DESIGN SALES ACCOUNTING INFORMATION SYSTEM IN KINGDOM STREET FOOD CAFE

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ABSTRACT

This research is to find out the sales accounting information system in Kingdom Street Food and then designed a sales accounting information system suitable for Kingdom Street Food. Data collection methods consisted of: interviews, observations, and observations. The research method used was qualitative research with a descriptive approach. The results of this study indicate that: (1) Sales accounting information system at Kingdom Street Food still using a manual system (2) The functions involved in the sales accounting information system are frontliner, kitchen , bar, cashier, and accounting. (3) The documents used in the sales accounting information system are sales orders and struck notes. (4) The records used in the sales accounting information system are sales records . (5) Sales accounting information system procedures include recording, processing and presentation of orders next with receipt of payment and recording. (6) System development includes: (a) Database design (b) system model design. .

Keywords: *Selling Price, Promotion, Sales Volume*

A. INTRODUCTION

In this era of globalization and the rapid development of information, it is very important for companies to have a reliable and trusted information system to manage the smooth running of data processes and help increase the speed of work being done. The rapid development of technology also affects many aspects, one of which is the economic and business aspects. Competition between businesses is becoming increasingly stringent. As a business develops, in order to compete in the market, a business is required to improve work quality, service quality and data accuracy. In addition, a business must have accurate, relevant and timely information. To obtain such information, a good and appropriate information system is needed. The system must be in accordance with the needs and business activities carried out by the company.

As we know, with a good system, errors that arise due to inefficient operations, lack of adequate information, and errors caused by humans can be minimized. Accurate and timely information will greatly assist the company in terms of making decisions and determining the steps that must be taken to support operations and also in terms of business development. For this reason, the sales accounting system is a system that is useful as a control tool for the implementation of a company transaction, or it can also be useful to find out the progress achieved by the company within a predetermined period of time. Bookkeeping is part of the accounting system that must be separated from one another, so that possible frauds can be avoided and monitored as early as possible. Seeing the increasing need for information, it is necessary to have a good and fast system. Based on this explanation, it can be concluded that to produce a good accounting information system output, it must contain periodic calculations between costs and results of activities, and company financial information to management in a timely and accurate manner, where these activities must be carried out properly and efficiently so as to reduce the risk of errors. in producing fast and accurate information that is used as a reference for future decision making. A system is said to be good if it will facilitate all processes, one of which is by way of computerization in companies with this assistance and the advantages possessed by this technology, namely in processing data and saving time used to process it, compared to using the old method, namely manually. There are many sales transactions carried out in a day at Kingdom Street Food, and this causes employees to not be able to record transactions quickly. The use of computers that are still minimal because they still use a manual system makes the risk of wrong notes very large. Besides that, the filing technique is not good, sales documents do not have duplicate documents so that documents are easily lost due to poor storage. With things like that, the resulting information becomes less accurate.

Definition of Design

According to John Burch and Gary Grudnitski who have been translated by (Arifin et al., 2022) system design can be defined as the depiction, planning, and sketching or arrangement of several separate elements of a unified whole and functioning. In addition, according to Al-Barha Bin Ladjamudin. (2005), design is the ability to make several alternative solutions to problems, then the definition of design according to Syifaun Nafisah (2003: 2), design is the depiction, planning and sketching or arrangement of various separate elements into a unified whole and functioning.

Definition of Accounting Information Systems

Accounting Information System according to Krismiaji (2010: 4) is a system that processes data and transactions to produce useful information for planning, controlling and operating a business. Meanwhile, Romney and Steinbart (2006: 3) state that an accounting information system is a system that collects, records and processes data to produce information for decision making. According to Azhar Susanto (2004; 13) an accounting information system is a set (integration) of sub-systems/components both physical and non-physical that are interconnected and work together harmoniously to process transaction data related to financial matters into financial information. Then according to Bodnar & Hopwood (2010) an accounting information system is a collection of resources and *resources,* such as people and equipment designed to transform financial data and other data into information. This information is communicated to a wide variety of decision makers.(Arifin & Utomo, 2022)

Sales Accounting Information System

According to Basu Swastha Dh (2005) selling is the science and art of personal influence carried out by sellers to invite other people to be willing to buy the goods/services they offer. Then according to William G. Nickles (1998) face-to-face selling is interaction between individuals, face-to-face meetings proposed to create, improve, control or maintain mutually beneficial exchange relationships with other parties. While the cash sales accounting information system is part of a business information system which consists of a set of procedures, records, calculations and produces output in the form of sales information that is used by management and also other parties who need it.

There are several classifications of sales transactions , including:
1. Credit Card Cash Sales
2. Credit sales
3. Tender Sales
4. Export Sales
5. Consignment Sales
6. Wholesale Sales

Sales Goals

In a company, sales activity is an activity that is very influential for the company, because with the sales activity, a transaction will be established that will generate profits that can support the company's operational activities to keep it running.

The general purpose of sales owned by the company according to Basu Swastha (2005), is:
1. Achieve a certain sales volume.
2. Got a certain profit
3. Supporting company growth.

System Development

System development can mean compiling a new system to replace the old system as a whole or improve existing systems (Jogiyanto, 2005: 35). This process requires a substantial commitment of time and resources which is an ongoing activity within an organization.(Arifin

et al., 2020) In the opinion of Nugroho Widjayanto (2001: 521) system development as a cycle of an information system development starting from the conception in the form of ideas, the development process, to its operational implementation. In this case it can be seen that system development is a process starting from creating the system concept and then going through the development stage to the implementation of the system. The definition of system development according to Jeffery, Lonnie, and Kevin (2004: 78) is a set of activities, methods, best practices, and automated tools used by stakeholders to develop and continuously improve information systems and software. In this case system development is a process with tools used by stakeholders to improve information systems and software on an ongoing basis.(Widawati & Arifin, 2021)

B. RESEARCH METHODS

Types of research

This research is a qualitative research where the results of this research are not in the form of numbers, but in the form of interviews and observations or observations made by the author.

Data Type

Based on the source, the type of data is divided into two, namely primary data and secondary data. Primary data is data obtained directly from research subjects using measurement tools or data retrieval tools directly on the subject as a source of information sought. While secondary data is data obtained through other parties, indirectly obtained by researchers from their research subjects. Secondary data is usually in the form of documentation data or report data that is already available. Two types of data, namely primary data and secondary data .

Data source

1. Observation

  Observations were made by searching for data directly in the field, one of which was the documents used and the network of procedures that formed the sales accounting information system .

2. Interview

  Researchers conducted interviews with Kingdom Street Food staff to obtain the data and information.

Data analysis

In this study, data analysis used descriptive statistical techniques. Descriptive statistics are statistics that are used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions.

C. RESEARCH RESULTS AND DISCUSSION

Brief Company History

Kingdom Street Food is a company engaged in services and culinary that sells various kinds of heavy and light food. The featured menu that must be ordered while at *Kingdom Street Food* is *Banana Nuggets* . *Kingdom Street Food* was founded in 2016 on Jl. KH. Moh. Holil Kemayoran, Bangkalan which is one of the strategic places because it is in the middle of the city of Bangkalan. *Kingdom Street Food is* open every day from 09.00 to 22.00 WIB. The atmosphere at *Kingdom Street Food* is very suitable for young people because it is conceptualized with the main market segmentation for young people. There are several photo spots provided which are great for sharing on social media.

Related Functions

1. *Formatliner* function

  The *frontliner function* contains waiters who interact directly with customers and record

orders from customers.
2. *Kitchen* function
   The *kitchen function* is responsible for preparing customer orders in the form of food.
3. Bars function
   The bar function is in charge of preparing customer orders in the form of drinks.
1. Cashier Function
   The function of the cashier is to serve customers who will pay for their orders.
2. Accounting Function
   accounting function here it is done by the company manager. This function records sales transactions manually into Microsoft Excel to then generate sales reports.

a. Documents Used

1. Order note
   Order notes are used by the frontliner to record orders from customers as a basis for making sales strikes and processing orders to the *kitchen* and bar department .
2. Sales Structure
   This sales structure is made by the cashier for orders made by customers, which are then given to customers as proof of payment for customer orders.

Sales accounting information system design at Kingdom Street Food
a. Database Modeling
1. Item table
   The goods table is used to store data on goods in inventory consisting of columns code , name . Unit , minimum stock , supplier ID , price , quantity and date .
2. Menu Table
   The menu table is used to store menu data in the menu list , the menu list consists of columns code name and price .
3. Sales table
   The sales table is used to store sales transactions made with customers consisting of transaction id , date , pay , total, customer name , and user id.
4. users table
   The user table is used to store user data (employees). The user table consists of user data which can provide information about the user name and password.
        According to the author's analysis , the accounting information system implemented at Kingdom Street Food is still very weak because it still uses a manual system so that the risk of fraud and misunderstanding is very likely due to the very limited information system .

D. CONCLUSION
   Presentation of precise and accurate information is very important for the development of an organization or agency. Based on research conducted by the author by observing and analyzing accounting information systems . In connection with the research, it can be concluded that the internal control in Kingdom Street Food is still too weak, starting from organizational elements, record keeping procedures and also elements of sound practices .
   Based on the observations and research that the author did at Kingdom Street Food , the following authors propose suggestions that companies can use a computerized accounting information system to make it easier for employees to manage existing information for the sustainability of the company in the future.

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