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## Analysis of Revenue Transaction Accounting Information System Implementation at Pt Surabaya Industrial Estate Rungkut (SIER)

Fathin Amirah<sup>1\*</sup>, Miya Dewi Suprihandari<sup>2</sup>

<sup>1,2</sup>*Sekolah Tinggi Ilmu Ekonomi Mahardhika Surabaya, Indonesia*

Email: <sup>1)</sup> [fathinamirah483@gmail.com](mailto:fathinamirah483@gmail.com), <sup>2)</sup> [miyadewi@stiemahardhika.ac.id](mailto:miyadewi@stiemahardhika.ac.id)

### ABSTRACT

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PT Surabaya Industrial Estate Rungkut (SIER) is present as one of the BUMN (State-Owned Enterprises) companies in Surabaya which operates in the property sector, as the development and management of land/industrial areas in Indonesia, especially in the Surabaya, Sidoarjo and Pasuruan areas. PT SIER's main income comes from the property business sector which includes rental of industrial buildings and other supporting service businesses. To support administrative activities, PT SIER has an accounting information system, namely Excel, PT SIER to make it easier to record and report financial transactions, especially income transactions which are very important for business continuity. This research uses a qualitative descriptive method and uses primary and secondary data sources with data collection techniques through observation, interviews and documentation. The implementation of the revenue transaction accounting information system at PT SIER has facilitated a more efficient and accurate recording process. However, challenges arise when one money transfer is used to pay multiple types of rent at once. This can result in difficulties in determining the correct transaction category in accounting records, especially in ensuring that each income is recorded correctly according to its type.

Notes: All manuscripts should not exceed 20 pages and should have a minimum of 5 pages

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## 1. Introduction

The growth of a country is inseparable from the development of a growing industry. Industrial development brings great changes in the life of a country. Sectors such as agriculture, manufacturing, mining, transportation, and technology underwent a major transformation when the Industrial Revolution began in England in the 18th century. The influence was not only limited to the UK, but spread to other countries, including Western Europe, North America, Japan and other countries including Indonesia. Industrial development can help increase national income and allow countries to develop faster.

To increase the growth of a region, especially in the East Java region, PT Surabaya Industrial Estate Rungkut (SIER) is present as one of the state-owned companies in Surabaya engaged in property. PT SIER is the best company in its field that is responsible for supporting the development and management of industrial land/areas in Indonesia, especially in the Surabaya, Sidoarjo and Pasuruan regions. PT SIER is one of the oldest industrial estates in Indonesia and the first in East Java. PT SIER was established on February 28, 1974, on an area of 245 hectares in Rungkut, Surabaya City.

PT SIER is developed based on a master plan designed to meet the needs of industry and a real environment and managed professionally. Some of the property business fields undertaken by PT SIER include the provision of industrial land for investors, Small Industrial Business Facilities (SUIK), Ready to Use Factory Buildings (BPSP), Conventional Warehousing, and Offices. In addition to property products, PT SIER also has other business fields such as Wastewater Treatment Plant (WWTP), supporting facilities and property contractors run by its subsidiary, PT SIER Puspa Utama (SPU).

PT SIER's main income comes from the property business sector which includes industrial building leases and other supporting service businesses. Revenue is the main purpose of establishing a company and is an important factor in its operations, because revenue will affect the expected level of profit and ensure the survival

of the company.

According to Sochib (2018) income is an inflow of assets arising from the delivery of goods / services carried out by a business unit during a certain period. For the company, income from principal operations will increase the value of its assets and basically increase its capital. However, for accounting reasons, capital additions caused by the delivery of goods or services to other parties are recorded separately in the revenue account (Marifati & Ubaidillah, 2019). The Indonesian Institute of Accountants (2019: 22) in the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) defines revenue as income arising in the ordinary course of the entity's activities and known by different designations such as sales, fees, interest, dividends, royalties, and rent.

Taking into account the various definitions above, it can be concluded that revenue is the amount of input for services provided by a company. This revenue can be used to increase the value of the company's assets and reduce the liabilities associated with the delivery of goods or services. To support administrative activities, a system is needed that allows easier recording and reporting of financial transactions, especially revenue transactions, which are very important for business continuity. The system itself is a unity of interconnected parts that are in an area and have driving items. A system is a network of interconnected procedures, gathered together to carry out an activity or to complete a specific goal (Anggadini & Puspitawati, 2011).

A system is a network of interconnected procedures, gathered together to carry out activities or to perform certain goals. The system approach is a network of procedures that emphasizes the sequence of operations in the system (Hutahaean et al., 2019). The purpose of this study was to determine how the application of accounting information systems, especially for the company's revenue section, and to find out how the flow and procedure for recording revenue through the Excel application of PT SIER. The implementation of an effective accounting information system is crucial for companies to ensure accuracy and transparency in recording revenue (Bela & Sadiqin, 2022). PT SIER uses an Excel system to manage revenue transactions, including in dealing with situations where a single money transfer can be used to pay several types of rent simultaneously. This challenge required an in-depth analysis of how the system could handle the complexity of the transactions and properly classify each income received.

## **2. Methodology**

This research is research that is included in the category of case studies that use qualitative descriptive analysis techniques. Where this qualitative descriptive research method states that in this study using this method provides an objective description, description, precise explanation of the actual situation of the object under study (Rawung, 2016). The data used comes from a collection of information regarding the flow description of the revenue accounting information system that occurs at PT SIER (Maharani et al., 2024).

Research data sources: (1) primary data, namely research data sources obtained by directly reviewing the object of research, namely PT SIER and (2) secondary data, namely research data sources obtained in an indirect way such as journals and information data related to the company. In this study, to obtain adequate data, researchers used data collection techniques by: (1) observation, which is a technique used by directly observing which aims to obtain an overview of the daily activities of the company related to the problem of revenue accounting information systems; (2) interviews, which is a technique used by collecting data by asking directly to the part related to the revenue accounting information system and other parts that are expected to obtain data and an overview at PT SIER; and (3) documentation, which is observing written data in the form of documents or files related to the implementation of revenue in the accounting information system at PT SIER (Fauzian & Sadiqin, 2021).

## **3. Results and Discussion**

SIER manages and develops three industrial areas, namely, Surabaya Industrial Estate Rungkut covering an area of 245 hectares which has been leased and occupied by around 300 companies employing thousands of workers. Sidoarjo Industrial Estate Berbek covers an area of 87 hectares which has employed thousands of workers. Pasuruan Industrial Estate Rembang, with an area of 563 hectares. PIER is located 60 km from Tanjung Perak Port Surabaya, which has been connected to the toll road. Some of the property business fields

undertaken by PT SIER include the provision of industrial land for investors, Small Industrial Business Facilities (SUIK), Ready to Use Factory Buildings (BPSP), Conventional Warehousing, and Offices. In addition to property products, PT SIER also has other business fields such as Wastewater Treatment Plant (WWTP), supporting facilities and property contractors run by its subsidiary, PT SIER Puspa Utama (SPU).

An accounting information system is definitely needed to simplify and improve the company's administrative activities (Syahputra, 2024). It is important to ensure that data is well integrated and revenue accounting is done with efficiency and accuracy, especially when dealing with issues such as managing complex lease payments. PT SIER has two accounting information systems, namely ERP (Enterprise Resource Planning System) and Excl PT SIER. In this study, the authors are interested in discussing one of the information systems in PT SIER, namely the Excel PT SIER application (Alwi et al., 2023). This application includes several menus, one of which is the Receipt (TP) or incoming payment menu. In the receipt menu there is some information that must be filled in, which includes the name of the investor or customer, date, type of tax deduction, material, video and also a description of the description of a transaction along with the nominal amount of the transaction (Alpiana et al., 2023).

The types of revenue transactions that are input on the receipt menu are revenue from property leases which include Small Industrial Business Facilities (SUIK), Ready to Use Factory Buildings (BPSP), Conventional Warehousing, Offices, Industrial Land Use Agreements (PPTI) as well as other supporting business revenues which include waste treatment, logistics, polyclinics, filling stations (SPBU), street vendor stall rentals, sports facility rentals, parking, room rentals, current account and deposit interest income, income tax deductions 23 and final income tax from vendors or pph 21 for casual daily workers.

**Table 1. Flow of Cash Receipt**

No	Activities	Person in Charge
1.	Submit cash along with supporting documents (Invoice or Internal Memo).	Depositors
2.	Perform calculation and authenticity of money and conformity with supporting documents.	Dept. Finance
3.	Prepare a receipt (TP).	Dept. Finance
4.	Request authorization of receipts and distribute them:	Dept. Finance
	a. Sheet 1 (original) for depositors	
	b. Sheet 2 (copy) for financial archive	
	c. Sheet 3 (copy) for the relevant division's archive	
5.	Sheet 1 (original) for depositor	Dept. Finance
6.	Sheet 2 (copy) for financial archive	Dept. Finance

**Table 2. Flow of Cashless Money Receipt**

No	Activities	Person in Charge
1	Submit valid payment instruments, which can be in the form of checks / giro bills.	Depositors
2	Validate the check/check draft, prepare a temporary receipt and distribute it to the depositor and finance.	Dept. Finance
3	Deposit the check/checking account to the company's partner bank using the deposit slip and check/checking account.	Dept. Finance
4	Submit deposit slips that have been validated by the counterparty bank and complete with invoices.	Dept. Finance
5	Ensure funds have been deposited into the current account	Dept. Finance
6	Prepare receipts through the system	Dept. Finance
7	Handing out signs and distributing them to:	Dept. Finance
	a. Sheet 1 (original) for depositors	
	b. Sheet 2 (copy) of related division	
	c. Sheet 3 (copy) for Dep. Finance	
8	Update bank cash database	Dept. Finance

No	Activities	Person in Charge
9	Submit sheet 4 (copy) of receipt and supporting documents to Dep. Accounting Department	Dept. Finance

**Table 2. Flow of Receiving Money Via Transfer**

No	Activities	Person in Charge
1	Printing virtual accounts at the company's partner banks	Dept. Finance
2	Matching money receipt data with related documents (Invoice and Current Account)	Dept. Finance
3	Archive and recapitulate Bukti Potong (BP) for invoices that are subject to final income tax withholding by investors	Dep. Accounting
4	Prepare receipts through the system	Dept. Finance
5	Submit receipts and distribute them to: <ul style="list-style-type: none"> <li>a. Sheet 1 (original) for depositors</li> <li>b. Sheet 2 (copy) of related division</li> <li>c. Sheet 3 (copy) for Dep. Finance</li> </ul>	Dept. Finance
6	Update bank cash database	Dept. Finance
7	Submit sheet 4 (copy) of receipt and supporting documents to Dep. Accounting Department	Dept. Finance

#### 4. Conclusion

To support the company's administrative activities, PT SIER has two accounting information systems, namely ERP and also the PT SIER Excel application. In the PT SIER Excel application for revenue transactions inputted on the Receipt (TP) menu, a receipt or can also be called an incoming payment is a receipt stating that the company has received incoming money from a transaction. With the many types of revenue received by the company, of course, the existence of an accounting information system, namely in the Excel system of PT SIER, is very helpful and makes it easier for the finance department, especially the revenue section, to classify the type of income in order to make it easier for other divisions, especially the accounting division. In addition, financial data is well integrated and allows superiors to be able to monitor financial transactions in real time.

If we look at the flow of receiving money both receiving money in cash, non-cash and transfers, every money received by the finance department after going through the process of checking and adjusting the transaction nominal will be made a receipt through the system in Excel PT SIER as proof that the finance department has received money and recognized as a revenue transaction. The implementation of the revenue transaction accounting information system at PT SIER has facilitated a more efficient and accurate recording process. Nonetheless, challenges arise when one money transfer is used to pay several types of rent at once. This can result in difficulties in determining the right transaction category in accounting records, especially in ensuring that each income is properly recorded according to its type.

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