PROCEEDINGS

International Seminar
Management Department BINUS 2008
Optimizing Business Research and information Technology for Leveraging Corporate Sustainability

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EVALUATION TOWARDS THE APPLICATION STOCK SYSTEM

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ABSTRACT

The research aims at searching the level of efficiency and effectiveness by using stock information system, finding procedural mistakes in stock information system being used, and determining whether the system runs well or not, and recommending it for improvement or for further action.

The research methodologies used are book reviews and field studies such as interviews, spreading questionnaires to the linked function, making observation and the company’s physical examination. Audit method used is Audit Through The Computer.

The results from the stock information system evaluation, we found strengths and weaknesses of using supply information system where as the weaknesses of possible risk occurred that it needs recommendation for improvement.

Based on evaluation results from the supply information system control, we think it still needs improvement. And by the existence of better information system internal control, we hope the company would improve its performance and guarantee the data and information protection from every threats which can appear. Therefore, it is important for the company to audit the stock information system periodically so that the stock information system can be more reliable.

Keywords: Evaluation, Application System, and Stock

INTRODUCTION

The need for information now is very important and become the primary need for the company, even when the company has used computerized system in running its operational activities. To face stronger competitiveness, the company has to pay more attention to the available information flow both inside and outside of the company. It can unsease the information system users.

This corporate is one of single distributor companies of pipes and values in Indonesia which base on information technology. Therefore, the company in performing its operational activities has used computerized information system, especially the employees who work in the stock department in performing the jobs. Therefore, it is hoped that the stock information system in this corporate can be more controlled and directed for minimizing possible mistakes.

The stock information system audit is one of activities to evaluate the operational activities run from the available system in the company. The available records in the stock information system can be set full for the management as information and input in determining decision and improving the current system. Therefore, based on the above reasons, we will make research and audit the stock information system in and discuss the problems related to the above cases with the research report entitled "EVALUATION TOWARDS THE STOCK APPLICATION SYSTEM"

SUPPORTING THEORIES

Theory 1 : The stock Accounting Information System

The stock accounting information system is usually linked with purchasing information system where as in one cycle of accounting information system, the stock information system is usually included in the expenditure cycle. The cycle usually has activities such as purchasing and paying goods and services used for the operational activities of a company. But according to Mulyadi (2001, p. 553) that the stock information system which provides information or report needed by the management related to order, warehousing, and raw material stock. It is different from what be said by fees, Newsmonger & Warren (1999, p. 359) that the stock is used to define the selling goods kept for sale in the normal operational period of the company and the materials available in the process of production or which will be used for the important of material products.

According to Mulyadi (2001, pp. 581 – 584) that internal control element in the stock physical calculating system are categorized into three groups ; that is,

1. Organization
   a. the stock physical calculation must be performed by a committees which consists of the function of physical calculation card holder, calculating function, and checking function. To guarantee the accuracy and reliability of the data produced from the stock, physical calculation, the committee established must consist of three groups physical calculating card holder, calculator and checker. The separation of the two function is conducted o that every material is calculated more than once independently ; then it is
rechecked by the checker. The function of physical calculating card holder is responsible for using physical calculating card forms, data comparison produced by the calculator and the checker, and data copying from the physical calculating card into the physical calculating result list. By separating the three function, the data produced from the physical the physical calculating activities are guaranteed from its accuracy and reliability.

b. The committee founded must consist of employees of warehouse function and stock accounting function because they are evaluated for supply responsibility for goods kept by the warehouse function and responsibility for accuracy and reliability of the stock data which are recorded in the supply card in the stock accounting function.

2. Authorization System and recording procedure
   a. The recording results of the stock physical calculation must be signed by the committee chairperson of the stock physical calculation. It contains information of the stock physical calculation it is a resource document as a base to adjust the stock, card and warehouse card, and as a supporting document for memorial evidence recorded in the general journal. It is also important to update accounting notes.
   b. Recording the stock physical results are based on the physical calculating cards which have been examined by the physical calculating card holder. Recording into the physical calculating result record must be based on source document (physical calculating card) which has been examined for its accuracy and right by the physical calculating card holder so that the accuracy of data is guaranteed.
   c. Retail price written on the physical calculating result record comes from the stock card. It is taken from the stock card which is related to pricing procedure.
   d. Adjustment towards the stock card is based on information (quantity and total basic price) of every kind of stock written on the physical calculating list. The result is used to be accounted by the warehouse function for the action of the stock function and to be accounted by the stock accounting function for its accuracy and reliability of the stock information.

3. Healthful Practice
   a. The physical calculating card which numbers printed and its use is accounted by the physical calculating card holder’s function. To avoid not being written the result of the stock physical calculation, the document being used as a tool to record the physical calculating record must be numbered in printed figures and its use must accounted by the physical calculating card holder.
   b. Physical calculation of every kind of stock must be made twice independently. Firs is by the calculation, and the second is by the checker. To guarantee the accuracy of the stock physical calculation, the calculation of every kind of supplies must be conducted twice. The calculation result is checked carefully by the checker by making the second calculation independently.
   c. The tool and method used to measure and count the stock quantity must be guaranteed for the accuracy so that the result of the stock physical calculation is accurate and reliable.

Theory 2: Information System Audit

Information system audit is collecting information system from series of activities to determine whether the computer system has applied sufficient control system so that it will not be misused, and ciently so that it will not be misused, and it can provide accurate information and performed effectively and efficiently so that the management can make report which will be used for decision making for the company. According to Weber (1999. pp.49-54) that in a board outline, we can conclude that auditing steps are divided into some steps; that is,

1. Auditing Plan
   Planning is the first step to be done. In this step, the auditor determine the level of preliminary material to be audited. And understanding towards the target, preliminary information gathering, and risk identification, and try to get or know internal control used in the organization.

2. Evidence gathering
   The examination evidence is collected by using some experiments and procedures. There are some method to Collect the proofs; that is,
   a. Control examination
      To perform investigation, inspection, and observation from the control procedures to evaluate whether the system has a good control.
   b. Substantive Examination; that is, - transactional Examination
      In the financial audit towards computer based system, the samples of control examination is by proving that the transaction have been recorded accurately in accounting record. But operational audit, the control examination can be conducted, for example, by examining whether the responses time is accurate.
   c. Balance of total result examination
      In the financial audit towards computer based accounting system, substantive examination on the balance, for example, is performed by examining whether the balance of and account is right such as claims. The examination technique can be conducted by making and sending confirmation letters to the debtors. The debtors’ answers will prove whether the debt according to their confession is matched to the balance sheets of claim assistance in accounting system. But in the operational audit, it can be performed by examining the contexts of efficiency and effectiveness in computerization activities.
3. Evidence Evaluation
   If all proofs have been collected, the auditor must evaluate all proofs related to Objects being examined and decide whether
   a. The proofs support conclusion related to the operation and system control being examined
   b. To support unsatisfied conclusion.
   c. The available proofs need additional proofs from other examiner(s) so that it supports definitive conclusion.

4. Auditing completion
   In the auditing final step, the external auditor make conclusion and recommend to communicate it which the management.

   According to Ron Weber (1999, pp. 11 – 13) that the target of information system auditing, can be concluded in a broad outline, is divided into four steps; namely,
   1. Improving the company’s asset security.
      Information asset of the company such as hardware, software, human resource, data files must be guarded by a good internal control system in order to avoid misusing of the company’s asset. Therefore, the asset security system as an important thing to be fulfilled by the company.
   2. Improving Data Integrity.
      Data integrity is one of basic concepts in information system.
      The data have certain attributes such as completeness, right, and accuracy. If data integrity is not maintained, the company will not have results or right records even the company will get loss
   3. Improving system Effectiveness
      The company’s information system effectiveness has an important role in decision making process. A system of information can be called effective if the system is matched to the users’ need.
   4. Improving System Efficiency
      Efficiency becomes an important thing when a computer does not have sufficient capacity any more. If the work of the application system declines, the management must evaluate whether the system efficiency is still efficient, or it must add resources because a system can be called efficient if the information system can meet the users’ need with minimum information resources.

   There are some information system auditing methods; that is, auditing around the computer and auditing around the computer system. The examination methods or controls over information system auditing, according to Weber (1999, pp. 55 – 57); namely,
   1. Auditing Around the computer
      It is an auditing approach to treat the computer as the black box. It means that this method does not examine the processing steps directly, but it focuses on input and output from the computer system. Based on application quality of an input and output system, Auditor sees quality from system application process.
      It is not searched directly. It is assumed that the auditor’s view about computer just like the black box. The auditor must audit around the computer when it is seen the most effective to handle auditing.
      This approach has some weaknesses.
      a. It causes system control in the computer processing itself that it is prone towards the weaknesses and potential mistakes in the system.
      b. Generally, database includes a lot of data that it is very difficult to track them manually.
      c. Computer’s ability as the supporting facility in auditing is very helpful.
      d. It does not create a facility for evaluating and deepening the computer system more and more.
      e. It cannot include all means and purposes of auditing.

      While the strengths or excellent from audit around the computer method are.
      a. Auditing is more simplified.
      b. Auditor with minimum skill and knowledge of computer can be trained to perform auditing easily.

   2. Auditing through the computer
      A computer oriented auditing approach by opening the black box and focusing on processing operation and control in the computer system, and records which are produced by the system depend on the complexity from the application system. It is assumed that if the processing system has sufficient control, the mistake and misuses can be detected easily because the outputs cannot be received.
      a. The auditor gets great and effective ability in examining the computer system.
      b. The auditor can be more certain towards his or her right work.
      c. The auditor can determine the computer system’s ability to face environmental changes.
      The weaknesses of Auditing Through The computer are
      a. The cost needed is relatively expensive because the total working hours are long to understands more deeply the internal control structure from the conduct of application system.
      b. It needs more technical skills to understand how the system work.
Document / File Input

The input document used in the stock information system as follows:

1. STOMARS (Stock Material Received)
   STOMARS is used for stock material received (purchasing) to the warehouse as stock to wait for consumers' orders or demand.

2. DO (Delivery Order)
   DO is as goods delivery order letter from the office to the warehouse. Before being given to the warehouse, Do must be signed by the director.

3. DS (Delivery slip) /Letter of journey
   DS is used as a proof to deliver goods to the consumers.

4. PO (Purchase Order)
   PO is as a letter of purchase order to the supplier.

5. CORTA (Customer Order Term Approval)
   CORTA is as an approval letter of customer's order which needs the director's signature.

6. REMATOCK (Returnable Material to Stock)
   REMATOCK is made by the warehouse if it receives ret our goods from the consumers.

The Current Procedures
When a salesman receives a customer's order, he makes CORTA (Customer Order Terms Approval) from. Then he submits it to the Order processing department, and the officer checks the goods stock based on CORTA. If the goods is available, the order processing department will make DO(Delivery Order) form and delivers it to the warehouse head because it is located in a separate place from the office. The Warehouse Head makes DS (Delivery Slip) form as a letter of trip to the customer. If the good being ordered goods list to the purchasing department. Then the purchasing Department will make PO (Purchase Order) to the supplier. After the ordered goods arrive, the Stock Keeper will check it. If it is fit as it is ordered, the Warehouse Head will sign the DO from the supplier and record it in STOMARS (Stock Material Received) form. But if the good is not fit, the Warehouse Head will fill form of purchasing Return Delivery Order.

If the customer does not return the goods, the Warehouse Head will make REMASTOCK form copy. And it is submitted to the accounting department and the accountant subtracts the debt. Afterwards the Warehouse Head will and the goods.

Every the end of the month, Order Processing department makes Inventory Unit Activity Report, Inventory Stock Status Report, and Inventory Reorder Worksheet which will be submitted to the company's management.

The Report Produced
1. Inventory Reorder Worksheet
   Inventory reorder Worksheet is a worksheet used to evaluate stock. Total record and stock assembly under minimum stock.

2. Inventory Stock Status Report
   Inventory stock status report is a quality list owned by the company, minimum stock limit, and record of stock quantity. It is used to determine what goods needs to be recorded.

3. Inventory Unit Activity Report
   Inventory unit activity report or stock mutation is used to analyze the goods purchased and sold for the current period or certain date.

Based on observation and interview result made towards, we can conclude that system internal control in general

Control is as follows:
1. Using password in accessing the company's data and information.
2. Using anti-virus program to detect important data and information, and guard the hardware from damage if one day one or some of computers suffer from virus.
3. Fire extinguisher cylinder is available to overcome fire on burning.
4. Using insurance to minimize loss if there are calamities, accident, or natural disaster.
5. There is back up data in case of data or information permanently lost.
6. There is a receptionist who controls the guests who come and go out of the company.

But system internal control in the Application Control includes

a. Risk and boundary control in the stock application system include
   - when the operator unlocks the Application system, he or she uses login access (User's name and password).
   - Typed password is invisible.
   - If login verification is not valid, the stock application system will display messages.
   - Only the authority who may access the stock application system.

b. Risk and input control available in the stock application system include
- Entering data is performed by authorized officers or someone is appointed by the director.
- The language use on the stock application system screen is good and understandable.
- The wrong data when it is inputted can be overcome by deleting it.
- The stock application system is easily operated by the user.
- Interface user from the application used is friendly for the user that it is easy to be learned by the new user.
- The application system used utilizes real time processing integrated to all parts, or department.

c. Risk and process control in the stock application system include
- The mistakes made in data processing can be improved fast.
- The stock application system is able to record current processes.
- The stock application system is able to prevent or detect the data from the lost during the process.
- The time needed for data processing is relatively short.

d. Risk and output control in the stock application system include
- Rechecking can be made after the report is printed
- Only the authorized officers who can or may print the report.
- Every report produced is entitled from the report.
- The report produced is kept and filed in a reachable place.

e. Risk and database control in the stock application system include
- There is a step to back up data every day.
- The backup data is taken home by the commissioner.
- Accounting department has access to every department in the database.
- But the other department cannot access the other departments.
- There are create, add, read, and delete function in the database.
- It can Perform data query.

f. Risk and application communication control in the stock application system include
- The stock application system is multi-user form; therefore, it uses LAN connection.
- Some hardware and software use are out-of-date.
- The stock application system has not been on-line connected (internet).

Evaluation Targets
The evaluation targets of the stock information system are
1. To know general description of working procedures and application applied by Corporation
2. To propose to minimize the available mistakes in the stock information system.
3. To ensure that the available internal control, both general and application controls in the information system, work well.
4. To lessen the current risks in the stock information system.

Evaluation Results
A General Controls
1. Evaluation findings towards general controls
   - No automatic fire alarm system.
   - The sit tor the information system assets lies in non anti fire or earthquake.
   - Scan file towards virus and update anti virus is not performed routinely.
   - No recording Video available in the room where the information system assets are kept.
   - Database computer site is in accounting department and there is no special security.
   - There is no uninterruptible Power supply (UPS) or stabilizer.

2. Controlling Risk Evaluation and Recommendation over General Controls

<table>
<thead>
<tr>
<th>Risks</th>
<th>Recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Burning which has just occurred</td>
<td>Automatic fire alarm system should</td>
</tr>
<tr>
<td>Cannot be known.</td>
<td>Be available in every room.</td>
</tr>
<tr>
<td>If there is burning or earthquake</td>
<td>The asset building must be anti fire and earthquake</td>
</tr>
<tr>
<td>The Information system assets in</td>
<td>-To prevent damages scan filing</td>
</tr>
<tr>
<td>The building will be ruined</td>
<td>Towards virus and up dating the</td>
</tr>
<tr>
<td>The earlier undetected virus can</td>
<td>anti virus must be conducted routinely</td>
</tr>
<tr>
<td>Spoil important files and data.</td>
<td></td>
</tr>
<tr>
<td>It is difficult to know visitors</td>
<td></td>
</tr>
<tr>
<td>Who come and go out of the information system room</td>
<td>Place the camera (S) which can record</td>
</tr>
<tr>
<td>Without special security, accessing</td>
<td>The coming and out visitors to the</td>
</tr>
<tr>
<td>By unauthorized persons is greater</td>
<td>Information system asset room where</td>
</tr>
<tr>
<td>Without UPS, the processes conducted</td>
<td></td>
</tr>
</tbody>
</table>
Will be lost when the electricity is blackout. And without stabilizer it can not stabilize the voltage. When it is decreased or increased the assets are kept.

- Database must be kept in a special room with special security system.
- Provide UPS or stabilizer so that the Processed data are not lost and the Electricity voltage will be more stable.

B. Application Controls
1. Evaluation findings towards application controls
   a. Boundary Controls
      - Password user is not changed.
      - No maximum limit for trying to input password.
   b. Input Controls
      - Stock data can be entries by Order Processing and Warehouse Head
      - The source document without printed entry numbers.
   c. Process Controls
      - The company has kept the supporting documents which are used as recorder evidence but it is not managed structurally and neatly.
   d. Output Controls
      - Every report has no personnel's identity who responsible for the printed report.
      - The stock reports are not recorder carefully.
   e. Database Controls
      - All database can be accessed by accounting department.
      - Database is not displayed in the form user interface which is user friendly.
   f. Communication Application Controls
      - Real-time system used in the stock application system was just effective in the early year of 2005.
      - Some computers have out of date hardware and software.
      - The system has not connected to on line internet network.

2. Controlling Risk Evaluation and Recommendation Over Application Controls

RISKS (Boundary Controls)
- The password is know, and it is possible
  Misused
- The unauthorized persons can try
  To guess password over and over
  Input control real
- Document without entry numbers, it
  Cannot control the lost document

RECOMMENDATION
- The password must be changed routinely
- Give tolerant limit for there trials of password in once login
- Stock data should be entries only by one department i.e. Warehouse Head
- Source documents should be numbered
  In print in order to be able to control it based on Entry numbers.

Process Controls
- The reports have personnel's name
  Who print them, it will be hard
  To detect who will be responsible
  Over the if they are distributed
  To the authorities, or they are printed not
  for the company can be misused and make the company loss.
- The stock record is not examined
  Carefully before being handed
  That possible the receiver will
  Get or read the false record.

- Every report must have the personnel's name who print it is order
  to know who is responsible for it if they are lost or misused.
- The stock record should be examined
  before being sent to the authority in order to know its mistakes

Database Controls
- If all persons can access all
  Data bases easily, it will leak
  The important data
- The database can make the user
  Confuse
- Separate the database format which is not connected for the public
- Change the database format which will be displayed into the excel format
Communication Application Controls
- If there is no integrated system
  - Like this it will make them difficult
  - To perform data entry process report
  - To slow down the process and performance
  - Of the employees and risk high damage.
  - The company has no website as the Promotion medium in the internet world

- Supervise real time system used whether it is consistently produced the right

SYSTEM EVALUATION

<table>
<thead>
<tr>
<th>No</th>
<th>Auditing Finding</th>
<th>Recommendation</th>
<th>Further Action</th>
<th>Risk Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Burning that has just occurred cannot be know</td>
<td>Every room must have automated fire alarm system</td>
<td>The company's management</td>
<td>High</td>
</tr>
<tr>
<td>2</td>
<td>The information system asset site is in the building</td>
<td>Which is not prevented by anti fire and earthquake.</td>
<td>Fire and earthquake will damage the asset information System placed in the building.</td>
<td>The building where the asset kept should be strong and Free from fire and earthquake disasters</td>
</tr>
<tr>
<td>3</td>
<td>Scan filing towards virus and updating anti virus</td>
<td>Are not performed routinely</td>
<td>The earlier undetected viruses can spoil the file or the Important data.</td>
<td>Scan filing towards viruses and updating anti virus</td>
</tr>
<tr>
<td>4</td>
<td>There is no CCTV in the information asset room</td>
<td>It is difficult to know the coming and out visitors In the information asset room.</td>
<td>Place CCTV so that the security force or management Know the visitors</td>
<td>The company's management</td>
</tr>
<tr>
<td>5</td>
<td>There is no special security in the accounting room</td>
<td>Where the database computer kept</td>
<td>Without special security system it will make possible For unauthorized persons access it even greater</td>
<td>Database must be kept in the special room with special Security system</td>
</tr>
<tr>
<td>6</td>
<td>There is no uninterruptible power supply (UPS) or Stabilizer</td>
<td></td>
<td>Without UPS when the electricity is blackout the Data processing cannot be saved. And without stabilizer The voltage cannot be stabilizer because of decrease</td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>Auditing Finding</td>
<td>Risk</td>
<td>Recommendation</td>
<td>Further Action</td>
</tr>
<tr>
<td>----</td>
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<td>------</td>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>1</td>
<td>Password user is not changed</td>
<td>Password can be know and misused</td>
<td>Password must be changed routinely</td>
<td>The company's management</td>
</tr>
<tr>
<td>2</td>
<td>There is no maximum trial limit to input password</td>
<td>Unauthorized persons can try to guess password over</td>
<td>And over</td>
<td>Give a tolerant for three time trials to input password</td>
</tr>
<tr>
<td>3</td>
<td>The stock data can be entered by Order Processing</td>
<td>And Warehouse Head</td>
<td>The wrong stock data</td>
<td>The stock data had better be entered only by only</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>One department; namely, Warehouse Head.</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>The source document is without entry number</td>
<td>Without entry numbers, they cannot control the lost</td>
<td>The source document should be printed including</td>
<td>The entry numbers in order to control the collected</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Documents</td>
<td>Document based on the entry numbers.</td>
</tr>
<tr>
<td>5</td>
<td>The stock application system has no input error</td>
<td>Correction facility.</td>
<td>When there is a mistake in inputting data type, there</td>
<td>Make improvement in programming code from the stock</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>is no error message, it will make the data mistakenly</td>
<td>Application system program</td>
</tr>
<tr>
<td>6</td>
<td>The company has kept the supporting document used</td>
<td>As evidence records, but they are not structurally neat</td>
<td>If the supporting document are not kept or filed neatly, they</td>
<td>The supporting document should be managed neatly</td>
</tr>
<tr>
<td>No</td>
<td>Auditing Finding</td>
<td>Risk</td>
<td>Recommendation</td>
<td>Further Action</td>
</tr>
<tr>
<td>----</td>
<td>-----------------</td>
<td>------</td>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>7</td>
<td>Every report without the personnel’s identity who is responsible for the printed report.</td>
<td>The anonymous printed report can cause difficulty to detect who is responsible for the printing of the report. If they are not distributed to the authorities and not for the company’s business, they can be misused and will make the company lose.</td>
<td>Every report must put the responsible personnel’s name so that the company knows who prints and is responsible for the lost or misused of the report.</td>
<td>The general manager</td>
</tr>
<tr>
<td>8</td>
<td>Inaccurate stock report</td>
<td>Inaccurate stock report can make the receiver read inaccurately.</td>
<td>The stock report must be examined carefully and accurately before being sent whether there is a mistake or not.</td>
<td>The general manager</td>
</tr>
<tr>
<td>9</td>
<td>All database can be accessed by the accounting department.</td>
<td>If all persons can access all database, there will be important data leakage.</td>
<td>Separate database which has no relationship with public or user.</td>
<td>The company’s management</td>
</tr>
<tr>
<td>10</td>
<td>Database is not displayed in the form of user interface with user friendly.</td>
<td>When one will do something towards database he or she will confuse.</td>
<td>Change the database format to be displayed into Excel format.</td>
<td>The company’s management</td>
</tr>
<tr>
<td>11</td>
<td>The real time system used in the stock application system has just been used or effective in the earlier year of 2005.</td>
<td>Without integrated system, it is difficult to process data entry accurately report consistently.</td>
<td>The company’s management.</td>
<td>Medium</td>
</tr>
<tr>
<td>12</td>
<td>Some computers have out of date hardware and software.</td>
<td>To slow down the process and performance of employees, And risk higher damage.</td>
<td>Try to change both out of date hardware and software.</td>
<td>The company’s management</td>
</tr>
</tbody>
</table>
CONCLUSION

From the evaluation result towards the stock information system corporate we can conclude that the available performance, in general, runs well. It is obtained from observation and investigation carefully towards the stock information system that there are no potential risk or something which can hinder significant stock information system performance.

Based on the above conclusion, we have known the general description for the working procedures and application and can propose to minimize the weaknesses in the stock information system; then determine that the available internals controls both general and application controls have run well, and finally, we can suggest and recommend in the simplification of the stock information system in Corporation.

DAFTAR PUSTAKA


