

THE EFFECT OF ONLINE ACCOUNTING APPLICATIONS, ENTREPRENEURIAL COMPETENCIES, AND COMPENSATION ON THE PERFORMANCE OF BOOKKEEPERS IN MSMEs IN SEMARANG CITY

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ABSTRACT

The purpose of this study was to determine the effectiveness of internal control on the IndiHome sales system and on the cash receipt system at PT Telekomunikasi Indonesia Regional 5 Jatim Balnus. The research method used is a qualitative method with primary and secondary data collection techniques, primary data collection using interview techniques obtained from resource persons of PT. Telkom Regional 5 Jatim Balnus. The research object used is the internal control procedures for IndiHome sales and cash receipts. This study analyzes several factors regarding the application of internal control effectiveness in accordance with the components of internal control according to COSO which includes five components, namely the control environment, risk assessment, control activities, information and communication, and monitoring. The result of this study is the implementation of the effectiveness of internal control over the IndiHome sales system and cash receipts at PT. Telekomunikasi Indonesia Regional 5 Jatim Balnus has been running in accordance with applicable procedures in accordance with company rules.

Keywords: *Internal Control System, Sales System, Cash Receipt System*

INTRODUCTION

Accounting data is processed and analyzed by the Internal Control System in order to provide reports for management and other interested parties. Organizational or corporate decision making often relies heavily on accounting and financial data. Accounting responsibilities within a corporation serve as a communication tool to convey the financial status and growth of the business, therefore internal control in the accounting information system is integral to these activities. Mulyadi (2016) states that the primary purpose of an organization's Accounting Information System is to record information on the activities, resources, and people involved in the organization.

The second function of the Accounting Information System is to provide information that can be used for decision-making during the planning, execution, and review phases. Lastly, a good control system is there to protect the assets of the business. Organizational authority and responsibility are best distributed through the use of internal controls. Internal control, as defined by COSO, is a method for ensuring the efficient and effective realization of an organization's objectives. This internal control contributes to the safety of firm assets,

the reduction of fraud risk, the correctness of data, and the enhancement of operational efficacy.

The management and financial performance of PT. Telekomunikasi Indonesia Regional 5 can benefit from the implementation of effective internal control, particularly in the IndiHome sales system and cash collections. These safeguards will reduce the likelihood of mistakes and fraud, encourage investment, and promote the increase of the stock price. Good internal controls are a hallmark of well-run businesses, as has been shown in previous studies. Cash management is another area where proper oversight can avoid discrepancies and losses from occurring, highlighting the value of internal control.

Internal control plays an important role in the management of the firm, particularly in the system of sales and cash collections, by helping to secure assets, manage risk, and promote the growth of the organization. PT. Telekomunikasi Indonesia Regional 5's management of IndiHome sales and cash receipts, together with its attempts to avoid risk and meet business goals, are all examples of the relevance of internal control in this environment. In order to maximize operational efficiency and preserve the company's credibility in the eyes of investors and consumers, sound internal controls must be put in place.

Based on previous research that has been analyzed by researchers, it can be described as follows: Fitriani (2019) concluded that the accounting information system for internal control of IndiHome product sales and cash receipts is effective, as seen from the perspective of Meanwhile, Yuliana & Widianti (2015) study of the Accounting Information System for Cash Receipts at the KUD Mina Savings and Loans Unit in Tegal City revealed that the cash receipts system at the KUD Kara Mina Savings and Loans Unit in Tegal City was quite good because it used slips cash deposit serial number printed and computerized. This is similar to the findings of Heryenny's (2022) research, Internal Control System Analysis of Sales at PT. Kars Inti Utama, in which it was discovered that PT Kars Inti Utama had implemented internal controls that were analyzed using the Committee of Sponsoring Organizations of The Treadway Commission (COSO) method, which was considered quite good. According to the company's organizational structure, responsibilities and functions have been split, and monitoring has been carried out by the company's internal audit board. Meanwhile, Masjidha (2022) where the analysis of internal control systems in cash receipts at CV. Adhika Putra

Mandiri obtained the results of analysis and research showing that CV. Adhika Putra Mandiri has implemented an internal control system for cash receipts but its application to the company is still not good because there are still weaknesses in its organizational structure.

Based on the researcher's description of previous research, it is possible to conclude that for several companies that already have good rules and management, the quality of internal control can be assessed as effective in accordance with the rules and aspects of the organization, as well as the application of management controls that have been put in place. Of course, each company still has numerous problems, whether in accounting methods, a lack of plans, or organizational structures that are not in harmony with the work being done. However, numerous tactics, such as boosting digital marketing or employing the Committee of Sponsoring Organizations of The Treadway Commission (COSO) system, can be implemented to achieve beneficial results.

The objective of this study was to determine the effectiveness of internal control at PT Telekomunikasi Indonesia Regional 5 Jatim Balnus over the IndiHome sales system and the cash receipt system.

LITERATUR REVIEW

Internal Control

Internal control is a set of policies and procedures aimed at protecting company assets, ensuring accurate accounting information, and ensuring compliance with regulations and policies. The system, according to Susanto (2013), is a collection of components that are interconnected to achieve certain goals. In the corporate context, effective and efficient controls are necessary to safeguard wealth, prevent waste, and ensure compliance with management policies.

The main objectives of internal control include safeguarding organizational assets, ensuring the accuracy and reliability of accounting data, promoting operational efficiency, and ensuring compliance with management policies. In achieving this goal, the accounting information system plays an important role by maintaining good asset records. Weak internal controls can result in errors, inaccuracies, and losses for the company. This research provides further understanding of the importance of internal control in optimizing company

performance.

Sales System

Marketing and sales are fundamental to any business since they involve the exchange of products and services. Selling, as defined by Kotler (2000), is a social process that involves the production, presentation, and trade of goods. Developed economies share the view that interdepartmental cooperation within enterprises is crucial to their success.

The business really needs a tried and true system. According to Mulyadi (2013), a system is a set of interrelated processes that facilitates a business's primary functions. According to McLeod (2001), the sales system is a coordinated effort that helps businesses cater to customers' wants while turning a profit.

Cash and credit both play a role in the sales process. In a cash sales model, the consumer makes payment before receiving the product. Orders are placed, money is collected, products are packed, and records are kept. Cash sales transactions are recorded in the sales journal for the benefit of management. Invoices for sales made in cash are used as proof of payment alongside bank receipts. Order processing, cash collection, and product delivery are all part of the cash sales system's routines. Cash sales require careful planning between departments to ensure efficiency and proper documentation.

In contrast, in a non-cash or credit sales system, products are obtained up front but payment is made at a later date in accordance with an agreement between the two parties. Credit sales are defined by Haryono (2003: 327) as transactions in which buyers agree to make payments at a later date. And according to Mulyadi (2016: 220), corporations engage in credit sales when they ship products to customers based on their requests.

Credit sales, a related service, have multiple phases. Orders from customers, requests for credit approval, and the setting of delivery dates all fall under the purview of sales. The credit department issues credit after verifying the client's financial history. Goods are stored and prepared for shipment by the warehouse function, while delivery is handled by the shipping department. While the accounting department keeps track of receivables and generates sales reports, billing is responsible for creating sales invoices. Important insights into the processes and interrelationships of functions in credit sales are provided by the study conducted by scholars in a particular year.

Cash Receipt

Mulyadi (2016: 482) states that the company's cash inflow is the result of cash sales and receivables. The cash reception system is a method of taking in cash and credit sales revenues. Cash receipts, as defined by Ardiyos, include cash sales, collections of receivables, and other cash inflows during a specific accounting period. Cash sales and credit sales are the two most important revenue streams.

There are several moving parts in charge of cash inflows. The sales department is responsible for processing orders, issuing sales invoices, and sending bills to customers. When customers pay with cash, it is the cash function's job to collect those funds. The warehouse prepares and stores inventory, whereas the shipping department is responsible for moving that inventory to its final destination. The accounting department is responsible for keeping track of cash in and cash out, as well as generating sales reports.

Steps in the cash-in-hand process include collecting money from consumers, filling out cash receipt forms, depositing funds into banks, keeping track of cash books and banks, and doing daily cash stocktaking. In order to verify that the physical balance agrees with the cash book report, it is necessary to compare and match a number of documents and reports. The success of the company's accounting operations relies heavily on the maintenance of a regulated and well-documented procedure.

RESEARCH METHOD

Interviews and other forms of data collecting will be used to learn about the sales of IndiHome and the money made from them at PT. Telekomunikasi Indonesia Regional 5. Rahmah Shabrina (Second Officer), Raden Muhammad Rizal Ghazali (First Officer), and Puteri Alfarisa (Manager of Finance Service, Tax & Human Capital) served as the primary subjects (key informants). They are qualified to carry out their assigned duties. Several additional sources, such as the clerical employees at this establishment, contributed to this study as well.

Extracting values from variables without making comparisons or drawing correlations is central to qualitative research methodologies. This will involve primary data collection techniques including participant observation and in-depth interviews, as well as secondary data sources like the Labor Law, the Telkom Indonesia 2023 annual report, journals, papers, and the Telkom Indonesia website.

Miles and Huberman's dynamic data analysis methodology was used in this investigation. This paradigm requires data reduction, data presentation, and verification or conclusion drawing for a thorough comprehension of the process under investigation.

RESULT AND DISCUSSION

The research results obtained are as follows:

1. When asked about the successful deployment of internal control in the cash receipt system at PT Telekomunikasi Indonesia Regional 5, IndiHome sales, according to Ghazali (First Officer), entail a process of push and pull channels, including digital and non-digital channels. Telkomunikasi Indonesia conducts several parts of business online, aided by various instruments that aid the sales department. The income and cash receipts accounting information system has also been integrated online, allowing for greater activity effectiveness and efficiency.

In his statement, Alfarisa (Manager of Finance Service, Tax & Human Capital) stated that Telkom's cash receipt methods have been converted to a digital process, following the paperless philosophy. Each user is responsible for specific tasks and obligations, such as the validation area. Telkom has put in place measures to guarantee that papers are ready for audit without any prior preparation. Telkom's income and cash receipts accounting information system is likewise online, allowing for more efficacy and efficiency in carrying out activities. Sabrina (Second Officer) noted that there are seven journeys or what is also known as the customer journey in IndiHome sales, and the customer journey is utilized as a reference in running a firm.

2. Standard Operating Procedure (SOP) for Internal Control at PT. Indonesian Telecommunications

Internal control research at PT. Telkom reveals that the SOP listed in KD Number: KD. 49/PW000/KUG-10/2004 refers to SOA 302 and 404. Internal control is a procedure that incorporates the Board of Directors, management, and employees to ensure operational performance, financial report dependability, and legal compliance.

The goal of internal control is to establish company policies, procedures, and operations that incorporate effective controls and GCG principles. Other goals include preventing and identifying errors and fraud, as well as protecting firm assets from misuse. At PT. Telkom, internal control is executed by business units in accordance with their roles,

including an organizational structure with clearly defined tasks and responsibilities. This structure separates the functions of operations, accounting, and storage. Employees each have their own set of responsibilities and authorities.

The Finance Service Officer works in the operations department to verify paperwork, ensure payment data and papers, and carry out financial business activities. As the head of the Finance Section, the Finance Service, Tax & Human Capital Manager is in charge of developing work programs and budgets, as well as maximizing financial service performance. While Cash & Bank Officers assure the recording and delivery of billing papers for verification, the storage role is represented by Cash & Bank Officers. This includes maintaining documents in accordance with procedures.

Even though the Accounting function does not exist in PT. Telkom Regional 5, the Finance Center maintains accounting records to assure the accuracy and smoothness of the direct accounting process.

3. Internal Control on the Sales System

PT. Telkom has an internal control SOP that includes training for employees on sales operations and cash receipts, according to research conducted in specific years. The purpose is to guarantee that all roles and responsibilities are assigned correctly in the method. Each work unit under PT Telkom is supervised by a Finance Service, Tax & Human Capital Manager who authorizes sales and cash receipts in the authority and record system. Cash coverage paperwork must accompany this transaction.

Procedures for sales and cash receipts, particularly IndiHome sales, are followed by procedures for obtaining authorization from the appropriate authorities. The sale can be made in cash or on credit (receivables). PT Telkom employs a continuous sales recording approach (perpetual method) by continually identifying sales transactions. This procedure includes the cash or credit selling of new IndiHome connections.

IndiHome's sales procedure is separated into two parts: "Push Channel Sales," which includes efforts to find clients directly, and "Pull Channel Sales," which focuses on digital marketing strategies using various platforms such as websites, social media, and others.

Preparation, promotion, data collecting, installation, and payment are all aspects of the IndiHome sales method. Documents such as ID cards, email addresses, and other information are required for new customers. Furthermore, the installation is carried out

following the survey to confirm the signal's viability. Customers who have met the qualifications can begin using IndiHome services within three days.

Finally, PT. Telkom has SOPs that focus on internal control and IndiHome sales procedures that follow an organized and detailed process.

4. Cash Receipt System

Cash receipts accounting emphasizes the segregation of duties between recording and receiving cash and between recording and completing forms. Based on observations, it appears that PT. Telekomunikasi Indonesia Regional 5 East Java Balnus has a good and rule-compliant cash receipt accounting system. Cash is kept separate from the recording process, and all receipt-related paperwork complies with all applicable regulations and standards.

The effectiveness of the system is bolstered by auxiliary elements including its organizational framework, its authorization scheme, and the knowledge and experience of its staff. The organization has taken the necessary precautions to ensure that all cash receipts are promptly placed at the counter. The company's paperwork is professionally developed, and it eventually becomes an essential record for recording transactions involving cash. The head of the financial department exercises sufficient oversight over this income, which includes the use of internal controls. The organizational structure, the permission system, and the competence of the staff all contribute to the system's success. Cash receipts procedures are built to include many departments so as to deter fraud and adhere to internal control principles. Internal procedures and a bank deposit ensure the payment was received in full.

PT. Telkom separates its cash flow into two categories: operating income and other income. The requirements for recognizing and recording operating revenues, mostly from telecommunications services, are established and documented. The same applies to money brought in by means other than running a firm, like cash deposits on demand, collection fees, and advertising. In order to avoid concentration of power and ensure conformity with internal control principles, the company's cash reception procedures are meant to involve multiple departments. The use of bank-deposited confirmation of receipt enhances this type of monitoring. PT. Telkom divides its earnings by type: operating, non-operating, and other. Company funding comes mostly from operating income, which is driven by sales of telecommunications services. Demand deposits,

collection fees, and advertising are all examples of non-business income.

Daily deposits are made from CA or counter receipts into operational bank accounts. The data's suitability is checked through processes of validation, reconciliation, and monitoring. In the same way, there is a system in place for reconciling and transferring ACA payments online.

Every penny that comes into PT. Telkom is promptly deposited into the appropriate account thanks to daily direct transfers. Book-entry and reconciliation must be performed by the appropriate departments to guarantee the integrity of the system and the financial records. Cellular phones, landlines, pay phones, public phone card sales, kiosks, interconnection fees, telex, and telegrams are just some of the services that contribute to a company's bottom line. The sales of public telephone cards, telephone kiosks, domestic telegrams, and other similar services are examples of non-business income. Every day, as specified, all cash and coin counted must be deposited into the operational bank account. Competent management is overseeing the transition. ACA's acceptance is tracked by multiple departments as they oversee the online reconciliation and transfer procedures.

PT. Telkom uses direct daily transfers to promptly and accurately deposit all cash receipts. Accounting and finance departments must ensure proper book-entry and reconciliation for reliable records. The Corporate Finance Area Unit keeps tabs on everything and ensures that SAP entries are made and bank statements are reconciled on a regular basis.

Thus, PT. Telkom's cash receipts accounting system has been effective because to the implementation of clear job roles, well-defined processes, and strict oversight.

5. Healthy Practices at PT.Telkom

An organization needs healthy practices since they provide as evidence that an employee has fulfilled his or her tasks in line with the established norms. Comparable to an examination of the person to be examined on an ad hoc basis or without previous notification. This is done so that it serves as an incentive for workers to accomplish their jobs whether their supervisor is watching them closely or not. PT. Telkom has adopted many healthful policies, including those listed below.

In order to establish a strict and orderly sales department, the FS Manager may conduct unexpected audits or checks on personnel who deal with relevant topics.

b. A required brief absence from work. PT Telkom provides its staff with seven paid vacation days per month to be used at their discretion.

The Company employs position rotation to boost morale and productivity by allowing employees to experience different aspects of the business. To ensure that the positions held by PT. Telkom's rotating staff are held by users who are experts in their fields, the company uses a battery of examinations tailored to each role.

6. Analysis of Sales Internal Control System Efficiency

Internal control at PT. Telkom has proven to be effective, with the separation of sales, cash receipts and installation functions to avoid overlapping tasks and the potential for fraud. Sales authorization and recording systems have been integrated with forms and manager supervision, ensuring valid data is uploaded to the installation department online. PT. Telkom has adopted technology for the convenience of customers and employees in services and tasks. Customer escalation practices and call center services can be accessed through the MyIndiHome application.

In this study, users who have authority in the IndiHome sales system at PT. Telekomunikasi Indonesia, Tbk has undergone previous training and has good qualifications. In improving internal control, it is recommended to tighten the quality of the internal auditor division in order to be able to assess the effectiveness of the sales internal control that has been set by the company. The company's policy in dealing with IndiHome's sales risk must prioritize service quality and responsiveness to technological changes in order to maintain credibility in the midst of increasingly fierce competition. The results of this study are in line with Afrizal Anggriawan Lutfie's research (2022) which found that technology plays an important role in service loyalty. This research also supports the findings of Nina Aristieka and Hesti Widiyanti (2020) which state that computerized services are more effective and adequate.

7. Analysis of the Effectiveness of the Internal Control System for Cash Receipts

The Cash Receipts Internal Control Elements Have Been Implemented in Accordance with Requirements and Policies. Cash Receipts, which are broken down into cash income, credit income (acceptance of accounts receivable), and CA or telkom counters, have been implemented in a simple way by simply uploading the data that has been obtained online.

In order to expedite the financial process of cash receipts and checking of IndiHome

sales, document validation is carried out in two directions: first, by correcting physical documents by Finance Staff, and second, by entering data to be corrected by the Finance Center.

To avoid fraud within the organization, PT. Telkom's internal control system mandates top-to-bottom cash receipts, compiles proof, and double-checks data. The lack of written procedures and policies for cash receipts, insufficient supporting documents for cash disbursements, the continued reliance on manual processing of information and documents, and the lack of segregation of duties between the receiving function and the recording function are all areas of weakness. This creates room for irresponsible individuals to exert undue influence over monetary transactions.

In the course of selling IndiHome, particularly through digital and non-digital channels, also known as push and pull channels. Hervenny's (2022) study used the COSO framework to examine PT Kars Inti Utama's internal controls, yielding results that differ from those of the current system. Researchers who had previously focused solely on internal sales system control saw some significant variations as a result of this.

Meanwhile, PT. Telecommunications Indonesia Regional 5 is regarded as having successfully implemented internal control in the IndiHome sales system. Research findings corroborate these findings by showing that cash receipts themselves contain responsibilities and obligations for their users. This proves that PT. Telekomunikasi Indonesia Regional 5's established system is reliable. This study's findings corroborate those of Fitriani's (2019) study, which found that "the process of implementing the effectiveness of internal control in the cash receipts function can be assessed as quite good, because it already has an organizational structure, each section can be responsible for its work, exercise control, and have Company Operating Standards" (SOP).

CONCLUSIONS

The efficiency of internal controls implemented to safeguard PT. Telecommunications Indonesia Regional 5 East Java Balnus's IndiHome sales systems and cash receipts is dissected and discussed in detail. Therefore, the following is deduced:

1. Hervenny's past studies in 2022 attest to the efficacy of the company's Sales Internal Control system at PT. Telecommunications Indonesia Regional 5 East Java Balnus. Positive findings are found in comparison to organizations that do not utilize the COSO

approach and routine audits when analyzing the implementation of internal control utilizing the internal audit board's audit role. The accounting procedures that contribute to its achievement are influenced by organizational structures, authorisation systems, and management controls. Through prudent policymaking, PT. Telecommunications Indonesia Regional 5 East Java Balnus was able to preserve its financial resources, boost its productivity, and guarantee the accuracy of its financial reports. Organizationally, the unit or division is well suited to carry out its mandate, proving the viability of the chosen approach. From collecting data from client surveys to documenting cash payments and receipts, the business has adopted a digital authorisation and recording system in accordance with established protocols.

2. At PT. Telekomunikasi Indonesia Regional 5 East Java Balnus, the adoption of measures such as computerized sequential cash deposit slips exemplifies efficiency in the Internal Control System for Cash Receipts. This was validated by the 2020 study conducted by Nina Aristieka and Hesti Widianti. PT. Telekomunikasi Indonesia Regional 5 East Java Balnus has successfully implemented robust internal control practices as a result of this audit. This strategy makes use of unannounced inspections and briefings, job rotations, and inspections. As a result of being inspired by this method, workers are more likely to go above and beyond in their work.

ADVICE

In light of the foregoing analyses and findings, researchers can offer guidance on how to achieve optimal performance using well-established systems. In this method, PT. Telecommunications Indonesia Regional 5 East Java Balnus will be able to maintain and improve the quality of its existing Cash Receipt Sales Internal Control system. The place where it has an impact on PT. Telecommunications Indonesia Regional 5 East Java Balnus in any way that it can be beneficial.

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