

# ANALYSIS OF THE APPLICATION OF ACCOUNTING INFORMATION SYSTEMS FOR EXPEDITIONARY SERVICES AT MULTI INTIM EXPRESSINDO INC.

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## ABSTRACT

*The purpose of this study was to analyze and determine the application of the accounting information system for expedition services at Multi Intim Expressindo Inc. The research method used is qualitative research because this study aims to compare with existing theories. The types of data used are primary data and secondary data. Preliminary data in question is from interviews, while secondary data is information about company profiles and shipping service systems. The data analysis method used is the descriptive qualitative analysis method to examine the role of information systems systematically. From the results of this study, it can be concluded that the expedition service system has been running quite well. However, there are several weaknesses. Namely, Multi Intim Expressindo Inc. has not used a system that can minimize scattered goods and incorrect deliveries. In addition, the financial administration only makes daily financial reports from expedition reports. This can result in less accurate data received in creating financial statements.*

**KEYWORDS:** Accounting Information Systems, Expeditionary Services.



## **Introduction**

The service sector has become critical from year to year and has experienced a significant increase compared to previous years. This sector provides a good contribution and business opportunity to the Indonesian economy. This contribution can be seen in various aspects ranging from profit and the ability to absorb labor. One of the service industries is the freight forwarding (expedition) service industry—the goods delivery service for the community, especially those from remote areas.

Freight forwarding services are responsible for serving consumers to the maximum in terms of speed and timeliness and guaranteed package security (integrity and security during delivery as well as with insurance). Companies are no longer limited to products but also aspects of processes, human resources, and the environment (Arbayah, 2013). Thus, shipping companies greatly depend on sound and accurate information systems.

Information is essential for every company, especially shipping companies, in facilitating daily activities because it can help decision-making. The information system implemented in the company aims to provide information to support decision-making, provide information to support day-to-day operations, and present information related to management. The way that companies can do to provide quality services to consumers is to carry out all control functions in their operational activities, especially in receiving and shipping goods which are the main activities of shipping companies.

Multi Intim Expressindo Inc., which was founded in 1997, is one of the companies engaged in the business of freight forwarding services that accept small to large-scale shipments of goods. Multi Intim Expressindo Inc. is based in Surabaya and has branches in several areas, one of which is in Ambon. This company has an essential role in supplying goods ranging from individual orders and goods ordered from small businesses to large-scale retail companies. Therefore, researchers are interested in analyzing the part of the expedition service accounting information system at Multi Intim Expressindo Inc. Thus; this research is entitled: Analysis of the Application of Accounting Information Systems for Expeditionary Services at Multi Intim Expressindo Inc.

## **Method**

The research method is a step to be carried out in data collection with specific objectives and uses, for example, to solve problems and test research hypotheses.

### **1. Research Approach**

This study uses a qualitative approach with the aim of researchers being able to describe clearly and in detail and obtain in-depth data from research on the role of accounting information systems on the performance of Multi Intim Expressindo Inc.

## **ANALYSIS OF THE APPLICATION OF ACCOUNTING INFORMATION SYSTEMS FOR EXPEDITIONARY SERVICES AT MULTI INTIM EXPRESSINDO INC.**

### **2. Research Objects and Subjects**

The object of this research is the Multi Intim Expressindo Ambon Inc. branch. This company is essential in supplying goods ranging from individual orders and goods ordered from small-scale businesses to large-scale retail companies. Therefore, researchers are interested in analyzing the role of the expedition service accounting information system at Multi Intim Expressindo Inc. The object of the research or research unit is an accounting information system, while the subject is Multi Intim Expressindo Inc.

### **3. Selection of Key Informants**

The informant in this study was Mrs. Win, who is in the general administration section of the Multi Intim Expressindo Ambon Inc. branch.

### **4. Data Type**

The data used in this study are primary in the form of direct interviews with sources and secondary data in the form of company profiles.

### **5. Data Collection Techniques**

The data collection technique used is:

- a) Interview, which is conducting direct questions and answers to the general administration section with questions that have been prepared.
- b) Documentation, namely making direct observations of company activities related to research objects at PT Multi Intim Expressindo.

### **6. Data analysis technique**

The data analysis method used in this study is a qualitative descriptive analysis method used for a systematic review of the role of accounting information systems in shipping companies.

## **Result**

PT Multi Intim Expressindo has several interrelated functions with expedition services, including administrative functions, financial functions, and operational functions. There are several procedures in expedition service activities at PT Multi Intim Expressindo, including the following:

### **1. Procedure for Using Expedition Services at PT Multi Intim Expressindo**

- a) The client sends goods using the services of PT Multi Intim Expressindo by including the name and delivery address.
- b) Clients can pick up the ordered goods directly at the company or use the delivery service provided by the company for an additional fee.
- c) The client chooses the method of payment for the goods, namely before the goods are received or after the client receives the goods.
- d) When the client chooses to pay before the goods are received, the client will be given a payment note.

## **ANALYSIS OF THE APPLICATION OF ACCOUNTING INFORMATION SYSTEMS FOR EXPEDITORY SERVICES AT MULTI INTIM EXPRESSINDO INC.**

- e) If the client chooses to pay after the goods are received, then payment will be made when the goods are in hand or through billing with a maximum repayment period of 3 months.

### **2. Shipping Procedure**

- a) PT Multi Intim Expressindo sends client-ordered goods using container services from several container companies, for example, Meratus, Tanto, and Temas.
- b) The number of containers PT Multi Intim Expressindo is adjusted to the volume and number of goods shipped.
- c) Sending goods according to delivery order.
- d) Goods arriving at the port will be transported by the supervisor and delivered to the client's address according to the delivery order or transported to the company's warehouse.

### **3. Final Procedure of Expedition Activities**

- a) Supervisor checking data from delivery order.
- b) The supervisor delivers the goods and checks the proof of payment.
- c) Supervisors deposit funds to the treasurer if the client pays immediately after receiving the goods.
- d) The treasurer reports the company's daily activities to the head office and makes a billing schedule for clients who have not paid.

### **4. Treasury's Activities**

- a) Receive deposit funds from supervisors.
- b) Receiving a deposit from the billing department.
- c) Create a billing schedule.
- d) Calculate the salary received by employees, supervisors, and helpers.
- e) Make daily cash reports and year-end reports.

The documents used by Multi Intim Expressindo Inc. in carrying out expedition activities are as follows:

- a) Proof of service order
- b) Proof of receipt of goods from the container
- c) Receipt of delivery materials
- d) Service payment billing
- e) Service billing notes

The parts involved in the expedition service procedure at Multi Intim Expressindo Inc. are:

- a) Financial department
- b) Administration department
- c) Shipping department
- d) Warehouse Department

## **ANALYSIS OF THE APPLICATION OF ACCOUNTING INFORMATION SYSTEMS FOR EXPEDITIONARY SERVICES AT MULTI INTIM EXPRESSINDO INC.**

The use of the Accounting Information System at Multi Intim Expressindo Inc. is as follows:

- a) Making financial reporting
- b) Supports Routine Activities
- c) Support Decision Making
- d) Implementing Internal Planning and Control

### **Discussion**

- a) Analysis of the Functions in Multi Intim Expressindo Inc.

The functions contained in Multi Intim Expressindo Inc. have been running quite well. Delivery of goods to clients is carried out as soon as the goods arrive at the Port. Clients have various options in getting the ordered goods, including through delivery services provided by the company or picking up their own at the port and warehouse. However, there are several obstacles in delivering goods, including scattered goods in warehouses or ports, complaints due to incomplete goods, and incorrect delivery of goods. This is due to the lack of careful supervision of the supervisors in the field. If this happens, the administration will trace the location of the error and make decisions according to the obstacles in the area.

- b) Expedition Service Accounting Information System Analysis

In the expedition service accounting information system that has been running at Multi Intim Expressindo Inc., there are several shortcomings, such as late payments by clients, scattered goods, and incorrect deliveries. Regarding bookkeeping, the treasurer only makes a daily cash report containing information on the incoming money on that day. In the bookkeeping section, the financial administration should not only make financial reports from the expedition report because, according to Kristianto (2007), information is a collection of data that is processed into a form that is more useful and meaningful for the recipient, so it is better for the accountant administration also to make financial reports based on the information. From delivery orders, delivery order reports, and work order confirmations.

- c) Document Analysis Used in Expedition Service Activities

The documents used by Multi Intim Expressindo Inc. in carrying out expeditionary service activities are pretty good. Still, some papers have shortcomings, such as the delivery order not having the driver's signature in charge of delivery, which can result in the absence of a written agreement between the parties. ritase with the driver. We recommend adding the driver's initials to add written evidence for the understanding of all parties. In the submission of confirmations made by the financial administration, there is no purpose for an information system that supports the company's operations. It is better to make a written document given to the vehicle administration and the accountant administration so that there is written evidence, not only confirmation by phone or WhatsApp message.

## **ANALYSIS OF THE APPLICATION OF ACCOUNTING INFORMATION SYSTEMS FOR EXPEDITIONARY SERVICES AT MULTI INTIM EXPRESSINDO INC.**

### **d) Analysis of Relevant Parts in Expedition Service Activities**

Sections related to expedition service activities at PT Multi Intim Expressindo have been running quite well. Still, there is no sub-system in the accounting information system, namely the Management Reporting System (MRS). According to Hall (2007), it is better to add an audit party who can check the results of reports made by all parties so that it does not result in losses in running existing businesses and can help provide input for internal decision-making.

### **e) Analysis of the Use of Expeditionary Service Accounting Information Systems**

The use of the expedition service accounting information system at Multi Intim Expressindo Inc. based on the author's analysis is as follows:

#### **1. Making financial reporting**

The financial reports prepared by the treasurer include daily cash inflow reports, client billing reports, due client lists, and year-end reports (closed books). In making reports for tax purposes, PT Multi Intim Expressindo uses the services of a tax consultant so that the company only needs to prepare the data required by the tax consultant.

#### **2. Supports Routine Activities**

Supporting routine activities at the company has been running quite well, such as placing several supervisors and helpers in loading and unloading activities. However, PT Multi Intim Expressindo has not used a system that can minimize scattered goods and delivery errors.

#### **3. Support Decision Making**

The administration and finance department also supports the company's internal decision-making by making reports on the company's daily activities.

#### **4. Implementing Internal Planning and Control**

PT Multi Intim Expressindo already has a budget plan in the form of a budget plan for one year. It is better if the company makes a budget plan within one month to make more precise and well-run controls and increase the success of annual budget planning. Budget planning can be used as a benchmark for making future budgets.

#### **5. Implementing Internal Control**

Internal control aims to protect company assets from loss and corruption. Therefore, the company should install CCTV cameras in critical places that cannot be guarded for 24 hours, such as vehicle parking lots and areas to store valuable documents belonging to the company. Installing CCTV can reduce the possibility of theft.

## **Conclusion**

Based on the research results that have been obtained, the authors conclude that the application of the expedition service accounting information system at Multi Intim Expressindo Inc. has been going quite well but still has several weaknesses, including:

1. Multi Intim Expressindo Inc. makes a budget plan within one year, so the budget planning is not yet detailed.
2. Multi Intim Expressindo Inc. has not used a system to minimize scattered goods and errors.
3. No audit party can help check the completeness of data and documents related to expedition service activities.
4. The financial administration (treasurer) only makes daily financial reports from the expedition report; this can result in less accurate data in creating financial statements.

Based on the results of the study, the suggestions that can be given are:

1. Multi Intim Expressindo Inc. should make a budget plan within one to three months, so the budget planning is more detailed according to the company's needs.
2. Make a work confirmation letter that can help provide written confirmation to the financial administration and vehicle administration so that there are no more mistakes in carrying out expedition activities.
3. Companies should use audit services to help check financial reports and documents related to expedition service activities.
4. Financial parties should make financial reports from work order documents, delivery orders, and delivery order reports to make financial statements more accurate.

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