

Research Paper

The Effect of Operational Audit, Internal Control, Implementation of Marketing Strategy and Sales Accounting Information System on Sales Effectiveness

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Abstract

The purpose of this study is to see whether operational auditing, internal control, implementation of marketing strategies, and sales accounting information systems have an impact on sales effectiveness. The research method used in this research is quantitative. Data collection was carried out using a questionnaire, and the analysis method used was multiple linear regression. According to research findings, operational audits, accounting information systems and the implementation of marketing strategies have an effect on sales effectiveness. However, internal control does not affect sales effectiveness.

Keywords: Operational Audit, Internal Control, Marketing Strategy Implementation, Sales Accounting Information System, Sales Effectiveness.

Abstrak

Tujuan dari penelitian ini adalah untuk melihat apakah audit operasional, pengendalian internal, penerapan strategi pemasaran, dan sistem informasi akuntansi penjualan berdampak pada efektivitas penjualan. Metode penelitian yang digunakan dalam penelitian ini adalah kuantitatif. Pengumpulan data dilakukan dengan menggunakan kuesioner, dan metode analisis yang digunakan adalah regresi linier berganda. Menurut temuan penelitian, audit operasional, sistem informasi akuntansi dan penerapan strategi pemasaran berpengaruh terhadap efektivitas penjualan. Namun, pengendalian internal tidak berpengaruh terhadap efektifitas penjualan.

Kata Kunci: Audit Operasional, Pengendalian Internal, Implementasi Strategi Pemasaran, Sistem Informasi Akutansi Penjualan, Efektivitas Penjualan.

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1. Introduction

As we enter the era of free trade, business competition is becoming tighter and stronger, requiring companies to strengthen their sales strategy to compete with similar companies. This fact is a challenge for Indonesia, which is also experiencing a downturn in all areas, particularly the economy, as a result of the Covid-19 pandemic.

Currently, an increasing number of companies are engaged in trading because the trading sector offers good prospects, despite many failing to carry out their operations. The majority of these failures are caused by companies that need to learn how to compete with other companies and do not keep up with developments in the world of commerce that are taking place (Ulya, 2022).

The existence of well-controlled management and control to avoid the waste that can cause losses to the company's share is inseparable from the success of any company in increasing profits and achieving goals. Maximizing sales is one of the most important factors in a company's ability to win the competition. Sales activities within a company are very important in a company's continuity, as these sales activities generate profits that can be used for current and future company activities. However, if the company's activities, particularly the sales process, are less effective, the company's expected profits will stay high, which will have a negative impact on company sales.

Sales are said to be effective if the company's targets are met properly and optimally (Hidayat & Zefanya, 2021). If sales meet or exceed the target the company's management sets, the company will profit optimally. The profit will be used to further the company's development in the future. If the opposite occurs, where effective sales targets are not met and fully realized, the company's profits will be reduced or even cause losses, causing operations to fail (Ariyanti, 2014).

In order to achieve company goals in the sales process, the company must establish good sales management to achieve sales effectiveness (Hidayat & Zefanya, 2021). Because deviations from sales activities are very likely, increasing sales effectiveness necessitates the presence of basic factors to carry out effective sales.

Salahuddin et al. (2020) found that Internal Control and Accounting Information Systems significantly influence Sales Effectiveness in their research. Meanwhile, studies (Istiqomah, 2020) show that operational auditing and internal control have an impact on sales effectiveness.

According to (Bayangkara, 2016), operational auditing is an evaluation of the efficiency and effectiveness of company operations in the context of management audits, which cover all internal company operations that must be accountable to various parties with higher authority. Management audits are systematically designed to audit from activities to implemented programs, to assess and report human resources and funds that have been used efficiently, and the oblique use of human resources and funds. Meanwhile, an operational audit, as part of the control function, is a tool for management to measure the activities that have been carried out (Wahyuningsih et al., 2016). An operational audit's goal is to assess the company's efficiency and effectiveness, as well as the efficiency of a specific operational component, which is the expected result of a good control system (Maria et al., 2016).

Internal Control is another factor that influences Sales Effectiveness. According to the Indonesian Accounting Association's Public Accountant Professional Standards. According to SPAP SA Section 319, internal control is a process designed and implemented by an entity's board of commissioners, managers, and employees to assure organizational goals. The effect on business effectiveness and efficiency, reliable financial reporting, and adherence to regulations and legislation, can be met. Meanwhile, Wahyudi (2020) defines internal control as a process influenced by the organization's board of commissioners, management, and other personnel to provide adequate assurance regarding goal achievement.

An information system that organizes a series of procedures and methods designed to generate,

analyze, disseminate, and obtain information to support sales decision-making is known as a sales accounting information system (Daud, 2014). According to Hana'an's (2019) research, a sales accounting information system is carried out by a company by sending goods ordered and received by the buyer at a specific time.

2. Literature Review and Hypothesis

Operational auditing is a stage in which the company's operational activities are evaluated to determine their effectiveness. Sukrisno (2012) defines effectiveness as a comparison of inputs in various function results, up to the achievement of the goals set, both in terms of quantity (volume) of work results, quality of work results, and time constraints. An organization is effective if it achieves its objectives efficiently, sparingly, and follows all applicable regulations (Agoes & Hoesada, 2009). The goal of an operational audit is to evaluate the company's effectiveness, efficiency, and activities (Arens et al., 2010). Every activity within the company is, of course, supported by a budget in order for each department's activities to run smoothly. Based on these elements, it is possible to determine whether a company's sales activity is effective.

H1: Operational Audit influences Sales Effectiveness

According to Wilson and Campbell (1996), internal sales control is an activity that includes analysis, study, and research on policies, procedures, methods, and implementation of actual sales activities to achieve the desired sales volume at an affordable cost. Reasonable and capable of generating the required gross profit to achieve the expected return on investment. According to Arens and Loebecke (2008), the purpose of internal sales control, including recorded sales, is for actual delivery to non-fictitious customers, and existing sales transactions have been recorded (completeness). Also, recorded sales are the number of items sent and properly recorded (valuation), sales transactions that are classified properly (classification), sales that are recorded at the right time (accuracy), and sales transactions that are pro forma (posting and summary). Sales activities must be safeguarded against the possibility of embezzlement, theft, or recording errors in order for the company to avoid losses.

H2: Internal Control influences Sales Effectiveness

An assessment, namely an Operational Audit, is required to achieve an effective level of sales. An operational audit is performed if there is strategy implementation for each activity, including sales activity. Generally, a marketing strategy can be defined as a set of critical decisions for planning and implementing action plans and allocating critical resources to achieve goals and objectives. At the same time, goals and objectives take for the optimal competitive, comparative, and synergistic advantages of long-term direction, coverage, and an ideal overall long-term perspective of individuals and organizations.

H3: Marketing Strategy Implementation influences Sales Effectiveness

A sales accounting information system, according to Daud (2014), is an information system that organizes a series of procedures and methods designed to generate, analyze, disseminate, and obtain information to support sales decision-making. The sales accounting information system is a component of an organization that collects, clarifies, processes, and analyzes various types of information that affect sales effectiveness within the company. The decision-making party can use it as a reference if an error occurs during the sale, thereby reducing errors or losses.

H4: The Sales Accounting Information System influences Sales Effectiveness

3. Data and Method

The research method used in this study is quantitative, and the data is primary data obtained from questionnaires. The population for this study was PT Premier Donut Indonesia employees, and a sample of 100 employees was obtained. Multiple linear regression analysis was used to analyze the data. A multiple linear regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Where :

Y = Sales Effectiveness
 a = Constant
 b1, b2, b3, b4 = Regression Coefficient
 X1 = Operational Audit
 X2 = Internal Control
 X3 = Sales Strategy Implementation
 X4 = Sales Accounting Information System
 e = Percentage of error (Error)

4. Results

Descriptive statistical analysis

Table 1 Results of Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Gender	100	1	2	1.51	.502
Age	100	1	3	2.03	.810
Education	100	1	4	2.72	1.006
Length of Work	100	1	3	2.13	.720
Valid N (listwise)	100				

Source: Processed Data, 2022

Based on the table above, it is clear that the sample size for this study was 100 people. Has a minimum value of one and a maximum value of four.

Data Quality Test

Validity test

Table 2 Results of Validity test

Operational Audit			
No.	r _{count}	r _{table}	Desicion
Point 1	0,453	0,165	Valid
Point 2	0,639	0,165	Valid
Point 3	0,470	0,165	Valid
Point 4	0,532	0,165	Valid
Point 5	0,543	0,165	Valid
Point 6	0,682	0,165	Valid
Point 7	0,612	0,165	Valid
Point 8	0,526	0,165	Valid
Point 9	0,581	0,165	Valid
Point 10	0,638	0,165	Valid
Internal control			
Point 1	0,662	0,165	Valid
Point 2	0,386	0,165	Valid
Point 3	0,537	0,165	Valid
Point 4	0,529	0,165	Valid
Point 5	0,602	0,165	Valid
Point 6	0,623	0,165	Valid
Point 7	0,634	0,165	Valid
Point 8	0,660	0,165	Valid
Point 9	0,519	0,165	Valid
Point 10	0,584	0,165	Valid
Marketing Strategy Implementation			

Point 1	0,720	0,165	Valid
Point 2	0,708	0,165	Valid
Point 3	0,714	0,165	Valid
Point 4	0,734	0,165	Valid
Sales Accounting Information System			
Point 1	0,683	0,165	Valid
Point 2	0,652	0,165	Valid
Point 3	0,645	0,165	Valid
Point 4	0,699	0,165	Valid
Point 5	0,630	0,165	Valid
Point 6	0,736	0,165	Valid
Sales Effectiveness			
Point 1	0,728	0,165	Valid
Point 2	0,642	0,165	Valid
Point 3	0,751	0,165	Valid
Point 4	0,767	0,165	Valid

Source: Processed Data, 2022

The r count obtained by each variable and the questions have a greater r count value than the r table, so all questions on each variable are declared valid, according to the table above.

Reliability Test

Table 3 Results of the Reliability Test

Variable	Cronbach's Alpha	N of Items
Operational Audit	0.761	10
Internal Control	0.770	10
Marketing Strategy Implementation	0.688	4
Sales Accounting Information System	0.758	6
Sales Effectiveness	0.692	4

Source: Processed Data, 2022

According to Table 6, every variable has a Cronbach Alpha (α) greater than 0.60. This result means that all of the variables in this study are considered reliable.

Classical Assumption Test

Normality test

**Table 4 Results of Normality Test
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.55124351
Most Extreme Differences	Absolute	0.104
	Positive	0.089
	Negative	-0.104
Test Statistic		0.104
Asymp. Sig. (2-tailed)		0.010 ^c
Monte Carlo Sig. (2-tailed) Sig.		0.221 ^d

Point Probability	95% Confidence Interval	Lower Bound	0.212
		Upper Bound	0.229

Source: Processed Data, 2022

Using the Monte Carlo exact test with a 95% confidence level, it is possible to conclude from the table above that the residual values are normally distributed with an Asymp Sig value of 0.221, which is greater than the significant value.

Multicollinearity Test

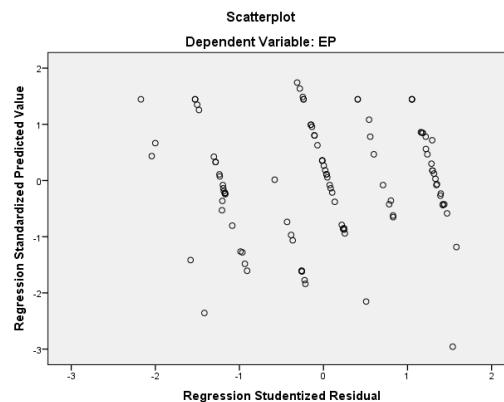
Table 5 Results of the Multicollinearity Test

Model	<i>Collinearity statistics</i>	
	<i>Tolerance</i>	VIF
OA	0.599	1.669
IC	0.449	2.229
MSI	0.337	2.970
SAIS	0.381	2.625

Source: Processed Data, 2022

This study obtained a tolerance value of > 10 and a VIF value of < 10 for all variables. So there is no multicollinearity between independent variables.

Heteroscedasticity Test



Source: Processed Data, 2022

Figure 1 Scatter Plot Graph

The points on the graph are distributed randomly and well above and below the number 0 on the Y axis, with no discernible pattern, indicating no heteroscedasticity in the multiple regression model.

Multiple Linear Regression Analysis

Table 6 Test Results of Multiple Linear Regression Analysis

		Coefficients		t	Sig.
		Unstandardized Coefficients	Standardized Coefficients		
Model		B	Std. Error	Beta	
1	(Constant)	10.497	.212		49.625 .000
	OA	.044	.007	.368	6.315 .000
	IC	-.014	.008	-.120	-1.779 .078

MSI	-.048	.018	-.211	-2.719	.008
SAIS	.143	.012	.900	12.319	.000

Source: Processed Data, 2022

The multiple linear regression equation is as follows:

$$Y = 10.497 + 0.044 (X1) + -0.014 (X2) + -0.048 (X3) + 0.143 (X4) + e$$

Hypothesis Test

T Test

The T-test or partial test in table 11 is explained as follows:

1. Operational Audit (X1), sig value $0.000 < 0.05$, then Ha1 is accepted. It can be concluded that Operational Audit (X1) influences sales effectiveness (Y).
2. Internal Control (X2), sig value $0.078 > 0.05$, then Ha2 is rejected. It can be concluded that internal control variables do not influence sales effectiveness (Y).
3. Marketing Strategy Implementation (X3). If the sig value is $0.008 < 0.05$, then Ha3 is accepted. Implementing marketing strategies influences sales effectiveness (Y) but not significantly.
4. Sales Accounting Information System (X4). If the sig value is $0.000 < 0.05$, then Ha4 is accepted. It can be concluded that the sales accounting information system influences sales effectiveness (Y).

F Test

Table 7 Results of F Test

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.961	4	2.490	99.302	.000 ^b
	Residual	2.382	95	.025		
	Total	12.343	99			

Source: Processed Data, 2022

The calculated F-value is $99.302 > 2.700$ (F Table) with a significance level of $0.000 < 0.05$. As a result, operational audit, internal control, marketing strategy implementation, and sales accounting information systems all impact the dependent variable of sales effectiveness simultaneously.

Determination Coefficient Test (R^2)

Table 8 Results of Coefficient of Determination (R^2) Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.898 ^a	.807	.799	.15836

Source: Processed Data, 2022

The coefficient of determination (R^2) has a magnitude of 0.807 or 80.7%. This figure indicates that the variables in this study can explain 80.7% of the Sales Effectiveness (Y) achievement level. Other causal factors account for the remaining 19.3%.

5. Discussion

Effect of Operational Audit on Sales Effectiveness

Based on the results of hypothesis testing, the operational audit affects sales effectiveness. According to Hatta (2019) and Istiqomah (2020), the operational audit assists management in increasing sales, where the operational audit measures a sales success rate of 72%. This statement includes the criterion of a fairly strong relationship, so operational audit has a significant positive

effect on sales effectiveness. PT Premier Donut Indonesia's operational audit staff is separate from operational activities, indicating good independence. PT Premier Donut Indonesia's operational audit is also quite competent in its field and is carried out by sufficiently trained and experienced people. So that operational auditors have technical skills in carrying out their duties as Internal Auditors, can effectively communicate with others, and can deal with and assess various situations that arise.

Effect of Internal Control on Sales Effectiveness

Based on the results of hypothesis testing, internal control does not influence sales effectiveness. The findings of this study are supported by Herawaty & Yulisari (2018), who stated that the research concluded that internal control does not affect sales effectiveness, as evidenced by the company's control environment, risk assessment, control activities, information and communication, and monitoring activities. If the application of internal control components is optimally implemented, internal control can increase sales effectiveness within the company.

Effect of Marketing Strategy Implementation on Sales Effectiveness

Based on the results of testing the hypothesis, the implementation of marketing strategies affects sales effectiveness. Subhan & Fatmala et al. (2019) and Afiati (2018) support the findings of this study, stating that this is due to the price indicator, which has a negative relationship that affects marketing strategy and sales effectiveness. If the price indicator rises, it will impact the marketing strategy and sales effectiveness. However, the impact will be negative because if the price rises and the company has implemented a marketing strategy for a product, it will be able to reduce sales. After all, the product is deemed expensive. According to a study conducted at PT Premier Donut Indonesia, the implementation of marketing strategies has a minor impact on sales effectiveness. The greater the implementation of the marketing strategy, the lower the sales at PT Premier Donut. According to the previous research, the reason is the indicators that affect the value of declining sales, even if the company implements its marketing strategy well. If the product price indicators increase or are considered expensive product prices, it can cause a decrease in sales.

The Effect of Sales Accounting Information Systems on Sales Effectiveness

Based on the results of hypothesis testing, the sales accounting information system affects Sales Effectiveness. According to research at PT Premier Donut Indonesia, the sales accounting information system significantly impacts sales effectiveness; if the sales accounting information system at PT Premier Donut Indonesia is good, sales effectiveness will be high. One accounting system that explains how the procedure for carrying out sales activities from sales results can be avoided is the sales accounting information system. A sales accounting information system that provides accurate and reliable data is required to manage company activities effectively. This research also aligns with Salahudin et al. (2020).

6. Conclusion

Based on the findings, it can be concluded that Operational Audit affects Sales Effectiveness; this indicates that the higher the level of operational audit implementation. The more effective sales are in operational activities, the lower the level of operational audit implementation, and the lower the possibility of producing sales effectiveness in operational activities. Internal control does not affect sales effectiveness. Implementation of marketing strategy affects the effectiveness of sales, which shows that the higher the level of implementation of marketing strategies, the lower the effectiveness of the company's sales. This is because the marketing strategy indicators, especially prices, have a negative relationship that affects marketing strategy.

Meanwhile, if the price indicator rises, it will impact the marketing strategy and sales effectiveness. However, the impact will be negative because if the price rises and the company implements a product marketing strategy, it can reduce sales. After all, the product is considered expensive. The Sales Accounting Information System influences sales effectiveness. These findings indicate that the greater the use of a sales accounting information system, the less likely it is to produce accurate and relevant information about sales effectiveness. The less the use of a sales accounting information system, the less likely it is to generate sales. Accurate and relevant information about

sales effectiveness. All variables influence sales effectiveness simultaneously.

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