THE INFLUENCE OF ACCOUNTING SYSTEM AND INTERNAL CONTROL ON SALES EFFECTIVENESS IN TRADING COMPANIES IN PADANG CITY

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ABTRACTS
This research aims to determine the effect of accounting information systems and internal control on sales effectiveness in trading companies in Padang City. The respondents in this study were 84 people using Purposive Sampling technique. The data analysis used is multiple linear regression. The test results show that the accounting information system has a positive and significant effect on sales effectiveness. Internal control does not have a positive and significant effect on sales effectiveness.
Keywords: Accounting Information Systems, Internal Control and Sales Effectiveness.

INTRODUCTION

Indonesia's development has entered a period of globalization and progress in the fields of economy, development, technology and industry. In the economic sector, especially in a trading company. Establishing a company to make a profit for its owner. A trading company is a company whose main activity is sales. In order for a goal to be achieved, the company must prioritize designing a strategy that is considered correct, in accordance with the company's needs. Income is obtained from sales. According to (Salahudin et al., 2020). Sales is a company's main activity system which is used to trade goods and services made by the company. If a company can win competition in the market, the company will achieve optimal revenue.

Sales effectiveness is the realization of a company's sales targets. Sales targets can only be achieved if all company components can run well in accordance with instructions from the leadership (Hidayat & Zefanya, 2021). Sales effectiveness can be said to be achieved if the implementation of activities and programs can run smoothly. Thus, sales effectiveness is a company activity including the optimal distribution of goods and services to achieve the goals set by the company (Zulfikar & Supriyoso, 2019).

Company sales activities are very important activities in the sustainability of the company, because sales activities can generate profits that can be used for the company now and in the future. However, if the company's business operations, especially in the sales process, are not very efficient, the company's expected speed will decrease and the company may experience losses, which will have a negative impact on the company's sales. According to Salahudin et al., (2020) in overcoming this problem there is a need for a system that provides sales information, namely a sales accounting KBP information system. An accounting information system is an organizational component that collects, classifies, processes, analyzes and communicates financial information required for decision making to external parties (for example tax auditors, investors and creditors) and internal parties, especially

management.

If business activities, especially the sales stage, are inefficient, the business will experience a decrease in expected profits and the business may experience losses which will have a negative impact on the sales of the business. To overcome this problem, it is necessary to have a sales information system, especially a sales accounting information system.

To what extent is internal control of PT. Emte Propertindo Utama appears to be good enough to meet the internal control environment requirements, although there are weaknesses that need to be corrected. Apart from that, PT. Emte Propertindo Utama effectively monitors communications from external parties such as clients or consumers, which can be seen from the company's sales data which increases every year.

Accounting information systems can be used for data processing in the collection, compilation and production of high quality information. An accounting information system is a system that collects and processes transaction data and communicates financial information to certain parties. Each stage of the accounting cycle includes documents that provide evidence of transactions, transactions and records, trial balances, work papers, and financial reports. Accounting information systems can be manual or electronic (Herawaty & Yuli Sari, 2018).

According to Marlina, (2022) System information accountancy is system Which do data And transaction For produce information Which useful in plan, manage, And operate business. Meanwhile, according to (Sari & Purwanegara, 2016) System information accountancy is gathering source Power, like person And equipment, Which designed For change finance And data other become information.

According to the results of research conducted by Salahudin et al., (2020), (Marlina, 2022), and (Angga et al., 2021) said that accounting information systems have a positive and significant effect on sales effectiveness.

According to Government Regulation no. 60 of 2008, the Internal Control System (SPI) is an important process of actions or activities that are continuously carried out by the leadership and all employees, which provides sufficient guarantee that organizational goals are achieved effectively and efficiently in operations (Purba et al., 2022).

According to the Committee of Sponsoring Organizations (COSO), the internal control system consists of policies and procedures designed to provide reasonable assurance to management that the company has achieved its objectives (Intan, 2020). In a company, internal control also plays a very important role in managing its sales , namely by controlling and planning so that the sales achieved are in accordance with the predetermined goals. Therefore, companies must implement internal control measures in their sales activities, so that the company is ready to face any risks or opportunities that arise in the future (Intan, 2020).

Based on research conducted by (Ariadharma, 2017), (Hidayat & Zefanya, 2021), and (Salahudin et al., 2020) it is said that the internal control system has a positive and significant effect on sales effectiveness. Each research result carried out by experts has differences, namely in the research object used, location and data used.

RESEARCH METHODS
Types of research
The type of research carried out is quantitative descriptive research. According to (Sugiyono, 2017), descriptive statistics are statistics that are used to analyze data by

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describing and illustrating the data that has been collected as it is without the intention of making generally accepted conclusions. Sugiyono further explained that quantitative research is used to research certain populations and samples, data collection uses research instruments or questionnaires, data analysis is numerical statistics, with the aim of testing established hypotheses.

The data analysis uses a statistical program, namely SPSS version 23, in managing data related to accounting information systems and internal control on sales effectiveness in the city of Padang.

Object of research

A research object is anything that is the center of a person's attention when conducting research. According to Sugiyono, (2012:8) a research object is an object with human traits or characteristics. Where the object exists because the researcher defines it. The purpose of selecting objects is to find answers. Conclusions can also be drawn from these answers. Of course, reliable, objective and valid information is needed to draw conclusions and find objective information.

The objects of the author's research are all employees at PT Emte Promosindo Utama, as well as CV and supporting PT, which are trading companies in the city of Padang. The research period starts from June 2023 to September 2023.

Population and Sample

In simple terms, the population can be given as subjects in a certain area and time that will be observed and researched by researchers. According to Sugiyono, (2017) population is a generalization consisting of objects/subjects that have certain qualities and characteristics which are applied by researchers to study and then draw conclusions from the research which becomes the population for the object, several trading companies in the city of Padang.

Data collection technique

Data collection techniques are one of the most strategic steps in research, because the main aim of this research is to obtain data. Researchers obtained data in this study using data collection techniques, namely: questionnaires. A questionnaire is a data collection process that is completed by giving the person being interviewed a written list of questions so that they can get answers from the respondent. Questionnaires are sent directly to respondents or sent directly by researchers with written questions via email or the internet.

The type of questionnaire used in this research is a Likert scale, the Linkert scale is used to evaluate research to see or assess a person or group of people. The Likert scale is used to change the variables to be measured into variable indicators, then use these indicators as a starting point for compiling an instrument in the form of questions (Sugiyono, 2017).

Operational Definition of Variables

The variables used in this research are variables independent 1, independent variable 2, and dependent variable. The independent variable 1 (X1) is the accounting information system, the independent variable 2 (X2) is internal control, and the dependent variable (Y) is sales effectiveness.

Table 1.
Operational Definition of Variables

No	Variable	Understanding	Indicator	Source
1	Sales Effectiveness (Y)	Sales effectiveness is success in	1. Achieve Sales Volume	(Andayani, 2021)

No	Variable	Understanding	Indicator	Source
		achieving sales goals and targets set by the company.	2. Earn A Certain Profit 3. Support Company Growth	
2	Accounting Information System (X_1)	The Accounting Information System (AIS) is an information technology-based system that processes data related to financial information by recording	1. Relevance 2. Accurate (accurate) 3. Timeliness (timeliness)	(Juanda, 2019)
3	Internal Control (X_2)	Internal control is an internal control system consisting of specific guidelines and procedures that aim to provide sufficient assurance to management that important objectives for the company are achieved.	1. Control Environment 2. Risk Assessment 3. Control Activities 4. Information and Communication.	(Ariadharma, 2017)

Data analysis technique

Characteristics of respondents in this study were based on gender, age, length of work, education. The validity test used to measure whether a questionnaire is valid or not uses the *Corrected item total correlation method.* Reliability test uses the *Cronbach test Alpha with Cronbach* test results criteria *Alpha* > 0.600. In the descriptive analysis test using Likert scale measurements. The normality test uses *one sample Kolmogorov Smirnov* decision making with the *Exact Sig (2-tailed)* > 0.05 approach. The multicollinearity test is seen by analyzing the Tolerance and VIF (*Variance Inflation Factor*) values, with the regression model showing that multicollinearity does not occur if the tolerance value is > 0.10 and the VIF value is < 10. To test heteroscedasticity, use the *Glejser test* with a sign criterion > 0.05. Multiple regression analysis is used to determine the influence of the

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independent variable on the dependent variable. The regression equation used is

$$Y = a + \beta_1, X_1 + \beta_2, X_2 + e.$$

The t value test (partial test) is used to test whether there is a significant relationship between the independent variable and the dependent variable . The hypothesis in this t test is that H_0 = has no significant effect and H_1 = has a significant effect. The determination test is used to compare the variable Y explained by X^1 and X^2 with the total variation of Y, if the analysis used is simple regression, the R square value is used.

RESULTS AND DISCUSSION

Test results of research instruments for the influence of accounting information systems and internal control on sales effectiveness in trading companies in Padang City.

1. Validity test

The validity test is used to measure whether a questionnaire is valid or not using the *corrected item total correlation method.* A data is said to be valid if the calculated r is greater than the table r. The number of respondents in this study was 84 respondents. From the number of respondents, it can be seen that the size of the r table is 0.214 (df = N-2 = 84-2 = 82) with a significant value of 5%. The data results are said to be valid if the calculated r value for *the corrected item total correlation* is greater than 0.214. Following are the results of the validity test of each variable:

Table 2
Accounting Information System Validity Test Results (X_1)

Statement Items	r count	r table	Conclution
X1.1	0.750	0.214	Valid
X1.2	0.725	0.214	Valid
X1.3	0.731	0.214	Valid
X1.4	0.741	0.214	Valid
X1.5	0.733	0.214	Valid
X1.6	0.734	0.214	Valid
X1.7	0.719	0.214	Valid
X1.8	0.739	0.214	Valid
X1.9	0.739	0.214	Valid
X1.10	0.771	0.214	Valid

Source: Primary data processed by SPSS version 2 3 , 2023

Based on table 2 above, the results of the validity of the accounting information system (X1) can be seen that all the indicators in the table above have a *Corrected item total correlation value* greater than that in the r table, namely 0.214, so it can be concluded that all accounting information system instruments are valid.

Table 3
Internal Control Validity Test Results (X_2)

Statement Items	r count	r table	Conclution
X2.1	0.748	0.214	Valid
X2.2	0.741	0.214	Valid
X2.3	0.741	0.214	Valid
X2.4	0.745	0.214	Valid
X2.5	0.730	0.214	Valid

Statement Items	r count	r table	Conclution
X2.6	0.713	0.214	Valid
X2.7	0.739	0.214	Valid
X2.8	0.767	0.214	Valid
X2.9	0.735	0.214	Valid

Source: Primary data processed by SPSS version 23 , 2023

Based on the table above, the results of the validity of internal control (X2) can be seen that all the indicators in the table above have a *Corrected item total correlation value* greater than that in the r table, namely 0.214, so it can be concluded that all internal control instruments are valid.

Table 4
Sales Effectiveness Validity Test Results (Y)

Statement Items	r count	r table	Conclution
Y.1	0.770	0.214	Valid
Y.2	0.768	0.214	Valid
Y.3	0.775	0.214	Valid
Y.4	0.748	0.214	Valid
Y.5	0.761	0.214	Valid
Y.6	0.757	0.214	Valid
Y.7	0.780	0.214	Valid
Y.8	0.786	0.214	Valid

Source: Primary data processed by SPSS version 2 3 , 2023

Based on the table above, the results of the validity of sales effectiveness (Y) can be seen that all the indicators in the table above have a *Corrected item total correlation value* greater than that in the r table, namely 0.214, so it can be concluded that all sales effectiveness instruments are valid.

2. **Reliability Test**

Reliability testing is carried out using *Cronbach Alpha* , which if the value is more than 0.600, then it shows the reliability of the instrument, and if the value is less than 0.600 then the instrument is declared less reliable.

Table 5
Data Reliability Test Results

Variable	Cronbach's Alpha value	Standard Value	Conclution
Accounting Information System (X1)	0.759	0.600	Reliable
Internal Control (X2)	0.763	0.600	Reliable
Sales Effectiveness (Y)	0.792	0.600	Reliable

Source: Primary data processed by SPSS version 2 3 , 2023

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Based on the table above, it can be seen that *the Cronbach's Alpha value* for the Accounting Information System variable (X1) is 0.759 , Internal Control (X2) is 0.763 , and Sales Effectiveness (Y) is 0.792 . The results of each variable have *a Cronbach's Alpha* greater than 0.6 00 . And the results of the reliability test show that the instrument is declared Reliable or Consistent.

3. **Normality test**

   The normality test aims to determine that the research distribution does not significantly deviate from the normal distribution. The normality test is carried out using *the Kolmogorov-Smirnov Test* in the SPSS 23 application, if the *Exact Sig (2-tailed) value* is > 0.05, then the data is normally distributed.

Table 6
Normality Test Results

Statistical Tests	Exact Sig. (2 - Tailed)	Alpha	Conclusion
0.105	0.293	0.05	Normally Distributed

Source: Primary data processed by SPSS version 23 , 2023

The table above shows that the *One Kolmogorov-Smirnov Test statistical test* uses *exact.sig* in the normality test. In the *One Kolmogorov-Smirnov Test* statistical test, the numbers were obtained probability or *Exact Sig. (2-tailed)* which shows a significant value of 0.293, which means it is greater than 0.05, so it can be concluded that the data used in this research is distributed normal.

4. **Multicollinearity Test**

   The purpose of using the multicollinearity test is to find out whether the regression model finds a correlation (strong relationship) between the independent variables. The basis for decision making is that if the Tolerance value is greater than 0.10 and the VIF is less than 10, then this means that multicollinearity does not occur.

Table 7
Multicollinearity Test Results

Variable	Tolerance	VIF	Conclution
Accounting Information System (X_1)	0.914	1,094	Not occur Multicollinearity
Internal Control (X_2)	0.914	1,094	Not occur Multicollinearity

Source: Primary data processed by SPSS version 2 3 , 2023

From the table above, it can be seen that the *Tolerance value of the independent variable* Accounting Information System is 0.914 > 0.10 and Internal Control is 0.914 > 0.10. Meanwhile, the VIF value of the Accounting Information System is 1.094 < 10 and Internal Control is 1.094 < 10. So it can be concluded that the regression model This does not occur multicollinearity in each variable.

5. Heteroscedasticity Test

The heteroscedasticity test is used to see whether in a regression there is an inequality in the residual *variance* from one observation to another. A good regression model is that there is no heteroscedasticity and to determine the presence of heteroscedasticity using the *Glejser test.* If the independent variable is not statistically significant and does not influence the dependent variable, then there is an indication that heteroscedasticity is not occurring.

Table 8
Heteroscedasticity Test Results

Variables	Sig.	Alpha	Conclution
Accounting Information System (X1)	0.582	0.05	Heteroscedasticity does not occur
Internal Control (X2)	0.187	0.05	Heteroscedasticity does not occur

Source: Primary data processed by SPSS version 2 3 , 2023

Based on the results of the heteroscedasticity test using SPSS, it can be seen that the sig value of each independent variable is above 0.05, meaning it can be concluded that there are no symptoms of heteroscedasticity. In this way, the data processing stage can be continued to the next processing.

6. Multiple Linear Regression Analysis

Calculation of multiple linear regression between the accounting information system (X1) and internal control (X2), the calculation of which is assisted by the SPSS program so that the following results are obtained in the table below:

Table 9
Multiple Linear Regression Test Results

Independent Variable	Unstandardized Coefficients			
	B	Q	Sig	Connection
(Constant)	20,413	3,893	0,000	-
Accounting Information System (X_1)	0.235	2,310	0.023	Influential
Internal Control (X_2)	0.122	1,154	0.252	No effect

Source: Primary data processed by SPSS version 2 3 , 2023

Based on the table above, you can see the regression equation, namely :

$$Y = 20{,}413 + 0{,}235 + 0{,}122$$

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The regression equation can be described as follows:
1. *constant* result is 20.413, meaning that if the accounting information system (X_1), internal control (X_2) is in a constant state (fixed), then the sales effectiveness value (Y) is 20.413.
2. The accounting information system variable (X_1) has a positive regression coefficient value of 0.235. This means that every time the accounting information system increases by 1%, sales effectiveness will increase by 0.235 or 23.5% and the other variables are assumed to be constant.
3. The internal control variable (X_2) has a positive regression coefficient value of 0.122. This means that every time internal control increases by 1%, sales effectiveness will increase by 0.122 or 12.2% and the other variables are assumed to be constant.

7. Hypothesis Test t

The t test is used to test the research hypothesis, whether there is a significant influence between the independent variable and the dependent variable. Where if the t-count > t-table and the significance value is < 0.05 then the regression test is said to be significant, and vice versa if the t-count < t-table and the significance value is > 0.05 then the regression test is said to be not significant.

Table 10
Partial Test Results (T Test)

Variable	T-count	T-table	Value đ	Sig.	Information
Accounting Information System (X1)	2,310	1,989	0.05	0.023	H 1 Accepted
Internal Control (X2)	1,154	1,989	0.05	0.252	H 2 Rejected

Source: Primary data processed by SPSS version 2 3 , 2023

Based on the table above, the t test results can be explained as follows:
a. The results of the t-test of the accounting information system on sales effectiveness obtained a t-count of 2.310 > 1.989 t-table with a significance value of 0.023 < 0.05, so H 1 is accepted. This means that the accounting information system has a positive and significant effect on sales effectiveness.
b. The t-test results of internal control on sales effectiveness obtained a t-count of 1.154 < 1.989 t-table with a significance value of 0.252 > 0.05, so H 2 was rejected. This means that internal control has no effect on sales effectiveness.

8. Determination Test

Analysis of the coefficient of determination in multiple linear regression is used to determine the percentage influence of independent variables consisting of accounting information systems (X1) and internal control (X2) simultaneously on sales effectiveness (Y).

Table 11
Coefficient of Determination Test Results
Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.641 [a]	0.410	0.396	1,169

[2] (R *square*) figure is 0.396 or 39.6%, this shows that the percentage contribution of accounting information system variables (X1), internal control (X2) simultaneously to sales effectiveness (Y) is 0.396 or 39.6%, while the remaining 60.4% is influenced by other variables outside this research.

DISCUSSION
The Influence of Accounting Information Systems on Sales Effectiveness

From the results of the first hypothesis testing carried out by researchers, it is known that the accounting information system variable has a significant positive effect on sales effectiveness at trading companies in Padang City. The coefficient is positive, which means there is a positive relationship between the accounting information system variable and sales effectiveness. This means that the higher the accounting information system, the more sales effectiveness will increase.

According to (Aldino et al., 2022) an accounting information system is a system that processes data and transactions to produce information for planning, management and business. To enable decision makers to produce the information they need, accounting information systems collect transactions and other data, enter them into a data system, and process and store the data for future needs, controlling the entire process so that information is produced accurately and efficiently.

The Accounting Information System (AIS) is an information technology information-based system that processes data related to financial information by recording transactions in financial reports and presenting them in report form. Financing company management using advanced technology can be a solution for companies that makes all activities more effective and efficient (Juanda, 2019).

The results of this research are in line with research conducted by (Juanda, 2019) in his research showing that accounting information systems have a positive and significant influence on sales effectiveness. Research conducted by Budi, (2023) The results of the research show that accounting information system variables have a positive and significant effect on sales effectiveness .

The Influence of Internal Control on Sales Effectiveness

From the results of the second hypothesis testing carried out by researchers, it is known that internal control does not have a significant effect on sales effectiveness at Trading Companies in Padang City. This means that the progress of sales effectiveness at Trading Companies in Padang City is largely independent of internal control.

According to Situmeang, (2022) internal control is a plan, method and organizational control chosen by a company to protect assets, verify the accuracy and reliability of accounting data, increase operational efficiency, and support compliance with management policies for the accuracy and reliability of accounting data, increase operational efficiency, and supporting compliance with implemented management policies, it's all about action.

Internal control is a business system implemented in a company, which includes the organizational structure, methods and measures directed by the company to carry out company operations in accordance with the company's goals and program plans so that management effectiveness can be known. In order to improve operational management that is

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effective, efficient and economical, internal control is needed which can help provide correct and reliable information and prevent fraud and fraud in the company (Br Hasibuan et al., 2022).

The results of this research are not in line with previous research conducted by Salahudin et al., (2020) whose research shows that internal control has a positive and significant effect on sales effectiveness. However, this is in line with research conducted by Herawaty & Yuli Sari, (2018) whose research shows that internal control has no effect on sales effectiveness.

CONCLUSION

Based on the results of research that has been carried out, the conclusion in this research is that the accounting information system has a positive and significant effect on sales effectiveness and internal control has no effect on sales effectiveness at trading companies in Padang City.

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