



SIMPOSIUM ILMIAH AKUNTANSI 5

OPERATIONAL AUDIT TO ASSESS EFFECTIVENESS SALES PT. AROMINDO'S NATURAL IMAGE IN MODERN TRADE

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ABSTRACT

The purpose of the company's research is to understand the operation audit performed by the company, to analyze the level of sales effectiveness performed, and to understand the role of the operating audit on sales in boosting the effectiveness of sales. The aim of the operational audit is to assist management in reducing waste and inefficiency, to produce improvements in auditing operations by making Suggestions, so that the performance of the operating audit is expected to contribute to the company's efficiency and effectiveness. The data-collecting technique of the author is to look at the documentation of researched objects.

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INTRODUCTION

Current economic developments and increasingly intense competition have resulted in many companies being unable to compete, thus causing disruption to the pace of company operations, however, there are quite a few companies that can survive and can even compete in this competition and are able to maintain the existence of their companies. Most of these failures are usually caused by companies not being consistent in carrying out operations that control various areas within the company, where the company cannot keep up with current economic developments. Sales is one of the important activities in a company, because it directly influences the company's revenue and profits. Therefore, sales must be managed well in order to achieve the targets set by management. One way to manage sales well is to conduct operational audits. Sales activities really require operational audits in order to anticipate and overcome risks, as well as approach various operational problems that are detrimental to the company in achieving its goals, and in particular sales information can be presented in an appropriate, timely, relevant manner, according to needs.

An operational audit is an examination of a company's operational activities, including accounting policies and operational policies that have been determined by management, to find out whether these operational activities have been carried out effectively, efficiently and economically. Operational audits aim to assist management in reducing waste and inefficiency, to produce improvements in the management of audited activities by providing suggestions. Operational audits of the sales function can be used as a tool to evaluate the implementation of the sales function by identifying weaknesses so that they can provide a solution to the problem. in helping to improve the efficiency, effectiveness, economics of the sales function. Operational audits of the sales function can also assess compliance with sales policies or procedures established by the company. Thus, by carrying out an operational audit of the sales internal control system, it is hoped that it can assist management in making the right decisions in achieving the effectiveness of sales operational processing. Based on the description above, the author is interested in conducting research on operational audits to assess sales effectiveness. It is hoped that this research will provide benefits for companies in improving sales performance as well as for the author himself in improving academic abilities.

THEORY AND HYPOTHESIS DEVELOPMENT

Understanding Operational Audit

In general, the definition of operational audit places emphasis on efficiency, effectiveness, economics, or the performance of a business entity. Operational audits ask questions such as whether specific policies and objectives have been defined. Whether specified policies have been followed and specified objectives have been achieved. Whether the desired results have been obtained. According to Agoes (2013: 172) operational audit is an examination of the operational activities of a company, including accounting policies and operational policies that have been determined by management, to find out whether these operational activities have been carried out effectively, efficiently and economically.

Meanwhile, Elder (2011: 17) revealed that operational audits evaluate the efficiency and effectiveness of each part of the organization's operating procedures and methods. At the end of an operational audit, management usually expects suggestions to improve operations. Bayangkara (2008: 2) believes that operational audits (management audits) are evaluations of the efficiency and effectiveness of company operations.

Stages of Implementing an Operational Audit

There are several stages that must be carried out in an operational audit. In general, it can be grouped into five, according to Bayangkara IBK (2008:10), namely: first, the Preliminary Audit is carried out to obtain background information on the object being audited. At this audit stage, various regulations, provisions and policies relating to the activities being audited are also carried out as well as analyzing various information that has been obtained to identify potential weaknesses in the company being audited. Second, at this stage the auditor reviews and tests the management controls of the audit object with the aim of assessing the effectiveness of management controls in supporting the achievement of company goals. Third, Detailed or Advanced Audit, at this stage the auditor collects sufficient and competent evidence to support the determined audit objectives. At this stage, findings are also developed to look for connections between one finding and other findings in examining problems related to the audit objectives. Fourth, reporting aims to communicate audit results including recommendations given to various interested parties. This is important to convince management (the audit object) about the validity of the audit results and to encourage the authorized parties to make improvements to the various weaknesses found. Fifth, Follow-up As the final stage of a management audit, follow-up aims to encourage the authorized parties to carry out follow-up actions (improvements) in accordance with the recommendations given.

Factors Affecting Sales

Sales activities are heavily influenced by certain factors that can increase company activities, therefore sales managers need to pay attention to the factors that influence sales. Factors that influence sales according to Basu (2008: 406) include the following: (1) Seller Conditions and Capabilities consist of an understanding of several important issues related to the product being sold, the number and nature of the sales force, namely: (a) Types and characteristics of goods or services offered. (b) Price of the product or service. (c) Terms of sale, such as: payment, delivery. (2) Market conditions, the market as a purchasing group or party that is the target of sales and can also influence sales activities. (3) Capital or funds are very necessary in order to transport placed merchandise or to expand the business. (4) Conditions of Company Organization, in large companies, sales issues are usually handled by a separate section, namely the sales section which is handled by people who are experts in the field of sales. (5) Other factors such as advertising, demonstrations, campaigns and giving gifts often influence sales because it is hoped that with these factors, buyers will return to buy the same goods again.

Sales Effectiveness Goals

Sales effectiveness aims to increase the quantity of sales by looking at the company's ability to distribute goods, policies and strategies set by the company. Gondodiyoto (2007: 125) states that sales are said to be effective if the company has the following characteristics: First, there is sales development which can be seen as the sales volume continues to increase and there is a sales budget that can be immediately realized. Second, sales transactions are

recorded according to the date and archive serial number. Third, sales activities starting from receiving sales orders to delivering goods can be completed according to orders received from customers, so that company operations can run smoothly, efficiently and effectively. Fourth, there is customer satisfaction with the products ordered.

Therefore, company management must consider cooperation in supporting and increasing the effectiveness of sales activities to strive for customer satisfaction. In this regard, information will greatly influence the management function in controlling sales, because of the reports produced (Simanjuntak, 2011: 147).

Benefits of Operational Audits for Sales

The benefits of operational audits for sales in relation to increasing company effectiveness include all aspects and activities related to sales. This can be seen from the objectives of operational audits of sales activities as stated by Nugroho Widjayanto (2011: 121), namely: (1) Assessing the implementation of sales activities. (2) Detecting weaknesses in sales activities. (3) Looking for alternatives in order to increase sales efficiency and effectiveness. (4) Develop recommendations for overcoming weaknesses and increasing performance.

Sales effectiveness is an activity carried out by increasing the quantity or volume of sales by looking at the company's ability to distribute goods, policies and strategies set by the company so that sales are effective. Effective sales can be achieved by carrying out various marketing activities, product development, pricing and distribution channels, as well as promoting them effectively which will increase sales (Kumat, 2011: 120).

With a test analysis of sales activities, two possibilities will be obtained, namely things that can support and things that are less supportive in increasing the effectiveness of smooth sales operations, especially company sales activities. Auditors can provide suggestions to maintain achievements or overcome existing weaknesses in achieving sales effectiveness. From the recommendations provided, the company will be able to immediately take action to overcome weaknesses and improve its performance through recommended alternatives based on activity assessments and sales analysis.

The implementation of operational audits by companies can help companies increase sales effectiveness. So operational audits of the sales function help all functions within the company to achieve sales effectiveness by identifying problems early and then providing suggestions to enable corrective action to be taken. So it is hoped that operational audits can play a role in increasing sales effectiveness.

Research methods

Descriptive Research

Descriptive research is a research method used to describe the subject or object being studied in depth, breadth and detail. Descriptive research usually does not aim to test hypotheses or find relationships between variables, but only to find out the description or characteristics of a phenomenon.

Research sites

The location of the research carried out was PT CITRA ALAM ARUMINDO, Daan Mogot Batu Ceper Industrial Area, Tangerang City

Necessary data

Quantitative data is data in the form of numbers, statistics, or measurements that can be calculated or measured objectively. Quantitative data is usually used to test hypotheses, discover relationships between variables, or measure levels of satisfaction, interest, or preference. Quantitative data can be obtained using data collection methods such as surveys, tests, experiments, or document analysis.

Method of collecting data

Measurement: This method is carried out using standard and reliable measuring instruments to measure a certain phenomenon or characteristic. Measurements can provide

objective and precise information about the size, quantity, intensity, or quality of the subject or object of research.

Secondary data: This method is carried out using data that is already available from other sources, such as books, journals, archives, mass media, or reports. Secondary data can provide information easily and cheaply because it does not require primary data collection.

RESEARCH RESULTS AND DISCUSSION

Authorized Section for Sales Operational Audit

Operational audit at PT. Citra Alam Aromindo is carried out by the Internal Control Unit (SPI) which has the operational audit classification as follows: First, Independence, At PT. Citra Alam Aromindo, the Internal Control Unit (SPI) section, especially the operational audit section, is directly responsible to the Director. Based on its position in the company's organizational structure, the Internal Control Unit (SPI) is in a separate section from other sections so that it can conduct audits objectively. Internal Control Unit (SPI) at PT. Citra Alam Aromindo does not have a direct relationship with the section or department that will be audited, so this does not affect the objectivity of the audit implementation. So that the results of the audit report remain objective in accordance with the facts without any pressure or influence from any party. Second, Competency, which is part of the Internal Control Unit (SPI) at PT. Citra Alam Aromindo has sufficient competence in its field. The Internal Control Unit (SPI) section has sufficient technical capabilities to carry out its duties, has the ability to communicate effectively, and is able to deal with various situations that occur. This can show that the audit activities carried out so far are running smoothly. Third, before carrying out the operational audit stages, the Internal Control Unit (SPI) must prepare an audit program in a systematic and directed manner so that it can run effectively. The audit program is an important part of the audit process, because it contains various instructions regarding the steps that must be taken during the audit. An audit program is a systematic series of audit procedures to achieve audit objectives. PT. Citra Alam Aromindo prepares an audit program at the end of each year and the implementation time is once a year. PT operational audit program. Citra Alam Aromindo contains the following: First, in the sales procedures that are the objects of audit are the parts directly involved with sales, namely: (a) Accounting and finance. (b) Marketing and sales department. (c) Administrative and general departments. (d) Warehouse section. Second, the objective of the audit of sales activities at PT. Citra Alam Aromindo, namely: (a) To find out the extent to which sales policies, procedures and conditions have been implemented by all parties. (b) Detecting weaknesses in sales activities and making efforts to overcome them. (c) Looking for alternatives and efforts to increase sales effectiveness. (d) Develop recommendations for overcoming weaknesses and improving sales activities. Third, the scope of the sales operational audit at PT. Citra Alam Aromindo is focused on sales activities including procedures, sales policies and completeness of supporting documents.

The results of research conducted by the author at PT. Citra Alam Aromindo has findings, namely: (1) In the company's organizational structure it turns out that there is no operational audit section or department, but its function still exists and is carried out according to the function and objectives of operational audit itself. (2) The company has a sales target that can be stated in a written decision letter and not just a verbal policy. This is always done by company management in implementing sales targets. Every time the management implements this, the policy is always verbal, not written. So there is no definite recording of the PT company's sales targets. Aromindo Nature Image. Sales targets for management are only a policy that occurs verbally. (3) The marketing and sales departments do not provide targets to each sales or marketing party. So that all sales or marketing parties are given targets with the same value for sales of company goods. Without analyzing whether the sales or marketing party can achieve the targets set by the marketing and sales department of the PT company. Aromindo Nature Image.

Sales Targets and Realization at Modern Trade (Alfamart)

The following is data obtained by the author from PT. Citra Alam Aromindo concerns sales targets and realization in 2023, the data for this document was obtained from the marketing and sales department of PT. Aromindo Nature Image. As stated in table 1.

Table 1
PT. Sales Target and Realization Aromindo Nature Image at MT (Alfamart)
Year 2022

SALES	TARGET	SALE	DIFFERENCE
1	IDR 1,000,000,000	IDR 1,168,959,374	IDR 168,959,374
2	IDR 1,000,000,000	IDR 1,115,530,747	IDR 115,530,747
3	IDR 1,000,000,000	IDR 2,536,292,272	IDR 1,536,292,272
4	IDR 1,000,000,000	IDR 2,025,564,827	IDR 1,025,564,827
5	IDR 1,000,000,000	IDR 661,774,963	-Rp 338,225,037
6	IDR 1,000,000,000	IDR 1,424,656,302	IDR 424,656,302
7	IDR 1,000,000,000	IDR 1,431,936,038	IDR 431,936,038
8	IDR 1,000,000,000	IDR 1,700,942,246	IDR 700,942,246
9	IDR 1,000,000,000	IDR 2,386,070,366	IDR 1,386,070,366
AMOUNT	IDR 9,000,000,000	IDR 14,451,727,135	IDR 5,451,727,135

Source: Marketing and Sales Department PT. Aromindo Nature Image

From the information in Table 1 above regarding sales targets and realization in 2022, it can be seen that there has been an increase between sales realization and sales targets, this is due to sufficient coordination between the sales and marketing department and the administration and general departments, especially the inventory recording section. Where the sales department continues to carry out its duties of selling goods to consumers, and the sales department simply knows whether the inventory of the goods being sold is available or not.

The following is data obtained by the author from PT. Citra Alam Aromindo regarding sales targets and realization in 2023, the data for this document was obtained from the marketing and sales department of PT. Aromindo Nature Image. As shown in table 2.

Table 2
PT. Sales Target and Realization Aromindo Nature Image at MT (Alfamart)
Year 2023

SALES	TARGET	SALE	DIFFERENCE
1	IDR 1,250,000,000	IDR 3,966,757,555	IDR 2,716,757,555
2	IDR 1,250,000,000	IDR 857,262,109	-Rp 392,737,891
3	IDR 1,250,000,000	IDR 1,700,257,135	IDR 450,257,135
4	IDR 1,250,000,000	IDR 1,614,138,775	IDR 364,138,775
5	IDR 1,250,000,000	IDR 2,316,609,353	IDR 1,066,609,353
6	IDR 1,250,000,000	IDR 1,714,718,990	IDR 464,718,990
7	IDR 1,250,000,000	IDR 1,448,110,670	IDR 198,110,670
8	IDR 1,250,000,000	IDR 1,790,180,179	IDR 540,180,179
9	IDR 1,250,000,000	IDR 1,622,600,292	IDR 372,600,292
AMOUNT	IDR 11,250,000,000	IDR 17,030,635,058	IDR 5,780,635,058

From the information in Table 2 above regarding sales targets and realization in 2023, it can be seen that there is an increase in the difference over 2022, namely Rp. 328,907,923. This happens because there is an increase in good coordination between the marketing and sales departments and the administration and general departments, so that sales orders can be followed up. Here it can be seen that in 2023 there will be an increase in sales compared to 2022.

Sales Effectiveness

Based on data obtained by the author from PT. Citra Alam Aromindo regarding sales targets and realization, the data for this document was obtained from the marketing and sales department of PT. Aromindo's Natural Image As shown in table 3.

Table 3
Sales Targets and Realization at MT (Alfamart)
PT. Aromindo Nature Image

Year	Target	Realization	Difference (less)	Sales Effectiveness Percentage
2022	IDR 9,000,000,000	IDR 14,451,727,135	IDR 5,451,727,135	60.57%
2023	IDR 9,900,000,000	IDR 17,030,635,058	IDR 7,130,635,058	72.03%

Source: Marketing and Sales Department PT. Aromindo Nature Image

From table 3, the author analyzes sales targets and realization to determine PT's sales achievements. Citra Alam Aromindo, so that it can be determined whether sales activities have been running effectively. From the results of observations made by the author to assess sales effectiveness in terms of targets and sales realization that have been set each year, the existing differences are still within tolerance limits. Regarding the difference in sales realization, from 2022 - 2023 there will be a development, although not that big. To determine the level of effectiveness of the company's sales, the author uses data taken from the sales department of PT. Citra Alam Aromindo for two periods, namely sales in 2022 and 2023 which will be analyzed using variance analysis techniques, with the aim of whether sales are in accordance with the sales targets that have been set. The percentage of variance that occurs is calculated by comparing actual sales in 2022 and 2023. Based on data on sales targets and realizations in 2022 contained in table 3 regarding sales targets and realizations at PT. Citra Alam Aromindo knows that total sales in 2022 will be IDR 14,451,727,135 while the targeted total is IDR 9,000,000,000. This shows that in 2022 the company has achieved the specified target. And sales target and realization data in 2023 are in table 3 regarding sales targets and realization at PT. Citra Alam Aromindo knows that total sales in 2023 will be IDR 17,030,635,058, while the total sales target is IDR 9,900,000,000 so it can be seen that there is an increase in sales realization from 2022 - 2023 amounting to IDR 2,578,907,923. From the percentage results for the last two years, it can be concluded that the effectiveness level in 2022 compared to 2023 has increased from 60.57% to 72.03%.

CONCLUSION

Conclusion Based on research conducted by the author and supported by data obtained from the research results, there are several things that can be concluded, namely: first, that is sufficient. (c) Operational audit carried out by PT. Citra Alam Aromindo is supported by a good audit program and supported by operational audit stages consisting of the preliminary stage, management control review and testing stage, follow-up audit stage, reporting stage and follow-up stage. (d) There is an organizational structure and written job descriptions that have been well prepared so that the authority and responsibilities of each part of the organization are clear. Second, sales for the 2022 and 2023 periods have been implemented quite effectively by PT. Aromindo Nature Image.

Based on the results of the research that has been carried out, the author conveys suggestions to help companies increase sales effectiveness, namely: (1) It would be better if the policy regarding the percentage of sales target achievement can be stated in a written decision letter and not just an oral policy. With the aim that all sales target achievements can be recorded properly. This aims to ensure that all sales target achievements can be analyzed carefully, rigorously and in depth from year to year, because with this analysis the company can find out about the problems that year and can find solutions. So that for the following year the company will not experience the same problems that occurred in the previous year. (2) It is best to determine that the operational audit section is not combined with the Internal Control Unit (SPI) because this dual function could lead to weaknesses in the independence of the operational audit. The Internal Control Unit (SPI) and operational audit sections should have different tasks. And if these two parts are worked into one, the result is that within the company there will be many deviations both within the company's system and outside the system. And if these deviations are not immediately identified and addressed, they will result in losses for the

company. Where the initial goal of the company is to minimize losses both from a financial and management perspective so that the company, especially management, must carefully divide the work within the company. (3) The company should provide a longer credit payment period for consumers (customers) who have a good background, namely two months for repayment. In this way, consumers (customers) feel satisfied with the company's service which increases the effectiveness of the company's sales. With this satisfaction, the company can increase product sales, the aim of which is to increase the company's profit or turnover. The credit is given but you also have to look at the consequences of the credit. Where the credit repayment time is more than the due date so the company must be able to control this. (4) It is best for the head of marketing and sales to set different sales targets for each salesperson every month, so that the level of achievement of sales effectiveness can increase. The goal is to increase the company's turnover or profit. So that the resulting production can be more than before. And the welfare of these employees can improve than before. (5) According to the author, the organizational structure of the Internal Control Unit (SPI) should contain all internal audit functions.

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