Al-Okaily, Al-Okaily, Shiyyab & Masadah, 2020; Al-Okaily, 2021)

An organization's accounting information system plays a significant role in helping it adopt and maintain its strategic position. Achieving a good fit between activities requires collecting data for each activity. The role of the accounting information system (AIS), namely Collecting and entering data into the AIS, Processing transaction data, Storing data for future purposes, Providing users or decision makers (management) with the information they need, and Controlling all processes that occur. (Carolina & Susanto, 2017). About the internal inventory of finished goods inventory, a finished goods inventory accounting information system can present accurate inventory reports.

The results of this study support previous research conducted by Muhamad, Juhara, Jannah & Ramdhani (2021); Khomarudin (2018); and Yulietinah & Siregar (2021), which shows the inventory accounting information system for internal control of finished goods inventory.

CONCLUSION

Based on the research, the finished goods inventory accounting information system influences the internal control of finished goods inventory. Moreover, there are other factors that the authors still need to examine in this study.

To improve the finished goods inventory accounting information system, companies must be more severe in selecting capable employees according to their fields. Recruiting people who meet the criteria for skills and educational level in order to create productive human resources because they meet the skills and educational level for even better work performance.

We need to optimize the CPU to have certainty of memory and processing speed according to needs. In order to process the data will be faster to provide information. Companies should have quality and accurate inventory information so

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that the company's operational activities run optimally according to needs.

To improve the internal control of inventory, the company should add a process for developing competent employees in the finished goods inventory field because it can increase employee competence. In addition, it is better if the company has a clear organizational structure explaining the division of tasks, authorities, and responsibilities by avoiding multiple positions within the company so that there is no abuse of authority and responsibilities are divided. Finally, companies should update information regularly to avoid decision-making mistakes.

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