

## Digital Accounting Implementation In Sales Transactions In Indomaret In Nginden Jangkungan Surabaya

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**Abstract.** The purpose of this study is to explain the implementation of digital accounting in sales transactions. The type of research conducted in this research is qualitative with the research object, namely Indomaret, which is in the Nginden Jangkungan Village. This research was conducted in April 2023 using a qualitative method by presenting data and drawing conclusions. The type of data used is primary data or data obtained directly from Indomaret employees who were on duty when the researchers conducted interviews and observations. The number of informants in this study were five people taken from five Indomaret located in the Nginden Jangkungan Village. After going through the research process, researchers can state that at Indomaret outlets one of the digital accounting components has been implemented.

**Keywords:** Digital Accounting, Point of Sale, Sales Transactions

### INTRODUCTION

In this contemporary era of globalization, there has been modernization in almost every work profession. This modernization has also penetrated the accounting sector, especially in the process of recording accounting from previously using a manual system to a computerized system. This computerized transaction processing is starting to be known by many people and until now a lot of software has been developed and can be used by people as a data processing tool to produce information.

Information technology is used in business information systems to provide and transmit information to users and assist in the process of determining business decisions. This modernization is necessary because accounting increasingly has a very crucial and vital role in business success, so that accountants are now expected to have more knowledge about computerized transaction processing. Accountants must be proficient in pouring every transaction made into the software used and then conducting analysis so as to produce information.

The process of recording computerized accounting in the field of accounting is usually called digital accounting. In simple terms, it can be explained that digital accounting is a combination of accounting and digital intelligence that will make accountants more developed and relevant to the business world now and in the future. Digital accounting is defined as

buying and selling transactions that are chosen by many groups of people because they offer effectiveness and efficiency so that they become a special attraction for the community. Some of the advantages obtained include saving time, saving energy, and saving costs to buy a desired product or item. In this digital accounting, (Miftah and Febri Sukmawati, 2020)

*Digital accounting* has been widely implemented in various businesses/business activities. Indomaret is one of the business sectors that implements digital accounting, because it considers efficiency in recording financial transactions that are carried out every day for both customers and suppliers. At Indomaret outlets, internal control that can be carried out by the company is through the application of internal auditors to the Point of Sale system in the online sales system, where this system consists of interrelated cashiers and cash registers. With this Point of Sale system, Indomaret can record all transactions so that the resulting data is complete, inventory data can be found at any time, sales reports, profit and loss can be found online and can be used when needed, this is because the Indomaret PoS system is directly connected to the head office. Therefore, we would like to describe this article with the title "Digital Accounting Implementation in Sales Transactions at Indomaret in Nginden Jangkungan Village, Surabaya".

### **Problems**

How is the implementation of digital accounting in sales transactions at Indomaret throughout the Nginden Jangkungan Village, Surabaya?

### **Research purposes**

The purpose of this study is to explain the implementation of digital accounting in sales transactions at Indomaret throughout the Nginden Jangkungan Village, Surabaya.

### **Benefits of research**

The benefit of this research is to provide information about how digital accounting is implemented in sales transactions at Indomaret throughout the Nginden Jangkungan Village, Surabaya.

## **THEORETICAL BASIS**

### **Definition of Digital Accounting**

*Digital accounting* or digital accounting is a concept in accounting that uses digital technology and information as a tool to facilitate the management and analysis of financial data. This involves using software, applications and other digital solutions to optimize all accounting processes, such as bookkeeping, financial analysis and financial reporting.

Meanwhile, according to Albrecht et al (2019), digital accounting is a concept in accounting that relies on the use of digital technology to facilitate the management and analysis of financial data. The forms of this technology are cloud-based accounting software and digital payment platforms. Apart from this view, Knechel (2019) thinks that digital accounting is a design in accounting science that integrates traditional recording systems with digital technology to optimize accounting and financial management processes. Almost the same as this opinion, Chiu and Wang (2018) define digital accounting as a form of digital transformation from traditional accounting with the aim of increasing the efficiency and quality of financial information., to increase the effectiveness and efficiency of accounting and financial management processes.

### **Point of Sale (PoS) system**

*Digital accounting* as an accounting concept that relies on the use of digital technology in facilitating the management and analysis of financial data has several components that support the implementation of its role. The components intended are accounting software, Cloud Computing, and so on. Apart from that, one of the important components in digital accounting which is in the spotlight in this study is the Point of Sale (PoS) system. PoS is a system used to facilitate the process of buying and selling transactions quickly, safely and systematically in retail businesses.(Diodora Yessayabella and Yohanna Adys, 2022)

### **Benefits of Digital Accounting**

In the previous section, we explained the meaning of digital accounting and from this explanation it can be seen that digital accounting is a form of transformation from traditional accounting to digital-based accounting. This transformation greatly assists the process of recording accounting and financial management. This indirectly shows that digital accounting provides great benefits in accounting and financial management. In detail, the benefits of digital accounting consist of:

➤ Increase efficiency

One of the benefits of using digital accounting is to increase efficiency. It is said so because by using accounting software, the process of recording and processing financial data from the entity concerned will be faster and more efficient. That way, all the costs needed for the process including time and effort can be minimized.

➤ There is an accurate record

In traditional accounting that fully utilizes the human role in the recording process, the presentation of errors is quite large which is influenced by various factors that cannot be determined so that the presentation of the accuracy of the information conveyed is not

too large. Meanwhile, in digital accounting the level of accuracy of recording is quite large because most of the accounting processes are processed by a system that has been set based on the needs of the entity concerned.

➤ Better accessibility

One of the benefits of digital accounting is the easy access to financial data by company owners as long as the device used is still connected to the internet network.

➤ Improvement of internal control

This digital accounting is also useful in the company's internal control because the data related to the accounting process is contained in software that allows for easy access by management leaders. That way, the possibility of errors and fraud in the accounting process can be minimized.

### **Definition of Sales**

In simple terms, sales can be interpreted as the result of a product bargaining process between two parties, namely product owners and consumers who need the product in question. In addition, sales is also an integrated business that aims to develop strategic plans aimed at satisfying the needs and desires of buyers, in order to obtain sales that generate profits. (Sadiq, J., & Ratu Lolly, 2020)

Apart from the understanding described above, there are also some experts who also interpret this sale, such as Wibowo (2009) who argues that sales is an activity of selling products or services with the aim of providing customer satisfaction and also making a profit. Meanwhile, according to Kotler and Armstrong (2010), sales are a personal or non-personal activity involving the exchange of goods or services with the aim of obtaining certain rewards.

Apart from these experts, Stanton et al. (2004) also participates in giving meaning to this sale and according to him, selling is an activity of influencing buyers with the aim of satisfying customer needs and making a profit. Mulyana (2005) defines sales as an activity that directs customer desires so that the customer concerned makes a purchase transaction and provides equal benefits to the customer. Furthermore (Sukmawati, 2020) argues that sales is the process of promoting products or services to customers with the aim of influencing customers so that those concerned will make purchases.

### **Conceptual Framework**

The conceptual framework is a structure that describes the interrelationships between a concept and other concepts to be developed. The purpose of this conceptual framework is to make it easier to do research so that research is more directed according to the objectives (Fatchurrozi, 2013). The conceptual framework in this study is as follows:

*DIGITAL  
ACCOUNTING*

POINT OF SALES  
SYSTEM

SALES TRANSACTIONS

From the framework above, it can be seen that a sales transaction is the result of a process of bidding on a product between two parties, namely the owner of the product and the consumer who needs the product in question. This sales transaction is important to do as proof that a product has become the property of consumers. The sales transactions carried out in this study based on the above chart are using the Point of Sale (Pos) system as a form of digitizing accounting or as a form of transformation of manual recording to digital recording (digital accounting).

### **Sales Methods**

In the previous section it has been explained that sales is an activity carried out for a specific purpose. Because this sale is an activity that has a purpose, then in its implementation, of course, in ways or methods so that there are no mistakes in its implementation. The methods contained in this sales activity, are among others:

➤ Direct sales

In this method, products are directly offered to customers through personal visits, telephone calls, or other related activities.

➤ Sales through distributors

Sales through this distributor is a product bargaining activity carried out through intermediaries. This is done with the assumption that distributors are closer to consumers, so product turnover is fast. As for this, of course, will have an impact on the level of sales and profit that will increase significantly.

➤ Online sales

How to sell products or services via the internet. Online sales can be made through a website created by the company concerned or through currently available marketplaces, such as Tokopedia, Shopee, and so on.

➤ Through auctions

This sales method emphasizes the role of product presentation on the part of trade show organizers to attract the attention of potential customers. Bargaining through

exhibitions usually requires a large investment in terms of costs and preparation. Thus, the products offered through this auction are usually products that have great value and high prices, such as paintings, sculptures, and so on.

## **RESEARCH METHODS**

### **Research design**

Research design is a framework used to carry out marketing research (Malhotra, 2007). Research design provides procedures for obtaining the information needed to develop or solve research problems. Research design is the basis for conducting research. A qualitative descriptive research design is a research design used by researchers because researchers want to find facts and interpret facts about the process of implementing digital accounting in journalizing every transaction (sale) at Indomaret.

### **Research methods**

The method used in this study is to use qualitative methods. Qualitative research methods aim to explain a phenomenon in depth and are carried out by collecting data as deeply as possible (Sugiyono, 2015). In this study, researchers chose to examine several Indomaret in the Nginden Jangkungan Village. The reason the researcher uses a qualitative method is because he wants to know the implementation of digital accounting in sales transactions at Indomaret throughout the Nginden Jangkungan Village, Surabaya.

### **Data Types and Sources**

Data is a set of characters (numbers or descriptions) that are collected and processed for various purposes, including analysis. In this study, the type of data taken by researchers is qualitative data. Qualitative data is data that is presented in verbal form (oral/words) and not in the form of numbers so as to provide information about objects or subjects that cannot be counted with numbers, but can be seen or felt.

The types of data used in this study are:

- 1) Primary data is relevant data obtained directly through direct research on Indomaret in Semolowaru as a research object.
- 2) Secondary data is defined as data obtained from information and facts that exist in the company, such as sales documents.

### **Data collection technique**

The data collection techniques used in this study are:

- 1) Observation

Data obtained by direct observation of related company activities.

## 2) Interview

Seidman stated that interviews were conducted in order for the researcher to obtain more data so that the researcher could find out the empirical situation/condition through the language and expressions of the interviewees and could clarify matters that were not known. In this study, researchers conducted interviews directly with company management regarding the management's perceptions and assessments related to what would be studied.

### **Data Processing Process**

Data processing is a process of converting raw data into useful information or a method for converting data into a usable and desirable form. This conversion is carried out using a predetermined sequence of operations either manually or automatically. The aim is to obtain overall conclusions from the data that has been collected previously. As for this study, the data processing technique used is qualitative data processing techniques. This technique is a method used to process narrative or text data. Qualitative analysis techniques are divided into three namely content analysis, discourse analysis, and narrative analysis.

## **DISCUSSION**

### **Overview of Indomaret**

Indomaret is a form of trading company that focuses on procuring basic needs and daily necessities. This Indomaret is managed by PT Indomarco Prismatama, the forerunner to the opening of Indomaret in Kalimantan and the first store to open in Ancol, North Jakarta. In 1997 this trading company formed a partnership with the wider community to participate in owning and managing Indomaret outlets themselves. This partnership system began to be proclaimed after Indomaret proved healthy by having more than 700 outlets, supported by a good business system and format. Of course, in establishing a partnership, there are several points of agreement that must be followed by the community in order to carry out the partnership. The offer received a good response from the public,

This uncomplicated Indomaret affiliate program is proven to be acceptable to the community. In fact, the synergy of franchisors (Indomaret) and franchisees (community) is one of the domestic advantages in entering the era of globalization. In looking at a new business, sometimes business people only focus on financial benefits. Even though there are many other benefits that can be obtained, especially those who buy franchise rights, and Indomaret provides various benefits so that it can become a force for those who want to enter the world of entrepreneurship.

Quoted from the official Indomaret website, the number of store outlets until March 2022 has reached 19,891 units. Most of the merchandise supply for all outlets comes from Indomaret's 42 distribution centers which provide more than 5,000 types of products. Of the many Indomaret, 3 of them are in the Semolowaru village area.

### **Data Description**

The analysis phase carried out by the researchers in this study was to compile a list of questions for interviews, collect data, and carry out data analysis carried out by the researchers themselves. The preparation of a list of questions in this interview was carried out based on a research focus on the use of digital accounting in sales transactions. For key informants, researchers interviewed employees who work at Indomaret throughout Semolowaru. Interviews conducted by researchers were carried out in stages in April 2023.

The results of this study were obtained using in-depth interview techniques with informants as a form of data search and non-participant observation in the field which were then analyzed. The following is a table of interviews conducted by researchers:

No.	Informant Name	Resource Person Status	Interview Time	Interview Location
1.	Lutfi Nur AM	Cashier	April 19, 2023	New Indomaret-Nginden
2.	Aldi	Cashier	April 19, 2023	Indomaret-Nginden Intan
3.	Ulvan Dwi Purdianto	Cashier	April 20, 2023	Indomaret-Nginden Semolo 2
4.	Muhammad Zafri	Cashier	April 20, 2023	Indomaret Plus Raya Nginden 22
5.	Sofyan Adhul	Cashier	April 20, 2023	Indomaret-Nginden Semolo 68

In this study, researchers asked several questions to informants regarding the process of implementing digital accounting in sales transactions, including:

- a) What software is used by Indomaret in recording sales transactions?
- b) How is software programming when there is a change of employees (shift)?
- c) What are the obstacles encountered when using the software in recording?
- d) Does the software used participate in Indomaret's managerial decisions? How is the process?
- e) What hardware is used to support transaction processing at Indomaret?
- f) What are the benefits offered from using digital accounting (software)?
- g) What if there is an error in the process of recording the transactions made?
- h) What is the profit calculation process for all transactions on the software used?



After conducting the interviews, the researcher obtained answers to several questions which will be described below:

a) *Software* that helps process sales transactions at Indomaret is the PoS Cashier application. This is an application designed by the Indomaret head office to manage sales transactions at all Indomaret including those in the Nginden Jangkungan Village. That way, all the programs contained in the Cashier PoS have been regulated by Indomaret's central management so that employees in the field who manage Indomaret outlets can only use them based on instructions taught by technicians from Indomaret.

b) Software programming if there is a shift change

With regard to work shifts, each Indomaret outlet has the right to set their own shift schedule. This is evidenced by the difference in working hours between one Indomaret and another in the Nginden Jangkungan Village, which is the location of this study. The difference in work shifts is situational depending on the operational time of the Indomaret concerned, whether it is 12 hours or 24 hours. However, the system used at the time of shift change is almost the same. The system in question is to take attendance or be absent at the cashier's PoS first and then input the amount of initial capital obtained from the previous shift (the initial capital of IDR 500,000 will later be used as change) and then carry out sales transactions. After the shift ends,

c) The use of PoS cashier really helps the sales process at Indomaret. However, the use of this application also often encounters several obstacles such as being unable to connect to transaction support hardware, for example EDC when consumers top up e-money, e-toll, and non-cash purchases using a debit card. In addition, because this PoS Cashier must be accessed online, signal problems cannot be avoided.

Meanwhile, when experiencing obstacles related to the PoS Cashier, employees are required to report the obstacles or obstacles in question to the technicians from Indomaret itself so that they can be resolved quickly. In addition, the employees on duty are also not allowed to repair the cashier's PoS system when experiencing problems because the only people who know about the program are Indomaret technicians.

d) The PoS Kasir application is an application that is used at Indomaret outlets which is used only to expedite and facilitate sales transactions and fill in the presence of employees on duty. Therefore, this application does not participate in making managerial decisions at Indomaret. However, this application indirectly influences Indomaret's managerial decision making, especially in terms of maintaining or closing

Indomaret outlets. The PoS cashier's role here is to guarantee the backup of Indomaret's annual sales data which provides information on the eligibility of an outlet from its annual sales level.

- e) In assisting the process of recording sales transactions, e-toll top ups, e-money top ups, cellphone credit top-ups, and other transactions at Indomaret, several hardware devices are used, namely computers, EDC, scanners, thermal printers, and cash drawers. . These hardware devices must be owned by each Indomaret outlet in order to be able to guarantee the fulfillment of every transaction made by the customer.
- f) The advantages offered by using the Kasir PoS application are effectiveness, efficiency, accountability and transparency. The effectiveness in question is that PoS Cashier ensures that every sales transaction is properly recorded so that at the end of each daily shift, employees can easily total all transactions that occur with ease. Meanwhile, efficiency occurs because PoS Cashiers can directly record every transaction by entering the sales amount into the application without consuming a lot of time and effort as in manual recording.

Accountability and transparency in PoS Cashiers in question are employees who record sales that can be accounted for because each transaction is recorded in full and has been accompanied by evidence issued via a thermal printer, while transparency occurs because proof of sales is immediately issued and given to the customer after the transaction done.

- g) Errors in the journalizing of transactions made at Indomaret can be identified when an audit is carried out, which is usually carried out every month. If a journalism discrepancy is encountered during the audit, the technician from EPI (Indomaret's party) checks directly with the Indomaret concerned to check again on the computer and CCTV and then imposes sanctions on employees who make journal errors in the form of compensation for losses received by Indomaret and dismissed from Indomaret. Meanwhile, if an error is found in recording purchases due to cancellation by the customer, the cashier can click the cancel option to cancel the purchase.
- h) When conducting interviews, researchers were shown proof of transactions and methods of calculating sales transactions carried out. In this evidence, the cashier, according to the directions submitted in the Cashier PoS, totals direct sales through computer recording and then adds up the income earned through e-toll and e-toll top ups, as well as other online transactions so that a total profit is obtained in one shift.

Meanwhile for reports to the central party, a monthly profit calculation is carried out to then receive the initial income (inventory) back from the central party.

### **Data analysis**

*Digital accounting* offers effectiveness and efficiency in terms of recording financial transactions. On that basis, Indomaret outlets created Point of Sales Cashier software. In this study, researchers interviewed five informants from 5 Indomaret. From the interviews with the five informants, the researcher found out that PoS Kasir is a software that has options for recording sales transactions, attendance, canceling, and an online transaction menu. In this Cashier PoS, each transaction is immediately recorded by the employee on duty and immediately provides proof of the transaction to the customer when the transaction is successful. In addition, there is also a presence menu that functions to record employee attendance for each shift every day. When entering a shift, the head of the shift, who is usually a cashier, is given a capital of IDR 500. 000 which is used as a refund when the transaction is made. When the next shift starts, the Rp. 500,000 is set aside again while the profits are sent directly to the head office. Each shift leader is tasked with totaling all the profits earned by the shift and then making a report to the head office. Each shift must always check the cancel menu to see if there is a cancellation of a transaction that has been made before so that no transaction is forgotten to be recorded or reported. Each shift leader is tasked with totaling all the profits earned by the shift and then making a report to the head office. Each shift must always check the cancel menu to see if there is a cancellation of a transaction that has been made before so that no transaction is forgotten to be recorded or reported. Each shift leader is tasked with totaling all the profits earned by the shift and then making a report to the head office. Each shift must always check the cancel menu to see if there is a cancellation of a transaction that has been made before so that no transaction is forgotten to be recorded or reported.

In PoS Cashiers are not recorded by Indomaret employees because the records are carried out by the head office so that Indomaret outlets in the branches only focus on sales. For journalizing the profits earned, a distinction is made between the recording of transactions made in person and online for more detail, then the sum of the two types of transactions will be carried out. If the Indomaret outlets do not agree or feel that they are lacking in the supplies sent, complaints can be made online so that the head office can then pay attention.

## **CONCLUSION**

*Digital accounting* has been implemented in many businesses, one of which is Indomaret. At Indomaret, Cashier PoS software has been developed which functions to record Indomaret sales transactions, perform attendance attendance of Indomaret employees, and cancel transactions. Based on the results of interviews with researchers, employees feel that PoS Cashier provides many advantages and conveniences because recording is easy, fast, accountable and safe.

## **SUGGESTION**

Obstacles in the use of PoS cashiers at each Indomaret studied by researchers is the lack of updating of each software in the hardware used, so researchers suggest that the head office should always pay attention to software updates so that there are no more obstacles in the transaction process.

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