



MONITORING TRADE RECEIVABLES ON CREDIT SALES CV. HASTA KARYA THROUGH A DIGITAL AUTOCOUNT SYSTEM

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Abstract

This activity explores the role of the digital autocount system in the process of monitoring accounts receivable at CV. Hasta Karya. At CV. Hasta Karya, sales are made through two payment systems, namely cash and credit. The credit system is applied to customers who meet certain requirements, such as having a minimum purchase history and having been a customer for more than 6 months. The credit sales process at CV. Hasta Karya goes through several steps, including processing order data, shipping goods, and billing carried out by the sales and administration teams. In this process, the digital autocount system has an important role in managing accounts receivable data which includes inputting payments, returns, and bill deductions. The use of this digital system aims to increase efficiency and accuracy in monitoring accounts receivable. In addition, this article also describes the operational procedures that must be carried out in managing accounts receivable, including handling unpaid notes, checking returns, and archiving related documents. Through the implementation of this digital system, CV. Hasta Karya continues to monitor accounts receivable to ensure that it runs smoothly and in accordance with the operational standards applied.

Keywords: Accounts receivable, Credit sales, Hasta karya

Abstrak

Kegiatan ini mendalami peran sistem digital autocount dalam proses pemantauan piutang dagang di CV. Hasta Karya. Pada CV. Hasta Karya, penjualan dilakukan melalui dua sistem pembayaran, yaitu tunai dan kredit. Sistem kredit diberlakukan untuk pelanggan yang memenuhi syarat tertentu, seperti memiliki riwayat pembelian minimum dan telah menjadi pelanggan lebih dari 6 bulan. Proses penjualan kredit di CV. Hasta Karya melalui beberapa langkah, termasuk pengolahan data pesanan, pengiriman barang, dan penagihan yang dilakukan oleh sales dan tim administrasi. Dalam proses tersebut, sistem digital autocount memiliki peran penting dalam mengelola data piutang yang mencakup penginputan pembayaran, retur, dan pemotongan tagihan. Penggunaan sistem digital ini bertujuan untuk meningkatkan efisiensi dan akurasi dalam pemantauan piutang dagang. Selain itu, artikel ini juga menguraikan prosedur operasional yang harus dilakukan dalam pengelolaan piutang dagang, termasuk penanganan nota yang belum lunas, pemeriksaan retur, dan pengarsipan dokumen terkait. Melalui penerapan sistem digital ini, CV. Hasta Karya tetap melakukan pemantauan piutang dagang agar memastikan berjalan dengan lancar dan sesuai standar operasional yang diterapkan.

Kata Kunci: Piutang dagang, Penjualan kredit, Hasta karya



A. INTRODUCTION

In the management of a company, an effective information system is one of the most important factors supporting the smooth operation of the company, especially in the management of financial transactions, such as the monitoring of accounts receivable. CV. Hasta Karya, as a Unilever distributor in the Gombong, Kebumen and Purbalingga areas, faces challenges in managing accounts receivable from credit sales made to various outlets. With a market credit flow that includes General Trade (GT) and Modern Trade (MT), the company needs to ensure that each credit transaction is properly recorded, payments are made on time, and the risk of late payment is minimized.

In the current situation, CV Hasta Karya has implemented a digital autocount system to help record and monitor trade receivables. This system allows the integration of data from different stages of the transaction, from order entry, invoice printing, payment recording, to the management of returned goods. However, there are still several challenges in its implementation, such as data mismatches between invoicing and payment, delays in recording returns, and lack of optimization in monitoring overdue receivables.

Based on the situation analysis, the problem to be solved is the optimization of the Autocount system in the monitoring of accounts receivable, so that the invoicing process and financial records are more accurate and efficient. The solution offered is to increase the maximum utilization of Autocount features, such as the use of A/R Invoice and A/R Payment in real time, training for sales administrators, and integration of automated reports to support management decision making.

After identifying problems in the implementation of this accounts receivable monitoring, the authors provide solutions that can help overcome the problems found, namely, increasing the accuracy of data entry with a stricter validation system to reduce transaction recording errors, automating accounts receivable reports to facilitate the monitoring of overdue receivables, optimizing autocount features such as A/R credit memos for returns so that the reduction in receivables can be recorded immediately, training credit administrators to fully utilize autocount features to improve work efficiency.

The implementation of this solution will involve credit administrators, system operators and company management. As a result, it is expected that the monitoring of receivables at CV Hasta Karya will become more effective, the risk of late payments will be minimized, and the efficiency of work in managing credit transactions will be improved.

B. IMPLEMENTATION AND METHODS

The internship was conducted at CV Hasta Karya, the official distributor of Unilever for the area of Gombong, Kebumen, Purbalingga. The company is involved in the distribution of Unilever products to various outlets in both the General Trade (GT) and Modern Trade (MT) categories. The office and central warehouse is located in Gombong, which is the operational center for receiving, managing and distributing goods to various surrounding areas.

The internship was held for four months from August 12, 2024 to November 29, 2024. During this period, the intern participated in credit administration recording activities, accounts receivable monitoring, and optimization of the autocount system in recording credit transactions.



This MBKM internship is from Jenderal Soedirman University, specifically in the Diploma Three Accounting Study Program. With basic knowledge in the financial system. The implementation of the internship aims to deepen the understanding and practical experience of financial management in the working world of distribution companies.

The method used in this internship is practical work under the guidance of the company supervisor. During the internship, I was involved in the daily activities of sales administration, especially in the monitoring of accounts receivable on credit sales made by CV Hasta Karya.

During the internship, I gained practical experience by following several stages:

1. Initial Observation - Understand the flow of sales administration and accounts receivable monitoring at CV Hasta Karya.
2. Mentoring and Training - Learn how to use the Autocount system to record A/R invoices, A/R payments, and manage returns.
3. Independent Practice - Perform data entry, analyze accounts receivable, and assist in the preparation of daily and monthly financial reports.
4. Evaluation and Reporting - Collect data on the limitations and efficiencies of using a digital system to monitor accounts receivable.

During the internship, participants received various materials and work practices related to sales management and financial information systems, including

1. Accounts Receivable Management: Understand market credit procedures, both GT and MT, and the collection policies applied.

2. Use of the Autocount System: Learn how to enter and monitor credit sales transactions using the A/R Invoice, A/R Payment, and Returned Goods functions in the Autocount system.
3. Financial Analysis and Reporting: Preparation of accounts receivable reports to support business decision making.
4. Accounts Receivable Collection and Settlement Procedures: Understand the mechanism of accounts receivable collection and late payment settlement.

C. RESULTS AND DISCUSSION

Based on the analysis of the problems that CV Hasta Karya faced in the monitoring of receivables from credit sales, the solution implemented is the optimization of the Autocount digital system. The aim of this implementation is to improve the accuracy of the accounts receivable, speed up the invoicing process and reduce the risk of late payments.

The solution implementation steps include:

1. Improved Data Entry Accuracy - By implementing validation procedures before credit transaction data is entered into the Autocount system, entry errors can be minimized.
2. Accounts Receivable Report Automation utilizes the A/R Invoice and A/R Payment functions to generate real-time accounts receivable reports, allowing administrators to easily identify overdue invoices.
3. Return Feature Optimization (A/R Credit Memo) ensures that returned goods are automatically deducted from the customer's receivable balance to avoid posting discrepancies.



Improved collection efficiency by giving sales access to more systematic accounts receivable reports to facilitate customer follow-up. This solution was implemented by training credit managers and related staff to take full advantage of Autocount's features.

Credit sales have conditions that must be met by GT or MT customers. The GT market credit points in question are as follows:

1. Customers who can get credit facilities are stores that have been customers for more than 6 months and have entered the distributor outlet cluster with an average weekly purchase of at least Rp. 500,000, - with DSS/OM approval.
2. The maximum credit limit (ceiling) per week is 2x RPP (average weekly purchase).
3. Merchants are willing to sign a cooperation agreement and abide by the rules.
4. The credit period is 6 days from the date of delivery or 7 days from the date of invoice.
5. The payment of the invoice is made at the time of the order in cash, by bank transfer or by Bilyet Giro (BG).
6. Payment by Bilyet Giro (BG) can be made upon receipt of goods with a due date of 7 days from the date of invoice or 6 days from the date of receipt of goods.
7. It is recommended to use BG from a bank (BCA, Mandiri or BNI) and the stamp fee is borne by the customer.
8. If payment is not made at the time of invoicing, the second invoice order cannot be processed/served and the next invoice will be made when the salesman orders the following week.
9. Failure to pay the second week's invoice may result in a warning and a penalty in the form of a lost discount.
10. In case of repeated late payment for more than 3 weeks, the credit facility will be revoked.

The MT Market Credit Points in question are as follows:

1. Customers who can get credit facilities are stores that have been customers for more than 6 months and have entered the distributor outlet cluster with an average weekly purchase of at least Rp.2,500,000 with the approval of DSS/OM.
2. The maximum credit limit per week is 2x RPP (average weekly purchase).
3. Stores are willing to sign a cooperation agreement and comply with the rules.
4. The credit period is 6 days from the date of delivery or 7 days from the date of invoice.
5. Payment/settlement of invoices is made at the time of the salesman order in cash, transfer or with Bilyet Giro (BG)
6. Payment by Bilyet Giro (BG) can be made upon receipt of goods with a due date of 7 days from the date of invoice or 6 days from the date of receipt of goods.
7. It is recommended to use BG from a bank (BCA, Mandiri or BNI) and the stamp duty will be borne by the owner.
8. If payment is not made at the time of invoicing, the 2nd invoice order cannot be processed/served and the next invoice will be made when the salesman orders the following week.
9. If the second week's invoice is not paid, it may result in a warning and a penalty in the form of a lost discount.

10. If late payment occurs repeatedly for more than 3 weeks, the credit facility will be revoked.

The success of the implementation of the provided solution can be measured by several indicators, including:

1. Improve the accuracy and efficiency of accounts receivable capture. Before implementing this solution, there were frequent entry errors and data discrepancies. After maximizing the AutoCount system, it helps to reduce recording errors.
2. Faster collection process. With a more targeted accounts receivable report, credit managers can quickly identify overdue invoices.
3. Increased customer payment compliance. Prior to implementing the above solution, many customers paid late due to lack of follow-up and recording errors.
4. Efficiently handle returns. Previously, returns often resulted in incorrect receivables because they were not immediately captured by the system. By using the autocount in the A/R credit memo function, returns are now automatically deducted from each customer's receivable balance, reducing billing errors.

In the implementation of this digital autocount system, there must be supporting factors that affect the sustainability of its use, namely the support of CV. Hasta Karya's management, which is committed to improving the efficiency of information systems, the willingness of the company's employees to use this digital system and have a high motivation to fully master the autocount system, pre-existing technology and only need to optimize its use without having to replace the system.

In addition, there are other factors that hinder its implementation, such as the lack of understanding on the part of the administrator, who initially has difficulty in operating the system; there is still a dependency on manual processes in some areas, which slows down the process; sometimes there are technical problems with the device or network used, which significantly hampers the smooth operation of the autocount system.

D. CLOSING

1. Conclusion

After optimizing the use of the Autocount system in monitoring accounts receivable on credit sales at CV. Hasta Karya, it can be concluded that the use of a digital system can increase the efficiency in recording and collecting receivables. Using the A/R invoice, A/R payment, and A/R credit for returned goods functions, errors can be minimized, the billing process is faster, and customer monitoring is more organized. In addition, using this digital system helps predict the risk of late payments and provides more accurate financial reports for management. Although there were some obstacles at the beginning of the implementation process, such as a lack of administrative understanding and technical constraints. However, these can be overcome with the support of the management to accelerate the adaptation in the company's operations.



Invoice No	Date	Customer Name	Amount
0100000001	2024-01-01	PT. HASTA KARYA	10000000
0100000002	2024-01-02	PT. HASTA KARYA	20000000
0100000003	2024-01-03	PT. HASTA KARYA	30000000
0100000004	2024-01-04	PT. HASTA KARYA	40000000
0100000005	2024-01-05	PT. HASTA KARYA	50000000
0100000006	2024-01-06	PT. HASTA KARYA	60000000
0100000007	2024-01-07	PT. HASTA KARYA	70000000
0100000008	2024-01-08	PT. HASTA KARYA	80000000
0100000009	2024-01-09	PT. HASTA KARYA	90000000
0100000010	2024-01-10	PT. HASTA KARYA	100000000

Figure 1. A/R Invoice



2. Recommendation

So that the optimization of the autocount system can provide sustainable benefits for CV. Hasta Karya, the following suggestions can be applied:

- 1) Ongoing training for the administrative department, as the company needs to organize training for employees involved in accounts receivable management.
- 2) Increased automation in financial reports that can develop an automated financial reporting system based on autocounts that can help remind customers of payment due dates.
- 3) Creating an autocount manual book on the functions used in accounts receivable management because it helps administrators when they forget to operate autocount.
- 4) Increasing the stability of the system technology used to ensure the smooth operation of the CV. Hasta Karya system can improve the quality of devices and networks used.

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