

Planning for Purchasing Decisions and Reporting on Fuel Sales at Gas Stations 34-14108 with the use of Mandiri Cash Management Program at PT. Soemantri Sedoyo

Phamendyta Aldaning Azaria¹, Ira Yana²

^{1,2}Administrasi Bisnis Universitas 17 Agustus 1945 Jakarta, Indonesia
aldaning.azaria@uta45jakarta.ac.id, irayana20541@gmail.com

Abstract

PT. Soemantri Sedoyo is one of the companies in North Jakarta, precisely on Jalan Surabaya Kav C – 3 KBN Marunda which is engaged in the distribution of retail fuel oil (Pertamina) which manages Public Fuel Filling Stations (SPBU 34-14108). This study aims to determine the management process in the process of buying and selling fuel by using the available programs, one of which is independent cash management. The research method with descriptive analysis. The results of the study show that at the planning stage in this fuel purchase decision, the use of the Mandiri cash management program as a business internet banking service provides access to the company's financial transactions including online payments, receipts and liquidity arrangements. In addition, Mandiri cash management can be used as a repository for reporting on the results of daily fuel sales. The storage area for data from company financial expenses and income is in other system programs such as Microsoft Access and Excel.

Keywords

planning; purchasing
decisions; reporting



I. Introduction

Along with the development of technology in the digital era as it is now growing faster, this has become a facility or system that functions to provide comfort and convenience for a company in carrying out activities. The activity in this planning is the goal in preparing a purchase plan for a fuel oil product to meet the needs of selling fuel oil at gas stations 34-14108. Planning in the decision to purchase fuel oil is to anticipate demand in the next period so that there is no overstock or understock on the supply of fuel oil. Before deciding to buy a product, basically carry out a decision-making process first. The decision-making process in (Kumbara, 2021) is the stage of consumers in deciding a particular product which according to him is the best from various alternatives in accordance with certain interests by determining the choice that is considered the most profitable. This selection and assessment process usually begins with identifying the main problems that affect the objectives, compiling, analyzing and selecting these various alternatives and making decisions that are considered the best.

One of the alternatives used in planning purchasing decisions for fuel oil is the use of an independent cash management program. Mandiri Cash Management (MCM) is a service program from PT Bank Mandiri (Persero) that provides services to customers to be able to manage their own finances. Mandiri Cash Management is a financial information service provided to individual customers and non-individual customers (companies/institutions) where the customer concerned can obtain financial information and transact directly through online facilities. Mandiri Cash Management is a business internet banking service that provides access to corporate financial transactions including online payments, receipts and liquidity management. The presence of Mandiri Cash

Management is one of the programs accessed for planning in purchasing fuel oil products and archiving data for reporting sales of fuel oil.

Reporting (reporting) according to Luther M. Gullick in his book Papers on the Science of Administration is one of the functions of management in the form of delivering developments or results of activities or providing information on all matters relating to duties and functions to higher officials. Either orally or in writing so that in receiving the report you can get an idea of how the duties of the person giving the report will be carried out. In addition, the report is a collection of data in which it is formed based on relevant, accurate and transparent KPIs (key performance indicators) to be used by management or executives in making monthly decisions. Submission of reports on the distribution of fuel is done by utilizing the internet network so that the ability of human resources is not only required to be proficient in managing the business, but also in utilizing technology such as computers to support business convenience. The mechanism for submitting reports on fuel sales carried out by SPBU 34-14108 is currently illustrated in Figure 1.

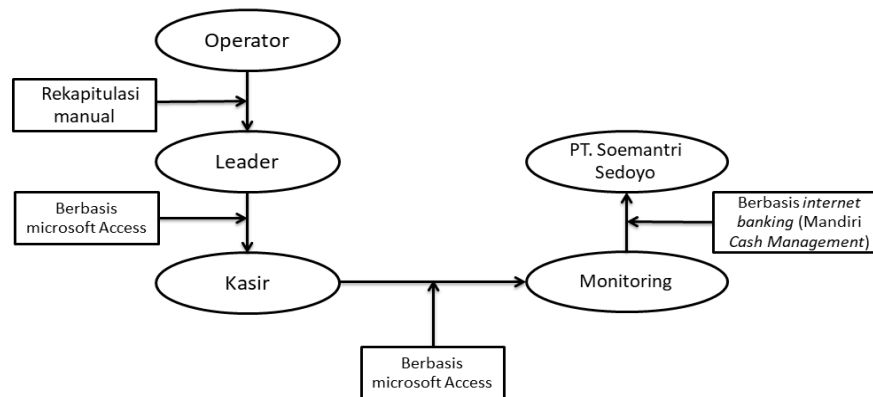


Figure 1. Mechanism for submitting reports on fuel sales at gas stations 34-14108
(Source: research results, 2022)

The fuel sales report is submitted in the form of a daily report every day which is archived in the Mandiri Cash Management program and inputted into the Microsoft Access and Excel programs. The recapitulation of sales and receipts of fuel purchases is carried out routinely on a daily basis to obtain information on the number of daily sales, receipts of fuel purchases and final stock. Every day, the monitoring section submits sales data documents to the financial manager as a report to PT. Soemantri Sedoyo. The results of the preparation of an accurate and informative recapitulation can make it easier to submit reports to PT. Soemantri Sedoyo who is actual and on time.

II. Research Method

PT. Soemantri Sedoyo is one of the companies in North Jakarta, precisely on Jalan Surabaya Kav C – 3 KBN Marunda which is engaged in the distribution of retail fuel oil (Pertamina) which manages Public Fuel Filling Stations (SPBU 34-14108). SPBU 34-14108 is a distribution service for subsidized and non-subsidized Pertamina fuel oil, including Biosolar, Peralite, Pertamina, Pertamina Dex and Dextrite to consumers to meet the mobility needs of consumers in various aspects.

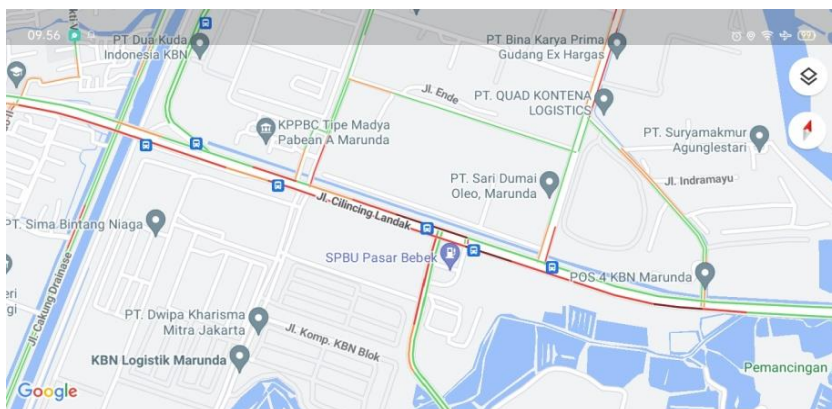


Figure 2. Map of the location of PT. Soemantri Sedoyo (gas station 34-14108)
(Source: research results, 2022)

PT. Soemantri Sedoyo is required to be able to plan in purchasing decisions for the need for selling fuel oil every day. This activity utilizes the programs available in the company that support the purchasing process and daily fuel sales reports.

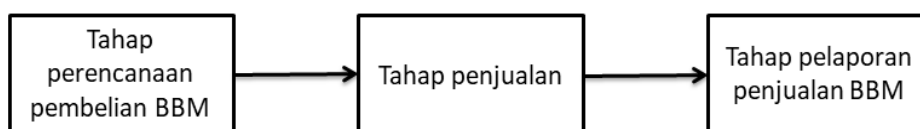


Figure 3. Stages of the planning process for purchasing, selling and reporting fuel sales
(Source: research results, 2022)

The following are the stages of fuel sales carried out. (1) The planning stage for the purchase of BBM, in this stage the process of purchasing BBM is carried out by the monitoring party as a planning maker in redeeming DO (Delivery Order) of BBM directly to the transporter , namely PT. Patra Niaga through the Mandiri Cash Management program that has been approved by the financial manager; (2) Sales stage, at this stage the process of selling BBM every day is explained by the operator to consumers in the field; (3) The fuel sales reporting stage, in this stage the operator provides sales results (liters) to the leader who manages and submits total sales (liters) to the monitoring party and sales results (rupiahs) to the cashier who manages and makes reports on past fuel sales submit to the monitoring party the results of total sales (rupiah).

Data collection by: (a). Observation (observation), directly on the process of planning the decision to buy and sell fuel at PT Soemantri Sedoyo (SPBU 34-14108); (b) Interview (interview), to the management of PT. Soemantri Sedoyo (SPBU 34-14108) regarding procedures and implementation of fuel distribution; (c) Documentation Study, by collecting and studying data and information from PT. Soemantri Sedoyo (SPBU 34-14108) in the form of documents related to research. Types and sources of data: (a) Primary data, obtained directly from observations (observation) and interviews (interviews); (b) Secondary Data, obtained from the study of documentation. Descriptive analysis is intended to describe the events, behavior and actions of the object under investigation in order to obtain planning factors in purchasing decisions and reporting fuel sales through the Mandiri Cash Management program . Inductive method is a method of thinking by drawing conclusions from specific data. Inductive thinking departs from specific facts, concrete events, then from specific facts or events, generalizations are drawn that have general characteristics (Sutrisno, 2010) .

III. Results and Discussion

Refueling Station (SPBU) 34-14108 is a trading company engaged in the distribution of fuel oil located in North Jakarta, precisely on Jalan Surabaya Kav C – 3 KBN Marunda. One of the main components used for daily activities is the sale of fuel. Fuel oil sold to consumers is the main product. So SPBU 34-14108 purchases fuel oil regularly from suppliers that have been selected by the company. Companies usually have guidelines that everything must run with the existing system, especially the Mandiri Cash Management system. System Independent Cash Management should be held in accordance with the rules that have been set by the company where the destination is for set accountability as well as for giving complete information about items received and ordered because precision in recording purchase and reporting sales will help realize efficiency and effectiveness work, because that felt very need for knowing how system Independent Cash Management from something activity effort.

3.1 Fuel Purchase Planning

Tjokroamidjojo (in Syafalevi, 2011: 28) planning in the broadest sense is a process of systematically preparing activities to be carried out to achieve a certain goal. Planning is a way of how to achieve goals as well as possible with existing resources to be more effective and efficient. The implementation in planning the decision to purchase fuel oil is adjusted to the amount of fuel needed every day. Purchasing is used by the company to procure the necessary goods and is also the most important and influential activity in a company's normal activities. Purchases are transactions that are most often carried out to meet company needs, especially for trading companies. Almost every day the company makes purchase transactions to suppliers in order to meet the needs in order to carry out normal company activities such as gas stations 34-14108 distributing fuel oil (BBM) to consumers in need. Therefore, a Mandiri Cash Management program system is needed, so cooperation from relevant parts within the company is needed to create a good internal control system, so that supervision in purchasing transactions can take place in accordance with the company's expected achievement goals.

Purchasing is an activity that is often carried out so that its use is carried out economically and effectively aimed at efforts to achieve the conditions desired by the company because purchasing is an activity that requires the mobilization of large amounts of resources which later on purchasing activities can be carried out in accordance with the procedures established by the company's decree so that able to carry out normal activities of the company in accordance with the objectives to be achieved by the company. In planning the purchase of fuel oil, monitoring first checks the amount of fuel supply available in the capacity of the buried tank either after the sale or after the delivery of fuel oil arrives. Purchases of fuel oil are adjusted to the stock needed for daily sales inventory.

Purchase List
 Transaction Status : Executed Successfully
 So Number : 4018668075
 Transaction Reference No. : 202111031152028342
 Collection Ref No. :
 From Account : 0060007726999 / SOEMANTRI SEDOYO
 To Account : 1190088000805
 Currency : IDR
 Sales Organization : 2201 - C and T Fuel Retail
 Product : 04 - Fuel
 Sold To : 808168 - PT. SOEMANTRI SEDOYO
 Ship To : 750573 - PT. SOEMANTRI SEDOYO
 Depot : 1202-Depot Plumpang
 Sales Office : 2213-RTI Fuel JBB
 Sales Group : QBM-SBM Fuel 2 Jabode
 Debit or Credit Note : -
 Remark : H000808168401866807522131202

| Material | Trip | Quantity per Trip | Unit | Delivery Date | Transportir | Confirm Qty | Confirm Date |
|----------------------------|------|-------------------|------|---------------|-------------|-------------|--------------|
| A040900006 - PERTAMAX,BULK | 1 | 8 | KL | 28-Mar-2022 | 6002T | 8 | 28-Mar-2022 |
| A040900076 - PERTALITE | 2 | 8 | KL | 28-Mar-2022 | 6002T | 16 | 28-Mar-2022 |
| A040900036 - BIOSOLAR B30 | 7 | 8 | KL | 28-Mar-2022 | 6002T | 56 | 28-Mar-2022 |
| A040900056 - DEXLITE | 1 | 8 | KL | 28-Mar-2022 | 6002T | 8 | 28-Mar-2022 |
| A040900026 - PERTAMINA DEX | 1 | 8 | KL | 28-Mar-2022 | 6002T | 8 | 28-Mar-2022 |

Figure 4. Fuel Purchase Planning
(Source: processed data , 2022)

The process of purchasing fuel oil is carried out in the Mandiri Cash Management program , every day PT Soemantri Sedoyo (SPBU 34-14108) purchases fuel for further sales. In the buying process this monitoring makes planning Request purchase through system Independent Cash Management and submitted to finance manager section for approval. After the financial manager accept so will process it redemption of DO (Delivery Order) BBM and direct submitted to the transporter, namely PT. Patra Commerce as important party _ in support smoothness fuel distribution. Purchase Fuel oil that is in great demand in large quantities is Bio diesel and Peralite, because these products have lower prices than other products such as Pertamina Dex, Dextrite and Pertamax. Purchases of Bio diesel, Peralite and Pertamax products are carried out almost every day with the amount in accordance with the final stock inventory, while the purchase of Pertamina Dex and Dextrite products is only done a few times a month because the demand is not too many and depends on the final stock inventory.

3.2 Fuel Sales

According to Abdullah (2017: 23) sales are complementary activities or supplements to purchases, to allow transactions to occur. So the buying and selling activities are an integral part of the transfer of rights and transactions. According to Mulyadi in (Asrianti and Bake, 2014) Sales are goods produced and sold by the company. Sales are activities carried out by sellers in selling goods or services in the hope that they will earn a profit from these transactions. Sales can be interpreted as an effort or concrete steps taken to move a product, be it goods or services, from producers to consumers as the target. The main purpose of sales is to bring in profits or profits from products or goods produced by producers with good management. In practice, the sale itself will not be able to be carried out without the actors working in it such as agents, traders and marketing personnel. Sales at gas stations are sales of goods. The goods offered for raw fuel are Biosolar, Peralite,

Pertamax, Pertamina Dex and Dexlite. The process of selling fuel oil begins with buyers who go directly to gas stations and buy fuel as needed.



Figure 5. Fuel sales process
(Source: Direct sales in the field, 2022)

Table 1. Fuel product prices

| Produk BBM | Harga Lama (Rp/Liter) | Harga Baru (Rp/Liter) |
|---------------|-----------------------|-----------------------|
| Pertamax | 9.000 | 12.500 |
| Pertalite | 7.650 | 7.650 |
| Dexlite | 12.150 | 12.950 |
| Bio Solar | 5.150 | 5.150 |
| Pertamina Dex | 13.200 | 13.700 |

Source: Statistics of fuel price data at SPBU 34-14108, PT. Soemantri Sedoyo 2022.

Sales activities are the company's main income because if the sales activities of products and services are not managed properly, it can directly harm the company. The process of selling BBM every day is carried out by the operator directly to consumers in the field. Sales activities at SPBU 34-14108 are carried out in 3 shifts, namely shift 1 starting at 22.00 - 06.00 WIB, shift 2 starting at 06.00 - 14.00 WIB and shift 3 starting at 14.00 - 22.00 WIB. Before starting sales activities, the operator performs the initial recording of the last sales from the previous shift as a calculation of the sales deposit in one shift. In this sales activity, operators are required to provide good service, namely by providing 3S (Smile, greeting and greeting) to consumers who come to buy. Each fuel product price greatly affects buying interest, where pertalite and bio-diesel products are more in demand because in terms of cheaper prices and since the increase for Pertamax, Pertamina dex and Dexlite products the demand is not too much because the prices are expensive for middle class consumers middle down.

3.3 Fuel Sales Report

Reporting is an activity carried out by subordinates to convey matters relating to the results of work that has been done during a certain period. According to Keraf (2001:284) the report is a way of communication in which the author conveys information to a person

or an entity because of the responsibilities assigned to him. The report contains information that is supported by complete data in accordance with the facts found. The data is structured in such a way that the accuracy of the information we provide is reliable and easy to understand (Soegito, 2009) . A report in a simple sense is a report that shows conditions such as the company's financial statements at this time or in a certain period.

The Mandiri Cash Management system is one of the more precise processing reports on fuel purchase and sales data at SPBU 34-14108 so that the resulting data is more detailed and good in reports. The Mandiri Cash Management program system is expected to assist in data storage and sales reporting more effectively. In addition to data storage and reporting, managers can also be helped by forecasting in the Mandiri Cash Management system . Reporting cannot be separated from recording because before reporting from subordinates to superiors, it is necessary to first record what will be reported, then record and then report. Reporting on fuel sales is reporting on daily sales results, operators are required to submit sales reporting records and money every day to the cashier.

Table 2. Daily fuel sales report

| SHIFT | TOTAL BBM MASUK | TOTAL PENJUALAN | TOTAL PENJUALAN (Rp) | TOTAL TERA |
|--------------|-----------------|------------------|-----------------------|---------------|
| 1 | 16010 | 12572,179 | 69.760.630,40 | |
| 2 | | 18932,031 | 124.385.932,60 | |
| 3 | 24010 | 20212,367 | 124.214.491,70 | 300,00 |
| TOTAL | 40020 | 51716,577 | 318.361.054,70 | 300,00 |

Source: Statistics of gas station report data 34-14108, PT. Soemantri Sedoyo 2022.

Table 3. Daily fuel sales and stock reports

| TANK | PRODUK | STOK AWAL | BBM + | TOTAL STOK | TOTAL PENJUALAN | TOTAL PENJUALAN (Rp) | TOTAL LOSSES | TOTAL BIAYA LOSSES (Rp) | STOK AKHIR |
|--------------|-----------|-----------|-------|------------|------------------|-----------------------|-----------------|-------------------------|------------|
| 1 | PERTAMAX | 9377,2 | | 9377,2 | 3151,726 | 28.365.534,00 | -19,674 | 163.589,31 | 6205,8 |
| 2 | PERTALITE | 15083 | 8006 | 23089 | 15289,702 | 116.966.220,30 | -42,898 | 312.940,91 | 7756,4 |
| 3 | DEXLITE | 13816 | | 13816 | 363,683 | 3.454.988,50 | -17,617 | 155.734,28 | 13434,7 |
| 4 | BIOSOLAR | 12545,4 | 8002 | 20547,7 | 0,000 | 0,00 | -0,200 | 977,40 | 20547,2 |
| 5 | BIOSOLAR | 29250 | 24012 | 53262 | 32898,089 | 169.425.158,35 | -91,011 | 444.770,76 | 20272,9 |
| 6 | PERTADEX | 1661,2 | | 1661,2 | 13,377 | 149.153,55 | 0,477 | -4.913,10 | 1648,3 |
| TOTAL | | | | | 51716,577 | 318.361.054,70 | -170,923 | 1.073.099,56 | |

Source: Statistics of gas station report data 34-14108, PT. Soemantri Sedoyo 2022.

Table 4. Daily fuel sales and stock reports

| PRODUK | STOK AWAL | BBM + | TOTAL STOK | TOTAL PENJUALAN | TOTAL (Rp) PENJUALAN | TOTAL LOSSES | TOTAL BIAYA LOSSES (Rp) | STOK AKHIR |
|-----------|-----------|-------|------------|-----------------|----------------------|--------------|-------------------------|------------|
| PERTAMAX | 9377,2 | | 9377,2 | 3151,726 | 28.365.534,00 | -19,674 | 163.589,31 | 6205,8 |
| PERTALITE | 15083 | 8006 | 23089 | 15289,702 | 116.966.220,30 | -42,898 | 312.940,91 | 7756,4 |
| DEXLITE | 13816 | | 13816 | 363,683 | 3.454.988,50 | -17,617 | 155.734,28 | 13434,7 |
| BIOSOLAR | 41795,4 | 32014 | 73809 | 32898,089 | 169.425.158,35 | -91,011 | 445.748,16 | 40820,1 |
| PERTADEX | 1661,2 | | 1661,2 | 13,377 | 149.153,55 | 0,477 | -4.913,10 | 1648,3 |

Source: Statistics of gas station report data 34-14108, PT. Soemantri Sedoyo 2022.

In table 2 shows the total sales of fuel from these 3 shifts, shift 1 has the lowest sales figures from the other 2 shifts because sales are carried out at night, namely at 22.00 - 06.00 WIB where not many consumers come at night only from consumers who drive cars. -big cars that fill up with bio-diesel can be seen from the total sales in tables 3 and 4. While shift 2 has the highest sales figure in terms of rupiah according to total liter sales and shift 3 has the highest sales figure in terms of liters due to testing tera. This calibration test is an activity carried out routinely related to the size and dose of the fuel measuring pump at each nozzle, carried out by re-measuring using a vessel of at least 20 liters to ensure the dose is in accordance with the standard dose.

| MARGIN PENJUALAN REAL (Rp) | | | |
|----------------------------|----------------------|---------------------|-----------------------|
| SEBELUM PPH | 16.490.375,16 | TOTAL PENJUALAN | 318.361.054,70 |
| PPH | 692.089,25 | VOUCHER BBM | - |
| SETELAH PPH | 15.798.285,91 | E.D.C | 10.000,00 |
| LOSSES | 1.073.099,56 | SETORAN MARGIN | 14.725.186,35 |
| SETORAN MARGIN | 14.725.186,35 | SETORAN GIRO | 303.625.868,35 |

Figure 6. Daily Fuel Sales (Rp) Report
(Source: processed data, 2022)

At the stage of the reporting process for selling rupiah, the cashier section manages the receipt of daily fuel sales deposits from operators and leaders, manages and makes petty cash reports for daily company expenses. After everything was managed properly, the cashier submitted to the monitoring party to manage all daily sales deposit transactions from margin deposits and demand deposits to bank accounts on behalf of the company, namely PT. Soemantri Sedoyo, and archiving data from reports on fuel purchases and sales to the Microsoft Access system as report storage media.

IV. Conclusion

Based on the results of the discussion, the process of planning buying, selling and reporting decisions every day is good and has high profit prospects for the company. PT. Soemantri Sedoyo plans to purchase large amounts of fuel every day to continue to be able to carry out sales activities, so that consumers, especially for gas stations 34-14108 in North Jakarta, precisely on Jalan Surabaya Kav C – 3 KBN Marunda do not have to worry

about the scarcity of fuel stock that can be purchased. Interfere with community activities. Meanwhile, in the processing and filing system of purchasing and sales data reports, it becomes more precise so that the resulting data is more detailed and good in reports.

Suggestions

Gas station 34-14108 in the city of North Jakarta, precisely on Jalan Surabaya Kav C – 3 KBN Marunda, there are still shortcomings that may be repaired or developed in the future, namely:

1. Availability of technicians who are experts in the field of carrying out regular maintenance in the fuel sales data processing system used at gas stations 34-14108.
2. It is important for the manager of the 34-14108 gas station to always maintain the quality and quantity of fuel as well as the quality of service in carrying out the service process to fuel users. This is important because by providing good service to consumers it will directly increase the confidence of consumers to always refill fuel at gas stations 34-14108.
3. Another thing that must be paid attention to at SPBU 34-14108 is to always pay attention to the stock of fuel, so that later there will be no understock or run out so that sales cannot be made.

References

- Farhana, C. D., Susila, G. P. A. J., SE, M., & Suwendra, I. W. (2016). Pengaruh Perputaran Persediaan dan Pertumbuhan Penjualan Terhadap Profitabilitas. *Jurnal Manajemen Indonesia*, 4(1).
- Herawati, H. (2019). Pentingnya Laporan Keuangan Untuk Menilai Kinerja Keuangan Suatu Perusahaan. *JAZ: Jurnal Akuntansi Unihaz*, 2 (1), 16-25.
- Kumbara, V. B. (2021). determinasi nilai pelanggan dan keputusan pembelian: analisis kualitas produk, desain produk dan endorse. *Jurnal Ilmu Manajemen Terapan*, 2(5), 604–630.
- Octorezandy, A. (2012). Evaluasi Efektivitas Sistem E-Banking Mandiri Cash Management (MCM) Pada PT. Sucofindo Cabang Utama Surabaya (Disertasi Doktor, Universitas Airlangga).
- Sumolang, SG, Saerang, IS, & Maramis, JB (2021). Efektivitas Perencanaan Dana Desa Di Desa Laut Kabupaten Pineleng Kabupaten Minahasa. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 9 (4), 073-982.
- Suryawardana, E., & Yani, TE (2017). Analisis Pengaruh Reputasi, Kualitas Pelayanan dan Kepercayaan Terhadap Keputusan Pembelian Pada Stasiun Pengisian Bahan Bakar Umum (SPBU) Di Kota Semarang. *Jurnal Dinamika Sosial Budaya*, 17 (2), 258-269.
- Umagapi, D., & Hasan, S. (2019). Perancangan Sistem Informasi Laporan Pertanggungjawaban Bendahara Pengeluaran pada Kantor Kecamatan Oba Selatan. *Jurnal Ilmiah ILKOMINFO-Ilmu Komputer & Informatika*, 2(2).
- Yuniarsih, Y. (2019). Mekanisme Pelaporan Keuangan di Badan Pengelolaan Keuangan Daerah (BPKD) Kabupaten Subang. *The World of Financial Administration Journal*, 66-84.
- Yuwono, B. (2021). Analisis Komponen Pajak Transaksi Penjualan Bahan Bakar Minyak di SPBU Shell Tahun 2016 (Studi Kasus PD. Trimitra Utama). *Jurnal Pajak Kejuruan (JUPASI)*, 3 (1), 16-25.