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THE USE OF FLOWCHART AS A METHOD OF SALES PROCESS ANALYSIS: A STUDY OF THE WEAKNESSES, RISKS AND EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS

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ABSTRACT

This study examines the sales process using flowcharts within an Accounting Information System. Flowcharts help map workflows, identify involved parties, and detect risks such as fraud, authorization delays, and documentation errors. The findings indicate that flowcharts effectively visualize processes, reveal weaknesses in internal controls, and enhance understanding of document flow and data integrity, thereby improving the effectiveness of the sales cycle accounting information system.

Keywords : Flowchart, Sales Process, Risk Assessment, Accounting Information System Effectiveness
JEL Classification : M40, M41, M49.

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1. INTRODUCTION

The sales cycle is a very important part of the Accounting Information System because it is directly related to revenue recognition, accounts receivable recording, and cash flow control. If this process is not carried out properly, financial statements will not be reliable and will increase the risk of errors and fraud (Anggraeni & Yosepha, 2024) .

In practice, various weaknesses are still often encountered in these activities, both in manual and digital systems, such as weak authorization, input errors, documents that are not well documented, and unclear separation of functions. This shows that the use of technology alone is not enough without clear process flow mapping.

Flowcharts are used as an analysis tool because they can systematically visualize the sales process flow, thereby facilitating the identification of weaknesses, risks, and the effectiveness of internal controls. Therefore, this study uses flowcharts as a sales process analysis tool to identify weaknesses and risks and assess the effectiveness of the Accounting Information System in supporting internal controls.

2. LITERATURE REVIEWS

2.1. Sales Process in Accounting Information Systems

The sales process is an important part of the Accounting Information System because it is directly related to revenue recognition, accounts receivable recording, and cash inflows. The sales cycle includes incoming sales orders, decision making, delivery of goods, and sales recording and reporting. Errors in the sales process of the Accounting Information System will

have a significant impact on financial statements and open up opportunities for fraud (Romney & Steinbart, 2020; Tuasamu et al., 2023).

2.2. Sales Accounting Information System

The sales accounting information system functions to process sales transaction data in order to produce accurate, relevant, and timely information. The effectiveness of an accounting information system is determined not only by technology, but also by the clarity of the process flow and the internal controls that are implemented. According to research, weak process documentation and separation of functions are factors in the ineffectiveness of the Sales Accounting Information System (Alwi et al., 2023; Anggraeni & Yosepha, 2024) .

2.3. Flowcharts as a Sales Process Analysis Tool

A flowchart is a visual tool used to map the flow of activities and documents in a system. In sales process analysis, flowcharts help illustrate transaction stages, decision points, and parties involved. The use of flowcharts facilitates the identification of inefficiencies, overlapping functions, and procedural weaknesses that are not apparent through written narratives (Asit et al., 2024) .

2.4 Risks in the Sales Process

Risks associated with the sales process include input errors, delays in authorization loss of documents, and potential fraud. These risks are usually caused by weak internal controls and poorly documented procedures. Flowcharts facilitate the risk analysis process by showing the most vulnerable points in the process so that an appropriate evaluation can be carried out (Dadari, 2023; Noija et al., 2023) .

2.5 Internal Control in the Sales Cycle

Internal control in the sales cycle aims to ensure that all transactions are authorized, accurately recorded, and documented appropriately. The main principles of internal control refer to the separation of duties, authorization, and verification of transactions. Flowcharts help evaluate internal controls based on these principles by visualizing the flow of transactions and control points in the sales process (Mela & Waliatun, 2024; Ratiani & Masdiantini, 2022).

2.6. Previous Research

Previous studies have shown that flowcharts are effective for analyzing sales processes and accounting information systems. Tuasamu et al. (2023) and Noija et al. (2023) proved that flowcharts can identify weaknesses in the sales flow, particularly at the order and transaction recording stages. Research by Asit et al. (2024) and Alwi et al. (2023) shows that flowcharts help reveal the risk of input errors and weak internal controls. These findings confirm that flowcharts are relevant as a tool for analyzing weaknesses, risks, and the effectiveness of sales AIS.

3. RESEARCH METHODOLOGY

3.1. Type and Approach of Research

The type of research used in this study is descriptive qualitative with a literature study approach. The research examines a conceptual analysis of the sales process using flowcharts and identifies weaknesses, risks, and the effectiveness of the Accounting Information System. This research is conceptual in nature, so it does not require hypothesis testing or statistical analysis. The analysis research is used to analyze and review several findings from previous studies.

3.2 Sources and Criteria for Literature Data

The data sources in this study were a number of national and international scientific journal articles relevant to the topic of Sales Accounting Information Systems. The journals used were also limited to publications indexed between 2019 and 2025 as a result of advances in current accounting systems. Meanwhile, the criteria for selecting the literature were

relevance to the research topic, flowcharts in the sales process, and risk analysis and internal control.

3.3 Data Collection Techniques

Data collection was conducted by searching scientific journal databases. The articles obtained were then selected based on their relevance to the research topic and objectives. Next, the selected articles were grouped according to their focus, namely the sales process, flowcharts, risks, and internal controls.

3.4 Data Analysis Techniques

Data analysis techniques were performed using comparative analysis of findings from various previous studies. This analysis focused on identifying sales process flows, decision points, and risks and weaknesses that arise in the sale of Accounting Information Systems. Flowcharts were used as an analysis tool to assess the effectiveness of internal controls based on the concepts and principles discussed in the literature review.

3.5 Research Analysis Flow

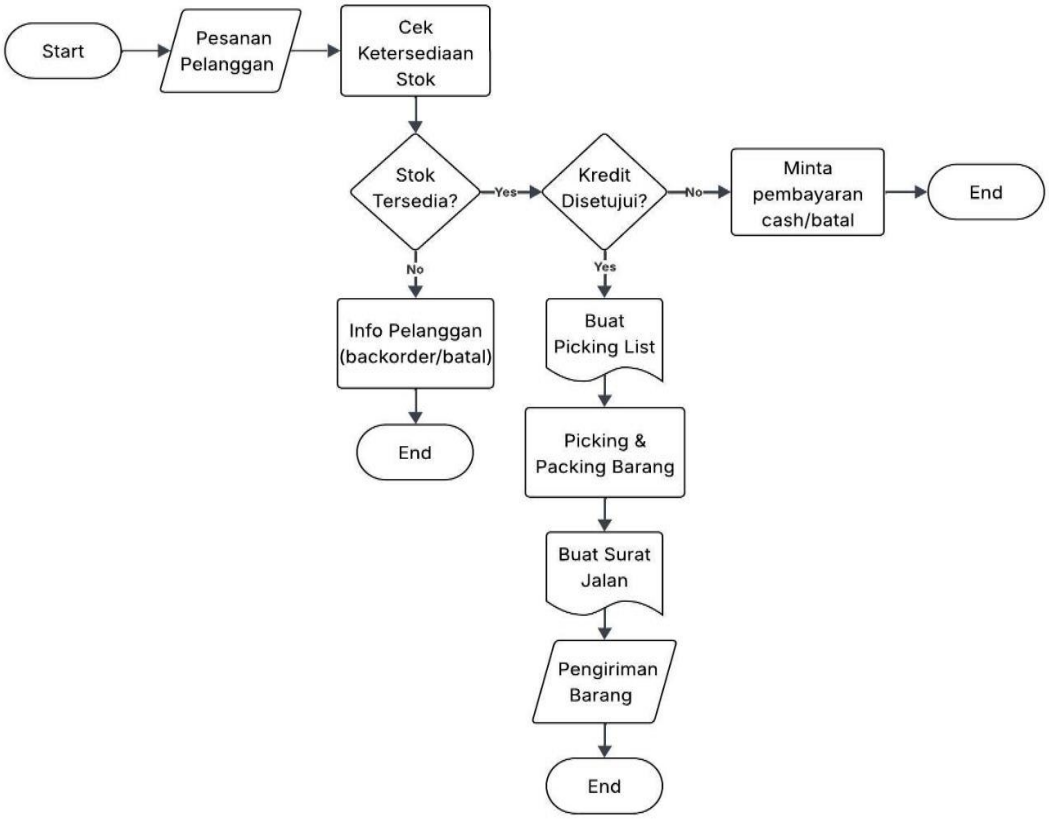
The research analysis process began with literature collection and review, followed by mapping the sales process using flowcharts, identifying risks and weaknesses in the system, evaluating the effectiveness of internal controls, and drawing conclusions about the role of flowcharts in improving the quality of the sales accounting information system.

4. RESULTS AND DISCUSSIONS

4.1 Sales Cycle Flowchart

Visualization of the sales cycle flow using a flowchart, this mapping is used to determine the steps in the sales process, starting from order receipt to delivery of goods. The following is a visualization of the flowchart in the sales cycle:

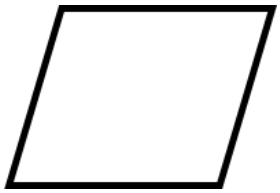
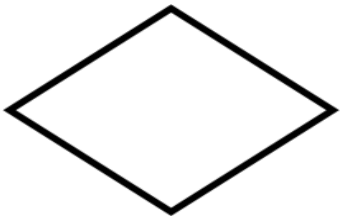
4.1 Visualization of the Sales Cycle Flowchart



4.2 Meaning of flowchart symbols

In a flowchart, each symbol has a different meaning and function. The following is an explanation of the meaning and function of each symbol:

Table 4.2 Table of Flowchart Meanings and Symbols

Symbol	Symbol Name	Function
	Terminal	Indicates the start and end points of a process.
	Input / Output	Inputs data or information into the system or generated by the system.
	Process	Describes the activities or tasks being performed by the system.
	Decision	Making a decision, whether yes or no. This will cause a branching of the process flow.
	Document	Represents physical or electronic documents used or generated in a process.
	Flow	Regulates the direction and sequence of the process.

Source: Journal of Computer Science, Esa Unggul University

The sales cycle flowchart illustrates the procedural sequence from order receipt to goods delivery, while emphasizing the crucial internal control mechanism of within the organization. First, orders from customers are verified through stock availability checks; if stock is sufficient, they proceed to credit approval evaluation. If credit is approved, the system generates a picking list that forms the basis for the picking and packing process, followed by the creation of a delivery note before the goods are shipped to the customer. This mechanism is in line with the basic framework of the revenue cycle in accounting information systems, which, according to Alwi et al. (2023), includes order acceptance, credit approval, and inventory checking as important initial steps before fulfilling shipments.

4.3 Identification of Weaknesses and Risks in the Sales Process Based on Flowchart Mapping Results

Based on a review of various articles and journals related to accounting information systems for the revenue/sales cycle that use flowcharts, it can be concluded that this is still the dominant analytical tool for uncovering major weaknesses in business processes, especially for sales and cash receipts. Almost all of the journals reviewed (Alwi et al., 2023; Asit et al., 2024; Hutabarat & Metekohy, 2024; Noija et al., 2023; Tuasamu et al., 2023) show that mapping using flowcharts can find many weaknesses that are not visible in daily operational practices.

1. **Relevance of Flowcharts in the Digital and Automation Era**
   The use of flowcharts is still very relevant in the era of digital systems and business automation. Although many organizations have used sales applications, ERP, or POS, research shows that digitization does not automatically guarantee strong internal control. At CV Aneka Ritelindo Manado (Alwi et al., 2023) and PT HJK (Hutabarat, 2024), for example, even though they use applications, processes are still carried out manually when the system malfunctions, invoices are sent via WhatsApp, and delivery validation is not integrated. Flowcharts are very useful for visualizing interactions between digital systems and manual activities, so that risk gaps can still be identified. This is in line with accounting information system literature which states that flowcharts serve as a tool for documenting process logic, not just a technical manual tool (Romney & Steinbart, 2020) .
2. **Flowcharts and Information System Audits**
   Flowcharts cannot completely replace traditional information system audits, but they serve as a very effective preliminary audit tool. The journals by Dadari (2023) and Anggraeni & Yosepha (2024) describe how flowcharts help auditors find overlapping functions, poor monitoring aspects, and lack of transaction verification. However, flowcharts cannot assess the effectiveness of technology-based controls, such as database security, system access rights, or user activity logs. Therefore, flowcharts are more appropriately positioned as information for audits, rather than a substitute for comprehensive information system audits.
3. **The Role of Flowcharts for Internal Auditors**
   a. Mapping the end-to-end transaction flow, from order receipt to revenue recording (Mela & Waliatun, 2024; Tuasamu et al., 2023) .
   b. Identifying dual roles, such as cashiers who also record (Anggraeni & Yosepha, 2024; Pala et al., 2020) .
   c. Indicates missing control points, such as order authorization that is rarely performed, invoices that are never matched with delivery notes, and goods that are not verified before shipment (Hutabarat & Metekohy, 2024; Noija et al., 2023) .
   Thus, flowcharts make it easier for auditors to evaluate whether the sales process has complied with the principles of segregation of duties, authorization, documentation, and verification.

4. **Most Risky Process Points**
   Of all the journals analyzed, the sales order and transaction recording stages are the most risky. Almost all studies discuss weaknesses such as lack of authorization in order enforcement, non-sequential document numbers, manual order processing, and order data that is not validated by the system. This condition is very risky considering almost all points from sales to revenue optimization. Errors or manipulation in these points will have an impact on the chain of delivery, billing, accounts receivable, and financial reports (Alwi et al., 2023; Dadari, 2023; Tuasamu et al., 2023) .
5. **Common Problems in Sales Recording Practices**
   Based on the journal, common problems in sales recording practices that are still widely found include errors in order and price input, sales returns not being recorded correctly, invoices not matching delivery notes, lost or damaged transaction documents, and delays in sales recording. These problems are found in both small businesses (Bengkel Latansa Walding, CV BHT) and large companies (Indomaret, PT Wahana Wirawan Manado). This shows that the scale of a business does not always guarantee fraud-free recording; rather, the quality of the system and internal controls are more important.
6. **The Role of Flowcharts in Sales Process Analysis**
   Flowcharts help analyze sales processes by simplifying complex workflows into easy-to-understand visuals. In the studies by Asit et al. (2024) and Basri et al. (2022), it was proven that flowcharts are effective for showing unclear approval flows, identifying repetitive or non-value-added processes, and helping management understand cross-functional processes. Flowcharts also enable organizations to measure ideal processes and actual processes, so that recommendations for improvement can be compiled systematically.
7. **Potential Weaknesses in the Sales Order Process and Their Impact**
   Common weaknesses in the order sales process include unrealistic orders, unverified stock, incomplete documentation, and inconsistencies between systems and manuals. The highly risky impacts include incorrect delivery of goods, uncollectible accounts receivable, sales manipulation, and inaccurate income reports (Hutabarat & Metekohy, 2024; Noija et al., 2023).
8. **Examples of Weaknesses Identified Through Flowcharts**
   Through flowchart mapping, several consistent weaknesses were found, including:
   a. Duplication of cash and accounting functions
   b. Absence of a digital audit trail
   c. No document matching (orders, waybills, invoices)
   d. High dependence on manual documents
   These weaknesses are indicators of poor internal control, which has the potential to lead to fraud and financial reporting errors, as shown by Dadari (2023) and Anggraeni & Yosepha (2024).
9. **Narrative Conclusion**
   Overall, the journal review results show that flowcharts remain relevant, effective, and crucial in analyzing the sales process, even in the digital era. Flowcharts not only help identify procedural weaknesses but also serve as a bridge between manual and digital systems and are an important support tool for internal auditors in evaluating internal controls in the revenue cycle.

4.4 The Role of Flowcharts in Integrating Sales Processes into Digital Information Systems

Playing a crucial role in the integration of the sales process into digital information systems that serve as visual blueprints to simplify complex workflows, here are some of the main roles of flowcharts in this context:

1. **The Concept of Sales Process Integration in Digital Information Systems**

   The integration of sales processes in digital information systems ensures that every part is interconnected, from order input, inventory checking, invoice creation, to goods delivery. This integration is very important to enable automatic data flow without excessive input to prevent errors and increase speed. Flowcharts serve as a tool to clearly illustrate how sales module data is connected to inventory, accounting, and shipping module data. System-based process integration ensures sales data accuracy and minimizes duplicate entries through proper flow mapping using flowcharts.
2. **Workflow Visualization and Document Flow Clarification**

   Workflow visualization can simplify each stage involved in the sales process and ensure the clarity of documents such as order receipts, invoices, delivery notes, and proof of receipt. This minimizes misunderstandings and document loss. Designing a cash sales accounting system using flowcharts makes document and transaction flows more organized, structured, and well-documented.
3. **Identifying Inefficiencies and Undetected Internal Control Obstacles in Digital Systems**

   The lack of an authorization system and unclear separation of duties can create loopholes for fraud and obstacles to internal control, thereby minimizing the occurrence of fraud. Flowcharts also play an important role in displaying control points such as invoice authorization, stock verification, and mapping who is responsible at each stage. This argument is reinforced by Mela & Waliatun (2024), who state that flowcharts can examine the sales and cash receipt cycle and identify problems with the separation of functions that can be mapped through flowcharts as internal controls.
4. **Identifying Risk Points Visually**

   Risk points such as input errors, unrecorded returns, goods received that do not match the invoice/quantity, and invoice manipulation often occur without clear risk mapping. Decision symbols and process symbols can identify vulnerable points where input errors often occur. Assessing the sales information system in controlling accounts receivable; accounts receivable risk analysis is highly relevant to risk points that can be visualized through flowcharts.
5. **Building the Foundation for Digital System Integration**

   Many organizations still use manual processes for orders, deliveries, and even billing that are not yet integrated into digital systems. This causes inefficiencies and errors. Flowcharts can serve as a link between modules that form the basis for mapping digital systems such as ERP and Point of Sales.
6. **As a Basis for Evaluating Company Systems and SOPs**

   Without documented process flows, many employees perform different procedures and internal audits are difficult to conduct because there is no official process flow reference. In this case, flowcharts can be used as a basis for developing SOPs and as a baseline for internal audits. This is in line with the statement by Mela & Waliatun (2024), who state that analyzing sales processes or conducting visual analyses can help companies strengthen their SOPs and internal control mechanisms. In addition, identifying the strengths and weaknesses of the sales system, flowchart mapping becomes the basis for evaluating the system and SOPs to improve processes.
7. **Minimize Human Error in Digital Systems**

   Manual input processes can lead to errors such as incorrect billing, late reports, and even data loss. Through mapping using flowcharts, these issues can be minimized and the parts of the process that are most prone to human error (manual input) can be identified, allowing companies to automate those parts and add data validation. Sales

SIA development must pay attention to the points where manual input often causes errors, in which case flowcharts are very useful.

8. **Improving the Effectiveness of Audit Trails**
   An audit trail is used as a tracker in cases of data modification, recording when, where, and who made the changes. Flowcharts can determine the points (nodes) in the process where change logs must be recorded so that the system becomes more transparent and the risk of data misuse can be avoided. As stated by Mela & Waliatun (2024), who found that sales and cash receipt information systems analyzed with flowchart mapping can strengthen internal audit trails.

4.5 Effectiveness of Flowcharts as a Tool in Internal Control of the Sales Process

Based on literature and research, several benefits of flowcharts in strengthening internal control of the sales process are:

1. **The Concept of Internal Control in the Sales Process**
   The definition of internal control system, quoted from The Committee of Sponsoring Organizations of the Treadway Commission (COSO), is a process that involves the board of commissioners, management, and others, carried out to provide assurance regarding three objectives, namely the effectiveness and efficiency of operations, the reliability of company financial reporting, and compliance with applicable laws (KPMG, 2013; Ratiani & Masdiantini, 2022) . The objectives of an internal control system are:
   a. To improve efficiency and effectiveness in the company's operational processes. b. Protecting company assets from misconduct by employees, such as asset misappropriation or the use of company assets for personal gain that is detrimental to the company.
   c. Providing accurate information and linking it to facts that can be used as a basis for determining the success of a company.
   d. Improving the reliability of financial reporting.
   e. Improving compliance with regulations and applicable laws within companies and countries
2. **Evaluation of Separation of Duties Flowchart**
   Shows whether the order department, shipping department, billing department, and cash department are properly separated.
3. **Flowchart clarifies control design and transaction flow**
   In the MEA Scientific Journal (2023), the design of a sales accounting system uses a document flowchart for cash and credit sales procedures. This helps map the steps of the sales transaction and the sales process also involves three job level functions, namely sales, warehouse, and billing. With flowcharts, each activity (e.g., order receipt, credit approval, delivery, invoicing) can be visualized, making it easier to see control points (authorization, checking) where risks may arise.
4. **Control design evaluation**
   Flowcharts facilitate the evaluation of whether the expected procedures and controls are actually implemented. In the research by R Tanjung & M Firdani (2020), it was found that the organizational structure, authority authorization, and good practices were in accordance with the theory of internal control (Tanjung & Firdani, 2020) .
5. **Facilitating audit & monitoring**
   Auditors and control managers can use flowcharts as a "map" to test the existence and effectiveness of controls (compliance or operational tests). In the research by Y Setyawan & D Widyawati (2022), the researchers emphasized that with good internal controls (mapped in the information system), sales effectiveness and efficiency increase.

6. **Detecting fraud risks**
   Because flowcharts map out the entire process, potential areas of fraud, such as invoice manipulation, unauthorized shipments, or misuse of accounts receivable, can be identified early on. Research by Alwing et al. (2022) shows that an effective internal sales control system is important for fraud prevention.

4.6 Recommendations for Improving Internal Control Based on Flowchart Analysis

Based on flowchart mapping and evaluation of weaknesses and risks that arise at each stage of the sales process in the Accounting Information System, there are several recommendations for improving internal controls that can be applied to increase the reliability, effectiveness, and accuracy of the sales process

1. **Improvements to Unclear Document Flow**
   To improve the reliability of audit trails, companies need to implement sequentially numbered documents, standard sales document formats, and formal authorization on each document, while also improving administrative processes. This recommendation is in line with the findings of Tuasamu et al. (2023), which state that document numbering and structured documentation flows through flowcharts can improve internal control and revenue recording integrity.
2. **Strengthening Segregation of Duties and Document Verification Mechanisms**
   Companies need to implement segregation of duties between sales, shipping, and accounting functions. Every item shipped must be verified through a three-way matching process: picking list, waybill, and invoice. This is in line with the recommendation by Noija et al. (2023), which emphasizes the separation of functions and document verification to prevent shipping manipulation.
3. **Implementation of Stronger Cash Controls through Separation of Functions and Periodic Reconciliation**
   The solution to prevent cash embezzlement is to separate the cashier function from the sales function, store transaction evidence digitally, and perform daily reconciliation between cash reports and the system. Anggraeni & Yosepha (2024) emphasize that separating sales cashier duties and automatic recording can reduce the opportunity for fraud and improve the accuracy of sales reports.
4. **Document Digitization and System Audit Trail Strengthening**
   The solution to reduce document loss and input errors is to implement a digital document management system and create a digital audit trail that automatically records user activities. Research by Asit et al. (2024) confirms that digitization and SIA-based audit trails help identify points prone to document loss and increase process transparency.
5. **Routine Training on the Use of Accounting Information Systems**
   To reduce human error, companies need to provide training on system usage, data input standards, and process flow understanding through flowcharts. Basri et al. (2022) found that using flowcharts as a training tool can improve consistency in understanding procedures and reduce misinterpretations in business processes.
6. **Implementation of an Automatic Validation System to Reduce Billing and Shipping Errors**
   Companies need to use automated systems to match shipping data, item quantities, and invoices to reduce the risk of billing and shipping errors. Alwi et al. (2023) show that digital validation systems can improve invoice accuracy and reduce operational errors in the sales process.

5. CONCLUSION AND RECOMENDATIONS

5.1 Conclusion

The use of flowcharts as a method of analyzing sales processes, particularly in assessing weaknesses, risks, and the effectiveness of accounting information systems, is indeed very necessary, especially since the sales department is one of the most crucial departments and often finds errors in input or poor documentation processes. This will have a significant impact on financial reports and can be used as an opportunity for fraud.

Based on the results of the analysis, flowcharts play an important role in every segmentation, such as in the integration of the sales process in digital information systems and in strengthening internal control. In terms of integration, flowcharts function as a visualization of processes that display the interrelationships between activities while mapping the relationships between modules so that the flow can be understood and run more synchronously and efficiently, thereby minimizing miscommunication.

Meanwhile, from an internal control perspective, flowcharts have proven capable of displaying and identifying control points, as well as ensuring that every sales process is equipped with adequate authorization, verification, and documentation. This makes flowcharts useful for management and auditors in evaluating the risk of errors and fraud. Companies can use them as a reference for improving workflows and strengthening control activities, with the hope of producing more transparent and traceable audit trails.

It can be concluded that flowcharts not only serve as mapping tools, but also as strategic instruments in improving information system efficiency, mitigating risks, and ensuring effective internal control. With proper implementation, flowcharts can help companies create integrated, controlled, and sustainable sales processes.

5.2 Recommendations

1. For companies, it is recommended to use flowcharts as a standard tool in documenting and evaluating sales processes, both in manual systems and digital-based systems, in order to minimize the risk of errors and strengthen internal controls.
2. For Internal Auditors and Management, flowcharts can be used as an initial tool in the audit and system evaluation process, particularly to identify overlapping functions, weaknesses in authorization, and risk points in the sales cycle before further testing is conducted.
3. For further research, it is recommended to develop this study using an empirical approach, such as case studies or direct observation, so that the analysis of flowchart usage in the sales process can be examined in greater depth and in a more practical manner.
4. For Accounting Information System Development, flowcharts can be used as a basis for preparing SOPs and designing digital system integration, so that the process flow is carried out in accordance with internal control principles and the company's operational needs.

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