



Effect of Sales System Effectiveness and Cash Receipts on Internal Control of Receivables at PT Dwi Ananda Mandiri Jakarta

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Abstract

The purpose of this study is to determine the effect of the effectiveness of the sales and cash receipt system on the internal control of receivables at PT Dwi Ananda Mandiri Jakarta. The population in this study was all leaders and employees of PT. Dwi Ananda Mandiri Jakarta. The samples used were 30 people using purposive sampling techniques. Data collection techniques using questionnaires. Data analysis techniques use classical assumption tests, multiple regression analysis and hypothesis testing. The results showed that the effectiveness of the sales system had a positive and significant effect on the internal control of receivables. The effectiveness of cash receipts has a positive and significant effect on the internal control of receivables.

Keywords: System, Sale, Cash Receipt, Internal Control, Accounts Receivable.

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INTRODUCTION

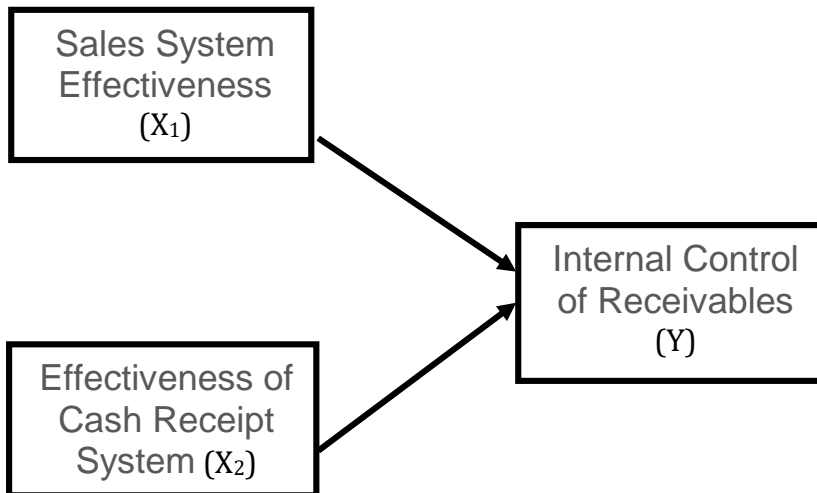
Internal control of receivables is a business process or method carried out by management to maintain the assets owned, in this case it is receivables arising as a result of the main operational activities of the company. To control receivables, the company needs to establish its credit policy. Good internal control of receivables is an effort to improve financial performance as an effort to reduce costs, especially those related to receivables. (Pratama, I., Che-Adamb, N., dkk 2020).

The Sales System is a unified process that supports each other in its efforts to meet the needs of buyers and jointly obtain satisfaction and profit. Perational activities carried out by PT. Dwi Ananda Mandiri, which is engaged in construction, receives a down payment first to complete projects that take place according to customer wishes. A service sales system that can be said to be effective depends on the manager's policy of setting a policy on the approval of credit. Separation of duties on the sales system can also form a good sales system. As is the case with PT. Dwi Ananda Mandiri, the merger of the separation of duties between the sales function and the cash function results in an ineffective sales system that can affect receivables that hinder cash receipts. (Pratama, I. 2022).

Cash receipt system has the meaning of recording used to carry out cash receipt activities collected by the company in the form of cash or securities, which can be carried out immediately for corporate transactions and cash sales, settlement of receivables or other transactions. An increase in the value of providing receivables can pose risks such as bad debts and administrative recording errors. Cash receipts from receivables made by PT. Dwi Ananda Mandiri by reminding customers a week before the due date through the company's bill.

Pt. Dwi Ananda Mandiri is a construction company engaged in mechanical, electrical, plumbing and HVAC. According to the head of the bookkeeping department of PT. Dwi Ananda Mandiri, which is an obstacle in collecting receivables, comes from customers who take credit from several companies so that they are late in paying their receivables, and there are even customers who are in arrears of payments for months. With these various obstacles, it causes a lack of company cash receipts. This shows that there is still a lack of internal control over receivables at PT. Dwi Ananda Mandiri, resulting in ineffective collection of receivables.

Conceptual Framework



H1 : The effectiveness of the sales system has a positive and significant effect on the Internal Control of Receivables at PT. Dwi Ananda Mandiri Jakarta.

H2 : The effectiveness of cash receipts has a positive and significant effect on the Internal Control of Receivables at PT. Dwi Ananda Mandiri Jakarta.

RESEARCH METHODS

Population and Sample

Population is a generalized area consisting of subjects/objects that have certain qualities and characteristics determined by the researcher to be studied and then drawn conclusions. The population in this research is PT Dwi Ananda Mandiri. The determination of the researcher's sample uses a side purposive which is a sampling method based on certain criteria. The sample that has these criteria is as many as 30 people at PT Dwi Ananda Mandiri Jakarta

Data Types and Sources

This type of research is in the form of Quantitative research, namely by distributing questionnaires to PT. Dwi Ananda Mandiri Jakarta. The data sources used are primary data and secondary data to obtain the expected research results. Primary data are data that the researcher himself collects directly from the main source where the object of study is carried out. The primary data used is to use questionnaires. The secondary data used consists of the company's history, company vision and mission and other secondary data.

Data Retrieval Techniques

The data collection method used by researchers is literature studies through books, journals, data from the internet and field research through the distribution of questionnaires.

Data Analysis Techniques

The data analysis techniques used in this study include validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, multiple regression analysis, t test, determinant coefficient test (R²).

RESULTS AND DISCUSSION

Result

1. Validity Test

The validity test is used to determine the validity or not of a questionnaire. A data is said to be valid if the correlation of the total score questionnaire ³ r table then the statement item is seen from (n-2) where n is the number of questionnaires distributed, then obtained (30-2) = 28 with a significant rate of 5% (0.05) = 0.3610. The coefficient of each statement item given to the respondent is greater than the table value of 0.361 which proves that all items of the statement are valid.

2. Reliability Test

The declared variable is reliable if cronbach alpha > 0.60. The reliability test results can be seen in the following table:

Tabel 1. Reliability Test Results

Variabel	Cronbach Alpha > 0,60	Keterangan
X ₁	0.907	Reliable
X ₂	0.884	Reliable
Y	0.944	Reliable

Sumber : IBM SPSS Versi 21

Based on the table above, it can be seen that the cronbach alpha value of all variables carried out by the reliability test is above >0.06, so it is concluded that all variables in this study are declared reliable.

3. Normality Test

On the value of kolmogrov smirnov it is known that the value of asymp. Sig (2-tailed is 0.248 and above value (0.05). In other words normally distributed residual variables.

Tabel 2. One-Sample Kolmogorov-Smirnov Test results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.29427386
Most Extreme Differences	Absolute	.186
	Positive	.178
	Negative	-.186
Kolmogorov-Smirnov Z		1.021
Asymp. Sig. (2-tailed)		.248

a. Test distribution is Normal.

b. Calculated from data.

4. Multicholnearity Test

To find out whether the regression model has a multicholnearity problem can be seen from, the large VIF value which is not £ out of 10 and the large tolerance value which is ³ 0.10

Tabel 3. Multicholnearity Test Results
Coefficients^a

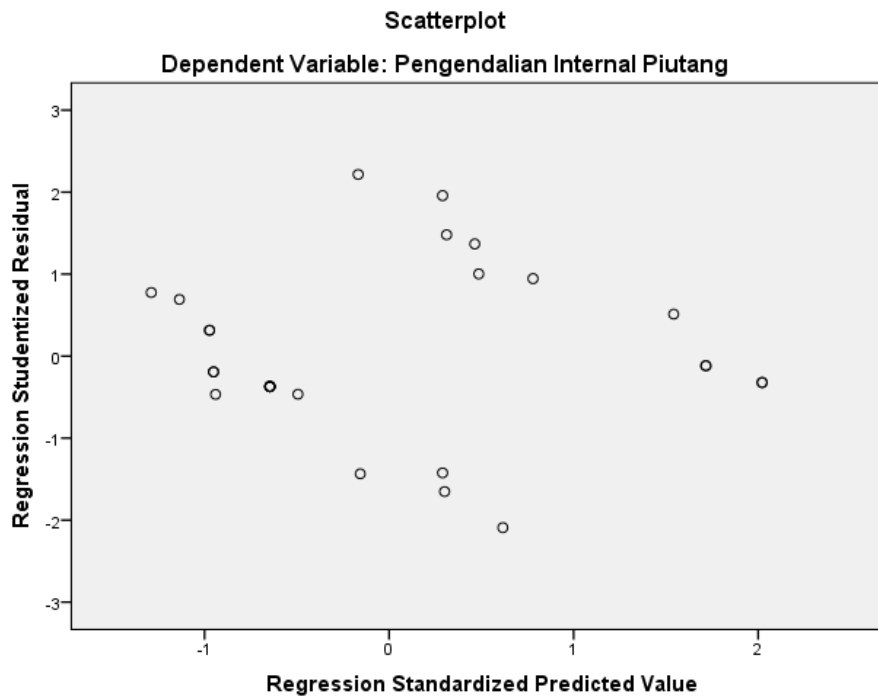
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.201	.663		.304	.764		
1 Sistem Penjualan	1.027	.027	.551	38.366	.000	.342	2.925
Sistem Penerimaan Kas	1.101	.032	.499	34.735	.000	.342	2.925

a. Dependent Variable: Pengendalian Internal Piutang

5. Heteroskedasticity Test

Based on the results of the heteroskedasticity test, it shows that the data points spread randomly, do not form a clear or regular pattern, and spread above and below zero. It can be concluded that there is no heteroskedasticity problem in the regression model.

Figure 1. Heterochedasticity Test Results



6. Multiple Regression Analysis Test

Table 4. Multiple Analysis Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error			
(Constant)	.201	.663		.304	.764
1 Sistem Penjualan	1.027	.027	.551	38.366	.000
Sistem Penerimaan Kas	1.101	.032	.499	34.735	.000

a. Dependent Variable: Pengendalian Internal Piutang

Sumber : IBM SPSS Versi 21

- A constant value of 0.201 with a positive value indicates that the independent variable consisting of the sales system and the cash receipt system is considered constant or worth 0, hence the internal control value of receivables is 0.201.
- The value of the coefficient X1 or sales system showing positive 1.027 indicates that the sales system has increased, so it is able to increase internal control by 1.027 units assuming that other variables are constant or fixed.
- The value of the coefficient X2 or cash receipt system showing positive 1.101 indicates that the cash receipt system has increased, so it is able to increase internal control by 1,101 units assuming that other variables are constant or fixed.

7. Partial Test (t - Test)

Hypothesis testing is carried out by comparing nilai thitung with thitung .

Tabel 5. Partial Significant Test Results (Uji t)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.201	.663		.304	.764
	Sistem Penjualan	1.027	.027	.551	38.366	.000
	Sistem Penerimaan Kas	1.101	.032	.499	34.735	.000

a. Dependent Variable: Pengendalian Internal Piutang

- The results of the t test obtained a calculated value of 38,366 greater than the calculation of 1,703 with a significant level smaller than 0.05. This shows that H1 is accepted and the sales system variable has a positive effect on the internal control of receivables.
- The results of the t test obtained a calculated value of 34,735 greater than the t table of 1,703 with a significant level smaller than 0.05. This shows that H2 is accepted and the variable of cash receipts has a positive effect on the internal control of receivables.

8. Determinant Coefficient Test

Testing the coefficient of determination to determine the magnitude of the influence of variables.

Tabel 6. Hasil Uji Koefisien Determinasi
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.999 ^a	.998	.998	.305

a. Predictors: (Constant), Sistem Penerimaan Kas, Sistem Penjualan

b. Dependent Variable: Pengendalian Internal Piutang

Based on the table above, it is known that the value of R square is 0.998 or 99.8%. The magnitude of the R square value shows that the independent variables consisting of the sales system and the cash receipt system affect the dependent variable, namely the internal control of receivables by the remaining 99.8% is influenced by other variables.

DISCUSSION

1. Effect of Sales System Effectiveness on Internal Control of Receivables

Based on the results of the management data, the results of the t test show that the effectiveness of the sales system has a positive and significant effect on the internal control of receivables. This proves that the sales system has a very important role in the implementation of internal control of receivables. This proves Hastoni's (2004) theory which states "To support the effectiveness of internal control of receivables, the company tries to implement a reliable sales system and procedure." This research supports previous research conducted by Awaludin (2020) which stated that the sales accounting system has a positive effect on the effectiveness of controlling receivables. Control activities in internal control of receivables are still not optimal because the separation of duties in the sales system has not been fully implemented.

2. Effect of Cash Receipts Effectiveness on Internal Control of Receivables

Based on the processing of data, the results of the t test show that the effectiveness of cash receipts has a positive and significant effect on the internal control of receivables. This matter

assures that the effectiveness of the cash receipt system is a factor that can play an important role in the internal control of receivables. In the information and communication section, the internal control of receivables is still not optimal because it has not fully made cash receipt vouchers in the cash receipt system. This research supports previous research conducted by Syaril Effendi (2015) which stated that the cash receipt accounting system has a significant effect on internal control.

CONCLUSION

After conducting research entitled "The Effect of the Effectiveness of the Sales System and Cash Receipts on Internal Control of Receivables at PT. Dwi Ananda Mandiri Jakarta", until the following conclusions can be drawn:

1. The effectiveness of the sales system has a positive and significant effect on the internal control of receivables at PT. Dwi Ananda Mandiri Jakarta. This can show that an effective sales system will make internal control of receivables good, although in the part of the activity of controlling receivables is still not optimal.
2. The cash receipt system has a positive and significant effect on the internal control of receivables at PT. Dwi Ananda Mandiri Jakarta. This shows that an effective cash receipt system will make internal control of receivables good, although at the time of making cash receipt vouchers it is still optimal.

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