

## **A Comparative Analysis of Income Accounting Information System at PT. Hanan Properti Bengkulu**

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**Keywords** : Income, Accounting, Information System.

**Abstract** : The purpose of this study was to determine the comparison of income accounting information system at PT. Hanan Properti Bengkulu. Data collection methods used were documentation and interviews. Documentation was done by collecting the data from sources of existing documents by making copies or relying on existing company records and records regarding the income accounting information system. The interview was done directly to the leadership or employees directly related to the activities of the income accounting information system. The analytical method used was a comparative method of comparing data obtained by the company with the theory presented by Mulyadi. General accounting information system that applies in general, according to Mulyadi, consists of revenue cycles (sales, delivery, billing and cash receipts), related functions (sales function, credit function, recapitulation function, submission function, billing function, accounting function), accounting records used (sales journal, accounts receivable cards, additional cards for receipt of advances, recapitulation and general journals) and document flowcharts (sales section, credit section, recapitulation section, submission section, billing section, accounts receivable section, additional cash receipt card section advance, and journal section). The results of this study indicate that in the comparison of income accounting information system at PT. Hanan Properti Bengkulu, including: income cycle (sales and credit), related functions (internal parties, namely sales and accounting functions, external parties, ie credit functions), records used (realization report, sales recapitulation, sales journal, receipt of money payments advance, additional books for advance payments) and document flow charts (sales department and credit department). So, the comparison of existing accounting information system at PT. Hanan Properti Bengkulu, there is a conformity in the income cycle with the theory, while the accounting records used and the related functions and document flow chart do not correspond to the theory.

### **1 INTRODUCTION**

The use of information systems is intended to simplify user tasks so that time, cost and resource savings can be achieved in decision making. Therefore, it is necessary to evaluate the effectiveness of the information system. In fact, information is no less important than other resources owned by the company such as equipment, supplies or factories because reliable information will greatly support the company to progress and develop in today's highly competitive business climate.

In running its business, the company will face many transactions. So we need an efficient and effective system to handle such transactions. Transactions are grouped according to their kind to facilitate processing of transaction cycles, expense cycles, production cycles, and revenue cycles.

In sales activities, it is not just selling, but must know how these activities can be recorded properly, how to get customers, place orders, until the ordered goods are received by consumers properly. If the company cannot process transaction data in a clear, detailed and structured manner. Then the company will not get relevant information and can

Provide accurate information for management, so that management can make decisions in order to make sales appropriately so as to increase the effectiveness of company control and know the progress the company has achieved.

From what has been described above, in the preparation of this thesis the authors chose the title "Comparative Analysis of Income Accounting Information Systems at PT. Hanan Properti Bengkulu."

## 2 METHODOLOGY

This type of research used in this research is descriptive quantitative. According to (Sugiyono, 2013: 206), namely statistics that are used by describing or describing the data that has been collected as is without intending to make general or generalized conclusions, namely the author examines data related to the income cycle, related functions, notes used and flow chart.

## 3 FINDINGS AND DISCUSSION

Comparative analysis of income accounting information systems at PT. Hanan Properti Bengkulu is a series of credit sales systems for house orders, especially buyers from interested ones who are interested in housing (perumnas). By analyzing the comparison of income accounting information systems at PT. Hanan Properti Bengkulu can find out whether or not it is appropriate to the accounting information system conducted by PT. Hanan Properti Bengkulu with Mulyadi's theory.

Based on the table above, it can be seen the comparison between the existing accounting information systems at PT. Hanan Properti Bengkulu with the theory presented by Mulyadi as follows:

### The income cycle

#### Sales

In sales, there is a match between the theory presented by Mulyadi and the existing income cycle at PT. Hanan Properti Bengkulu. In the theory presented by Mulyadi, the income cycle begins with sales, while at PT. Hanan Properti Bengkulu revenue cycle starts from the sales department which explains the price, location, technical specifications, infrastructure supplies, credit application.

As well as an advance payment and the appropriate instalments will be paid the amount of the credit. After that, make a House Order Agreement (SPPR), fill out a credit application, check the completeness of the data and submit the form to the credit department. In the credit division, there is an interview with the buyer, if the credit department agrees to issue an SP3K that is approved by the bank. The letter does not own a house, seeing the condition of the house is ready for occupancy, the sales department processes the KPR, after signing the document, the house changes its status from company property to private property.

#### Submission

In the submission, there is a correspondence between the theory presented by Mulyadi and the existing income cycle at PT. Hanan Properti Bengkulu, which is the delivery function to deliver the house if the requirements have been met by the buyer.

The requirements include, among other things, a copy of ID card, copy of family card, requirements for fixed income, civil servant decree for civil servants and employees for private employees, salary slips, a statement of having no debt in the bank, and a power of attorney to deduct wages. If you have met the requirements and signed various documents, then carry out the house handover, the handover section will compare the physical calculation of the recapitulation with the number shown on the take-home card, the house that has been completed becomes the property of the buyer.

#### Billing

In the billing, there is a match between the theory presented by Mulyadi and the existing income cycle at PT. Hanan Properti Bengkulu, which is a collection function when the house has changed its status from being owned by the company to being owned by the buyer. The billing department needs information from the delivery department that identifies the home, as well as information on pricing and other sales-specific terms from the

sales department. The basic document created in the billing process is a sales invoice, which tells the customer the amount to be paid and where to make the payment. The buyer usually pays the amount per sale. Usually two copies of an invoice are sent to buyers, who are asked to return one copy with the payment. Payments from buyers are then linked to the associated sales invoice.

### **Cash receipts**

In cash receipts there is a match between the theory presented by Mulyadi and the existing income cycle at PT. Hanan Properti Bengkulu, the cash receipt department handles the buyer's remittances and saves them to the bank.

### **Related functions**

In the related function, there is no conformity with the theory conveyed by Mulyadi, because there are concurrent duties in the related function, divided into two parties (internal parties and external parties), which should not be concurrent and the two parties have dual duties, namely:

- a. The internal party, namely the sales function, has concurrent functions of house recapitulation, delivery and accounting functions. The sales function is responsible for providing information to buyers regarding prices, location, specifications and available infrastructure, requesting credit approval, then carrying out the house construction process, and determining whether the house has been built in accordance with the agreed contractual agreement, both regarding the type of size and design, the house recapitulation function is responsible for supervising the construction of houses that have been agreed upon by the buyer, the handover function is responsible for ensuring that no house is delivered to the buyer that does not meet the requirements. Houses that have been completed and after signing various documents regarding the house, automatically change the status from company property to owner ownership and the accounting function is responsible for recording receivables arising from credit sales transactions and making sales report. So the accounting function also doubles as part of the internal party.
- b. External parties, namely the credit function and in the credit function have concurrent collection functions which are directly handled by self. The credit function provides credit services for qualified home buyers because most of the sales that occur within the company are credit sales.

## **4 CONCLUSION**

In a comparison of income accounting information systems at PT. Hanan Properti Bengkulu has a conformity with the income accounting information system with the theory presented by Mulyadi on the income cycle. According to Mulyadi's theory, the income cycle consists of sales, delivery, billing and cash receipts and the income cycle processes in PT. Hanan Properti Bengkulu is in the process of an income cycle according to Mulyadi.

On the related functions in PT. Hanan Properti Bengkulu does not agree with the theory conveyed by Mulyadi because the concurrent sale of the house recapitulation function and the handover function conveyed by Mulyadi.

Accounting records used at PT. Hanan Properti Bengkulu is not in accordance with the theory presented by Mulyadi because there is no receivable card

The document flow chart at PT. Hanan Properti Bengkulu is also not in accordance with the theory presented by Mulyadi.

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