The Influence Of Point of Sales Information System on Inventory Control

Rita Yuniarti [a], Alya Maryam [b]

[a,b]*Faculty of Economic, Widyatama University Bandung, Indonesia*
E-mail: [a]ritayuniarti80@yahoo.com, [b]always_trymybest@yahoo.com

ABSTRACT

This study examines the effect of point of sales system in supporting the efficiency and effectiveness of inventory control. This type of research is descriptive verification research. In this study, the unit of analysis is a retail company located in the eastern Bandung area. Regression analysis showed that improved implementation information systems of point of sales will increase the inventory control, and t test results showed that the information systems of point of sales has a significant influence to inventory control.

Keywords: *point of sales information systems, inventory control.*

1. INTRODUCTION

Development and Information Technology today requires every organization or company to have an information system as a competitive resource and competitive advantage. Competitive advantage can be achieved through better productivity. Productivity can be enhanced through the Accounting Information Systems (AIS). According Winarno (2006,11) "Companies can create competitive advantage through the construction of information systems."

Bodnar and Hopwood (2004,267), "POS (Point of Sales) is the starting point of a series of events that will end at the right item quickly re-entered into the inventory so that new supplies can be sold again". Point of Sales allows the holding of transactions affecting the management of retail companies.

Point of Sales system provides detailed information about inventory turnover, where sales data related to inventory records for supplies can be processed immediately updated at the same time, because the inventory records to reflect the customer purchases. Recording of inventory is obtained through the Point of Sales data related to inventory control is realized through a number of inventory records and reports that contain information such as the use of inventories, inventories, and the maximum and minimum levels of inventory.

However, the information system is not free from weaknesses. Not all transaction processes can be controlled by the Point of Sales. In retail companies sometimes data from the system does not provide relevant data, inventory records are not in accordance with the inventory taking which requires companies to do the checking manually. So, these companies will not be able to use data from the point of sale to maintain a perpetual inventory records, but still have to rely on manual calculations goods left on the rack.

2. ACCOUNTING INFORMATION SYSTEMS

"Accounting Information System is a collection of resources, such as human and equipment, designed to change the financial data and other data into information." (George H. Bodnar and William S. Hopwood (2004,1).

Meanwhile, according to Stephen A. Moscove in Zaki Baridwan (1998,13) "Accounting Information System is a component organizations that collect, classify, process, analyze, and communicate financial information and decision making relevant to the parties outside the company (tax office and investors) and internal parties (managers).

Accounting information system prepare the information required for the external and internal parties, especially the management of the company. Ruchyat Kosasih (1992,10) says that the important role of accounting information system

is to assist management in making decisions by providing a useful information as a basis in the selection of various alternative actions.

Whereas La Midjan and Azhar susanto (2004,21) argues that the important role of accounting information systems in decision-making is to produce financial information system for the benefit of external parties such as corporate shareholders, suppliers, investors, banks, tax authorities and employees.

Accounting information system is an important part in providing information that will be used in decision-making process. Accounting Information Systems arise as strong links between accounting and information systems, which consist of human resources and capital that have responsibilities in presenting information to the company's internal and external parties.

According to Weber (1999, 11) the effectiveness and efficiency of information systems can occur if the system information in accordance with user needs. A system can be said to be efficient if the information system fulfill the needs of users with minimal information resources. The effectiveness of enterprise information systems have an important role in the decision making process while the efficiency becomes very important when the computer no longer has sufficient capacity. If workings of a computer application systems are declining, the management, in this case represents an entity, must evaluate whether the efficiency of the system is still adequate or need to add resources.

3. POINT OF SALES INFORMATION SYSTEMS

Computers basically just a tool used in data processing . Bodnar and Hopwood (2004,245) divide the processing of the data contained in the manual system and computer-based systems into four main stages of data input, data storage, data processing and information output.

Information is important and useful for the management company, for example in retail companies. The information consists of the sales transaction, total cash sales, credit sales, sales returns, total purchases and the status of the last inventory is the scope of information is needed for retail companies. In retail firms, the largest percentage of transactions occur in cash registers as a selling point in the cycle of merchandise. Development of a traditional cash register system is essential to the point ofsSales system that allows cash register functions as a tool for sales transaction data input.

Point of sale (POS) software is software that retailers use to calculate sales and operate the cash drawer; it is the computerized cash register. Point of sale software adds up the sales total, figures the state sales tax, calculates the change back from the amount tendered, and automatically adjusts the store's inventory levels to debit the amount of inventory sold. Agus Setyabudi, in www.retailsoft.blogspot.com, expressed understanding of Point of Sales is a system that supports direct sales to customers in a store / location, where the goods / services directly sold / delivered to the customer that serves to replace the role cash registers, adding significant features such as: the ability to perform tracking sales by customer, goods, location etc, set the discount / promotion, management of petty cash, stock management is neat and credit card processing.

4. INVENTORY CONTROL

Inventories should be managed well, Marshall and Steinbart (2005:97) argues that stock-outs will result in loss of sales and excess inventory will lead to greater storage cost than it should. Inventory control is an extremely important issue, because the amount of inventories will affect the success of the production process and the effectiveness and efficiency of the company.

Control activities undertaken must be carefully designed and regularly conducted surveillance for the control to run adequately. Currently, almost all retailers have electronic data processing systems Point of Sales that functions in controlling inventories, which is an activity that is needed in retail companies.

According to Assauri (2008:177), inventory control has several goals, the first is to keep inventory to avoid running out that would lead to the production process stopped, the second is to keep the inventory by the company's determination is not too large so that the costs associated with inventory could be reduced , and the last is to avoid the purchase of raw materials on a small scale. So, in order to achieve the above objectives, inventory control and planning of procurement

of raw materials required, shall comply in number and quantity to the need for production and the right time when ordering.

5. RESEARCH METHODOLOGY

The object of this research is the system of information Point of Sales and Inventory Control. The method used is descriptive associative. The population in this study were employees of retail companies in the eastern Bandung area. The sampling method used is random sampling method. Based on calculations determined that the sample used in this research is 32 people. Data Quality Test uses the method of successive intervals (MSI), validity testing, and reliability testing, and the statistical test used regression.

6. HYPOTHESIS TESTING

The hypothesis test in this study used partially test. The hypothesis formulated as below:

Ho : There is no significant influence between information systems point of sales and inventory control.
H1 : There is significant influence between information systems point of sales and inventory control.

7. STATISTICS TEST

To investigate the effect of system information point of sales against inventory control cans be seen in the following table

Tabel 1 Regression Analysis Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.363	8.998		1.152	.259
	Point of Sales	.786	.188	.607	4.180	.000

.a. Dependent Variable: Inventory Control

From the above calculation, it can be obtained from a regression equation as follows:

$$Y = 10{,}363 + 0{,}786X$$

The model provides information that the information system point of sales are conducted properly, will improve inventory control. The amount of influence of point of sales information systems on inventory control is 0.786.

8. HYPOTHESIS TEST PARTIALLY (T-TEST)

Based on calculations, obtained t calculate equal to 4.180 and the significance level $\alpha = 0.05$ with degrees of freedom df = 30, obtained t table value = 1.697. Thus Ho is in the rejection of the hypothesis. This means that information systems Point of Sales has a significant influence against inventory control.

9. CONCLUSION

The size of the average effect of one unit of Information Systems Point of Sales of inventory control is 0.786 unit. The calculation of correlation analysis, obtained r = 0.607 or positive (+) which means there is a positive or direct relationship, if there is an increase in Information Systems Point of Sales, it will improve inventory control. The value of r = 0.607 can be classified as a strong relationship. Furthermore, the value obtained from t test = 4.183 are located in

areas rejection of the hypothesis because it is bigger than t table = 1.697. This means that the system of information Point of Sales has a significant influence on Inventory Control.

10. SUGGESTIONS

To improve inventory control, the company should add more attention to training employees in the operating system to minimize the level of mistakes made by employees, companies need to review the separation of duties and authority in the inventory control to improve the independence of handling inventory, and the company should implement an automated inventory records by as the primary guidance system for inventory control to improve the accuracy of inventory requirements for each reservation accordingly.

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