

Preparation of the Internal Control Procedures for Advertisement of PT Bintana Press Batam

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Abstract. The research is to know the drafting of internal control procedures for advertisement. Conclusion of this research is the preparation of the internal control procedures of advertising is already quite good, but is not fully effective because in a company especially the ads had no internal controls so that the Division of tasks is still there a duplicate post has one function. According to Jusuf (2014) separation of duties is not negotiable anymore in order to create a good internal controls, two important internal control in the separation of duties i.e. (1) the separation of the part that takes care of the operation of the accounting section. (2) the separation of the part that holds the assets and accounting section.

Keywords: advertising procedures, internal control, advertisement

Introduction

Posmetro Batam as part of PT Bintana Press Batam is a company engaged in the service, namely the creation of a newspaper. The company serves the actual news and up to date with regard to events that occurred in several areas, namely, Batam, Tanjung Pinang, a Linga, Karimun and others. Things that are published in the newspaper Posmetro consists of events each day in the form of a criminal case, political, and advertising. In the advertisement contains a variety of information such as automotive advertising, advertising of housing and other advertisements. Focus diverse ad also makes more value owned daily newspaper Posmetro. In the process of creating the ad, there is a defined flow in Posmetro Batam i.e. customers coming to Batam, and Posmetro part of the Administration to make the booking letter to the editor. Section editors make the orders given from the customer and then the message is processed and loaded in the print media (newspaper). However, in practice there are various errors, one of which is the absence of internal controls on the advertising impact

of this error, the employee should perform a duplicate title, the existence of a duplicate position so that the occurrence of a double ad, newspaper publishing that will be published to become less appealing, customer complaints due to dissatisfaction of service provided and losses led to the declining sales, in other words, a sales turnover of Posmetro newspaper being dropped. The company shall perform internal control system against such advertising especially in advertising so as not to be executed in the office.

Literature Review

According to Baridwan (2009), the procedure is a sequences of work clerk (clerical), usually involving several people in one or more sections, arranged to ensure the existence of a uniform recognition toward those transactions the company is often the case. Other procedure is a sequence of clerical activities, which usually involves several people in one department or more made to guarantee the company's transaction

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uniformly handling that occurs repeatedly (Mulyadi, 2001).

Advertising Procedures

1. Understanding ads

According to Dunn and Barban (2004), that advertising is a form of communication activities of non-personal through space by paying the media to message that is persuading to consumers by companies, private or non-commercial institutions concerned.

From the definition above is clearly visible the existence of four elements that determine or establish any advertising, namely:

1. A message
2. Media
3. The community

2. Advertising Purposes

Advertising purposes according to Barban (2004) as follows:

a) Advertising is running a function "information". Usually done in a big way in the early stages of a product type, the aim to form the first request.

b) Advertising runs a function "Persuasive" important done in a competitive stage. His goal was to form a selective request for a certain brand.

c) Advertising is running a function "Reminders" reminder Advertising is very important for products which are already established. Form of advertising that is associated with this ad is an advertisement of the amplifier (Enforcement advertising) that aims to convince buyers now that they have done the right choice.

3. The Function of Advertising

Along with the economic growth of advertising become very important as potential consumers will pay attention to the advertising of the product bought. According to Terence a. Shimp (2004), in general advertising communications functions that are most important to business enterprises and other organizations, namely:

1. Informing (provide information) making consumers aware (aware) will be the new brands, as well as facilitating the creation of a positive brand image.

2. Persuading effective advertising will be able to (persuade) customers to try the product or service being advertised.

3. Reminding advertising to keep the company's brand remains fresh in the memory of the consumer. Effective advertising is also increasing consumer interest against an existing brand and purchase a brand might not be chosen.

4. Adding Value. Advertising add value to the brand by influencing the perception of consumers. Effective advertising lead to brand is seen more elegant, stylish, prestigious and superior to competitors' bids.

5. Assisting the main roles (accompanying) advertising is as an escort who facilitates the efforts of other companies in the process of marketing communications. For instance, advertising may be used as a communication tool to launch promotion-sales promotions such as coupons and sweepstakes. Another important role of advertising is to assist representatives of the company.

Sense of Control

According to Krismiaji (2005), internal control is the organizational plan or method used to maintain or protect the assets, generating information that is accurate and trustworthy, improve efficiency, and to encourage conformity with these policy management.

According to Mulyadi (2001), the purpose of the system of internal control defines are: (1) maintain the richness of the Organization, (2) check the accuracy of the accounting data constraints, and (3) encourage efficient use, and (4) encourage policy management.

Internal Control System

According to Mulyadi (2001), staple on the internal elements are:

1. Organizational structure of the separate functional responsibility expressly. The organizational structure is the framework of the Division of functional responsibility to the organizational units that are set up to carry out the principal activities of the company. Division of functional responsibility within the organization based on the following principles:

a. the Division of responsibility must be separated the functions of storage operations and the accounting function. Operating function is a function that has the authority to carry out an activity (such as a purchase). Any activity within a company requires authorization from the Manager functions that have the authority to carry out such activities. The storage function is a function that has the authority to keep the company's assets.

b. a function should not be given full responsibility to carry out all the stages of a transaction.

2. A system of record-keeping procedures and authority that provides sufficient protection against wealth, debt, income and expenses. On the Organization, each transaction only be on the basis of the authorization of officials who have the authority to approve of the occurrence of such transactions (Gunawan & Sari, 2016).

3. A healthy Practice in carrying out the duties and functions of each unit of the organization. As for the ways that are generally taken by the company in creating a healthy practices are:

a. use of form numbered print which sort of life must be accounted for by the authorities.

b. sudden inspection (auditing surprised). Sudden inspection without notice to the party who first will be checked, with an irregular schedule.

c. any transaction should not be executed from start to finish by one person or one organization, with no interference from other persons or organizational units.

d. Rotation position (job rotation). The rotation of the Office are held on a regular basis will be able to keep the independence officials in the discharge of his duty, so them can be avoided.

e. the imperative of taking leave of absence to employees who are eligible. The company's key employees are required to take a leave of absence to become his right.

f. periodically held matching physical wealth with his notes.

g. establishment of organizational units responsible for checking the effectiveness of the elements of the internal control system to another.

4. Employees who accordance with his responsibilities. The three elements of the internal control system more robust enough, however if a conducted by employees who are incompetent, dishonest, then the purpose of the system of internal control as has been explained in the above is not reached.

Results and Discussion

Functions related to the preparation of the advertising

As for the corresponding function in the preparation of advertising for PT Batam Bintana Press (Posmetro) include:

1. The advertising Section

The part that has a very important role in the company, it is the largest part of which is in the ad part company accounts receivable and a turnover that enter from the budgets of the ad itself.

2. Financial Section

Part of what makes the evidence out and proof of the entry of funds received from the advertising and marketing.

3. Marketing Section

The part that has the purpose and functions of distributing papers and print newspaper that is already made part of the editor.

4. The General section

The part that has a responsibility towards the absentee property, Office, Office supplies, Office equipment, as well as meet the needs of employees.

5. Section editors

The section in charge of and responsible for creating the idea or idea that is easy to understand the community.

Advertising Procedures

As for the procedure of advertisement in PT Bintana Press Batam (Posmetro) include:

1. Customers come bring the material to be advertised

2. The administration of ad creating order ad consists of four stanzas. Paragraph 1 is given to the customers for proof of advertising, the 2nd paragraph is given at the advertising itself used to take down incoming turnover the turnover then input into the computer and order used for checking whether the ads are loaded is already published or not, a duplicate of the 3rd given in part finance used for the proof will be in cash for proof of entry of the order of the ad itself the 4th paragraph, given to the part of the editor that is used to process orders and to make these ads into print media newspapers posmetro to make it look appealing and easy to understand audiences. In the advertisement itself has a previous agreement i.e. customers approve price or charge the customer should pay-per-time published the ad itself.

c. The arrangement of the elements of the system of internal control procedures (according to Mulyadi)

As for the arrangement of the system of internal control system according to Mulyadi (2001) include:

1. Organizational structure

It is the responsibility of the functional divisions of the order to the organizational units that are set up to carry out the principal activities of the company. Division of functional responsibility within the organization based on the following principles:

a. Bintana Press Batam, PT (Posmetro) the lack of separation of functions between the ad with the financial section, so it will be easy to make the mistake of cheating or abuse of authority/. Should be part of the ad must be separate from the financial section in order not happen cheating.

b. PT Bintana Press Batam (Posmetro) part editor already with separate marketing is in compliance with the control elements according to Mulyadi.

c. PT Bintana Press Batam (Posmetro) Ad part already with separate editorial section, is in compliance with the control elements according to Mulyadi.

d. Transactions making newspaper on PT Batam Bintana Press (Posmetro) is implemented by section Editor, is in compliance with the control elements according to Mulyadi.

e. Transaction in PT Batam newspaper marketing

Bintana Press (Posmetro) is implemented by section marketing, is in compliance with the control elements according to Mulyadi.

f. calculation of physical preparation on PT Bintana Press Batam (Posmetro) is done by the public, is in compliance with the control elements according to Mulyadi.

2. System authorization and record-keeping procedures

Provide sufficient protection against wealth, debt, income and expenses on organization, each transaction is just the basis of authorization that has the authority to approve of the occurrence of such transactions include:

a. Bintana Press Batam in PT (Posmetro) a letter of purchase request authorized by the financial section, should the letter of purchase request in authorization by the General section.

b. Letter purchase order in PT Batam Bintana Press (Posmetro) authorized by the General section, is in compliance with the internal control elements according to Mulyadi.

c. report of the reception of the goods on the PT Batam Bintana Press (Posmetro) authorized by the

General section, is in compliance with the internal control elements according to Mulyadi.

d. a Bintana Press Batam .PT (Posmetro) logging into a debit card at the authorization by the General section is in compliance with the internal control elements according to Mulyadi.

e. Bintana Press Batam in PT (Posmetro) delivery of the goods to the customer authorized by part of the marketing, delivery of the goods to the customer should be authorized by the public.

3. healthy Practices related to the internal control system

As for healthy Practices related to internal control systems at PT Bintana Press Batam (Posmetro) include:

a. Bintana Press Batam in PT (Posmetro) a letter of request purchase order print numbered accounted for by the financial mail, should request a numbered purchase order print accounted for by the ad.

b. Bintana Press Batam in PT (Posmetro) mail order ads numbered print sort accounted for by ads, is in compliance with the internal control elements according to Mulyadi.

c. Bintana Press Batam in PT (Posmetro) reports the receipt of goods corresponding to sort by section print common, is in compliance with the internal control elements according to Mulyadi.

d. Bintana Press Batam in PT (Posmetro) function checks ad ads published created by section editors and with an existing ad order, is in compliance with the internal control elements according to Mulyadi.

e. Bintana Press Batam in PT (Posmetro) invoice part numbered print sort ads accounted for by ads, is in compliance with the internal control elements according to Mulyadi.

f. Bintana Press Batam in PT (Posmetro) receipts numbered print sort ads part accounted for by the part of the ad, is in compliance with the internal control elements according to Mulyadi.

g. Bintana Press Batam in PT (Posmetro) periodically sends ads section affidavit of accounts receivable to the customer which contains their ads. is in compliance with the internal control elements according to Mulyadi.

Conclusion

Based on the discussion in chapter IV above, the author concluded as follows:

a. Bintana Press Batam, PT (Posmetro) the lack of separation of functions between the ad with the financial section, so it will be easy to make the mistake of cheating or abuse of authority. Should be part of the ad must be separate from the financial section in order not happen cheating.

b. Bintana Press Batam in PT (Posmetro) a letter of purchase request authorized by the financial section, should the letter of purchase request in authorization by the General section.

c. Bintana Press Batam in PT (Posmetro) from the purchase order receipt in authorization by the financial section, should acceptance of purchase order authorized by the General section.

d. Bintana Press Batam in PT (Posmetro) delivery of the goods to the customer authorized by part of the marketing, delivery of the goods to the customer should be authorized by the public.

e. Bintana Press Batam in PT (Posmetro) a list of the results of calculation of the physical inventory was signed by the Deputy Director, it should list the results of calculation of the physical inventory was signed by the Chairman of the Committee.

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