

## Evaluation of Accounting and Internal Control System in the Sales Process at PT Dinamika Utama Teknik

Najdah Nabiha Efendi, Muchamad Dimas Farobi, Dhini Virnandha Putri, Balqis Salvalia Yartama Putri\*, Ahmad Zidan Rizqy Al Khoiri

Accounting Program, Faculty of Economics and Business, Universitas Pembangunan Nasional Veteran Jawa Timur, Jl. Rungkut Madya, Gn. Anyar, Kec. Gn. Anyar, Surabaya, Jawa Timur, Indonesia

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### ABSTRACT

**Purpose:** This study aims to analyze how the accounting system and internal control system (ICS) are applied to the sales process at PT Dinamika Utama Teknik.

**Method:** This study uses a qualitative approach using PT Dinamika Utama Teknik Surabaya – East Java as the object of research. To obtain data, the researcher will use direct interviews with the operational leaders of PT Dinamika Utama Teknik, observation, and documentation.

**Findings:** The results of the study found that the accounting system has covered the flow of recording, sales, to billing but there are still weaknesses in supporting documentation and internal control over receivables and non-note purchases. The ICS implemented by PT Dinamika Utama Teknik is still informal and still depends on experience and trust between personnel.

**Implication:** This research will provide practical implications in improving the effectiveness of financial control using formal procedures and system digitalization. This research will theoretically expand the understanding of the impact of informal control on accounting system constraints.

**Originality:** The originality of this research uses real case analysis in a medium-scale distributor company that has not been widely discussed in previous researchers.

**Keywords:** accounting system, accounts receivable, distributor, internal control system, sales.

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### Correspondence:

\*Balqis Salvalia Yartama Putri and Email: [balqissalvalia14@gmail.com](mailto:balqissalvalia14@gmail.com)

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## INTRODUCTION

In this digital era, business development is expanding, encouraging every company to implement an accounting information system and internal control system (ICS), which can enhance operational efficiency and financial transparency. This management is one of the main pillars that will create a structured accounting system. The accounting system functions as a tool for recording and reporting financial transactions, as well as for supervision (Dirani et al., 2024). In contrast, ICS aims to maintain company assets, ensure the reliability of financial information, encourage operational efficiency and effectiveness, and prevent fraud (Romney & Steinbart, 2018). So that when the company practices these two systems, they will complement each other and create a strategic role in good corporate governance. Then, with the company implementing a sound accounting system, the recording of transactions will be much more accurate and timelier. For a practical ICS, this will play a crucial role in maintaining company assets, preventing fraud and errors, ensuring compliance with regulations, and providing evidence for the auditor (Siahaan & Suryaningrum, 2024; Kusnadi & Kirana, 2023).

PT Dinamika Utama Teknik is a private company based in East Java, specializing in industrial chemical supply and manufacturing of spare parts for industrial and factory needs. As a chemical



supplier, PT Dinamika Utama Teknik acts as an official distributor for several domestic chemical factories. PT Dinamika Utama Teknik receives purchase orders from customers, makes delivery schedules from the factory to customers, negotiates prices, and arranges payment systems according to mutual agreements. For the spare parts business line, PT Dinamika Utama Teknik receives specifications from customers, distributes on a limited scale, and produces according to custom orders. Both of these business lines involve a fairly complex and dynamic sales accounting process. This complex matter ultimately requires the company to have an orderly sales accounting system and ICS that can effectively supervise and control the entire process.

Previous studies have demonstrated the importance of accounting systems and internal control systems (ICS) in ensuring the reliability of financial reports, thereby preventing fraud (Andhaniwati, 2022; Wahida & Suryaningrum, 2023). Research according to Dewi & Heryanto (2020) states that the implementation of IOS has a positive impact on the effectiveness of the accounting system. Added research from Rahmawati & Kusumawati (2023), which states that digital system integration will have an impact on reducing the rate of recording errors by up to 25%. However, most previous studies still focus on large companies or financial institutions, so that not many have studied the implementation of this system in medium-scale distributor companies such as PT Dinamika Utama Teknik where this company has several unique challenges such as manual recording, lack of formal documentation, to interpersonal dependency.

The phenomenon that occurred at PT Dinamika Utama Teknik was that there were weaknesses in the accounting and internal control systems, especially in the documentation of sales transactions and control of receivables. PT Dinamika Utama Teknik handles many sales transactions both in cash and credit, this makes the company realize the importance of implementing an internal control system (ICS) in order to maintain financial information and prevent fraud. ICS is a procedure and policy designed to provide confidence in financial reporting, regulatory compliance, and operational effectiveness (COSO, 2013). Therefore, the main research question (RQ) is:

**RQ:** How are the accounting and internal control systems in the sales process implemented at PT Dinamika Utama Teknik?

This study makes an essential theoretical contribution to filling the gap in the literature on the implementation of accounting systems and internal control systems in the medium-scale distribution sector. It provides practical insights that can serve as a reference for improving company systems with similar characteristics or problems. The novelty of this study lies in its use of a real case study in a distribution company environment that has not been widely studied before, with an emphasis on the integration between accounting systems and internal controls in transaction documentation for managing accounts receivable. This study is expected to provide a deeper understanding of how accounting and internal control practices.

## LITERATURE REVIEW

### Sales System

A sales system is a business process designed to manage sales transactions of goods or services to customers efficiently and in a controlled manner. According to Baridwan (2014), the sales system consists of control, reporting of all sales transactions, and recording activities such as delivery notes, sales invoices, sales orders, receipts of goods, and proof of payment. In modern management, the sales system has also undergone changes, where the manual system has changed to a digital technology-based system. The use of Enterprise Resource Planning (ERP) software will allow companies to record in real time, set prices automatically, monitor stock, and be able to manage customer relationships. This will increase the contribution to efficiency and better internal control (Rahmawati & Kusumawati, 2023).

The sales system can be divided into two types, namely cash sales and credit sales. Cash sales where payment will be made directly by the customer when the transaction occurs, while for credit sales will give a certain period of time to the customer to pay off the payment, this is done by mutual agreement in determining the payment settlement, this will create a risk of bad debts which requires much more complex management such as creating a collection system, provisions for bad debts, and classifying the age of receivables (Kieso et al., 2020). For both of these transactions, documentation is

required such as invoices, sales notes, shipping notes, and proof of receipt of payment, this is done to ensure the validity of the transaction.

In real cases, a good sales system will not only focus on transactions, but will also control the risk of receivables and delivery of goods. This is very important, especially for distribution companies such as PT Dinamika Utama Teknik that handle many transactions and have customers with different characteristics.

### **Sales Accounting System**

Where this is a system that can manage the activities of controlling, recording, and reporting on company sales transactions, both in cash and credit. This system has three main subsystems, namely the credit sales system, the goods delivery system, and the accounts receivable collection system. According to [Kieso et al. \(2020\)](#), this system must produce information accurately, completely, and on time so that the company can make the right managerial decisions. There are three main subsystems in the sales accounting system, including the credit sales system, the goods delivery system, and the accounts receivable collection system. Each of these subsystems requires supporting documents, namely shipping notes, invoices, sales orders, cash receipts, and accounts receivable cards.

In a good system, it must be equipped with proper control at every vulnerable point such as recording receivables and price authorization. According to [Siregar & Yunus \(2021\)](#), when the sales accounting system can be well documented, it will increase the accuracy of financial reports so that this can minimize errors that occur in revenue recognition. In practice in the field, medium-sized companies still see a lot of sales recording systems that use Excel in a semi-manual manner or basic applications. This causes limitations in data consolidation, the potential for high data input errors, and delays in reporting. Therefore, the implementation of a system that uses information technology will be a strategic need in strengthening integration between sections and will accelerate the flow of financial information.

The sales accounting system it will be directly related to revenue recognition where based on the accrual accounting principle, revenue must be recognized when the right to payment has arisen, not when cash is received. Therefore, the system must know clearly when the sale occurred to the valid supporting evidence in order to recognize revenue. For the company PT Dinamika Utama Teknik, the transaction recording system used is already computerized, but it is not fully integrated and is not supported by complete documents, so this shows how important it is to have a digitalized accounting system and strong documentation control.

### **Internal Control System (ICS)**

The internal control system is an organizational structure along with methods and steps that can be coordinated and established in a company so that it can maintain assets, check the reliability of accounting data, and encourage operational efficiency ([Romney & Steinbart, 2018](#)). This SPI refers to the COSO framework which establishes five main components of SPI, namely the control environment, risk assessment, control activities, information and communication, and monitoring ([COSO, 2013](#)). In practice, this control system is a good thing in implementing the principles of separation of duties, transaction authorization, and legitimate evidence-based recording.

ICS is not only present in financial transactions, but is also used in all business cycles including purchasing, sales, and payroll. ICS aims to separate the functions of recording, monitoring, and authorization. This is a principle called separation of duties that can prevent or avoid conflicts of interest or fraud. ICS has policies that include the use of legitimate documents, transaction authorization, and periodic evaluation by conducting internal audits.

According to [Putra & Wijaya \(2022\)](#), SIK will have a significant positive effect on the effectiveness of recording sales transactions. When a company implements a formal SIK, it will have a much lower risk of recording errors and data manipulation compared to companies that implement informal SIK. This is very relevant to the conditions at PT Dinamika Utama Teknik where the control system is still carried out informally without any written SOP. [Dewi & Heryanto \(2020\)](#) show that ICS is not only for supervision, but can be a means of education to the formation of a company's culture. Companies that implement written SOPs, structured documentation systems, and clear separation of authority will have higher quality financial reports and will gain greater investor trust.

### **Relationship between Accounting System and ICS**

Sales accounting system and ICS have a complementary relationship where ICS will provide assurance that the accounting system will run according to existing procedures and be free from errors and fraud. Without ICS will have an impact on the accounting system which will be vulnerable to manipulation, and

vice versa when the accounting system is not reliable then the implementation of ICS will be ineffective because it does not have valid basic data to analyze.

ICS plays an important role in controlling the price negotiation process, receivables collection, revenue recording, and shipping. According to [Dewi & Heryanto \(2020\)](#), ICS plays a role in controlling and strengthening the accounting system. Without ICS, the accounting system will be vulnerable to data manipulation and negligence in recording transactions. If the accounting system is weakened, the implementation of ICS will be difficult due to the lack of audit trails. Integration of ICS and accounting systems in digital systems such as ERP can have an impact on reducing error rates by up to 25% and significantly speeding up the time in presenting financial reports ([Rahmawati & Kusumawati, 2023](#)). This can happen because the ERP system can reduce manual intervention and strengthen the audit trail in each transaction process. However, in practice, so many small and medium enterprises still depend on personal trust and undocumented routines, particularly in countries with developing economics.

Several previous studies have examined similar topics with varied findings. [Bowmen \(2025\)](#) indicates that the lack of internal documentation and informal control practices significantly increased the risk of financial misstatements in an exhibition company. [Syafaruddin et al. \(2024\)](#) concluded that integrating internal control with accounting information systems boosted operational efficiency in service-based firms. Additionally, [Huu et al. \(2024\)](#), in a study of Vietnamese companies, emphasized the crucial role of managerial commitment and staff training in successfully implementing accounting systems and effective ICS.

Based on the theoretical perspectives and empirical evidence reviewed, it is evident that the implementation of both an effective accounting system and a formal ICS is vital to support the reliability of sales processes. The gap between theory and actual practice, especially in medium-scale firms like PT Dinamika Utama Teknik, underscores the need for further examination of real-case applications. This literature review thus forms the foundation for analyzing the degree to which accounting systems and ICS are integrated in practice and identifying areas where improvements are necessary to ensure organizational accountability and financial sustainability. Companies that have not integrated the two well, such as PT Dinamika Utama Teknik, tend to face problems such as bad debts, records that are not accompanied by official evidence, and no classification of receivables age. This shows the weakness of control and monitoring activities which are the core of ICS.

## RESEARCH METHOD

This study uses a qualitative descriptive approach, using a case study method that examines the implementation of accounting systems and internal control systems (ICS) at PT Dinamika Utama Teknik which is engaged in the chemical distribution industry and spare parts manufacturing. This study chose a qualitative approach because it allows for deeper exploration and understanding of the phenomena that occur in a real world, especially related to accounting and control practices during the sales process. According to [Sugiyono \(2017\)](#), qualitative methods are very suitable for use when researchers want to understand more deeply the meaning behind the systems, processes, or behaviors experienced directly by the individuals involved. This study aims to gain a deep understanding of the results of the application of accounting systems and internal control systems in the company's sales cycle based on real conditions in the field. So that researchers can understand the complexity of real accounting practices, examine how informal controls can affect formal systems, and identify the habits of the organization.

This study uses a clear and systematic data collection method where the researcher uses semi-structured direct interviews with the operational management of PT Dinamika Utama Teknik where this interview will explore the flow of sales transactions, internal control mechanisms carried out by the company, to the implementation of the system. Then conduct direct observations carried out at the company office where they see the sales process activities to transaction recording. Then finally there is a documentation study, namely collecting and analyzing supporting documents such as shipping orders, purchase orders, and shipping notes. The use of this data collection method refers to [Sugiyono \(2017\)](#), who said that qualitative data collection techniques can be done through interviews, observations, and documentation so that they can have comprehensive and in-depth data.

Data analysis in this study uses the [Miles & Huberman \(1994\)](#) approach which consists of three stages, namely data reduction selecting important information from the results of interviews, documents, and observations. Then there is data presentation, namely compiling all information in the

form of descriptive narratives, tables, or system flow diagrams that describe the accounting system and SIK at PT Dinamika Utama Teknik, finally there is drawing conclusions and verification which will compare with relevant theories to cross-validation between data sources.

To ensure the credibility and validity of the data used, source triangulation was carried out by comparing the results of interviews, observations, and documentation. Then, a discussion was also conducted by the research team to reduce the potential for bias from the researcher. The analysis in this study focuses on the sales cycle, namely cash and credit sales, accounts receivable management, and the collection process. This focus aims to provide a more structured analysis and practical recommendations that can be directly applied by other medium-scale distribution companies. By using this approach, the research is expected to produce findings that are not only in accordance with the theoretical basis, but can reflect the real conditions in the field. Thus, this research can be a bridge between accounting theory and operational practices that occur in the business world.

## RESULTS AND DISCUSSION

PT Dinamika Utama Teknik is a private company which operates in the field of chemical distribution and spare parts manufacturing. The company has two main business lines, both of which rely on sales systems in their operational activities. Chemical distribution is the official distributor of several domestic factories and mechanical component manufacturing is based on customer orders. These two lines have different transaction characteristics, but both still require an orderly sales accounting and internal control system.

The sales process carried out by the company includes several important stages starting from price offers, receipt of purchase orders, delivery of goods using delivery orders, making invoices, to billing payments. In practice, this company has two types of transaction services, namely cash sales for new customers and credit sales with a certain payment period for regular customers.

*"Right now, we record all transactions using a simple computer-based internal system. It works, but it's not fully integrated—sales, finance, and logistics are still kind of operating on their own. So... when it comes to things like tracking receivables or controlling payments, we still rely a lot on manual records and personal experience instead of a fully automated system. It's something we know needs improvement."* (Operational Manager).

In the interview with the operational manager, it was found that all transactions were recorded using a simple computer-based internal system. This has not been fully integrated between the sales, finance, and logistics departments. Therefore, the recording of receivables and payment control still depend on manual records and personal experience rather than a structured automation system.

For the documentation process carried out by the company, it is quite complete in terms of collecting PO and DO, but there are still weaknesses in storing supporting evidence for operational expenses, especially in terms of unofficial expenses such as driver costs, diesel, and sudden needs. This shows that this weakness is important because it affects the validity of financial information and tax reporting. With the complexity of the sales process to the many parties involved, the accounting system and internal control will be important aspects that determine the accuracy of financial reports and the sustainability of the company's operations.

### Sales Accounting System at PT Dinamika Utama Teknik

From the results of the interviews conducted, the sales process at PT Dinamika Utama Teknik starts from offering prices to customers, negotiations, then issuing purchase order (PO), delivery of goods, and creation of invoices for billing. This flow is in accordance with the sales system described in [Mulyadi's book \(2018\)](#). All of these documents are used as valid and crucial evidence in the sales accounting system. As conveyed in the interview:

*"After the PO is issued to me, we ask when the delivery will be, we will get the DO, then the DO is issued to the factory to pick up the goods"* (Operational Manager).

The use of supporting documents such as PO, DO, and delivery notes is in accordance with the sales accounting system theory according to [Baridwan \(2014\)](#) because the validity of the transaction must have support in the form of valid source documents so that the financial report is accurate and



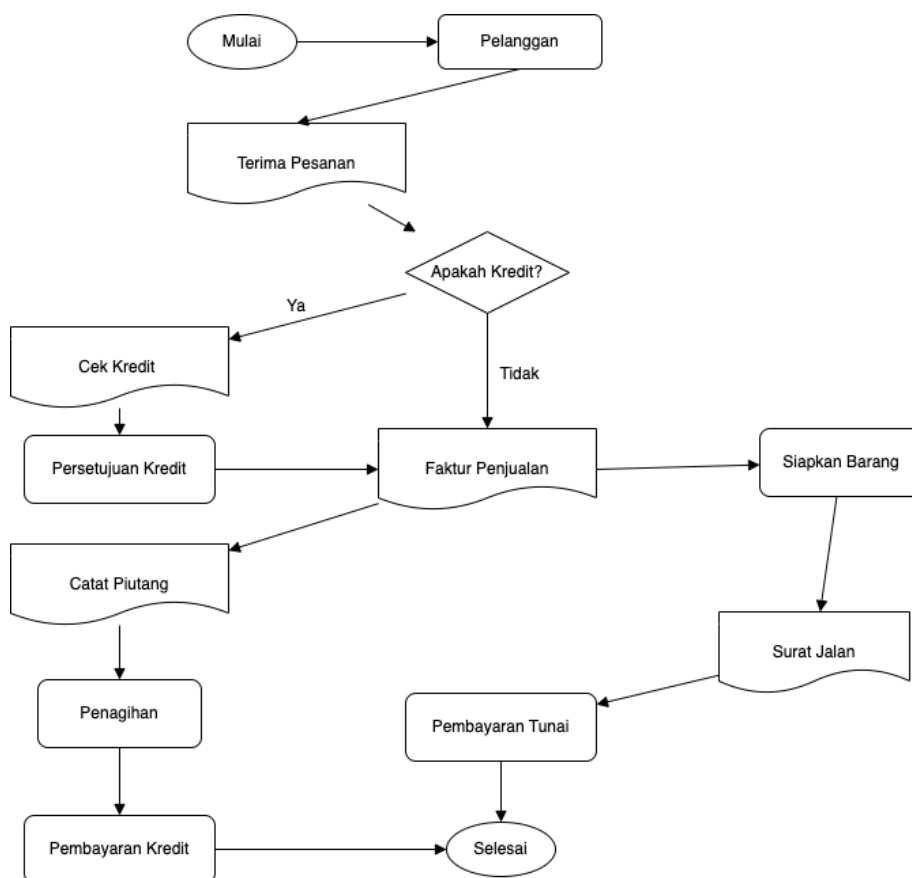
can be audited. According to [Siregar & Yunus \(2021\)](#), having complete and orderly documentation is crucial in preventing errors in revenue recognition.

Recording is done using a simple internal computerized system where the difference between taxable and non-tax transactions.

*“Sales are divided into two. Purchases are also divided into two, some with tax and some without tax” (Operational Manager).*

Transactions made when using cash are generally done for new customers while old or permanent customers use a thirty-to-ninety-day credit system. For recording receivables, the accounting department does it, but control and verification of bills are still carried out by the operational manager. At PT Dinamika Utama Teknik, the documents used include sales order letters, delivery notes, sales invoices, proof of payment, and delivery orders (DO) then for supporting documents such as NPWP tax and invoice codes are also explained, therefore PT Dinamika Utama Teknik has sufficient understanding of tax obligations and fiscal accounting practices.

Supporting documents such as purchase orders (PO), delivery orders (DO), and delivery notes are an important part of the sales accounting cycle because they function as authentic evidence of transactions carried out. PO will be issued by the party customer used for official requests for desired goods, the DO document is used as proof that the goods have been sent by PT Dinamika Utama Teknik, and the delivery note has a role in assisting in sending goods to customers and become a legal document when physical confirmation occurs. This documentation is observed directly by researchers and obtained during the interview process and collection of internal documents that show the relationship between the accounting system and daily operational activities. With the availability and accuracy of documents, this will be used as an important indicator in internal control and the internal and external audit processes carried out by the company.



**Figure 1.** Flowchart of the Sales Systems

Source: Results of the data analysis – 2025

PT Dinamika Utama Teknik has problems in recording operational expenses such as gasoline, entertainment, and emergency driver costs, where this is not accompanied by an official note, thus having an impact on tax reporting.

*"If there is no receipt, it will not be replaced, but the driver does not want to suffer a loss, so sometimes he uses a blank receipt to sign" (Operational Manager).*

This is contrary to the principle of the sales accounting system which must use valid supporting documents. [Figure 1](#) is a picture of the sales system flow by PT Dinamika Utama Teknik. [Figure 1](#) shows the flow of the sales system process used by PT Dinamika Utama Teknik, from start to finish. This flow is a visual representation of the business process that actually runs in the field, starting from the initial stages of ordering to recording payments made by customers and financial reporting. This image not only functions as an operational description, but can be a basis for evaluating the effectiveness of the company's accounting and internal control systems.

The sales system flow begins when a customer contacts the company to make a transaction to order goods. This process will begin with submitting a request for a price quote, then the company will respond by providing a price quote letter which includes product details, unit price, payment terms, and estimated delivery time. When an agreement is reached, the customer will send a purchase order document as formal evidence for the order made. After the company receives the purchase order, the next process is scheduling the delivery of goods. At this stage, the operational department will prepare a distribution schedule and adjust it to the availability of goods from the factory or warehouse. Then, the company will issue a delivery order document, which is an important document as a basis for taking goods from the warehouse and sending them to customers.

During the shipping process, a delivery note will be made, this is physical evidence that the goods have been sent. After the goods are received by the customer, the administration department will create and send an invoice or sales invoice. The invoice will include transaction details such as type of goods, quantity, unit price, total price, to terms and payment due date. This invoice is the basic thing for recording income and receivables in the company's accounting system.

When a customer makes a cash payment, the cash inflow recording process is carried out immediately after the payment is received, but if the customer makes a credit transaction, the amount will be recorded as accounts receivable. The process of monitoring accounts receivable is very important, but based on the results of the company's observations, it has not fully managed it properly because there is no classification of accounts receivable age or an automatic reminder system for bills that are due.

This process will be closed by recording transactions into the company's internal accounting system. This system is semi-manual and has not been integrated with an ERP system or cloud-based accounting. This data is recorded on a computer using only excel and simple accounting software which ultimately makes the company often recap for end-of-month reporting. Through this flowchart, it can be concluded that the company already has a procedurally structured sales workflow, but still has gaps in terms of system integration, digital documentation, and control in credit payments. The absence of an automation system for receivables reminders has resulted in uncollected payment arrears for years. Then, the absence of a written SOP makes this process very dependent on individual experience, not on a role-based system and standard controls. So that PT Dinamika Teknik Utama can still improve by implementing a digitalization system, training human resources so that they can understand procedural controls, to the formation of written policies that can improve all parts involved in the sales process.

### **Internal Control System (ICS) in the Sales Process**

According to [Mulyadi \(2018\)](#) ICS in sales has a scope in terms of separation of functions, transaction authorization, and hierarchical supervision. However, ICS at PT Dinamika Utama Teknik has not been formally implemented in accordance with the COSO framework ([COSO, 2013](#)). Many activities are still controlled and depend on the manager's experience plus personal relationships with customers. PT Dinamika Utama Teknik does not have a clear separation of duties between transaction recorders, controllers, and collectors.

*"I personally check the receivables due date. If the cash is not enough, I borrow from my superiors first, then pay.." (Operational Manager).*

Therefore, this violates the principles in the book where the recording and monitoring functions must be separated and the separation of these functions is part of the components control activities COSO especially in component control activities where there should be separation of duties and dual authorization (COSO, 2013). Then the collection of receivables carried out by the company uses the initial agreement in the PO, namely with a deadline of thirty days to ninety days. However, some customers can be in arrears for up to five to seven years without any payment and the receivables are not legally collected. Control over receivables should be carried out periodically by accompanying the collection system and classification of the age of receivables (Mulyadi, 2018). PT Dinamika Utama Teknik currently has not implemented the classification system and has allowed some receivables to be bad for years, which will harm the company.

*"In the paper factory, there are some who have not paid for almost five years. They are considered lost..."* (Operational Manager).

Therefore, the company has weaknesses in the monitoring system and receivables risk assessment, which can ultimately have an impact on operational efficiency and cash flow management.

### Monitoring and Internal Evaluation

The evaluation is done informally by checking daily cash outflows and reports from drivers. Daily expenses such as diesel and loading and unloading costs are recorded manually by the driver or by phone to the manager.

*"Every afternoon the driver reports, how much diesel did he buy earlier, how much did he give to the warehouse person"* (Operational Manager).

Although the company has efforts in routine reporting, there is no formal system monitoring written or periodic internal audits while this is an important aspect of the component monitoring activities according to COSO (COSO, 2013). According to Mulyadi (2018), sales documentation should be conducted systematically and automatically to facilitate the audit process and periodic reporting carried out by company employees. Romney & Steinbart (2018) stated that monitoring must be based on systematic documentation and reporting so that an audit can be carried out. When an internal audit is not carried out or a standard operating procedure (SOP) is not written, this will hinder supervision and improvement of ICS quality. This finding aligns with the results of Dewi & Heryanto (2020).

### Overall Evaluation and Conformity to Theory

Table 1 is the result of interviews and library documents that are based on the COSO and the evaluation by comparing practice and theory.

**Table 1.** Comparison Analysis of ICS

Component	Findings at PT Dinamika Utama Teknik	Evaluation
Control Environment	Done informally	There needs to be SOPs and formal codes of ethics
Risk Assessment	Does not have customer risk classification	Receivables segmentation and scoring are required
Control Activities	Authorization and verification are still manual	Need for the separation of duties and an approval system
Information and Communication	Based on direct communication and Excel	Requires digitalization of information systems
Monitoring	Done manually by the owner	There is a need for a formal internal audit

Source: Results of the data analysis – 2025



**Table 1** is an arrangement to provide an evaluation of the implementation of the internal control system at PT Dinamika Utama Teknik. The evaluation was carried out from the results of direct observation, in-depth interviews with operational managers, to analysis of the company's internal documents. This table can provide a comprehensive summary of the extent to which the internal control system implemented by the company has been in accordance with or deviated from ideal standards. The information contained in the table will help researchers and readers understand which aspects can be improved and how they relate to the effectiveness of the overall sales accounting system.

In addition, the evaluation results clearly show that the theoretical framework uses references from [Mulyadi \(2018\)](#), then PT Dinamika Utama Teknik's basic processes and sales accounting documents are already running, but the ICS used is still informal and undocumented, does not have a classification of receivables age, separation in recording, to the absence of a routine monitoring system, and the information system used is not yet integrated, therefore the recording carried out has not been fully digitized. From the results of the comparison of field work practices at PT Dinamika Utama Teknik and references from [Mulyadi \(2018\)](#), it can be concluded that the sales accounting system in general has been carried out but has not been supported by adequate ICS in terms of procedures.

The findings of this researcher are consistent with previous studies that highlight the same thing in the implementation of internal control. According to [Indriani & Arfan \(2020\)](#), show that the importance of a well-structured internal control system in a distribution company can ensure reliability in sales reporting. Likewise, [Prasetyo & Handayani \(2021\)](#) found that internal control can have a positive effect on the accuracy of the accounting information system, especially in transaction documentation and approval processes.

[Wahyuni & Sutrisno \(2019\)](#) showed that poor control over credit sales will often result in bad debts, this reflects the challenges faced by PT Dinamika Utama Teknik. According to [Hasibuan & Panggabean \(2022\)](#), this can be supported by showing that internal control has a strong relationship with receivables performance, this is reinforced by [Santosa & Utami \(2023\)](#) which shows that the role of the digital internal control system is to increase transparency and reduce manual errors in sales transactions, this is in line with the digitalization needs identified at PT Dinamika Utama Teknik.

## CONCLUSION

The results of qualitative research in the application of accounting systems and ICS in the sales department at PT Dinamika Utama Teknik, the cash and credit sales accounting system implemented by the company has been running in accordance with standard procedures which use a fairly good separation of authority between the sales, cashier, and accounting departments. All transactions are recorded systematically and accompanied by valid transaction evidence such as receipts and credit contracts. Then, internal control in cash sales is quite effective, as seen from the direct recording after payment is made and the cross-verification between departments, so this can reduce the risk of errors in recording or fraud.

Internal control in credit sales has also been carried out quite well with customer data verification procedures before transactions are approved, but weaknesses have still been found in the system monitoring receivables and customer eligibility evaluation that requires further improvement. For the flowchart sales process can be seen that the system flow has been clearly organized and can help in understanding the separation of paths between cash and credit transactions. This can facilitate the audit process and internal supervision. Thus, the implementation of adequate accounting systems and ICS can have an impact on improving sales management activities and reducing potential risks that can harm the company. However, periodic evaluation and strengthening of credit monitoring are still needed so that it can maintain the quality of internal control as a whole.

In this study there are limitations where the object of research only focuses on one medium-scale distribution company so that the results obtained cannot be generalized to all similar industrial sectors. The data obtained by the researcher are qualitative in nature which depends on the perception of the openness of the informant, this can cause subjective bias. The study has not examined the information technology aspect in depth which focuses on the digitalization of accounting systems and internal control systems. So based on the findings obtained by the researcher, it is recommended that companies can compile and implement formal SOP related to sales and internal control that are systematically documented and then conduct human resource training so that they can understand the importance of documentation and separation of functions according to the principles of the internal control system.

There needs to be digitalization of the accounting system and monitoring of receivables through the ERP system or integrated accounting software. Plus, there needs to be periodic evaluation and internal audit so that it can increase the effectiveness of financial control and can prevent fraud. The implications of this study are both practical and theoretical, where in practice it provides direct input to PT Dinamika Utama Teknik and similar companies so that they can strengthen control over the sales cycle, especially in terms of documentation, monitoring of receivables, and the use of information technology. In theoretical terms, this study emphasizes the importance of integration between accounting systems and internal control systems in medium-sized industrial distribution, which has often escaped the attention of previous research.

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### Abbreviations

Internal Control System (ICS), Enterprise Resource Planning (ERP), Purchase Order (PO), Taxpayer Identification Number (NPWP), Delivery Order (DO), Standard Operating Procedure (SOP), Committee of Sponsoring Organizations of the Treadway Commission (COSO).

### Authors' Contribution

All authors have made active contributions to this research. *BSYP* is responsible for formulating the problem, designing the study, and preparing the article. *MDF and DVP* are responsible for collecting primary data through interviews and field observations, as well as processing data transcripts. *NNE* plays a role in literature reviews, analyzing theories, and adapting to the existing literature. *AZRK* is responsible for validating conclusions, compiling the discussion section, and providing practical recommendations for the company.

### Authors' Information

Balqis Salvalia Yarmata Putri (*BYSP*) - [balqissalvalia14@gmail.com](mailto:balqissalvalia14@gmail.com), Muchamad Dimas Farobi (*MDF*) - [muchamaddimasfarobi@gmail.com](mailto:muchamaddimasfarobi@gmail.com), Dhini Virnandha Putri (*DVP*) - [dinifirnandaputri@gmail.com](mailto:dinifirnandaputri@gmail.com), Najdah Nabiha Efendi (*NNE*) - [nabihanajdah@gmail.com](mailto:nabihanajdah@gmail.com), and Ahmad Zidan Rizqy Al Khoiri (*AZRK*) - [zidanrizqy04@gmail.com](mailto:zidanrizqy04@gmail.com) are students of the Accounting Department, Faculty of Economics and Business, Universitas Pembangunan Nasional Veteran Jawa Timur. This article was written as a requirement for the Accounting Systems course.

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The authors declare that there is no conflict of interest in conducting this research.

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### Availability of data and materials

The data used in this study were collected through interviews, observations, and internal documentation of PT Dinamika Utama Teknik. The data are not publicly published to maintain the confidentiality of company information, but can be made available to the corresponding author upon reasonable request.

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