

## Analysis of the Implementation of the Purchasing Accounting System and Internal Control at the Hikmah Stationery Store

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### ABSTRACT

**Purpose:** This research was conducted at the Office Stationery Store (ATK) "Hikmah". This company is engaged in retail trade, such as stationery, office equipment and also painting equipment. The purpose of this study is to provide a clear picture of the purchase recording process in the Company, as well as to identify if there are any problems that may occur when recording which could have fatal consequences for the company.

**Method:** This research method uses a qualitative descriptive method; data is collected directly through interviews with the Office Stationery Store (ATK) "Hikmah" Surabaya, East Java.

**Findings:** The results of the study show that the implementation of a purchasing accounting system significantly improved the efficiency of daily operations. It also allowed for more accurate transaction recording, reduced errors, and provided essential information that helped management make timely and informed decisions.

**Implication:** In addition to ensuring the accuracy of transactions, implementing a systematic and recorded purchasing accounting system has greater consequences. Strengthening internal control, reducing the risk of fraud, and supporting compliance with organizational policies all depend on it. This system makes it easier for small businesses like "Hikmah" Office Stationery Store to better manage purchasing activities, improve departmental coordination, and enhance financial accountability. Forecasting, budgeting, and decision-making can also use this data. As a result, implementing an effective purchasing accounting system is essential to the efficiency of daily operations as well as the company's long-term desires and excellence.

**Originality:** This study emphasizes the importance of purchasing accounting systems for small retail companies, which has not been widely discussed in previous studies. The method used in this study provides practical insight into how purchasing accounting systems are implemented in the field.

**Keywords:** Internal Control, Purchasing Accounting System, Purchasing Function, Proof of Cash Out, Receiving, Suppliers.

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## INTRODUCTION

Internal control systems are essential for a stationery office store because they help ensure the accuracy of financial records, protect assets like inventory and cash, and promote operational efficiency (Andhaniwati, 2022; Wahida & Suryaningrum, 2023). In a retail environment where transactions occur frequently and inventory turnover is high, internal controls such as segregation of duties, authorization procedures, and regular inventory checks are crucial in preventing theft, fraud, and errors (Siahaan & Suryaningrum, 2024). Internal controls also support compliance with laws and regulations, and contribute to reliable financial reporting and strategic decision-making. These systems are essential in small businesses, where limited staff and resources can make them more vulnerable to operational risks (Kusnadi & Kirana, 2023; Dirani et al., 2024). A well-designed internal control system not only safeguards the stationery store's assets but also builds trust with customers and stakeholders by ensuring transparency and reliability in its operations.

A company in carrying out its business activities certainly requires structured stages to ensure the smooth running and welfare of the company. An important stage that needs to be carried out by a company, be it a trading company or a manufacturing company, is the purchasing stage. Every time a purchase is made to a third party, whether in the form of raw materials, merchandise, or equipment that supports the running of business activities, this stage must be recorded and arranged in a structured manner to avoid recording errors that can have fatal consequences for the sustainability of the company. Therefore, a purchasing accounting system is important to organize, record, and monitor the overall activities of the company effectively and efficiently.

Purchasing is the starting point in a series of production and distribution activities in a company. If there is an error at this stage, either in terms of quantity, price, or recording, it will have a major impact on subsequent activities, such as the production process, sales, and preparation of financial reports. Therefore, the purchasing accounting system is one of the important keys in managing a healthy company. According to Purnomo and Mubarak (2022), the implementation of structured accounting information systems and procedures for purchasing can help overcome recurring problems in purchasing transactions and support operational smoothness in companies. This is supported by the findings of Saragih and Ardila (2024), who emphasize that an effective accounting information system contributes significantly to internal control, particularly in credit sales, by ensuring accuracy and reliability in transaction recording and preventing potential losses. These principles also apply in the purchasing process, where structured systems help ensure that financial data reflects actual transactions and can be used for management decision-making.

In its implementation, this purchasing accounting system involves related functions (purchasing department, warehouse department, and accounting department), accounting documents and records, to the company's internal control (Kurniati et al., 2021). In addition, the purchasing accounting system functions to regulate, record, and monitor the company's activities in full, this system also functions to provide information on the purchasing stage that can be used by management in making company decisions.

This study will discuss in more depth the importance of a purchasing accounting system in a company, the elements involved in it, and how its application can influence the company's operational activities. However, many companies still face issues such as frequent recording errors, delays in purchasing processes, and lack of integration between departments involved in procurement. These problems can lead to inefficiencies and increased operational costs. Therefore, the research question of this study is:

**RQ:** How does the Implementation of the Purchasing Accounting System and Internal Control at the Hikmah Stationery Store, Surabaya?

it is essential to conduct this research to understand how a well-structured purchasing accounting system can address these challenges. Specifically, this study aims to explore the key components of an effective purchasing accounting system and analyze its implementation and impact on the company's operational performance. This study contributes to the literature that explores the implementation of purchasing accounting systems in small industries such as micro, small, and medium enterprises.

## LITERATURE REVIEW

The purchase accounting system is a system used to process goods purchase transactions, both locally and imported, to meet the company's operational needs. In its implementation, this system involves several important functions. The warehouse function is in charge of submitting purchase requests when inventory reaches a minimum point and receiving and storing incoming goods. Searching for price information, choosing the right supplier, and making purchases are all responsibilities of the purchasing function (Antony et al, 2023). The goods receiving function checks the conformity of the goods that arrive with the order, including handling returns if there are discrepancies. Meanwhile, the accounting function records accounts payable and inventory additions, where the debt section records debts, and the inventory card section records inventory mutations (Sinaga et al, 2022).

This system consists of several interconnected networks of procedures, such as purchase requests, requests for quotation prices and supplier selection, purchase requests, receipt of goods, recording of debts, and distribution of goods. Management requires information such as data on items that have reached the reorder point, purchase status, accounts payable balance per supplier and total, as well as cost and quantity of inventory. To aid this process, various documents are used, including purchase requisitions, requests for quotations, purchase orders, goods receipt reports, change order letters, and proof of cash out. Accounting records used include purchase journals, debt cards, and inventory cards (Purnomo & Mubarak, 2022).

An effective purchase accounting system also requires strong internal controls, especially in purchasing goods. This system emphasizes that operational, storage, and accounting functions must be clearly separated from each other to avoid abuse of authority and enable internal control of transactions (Juita, 2021). Each purchase transaction should include separate units, such as purchasing, warehouse, receiving, accounting, and payables, where each unit has authorization for certain documents such as purchase requisitions, purchase orders, goods received reports, invoices, and proof of cash out.

To facilitate supervision, these documents must be given printed sequential numbers (Hadi, et al., 2024). By using a computer-based purchase accounting system, companies can edit proof of cash out, create payment checks, and maintain all documents and records related to purchase transactions. The initial procedures in the purchasing process such as purchase requests, price requests, supplier selection, and receipt of goods are basically not much different from the manual system. However, the main difference lies in the stage of recording debts and payments, where computers are used as the main data processing tool.

The process starts with the supervisory team verifying and counting the data control number or log of the proof of cash out from the payables section. Once verified, the proof of cash out along with the batch transfer form is sent to the data conversion section to be entered into the computer system. From this process, a purchase transaction archive is generated which is then processed by the computer operator through four stages of processing (run).

The first run serves to check the suitability and completeness of the data in the purchase transaction archive. The results of this stage are valid purchase transaction archives, printouts of incorrect data, and total control reports. Furthermore, the second run processes the correct transactions and updates the master debt file and the master inventory file. At this stage, an error report, proof of cash out record, total control report, and updated master file are generated. After the recording stage, the system proceeds to the proof of cash out payment processing. This stage is divided into two subsequent runs. The third run is tasked with identifying proof of cash out that is due for payment and generating a proof of cash out tape that must be paid. Then, the fourth run processes the tape to issue a check, record the check information into the system, and update the debt master file.

This system not only facilitates data management but also enhances internal control throughout the purchasing and payment cycle. It ensures that every stage of processing proof of cash out, from identifying payments due to issuing checks, is accurately recorded and monitored. By integrating sequential runs that verify transactions, update master files, and generate necessary reports, the system minimizes errors and improves efficiency. Consequently, organizations can maintain better oversight and accountability in their procurement and payment processes (Zakariya, 2021).

## RESEARCH METHOD

This research uses a descriptive qualitative approach with a case study method, which aims to obtain a comprehensive picture of the purchasing system implemented in a small stationery shop. This approach allows researchers to contextually understand how purchasing practices are carried out by the store based on the experiences and views of employees who are directly involved in the purchasing process. Case studies were chosen because they are suitable for explaining phenomena in real-life cases, especially within a limited unit of analysis.

The data sources in this study consisted of primary data, which was obtained through direct interviews with one store employee who handles purchasing activities. The interview was conducted in-depth to gather information on the procedures followed in purchasing practices. However, it should be noted that this interview was not accompanied by supporting documentary data such as purchase notes, invoices, or store financial reports, so the findings are subjective and limited to the informant's perception (Priskila & Damayanti, 2022; Rahayu et al., 2022).

Data collection techniques were conducted using semi-structured interviews that allowed flexibility in exploring information. In addition, direct observation of in-store purchasing activities was conducted to reinforce the interview results. This technique is commonly used in field practice-based information systems research that is not formally documented (Al Kais & Mariana, 2023).

Data analysis is carried out descriptively qualitatively, namely by comparing the results of interviews and observations with the purchasing system theories that have been established in the accounting literature, especially according to Mulyadi (2016). The purpose of this analysis is to evaluate the extent to which the purchasing system implemented is in accordance with the principles of an ideal accounting system and internal control, which emphasize the importance of integrating purchasing, recording, and control functions to create a reliable and efficient information system.

## RESULTS AND DISCUSSION

### Related Function

In the purchasing accounting system at the Office Supply Store "Hikmah", several interrelated functions work together to ensure that the procurement process of merchandise runs smoothly. The related functions were also informed by the employees of Hikmah Stationery Store, as follows.

*"In our store, we have a clearly defined task division system. The purchasing department has its own responsibilities, as does the accounting department which is in charge of inputting data on incoming goods. We also have data regarding items that are out of stock this month. If there are any items that are out of stock, the purchasing department will place an order with the supplier"* (Administration section).

*"According to one of the store employees, the incoming goods are usually checked right away by the receiving department while the supplier is still present, to make sure the quantity and condition match the invoice."* (Administration section).

The warehouse department is responsible for monitoring the availability of merchandise. In practice at the "Hikmah" Office Supplies Store, the warehouse function regularly reports the availability of goods to the purchasing department about items that are out of stock or nearly empty. This report serves as the basis for submitting a purchase request to replenish stock as needed.

The Purchasing function is responsible for procuring goods from suppliers. Based on the report received from the warehouse, the purchasing department places orders with suppliers. This process includes gathering price information, selecting suppliers, and receiving purchase orders.

The receiving department is responsible for inspecting the goods sent by the supplier. At the "Hikmah" Office Supplies Store, the receiving team immediately checks the delivered items to ensure that the type, quantity, quality, and specifications match the purchase order. If there are any discrepancies, the receiving section immediately reports to the supplier if possible during the inspection, or reports to the purchasing department for further action.

After the goods are received, the accounting department is responsible for recording the addition of merchandise inventory. This department also records the store's obligations to the supplier

based on the received invoice. The transaction process in the purchase accounting system can be monitored and accurately documented.

According to [Hadi et al. \(2024\)](#), an effective purchasing accounting system plays a critical role in improving transaction efficiency and ensuring supplier satisfaction. They argue that a well-functioning purchasing accounting system helps to improve transaction efficiency and supplier satisfaction by ensuring transparency, accuracy, and timely communication in every procurement process.

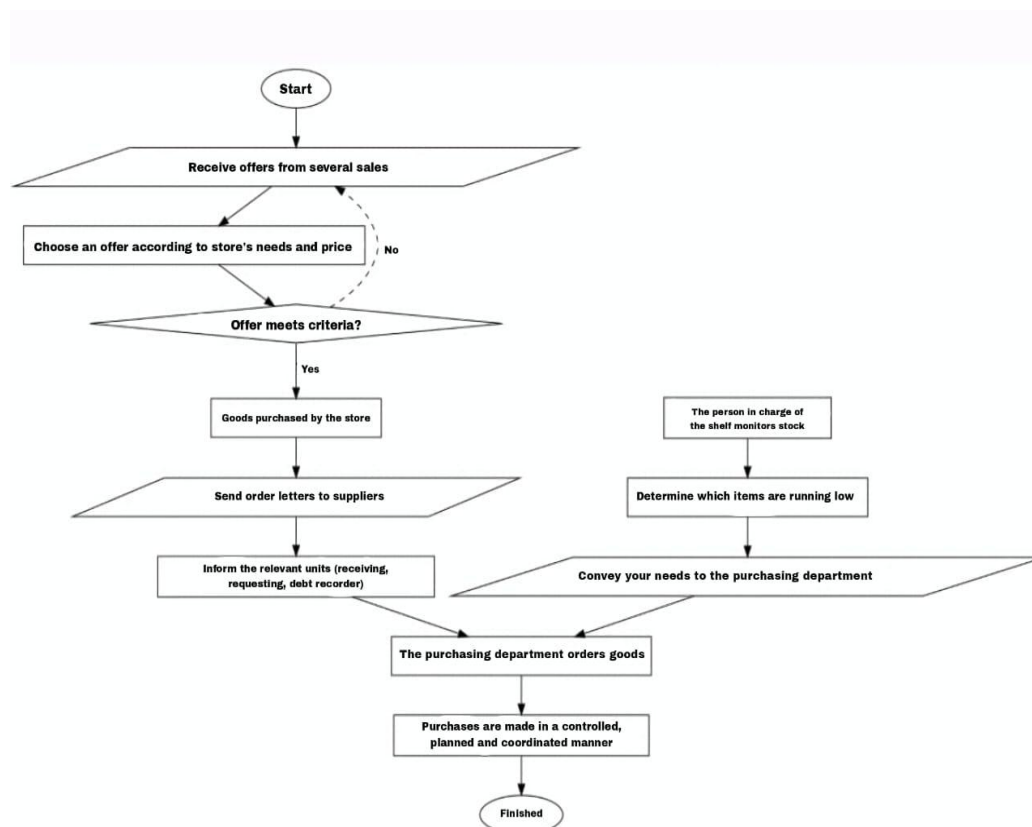
### Network of Procedures that Form the Purchasing Accounting System

One of the series of procedures in the purchase accounting system is the process of requesting price quotes and selecting suppliers, according to [Mulyadi \(2016\)](#). This procedure is carried out by means of the purchasing department sending a request for a quote to prospective suppliers to obtain information regarding prices and other purchase terms. This information is used as a basis for determining which supplier will be selected to provide the goods the company needs. Generally, companies set a certain level of authorization in making supplier selection decisions, so that the purchasing accounting system is structured based on the following levels of authority:

1. Purchasing Accounting System Through Direct Procurement
2. Purchasing Accounting System Through Direct Appointment
3. Accounting System for Purchases Through the Auction Process

Based on an interview submitted by one of the employees of the Office Stationery Shop “Hikmah” regarding the purchase accounting system, she explained that,

*“Usually there is an offer first to the store, then we will see the goods, if it is needed by the store and the price comes in, then we will definitely take it. So the selection of goods takes several according to the needs of the store” (Administration section).*



**Figure 1.** Purchase Order Procedures

Source: Interviews Data Processed - 2025



The purchase accounting system implemented by the “Hikmah” Office Stationery Shop is included in the purchasing mechanism through offers from suppliers or the purchase accounting system through direct appointment. The procedure is carried out by receiving offers from several sales, then a selection is made based on the suitability of the goods offered to the needs of the store and the price that the store considers reasonable. If the offer meets the predetermined criteria, the goods will be purchased by the store.

Furthermore, the informant explained about the purchase order procedure at the “Hikmah” Office Stationery Shop,

*“Usually, the one in charge of ordering to suppliers is the purchasing department. So this shop has a division of SPGs whose responsibilities are divided on different shelves, they must know which items are empty and then convey them to purchasing”* (Administration section).

Based on Figure 1, in the purchase order procedure, the purchasing function of “Hikmah” Stationery Shop sends a purchase order to the selected supplier and notifies other organizational units within the company (for example, the receiving function, the function that requests goods, and the debt recording function) about the purchase order that has been issued by the company. The purchase order procedure at the “Hikmah” Stationery Shop involves two main functions, namely the purchasing department and the person in charge of each shelf. The person in charge of the shelf is responsible for monitoring the condition of the stock of goods on each shelf, and determining which items are in short supply or running low. After that, information about the purchase needs is submitted to the purchasing department, which will then carry out the process of ordering goods according to the needs of the store. With this procedure, the purchase of goods is carried out in a controlled and planned manner, and involves coordination between departments to ensure that stocks remain available without waste.

### Information Required by Management

Accurate and timely information is an important element in management decision-making, especially in the purchase accounting system. In managing stock and purchasing goods, store management relies heavily on information obtained from daily operational activities.

*“The information used usually comes from the data on the number of goods deposited every day by each section of SPG or employees who look after the goods at the Office Stationery Store “Hikmah”. Each section reports the existing stock of goods, and from there it will be seen if there are items that are running low. Then the warehouse will recheck. If it turns out that it has run out, it will be reported and a purchase will be made”* (Administration section).

In addition, the interviewee also mentioned that the payment system to suppliers varies, depending on the agreement.

*“When it comes to debts to suppliers, this shop uses two systems: some must be paid in cash (no debts allowed), and some are paid after the due date”* (Administration section).

When new goods arrive from suppliers, the recording is done using invoice documents.

*“When goods arrive, invoices must be used as proof that the goods have been received. The invoice is also used as a basis for making payments to suppliers, including the quantity of goods and the price”* (Administration section).

According to Mulyadi (2016), a good purchase accounting system must be able to generate important information to support managerial decision making, such as the type of inventory that reaches the reorder point, ongoing purchase orders, receipt of goods from suppliers, accounts payable balances, and quantity and cost of inventory data. Information about the reorder point is very important to maintain the availability of goods in the store so that there is no stock void. In practice, as explained by the informants, monitoring of the availability of goods is done manually through daily reports from SPG and warehouse officers at the “Hikmah” Office Stationery Store. When the stock runs out, the warehouse will report and make purchases, although this system is still reactive and not based on automatic calculations as recommended by Mulyadi (2016). In addition, information about orders that have been

sent to suppliers has not been recorded systematically, but the existence of invoices as proof of transactions shows that documentation is still being carried out, although not yet in a real-time information system.

Furthermore, Toko Alat Tulis Kantor "Hikmah" also records the fulfillment of orders from suppliers using invoices as proof of receipt of goods and the basis for payment, in line with the recording practices. In terms of debt management, the store uses two payment systems, namely cash and due. Although it is not explained in detail that there is periodic reporting of accounts payable balances, the fact that the store separates these types of payments indicates monitoring of business obligations, including debts to certain suppliers. In addition, information regarding the quantity and price of goods purchased is also recorded through invoices, which form the basis of calculations in recording the cost of goods, although it has not been directly integrated in the computer-based accounting system. This information, if managed in a more structured and computerized manner, can provide great benefits in managerial decision-making, internal control, and operational efficiency.

### **Accounting Records Used**

Based on interviews and observations that have been conducted directly to the "Hikmah" Office Stationery Store regarding the implementation of accounting records used in transactions for purchasing merchandise from third parties. It is known that there is a match between the theory and the practice carried out by the "Hikmah" Stationery Store as informed by the store employees, namely as follows:

*"Any transaction related to purchases, even purchase returns, will definitely have an impact on accounting records because it is also useful for reporting physical goods." (Administration section).*

Through this information, accounting records, namely cash disbursement evidence registers, purchase journals, debit cards, and inventory cards illustrate that purchase transactions directly affect the physical condition of goods. In addition, these accounting records also function to record the movement of goods and funds used by the company and show the obligations that must be paid by the company, so that accurate recording can help management in decision making.

### **Internal Control System**

#### **Organization**

The stationery store "Hikmah" uses a purchase accounting system by effectively separating tasks related to accounting, receiving, purchasing, and warehousing. Each section has different responsibilities so that the purchasing process can be conducted transparently. The warehouse department checks the availability of goods in the warehouse, the purchasing department places orders according to the needs, the receiving department inspects the goods upon arrival, and the accounting department records the purchase transactions carefully (Juita, 2021).

The employee of the stationery store "Hikmah" also said:

*"Each section has its own tasks order section, warehouse section, and data input section each have their own responsibilities. When goods arrive, they are immediately checked by the receiving section." (Administration section).*

According to Rukmana et al. (2024), the accounting information audit system has proven effective in identifying weaknesses in internal control and offering relevant recommendations to improve operational efficiency and safeguard assets. By separating related functions within the 'Hikmah' Office Stationery Store, it can maintain smooth daily operations and strengthen the foundation for healthier and more reliable financial management. The internal control system implemented serves as an important tool to ensure transparency, accountability, and efficiency in the purchasing process.

#### **Authorization & Recording Procedures**

According to Mulyadi (2016), an authorization system must be used for every financial transaction in an organization. No transaction should be made without approval from an authorized party. The signature of the authorized official on the source document or supporting document of the transaction usually indicates this authorization process. Furthermore, after approval, the transaction will be entered into the

accounting system using established recording procedures. With strict authorization and systematic recording, the security of company assets can be maintained, and the accuracy and reliability of accounting data can be ensured. At the "Hikmah" Office Stationery Shop, transaction authorization is given to different individuals according to the type and value of the transaction. The greater the transaction value, the official authorized to provide authorization signatures is usually at a higher level of position. For example, the warehouse department signs the goods receipt document, while the finance department signs the payment. This is the purpose of this division of signature authority to:

- Minimize the potential for fraud and abuse of power,
- Increase responsibility and transparency in the transaction process,
- Ensure that the company's internal control system functions optimally.

Thoyib et al. (2022) found that the authorization system and recording procedures significantly and positively affect the security of asset reporting, indicating that a combination of proper authorization and systematic recording can strengthen the reliability of accounting data and protect organizational assets.

### **Healthy Practices**

Sound practices in the implementation of the purchasing system are one of the important elements of the internal control system (SPI). These practices include several procedures designed to maintain the reliability of accounting records, asset security, and the effectiveness of task execution in each unit.

In implementing the purchasing system, this store has implemented several procedures that reflect the basic principles of internal control. Based on the results of the interview, the interviewee explained that each purchase document or record is given a sequential number as a form of administrative control:

*"Yes. Every purchase form or record is given a sequential number."* (Administration section).

The application of this numbering is important to ensure document traceability and reduce the risk of manipulation or loss of transaction documents (Mulyadi, 2016). In addition, the store also implements surprise checks to ensure that all work is carried out according to applicable procedures. According to the source:

*"It has been done, and very often. Such checks are carried out to check whether all work is in accordance with the rules."* (Administration section).

Unannounced checks are a form of internal check that is effective in preventing fraud and ensuring consistency of operational procedures.

However, in terms of separation of duties, the work system in this shop does not fully implement the principle of separation of functions. The interviewee explained that:

*"No, because each section has its own responsibilities and there is no shift system in work, so the section is only held by one person. For example, like SPG in the book section, that section is only held by one person"* (Administration section).

This shows that one person holds full responsibility for a particular function, which in some situations can be a weakness of internal control, as there is no cross-verification from other personnel.

Regarding task rotation, the work system in this store is also fixed, where employees do not exchange positions or responsibilities on a regular basis. The interviewee stated:

*"No, unless the employee's work quality deteriorates, then they will be replaced by someone else"* (Administration section).

This shows that job rotation is only done under certain conditions, not as part of systematic internal checks, which according to accounting theory should be done regularly to avoid fraud.

Based on the results of interviews with the Office Stationery Store "Hikmah", it can be concluded that some internal control practices in the purchase accounting system have been implemented properly, while others are still not optimal. One practice that is in accordance with theory is the use of sequentially numbered forms, which according to Mulyadi (2016), is important to ensure accountability and authorization of transactions, and in practice has been implemented in this shop. In addition,



surprise audits have also been carried out regularly by store management, which is a form of direct supervision to ensure that operational procedures are carried out in accordance with applicable rules. However, the practice of separation of duties as one of the main principles in the internal control system has not been ideally implemented. Interviewees explained that one person usually holds one specific responsibility without interference from other parties, so there is no internal check system that should be carried out so that the risk of error or fraud can be minimized.

Similarly, job rotation has not been part of the routine policy in this shop, job rotation is important to maintain objectivity, as well as to avoid potential irregularities due to employees staying in one position for too long. In Store "Hikmah", rotation only occurs if employee performance is considered to be declining, not as a routine preventive procedure. Information regarding the obligation to take leave as part of internal control was not explained by the interviewees, so it cannot be concluded whether this practice was implemented, requiring leave can be a means to detect irregularities in routine work. Similarly, the procedure of physical matching with accounting records (reconciliation) was not specifically explained in the interviews. In fact, periodic physical matching of inventories is one of the important steps to ensure the accuracy of accounting records. Finally, regarding the existence of an internal supervisory unit (SPI), this store has not formed a special unit as suggested by Mulyadi (2016), and the supervisory function is still carried out directly by management. This is reasonable considering the small scale of the store, but it still shows that there are limitations in the implementation of a comprehensive internal control structure.

### **Employees Whose Quality Matches Their Responsibilities**

According to Mulyadi (2016), no matter how strong the three elements of internal control are, which include a good organizational structure, authorization system and recording procedures, as well as various methods created to encourage healthy practices, if they are implemented by employees who do not have competence in their fields and do not have honesty, these elements will not be achieved optimally.

Based on interviews and observations that have been conducted directly with the "Hikmah" Office Stationery Store regarding the implementation of an internal control system that focuses on employee quality, the following information was obtained by the employee is:

*"There are requirements or agreements that must be agreed to by employees of the "Hikmah" Stationery Store while carrying out their profession as store employees. One of these policies is that they are not allowed to hold personal electronic devices during working hours. This is done so that employees remain focused on doing their jobs and avoid distractions that can reduce employee productivity and quality." (Administration section).*

Based on the statement, it is known that the "Hikmah" Stationery Store applies disciplined regulations for its employees with the aim of increasing the focus and productivity of its employees. This regulation shows the management's concern to prevent disturbances that can occur while employees are working. In addition, this also shows the importance of professionalism at work. It is also stated that:

*"There is an evaluation aimed at testing the quality of employees in certain positions, if there is an indication of a lack of competence or honesty of employees in carrying out a position then there will be a change of position to a lower position." (Administration section).*

Based on the statement, it is known that the Stationery Store "Hikmah" implements evaluation to be able to maintain the quality assurance of its employees. The decrease in position if there is a decrease in quality or dishonesty of employees shows that the company upholds the integrity and competence of its employees, also shows the company's hope to motivate employees to maintain their quality and work ethics. This is in line with the theory that an effective internal control strategy not only includes technical procedures, but also depends on the integrity and competence of the personnel running the accounting system (Dewi et al., 2025).

### **Purchasing Accounting System in an Electronic Data Environment**

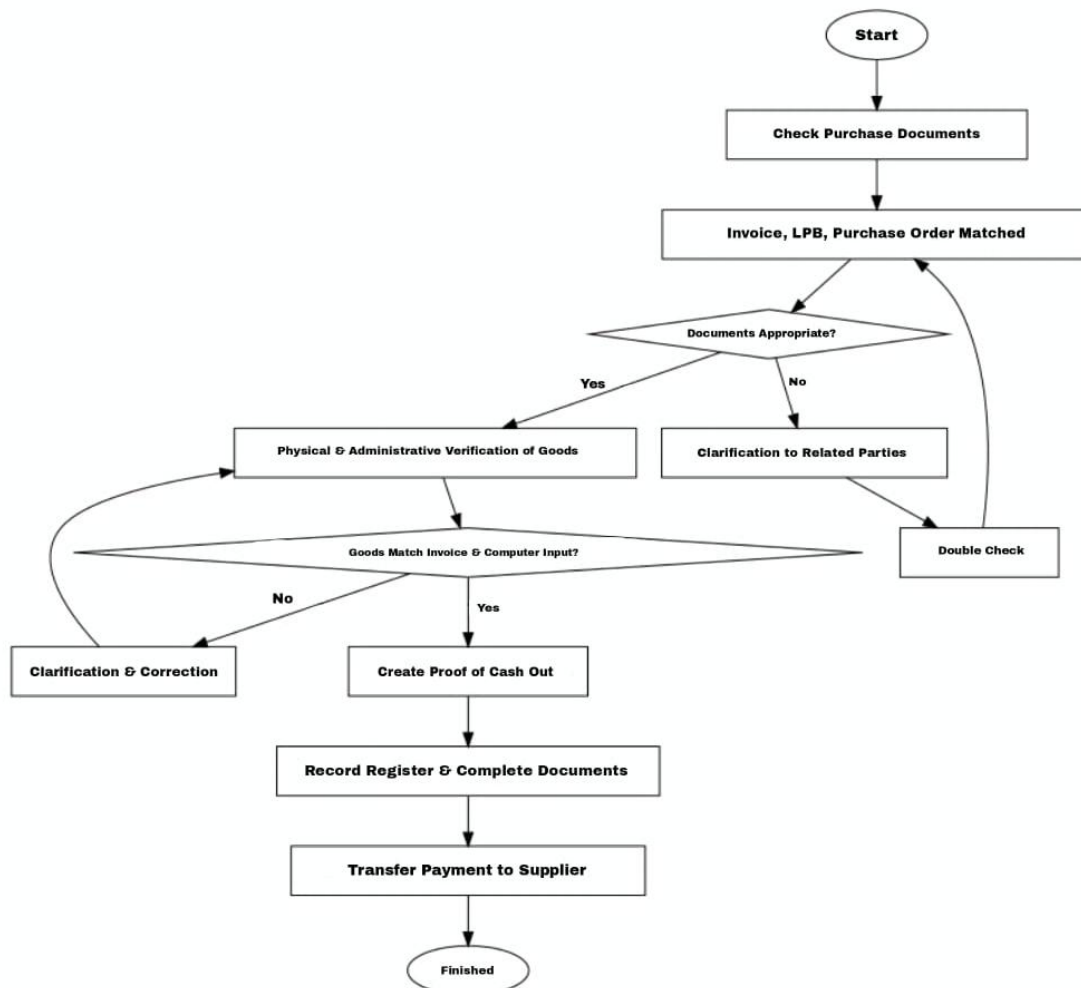
The document matching process is a crucial stage in the payment system to suppliers at the Stationery Shop "Hikmah". Before making a payment, the store verifies three main documents, namely invoices from suppliers, goods receipt reports (LPB), and purchase orders (SOP). These three documents must match in terms of date, quantity, and product details. The purpose of this matching is to ensure that the

goods received match what was ordered and invoiced, so that there is no difference in price or quantity that could harm the store.

In addition to document matching, physical verification of goods is also carried out. Goods received are checked directly, both in terms of quantity and physical condition, and recorded in the books on the same day. Information on the date of receipt of goods must also match that listed on the invoice and the store's computer system. The payment process can only be carried out if all verifications have shown a match. Usually, payments are made via bank transfer as a common method used by stores. The final step of this process is the creation of proof of cash out. This document is the official proof of payment and is made by the finance department after all documents have been verified. This proof of cash out is also recorded in the register and attached with invoices, LPB, and SOP as supporting documents. This is the last control step before funds are actually issued, guarding against errors or misuse of funds (Mulyadi, 2016).

According to the results of interviews with the stationery shop "Hikmah", they emphasized the importance of strict document matching before payment is made. As said,

*"We always check the goods that come with the sender, then record the receipt of goods on that day. The date on the invoice and the system must match. Before paying, we match the invoice, goods receipt report, and purchase letter. If everything matches, then we make proof of cash out and make payment."* (Administration section).



**Figure 2. Verification Procedures**

Source: Interviews Data Processed - 2025

Based on Figure 2, the payment process to suppliers begins with checking the conformity of the purchase documents (invoice, LPB, and purchase order). If appropriate, physical and administrative verification of the goods received is carried out. If there is a discrepancy in the documents, clarification and re-checking are carried out. At the goods verification stage, a check is carried out on the conformity of the goods with the invoice and system data. If there is a discrepancy, clarification and correction are carried out. If appropriate, proof of expenditure is carried out. Proof of expenditure and related documents are recorded and archived, then payment is made to the supplier via money transfer. After payment, the process is complete.

This statement is in line with the purchase accounting system described by Mulyadi (2016), where formal and documented processes are an important standard in maintaining transaction integrity. Supporting this view, Hakim (2024) explains that the use of structured information systems in purchasing and sales processes helps companies whether small or large in monitoring transactions efficiently. Such systems facilitate faster completion of tasks and produce more accurate results compared to manual methods. The combination of strong documentation and the use of information systems significantly contributes to minimizing errors and fraud in financial transactions.

This theoretical perspective is reflected in the actual practices carried out at the "Hikmah" Stationery Shop. As one employee described:

*"Because the amount of expenditure is quite large and the goods purchased are not small, we must crosscheck in advance when the goods arrive. Inspection of goods must be done immediately, right when the goods are delivered, and witnessed by the sender. In addition, it is necessary to record the bookkeeping that the goods have been received on that day. The invoice must contain the date of delivery, and when the goods are inputted into the system, the date must also match. Then, the physical invoice and the invoice on the computer must be matched. If the goods received are in accordance with the order, then we can approve and accept the purchase order" (Administration section).*

By implementing a thorough document matching and verification process, "Hikmah" Stationery Shop can ensure that every purchase transaction runs safely, accurately, and in accordance with good accounting principles, and reduce the risk of errors and fraud.

## CONCLUSION

The implementation of the purchase accounting system at the "Hikmah" Office Stationery Shop has shown significant progress in organizing structured and measurable business processes. The implemented system has adopted the basic principles of purchase accounting, such as separation of functions, transaction authorization mechanisms, and neat and systematic recording. The separation of functions between the warehouse, purchasing, receiving, and accounting is able to create an effective internal check mechanism, so that the risk of errors or fraud can be minimized. In addition, every purchase and receipt of goods transaction always goes through an authorization process by the authorized party, so that data integrity and security of company assets can be better maintained. However, there are still several improvement opportunities that can be optimized to increase the efficiency and effectiveness of the purchase accounting system at the store. One aspect that needs attention is the automation of records. The manual and reactive recording process produces information that is not yet able to support real-time decision making. In addition, optimizing internal control is also an important thing that needs to be improved, this is important to ensure that every transaction is in accordance with applicable procedures and no irregularities occur.

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## Abbreviations

Goods Receipt Reports (LPB), Purchase Orders (SOP), Internal Control System (SPI), Sales Promotion Girl (SPG), and Office Stationery (ATK).

### Authors' Contribution

AN, DAP, and DR conducted field interviews and collected primary data. VLHZ and NTA performed the literature review and organized the theoretical framework. FS compiled and formatted the manuscript for submission. AN and DAP analyzed and interpreted the data based on theoretical references. DR and VLHZ contributed to refining the discussion and aligning it with current accounting practices. NTA and FS reviewed and edited the final version of the manuscript to ensure clarity and consistency. All authors read and approved the final manuscript.

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### Conflict of Interest

The authors declare no competing interests.

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### Availability of data and materials

The data and materials can be requested through the corresponding author.

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