

EVALUATION INFORMATION SYSTEM DELIVERY PT. RST CARGO INTERNATIONAL

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Abstract—The purpose of this study was to evaluate the application of general controls and application controls on the sale of information systems as a basis to support and produce accurate information in decision-making.

The research methodology used was the literature research, field research consisting of interviews and observations, questionnaires, analysis and auditing method that I use is Auditing Around the Computer. The research literature sourced from reference books, interviews conducted by asking questions to the audit, the observation is done by making a list of questions intended for the use of the system and the analysis is done by analyzing the findings of the evaluation and identifying the strengths and weaknesses of internal control. From this analysis, the findings obtained advantages and disadvantages of internal control. Weaknesses are found to be expressed in the form of finding problems, risks and recommendations as a follow-improvement.

Conclusions derived from the results of the evaluation for management control and operational security in information systems delivery PT. RST International Cargo are still some shortcomings, while in applications such as boundary control, input and output can meet and support the delivery of PT. RST Cargo International.

Keywords-component; Evaluation, Information Systems, General Control, Internal Control.

I. INTRODUCTION

At this time in the various fields of business competition is getting tougher, not least in the field of business service offerings particularly cargo company. To win the competition, of course, employee should seek appropriate solutions. The company's success in winning the competition is determined by the success or failure of the system offers services that run on the company.

In the face of competition between companies, one way a company can do is to improve the quality and service that is supported by a reliable information technology to produce information systems delivery. Because, if all activities associated with the delivery of goods are accounted for using the computer, the data collected will be processed in a computerized information to produce a good, complete and accurate.

Writers and observe first-hand look at the situation and condition of the company in the use of information systems delivery, the authors assume that this is a pretty important thing in business service offerings. Therefore, it's been a lot of companies that use the system.

PT. RST Cargo International in Jakarta, is one of the companies engaged in the service offering and the company is already fully understand the situation and the condition it is today. So that PT. RST Cargo International will need to use a system of good and reliable information in the delivery of the goods to compete with its rivals in the process and can support its operations.

In addition, based on the observation survey of the management of PT. RST International Cargo also felt that the information system is used for this is not much help the company achieve its goals and still find a few flaws and weaknesses in the delivery system of goods. Thus, it can be illustrated that in the writing of this study need to be done one, research, discussion and evaluation of the use of information systems delivery at PT. RST Cargo International.

Given the scope of the discussion of this research is quite extensive, so to smooth the process of developing writers need to make restrictions in the identification and delivery of information systems evaluator's. Therefore, the authors limit the problem only on : Identifying and check the amount of goods before shipment, Evaluate the delivery of information systems at PT. RST Cargo International, Check shipping documents and stuffing items.

The purpose of research objectives are Plan and implement the results of the evaluation on the delivery of goods to the company and ensure that the delivery system is already well underway and well controlled and Evaluate the implementation of internal control in the delivery system at PT. RST Cargo International.

Benefits of Research are Improve internal controls for PT. RST International Cargo for freight information systems, both management control and application control, Provide assurance to management and internal control to the customer that the delivery of information systems has been going well and Prevent and reduce all forms of harm inflicted or caused by the presence of flaws and weaknesses in the information systems.

II. THEORY

Information Systems

According Gondodiyoto (2007, p112), states that the Information System can be defined as a collection of elements or resources and a network of inter-related procedures in an integrated, integrated in a certain

hierarchical relationships, and aims to process data into information.

Information systems can be summarized as a set of components in the form of human, hardware, software, network communications and data sources that are interconnected organized to gather and process data into information needed for decision-making in favor of the company's operations.

Accounting Information Systems

According to Romney and Steinbart (2003, p691), "Accounting information system is the human and capital resources within an organization that are responsible for the preparation of financial information and the information Obtained from collecting and processing company transactions".

According to Hall (2008, p7), information system is a set of formal procedures by which data are collected, processed into information, and distributed to users. Information system itself can be divided into two types, namely Accounting Information Systems (AIS) and Management Information System (MIS).

According to O'Brien (2005, p5), information system is a combination of users, hardware, software, communication networks and data resources. All are used to collect, transform and disseminate information within the company.

Accounting Information Systems and is a human resources within an organization that is responsible for preparing financial information and information obtained by collecting and processing the transactions of the company.

Definition of Information Systems Audit

According to Weber in Husni, karmawan, and Haris (2010, p2), auditing information systems can be broadly defined as the process of collecting and evaluating evidence - evidence to determine whether a computer system protect the company's assets, maintain data integrity and enables organizations to aim effectively achieved with the resources efficiently.

Information systems audit is the process of collecting and evaluating evidence to determine whether a computer system can protect assets, maintain the integrity of the data, making the achievement of organizational goals have become more effective and efficient use of resources.

Stages of the Information Systems Audit

Stages of Information Systems Audit

1. Planning the audit

During this initial phase, the auditor must decide the level of material beginning to be audited. Auditors also must make decisions on the desired risk. Level of risk properties will vary in each part of the audit.

2. Test of control

Phase focuses on management control. If testing shows that the management control does not operate properly, only then followed by testing control applications.

3. Test of Transaction

Auditors use of transaction test to evaluate whether errors or projects that do not comply with the provisions have led to errors of material financial information. Usually test of transaction includes journal entries to source documents , inspection and testing of the accuracy of the price list calculation.

4. Test of Balance or Overall Result

Auditors perform tests of balance or overalls to obtain evidence sufficient to create and deliver the final decision of the loss or misstatements 10 report that appears when the function fails to maintain the information system assets, maintaining data integrity, achieving efficient and effective.

5. Completion of the Audit

In the final stage, the auditor shall formulate an opinion on the loss of material misstatement and reports that appear and make a statement that appears.

Information Systems Audit purposes

According to Romney dan Steinbart (2003, p231), *The purpose of an information systems audit is to review and evaluate internal controls that protect system.*

1. Increased security of assets (Asset Safeguarding Objectives)

Asset information systems in organizations include hardware, software, facilities, people (knowledge), data files, system documentation, and sales should be protected by a system of internal control.

2. Improve data integrity (Data Integrity Objectives)

Data integrity is a fundamental concept of auditing information systems must have certain attributes that is complete (completeness), strong (Soundness), pure (purity), and accuracy (veracity).

Increase the effectiveness of the system (System Effectiveness Objectives)

An information system is said to be effective if it can carry out the goals to be achieved.

4. Improve the efficiency of the system (System Efficiency Objectives)

Information system can be said to be efficient if the system can meet the information needs of users with minimum resources.

Types of Control :

According Gondodiyoto (2003 , p126) , General Control (General Control) is a computer system of internal control which applies generally include computerization of all activities of an organization as a whole . According Gondodiyoto (2006 , p253) , General controls consist of :

1. Top Management Controls

2. Information Systems Management Controls

3. System Development Management

4. Data Resources Management Controls

5. Quality Assurance Management Controls

- 6. Security Management Controls
- 7. Operations Management Controls

According Gondodiyoto (2006, p328), special control or control applications (application controls) is a system of internal control (internal control) in the information system based on information technology related jobs / activities / specific applications (each application has the characteristics and needs of different control). Application control basically consists of: Control system constraints or boundary controls: To know the identity and authentic (authentic / not user / users of the system); To keep the resource information systems used by the user in the manner prescribed.

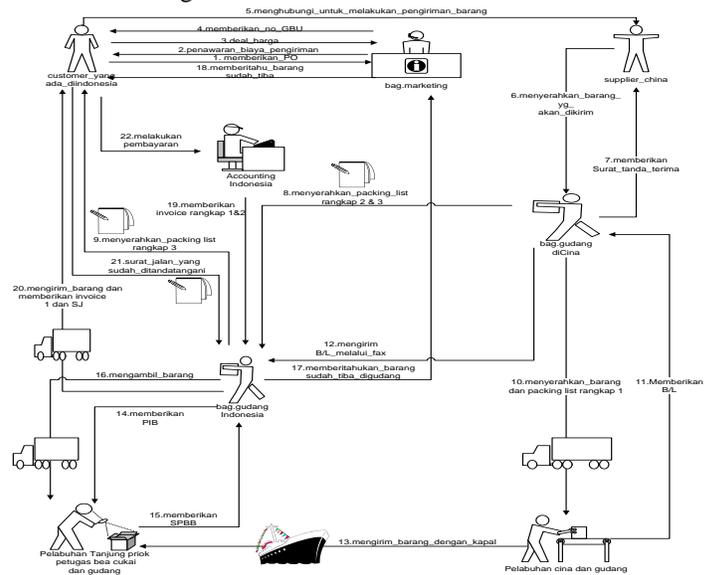
III. SYSTEM PROCEDURE

Delivery begins when the customer wants to send goods. Customer give PO. Then marketing will make an offer to the customer shipping costs. Marketing will provide 3 types of Bid. Customer cubic get a quote form, to two offers shaped container 20 feet and 40 feet container. If the customer agrees to offer the shipping cost, then the marketing will give no GBU/customer code to the customer who has the goods. After that, the customer will be told its suppliers that exist in other countries to send the goods to the warehouse companies in the country. Once the goods arrive at the warehouse of the country then the warehouse will provide a receipt to the supplier , then the warehouse will create as many as 3 copies of packing list, duplicate 1 will be submitted directly to the port of supplier countries, 2 copies will be delivered to the warehouse in Indonesia, 3 copies will be provided to customers through warehouses Indonesia After that, the warehouse will be looking for a supplier country at the request of the port company in Indonesia, the goods will be in the stuffing into the container and ready for shipment. Of the port will provide B/L (Bill Of Lading) to the warehouse as proof of delivery. From the state warehouse suppliers will send B/L Bill Of Lading) to the warehouse in Indonesia by fax.

Once the goods arrive at the port of Tanjung Priok, the customs officer will check the items in the container based on the packing list, if the goods delivered are not in accordance with the packing list so the customs will give fines to the company that is note correction and the company will be fined according to the type of goods being sent. Then the company will weigh on the company received a fine of customs officers to the customer, because it is not in accordance with the packing list. The warehouse will make PIB (notice of import goods) to a customs official as proof of shipping company in Indonesia.

If the goods in accordance with the packing list, then from the customs officer will issue the SPPB (warrant expenditures). After that, the company will hire a truck to take the goods in the warehouse customs ports to be sent to the warehouse Indonesia PT. RST Cargo International in Indonesia. In this case an accident occurs at sea or air, then

the company will not be responsible for the integrity or safety of imported goods to the warehouse PT. RST International Cargo in Jakarta.



PT. RST Cargo International has also received a shipment of goods via air. In shipment via air. Marketing officer will make an offer freight costs and the country of destination. Marketing will make an offer in the form of shipping costs count of pounds. If the customer agrees with cost, then the marketing will give no GBU/customer code to the customer who has the goods. After that, customers will tell their suppliers that exist in the country to send the goods to the warehouse company in the country. Once the goods arrive at the warehouse Supplier countries will be given a receipt of goods. The next section of the warehouse will create as many as 3 copies of packing list. 1 copy will be given to the supplier airports in the country, 2 copies will be given to the existing warehouses in Indonesia, 3 copies to be supplied to customers through warehouses in Indonesia. While the barn in the country would find a flight supplier (airlines) and send the goods to the customer at the request of the airport company in Indonesia and parts suppliers country barn air waybill will be provided as proof of delivery. Parts warehouse supplier countries will send air waybill to Indonesia via fax warehouse and the warehouse Indonesia will make PIB (notice of import goods) to a customs official as proof of shipping company in Indonesia.

Once the goods arrive at Soekarno Hatta airport customs officer will check the goods as per packing list. If the goods in accordance with the packing list of items can be taken after an airport customs officer issued SPPB (Warrant Expenditures) and the company will hire a truck to remove the imported goods in the warehouse Soekarno Hatta airport, Jakarta.

Once the goods arrive at the warehouse Indonesian company, then from the warehouse to unload the container and check the goods according to the packing list.

Marketing division will notify the customer that the goods existing Indonesian company warehouse.

The accounting will create as many as 3 copies of invoice. 1 copy will be given to the customer along with the letter of the warehouse. 2 copies will be given to the warehouse and 3 copies to be on file with the accounting. Once the goods are right handed, the warehouse will require customer signature as proof of receipt that the goods have reached the hands of the customer.

If the goods delivered are not appropriate, then the customer write the complaint in a letter to the goods that are not appropriate. Then the operation will check the condition of the item, then the company will be responsible for customer complaints if the condition of the goods ordered are not in accordance with the packing list.

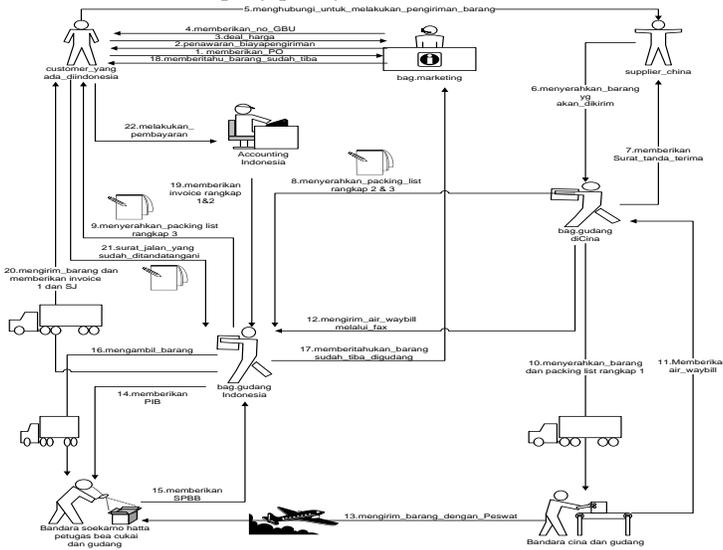
If the goods accordingly, the customer will be given 3 days to settle the bill of goods delivery Indonesian company. If the customer does not pay on time, then the customer will be subject to administrative penalties in accordance with company policy in Indonesia.

7. Evaluating internal control structure on the delivery of information systems are running.
8. See the delivery of information systems applications.
9. Draw conclusions from observations , check lists and interviews.
10. Provide recommendations on the weaknesses that exist in the delivery of information systems at PT. RST international Cargo.
 - a. Ensure application delivery system PT. Cargo RST has international boundary control.
 - b. Ensure that the application system has provided mechanisms to control access to the system.
 - c. Ensure that only authorized users can log into the application delivery

IV. DISCUSSION

1 . Security Control Evaluation Findings

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| Findings | : | There is a surveillance camera in the shed |
| Risk | : | There can be loss of goods in the warehouse that are not detected |
| Recommendation | : | Should be provided or CCTV surveillance cameras in the warehouse to minimize the crimes that can be done by parties who are not responsible |
| Findings | : | Everyone outside employees can in and out of the office without leaving identification , such as ID cards and driver's license |
| Risk | : | Can cause loss of documents , records and property of the company without getting caught who did it |
| Recommendation | : | We recommend that every person entering and leaving the employees outside the office area should leave or show proof of identity visitor (a company) |



Audit program :

1. Gather information from a variety of books related to the theory of information systems audit delivery.
2. Gather information about the overview of the company, and the company's certificate of incorporation or historical background as well as the company's vision, mission and organizational structure of the company.
3. Looking for information on duties and powers and responsibilities of each part is in the company.
4. Prepare a check list that will be distributed to the General Manager, Assistant General Manager, part of the invoice, the marketing.
5. Conducting interviews with Assistant General Manager based on the completed check list to get clarification.
6. Observe and analyze the activities related to the delivery of information systems at PT. RST Cargo International to identify weaknesses.

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| Findings | : | There is a book or a special note for note every item that went out or came from or to a warehouse in one period |
| Risk | : | Often there is a mistake or wrong in recording or delivery of goods from or to the warehouse |
| Recommendation | : | We recommend that the warehouse must make a special notebook to record every transaction delivery of goods in or out of the warehouse to prevent delivery to customer error |
| Findings | : | The lack of fire extinguishers inside the warehouse |
| Risk | : | In the event of a fire the fire difficult to extinguish and can cause loss of a very large company |

Recommendation	:	Should be provided fire extinguishers or fire extinguisher on each floor that number is sufficient (each floor at least 4 fire tube)	Recommendation	:	We recommend that a special officer appointed to be responsible for or arrange for any goods in or out of the warehouse at one period
Findings	:	There is no special security officer oversees the warehouse at night	Findings	:	Determining the location of goods for goods into the warehouse is determined by warehouse workers who are in the field and the location of the item number is written manually
Risk	:	In the event of theft or fire barn at night so there is no security officer or employee that can prevent the loss of goods in warehouse and warehouse fires spreading	Risk	:	The possibility of larger errors due to human error, if the determination of the location of the goods originating from computer data warehouse and then distributed to the officers to make the process of picking in
Recommendation	:	We recommend at night in the warehouse area security officer or employee placed in charge of maintaining, securing the existence of the contents of the warehouse	Recommendation	:	Completion of data location number of goods should be done by using a computer to avoid writing mistakes manually and if possible directly generated automatically by choosing a location that is available to improve the effectiveness of the operations of the company
Findings	:	There is no automatic fire alarm in the barn area	Recommendation	:	Completion of data location number of goods should be done by using a computer to avoid writing mistakes manually and if possible directly generated automatically by choosing a location that is available to improve the effectiveness of the operations of the company
Risk	:	There may prevent or extinguish fire immediately in the event of a fire	Findings	:	The company only works with 3rd party shipping
Recommendation	:	We recommend that the warehouse area or facility provided fire suppression equipment such as : automatic fire alarm	Risk	:	If the 3rd party shipping company that works together with having problems in sailing, then the company would be difficult for the customer can send the goods on time
2. Operational Control Evaluation Findings			Recommendation	:	We recommend that the company works with more party cruise to anticipate the risks that are not in want.
Findings	:	The Company does not undertake an evaluation of employee performance	Findings	:	The company only works with 3rd party airline
Risk	:	Employee performance is not growing , but companies are also slow in its development	Risk	:	If the third party airline in collaboration with company having problems in flight, then the company would be difficult for the customer can send the goods on time
Recommendation	:	We recommend that companies conduct periodic employee performance evaluation and reward employees	Recommendation	:	We recommend that the company is working with the airline more to anticipate the risks
Findings	:	There is no line between the location of goods (line) with each other clearly, so that often occurs due to an error in the placement of goods only line number written on the floor and only separated by a line	3 . Boundary Control Evaluation Findings		
Risk	:	Numbering location of goods should be put into place that is clearly visible by personnel who conduct groundbreaking stuff	Findings	:	No rules companies that require the user to hold the pin periodic renewal
Recommendation	:	Numbering location of goods should be put into place that is clearly visible by personnel who conduct groundbreaking stuff	Risk	:	Allows unauthorized party to find out the pin and everyone else can access freely to the running system
Findings	:	There is a special officer for inputting data on the mutation process goods in and goods out	Recommendation	:	We recommend that the system must be designed and equipped with the determination system that typically pin -old age minimum of 1 week and a maximum of 1 month or according to user needs
Risk	:	There is no specific officer who is fully responsible for the existence or condition of the goods that exit or enter from or to the warehouse			

Findings : There is no automatic log - off for security systems
 Risk : In the absence of automatic log - off , then it can allow the access of outsiders who are not interested in the company's system
 Recommendation : We recommend that systems that were constructed or designed to provide automatic log - off for the safety of enterprise information systems

4 . Input Control Evaluation Findings

Findings : source document (the letter) that are often not validated entry
 Risk : Often lead to a difference between the source document with the printed report
 Recommendation : We recommend that the source document (the letter) is at the entry must be fitted prior to the relevant distribution by matching the existing source documents
 Findings : The number of goods delivered by the supplier to the company is often different from the physical amount of packing list
 Risk : Customer often claim to the amount of goods shipped from PT. RST Cargo International
 Recommendation : Before the warehouse receives the goods will be sent, preferably checks the number of goods in advance then just give a packing list to the supplier. When items are in the post is not in accordance with the packing list, it will be the responsibility of the company

5 . Output Control Evaluation Findings

Findings : There is a limitation in the delivery report printing
 Risk : Can cause abuse report delivery by the other parties or unauthorized employees
 Recommendation : We recommend printing the report specified limits in the delivery of goods and the user or other employees are not abusing the report printing shipments to other interests
 Findings : The resulting report is not printed on a regular basis at the beginning of the month and is not authorized by the director
 Risk : Leaders often experience delays in decision making particularly with regard to the delivery of goods

Recommendation : We recommend that the company makes the rules and determines that the shipment of goods produced reports must be printed and authorized in advance by the director, in order to find out all the activities carried out by part delivery of the goods at a certain period and can accelerate decision making

Findings : All employees should do the output
 Risk : Can cause risk of misuse printing reports or documents that are not valid

Recommendation : Create and apply rules or regulations governing the printing of the report or document that can only be performed by employees who are designated by the letter of appointment. In addition, the report should not be carelessly or documents printed by unauthorized employees and reports or documents that have been printed should be accountable

Findings : The report is printed to the director did not use company letterhead

Risk : There can be fraud report by an unauthorized person

Recommendation : We recommend that companies establish a printed report must use company letterhead to prevent counterfeiting of printed reports to the director

V. CONCLUSIONS & SUGGESTION

Conclusions
 Conclusions obtained from the evaluation of information systems delivery at PT . RST Cargo International are :

1. The system has been running at. RST Cargo International has been in accordance with the application of generally accepted information systems, there are only a few flaws that should be corrected to show the performance of the company for more leverage and effective.
2. On security management control weaknesses found that there is no facility fire extinguishers and automatic fire alarm at the warehouse.
3. In the control input is not validated prior to the source document to be at the entry.
- 4 . On output control , all employees must perform output

Suggestion

Based on the conclusions above, the advice that can be given as a follow-up on the implementation of the evaluation system delivery information on PT. RST Cargo International as follows :

1. Fire extinguishers should be provided on each floor.
2. Should be provided in the area of warehouse facilities or fire suppression equipment such as : automatic fire alarm.
3. Companies should conduct a more thorough re-examination of the documents that will be input into the application website.
4. Preferably before the company made payments to overseas suppliers, these companies should first check the amount of goods delivered by the supplier is already in line with the physical quantity of goods received. By way of matching the packing list. The next item is a new order is sent to the customer in accordance with the number of orders the goods and if it turns out the physical amount less or not in accordance with the number of customer orders, the drawback is the responsibility of the supplier not the company.
5. Create and apply rules or regulations governing the printing of the report or document that can only be performed by employees who are designated by the letter of appointment. In addition, the report should not be carelessly or documents printed by unauthorized employees and reports or documents that have been printed must be accounted existence.

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