

## Accounting System for Purchase of Raw Materials PT. Phillips Seafood Indonesia

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**Abstract:**

*The purpose of this study was to find out and obtain data regarding the Mandatory Employee Contribution (IWP) billing system for participants managed by PT. TASPEN (Persero) Serang Branch Office, as well as providing information to the participants of the pension program and Old Age Savings (ENT) how the process or flow goes through in collecting the Mandatory Employee Contribution (IWP) for these participants. The results of the study indicate that the Mandatory Employee Contribution (IWP) billing system for participants at PT. TASPEN (Persero) Serang Branch Office which has been created and implemented in the Company Operational Standards (SOP) has been explained in detail and has been implemented properly in accordance with the system created.*

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## Introduction

Companies in carrying out their business activities certainly need goods. To get these goods, the company must get them from other parties by means of transactions called purchases.

Purchase transactions can be classified into two, namely local purchases and import purchases. Local purchases are purchases from domestic suppliers. Purchasing local raw materials does not interfere with customs. Its main objective is to utilize its own natural resources and to obtain materials at the lowest possible cost (mncbank.co.id).

At the same source, while the purchase of imported raw materials is purchased from foreign suppliers and the process of purchasing goods from one country to another. Requires the intervention of customs in the two transacting countries. The purpose of imports is to reduce the outflow of foreign exchange abroad, and to meet domestic needs.

Raw material purchase transactions are divided into two, namely cash purchases and credit purchases. Cash purchases are purchases with payment in cash, while credit purchases are purchases whose payments are made within a period and time that has been determined by both parties conducting the transaction.

According to Nirlamsari (2017:7) raw materials are goods purchased by the company to be used in the production process to support the company's operations. Therefore, it is necessary to have reliable raw material management. The quantity of raw materials available in the warehouse cannot be empty. If there is a shortage of raw materials, it will hamper the production process. Thus, the purchase of raw materials plays an important role in the production process.

The process of purchasing raw materials in a company is the main element in the processing into finished products that are ready to be sold by the company. The unfulfilled amount of raw materials will disrupt the running of the production process, therefore the company must be able to implement effective and efficient raw material purchasing management related to the purchasing system.

In order for the company in its operational activities to run effectively and efficiently so that it can obtain or increase profits as optimally as possible, it must pay attention to the application of an accounting system that is in accordance with the conditions of the company itself.

The accounting system is the organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate the management of the company (Mulyadi, 2016). From this statement, the accounting information system plays an important role in company management. Accounting information systems are not only for recording financial transactions that have occurred, but also have a big role in the company. Even some companies make accounting systems as a tool to conduct the company's main business. With a good accounting system, the company's operational or business activities will run well too. Therefore, every company needs to implement an accounting system that is in accordance with the company's conditions.

Purchasing accounting information systems and raw material control are designed to deal with problems that are often encountered in manufacturing companies related to the purchase of sufficient raw materials which is a factor that determines the smoothness of the production process, so that raw materials are available enough for the production process, the purchase of raw materials must be made properly, so that there is no excess or shortage of raw materials.

Purchasing raw materials does not rule out the possibility of deviations, for example deviations from recording the quantity or price of the raw materials themselves. Therefore, in order to minimize and even eliminate fraud, in the accounting system for the purchase of raw materials, it is very necessary to carry out a strict separation of functional responsibilities, a system of authority and good recording procedures, as well as healthy practices. This method is control in the accounting system. Therefore, the accounting system for the purchase of raw materials is needed by the company in providing complete records in an effort to account for and protect the company's assets.

PT. Phillips Seafood Indonesia Pemalang is a manufacturing company that produces canned food and this company was founded on July 2, 1994. The company in producing requires raw materials, namely crab. Procurement of raw material needs for PT Phillips Seafood Indonesia Pemalang, so far, most of them are imported from countries on the Asian continent. These raw materials are obtained by making purchases. The company purchases raw materials on credit ([phillipsseafood.com](http://phillipsseafood.com)).

The main goal of the company is to obtain maximum profit to develop the company and to protect against risks that may arise in the future. With good purchasing management, it can reduce the problem of inventory efficiency and the high cost of manufactured goods, starting with the management of purchasing raw materials in order to reduce the cost of the production process.

From the description above, the authors are interested in conducting research with the title "ACCOUNTING SYSTEM PURCHASE OF RAW MATERIALS PT. PHILLIPS SEAFOOD INDONESIA".

## **Research Method**

The research method is basically a way to get data with a specific purpose and use. To achieve this goal, a method that is relevant to the goal to be achieved is needed. The method used in writing this final project is descriptive method. Descriptive method is a method of writing about problems in the form of facts that are currently happening, by depicting data, both in the form of tables and graphs, as well as describing or describing the data that has been collected as it is, including an assessment of attitudes or opinions of each individual, organization, situation, and procedure.

## **Results and Discussion**

Raw Material Purchase Accounting System Documents at PT. Phillips Seafood Indonesia.

Documents used by PT. Phillips Seafood Indonesia are as follows:

## a) Purchase Request Letter

PT. Phillips Seafood Indonesia in the request for the purchase of raw materials does not use documents but by telephone. When the raw material is dismissed, the processing section will contact the purchasing department to purchase raw materials with the specified type, quantity, and quality.

## b) Purchase Order Surat

At the time of the purchase order of raw materials to the supplier PT. Phillips Seafood Indonesia does not use documents but by telephone. The purchasing department will contact the supplier to order and send the goods that have been agreed in advance.

## c) Goods Receipt Report

This document is made by the production department as the holder of the reception function as evidence that the goods ordered have been received with good quality as agreed. This document is made up of two sheets. The first sheet is distributed to the finance department and the second sheet to the warehouse section to be archived by the warehouse department.

## d) Shipping Letter

This document is created as proof that the goods have been sent and received by the company. This document is made in one sheet, and distributed to the production department as proof that the goods have been well received.

At PT. Phillips Seafood Indonesia when making purchase requests and purchase orders do not use documents but by telephone, so there will be obstacles, namely:

- a. Lack of documents this can lead to fraud.
- b. There is no archive of documents. This can lead to loss of responsibility in the event of an error in purchasing raw materials.

At PT. Phillips Seafood Indonesia documents used in the form of: a letter of receipt of goods, and a letter of delivery of goods. Meanwhile, according to Mulyadi's theory (2016:303) the documents used are in the form of: Purchase request letter, request letter for price quote, purchase order letter, goods receipt report.

Based on the description above, it can be seen that the purchase document for raw materials for PT. Phillips Seafood Indonesia is almost in accordance with Mulyadi's theory (2016:303). Although it is in accordance with Mulyadi's theory (2016:303), it still has to be reviewed because there are still obstacles. If the constraints are not considered, the company's goals cannot be achieved.

How is the Accounting System for the Purchase of Raw Materials at PT. Phillips Seafood Indonesia.

Purchase of raw materials at PT. Phillips Seafood Indonesia is done on credit based on an agreement that has been agreed between the supplier and the company. The procedure for purchasing raw materials from PT. Phillips Seafood Indonesia, with the existing raw material purchasing procedures according to Mulyadi (2016:304) said a series of general raw material purchasing procedures within a company:

- a) Request for raw materials by the warehouse division.
- b) Supplier selection and pricing
- c) Purchase order, the buyer sends an order for goods and the quantity of goods to be ordered to the selected supplier and has established cooperation.
- d) Receipt of goods is carried out by examining the type, quantity, and quality of the goods that come.
- e) Recording of debt, if the company makes a credit purchase.

While the purchase of raw materials by PT. Phillips Seafood Indonesia, are as follows:

- a) First, the request for raw materials is carried out by the user, then followed by the purchasing department to make a purchase order.
- b) Second, the selection of suppliers of PT. Phillips Seafood Indonesia is based on a risk assessment. Then the company will negotiate both the price and specifications according to the company's request.
- c) Third, ordering the purchase of raw materials by the purchasing department, then the purchasing department will issue a purchase order.
- d) Fourth, the receipt of raw materials by the warehouse department, but previously there was acceptance of documents for travel or delivery by the warehouse department.
- e) Fifth, inspection of raw materials received, if they are in accordance with the order and certified as halal that has been approved by LPPOM MUI (Institute for the Assessment of Food, Drugs, Cosmetics, Indonesian Ulema Council) will be accepted.

According to Mulyadi (2016:304) with the process of purchasing raw materials at PT. Phillips Seafood Indonesia, there are differences and similarities that occur, when viewed from the results of the internship at the company. The difference is only related to the details of each step of the raw material purchasing process compared to theory. Broadly speaking, PT. Phillips Seafood Indonesia tends to be in accordance with the theory according to Mulyadi (2016: 304).

## **Conclusion**

Based on the results of the internship conducted at PT. Phillips Seafood Indonesia, it can be concluded as Documents used in the accounting system for the purchase of raw materials at PT. Phillips Seafood Indonesia is a letter of receipt of goods. Meanwhile, purchase requests and purchase orders at PT. Phillips Seafood Indonesia by telephone does not use documents. The procedure for purchasing raw materials at PT. Phillips Seafood Indonesia, has been in accordance with what is in theory, from the initial submission, supplier selection, to receiving raw materials.

Based on the discussion of the Accounting System for the Purchase of Raw Materials at PT. Phillips Seafood Indonesia, the authors provide suggestions, according to the author of the accounting system for the purchase of raw materials at PT. Phillips Seafood Indonesia is good, but PT. Phillips Seafood Indonesia follows standard operating procedures and implementation. According to the author of the procedure for purchasing raw materials at PT. Phillips Seafood Indonesia is good, but it would be better if the documents were more

complete and the need for re-checking of raw materials before the production process was carried out, so that the amount of raw materials available was in accordance with the amount of raw materials needed. .

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