

Determinants of the Effectiveness of Receivables Control at CV. Lima Daun Semanggi

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ABSTRACT

This research was conducted to test and analyze the influence of the sales accounting information system and internal control on the effectiveness of receivables control at CV Lima Daun Semanggi. This type of research is quantitative research. The population used in this research was 97 employees from CV Lima Daun Semanggi. The sampling technique used in this research is the purposive sampling method by distributing questionnaires to a total of 34 respondents which are directly related to sales accounting information systems, internal control and accounts receivable control. The data analysis method used in this research is multiple linear regression analysis. The first stage of data analysis in this research is testing the research instrument (validity & reliability test), the second is testing classical assumptions (normality test, multicollinearity test, heteroscedasticity test) and multiple regression tests (regression model, model feasibility test, hypothesis test, coefficient of determination test). The results of the research show that the sales accounting information system does not partially influence the effectiveness of receivables control, while internal control partially influences the effectiveness of receivables control.

Keywords: Effectiveness of Receivables Control, Internal Control, SIA Sales



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INTRODUCTION

In a company, receivables are a very important element and require good management and management policies. Receivables in the company also contain the risk of losses on receivables that arise due to delays in payment of receivables, which results in low cash receipts and causes the company's performance to decline. One way a company can anticipate the risk of losses on receivables is by controlling receivables. The Receivables account will appear due to credit sales activities provided by company management to its customers.

Table 1. Data on Losses on CV. LIMA DAUN SEMANGGI's Receivables

Year	Region	Nominal
2019	Tangerang	Rp 127.000.000

2020	Bojonegoro	Rp 15.000.000
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Source: CV Lima Daun Semanggi receivables data

Based on Table 1, data on losses on CV Lima Daun Semanggi's receivables, it can be seen that the company experienced losses due to uncollectible receivables. Obstacles in collection often occur because the amount of receivables that occurs does not match the recording due to errors in recognition or recording errors, which can cause losses in receivables, especially if the amount is very large, in addition there are customers who cannot pay receivables that are past due for personal reasons. Delays in paying receivables can disrupt the company's cash flow, resulting in the company also experiencing delays in paying debts to suppliers or purchasing raw materials so that the company's overall performance will experience a decline. To avoid uncollectible receivables, it is necessary to have a sales accounting information system, internal control and good receivables control to assist company management in obtaining maximum profits for the company. The profits obtained can maintain the continuity of the company's activities in the future and can support the company's activities, so that the company can expand its business network with other companies.

Based on previous research, Abas Sunarya, E. S., (2018) in his research shows that the implementation of an internal control system application has an influence in minimizing the amount of bad debts and minimizing the occurrence of losses in the company. According to (Holisoh, 2020) the sales accounting information system was created with the aim of being able to control or control sales activities. This is necessary because sales can result in errors in the system or levels of intentional fraud due to weaknesses in the system itself (Febryanlahanuji, 2019). Of course, having an adequate sales accounting information system can guarantee the availability of accurate and reliable information (Pebrianti, 2020) so that management can make the best decisions regarding future credit sales activities and can support the effectiveness of receivables control (Hartono, 2016). Research by Arifuddin and Sugiono, A., (2019) states that there is a significant relationship between the sales accounting information system and the effectiveness of controlling receivables and the collectibility of bad debts. According to (Halim, 2015) internal control is a series of processes carried out by an entity, where these processes include various systematic, varied policies and procedures and have the main objective of maintaining the reliability of the entity's financial reporting, maintaining the effectiveness and efficiency of operations carried out as well as maintaining legal and regulatory compliance. applicable. Research from Awaludin, A., (2020); Siti Holisoh, A. I, (2020); and Febryanlahanuji, H. K., (2021) also stated that the sales accounting information system and internal control influence the effectiveness of receivables control. However, this is not in line with research conducted by ST Nurul Qalbi S, M. Y., (2020) which states that the sales accounting information system has no effect on the effectiveness of controlling receivables, while internal control has an influence on the effectiveness of controlling receivables.

A company is an organization founded by a person or group of people or bodies whose activities are to carry out production and distribution to meet human needs. There are three types of companies, namely service companies, trading companies and manufacturing companies. The main activity in the company is sales which is a source of income for the company. The main goal of sales activities is to obtain maximum profit or profits for the company. Poor sales management, especially in credit sales, can lead to fraud and risks that can be detrimental to the company. To overcome this, an adequate sales accounting information system is needed, so that sales activities can be carried out well and can produce important information that company management needs in making appropriate decisions for the progress of a company.

Sales Accounting Information System Mulyadi (2014) states that the sales accounting information system is that sales are carried out by the company by sending goods with orders received by the customer and for a certain period of time the company has a bill to the customer. The sales accounting information system is a business information sub-system that includes a collection of procedures that carry out, record, calculate, create documents and sales information for the purposes

of management and other parts with an interest in the sales process or transaction. The sales accounting information system is an accounting information system where this system functions in sales activity procedures to avoid manipulation and all kinds of obstacles in a company's sales activities.

However, nowadays the development of companies has caused the ability of company leaders to directly supervise company activities to be increasingly limited, this has resulted in company leaders being unable to directly follow activities that occur within the company. In this case, someone who is trusted is needed and must be supported by an adequate internal control system. Internal control is a business system implemented in a company which includes organizational structure, methods and measures in directing the company to carry out company activities in accordance with the company's targets and program plans so that management efficiency can be met. In order to improve the management of activities effectively, efficiently and economically, internal control is needed which can help provide accurate and reliable information and can help prevent fraud and fraud within the company.

The effectiveness of receivables control is a role that supports company activities in carrying out company operational activities carried out by company management on an ongoing basis. The effectiveness of controlling receivables can be measured by various indicators, namely safeguarding company assets, checking the accuracy and reliability of accounting data, encouraging efficiency, and encouraging compliance with management policies (Mulyadi, 2014).

Agency theory is used to explain this research. According to Fahmi (2014: 19-20), agency theory is a condition that occurs in a company where the management as executor which is further referred to as agent and the owner of capital (owner) as principal builds a cooperation contract which is called "nexus of contract", this cooperation contract contains agreements which explain that the company management must work optimally to provide maximum satisfaction such as high profits to the capital owner (owner).

Agency theory is the basis used to understand corporate governance and earnings management issues. Agency theory results in an asymmetric relationship between owners and managers. With this, there are two different interests in the company where each party tries to achieve the desired prosperity. Realizing the agency problem, principals implement and design internal control systems, provide good information and communication or create contracts with incentive systems, all of which are useful for reducing asymmetric relationships (Octalianna and Deasy, 2013).

Researchers are interested in conducting this research because there are still differences with the results of previous research. So it is possible to carry out further research. The purpose of this research is to test and analyze the influence of sales accounting information systems and internal control on the effectiveness of receivables control.

METHODS

The type of research used in this research is quantitative research. The data source used in this research is primary data with a population of 97 employees from CV Lima Daun Semanggi. The sampling technique used purposive sampling by distributing questionnaires to 34 respondents with the criteria for CV Lima Daun Semanggi employees who were directly related to the sales accounting information system, internal control and accounts receivable control. The data analysis technique used is multiple linear analysis which is processed using the SPSS version 26 program. The stages of data analysis in this research are research instrument testing in the form of validity and reliability tests, classical assumption tests in the form of normality tests, multicollinearity tests

and heteroscedasticity tests, determining the regression model, test the feasibility of the model (F test), test the hypothesis (t test) and finally test the coefficient of determination (R^2).

RESULTS AND DISCUSSION

The validity test in this research was carried out by comparing the r_{count} value with r_{table} and it was said to be valid if the r_{count} value was greater than r_{table} or can look at the significance where the value of the significance of the validity test results was less than 0.05.

Table 2. Sales Accounting Information System Validity Test Results (X_1)

Statement	r_{count}	$r_{\text{table}} 5\%$ ($n=34$)	Information
X1.P1	0,819	0,339	Valid
X1.P2	0,753	0,339	Valid
X1.P3	0,830	0,339	Valid
X1.P4	0,819	0,339	Valid
X1.P5	0,812	0,339	Valid
X1.P6	0,771	0,339	Valid
X1.P7	0,608	0,339	Valid
X1.P8	0,843	0,339	Valid
X1.P9	0,863	0,339	Valid
X1.P10	0,830	0,339	Valid
X1.P11	0,824	0,339	Valid
X1.P12	0,818	0,339	Valid
X1.P13	0,835	0,339	Valid
X1.P14	0,699	0,339	Valid

Source: SPSS 26 (data processed, 2023)

Based on Table 2, it shows that all statement items in the instrument are declared valid because the value of r_{count} for each statement is greater than the value of r_{table} ($r_{\text{count}} > 0.339$), thus the Sales Accounting Information System variable is suitable for use as a research instrument.

Table 3. Internal Control Validity Test Results (X_2)

Statement	r_{count}	$r_{\text{table}} 5\%$ ($n=34$)	Information
X2.P1	0,868	0,339	Valid
X2.P2	0,730	0,339	Valid
X2.P3	0,822	0,339	Valid
X2.P4	0,749	0,339	Valid
X2.P5	0,574	0,339	Valid
X2.P6	0,462	0,339	Valid
X2.P7	0,836	0,339	Valid
X2.P8	0,724	0,339	Valid
X2.P9	0,751	0,339	Valid
X2.P10	0,645	0,339	Valid
X2.P11	0,711	0,339	Valid
X2.P12	0,881	0,339	Valid
X2.P13	0,704	0,339	Valid
X2.P14	0,717	0,339	Valid
X2.P14	0,839	0,339	Valid

Source: SPSS 26 (data processed, 2023)

Based on Table 3, it shows that all statement items in the instrument are declared valid because the r_{count} value for each statement is greater than the r_{table} value ($r_{\text{count}} > 0.339$), thus the Internal Control variable is suitable for use as a research instrument.

Table 4. Validity Test Results for the Effectiveness of Receivables Control (Y)

Statement	r_{count}	$r_{\text{table 5\%}}$ (n=34)	Information
Y.P1	0,697	0,339	Valid
Y.P2	0,708	0,339	Valid
Y.P3	0,830	0,339	Valid
Y.P4	0,767	0,339	Valid
Y.P5	0,827	0,339	Valid
Y.P6	0,648	0,339	Valid
Y.P7	0,642	0,339	Valid
Y.P8	0,685	0,339	Valid
Y.P9	0,612	0,339	Valid
Y.P10	0,606	0,339	Valid
Y.P11	0,610	0,339	Valid
Y.P12	0,450	0,339	Valid
Y.P13	0,855	0,339	Valid

Sourced: SPSS 26 (data processed, 2023)

Based on Table 4, it shows that all statement items in the instrument are declared valid because the value of r_{count} for each statement is greater than the value of r_{table} ($r_{\text{count}} > 0.339$), thus the Receivables Control Effectiveness variable is suitable for use as a research instrument.

According to Sekaran (1992), the reliability of an instrument has a high level of reliability if the value of the *Cronbach's Alpha* coefficient obtained is greater than 0.7, it can be concluded that the research instrument is reliable or reliable. The results of the reliability test in this research can be seen in the following table:

Table 5. Reliability Test Results

Variable	<i>Cronbach's Alpha</i>	<i>Cronbach's Alpha Based on Standardized Items</i>	<i>N of Items</i>	Information
X1	0,954	0,955	14	Reliabel
X2	0,932	0,939	15	Reliabel
Y	0,904	0,907	13	Reliabel

Source: SPSS 26 (data processed, 2023)

Based on Table 5, the results of the reliability test show that the *Cronbach's Alpha* value of all the variables tested is above or greater than 0.7, so it can be concluded that the statements used in all variable instruments are reliable or reliable to be used as variable measuring instruments.

Table 6. Normality Test Results

	<i>Unstandardized Residual</i>	<i>Standard</i>	Information
<i>Asymp. Sig (2-tailed)</i>	0,400	> 0,05	Normally Distributed Data

Source: SPSS 26 (data processed, 2023)

Based on Table 6, it shows that the *Asymp. Sig (2-tailed)* in this study is $0.400 > 0.05$, which means that the residual data in this study is normally distributed.

Table 7. Multicollinearity Test Results

Variable	Tolerance	Std.	VIF	Std.	Information
SIA Sales (X1)	0,206	> 0,1	4,836	< 10	Multicollinearity free
Internal Control (X2)	0,206	> 0,1	4,836	< 10	Multicollinearity free

Source: SPSS 26 (data processed, 2023)

Based on Table 7 above, it can be seen that the Tolerance value for both variables is more than 0.10 and the VIF value is less than 10, so it can be concluded from the regression model data that there is no multicollinearity between the independent variables.

Table 8. Heteroscedasticity Test Results

Variable	Sig.	Standard	Information
SIA Sales (X1)	0,097	> 0,05	Heteroscedasticity free
Internal Control (X2)	0,095	> 0,05	Heteroscedasticity free

Source: SPSS 26 (data processed, 2023)

Based on Table 8, it can be seen that the significance value of the two independent variables is more than 0.05. Thus, it can be concluded that heteroscedasticity does not occur in the regression model.

Table 9. Regression Model Test Results

Variable	Unstandardized Coefficients (B)
(Constant)	10,421
SIA Sales (X1)	0,228
Internal Control (X2)	0,478

Source: SPSS 26 (data processed, 2023)

Based on Table 9 above, the regression equation can be written as follows:

$$Y = 10,421 + 0,228 X_1 + 0,478 X_2 + \varepsilon$$

The multiple linear regression equation model means:

1. The value of constant (a) is 10.421, which means that if the Sales Accounting Information System and Internal Control value is 0 then the value of Accounts Receivable Control Effectiveness is 10.421.
2. The value of the coefficient X_1 (b_1) or Sales Accounting Information System has a positive value of 0.228, which means that if the Sales Accounting Information System increases by one unit, it will increase the Effectiveness of Receivables Control by 0.228 assuming the values of the other variables remain constant.
3. The value of the coefficient X_2 (b_2) or Internal Control has a positive value of 0.478, which means that if Internal Control increases by one unit it will increase the Effectiveness of Receivables Control by 0.478 assuming the values of other variables remain constant.

Table 10. Model Feasibility Test Results (F Test)

Model	F _{count}	F _{table}	Sig.	Std.	Information
Regression	36,202	3,305	0,000	< 0,05	Decent Model

Source: SPSS 26 (data processed, 2023)

Based on the output in Table 10, it shows that the F_{count} value is greater than the F_{table} value ($36.202 > 3.305$) and the significance value is $0.000 < 0.05$. These results show that H_0 is rejected and H_a is accepted, meaning that the sales accounting information system and internal control simultaneously influence the effectiveness of receivables control. This also shows that the regression model is feasible.

Table 11. Hypothesis Test Results (t Test)

Hypothesis	t _{count}	t _{table}	Sig.	Std.	Information
SIA Sales (H ₁)	1,271	2,040	0,213	< 0,05	Rejected
Internal Control (H ₂)	2,694	2,040	0,011	< 0,05	Accepted

Source: SPSS 26 (data processed, 2023)

Based on table 11 above, a t_{table} value of 2.040 is obtained in the statistical table with a significance of $0.05/2 = 0.025$ with degrees of freedom $df = n-k-1$ or $34-2-1 = 31$. The results that can be concluded from the table above are as follows:

1. The results of t_{count} are $1.271 < t_{table} 2.040$ and the significance is $0.213 > 0.05$, meaning that the sales accounting information system has no effect on the effectiveness of receivables control.
2. The results of t_{count} $2.694 > t_{table} 2.040$ and significance $0.011 < 0.05$, meaning that internal control influences the effectiveness of control of receivables.

Table 12. Coefficient of Determination Test Results

Model	Adjusted R Square	Information
1	0,681	68.1% of the dependent variable can be explained by the Sales Accounting Information System and Internal Control, and 31.9% is influenced by other variables.

Source: SPSS 26 (data processed, 2023)

Based on Table 12, it can be concluded that the value of the coefficient of determination (R^2) is 0.681 or 68.1%, which means that the Sales Accounting Information System and Receivables Control variables are able to explain the relationship and influence on the Receivables Control Effectiveness variable of 68.1% and the remaining 31.9% is influenced by other variables or factors not included in this research model.

Discussion

Based on the test results using SPSS 26, it shows that the Sales Accounting Information System has a t_{count} that is smaller than the t_{table} value and a significant value that is greater than 0.05, which means that H₁ is rejected. This shows that the Sales Accounting Information System variable does not partially have a significant influence on the Effectiveness of Receivables Control. The results of this research are relevant to research from ST Nurul Qalbi S, M. Y., (2020) which states that the partial sales accounting information system does not have a significant influence on the effectiveness of receivables control. However, the results of this study contradict research by Awaludin, A., (2020); Arifuddin and Sugiono, A., (2019); Febryanlahanuji, H. K., (2021) which states that the sales accounting information system has a significant effect on the effectiveness of controlling receivables. Sales accounting information systems are designed by companies to process and store transaction data that can produce timely, accurate and reliable information. The transaction data will produce output that can be used as a basis for decision making by company management, one of which is being able to control the company's receivables. The better the sales accounting information system implemented by the company, the effectiveness of controlling receivables will run well and vice versa. Based on this research, the function of the CV Lima Daun Semanggi sales accounting information system in controlling the company's receivables is less effective. This is indicated by the existence of several sales accounting information system indicators that are not implemented properly by the company. Some of these indicators include human resources and tools, and information or reports.

Based on the test results using SPSS 26, it shows that Internal Control has a t_{count} that is greater than the t_{table} value and a significant value that is smaller than 0.05, which means that H₂ is accepted. This shows that the Internal Control variable partially has a significant influence on the Effectiveness of Receivables Control. The results of this research are relevant to research from ST Nurul Qalbi S, M. Y., (2020); Dea Sarah Siti Hana'an (2019); which states that internal control has a significant

influence on the effectiveness of receivables control. Research by Abas Sunarya, E. S., (2018) also states that implementing an internal control system application has an influence in minimizing the amount of bad debts and minimizing losses to the company. According to Kumaat (2011:15) internal control is an effort that functions to direct, supervise and measure the resources of an organization or company. Internal control which plays a role in effectiveness in controlling receivables as stated by Hartadi (1997) has its own functions and groupings to provide confidence through data that is used as a requirement to encourage effectiveness, efficiency, and can provide guarantees so that the policies issued can be complied with by the company. Based on this research, the function of CV Lima Daun Semanggi's internal control in controlling the company's receivables is effective. This shows that the internal control indicators, including the control environment, risk assessment, control activities, information and communication, and monitoring activities, have been implemented well by the company, which means that the company's management is able to pay good attention to receivables control, both from a management perspective. to monitoring receivables. With this research, it is hoped that CV Lima Daun Semanggi can review its sales accounting information system that has been implemented and improve employee understanding and skills regarding the accounting information system by holding educational or training programs.

CONCLUSION

The aim of this research is to determine and analyze the influence of the Sales Accounting Information System and Internal Control on the Effectiveness of Receivables Control at CV. Lima Daun Semanggi with a sample of 34 respondents. The research results show that partially the sales accounting information system has no effect on the effectiveness of receivables control. Companies with a lack of implementation of accounting information systems in credit sales activities can create a risk of losses on receivables which can be detrimental to the company. Internal control partially influences the effectiveness of receivables control. This shows that the existence of internal controls such as regular supervision by company management of sales activities can reduce and avoid the risk of losses on the company's receivables. Meanwhile, the sales accounting information system and internal control simultaneously influence the effectiveness of receivables control. This shows that if the sales accounting information system and internal control are implemented well together, the company's receivables can be managed and controlled effectively. This research has limitations, namely that the population is limited to only one company and is limited to only two variables. Future research can expand the research by adding more than one company population and adding observed variables other than those in this research, namely sales accounting information systems and internal control.

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