

Internal Control System Analysis of the Production Cycle

Internal Control
System Analysis

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ABSTRACT

The production cycle is the core activity of a manufacturing company. Effective internal control and accounting information systems and efficiency in the production cycle are one of the strategies that can be used by the Company to stay ahead in competing with its competitors. This research aims to determine the accounting information system and internal control system implemented by the manufacturing company PT. Polyprima Cpta Superior. This research method uses descriptive research methods with qualitative research methods. The location chosen by the author is PT. Polyprima Cipta Unggul Bogor Regency is a manufacturing company engaged in plastic manufacturing and mold making. The research results found that the company's accounting information system and internal control system were very well designed, but external factors were still found that prevented the company's procedures from running well. In production planning activities, a fast reaction application is used which enters data and processes the data more quickly and the resulting information is more detailed from all parts.

Keywords: Production Cycle, Internal Control System, and Accounting Information System.

ABSTRAK

Siklus produksi adalah aktivitas inti yang dimiliki Perusahaan manufaktur. Pengendalian internal dan sistem informasi akuntansi yang efektif dan efisiensi dalam siklus produksi adalah salah satu strategi yang dapat digunakan oleh Perusahaan untuk tetap unggul dalam bersaing dengan para kompetitornya. Penelitian ini bertujuan untuk mengetahui sistem informasi akuntansi dan sistem pengendalian internal yang diterapkan Perusahaan manufaktur PT. Polyprima Cpta Unggul. Metode penelitian ini menggunakan metode penelitian deskriptif dengan metode penelitian kualitatif. Lokasi yang dipilih penulis adalah PT. Polyprima Cipta Unggul Kabupaten Bogor merupakan perusahaan manufaktur yang bergerak di bidang manufaktur plastik dan pembuatan cetakan. Hasil penelitian ditemukan sistem informasi akuntansi dan sistem pengendalian internal yang dimiliki perusahaan sudah dirancang dengan sangat baik, namun masih ditemukan factor eksternal yang menghambat berjalannya prosedur perusahaan dapat berjalan dengan baik. Dalam kegiatan perencanaan produksi digunakan aplikasi reaksi cepat yang memasukkan data dan mengolah data tersebut lebih cepat dan informasi yang dihasilkan lebih detail dari seluruh bagian.

Kata kunci: Siklus Produksi, Sistem Pengendalian Internal, dan Sistem Infoermasi Akuntansi.

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INTRODUCTION

The company has internal supervision which includes an organizational structure that is coordinated with the aim of maintaining the security of company property, providing accuracy and correctness of accounting data, promoting efficiency in operations, and helping to ensure compliance with management policies that have been previously determined. Supervision of operations and transactions that can be carried out through procedures must be established first (Truong et al., 2019). The Company uses procedures to compile all results of the Company's activities (Bland & Osterwalder, 2019). Procedures are also used as proof of recording transactions. An accounting information system is a system that processes data and transactions to produce information that is useful for planning, controlling, and operating a business.

According to Mulyadi (2017), the internal control system includes organizational structure, methods and measures that are coordinated to maintain organizational assets, ensure the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. Internal monitoring of assets in the company must be carried out effectively, with the aim of safeguarding the company's assets and preventing theft from occurring. It must also provide information to ensure the assets are more accurate (Abidin, 2019; Bandari, 2019). In assessing the effectiveness of internal monitoring in a company, a working framework based on Committee of Sponsoring Organizations (COSO) can be used, consisting of five components risk assessment, information and communication, monitoring, and monitoring activities. According to the Committee of the Sponsoring Organization of Treiadway Commissions (COSO) (2013), internal audit is a process influenced by directors, management and other personnel within an entity that is designed to provide adequate assurance regarding the achievement of objectives related to operations, reporting, and compliance. In the 2013 COSO audit, there are 5 internal audit components that will be ready to help every company to implement good internal audits.

PT. Polyprima Cipta Unggul is one of the manufacturing companies in Indonesia that is active in the field of Plastic Industry and Mold Making and produces ready-to-use helmet products. Production planning is carried out by the Planning Production Inventory Control (PPIC) department so that the products produced can reach the world market in a timely manner and attract consumer interest in helmet products. Therefore, the production cycle is required to produce goods quickly without reducing the quality of production results (Anderson, 2020; Suri, 2020). The problem that continually occurs in companies is the failure to achieve the production targets set by the company due to the various kinds of obstacles it faces, the demand schedule which every week is busy requiring production goods to be delivered quickly so that they reach consumers on time (Ellitan, 2020; Miz uno, 2020). If the target is not achieved with the standards that have been intended, the company will implement an overtime system (overtime) with the addition of working hours. This can help increase the production target in one day so that the production target will be achieved as desired (Ko & Choi, 2019; Chung & Vans, 2020). Table 1 shows the production data of PT Polyprima Cipta Unggul Bogor Regency for 2022.

Tabel 1. Production Results Data

No	Month	Production Targets		Actual Production		Difference	
		2021	2022	2021	2022	2021	2022
1.	January	157.950	160.796	128.965	138.829	28.985	21.967
2.	February	172.696	175.542	150.364	141.395	22.332	34.147
3.	March	206.420	209.266	209.638	211.450	3.218	2.184
4.	April	215.402	218.248	190.582	175.557	24.820	42.691
5.	May	271.812	274.658	226.832	208.717	44.980	65.941
6.	June	163.580	157.531	125.638	104.621	37.942	52.910
7.	July	221.692	215.643	173.650	158.339	48.042	57.304
8.	August	201.758	195.709	186.826	177.647	14.932	18.062
9.	September	161.016	154.709	148.623	129.270	12.393	25.697
10.	October	156.838	166.025	154.029	162.216	18.353	3.809
11.	November	198.631	204.109	216.984	221.572	10.019	17.463
12.	December	186.231	160.095	196.250	165.573	9.263	5.478
	Amount	2.316.042	2.292.589	2.110.397	1.995.186	205.645	297.403

Table 1 shows the production targets at PT achieved. Polyprima Cipta Unggul Kabupaten Bogor in 2022 experienced a decline when compared with 2021 with a total increase of 91,758 pcs; when compared with the monthly results in 2021, the decrease in the achievement of the highest target was in July; namely, 48.04 2 pcs and in 2022 the decline in achievement of targets will be the highest in the month Maybe around 65,941 pcs. The decrease in target achievement is caused by the large number of defective goods that must be re-repaired or recycled to replace the defective products so that their quality can be checked by quality control. This is due to the responsibility of recyclers, and the next problem is the delay in the delivery of raw materials from the parts involved in the defect. Procession production always happens when the helmet's size or size changes. Those that were not realized were in May and July because, in these months, the company produced orders for fall categories which were based on the construction and model, which were higher than SNI and were difficult, so achieving targets did not result in maximum results in accordance with the company's target intentions.

METHODS

This research method uses descriptive research methods with qualitative research methods. The location chosen by the author is PT. Polyprima Cipta Unggul, Bogor Regency, is a manufacturing company engaged in plastic manufacturing and mold making. This company produces quite a well-known helmet, such as the G2 helmet. Susanti (2016) states that descriptive analysis is a form of analysis. The main aim of qualitative research is to understand social phenomena or phenomena by providing an explanation in the form of a clear picture of the social phenomenon or phenomenon in the form of a series of words that will ultimately produce a theory (Englander, 2019; Levitt, 2021). The social situation of the data is impossible to study using quantitative research methods and similar instruments. Theists, questionnaires, and interview guides (Phillips, 2019). Data collection was carried out in natural settings (natural conditions), primary data sources and data collection techniques were mostly based on direct observation (participant observation), in-depth interviews and documentation. Data analysis is a qualitative process analysis that is based on the existence of relationships between the variables studied (Bloomfield & Fisher, 2019; Al-Ababneh, 2020).

RESULTS & DISCUSSION

Production Cycle Accounting Information System

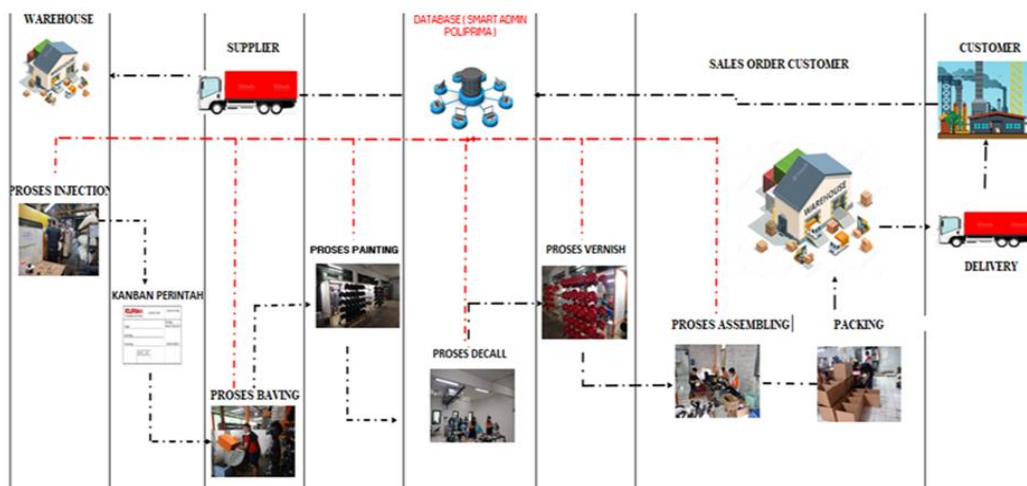
The production cycle at PT. Polyprima Cipta Unggul Kabupaten Bogor includes pre-production activities at PT. Polyprima Cipta Unggul Kabupatein Bogor is a leader in pre-production activities in general. In the production activities of PT. Polyprima Cipta Unggul, there are two activities; this production design will be submitted to the company for contract approval for production planning. This production process is the first

production process carried out; this production is made based on PO documents. The results of this production are in the form of shells, hats, headers and helmet glass. The raw materials for the injection process will be prepared by the production department in the injection section using machines, and the results will be recorded in the documents in the form of production output. In the industrial production section, testing will be carried out, in the industrial production process, inspection tests will be carried out to test the durability of the helmet shells, testing using shell testing tools, testing using sampling methods by taking samples of helmet shells in the industrial process, every quantity of 12,000 pieces will be carried out. Take 1 example, please Inspection testing also carries out a visual inspection of all industrial production results, the results of which will be recorded in the production results and QC inspection documents, while the results of the inspection test will be recorded in documents in the form of a material inspection form and a material inspection form. Production results that have passed the quality control process will go to the warehouse and those that do not pass will be separated.

Production activities at PT. Polyprima Cipta Unggul Kabupatein Bogor is generally the same as other manufacturing companies, namely processing raw materials supplied by clients into finished goods that are ready to be shipped. Below is a flowchart that explains the PT production cycle procedures. Polyprima Cipta Unggul Bogor Regency which is related to the production cycle.

In the production cycle activities at PT. Polyprima Cipta Unggul Kabupatein Bogor has four activity stages which include product design, scheduling and planning, production operations and cost accounting. Before heading into production operations, buyers through vendors will generally be asked to create product designs with the aim of checking the quality of the products produced by the factory (Meyer et al., 2020; Jaeger & Upadhyay, 2020). In product design activities, a cost accounting stage occurs in the form of calculating the cost of manufacturing (CM) which will be sent to the vendor to find out the expected costs for manufacturing the product. The cost of manufacturing (CM) calculated does not include local materials purchased by the factory, because imported materials will be purchased and sent directly from the supplier. In the scheduling and planning activities, the production capacity will be prepared for orders that will be mass produced and adjusted to the export date and also the planning and scheduling section will be coordinated with the PPIC materials staff to carry out checks on the arrival dates of materials for production and the mechanical engineering staff for meiciting preproduction schedule, final review and get other latest information from veindor.

Production operations activities start from the warehouse section of raw materials in the receipt of imported materials from suppliers and local materials suppliers to the packaging section of finished goods ready to be shipped, which involves a lot of work with an absentee system using a fingerprint scan which will eventually produce data on employee working hours for job data. salary calculations. The final activity is cost accounting in the accounting section which calculates the cost of production in the form of calculating the cost of manufacturing and raw materials, labor costs and factory turnover costs by the factory. In the local material procurement process, the accounting staff will receive documents requesting the purchase of raw materials (purchasing orders) from the warehouse department to carry out payment transactions to suppliers as well as making salary payments to employees using data obtained from the HRD department. The following diagram will present the stages of production cycle activities at PT. Polyprima Cipta Unggul Kabupaten Bogor.



Figures 1. Production Line Scheme

In 2017, PT. Polyprima Cipta Unggul Kabupaten Bogor has taken the sertifikasi ISO (International Organization for Standardization). ISO (International Organization for Standardization) is a body that creates and introduces international standards which are independent from the national standards bodies in each country. ISO is widely implemented by companies in supporting business processes as well as building consumer confidence in the products produced and which have international standards (Zimon et al., 2020; Fahmi et al., 2021). PT. Polyprima Cipta Unggul Kabupaten Bogor takes three key aspects in the production cycle, especially product quality and employees. The three aspects according to the ISO standard include ISO 9001:2015 regarding Quality Management Systems, ISO 14001:2015 regarding Environmental Management Systems, and OHSAS 18001:2007 regarding Safety and Health Safety (K3). ISO is included in balancing the management system so that the company has an integration system with employees working in accordance with the company's management system which already contains elements of business, quality, environment, and work health and safety and in accordance with government regulations. ISO can act as an internal audit for companies, because it can help companies implement international standards on employee quality, environment and performance with the PDCA (Plan, Do, Check, Act) methodology implemented by each department in carrying out work activities in the production area.

The task of the ISO team is to carry out the implementation of this system at PT. The Superior Civil Service Polytechnic of Bogor Regency is divided into 3 divisions which include the following Oplementation of ISO quality management system (ISO 9001:2015) whose task is to analyze problems that exist in the production area (quality risk assesment) both quality and employee performance every 3 months and review problems that exist in the field, then assess the impacts and opportunities that arise from this. such problems, and minimize the impact of the problems by discussing solutions and opportunities in accordance with ISO standards to the heads of the relevant departments as an effort to carry out improvements. Implementation of ISO environmental management system (ISO 14001:2015) and Work Safety and Health (OHSAS 18001:2007) which is tasked with analyzing problems that exist in the work environment which are related to work safety every 6 months, assessing impacts and risks money resulting from problems environment and safety, and minimize the impact of problems that arise in the work environment by discussing existing solutions and opportunities in accordance with ISO standards to the heads of relevant departments as an effort to carry out improvements by providing appropriate protective equipment (PPE) and standard for parts which carries a high risk of work accidents. The factory environment does not only involve the environment inside the factory but also the environment outside the factory which is one of the factors that must be taken care of, especially if there is an impact on

environmental pollution by factory waste which works together with the HSEi compliance team. Document control and numbering system that runs in the company for the ISO type which is tasked with archiving master documents with ISO standards in the form of soft copies which will be given numbering with the aim of ensuring the validity of the documents used by each department if something happens. i eiksteirnal audit process in the framework of internal audit of data manually. In each ISO document there are four levels which include level 1 of the quality manual or quality policy in the form of a data sheet that provides information to all employees about the ISO quality policy standards implemented by the company and spread throughout each section, level 2 procedures or operational standards of procedures in each sections that provide information on work activities in these sections as a whole, level 3 is work instructions in the form of work procedures between employees and the machines used, level 4 forms are in the form of manual documents filled in by each section which is a daily report with a soft copy format provided with numbering by team ISO.

Raw Material Warehouse

The warehousing department is responsible for receiving, inspecting and managing raw materials and auxiliary materials from suppliers. The warehouse division is divided into two divisions, namely: material materials and accessories materials (Ahmadi et al., 2019; Allen & Iano, 2019). There are two types of raw materials and supporting materials, namely imported and local. In imported materials, the factory only receives goods and delivery documents from the supplier that have been purchased by the supplier. In the process, the factory uses the ERP system to manage imported and local material data. PPIC staff material import documents weekly import schedule and will enter material data in accordance with the shipping documents in the form of material goods from the goods, invoice and packing list for the goods arriving because for the imported materials it may take a long time to receive goods from the supplier. Information on the factory's request documents will be obtained through the vendor's ERP system. Material arrival data will be input before the goods arrive at the factory to provide an identity in the form of a barcode corresponding to the purchase order number (PO) which is entered into the system data which aims to facilitate the inspection of goods and their documentation upon arrival by scanning barcode results which will be directly connected to the system data. which has been input because the raw material is plastic Acrylonitrile Butadiene Styrene (ABS) which comes from the supplier in the form of balls so that the system will read the quantity data for each ball. The warehouse system can track the transfer of goods as they enter the storage shelves to facilitate the search for materials if they are to be distributed to the PM department. If for local materials such as Hard Outer, Styrofoam, Collar Heilm, Liner Liner Heilm, Chin Strap, Riveit, Washeir Ring, Gaspeir Lock, Rubbeir List, and Visor, the factory will make a request for the purchase of goods by purchasing staff and carry out payment transactions with the supplier. Data on the arrival of goods will be input into the import material system, but for accessory material, barcodes are not used because the data entered is a whole quantity.

Product Design Activities

The first stage in the production cycle is product design. In a PCU company, product design is a production quality sample that will be sent to the buyer for the construction review, specifications and model according to the sketch that has been sent by the buyer after receiving the production order. Product design is usually carried out, starting from the prototype creation stage to the sales process and finalization of the sample. A prototype is the initial sample for product manufacture by a factory with the basis of manufacture referring to the sample receipt and bill of materials sketch. If there is a construction that is not suitable, the factory will create a production sheet (discrepancy) which reflects the construction specifications and specifications, including comparing the results of the prototype product and the requirements for the bill of materials. Products from the proto-sample will be sent for construction and quality review which is usually at

the first proto-sample stage which will receive a design opinion for improvement or is usually called a review comment. The construction and quality improvement commitments included in the design of the first prototype sample must be implemented in subsequent prototype samples and completed again to obtain approval. Once the design of the prototype has received approval from the buyer, it will become the standard in carrying out the design process for subsequent production, namely sales and production of the sample.

Sample marketing is a product sample design that is distributed to sales buyers throughout the world to carry out revenue review for the product that will be marketed. The order quantity for the design of the sample sales product has been determined by the buyer by providing data in the form of the approximate number of orders and the country of destination of the order which is called the Sample Sales Order. For orders, product designs are sold and the process flow is the same as the production operation which requires only the quantity and in general the quantity is in the range of less than 1500 pcs for each type of product. Product design activities at the sales level are followed through to production in the same flow as the production order that will be carried out in the production line area as an illustration for mass production in determining production targets and checking the quality of production results if there are quality problems that must be corrected. If the salesperson sells the sample and it has been received by the buyer, it will result in a large number of orders being produced. The order quantity will be recapitulated by the supplier and become the order forecast sent to the factory.

Elements of the Internal Control System for the Production Cycle in the Plastic Injection Section

Elements of the internal control system over the production cycle at PT. Polyprima Cipta Unggul Kabupaten Bogor according to Mulyadi (2017: 130-132), includes organizational structure that clearly separates functional responsibilities. Separation of tasks in the production process which is carried out starting from the making of helmet shells and helmets, the buffing process, the manufacturing process, the design process or sticker installation, the veiling process and finally the assembling or assembly and quality control process so that internal inspection occurs between the organizational units of the company. like a procession production. The production function for quality control is given responsibility between each part in checking every production process in accordance with the quality standards that have been set by the buyer.

The financial system and recording procedures provide adequate protection for assets, debts, income and expenses. There is a formula that is filled in by the admin department to check the achievement of product targets that are produced by the helmet manufacturing department and reported to production management. There is a special quality control formula for checking defects and reactions which are reported to the QA manager. The inspection report and material requisition documents from all departments are signed by the management of each department as authorization for the shipment of outgoing goods. Healthy practices and carrying out the duties and functions of each organizational unit at PT. Polyprima Cipta Unggul Bogor Regency. There is a use of a formula with a serial number which is similar to a document number assigned by the ISO team in the production report for the quality control section. This use of print serial numbers applies to all parts of the production process as well. There is a trial process or approval process at the start of each production which is signed by the QA management and buyer as a reference for quality and installation in production. PT employees. PT Polyprima Cipta Unggul Kabupaten Bogor whose quality is in line with its responsibilities. There is a selection of potential employees of Plastic Industry Operators at the time of acceptance of the machine for specific components according to the operator's position that is currently needed. Seileksi prospective employees for quality control by using specific criteria related to the accuracy of checking the quality of goods.

Internal Control Analysis of the Production Cycle

PT. Polyprima Cipta Unggul Kabupaten Bogor establishes internal regulations according to COSO (Committee of Sponsoring Organization of the Treadway Commission) which consists of 5 (five) components that are mutually related to each other. As for the implementation of the internal engineering system towards the production cycle, there are several components that must be improved to improve the internal audit system. The components of the internal intelligence environment which form the basic foundation in balancing other components in internal intelligence have the core aspects in running the internal intelligence system in a Company. The core aspect of the internal audit environment is that it involves human resources (HR) or management, management and employees who will carry out internal audit within the Company to increase work effectiveness and efficiency. However, in the control environment at PT. Polyprima Cipta Unggul Kabupaten Bogor which has been implemented previously still has shortcomings that occur, including a lack of cooperation between employees if there is a problem of delays in the work process which is caused by one part and has an impact on other parts because they are related to each other. The production manager acts as the highest division head while not wanting to follow internal meetings to discuss problems that exist in the production area. The risk assessment component is very important as an initial step to minimize the problems that will arise. These risks will have an impact on production process activities which will result in delays in the delivery of goods. Risks that may arise due to their actions. Delay in the arrival of materials from the supplier from the estimated date (estimate date) from the initial information. If the material required for one style is late in arriving from the supplier, the production schedule will be changed and replaced by a model whose material is already complete with construction records and the use of the machine in line with the previous style. And if the material for a model that was previously in a state of production will immediately be carried out again to keep up with the delivery schedule for goods and styles that are currently being produced will be carried out. This condition will require time for the process to complete and the operator will have to carry out the inspection of the return production process on the new style. Delays in the delivery of production process results from one part have an impact on all parts because in the production cycle each part carries out the production process in conjunction with each other. The presence of problems experienced in the production process of one part will result in delays in the delivery of results in the next part and will impact the entire production process and cause operators in other parts to have to wait a lot because of the limited supply of production products. The quality of the production output is not good and must be handed over to the production operator to improve it or must be remarketed based on the level of revenue generated. Even though there is a quality control section in each department, quality issues still require attention that must be increased for all departments. Quality problems arise not only in finished goods, but also in ready-to-finished goods, there are still losses in helmets that are not visible at the time of importing the helmets in the warehouse area and are carried into the production area. Quality that is not good will be checked again to see if it can be repaired without having to replace the panel or having to reimagine it. This repair process must be carried out by the operator because the output calculation has been included in other divisions and production reports and to avoid the occurrence of loss of production goods.

Changes and additions to construction (additional comments) from buyers during the ongoing production process. This is related to the ongoing production process which will be significantly hampered because construction additions and changes must be carried out continuously to avoid the abandonment of this process. Therefore, operators and machines must be added to carry out additional processes that are separate and separate from the production process that is currently taking place. Changes in delivery dates that are informed via updated order breakdown (OBD) with the PO split system are a quantitative distribution system for the proposed delivery date from the initial date in a destination country. This thing This could be related to the bill for loading of goods for the production process, it will change from the previous one, which will be related to the

bill for loading of goods for the production process, it will also change from the previous one, which will be related to the loading of the production process for previous split PO.

PT. Polyprima Cipta Unggul Kabupaten Bogor has participated in ISO (International Organization for Standardization) certification as one of the efforts for internal control activities in the production process in maintaining consumer confidence in receiving finished goods produced with efforts to improve product quality management. And a compliance team to implement compliance with the use of protective equipment is installed in the production area to maintain the safety of employee work. Procurement activities carried out at PT. Polyprima Cipta Unggul Kabupaten Bogor still has shortcomings, such as the internal audit carried out has not yet completely carried out inspections on the entire production area periodically every day. If there will be an external audit, the internal audit team will review the entire production area to ensure that the work standards that have been set by the buyer have been implemented. The separation of duties and responsibilities for each employee who has been assigned a job is not yet running optimally. Information and communication system at PT. Polyprima Cipta Unggul, Bogor Regency is quite impressive. The ERP online-based information system has gone well in supporting employees in entering data and producing data in the form of purchasing order (PO) and purchasing requisition (PR) data that will be authorized. Employee data for absences and leave letters must use an information system and not be manual so that the data can be accurate and detailed. In the information system for the production section, a fast reaction application is used to finalize the detailed production results data for each section and if you cannot log in and enter the data on the current day then the data will be input on the following day but it will still be new and there is still a balancing stage to be used. PT. Polyprima Cipta Unggul Bogor Regency has a monthly routine for all employees. For the meeting agenda which is carried out in the morning for each section led by the head of each department there are still many employees who arrive late and are unable to follow the meeting because at the time of the meeting the entrance area will be closed and opened again at the time of the meeting. This will be an obstacle to the transfer of key information to the employees themselves.

Analysis of Internal Control System Elements for the Production Cycle in the Plastic Injection section

The problem of achievement originates from the plastic engineering and quality control sections as the core parts of a company that process raw materials into finished goods and check their quality. As for several elements of internal intelligence regarding the production cycle at PT. Polyprima Cipta Unggul Kabupaten Bogor which needs to be improved so that it can be more supportive in carrying out and increasing the internal audit performance of the plastic operations and quality control division, including an organizational structure that separates functional responsibilities in a strict manner. Internal inspection is carried out by quality control for plastic performance is still less than optimal responsibility for carrying out quality checks of the manufactured goods produced, given that there are still defective manufactured goods that are included in the finishing process, so that this will give rise to additional work processes to improve the quality of these goods. Quality problems also still occur if the quality standards have been met according to AQL (minor/major) at the time of final inspection by the QA department and then re-inspection must be carried out for the total quantity to be submitted. So it is necessary to monitor work methods directly in the production field and re-examine the daily QC reports for the production and finishing operators which are made as accountability reports for the results of their work. Management systems and record keeping procedures that provide adequate protection for assets, debts, income and expenses. Managers who sign documents must check the contents of report data made by employees as a form of accuracy and reliability in supervising the implementation of the authority in order to produce reliable data source documents. can be trusted. Goods quality data and target achievement reports are processed in the form of daily reports which are only reported and authorized by production management without any

authorization column from the head of the industrial plastics operator department who knows more about the conditions of the production field for increasing yield and quality of production goods. Healthy practices and carrying out the duties and functions of each organizational unit at PT. Polyprima Cipta Unggul Bogor Regency: There are no periodic inspections (surprised audits) to check the quality of goods by production management or QA management directly so there are no quality problems without significant improvements. There is no regular rotation of positions for plastic engineering operators who are unable to achieve targets in carrying out their work. PT employees. Polyprima Cipta Unggul Bogor Regency whose quality is in line with its responsibilities. The department head only carries out a repeat agreement letter (SP) system for employees whose performance is not good and slows down the work process and without carrying out a rotation or exchange of operators in carrying out the process, this is to see the balance of the work process, if the operator has been replaced, it will have a better influence on the next process. The main advantage of this section is that it does not provide a positive response if there is a quality problem that is conveyed by quality control so that this response will inhibit information regarding improvements that could otherwise be carried out directly and minimize problems with the quality of the goods.

CONCLUSION

Based on the results of research and analysis carried out by the internal manufacturing system on the production cycle of manufacturing companies (case study at PT. Polyprima Cipta Unggul) it can be concluded that the accounting information system on the production cycle of PT. Superior Manufacturing Polyprima is effective enough in that the production cycle which starts from product design activities already uses sample documents and work sheets including work orders signed by the management of the related parts and information and communication which takes place directly using an online system based on e-mail. Mapepires and meimpeirceifast information can be obtained from all sections. In production planning activities, a fast reaction application is used which enters data and processes the data more quickly and the resulting information is more detailed from all parts so that the company can know and minimize risk risks regarding problems that will arise later in the production cycle and Management can take decisions as solutions in dealing with problems that exist in production. The internal intelligence activities owned by the Company have been designed very well and in accordance with the five components of internal intelligence according to Committee of Sponsoring Organizations (COSO). However, in practice, there is a delay in batch receipt documents from the principal which results in several activities in the production cycle such as registering the master team & raw materials, making purchase orders and making waybill on the system which is related to the accounting information system and the internal processing system on the Company. Efforts are hampered and this also results in manual documentation which will increase the risk of input to the system.

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