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Analysis of the Accounting Information System for Purchases of Merchandise in an Effort to Improve Internal Control at PT. Riau Abdi Sentosa

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ABSTRACT

This research aims to find out what the accounting system for purchasing merchandise at PT. Riau Abdi Sentosa Pekanbaru, to find out whether the system is effective, and to find out what the internal control system is for purchasing merchandise at PT. Riau Abdi Sentosa. This research uses qualitative data. Implementation of an accounting analysis system at PT. Riau Abdi Sentosa has been run very well. There is a separation of purchasing functions, goods receiving functions, accounting functions, and warehouse functions. All documents are authorized by the responsible department. Healthy practices have been carried out in accordance with applicable internal controls. Researchers can provide suggestions so that companies can improve work discipline in order to achieve company goals optimally.

Keywords: Purchase of Merchandise, Accounting System, Internal Control

INTRODUCTION

A trading company is an organization whose business activity is to buy goods from other companies without changing the form of the goods and then resell them to consumers. Every company aims to generate optimal profits in order to maintain the viability of its business so that it continues to run. A company is an organization founded by a person or group of people who provides goods or services needed by society and has the aim of making a profit. Companies in carrying out their business activities certainly need goods. To obtain these goods, the company must obtain them from other parties by carrying out transactions called purchases (Purba et al., 2023). Types of purchasing transactions are cash purchases and credit purchases. Cash purchases are purchases of goods where payment is made in cash, while credit purchases are purchases where payment is made within a predetermined time period agreed upon by both parties.

One form of information system that is useful for companies is an accounting information system which generally discusses the accounting system that runs within a company. This accounting information system is very important for companies because this system can be a benchmark for whether the company is running well or not. This system covers all activities in the company, such as: sales, purchasing, receipts, cash disbursements and financial reports (Hutahuruk, 2020b, 2022) in the company. The most important part of the company's activities is purchasing goods to be sold.

PT. Riau Abdi Sentosa is a company operating in the distributor sector which provides various kinds of food products, drinks and other household needs. Companies buy goods and then resell them without changing the form of the goods.

In general, there are several risks that a company may face in obtaining the goods to be purchased, such as delays in delivery of goods, damage or inappropriateness of goods, theft of goods and many other risks. So that this risk can be minimized, the company must have a well-structured and coordinated system.

The accounting system (Hutahuruk, 2020a, 2021) for purchasing goods is an accounting system that regulates everything from purchasing raw materials for company needs starting from suppliers, price offers, purchase returns to goods receipt reports. The accounting system for purchasing raw materials uses documents that serve as a source of recording and as proof of transactions carried out by the company.

Internal control (Decerly, 2020, 2021) is a process implemented to provide adequate guarantees that control objectives have been achieved (Romney and Steinbart, 2016: 226). Internal control can also be interpreted as a policy that has been established by a company to safeguard the assets owned by the company, the reliability and accounting information that will be used, increase the effectiveness and efficiency of the

company's operations, as well as whether or not the policies that have been established are adhered to. In general, companies design internal controls with the aim of ensuring that the company's assets are secure and that existing accounting records are reliable.

Good internal control (Lara, 2019, 2020) is formed if management and the functions in the company have clear duties and responsibilities. Internal control is used by companies to carry out comprehensive supervision of the company's operational activities, both regarding the organization, systems or methods used by the company.

The best internal controls in a company cannot eliminate the risk of theft and irregularities. However, with the existence of internal controls the company can reduce this risk. So that if a company experiences this, then with internal control the company can find out the problems that occur quickly and resolve them with appropriate action.

LITERATURE REVIEW

System

System is a word that is familiar in everyday life. Many people think that systems are something related to computers and programming. In fact, the term system can have a broader meaning and can be defined from various points of view (Hia, 2023).

Information

According to Romney and Steinbart, 2016:4, information is documents or data that have been processed and managed to provide meaning and improve decision-making processes. Some characteristics of useful information for users such as (Nduru, 2023):

- Relevant: Information is considered relevant if it can improve previous expectations, reduce uncertainty, and improve the decision-making process.
- Reliable: Information must be free from errors and provide accurate information in the form of organizational activity data.
- Complete: Information must be complete or there must not be a single important aspect missing from an event or activity being measured.

Accounting Information System

According to Mulyadi (2016:3), an accounting system is an organization of forms, records and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate company management (Sagita, 2023).

From the definition above, it can be concluded that an accounting system (Lara, 2021, 2022) is records, documents, forms and procedures used to produce information that is useful for management and other parties.

Mulyadi's definition of the accounting system, it can be concluded that there are elements of a basic accounting system. The following is the meaning of each element of the accounting system:

- Form: A form is a document used to record transactions. Forms are often also called documents, because with this form events that occur in the organization are recorded (documented) on a piece of paper.
- Journal: Journals are the first accounting records used to record, clarify and summarize financial and other data.

Difference between Computer AIS and Manual System

Modern technology is increasingly developing, replacing manual accounting systems with computer accounting systems which have more advantages. The following are the differences between computer accounting information systems and manual systems (Afriani, 2023):

Computerized Systems	Manual System
1. Starting from the initial residual value in the account contained in the ledger	1. Starting from the initial residual value in the account contained in the ledger
2. Analyze and classify business transactions according to type. Select the appropriate menu to enter the data.	2. Analyze and classify business transactions according to type. Select the appropriate menu to enter the data.

Purchase Accounting System

According to Soemarno (2013:413), the meaning of purchases: "An account used to record all purchases of merchandise in one short period. For example, distributors buy oil from factories and then sell the oil directly to end consumers.

Functions Associated in a Purchasing Accounting System

The functions related to purchasing accounting according to Mulyadi (2016:300) are as follows: Warehouse Function: In the purchasing accounting system, the warehouse function is responsible for submitting purchase requests according to the inventory position in the warehouse and for storing goods that have been received by the function reception. For goods that are directly used, the purchase request is submitted by the user of the goods (Hanapiah, 2023).

Procedures that Form a Purchase Accounting System

According to Mulyadi (2016:304), there are six procedures in the purchase accounting system, as follows: Goods Request Procedure: In this procedure the warehouse function submits a purchase request in the form of a purchase request letter to the purchasing function. If the goods are not stored in the warehouse, for example for goods that are directly used, the function that uses the goods submits a purchase request directly to the purchasing function using a purchase request letter (Khatoom et al., 2020).

Documents Used

According to Mulyadi (2016:303), the documents used in the purchasing accounting system are: Purchase Request Letter: This document is a form filled in by the warehouse function or goods usage function to request the purchasing function to purchase goods with the quantity, type and quality as specified. In the purchase request letter. This letter is usually made in two sheets for each request, one sheet for the purchasing function and a copy for the archive of the function requesting the goods (Muskat et al., 2019).

Accounting Records Used

The accounting records used to record purchase transactions, Mulyadi (2016: 308) are:

1. Cash Out Proof Register (voucher register)

If the company records debt using the voucher payable procedure, the journal used to record purchase transactions is the cash out receipt register.

2. Purchase Journal

If the company records debts using the accounts payable procedure, the journal used to record purchase transactions is the purchases journal.

Understanding Internal Control

According to Mulyadi (2016: 163), the internal control system includes organizational structure, methods and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. The objectives of the internal control system according to this definition are:

- 1) Maintaining organizational assets
- 2) Encourage efficiency
- 3) Encourage compliance with management policies

METHODOLOGY

Research Design

The research design here uses a qualitative approach (Adrian et al., 2022). According to Sugiyono (2016:9), the qualitative research method is a research method used to see the natural condition of an object where the researcher is the key instrument in this research. This type of research is used to realistically describe the phenomena that occur in the merchandise purchasing accounting information system used by purchasing staff at PT distributors. Riau Abdi Sentosa Pekanbaru.

RESULTS AND DISCUSSION

Purchasing Systems and Procedures at PT. Riau Abdi Sentosa

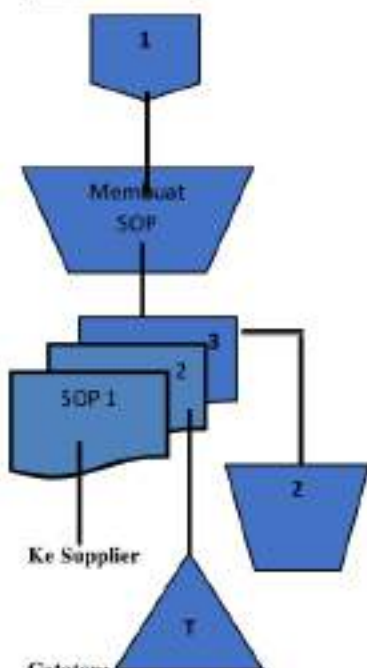
PT. Riau Abdi Sentosa is a company operating in the distribution or distributor services sector. Where this company buys daily necessities such as Permata Oil, Snack, Flour, Baygon, Unilever, Ichitan, M-150, Maya Sardine, Snack Yupi, Snack JSA, Snack 1001 etc. to the factory directly and then distributes them back to shops, grocery stores, daily shops, or mini markets.

Purchases that occur or are carried out by PT. Riau Abdi Sentosa is 100% Credit Purchase, in this case the purchase transaction at PTRAS is marked or initiated by a request from each shop to ask for goods that have run out from the warehouse function which then the warehouse function checks the inventory of the goods via inventory data which is in the computer and if the inventory has reached the minimum limit, the purchasing function will automatically create a purchase request letter for goods which will be authorized by the head of the purchasing department and then an order will be made to the supplier of the goods to be ordered.

Flow Chart

Figure 1. Company Purchasing System Flowchart

Fungsi Pembelian



Catatan:

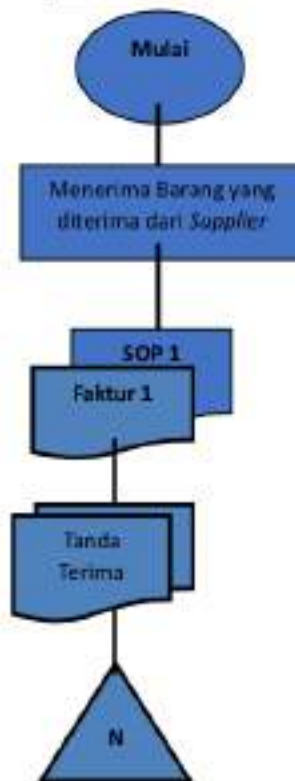
SOP: Surat Order Pembelian

PBM: Pertelaan Barang Masuk

BKK: Bukti Kas Keluar

BG: Bilyet Giro

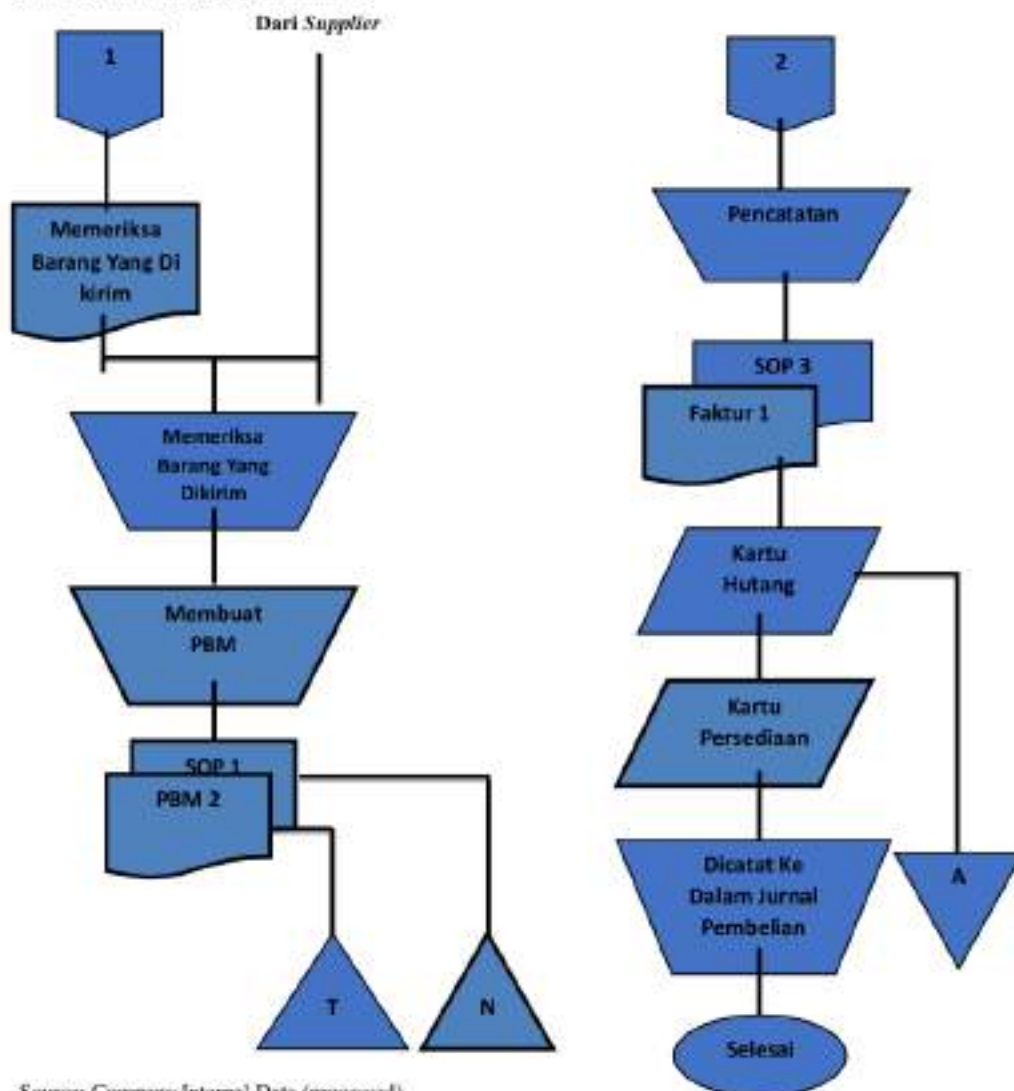
Fungsi Gudang



Source: Company Internal Data (processed)

Figure 2. Company Purchasing System Flowchart (continued)

Fungsi Penerimaan Fungsi Akuntansi



Source: Company Internal Data (processed)

Flow Chart Description

From the flowchart image above, it can be illustrated that the purchasing accounting cycle at PT Riau Abdi Sentosa is as follows:

Steps or activities start from the purchasing function which in this case is handled by the purchasing department (Logistics). Once a month the logistics department checks inventory data according to the category of each purchasing department. This is because at PT. Riau Abdi Sentosa has several categories of goods so that each category has one person who handles it. If the inventory has reached the minimum limit, the purchasing department will place an order by creating a purchase order containing the types of goods to be ordered from the supplier. The purchase order consists of three copies. The first copy is held by the supplier, the second copy is held by the purchasing department and the third copy is held by the finance department. Filing is done based on the purchase order number.

Then, after the goods are sent by the supplier and received by the company, the warehouse function will handle them, which in this case is the warehouse department. When the warehouse department receives the goods together with the sales invoice and a photocopy of the purchase order from the supplier, the warehouse department will make a receipt for the goods as proof that the goods have been received at the warehouse. This goods receipt is authorized by the warehouse department and archived according to the receipt serial number. The next step is inspection of the goods sent by the supplier; in which case the receiving function is handled by the reception department.

Reception will inspect the goods sent to match them with the purchase order made by the purchasing department. After completing the inspection, the receiving department makes a goods receipt report (incoming goods statement). The statement of incoming goods consists of three copies. The first copy is held by the supplier, the second copy is held by the warehouse department, and the third copy is held by the finance department. Filing is done based on the date it was made and the serial number of the incoming goods statement. Then, after the accounting function handled by the accounting department receives the third copy of the purchase order, it will record it. Before recording, the accounting department will first check the source documents related to purchases such as invoices, purchase orders and incoming goods statements so that the results of the multiplication between the price and the units ordered are correct so that there are no payment errors in payments to suppliers.

From the data analysis that has been carried out, there are several obstacles faced by the purchasing department in purchasing goods, namely:

1. Late delivery schedule: Delays in delivery from suppliers have a big impact on future sales activities. This problem usually occurs due to long interruptions during the journey.
2. Goods do not match the PO and invoice received: This problem occurs due to an error made by the supplier due to inaccuracy in checking the goods that have been ordered before sending. Because in reality the goods sent do not match the PO and invoice received.

The way to overcome the obstacles faced by the purchasing department in purchasing goods is:

1. This problem is something that needs to be paid attention to by the company because the consequences have a big impact on the company. The solution to overcoming late delivery schedules is to emphasize to the principal parties to further improve the delivery schedule of goods that has been determined for the sake of smooth cooperation in the purchasing process.
2. The solution to overcome this problem is to return the goods and confirm with the principal. Because in making the PO it has been explained and agreed that if the goods sent do not match the criteria and PO that have been made then the goods will be returned, and then the payment process will be carried out after the goods are replaced according to the PO that has been issued.
3. The solution if the company's stock of goods is running low and the shop has lots of orders, namely by requesting goods from the branch or what is usually called removal, to fulfill the shop's request.

Analysis of Purchasing Accounting Systems and Internal Control at PT. Riau Abdi Sentosa

Comparison of suitability between implementation at PT. Riau Abdi Sentosa with elements of a purchasing accounting system. In this study, researchers compared the implementation of the purchasing accounting system at PT. Riau Abdi Sentosa with the elements of the purchasing accounting system at Mulyadi which include related functions, procedures that form the purchasing accounting system, documents used in the purchasing accounting system, and the accounting records used are described in this table.

Table 1. Implementation at PT. Riau Abdi Sentosa

Related Functions	Purchase Accounting System Elements (Mulyadi, 2016)	Implementation on PT. Riau Abdi Sentosa	Information
Warehouse Function	Responsible for submitting purchase requests according to the inventory position in the warehouse and for storing goods that have been received by the receiving function.	The warehouse function is carried out by the same people as the warehouse function. The responsibility of this function is storing goods that have been received by the receiving function.	In accordance.
Purchasing Function	The purchasing function is responsible for obtaining information regarding the price of goods, determining the supplier	The purchasing function is carried out by the same person as the purchasing function. The responsibility of this function is to receive information	In accordance.

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Related Functions	Purchase Accounting System Elements (Mulyadi, 2016)	Implementation on PT. Riau Abdi Sentosa	Information
	selected in procuring goods, and issuing purchase orders to the selected supplier.	regarding the price of goods, then determine the goods or make a purchase order to the selected supplier.	
Reception Function	Responsible for inspecting the type, quality and quantity of goods received from suppliers to determine whether or not the goods can be accepted by the company. This function is also responsible for receiving goods from buyers originating from sales return transactions.	The reception function is carried out by the same person as the reception function. The responsibility of this function is in accordance with the principles of the procurement accounting system, the purchasing accounting information system, namely carrying out inspections of the type, quality and quantity of goods received from suppliers. This function is also responsible for receiving returned goods.	In accordance
Accounting Function	The debt registrar function is responsible for recording purchase transactions into the cash out receipt register and maintaining archives of source documents (cash out receipts) which function as debt records or maintaining debt cards as debt subsidiary books. The inventory registrar function is responsible for recording the cost of inventory items, purchased into the inventory card.	There are two accounting functions in PT. RAS is administration one (income) and administration two (expenditure).	In accordance
		The first administration is responsible for recording inventory, its duties include scanning merchandise into the computer system and making reports on incoming merchandise and carrying out daily receipts.	
		Meanwhile, administration two has responsibility for recording debts to suppliers on debt cards. The debt card used by PT. RAS is separated by one folder per supplier. Administration two is also responsible for the debt payment process and archiving all documents related to the process of purchasing merchandise. Meanwhile administration two has responsibility for recording debts to suppliers on debt cards. The debt card used by PT. RAS is separated by one folder per supplier. Administration two is also responsible for the debt payment process as well as archiving all documents related to the process of purchasing merchandise.	

Source: Data processed

Table 2. Results of Comparative Table of Procedures that Form a Purchasing Accounting System

Form a System Procedures	Purchasing Accounting System Elements (Mulyadi, 2016)	Implementation on PT. Riau Abdi Sentosa	Information
Goods Request Procedure	The warehouse function submits a purchase request in	The purchasing function sends forecasts or company needs every month to the	Not in accordance

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Form a System Procedures	Purchasing Accounting System Elements (Mulyadi, 2016)	Implementation on PT. Riau Abdi Sentosa	Information
	the form of a purchase request letter to the purchasing function.	principal or supplier at the end of each month.	
Procedures for Requesting Price Quotes and selecting suppliers	Purchasing sends a price quote request letter to suppliers to obtain information regarding the price of goods and various other purchasing conditions.	After sending the forecast, the purchasing function asks the supplier for feedback regarding the availability of goods at the factory, and estimates of whether the forecast can be fulfilled 100% or not.	Not in accordance
Purchase Order Procedure	The purchasing function sends purchase orders to selected suppliers and notifies other organizational units in the company.	The purchasing function sends a purchase order form to the supplier concerned after receiving approval or orders from superiors to carry it out.	In accordance
Goods Receipt Procedure	The receiving function checks the type, quantity and quality of goods received from suppliers, and then creates a goods receipt report to state the receipt of goods from the supplier.	The receiving function does not create a goods receipt report but only checks the merchandise and signs it if it matches the order. The receiving function does not create a goods receipt report because the incoming goods report is combined into one administrative function.	Not in accordance

Table 3. Results of Comparative Table of Documents Used

Document	Elements of a Purchasing Accounting System (Mulyadi, 2016)	Implementation on PT. Riau Abdi Sentosa	Information
Purchase Request Letter	This is a form filled out by the warehouse function or goods usage function to request the purchasing function to purchase goods in the quantity, type and quality as stated in the purchase request letter.	This is a form filled out by the sales team to request the purchase of goods in the required quantity.	Not in accordance
Price Quote Request Letter	A letter used to request a price quote for goods whose procurement is not repeated (not repetitive) involving large amounts of purchasing rupiah.	A letter used to request a price quote for an item which includes the amount of rupiah to purchase the item.	In accordance
Purchase Order Letter	Used to order goods from selected suppliers.	The purchasing function uses this letter to order goods.	In accordance
Goods Receipt Report	Shows that the goods received from the supplier meet the type, specifications, quality and quantity as stated in the purchase order letter.	Shows that the goods received from the factory correspond to the type and quantity as stated in the waybill.	In accordance
Purchase Order Change Letter	Used if there are changes in the form of changes in quantity, goods delivery schedule, specifications, replacements (substitutions)	There is no purchase order change letter in the merchandise purchasing system at PT. RACE.	Not in accordance

Table 4. Results of Comparative Table of Accounting Records Used

Accounting Records	Elements of a Purchasing Accounting System (Mulyadi, 2016)	Implementation on PT. Riau Abdi Sentosa	Information
Cash Out Proof Register (voucher register)	If the company records debt using the voucher payable procedure, the journal used to record purchase transactions is the cash out receipt register.	If in recording the debt of PT. RAS uses a voucher payable procedure, the journal used to record purchase transactions is the cash out receipt register.	In accordance

Accounting Records	Elements of a Purchasing Accounting System (Mulyadi, 2016)	Implementation on PT. Riau Abdi Sentosa	Information
Purchase Journal	Used to record purchase transactions if the company uses an account payable procedure	This journal is an accounting record used to record credit purchase transactions carried out by PT. Riau Abdi Sentosa.	In accordance
Debt Card	Used to record debts to suppliers if the company uses an accounts payable procedure	The debt card here is used to record the names of suppliers and record mutations for each debt so that the debt balance can be known. At PT. Riau Abdi Sentosa debt card is filled based on the sales invoice from the supplier.	In accordance
Inventory Card	Used to record the cost of inventory purchased	At PT. Stars International, inventory recording has been done using computerization, so that to check the inventory data you can see the inventory data on the computer.	In accordance

Source: Data processed

Based on a comparison of the purchasing accounting system according to Mulyadi, 2016 with the purchasing accounting system implemented by PT. Riau Abdi Sentosa has differences, including:

1. Goods Request Procedure System, the company that sends the goods request, namely the purchasing department, should be directly at the warehouse because they are the ones who know the goods are out of stock.
2. Procedure system for requesting price quotations and selecting suppliers, at PT. RAS does not have a price quotation system when sending requests for goods because the company makes an offer at the beginning of the agreement to the principle.
3. Procedure for receiving goods, it is best for the company to inspect the goods and then make a receipt report in the receiving function section, not in the admin section so that results are maximized.
4. Purchase request letter, the one who makes the document or form should be the warehouse department, not the sales department, as a result it is the warehouse department.
5. Purchase order change letter, it should be PT. RAS made a letter of change to the purchase order so that they could complain to the principle because human error definitely exists.

Research Discussion

Based on the analysis above, the following is a discussion of the analysis of the accounting system for purchasing merchandise and internal control at PT. Riau Abdi Sentosa:

Purchase Accounting System

Related Functions

1. PT Riau Abdi Sentosa has carried out warehouse function procedures properly to check out-of-stock items. Requests for merchandise are directly carried out by the goods user function. Apart from that, PT. RAS has a warehouse to store goods. According to the owner of PT. RAS is considered more effective because of the warehouse function of PT. RAS can store existing items.
2. There is a separation of duties between the purchasing function and the receiving function.
3. Reception function in PT. RAS has implemented purchase accounting system procedures properly. This function is responsible for checking the type, quality and quantity of goods received from suppliers.
4. Accounting or administration functions carried out by PT. RAS is good. In this function, inventory recording and debt recording are separate. Both carry out their respective duties and responsibilities.

Procedures that form the Merchandise Purchase Accounting System

1. In the PT goods request procedure, Riau Abdi Sentosa sends forecasts or company needs to principals or suppliers at the end of each month.
2. After sending the PO letter, the purchasing function asks the supplier for feedback regarding the availability of goods at the factory, and estimates of whether the forecast can be fulfilled 100% or not.

- The procedure for ordering goods has been carried out by the purchasing function, namely by sending a purchase order form to the supplier concerned after receiving an agreement or order from the superior to carry it out.
- In the goods receipt procedure, the receiving function checks the type, quantity and quality of goods received from the supplier. However, this procedure is still carried out by the same person as the purchasing function. This can create a risk of misappropriation of the merchandise received. This risk can be minimized by separating duties between the person who orders the merchandise and the person who receives the goods. If there is an error, it will be easy to cross-check between two related functions.
- Procedures for recording obligations and paying obligations to suppliers are good. The system for recording and paying obligations to suppliers implemented by PT. RAS is very simply conditioned by need.

Documents used

- PT. RAS only fills out the form to request the purchase of goods in the required quantity.
- A letter used to request a price quote for goods whose procurement is not recurring and involves large amounts of purchasing rupiah.
- PT. RAS does not use purchase order letters to order goods, but only written on a piece of paper, orders are often made via telephone and WhatsApp.
- In PT. Goods Receipt Report, RAS shows that the goods received from the factory correspond to the type and quantity as stated in the waybill.
- There is no letter of change to the purchase order in the merchandise purchasing system at PT.RAS

Accounting Records used

- Purchase Journal: This journal is an accounting record used to record credit purchase transactions carried out by PT. Riau Abdi Sentosa.
- Debt Card: The debt card here is used to record the names of suppliers and record debt mutations so that the debt balance can be known. At PT. Riau Abdi Sentosa debt card is filled based on the sales invoice from the supplier.
- Inventory Card: At PT. Riau Abdi Sentosa records its inventory of goods and has been computerized, so that checking the inventory data can be seen through the existing inventory data on the computer.

Internal control

- The purchasing function is separate from the receiving function
- The purchasing function is separate from the accounting function
- The receiving function must be separate from the goods storage function
- Purchase transactions that are only carried out by one function are not permitted. So the procedures start from the warehouse function, purchasing function, and accounting function.

Authority System and Recording Procedures

- Proof of cash out must be authorized by the accounting and purchasing function (Jacksen et al., 2021).
- Incoming goods sales are authorized by the purchasing department (Amin et al., 2022) and the warehouse department.
- Bilyet giro must be authorized by the main director or financial director.
- Sales invoices must be authorized by the accounting department
- Receipt of goods must be authorized by the warehouse.

Healthy practice

- Suppliers are selected based on approval of competitive price offers from various suppliers (Ngatno et al., 2022).
- The receiving function checks goods by tick marking them received from the supplier by counting and matching the goods with a copy of the purchase order letter (Bakhtoini et al., 2022).

3. Proof of cash out will be stamped "paid" by the accounting function if the Bilyet Giro has been given to the supplier concerned.
4. Payment of invoices from suppliers is carried out in accordance with payment terms to prevent loss of opportunities to get cash discounts.
5. The accounting function checks the price, purchase conditions, and the number of units of money ordered multiplied by the unit price before the invoice is processed for payment.

CONCLUSION

Conclusion

Based on the results of research conducted at PT. Riau Abdi Sentosa, the following conclusions can be drawn:

1. At PT. Riau Abdi Sentosa documents used in the purchasing process are purchase orders, incoming goods statements, invoices, proof of cash out, and goods receipts. A purchase order is used as proof or attachment for ordering goods from the selected supplier. The purchase order letter is authorized by the purchasing department. The incoming goods statement is used as a recording of the goods received after adjusting the type, specifications, quality and quantity as stated in the Purchase Order. Invoices are used as proof of increasing debt due to credit purchases. An invoice is created by the supplier which will be given to the company. And the last document used is the goods receipt, this document is used as proof that the goods ordered have been received at the warehouse. A receipt is made by the warehouse and handed over to the supplier.
2. Recording of all purchasing processes at PT. Riau Abdi Sentosa is carried out by each section responsible for it. Records used include purchase journals, debt cards, and inventory cards. The purchase journal is used to record credit purchase transactions carried out by PT. Riau Abdi Sentosa. Debt cards are used to record mutations for each debt so that the debt balance for each supplier can be known.
3. There are several procedures in the process of purchasing goods at PT. Riau Abdi Sentosa includes purchase request procedures, price request procedures and supplier selection, purchase order procedures, goods receipt procedures, and debt recording procedures.
4. Implementation of an internal control system at PT. Riau Abdi Sentosa has been run very well. It is said to be very good because, among other things:
 - a. There is a separation of functions: purchasing function, goods receiving function, accounting function, and warehouse function.
 - b. All documents are authorized by the responsible department.
 - c. Healthy practices have been implemented:
 - Price offers are made by suppliers
 - Inspection of goods by the goods reception department
 - Invoice payments are made in accordance with the payment terms
 - The accounting department checks prices before making payments to suppliers.

Suggestion

By paying attention to the conclusions drawn by the researcher, the researcher can provide suggestions that may help the company to improve work discipline in order to achieve the company's goals optimally.

The procedure for requesting goods is carried out based on instructions from the Director (for regular) and from the outlet (for purchases upon request). The purchasing function only sends forecasts or company needs every month to the principal at the end of each month. It is best that the warehouse department sends the forecast first to the purchasing department and then the department that sends the forecast processes it further.

Procedures for requesting price quotations and selecting suppliers, it is best for the company to send a letter requesting price quotations to suppliers to obtain information regarding the price of goods and various other purchasing conditions.

The receiving function does not make a goods receipt report but only checks the goods and requires a signature if it matches the order. It is best for the receiving function to carry out an inspection of the goods

received from the principle and then make a goods receipt report stating the receipt of the goods from the principle to make it more effective.

Purchase request letter, should be a form filled in by the warehouse function or goods usage function to request the function to purchase goods with the quantity, type and quality such as a request letter.

At PT. RAS does not have a purchase order change letter, it would be better for the company to have a purchase order change letter so that if there is something undesirable such as a change in quantity, specifications and the like, you can complain to the principle.

Students (Nofriavani et al., 2022) who want to research further are expected to look for other research topics so that there are variations in the objects of observation.

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