
Analysis of Internal Control of Inventory at Alfamart in Sragen Regency**Analisis Pengendalian Internal Persediaan Pada Alfamart Kabupaten Sragen**¹Tri Widiyanto ²Yosephine Angelina Yulia

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tri.widiyanto@sti-aub.ac.id**Abstract**

Management of merchandise inventory management must really pay attention so that not many losses are experienced by the company, so that maximum internal inventory control is needed. The purpose of this research is to find out whether the internal control of inventory at PT Alfamart in Sragen Regency can be influenced by the Goods Inventory Accounting Information System. The results of the quantitative analysis show that the Inventory Accounting Information System is categorized as very good with a value of 4.21. Likewise, Goods Inventory Intent Control is said to be very good with a value of 4.31. Based on the results of simple linear regression, it is known that $Y = 9.893 + 0.856 X$, this shows that every increase in the Inventory Accounting System of 9.893 can increase the value of Inventory Internal Control by 0.856. Based on the results of the coefficient of determination, the Accounting Information System Coefficient can affect Internal Control of Goods Inventory by 89.5% and the remaining 10.5% is influenced by other factors. It can be concluded that the Inventory Accounting Information System has a positive and significant effect on Internal Control of Goods Inventory at Alfamart in Sragen Regency.

Keywords: *Inventory Accounting information system, internal inventory control.*

Abstrak

Manajemen pengelolaan persediaan barang dagangan harus benar-benar diperhatikan agar tidak banyak kerugian yang dialami oleh perusahaan, sehingga diperlukan pengendalian persediaan secara internal yang maksimal. Tujuan dari penelitian ini adalah untuk mengetahui apakah pengendalian internal persediaan pada PT Alfamart di Kabupaten Sragen dapat dipengaruhi oleh Sistem Informasi Akuntansi Persediaan Barang. Hasil analisis kuantitatif menunjukkan bahwa Sistem Informasi Akuntansi Persediaan dikategorikan sangat baik dengan nilai 4,21. Begitu juga Goods Inventory Intent Control dikatakan sangat baik dengan nilai 4,31. Berdasarkan hasil regresi linier sederhana diketahui bahwa $Y = 9,893 + 0,856 X$, hal ini menunjukkan bahwa setiap kenaikan Sistem Akuntansi Persediaan sebesar 9,893 dapat meningkatkan nilai Pengendalian Intern Persediaan sebesar 0,856. Berdasarkan hasil koefisien determinasi, Koefisien Sistem Informasi Akuntansi dapat mempengaruhi Pengendalian Intern Persediaan Barang sebesar 89,5% dan sisanya sebesar 10,5% dipengaruhi oleh faktor lain. Dapat disimpulkan bahwa Sistem Informasi Akuntansi Persediaan berpengaruh positif dan signifikan terhadap Pengendalian Internal Persediaan Barang Pada Alfamart di Kabupaten Sragen.

Kata Kunci : Sistem informasi Akuntansi Persediaan, pengendalian persediaan internal.

Introduction

In the current era of globalization, the business world is experiencing developments as a result, one of which is trading companies. Trading companies in general to produce accurate and quality inventory information, an inventory accounting information system is needed to be more effective. With the existence of an inventory accounting system, the resulting data will be more accurate, complete and detailed. In practice, it can be manual or computerized, the company needs a system to carry out supervision, inventory inspection and good internal control, because it is expected to reduce deviations that may occur within the company. (Djajun Djuhara, 2014). The development of the business world today, the problems faced by the company are increasingly complex, making it more difficult for the management to directly supervise all company activities. Quality human resources are needed to support the company's operations to be achieved effectively and efficiently. In addition to human resources, inventory is one of the other assets owned by the company as one of the most active elements in a trading company. Inventory is one of the company's assets that can be changed in the form of cash when sales transactions run (Saputra et al, 2017).

Companies pay considerable attention to merchandise inventory because it is vulnerable to damage and theft, therefore an inventory accounting information system and internal control

system are needed to protect company assets so that information about inventory is more reliable (Sahilla and Kusminaini armin, 2019). Trading companies generally apply inventory accounting information systems in their operational activities in order to produce effective inventory control by producing accurate and quality inventory information. Information can be interpreted as the result of data processing that provides meaning and benefits (Azhar Susanto, 2013: 38 in J.Darma et al, 2020).

In Indonesia, investment in retail is growing rapidly even in almost every district and sub-district. PT Sumber Alfaria Trijaya Tbk. is a company engaged in retail that already has many branches in Indonesia. One of alfamart's branches in Central Java is located in Klaten which has 601 stores spread across several major cities, one of which is in the city of Sragen which provides basic necessities. The company sends goods every day from the *Distribution Center* (DC) to several Alfamart stores. Then the store employees check the goods that come according to the invoice received and make sure the goods received are worth selling. If there is a difference in goods, you must return the goods through a computer in the store to match the stock in the computer system. A common problem is when DC delivers goods not in accordance with the demand and needs of the store. The problem that often occurs between the stock of computerized goods and physical stock is at the time of *stock-taking* which is caused because the inventory is easily lost and damaged, and any internal and external can make deviations from inventory. Phenomenon the occurs on Alfamart Klaten Branch, and Sragen Region there are still many shops with a fairly large rupiah loss rate caused by several factors. Irregularities occur due to the existence of an accounting information system and an internal control system that is not good.

In the research of Djajun Djuhara, Januriska (2014), about the effect of inventory accounting information system on internal control of inventory on CV. Tri Murti Manunggal Bandung by using v ariabel independent in the form of inventory accounting information system and variabel dependent in the form of internal control of inventory of goods. The inventory accounting system affects the internal control of inventory by 75.70%.

The results of Syafira Nurul Anggraini's research, (2021) on the effect of the application of accounting information systems on inventory control management at Saka Hotel Medan, using independent variables in the form of inventory accounting information systems and dependent variables in the form of inventory control management, Partially, the application of accounting information systems has a positive and significant effect on the management of inventory control.

Based on Perkasa's research, Mokhammad Reza (2016), about the effect of the benefits of inventory accounting information systems on internal control of inventory at PT. Pismatex in Pekalongan, with an independent variable in the form of an inventory accounting information system and a dependent variable in the form of internal control of inventory. Inventory accounting information systems related to hardware and software have no effect on internal control of inventory, while inventory accounting information systems related to human resources (brainware), procedures (procedures), databases (databases) and communication networks (network) affect the internal control of inventory.

Based on these problems, it is necessary to conduct research on the accounting information system on the internal control of inventory. The purpose of internal control is so that the supervision and operations of the company can run effectively and efficiently while for existing human resources it can be more useful and get the protection as it should be, and the report on the results of the examination can be presented transparently and can be obeyed (Djajun Djuhara, 2014).

Literature Review

Accounting Information System

Lestari and Amri (2020) posit that an accounting information system is a process that begins with the process of identifying, measuring, collecting, compiling, analyzing, interpreting, and communicating economic activities carried out by management planning. Governance Planning, decision making and performance evaluation of an organization or company. According to Romney and Steinbart (2009:29), the functions of the accounting information system are collect and store data on the activities carried out by the organization, the resources it affects, and the actors involved in those activities, data becomes information used by management as the basis for decision making in planning, implementing, monitoring and evaluating the company, as a provider of due diligence in the maintenance of organizational assets, including organizational data, we ensure that data is available, accurate and reliable when needed. Based on James Hall, the objectives of the accounting information system are support inventory management function, upholding administrative decisions, to support the company's daily operations.

Components of the accounting information system based on Azhar Susanto (2008: 207) as follows: hardware is a device used to collect, input and process data from processing in the form of information. It consists of several input devices including a keyboard, mouse, scanner, digitizer, and display. In the main processing and memory section, it consists of the processor (CPU) and memory. Output device, which consists of several types including printers, screens, head-mounted displays (HMD), LCDs and speakers, software can be grouped into two parts, namely system software that is useful for controlling computer systems, and application software used to control the relationship between computer system components, human beings or human resources (HR) are directly related to the creation of information systems, the collection and processing of information, the distribution and use of information together with the owners and users of information systems. The owner of the information system is responsible for the costs and time spent on the development and maintenance of the information system, and as a decision maker on whether the information system is approved or not, for example, managers and administrators, procedures are important for an organization, so that everything is done uniformly. After the user of the information system receives, the procedure serves as a guide to implement the functions of the information system, databases are a part of information resource management that helps companies ensure that their information resources accurately reflect the physical systems they represent, telecommunication Network Technology can be interpreted as the use of electronic means to transmit information from one place to another that is different.

Inventory

Inventory is an asset that is sold in the conduct of a company's core business and is directly or indirectly involved in products that are manufactured and then sold (Stice & Skousen, 2009:571 in Manengkey, (2014) . According to Ma'arif, et al. (2003: 277) in Akbar F. (2016) inventory carried out in the company has several functions, namely: (1) Eliminate the risk of late arrival of goods, (2) Eliminate risks and materials ordered are not good. (3) To stack seasonally produced goods, (4) Maintaining the stability of the company's operations. (5) Achieve optimal machine usage, (6) Provide guarantees for the availability of finished goods.

Inventory Accounting Information System

According to La Midja and Azhar Susanto (2001: 150), Djajun Djuhara (2014) put forward the importance of inventory information systems for the following reasons: inventory constitutes a large part of wealth, especially in commercial and industrial enterprises, therefore working systems and methods must be developed to increase inventory effectively and efficiently; warehouses must be protected from potential theft, fire, damage and others to maintain business continuity, inventory must be handled properly. The existence of price and quality errors affects production results and selling prices.

Internal Control

The internal control system based on Mulyadi (2016:129) includes organizational structures, methods and sizes that are coordinated to maintain the wealth of the organization, control the accuracy and reliability of accounting information, encourage efficiency and encourage management policies. The purpose of the internal control system is to protect the assets of the organization, to control the accuracy and reliability of the organization, to promote the fulfillment of the rules established by the administration and the efficiency of the organization.), the internal control components of the Integrated Control Framework (ICF) based on COSO (2013:5) are as follows: a) The control environment is the standard device, process and structure on which the implementation of internal control is carried out throughout the organization. The control environment consists of: integrity and ethical values of the organization; parameters of the implementation of the duties and responsibilities of the manager in the management of the organization; structure, duties, authorities of the organization of the organization and responsibilities; processes used to attract, develop and retain qualified individuals; performance indicators, motivation and rewards to drive performance accountability. b) Risk assessment includes a dynamic and interactive process to identify and assess risks associated with achieving objectives. Risk itself refers to the possibility of an event occurring and affecting the achievement of community goals, and the risk to the achievement of community goals is seen in relation to established risk tolerance. Therefore, risk assessment should be the responsibility of the organization. c) The control function is an initiative defined through policies and procedures that help ensure that management instructions are implemented to reduce risks in achieving goals, coordination, analysis, presentation of work, maintaining the security of company assets and separation of duties. d) Information required by management is important and high-quality information that comes from internal and external sources, and the information is used to support the running of other internal control components. Information is obtained or generated through a continuous, interactive and joint communication process between internal and external parties. Most organizations create information systems to meet the need for reliable, relevant and timely information. e) Monitoring activities are continuous, independent or a combination of both, carried out in several different forms of evaluation activities to ensure that each of the five elements of internal control affects the principles in each area.

Internal Inventory Control

Hery (2009) and Thalías (2018), posit that internal inspection of the warehouse should begin as soon as the goods are received. In general, the in-warehouse control component is the management and handling of the flow of goods starting from receipt, storage, to goods ready for sale. The inventory techniques (La Midjan and Susanto, 2001: 155, Djajun Djuhára, 2014) are as follows: minimum inventory is the amount of inventory at the point where the inventory order must be fulfilled; reordering is the average and safe product usage time during storage, delivery time, time from ordering goods to receiving goods; safety stock, is the amount of supplies that must be available at all times to maintain circumstances that may be difficult to obtain such supplies at the same time; maximum Inventory, is the largest or optimal inventory available in the company and is calculated based on estimates; economical order quantity is the number of economically profitable orders, ie. the size of the order which leads to the existence of ordering costs and minimum storage costs.

Relationship between the Implementation of Inventory Accounting Information System with Internal Control of Inventory

Inventory is an important and valuable business asset or business management asset because most of the company's assets are usually held in stock. If efficiency and effectiveness are not improved, it will affect price and quality which ultimately affects the company's financial statements. Risks arising from inventory, some of which arise from the company's policy of managing assets and procedures for both incoming and outgoing goods, delays in reporting time, inaccurate inventory quantities, incomplete supporting reports, lack of data when necessary. low-quality information, in order not to lack quality inventory information, things that can be harmful must be avoided (Djajun Djuhara, 2014).

Limitations of Internal Control on Entities

According to Sukrisno Agoes (2017: 167) Internal control only provides assurance to management and commissioners that the objectives of the company's internal control have been achieved. The limitations of internal control are likely to affect this. This means human judgment can be less precise and internal controls can be compromised by human error. In addition, it also results from the cooperation of two or more parties, bypassing internal control. Another factor is the cost of controlling, which should not exceed the expected profit. Therefore, management makes qualitative and quantitative assessments and evaluates on the basis of the ratio of such costs

Conceptual framework

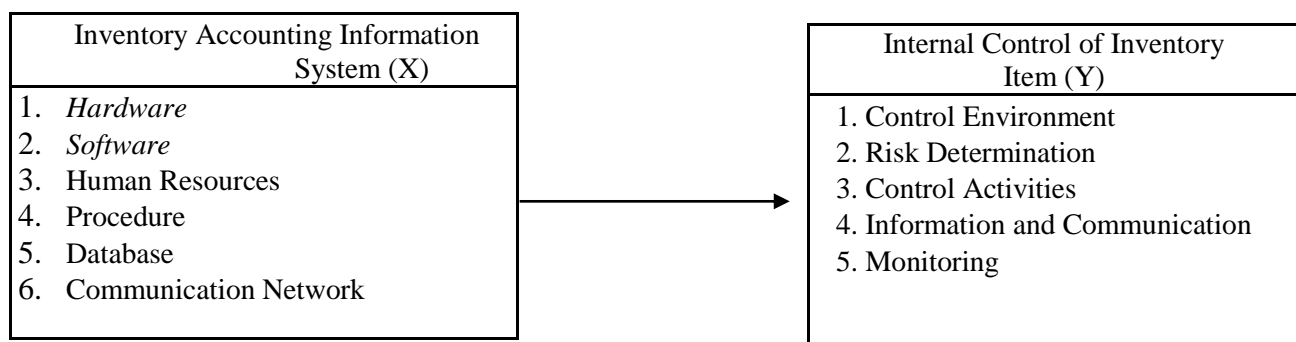


Figure 1. Conceptual Framework
Source : Djajun Djuhara, Januriska (2014)

Method

This research method is a descriptive and quantitative method. Data collection using research instruments, data analysis is statistical with the aim of testing the established hypothesis (Sugiyono, 2017). In this study, it tested the effect of the inventory accounting information system (X) on the internal control of inventory of goods (Y) at Alfamart in Sragen Regency.

This study uses two types of research variables, namely dependent variables and independent variables. Inventory accounting information system as an independent variable. While internal control of inventory of goods as a dependent variable. Independent Variable is Inventory Accounting Information System (X). Accounting information system is a system that processes transaction data where the data is useful to provide useful information to be able to plan, control and operate a business (Krismiaji in Djuhara & Januariska, 2014). Inventory is a treasure that is considered sensitive to market price drops, damage, theft and excess costs caused by misflows. The need for a good inventory accounting information system so that inventory management can be carried out effectively. (Djuhara & Januariska, 2014). The indicators of the Inventory Accounting Information System are: a) *Hardware*, b) *Software*, c) *Human Resources (brainware)*, d) *Procedure*, e) *Data Base*, f) *Communication Network (network)*. Dependent variable on the research is Internal Control of Inventory (Y). Internal control of inventory is all methods, actions and records of internal control of inventory carried out to secure inventory from the process of bringing it, receiving, storing, and dispensing both physically and in quality (La Midjan and

Susanto, 2001: 155 in Djajun Djuhara, 2014). Indicators in internal control are: a) Control Environment, b) Risk assessment, c) Control activities, d) Information and Communication, e) Monitoring.

Population and Sample

The population of this study is all Alfamart store employees in the Sragen Regency area which amounts to 220 employees. This study used a sample of 122 Alfamart store employees in the Sragen Regency area with a simple random sampling technique, namely a sampling technique where all members of the population were given the same opportunity to be selected as sample members (Sugiyono, 2016: 81).

The target samples used in this study were the Coordinator Area (AC), Head of Store (COS), Assistant Head of Store (ACOS), and Store Crew at alfamart in the Sragen Regency area. The number of samples was determined by the formula of *Isaac* and *Michael* (Sugiyono, 2016:87-87) using a tolerable sampling error rate of 10%.

Sample Table

No	Position	Amount
1	Coordinator Area	2
2	Head of Store	25
3	Assistant Head of Store	45
4	Store Crew	50
Total Sample		122

The statistical tests used are validity tests and reliability tests, Normality Tests, Simple linear regression, t tests, determination coefficient tests. Data collection was carried out by distributing questionnaires to respondents using *google form* media which was shared directly using a private network. The questionnaire contains respondents' statements on the inventory accounting information system and internal control of inventory at Alfamart stores in Sragen Regency.

Result

Inventory Accounting Information System

Table 1. Respondents' Interpretation of the Inventory Accounting Information System

No	Statement	STS	TS	.CS	S	SS	Total Score	Average	Information
1	Hardware devices (inputs, processes, outputs) are complete according to needs.	3	2	9	58	50	516	4,23	Excellent
2	The CPU has the ability and <i>processing</i> speed to suit your needs.	5	3	14	57	43	496	4,7	Excellent
3	Operating system <i>software</i> facilities used according to needs.	3	2	10	60	47	512	4,2	Good
4	The application program used is appropriate and easy to operate (<i>user friendly</i>).	1	3	4	14	50	515	4,2	Good

5	Users are placed according to their fields and abilities.	3	2	10	53	54	520	4,26	Excellent
6	Users can adjust quickly when changes occur.	3	4	19	48	48	500	4,1	Good
7	Errors found in application programs that used always fixed.	2	2	14	57	47	511	4,19	Good
8	Users store and maintain various forms of documentation.	4	1	14	51	52	512	4,20	Good
9	There is a series of activities of the inventory accounting information system procedure.	1	3	10	57	51	520	4,26	Excellent
10	The procedure is executed accordingly with the set.	2	2	17	50	51	512	4,20	Good
11	Data management is well managed.	1	1	16	50	54	521	4,27	Excellent
12	Data is stored securely.	2	2	10	47	61	529	4,34	Excellent
13	The resulting inventory information is of high quality and Accurate.	0	3	12	7	60	530	4,34	Excellent
14	Inventory information and data can be accessed fast.	2	2	18	48	52	512	4,20	Good
Average Σ							7.206	59,01	
Average							514,7	4,21	Excellent

Respondent's statement on the inventory accounting information system at PT. Alfamart in Sragen Regency based on the table above can be said to be very good and is at an interval of 4.21 – 5.00 (Excellent).

Inventory Inten Driving

Table 2. Respondents' Interpretation of Internal Control of Inventory

No	Statement	STS	TS	.CS	S	SS	Total Score	Average	Information
1	The existence of regulations regarding integrity and ethical standards.	2	1	9	49	61	532	4,36	Excellent
2	The existence of training on employees regarding the inventory of goods.	1	2	10	60	49	520	4,26	Excellent
3	Employees related to the supply of goods are placed Based on their competence.	2	3	9	58	50	517	4,24	Excellent
4	The existence of a clear and non-concurrent organizational structure	1	1	10	53	57	530	4,34	Excellent

	related to the inventory of goods.								
5	The existence of an auditor for the company on the inventory of goods.	1	1	9	56	55	529	4,34	Excellent
6	The environment anticipates if there is a change in the control environment related to the inventory of goods.	1	2	11	49	59	529	4,34	Excellent
7	The Company anticipates the risks that occur if there is a change in the company related to inventory.	1	0	12	53	56	529	4,34	Excellent
8	There are periodic performance assessments related to inventory.	6	2	13	45	56	509	4,17	Good
9	There is an authorization procedure in the company regarding the inventory of goods.	1	4	8	57	52	521	4,27	Excellent
10	The existence of a recording of transactions that occur related to the inventory of goods.	2	1	9	48	62	533	4,37	Excellent
11	The company enforces adequate asset security and record documents related to inventory.	1	2	10	50	0	530	4,34	Excellent
12	Information related to the inventory of goods is available in a timely manner and allows monitoring of activities.	1	1	16	47	57	524	4,30	Excellent
13	The presentation of inventory information is carried out in a structured manner.	1	1	12	57	51	522	4,28	Excellent
14	The existence of an independent inspection or auditing of the company on the inventory of goods	1	2	12	48	59	528	4,33	Excellent
Average Σ							7.353	60,27	
Average							525,28	4,31	Excellent

Based on the table above, from the average value of 4.31, it can be concluded that the inventory accounting information system at Alfamart in Sragen Regency can be said to be very good.

Reliability Test

The following are the results of testing the reliability of variables of the inventory accounting information system and internal control of the supply of goods.

Table 3 Reliability Test Results

No	Variable	Alpha Standard	Cronbach Alpha	N Of Items	Information
1	Inventory Accounting Information System	0,60	0,958	14	Reliable
2	Internal Control of	0,60	0,957	14	Reliable

	Inventory				
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Based on the data of table 3. reliability test results above. It uses the standard alpha of 0.60. The Cronbach Alpha value on the inventory accounting information system variable is 0.958 and the internal control of the inventory of goods is 0.819 so that it can be concluded that all questionnaire items are declared reliable.

Test Classical Assumptions

Normality Test

Table 4. Normality Test Results with Kolmogorov-Smirnov

	Unstandarized Residual
N	122
Normal Parameters ^{a,b} Mean	-,4404963
Std. Deviation	3,44735489
Most Extreme Absolute	,117
Difference Positive	,117
Negative	-,092
Kolmogorov-Smirnov Z	1,293
Asymp. Sig. (2-tailed)	,071

The results of the Data Normality Test obtained a significance value of 0.071 greater than 0.05, so it can be said that the data is distributed normally.

Hypothesis Test

a. Simple Linear Regression.

The results of a simple linear regression test can be presented as follows:

Table 5. Coefficients

Type	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	9,893	2,326		4,254	,000
Accounting Information System Inventory	,856	,039	,895	22,001	,000

Based on the Coefficient table above, a simple linear regression equation can be written, namely $Y = 9.893 + 0.856 X$.

With the description Y is the inventory information system and X is the internal control of the inventory of goods. From the regression equation, it can be seen that the coefficient is 9.893, then when the level of the inventory accounting information system (X) is fixed or constant, the level of internal control of inventory (Y) is 0.893 and if there is an addition to the inventory accounting system, the internal control of inventory increases by 0.856.

b. t-test (Partial Test)

Table 6. t Test Results

Coefficients^a

Type	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		

1 (Constant)	9,893	2,326		4,254	,000
Accounting Information System					
Inventory	,856	,039	,895	22,001	,000

The results of the t test showed a figure of 22,001 positive. The results were made according to the criteria of comparing t count with t table at a significance level of 0.05 and dk = n-2 is 1.980. This means that the calculated t value of 22.001 > t of the table 1.980, so the null hypothesis (H_0) is rejected. In this study, the *level of significant was* (α)= 5% (0.050). The significant t column in the table above the value is 0.000 so that the GIS value is smaller than the standard value of 0.050 so that it can be concluded that the internal control of inventory inventory is positively and significantly influenced by the inventory accounting information system.

c. Coefficient of Determination Test (R^2)

Table 7. Model Summary

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,895 ^a	,801	,800	4,076

The R value in table 7 of 0.895 shows that there is a strong influence where the inventory accounting information system variable (X) has a strong effect on the internal control of inventory (Y) by 89.5%. The value of R shows that variable Y, namely Internal control of inventory is influenced by variable X of the inventory accounting information system of 89.5% and the remaining 10.5% is influenced by other variables that have not been studied in this study. Or it can be interpreted that the inventory accounting information system plays a role in controlling the internal inventory of goods at Alfamart in Sragen Regency is 89.5%.

Discussion

Discussion of the results of research to analyze the inventory accounting information system for internal control of inventory at Alfamart in Sragen Regency. In this study, the variable is the inventory accounting information system, from the results of the research in question, the inventory accounting information system has a positive and significant influence on the internal control of inventory at Alfamart in Sragen Regency.

The problems that occur at Alfamart in Sragen Regency, the phenomenon that occurs in this study is the frequent difference in physical stock of goods with computerized ones, problems in shipping goods that are not in accordance with store demand, and loss of goods that are not reasonable caused internally and externally which have a detrimental impact on the company because it reduces company profits. This makes the author want to research about the inventory accounting information system at Alfamart in Sragen Regency. The following is a presentation of the author's research results on the state of the inventory accounting information system and internal control of inventory at Alfamart in Sragen Regency.

Inventory Accounting Information System

In hardware (*Hardware*) which includes inputs, processes, and outputs are in accordance with the needs of the store. To speed up service and convenience of cashier transactions, the use of barcode scanner scanning is applied which provides convenience in conducting goods sales transactions. If the hardware does not work properly, it will affect the daily activity of the store. Like if when the computer is damaged, the sales transaction

process will be disrupted, having to do manual sales so that the risk of incorrect input of manual goods can occur.

The software used is in accordance with company standards. Alfamart has used the SIS system as the center of the operational activity system from the central system to the store which includes POS (*Point Of Sales*) for transaction activities, *Stock Of Name* for stock data collection, TAS for store employee attendance data, *Etrans* for *e-commerce* transactions which as the SIS system is in the form of an application coordinated by the IT department, while store employees only run the operational part. The application program used is right on target and easy to operate. If there is an error in the software system, quickly the relevant department corrects it immediately.

Human resources (*brainware*) at Alfamart in Sragen district are placed according to the field of ability to adapt to the environment. A shop head must be able to analyze and manage how inventory data develops on the computer. A cashier must be able to make transactions as determined by the company. Accounting information system procedures are carried out in accordance with what has been determined by the company. The use of a manufacturing information system with the PKM Working Paper system that sets the maximum quantity, namely each item of goods has known the ups and downs of sales for three months, knowing the grace period between demand for goods to fulfillment of goods. PKM can also find out the condition where the brand is empty in the store. Goods distribution applies a *Digital Packing System* (DPS) that allows the service of demand and supply of goods from the distribution center to the destination store.

Databases are stored securely with database *backups* and *database restores*. Aims to make a copy of data as a backup in the event of loss or damage to the original data. In addition, it can also restore a file that was accidentally deleted or damaged while the *restore* is done after *backup*. Data management management has been well applied., This is so that the receipt and expenditure of goods are stored properly. with the implementation of a computer-based system, the process of presenting goods data can help in the company's operational activities. The resulting Communication Network (*Network*) is of quality and accurate. Inventory information and data can be accessed quickly and easily.

Internal Control of Inventory

In the control environment, employees have complied with regulations and policies according to company operational standards. There are regulations regarding integrity and good ethics that aim to reduce dishonest actions from internal. The organizational structure of the company forms a direct relationship between superiors and subordinates, thus subordinates are responsible to superiors in accordance with their levels. For employees who violate the regulations, they will be sanctioned such as theft of goods by internal, then employees who are reluctant are dismissed from the company.

In risk determination, there is recruitment and training of employees and training in implementing duties and responsibilities. In carrying out the function of the information system, it has used computer assistance to process transactions regarding internal control of inventory, but there is still employee fraud on inventory. Such as theft of goods or abuse of authority over the recording of goods supplies. In carrying out control activities, the company applies the recording of transactions related to inventory of goods. The Company enforces adequate asset security and record documents related to the inventory of goods.

Information and communication available at Alfamart in Sragen Regency regarding the inventory of goods are available on time and adequately. Subordinates report their activities to superiors who then evaluate the performance of all employees. The information provided is quite detailed which is used for decision making. The existence of obstacles faced by store employees is always communicated with the division concerned. To

overcome communication between the store and the center, an online system is used regarding price changes, promotional processes, and others.

Pamantuan is a very important factor applied for the progress of the company. There is an independent inspection or audit of the branch on the operational activities of the store. With supervision, the company can make improvements to things that need to be improved. For example, if there is a loss of goods by the external, the store will inform the superior, then the superior informs the relevant party to carry out further investigations.

Testing the hypothesis with a simple linear regression test then continued with the partial t test and test the coefficient of determination. Based on the results of statistical tests, it shows that there is an influence between inventory accounting information system variables and inventory internal control variables. From the t test it can be concluded that there is a positive and significant influence between the inventory accounting information system and the internal control of inventory at Alfamart in Sragen Regency. This shows that the inventory accounting information system that has been implemented can assist management in internal inventory control. The better the implementation of the inventory accounting information system, the better the resulting internal control which aims to avoid things such as fraud, fraud, waste, and theft that can be detrimental to the company, the better the internal control of the resulting inventory of goods which has an impact on reducing the level of risk carried out so as to affect the company's profits.

Conclusion

Based on the implementation of the Inventory Accounting Information System which includes hardware, software, brainware, procedures and databases at Alfamart in Sragen Regency, it is declared very good with a score of 4.21. Implementation of Internal control of Goods Inventory which includes control environment, risk determination, control activities, information and communication and monitoring at Alfamart in Sragen Regency is declared very good with a score of 4.31. The inventory accounting information system has a positive and significant effect on the internal control of inventory at Alfamart in Sragen Regency.

Suggestion

Suggestions for improvements that can be used as a basis for consideration at Alfamart in Sragen Regency are as follows: Internal audit should be carried out periodically at least once every two months because more internal audits can reduce the level of internal abuse that occurs in stores. Internal control implementation procedures to be further improved because human resource factors still exist that commit violations of company rules so that unnatural losses occur. For each employee to carry out their responsibilities properly and in accordance with regulations. For further research, it is hoped that it can add other variables or moderation variables because there are many other factors that affect the internal control of inventory.

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