

Analysis of Sales Procedures at PT XYZ, Tbk (Karawang Plant)

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Abstract

This internship report aims to explore the practical implementation of sales procedures at PT XYZ, Tbk (Karawang Plant). Sales are crucial for companies engaged in trade as they seek profits to sustain their operations, requiring meticulous service provision. The report employs a descriptive method. Findings conclude that the sales procedure at PT XYZ, Tbk (Karawang Plant) begins with Customer Orders, followed by verification by the marketing team and preparation of necessary documents such as Sales Orders, Delivery Notes, Sales Invoices, and Billing Statements for payment processing. It continues with the customer's acknowledgment receipt, indicating receipt of goods and related documents. Observation results reveal that not all required data or information was obtained from PT XYZ, Tbk (Karawang Plant).

Keywords: Sales procedures; Customer orders; Document preparation

A. INTRODUCTION

In today's increasingly competitive business environment, maintaining operational continuity is crucial. Businesses constantly strive to increase sales as higher revenue is essential for sustaining operations. Sales are particularly vital for trading companies as they aim to generate sufficient profit. Efficient sales operations require well-defined procedures, which vary in complexity across different companies. These procedures may involve computerized systems or manual processes such as processing Purchase Orders, delivery notes, tax invoices, and billing invoices.

PT XYZ, Tbk (Karawang Plant), a textile company producing polyester chips and polyester fiber, engages in both credit and cash sales. Credit sales do not immediately generate cash but create accounts receivable, which management closely monitors since company revenue determines profitability. However, there is a risk of losses due to potential breaches during credit sales.

Cash sales follow similar procedures to credit sales but do not involve credit applications or approvals. A cash sale transaction is considered complete upon receiving payment from the customer, after which the goods are delivered. Effective management is crucial to ensure smooth operations and financial stability, emphasizing the need for clear procedures and oversight in sales transactions.

According to (Swastha, 2015), selling is both a science and an art of influencing individuals, conducted by sellers to persuade others to purchase offered goods or services willingly. (Alma, 2007) defines sales as an integrated effort to develop strategic plans aimed at satisfying the needs and desires of buyers, thereby achieving profitable sales. From these definitions, it can be concluded that

sales involve the exchange of goods and services between two parties (buyer and seller) (Lestari, 2021).

According to (Mulyadi, 2016), accounting systems are organized forms, records, and reports coordinated to provide financial information needed by management to facilitate company management. Mulyadi (2001) explains that cash sales are executed by requiring buyers to make payment for goods before delivery by the company. Upon receiving payment, the company records the transaction. Similarly, according to (Weygandt et al., 2007), cash sales are recorded as revenue when earned, following the revenue recognition principle. Revenue from sales is recognized when goods are transferred from seller to buyer, completing the transaction with a set selling price. From these definitions, it can be concluded that cash sales accounting systems involve methods and processes for recording, identifying, compiling, analyzing, categorizing, and reporting on payments made by buyers before goods are delivered to meet the financial information needs of management in decision-making (Hiesti, 2019). (Haryono, 2003) defines credit sales as transactions where payment is received after some time. Similarly, (Mulyadi 2001) describes credit sales as non-cash sales conducted by companies through the delivery of goods as ordered by buyers. From these definitions, it can be concluded that credit sales, unlike cash sales, anticipate greater profitability.

B. METHODS

The Internship Program was conducted from February 5, 2024, to May 3, 2024, at PT XYZ, Tbk (Karawang Plant), located in Desa Kiara Payung, Kecamatan Klari, Karawang, West Java 41300. The internship utilized the Descriptive Implementation Method. This method focused on implementing internship activities according to the guidance provided by the Field Supervisor and other employees at PT XYZ, Tbk (Karawang Plant). The primary objective of this internship was to observe and analyze the sales procedures within PT XYZ, Tbk (Karawang Plant), serving as the object of study.

C. RESULTS

During my internship at PT XYZ, Tbk (Karawang Plant), I closely observed their sales procedures, both for cash and credit transactions. These procedures play a pivotal role in influencing the performance of employees responsible for executing tasks in the Sales Accounting department. Throughout the internship, specific outputs and outcomes were achieved, including the registration of sales invoices for warehouse operations and deliveries to Bandung, as well as the preparation of reports detailing domestic and export sales quantities of fiber and chips.

In terms of sales procedures, PT XYZ, Tbk (Karawang Plant) follows a structured approach aligned with their accounting system. For cash sales, the process begins with order receipt from customers, documented on Sales Orders or Outstanding Orders which specify product details, quantities, prices, and expected delivery dates. Payments are then processed through agreed-upon bank transactions facilitated by the marketing team, with accounting promptly informed of these transactions. Goods are dispatched upon receipt of order and payment, accompanied by updated documents such as invoices, and gate passes to confirm delivery, all archived systematically by the accounting, marketing, and warehouse departments.

Similarly, credit sales involve initial order receipt and documentation on Sales Orders and Outstanding Orders. Customers requesting credit undergo a credit approval process, after which payments are made within specified terms. Invoices are issued accordingly, with goods dispatched upon payment confirmation or collection by customers and corresponding documentation updated and archived as per protocol.

Throughout these processes, the Sales Accounting department maintains robust internal controls facilitated by organized accounting systems. Key documents like Sales Orders, Invoices,

Delivery Notes, and memos are pivotal for ensuring smooth operations in both cash and credit sales. Effective management of receivables stemming from credit sales is crucial to minimizing losses due to uncollected debts, reflected accurately in the company's financial reporting, which highlights turnover from both cash and credit sales.

Despite the challenges faced during the internship, such as the complexity of learning SAP (System Application and Product in Data Processing) and occasional difficulty accessing all required sales-related data from the company, proactive measures were taken. These included enhanced communication with colleagues and supervisors to clarify information needs and leveraging online resources for supplementary information and insights from industry-related forums and discussions.

D. CONCLUSION

Based on the observations at PT XYZ, Tbk (Karawang Plant), a textile company specializing in polyester fiber and polyester chip production, it is evident that they conduct both cash and credit transactions. Similar to credit transactions, cash transactions do not require credit approval or settlement processes. Transactions occur when customers pay the company at specified rates, and customers pay higher amounts before payments are due. However, not all required data or information was accessible from PT Asia Pacific Fibers Tbk (Karawang Plant).

Recommendations: 1) Improve internet connectivity to ensure smooth sales operations, as all transactions rely on applications that require a stable internet connection; 2) Upgrade computer devices to enhance performance, as existing computers are older and struggle with the volume of documents, impacting efficiency.

By implementing these recommendations, it is anticipated that future internship processes will run more smoothly, yielding more comprehensive information.

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