



## Evaluation of the Raw Material Purchasing Accounting System at PT Varia Usaha Beton

**Finanda Salsahira<sup>1</sup>**

Accounting study program, Faculty of Economics and Business, Universitas Pembangunan Nasional  
“Veteran” Jawa Timur, Surabaya, Indonesia  
Email: [fsalsahira@gmail.com](mailto:fsalsahira@gmail.com)

**Oryza Tannar<sup>2</sup>**

Accounting study program, Faculty of Economics and Business, Universitas Pembangunan Nasional  
“Veteran” Jawa Timur, Surabaya, Indonesia  
Email: [21013010078@student.upnjatim.ac.id](mailto:21013010078@student.upnjatim.ac.id)

Korespondensi penulis: [21013010078@student.upnjatim.ac.id](mailto:21013010078@student.upnjatim.ac.id)

**Abstract.** *The rapid growth of the business world is forcing companies to adopt automation and efficiency to survive and compete. PT. Varia Usaha Beton, a concrete manufacturer, relies heavily on an accounting system for raw material purchasing to ensure efficient operations. The purpose of this research is to evaluate the company's raw material purchasing accounting system, identify problems and recommend improvements. The research method used is descriptive and qualitative with a case study approach. Primary data was obtained through interviews and observations, while secondary data was obtained through company documents. The research results show that the system works well and supports cost control, inventory management and quality monitoring. However, there are several vulnerabilities such as human error, technical issues with the ERP system, and weather-related delays in shipping raw materials. Recommended improvements include improved employee training, optimizing the ERP system, and developing more efficient inventory management. This research provides insights into the importance of evaluating accounting systems to improve the efficiency and effectiveness of business operations. Further research is recommended to conduct comparative analysis with other companies and explore new technologies to increase purchasing management transparency and efficiency.*

**Keywords:** *Accounting system, Purchase, Raw materials*

### INTRODUCTION

The growth and development of the business world have increased rapidly. The intense competition has driven every company to adopt automation and efficiency to ensure its survival, growth, development, and collaboration, with the ultimate goal of achieving optimal profits (Roup, 2019). A company is a business entity established and operated with the aim of selling goods or services to consumers and generating profits. To remain operational, management must be able to carry out its duties and functions adequately, work effectively and efficiently, and act in accordance with established patterns. In her research, Istiyani & Murti (2019) stated that an accounting system is an effective and crucial system for providing information related to a company's business processes, which is necessary for managers and stakeholders in daily business activities, including decision-making and policy formulation. The accounting system, particularly the purchasing accounting system, is used to procure the goods needed by the company.

In manufacturing companies, according to Roup (2019), purchases are made to meet the need for raw materials that are processed into finished products for resale. Mustika et al (2022) explains that raw materials are the primary components in the production process of a manufacturing company. A discrepancy between the amount of available materials and the materials needed can disrupt the production process. The availability of high-quality raw materials in sufficient quantities is a determining factor in the success of the operations and competitiveness of a manufacturing company. Yusuf et al. (2022) explains that raw materials obtained according to the company's desired specifications at reasonable prices and within budget contribute to the production of high-quality products. Just like Afa (2022) opinion, high-quality products increase the company's profits by enhancing customer satisfaction.

The raw material purchasing accounting system is an essential part of the operations of a manufacturing company, including PT. Varia Usaha Beton. The efficiency and accuracy of this system directly affect production costs and the quality of the products produced. PT. Varia Usaha Beton, a company engaged in concrete production, relies heavily on the stable availability of high-quality raw materials to ensure operational continuity and customer satisfaction. Hermelinda (2021) evaluating the raw material purchasing accounting system is important to ensure that the existing procedures and mechanisms support the company's goals in controlling costs, managing inventory, and monitoring the quality of raw materials. This process includes an evaluation of purchasing policies, documentation processes, and the implementation of internal control systems to prevent fraud and inefficiency. The purpose of this article is to examine in detail the raw material purchasing accounting system at PT. Varia Usaha Beton, identify existing issues, and recommend relevant improvements to help the company achieve its business objectives.

## **LITERATURE REVIEW**

### **Accounting System**

An accounting system consists of a series of procedures and processes for collecting, recording, storing, and processing financial data. Situmorang (2020) the goal of this system is to produce accurate and relevant financial reports for decision-making. According to M. Toduho et al. (2020), an accounting system is a collection of people, records, and processes used by a company to meet its financial data needs and provide information for decision-making. Louw & Sun Hiong (2023) asserts that a growing and developing company relies on systems that support its survival in the environment. Without the information produced by the accounting system, management would be unable to plan and control operations to achieve

company goals. In his book, Mulyadi (2016) also explains that an accounting system is a collection of forms, records, and reports designed to provide the financial information needed by management and help them operate more efficiently.

From these perspectives, it can be concluded that the accounting system acts as the backbone of a company's financial management, ensuring that the financial information produced is accurate and relevant for decision-making. This system consists of integrated people, records, and processes to meet the company's financial data needs. By utilizing the information provided by the accounting system, management can plan, direct, and control the company's operations more effectively, thus contributing to the overall achievement of business goals.

### **Purchasing Accounting System**

The accounting system includes accounts receivable, accounts payable, cost accounting, and purchasing accounting systems. According to Astuty (2021), the purchasing accounting system is used by companies to manage raw materials, auxiliary materials, office supplies, and fixed assets required for all company activities. Mulyadi (2016) explains that the functions related to the purchasing accounting system are:

- a) Warehouse Function
- b) Purchasing Function
- c) Receiving Function
- d) Accounting Function

Tasks related to the purchasing accounting system, such as warehouse, purchasing, receiving, and accounting, are crucial to ensure that the purchasing process is conducted efficiently and effectively, and accurately recorded in the company's financial reports. A structured system enables the company to manage inventory, control costs, and ensure smooth business operations.

### **Raw Materials**

Raw materials are essential for manufacturing and various other industries as they form the basis of a company's final product. Materials or elements that are unprocessed and used in the production process to be transformed into finished goods are referred to as raw materials by Tiblola (2020). According to Khoirotun (2022), in her research, materials obtained for use in the production process are called raw materials. If a company receives raw materials in the form of semi-finished goods or items that have been processed by another company or supplier,

these materials can be considered as incoming raw materials undergoing further processing. Not all raw materials are completely unprocessed.

It can be concluded that raw materials that are either unprocessed or semi-finished goods processed by others can be used as raw materials in the production process to produce products. Effective raw material management in production includes procurement, storage, inventory control, and processing. Through proper management, a company can ensure the availability of needed raw materials, control costs, and produce high-quality products.

## **METHODS**

The research method used in this study is descriptive and qualitative, with a case study approach at PT. Varia Usaha Beton. The data utilized includes both primary and secondary data. Primary data is obtained through in-depth interviews with employees involved in the raw material purchasing process, as well as through direct observation of the purchasing process and related documentation. Secondary data consists of company documents such as purchase invoices, purchase orders, and inventory reports. Data collection techniques include structured and semi-structured interviews, participant observation, and document analysis. The collected data is analyzed qualitatively using techniques such as data reduction, data presentation, and drawing conclusions to identify issues and improvement opportunities within the company's raw material purchasing accounting system.

## **RESULTS**

### **Overview of PT. Varia Usaha Beton**

PT. Varia Usaha Beton is a subsidiary of PT. Semen Indonesia Beton. It produces a variety of concrete products such as ready-mix concrete, bricklaying concrete, precast concrete, and crushed stone, as well as providing construction services and equipment rental. The company was established in 1991. It is distinguished by its implementation of international management systems. Equipped with machinery and automated equipment that meet standards, PT. Varia Usaha Beton is capable of competing in the concrete material business.

Since its establishment in 1991, the company has participated in various large construction projects throughout Indonesia, supplying the necessary concrete products. The company continues to refine and grow with a vision and mission to become the preferred concrete supplier for customers and stand out in the national market. PT. Varia Usaha Beton

also applies principles of good corporate governance (GCG) to adapt to the dynamics of the business environment.

As part of its commitment to efficiency and quality, PT. Varia Usaha Beton has implemented Sunfish ERP (Enterprise Resource Planning). The Sunfish ERP system helps the company integrate various business processes such as purchasing, warehousing, finance, and operations management. With ERP, PT. Varia Usaha Beton enhances transparency, data accuracy, and cross-functional coordination to meet the company's competitive needs and customer requirements, and to become faster and more effective in responding to market changes.

### **Related Functions**

Several important functions related to the raw material purchasing system at PT. Varia Usaha Beton are as follows:

1. Purchase Request Function

This function is responsible for determining raw material needs and initiating purchase requests. The operations department submits a purchase request specifying the type, quantity, and specifications of the required materials. This request is made through a purchase requisition form, approved by authorized personnel, and then directed to the purchasing function.

2. Purchasing Function

This function is responsible for managing and processing the purchase of raw materials from suppliers. The process includes supplier search and evaluation, price quotation requests, selecting the best supplier, and creating a purchase order (PO). This function also ensures that the purchasing conditions, such as price, quality, and delivery, meet the company's requirements.

3. Receiving Function

This function is responsible for receiving the raw materials delivered by suppliers. The receiving process includes a physical inspection of the goods to ensure that the quality and quantity match the purchase order. After inspection, the received goods are recorded in the system and stored in the warehouse.

4. Accounting Function

This function is responsible for recording all purchase transactions in the accounting system. It includes recording the cost of purchases, processing supplier invoices, and recording the received raw material inventory.

## 5. Finance Function

This function is responsible for managing payments to suppliers in accordance with the agreed payment terms.

### **Procedural Network Forming the Purchasing Accounting System**

The following is the procedural network forming the raw material purchasing accounting system at PT. Varia Usaha Beton:

1. Purchase Request Procedure
  - a. The user creates a TOR (Terms of Reference) as supporting documentation for the PRQ (Purchase Requisition) submission.
  - b. Entry and printing of the PRQ are done after approval from the cost responsible party.
2. Purchasing Procedure
  - a. Supplier search and evaluation are conducted to find suitable suppliers.
  - b. Offers from suppliers are evaluated based on quality, source of goods, price, and payment terms.
  - c. After approval by the Procurement Manager, the purchase order (PO) is processed using Sunfish ERP.
  - d. The PO is sent to the selected supplier and signed through the VIS WEB system, which is connected to PT. Varia Usaha Beton's E-Procurement program.
3. Receiving Procedure
  - a. The warehouse receives the delivery of raw materials from the supplier.
  - b. The delivery note from the supplier is checked.
  - c. A physical inspection of the goods is conducted to ensure quality and quantity match the PO.
  - d. A receipt report is created and recorded in Sunfish ERP after verification.
  - e. The incoming raw materials are stored in a location according to storage standards.
4. Accounting Procedure
  - a. The Accounting Department receives copies of the PO, Receipt Report (RR), delivery note, weight report, and supplier invoice.
  - b. Purchase transactions are verified for completeness to ensure they match the received raw materials.
  - c. Recording is done in Sunfish ERP for raw material inventory.
  - d. The invoice documents are forwarded to the Finance Department.

5. Finance Procedure

- a. Invoice documents are received from the Accounting Department and sorted according to payment terms.
- b. When invoices are due, a budget request for payment is submitted.
- c. After the budget is approved by the Finance Manager, the finance team will perform payment journal entries.
- d. A daily transaction report is prepared summarizing the payment journals for that day, with verification of payment purposes.
- e. After receiving approval from the Finance Manager, payment is made to the respective supplier.

**Documents Used**

The documents used in the raw material purchasing accounting system at PT. Varia Usaha Beton are as follows:

1. Price Quotation

This document contains the supplier's price offer. It includes details on pricing, item specifications, and payment terms.

2. Purchase Order (PO)

The purchase order is created using Sunfish ERP by the procurement staff, based on the raw material specifications in the purchase request and the agreed price with the supplier.

3. Delivery Note

The delivery note is attached when raw materials are delivered from the supplier to the company. It includes the supplier's name, quantity and description of the items delivered, the recipient's name, the driver's name, and the vehicle's license plate number used for delivery.

4. Weighing Report

This document is created by the warehouse staff using an automated weighbridge that records the weight of the received raw materials. It ensures that the quantity of raw materials received matches the amount stated in the PO.

5. Receipt Report

This document is created by the warehouse staff after the items have been received and inspected. It records the quantity, description, price, and tax of the received goods and is used for further verification in the Sunfish ERP system.

6. Invoice

This document is sent by the supplier to the company as a request for payment for the delivered goods. The invoice includes product details, the amount to be paid, and other payment information.

7. Tax Invoice

This document is issued by the supplier at the time of delivery of Taxable Goods (BKP) to the company. The tax invoice is used for tax administration and shows the amount of tax to be paid by the company on the purchased raw materials.

8. Daily Transaction Report

This document is prepared by the finance team to record financial transactions occurring within a single operational day of the company. It includes transactions related to payments to suppliers for overdue invoices.

## **DISCUSSION**

Based on the data analysis and interpretation, several issues have emerged in the raw material purchasing accounting system at PT. Varia Usaha Beton. One of the issues is human error occurring during document creation, such as typographical errors or recording mistakes, which result in inaccurate data. These errors can affect the effectiveness and efficiency of the purchasing accounting system. Additionally, the company heavily relies on the Sunfish ERP automation system. When this system encounters technical issues, it can halt the raw material purchasing process and delay the availability of materials needed for production. Another problem is the limitations of the manual system for corrections and changes, which requires more time and effort, thus reducing business efficiency.

Beyond technical constraints, the company also faces external challenges such as adverse weather conditions that delay the delivery of raw materials from suppliers. This disrupts the production process because the required materials do not arrive on time. According to M. Toduho's (2020) theory of accounting systems, the accuracy and reliability of an accounting system are crucial for supporting sound management decisions. Rivki's (2022) explains that an incorrect or inefficient system can result in inaccurate information, which ultimately has an impact on overall business performance.



Addressing these issues requires a comprehensive evaluation of the existing raw material purchasing accounting system. One recommendation Gustina (2021) is to enhance employee training on the importance of documentation and accurate record-keeping. Additionally, PT. Varia Usaha Beton might consider implementing backup systems or procedures in case the Sunfish ERP system experiences disruptions, ensuring that company operations continue smoothly even when the primary system is down. Lastly, the company could develop a more efficient inventory management system to address weather-related and other unforeseen challenges. This might include procuring larger quantities of raw materials when weather conditions are favorable or seeking alternative suppliers who can ensure timely deliveries.

By addressing these issues, improvements in the raw material purchasing accounting system will positively impact the efficiency and effectiveness of PT. Varia Usaha Beton's operations. This evaluation and the recommended improvements not only resolve existing problems but also help enhance product quality and customer satisfaction, ultimately supporting the achievement of the company's overall business goals.

## **CONCLUSION**

Based on the research conducted, it can be concluded that the raw material purchasing accounting system at PT. Varia Usaha Beton is functioning well and systematically, allowing the company to manage raw material purchases and inventory efficiently. Structured procedures and comprehensive documentation ensure transparency and accuracy in the purchasing process, from requisition and receipt to recording. This system supports company operations effectively and aids in cost control, inventory management, and monitoring of raw material quality. However, there are some weaknesses that need to be addressed, such as errors due to human mistakes, weather-related issues affecting deliveries, and technical problems with the ERP system. The company can take corrective actions to address existing obstacles and improve overall operational efficiency by enhancing employee training, optimizing the ERP system, and developing a more efficient inventory management system.

## **LIMITATION**

In the data collection process, the researcher faced several significant limitations. One major constraint was the restriction on access to workflow documents and similar documents, which were not permitted for publication and were only available to employees in specific positions. As a result, the researcher was unable to obtain complete and detailed information about the actual workflow in the field. Additionally, this limitation also affected the quality

and accuracy of the collected data, as important information might be incomplete or only available in a filtered form. The restricted access also impacted the analysis and interpretation of data, as processing the data required the researcher to work with information that might not fully represent the conditions or processes under study. Consequently, the research findings may not fully reflect the actual situation and may have limited generalizability.

## REFERENCES

- Afa, A. N., Sabrina, R., Nabila, A., & ... (2022). Pendampingan Penerapan Sistem Akuntansi Kas Pada UMKM Batik Sapuro. *Jurnal AbdiMas ...*, 2, 16–21. <http://www.ojs.stiem-bongaya.ac.id/JAB/article/view/357>
- Astuty, P. A. W. (2021). *Sistem Akuntansi Pembelian Barang Dagangan Pada Primkop Kartika/Vira Yudha Sakti. XV*, 191–198.
- Gustina, I. R. A. (2021). Pengaruh Sistem Pengendalian Intern Dan Penerapan. *Jurnal Akuntansi Dan Auditing Indonesia.*, 10(1), 56–64.
- Hermelinda, T., Niarti, U., & Natalia, N. (2021). Analisis Penerapan Sistem Akuntansi Penerimaan Dan Pengeluaran Kas Pada Pt. Lancar Abadi Sekawan Curup. *Jurnal Saintifik (Multi Science Journal)*, 19(2), 49–54. <https://doi.org/10.58222/js.v19i2.107>
- Istiyani, Y., & Murti, N. W. (2019). Evaluasi Penerapan Sistem Akuntansi Pembelian Bahan Baku dengan Analisa PIECES PT Kusuma Mulia Textile. *Advance : Jurnal Akuntansi*, 6(1), 161–169.
- Khoirotnun, N. (2022). Sistem Produksi dan Analisis Safety Stock Persediaan Bahan Baku Pupuk Phonska (Amonia dan Za) pada Departement Perencanaan dan Pengelolaan Energi di PT. Petrokimia Gresik. *Gastronomia Ecuatoriana y Turismo Local.*, 1(69), 5–24.
- LOUW, F., & SUN HIONG, L. (2023). *SISTEM AKUNTANSI*. [https://books.google.co.id/books?id=qE4CEQAAQBAJ&pg=PA84&dq=sistem+akuntansi+pembelian&hl=en&newbks=1&newbks\\_redir=1&sa=X&ved=2ahUKEwj9pc3Lg-6GAxXUzDgGHfKdCwEQ6AF6BAgKEAI](https://books.google.co.id/books?id=qE4CEQAAQBAJ&pg=PA84&dq=sistem+akuntansi+pembelian&hl=en&newbks=1&newbks_redir=1&sa=X&ved=2ahUKEwj9pc3Lg-6GAxXUzDgGHfKdCwEQ6AF6BAgKEAI)
- M. Toduho, D., Manossoh, H., & Diana Latjandu, Lady. (2020). Analisis Penerapan Sistem Akuntansi Penjualan Kendaraan Bermotor Pada Pt. Tridjaya Mulia Sukses. *Jurnal EMBA*, 8(4), 1142–1153.
- Mulyadi. (2016). Sistem Akuntansi. In *Applied and Environmental Microbiology* (Empat, Vol. 70, Issue 2). Salemba Empat. <https://doi.org/10.1128/AEM.70.2.837-844.2004>
- Mustika, I., Khadijah, K., & Noviawati, E. (2022). Evaluasi Sistem Akuntansi Pembelian Bahan Baku Pada Pt. Lkd Multi Industri. *Jurnal Cafeteria*, 3(2), 1–9. <https://doi.org/10.51742/akuntansi.v3i2.608>
- Rivki, M., Bachtiar, A. M., Informatika, T., Teknik, F., & Indonesia, U. K. (2022). *PENGARUH PENERAPAN SISTEM AKUNTANSI KEUANGAN DAERAH*,

*KOMPETENSI SUMBER DAYA MANUSIA, SISTEM PENGENDALIAN INTERN DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH. 112, 19–39.*

- Roup, A. (2019). *Evaluasi Sistem Informasi Akuntansi Pembelian Dalam Kaitannya Dengan Pengendalian Internal. 7(1), 1–6.*
- Situmorang, D. M. (2020). *Pelatihan Dan Penerapan Sistem Akuntansi Pada. Jurnal Pengabdian Masyarakat, 2(1), 58–66.*
- Tiblola, J. (2020). *Sistem Akuntansi Pembelian Bahan Baku Pada CV. Surya Kencana Sorong. Jurnal Ekonomi Peluang, Vol. 14, 1–14.*
- Yusuf, A. M., Hasmizal, H., & Nurjanah, L. (2022). *Akuntansi Pembelian Bahan Baku Berbasis VB.NET di PT. Blasfolie Internasional Indonesia. Dirgamaya: Jurnal Manajemen Dan Sistem Informasi, 1(3), 46–57. <https://doi.org/10.35969/dirgamaya.v1i3.212>*