

Purchasing Systems and Internal Controls in Micro-Retail: A Case Study from an Indonesian Modern Grocery Store

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ABSTRACT

Purpose: This study aims to examine the implementation of the purchasing accounting system in an Indonesian Modern Store or a local grocery store. It focuses on how daily purchasing operations are managed, including the roles of the owner and staff, restocking procedures, transaction documentation, and internal control practices.

Methods: A qualitative descriptive approach was used. Data were collected through direct interviews with the owner of a grocery store in Medokan Ayu, Surabaya, East Java, complemented by field observations and supporting documentation to understand how purchasing activities are recorded and managed.

Findings: The grocery store adopts a structured yet straightforward purchasing system, with limited functional separation between purchasing, inventory tracking, and financial management. Purchases are typically made directly from suppliers, supported by documents such as purchase notes, delivery receipts, and manual stock records. Transactions are recorded semi-digitally using a point-of-sale application or spreadsheets, which helps maintain accuracy and transparency. Internal control measures include periodic stock checks and owner approval of purchases to prevent errors and losses.

Implication: The findings emphasize the importance of implementing accounting systems adapted to the scale of the business, accompanied by adequate internal controls to support operational efficiency and security. The study provides practical insights for micro and small businesses seeking to enhance their purchasing processes. It serves as a reference for accounting students and professionals interested in modern retail operations.

Originality: This research offers an empirical perspective on the application of purchasing accounting systems in small grocery stores—an area often overlooked in academic literature. It contributes original insights into how theoretical models of accounting information systems and internal control can be adapted to small modern enterprises.

Keywords: grocery store, local modern store, micro business, purchasing systems.

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INTRODUCTION

A purchasing accounting system is crucial for a grocery store because it enables more accurate stock management, ensuring a consistent supply of goods without overstocking or shortages. This system aids supplier management by neatly recording transactions, facilitating payments, and evaluating supplier performance to maintain operational efficiency. Automated record-keeping also reduces human error and speeds up business processes, while structured cost analysis allows for optimal profit margin calculations (Samokhvalov, 2024; Sarina et al., 2025). With proper documentation, retailers can more transparently comply with tax and audit regulations, ensuring legal compliance and long-term business continuity (Zaki et al., 2023). Therefore, having a robust purchasing accounting system is not just a technical necessity, but also a crucial strategy for maintaining competitiveness and business growth.

The concept of a purchasing accounting system focuses on recording, managing, and controlling every purchasing transaction conducted by a business to ensure operational efficiency and financial transparency. This system encompasses processes ranging from ordering goods, receiving stock, recording invoices, and paying suppliers, allowing companies to track the flow of incoming and outgoing goods and assess the effectiveness of purchasing strategies (Riadi, 2023). With this system, businesses can control costs, optimize inventory, and minimize the risk of errors or fraud in transactions. In the digital era, the integration of technologies such as automation and data analytics further enhances efficiency, enabling real-time monitoring and faster, more accurate decisions to support business continuity and growth (Fahmi, 2024).

In modern retail companies, an accounting system helps streamline operational activities. Specifically, according to Mulyadi (2016), a purchasing accounting system is used within a company to procure goods needed by the company. This means the purchasing accounting system is directly linked to a company's inventory. In this digital era, a purchasing accounting system plays a crucial role in inventory control in modern grocery stores. Maulina (2019) explains that a company must have an organizational unit and a network of procedures that form a purchasing system, with each organizational unit and network of procedures having its own tasks or activities.

Although this local grocery store is not a large retail store, it still faces challenges that need to be analyzed. These include the functions or departments involved, restocking procedures, and the management of accounting documents and records that support the internal control system. This research will focus more on the purchasing accounting system as it is implemented in a local modern grocery store that operates as a micro-enterprise. Therefore, this study aims to analyze the implementation of the purchasing accounting system at a local grocery store, Medokan Ayu Surabaya, East Java. This study was designed to answer the main research question (RQ):

RQ: How is the purchasing accounting system implemented at an Indonesian local modern grocery store, such as ModernMart?

This study is expected to provide practical insights into the application of purchasing accounting systems in small-scale retail settings and serve as a reference for academics exploring accounting practices in modern grocery operations. The scope of the research is tailored to the purchasing and restocking activities carried out in a local grocery store, based on direct interviews with the store owner. The article begins with an introduction, followed by a literature review on purchasing accounting systems grounded in Mulyadi's framework and other relevant references. It continues with the research methodology, findings from the interview, and their discussion, and concludes with a summary of key insights.

LITERATURE REVIEW

Purchasing Accounting System Concept

A purchasing accounting system is part of an accounting system designed to record, monitor, and control the entire procurement process for goods or services within a company's operational activities. Mulyadi (2016) explains that this system consists of several main stages, such as purchase requests, ordering goods, receiving goods, recording accounts payable, and paying suppliers. Each stage requires systematic documentation and procedures to ensure the resulting information is relevant, accurate, and reliable for managerial decision-making.

Internal Control in the Purchasing System

To ensure the purchasing accounting system runs effectively and efficiently, strong internal controls are required. According to [Mulyadi \(2016\)](#), a strong internal control system must be built on essential elements: a clear separation of responsibilities, an authorization system, and recording procedures that protect assets and ensure the reliability of information, the implementation of tasks in accordance with sound operational practices, and the placement of competent employees according to their responsibilities ([Romney & Steinbart, 2018](#)). An accounting information system combined with adequate internal controls can improve data accuracy and strengthen information security in the purchasing and inventory management processes. This is important for modern retail companies that have high transaction frequencies ([Carolina et al., 2021](#); [Dirani et al., 2024](#)).

Research on Purchasing Accounting Systems in Micro Enterprises

Previous studies on purchasing systems in small businesses have highlighted the unique challenges and traits that set them apart from larger companies. Unlike large organizations, small firms typically operate with limited financial and human resources, which in turn affects their ability to adopt organized procurement practices and negotiate more favorable supplier deals ([Coy et al., 2020](#)). [Morrissey & Knight \(2011\)](#) point out that purchasing in small firms tends to be informal and reactive, driven by the owner-manager's judgment rather than standardized procedures. While this informality provides flexibility, it can also limit strategic supplier relationships and long-term cost savings. Additionally, the literature indicates that small businesses often lack the power to sway supplier behavior, making them price takers in competitive markets ([Coy et al., 2020](#)). Despite these limitations, some research supports the gradual development of purchasing maturity models tailored for SMEs, recognizing that even small improvements in procurement can boost operational performance and transparency. These findings emphasize the need for further research to connect theoretical purchasing frameworks with the real-world practices of small retail operations. A reliable system also enhances accountability since all stages are documented and easily traceable if errors happen ([Andhaniwati, 2022](#); [Desryadhi et al., 2024](#)).

RESEARCH METHOD

This research employs a descriptive qualitative approach, focusing on natural objects with the researcher as the primary instrument ([Nasution, 2023: 34](#)). In essence, the research seeks to comprehend events within an interactive environment. The researcher aims to understand the experiences of the subjects through direct interaction, exploring them in depth to gather the necessary data and information. The informant of this research is Mr. AA, the owner of a grocery store in Medokan Ayu, Surabaya, with the object of study being the purchasing accounting system in the store.

Data analysis in this study serves to answer the relevance of the theory used to the reality in the field, with a qualitative approach as the primary method. The analysis process is carried out systematically through data collection from interviews, field notes, and documentation. The data obtained is then compiled and organized into certain patterns, filtered to determine relevant parts, and summarized for ease of understanding. This process occurs simultaneously and interactively, not linearly. The stages of analysis include data reduction, which is simplifying and sorting important data from the sources interviewed; data presentation, which is organizing information narratively so that it can be read and analyzed comprehensively; and drawing conclusions, which is done gradually and can be verified again by comparing field data or through reflection and discussion. With this approach, the results can be formulated descriptively and in depth.

RESULTS AND DISCUSSION

Purchasing Accounting System at ModernMart

ModernMart's purchasing accounting system is designed with a strict separation of functions in accordance with the ModernMart Center guidelines. This is done to ensure the effectiveness of internal controls and prevent errors and fraud. As recommended by [Mulyadi \(2016\)](#), this separation of functions includes the warehouse, purchasing, receiving, and accounting departments, each with a specific role. This principle is also supported by [Kuntadi et al. \(2023\)](#), who states that segregation of duties in the

internal control system is crucial for minimizing the risk of fraud within an organization. The following is a direct statement from an interview with the division manager (DM) discussing the functions at ModernMart:

“So, at ModernMart, each department has its own functions in accordance with the provisions set by ModernMart Center or the head office. Such as the warehouse department, purchasing, receiving, and so on. Each department has its own distinct duties. The warehouse department, for example, is responsible for receiving and storing goods. While the purchasing function is handled by the branch office, the branch office requests stock from the main ModernMart warehouse or direct suppliers.” (Mr. AA-owner).

Meanwhile, ModernMart's purchasing procedures are divided into two main channels: direct purchasing from suppliers (BKL) and purchasing from branch warehouses. The restocking process is influenced by various factors such as store sales data, customer numbers, and geographic location. This demonstrates that ModernMart's purchasing system is not only oriented towards logistical efficiency but also based on strategic marketing management principles, as explained by [Kotler & Keller \(2016\)](#), which emphasize the importance of market segmentation and understanding consumer characteristics in business decision-making. The following interview excerpt explains:

“First, we look at store sales, then customer numbers, as well as store equipment and the store's area. Stocktaking also depends on the team at the branch office; it can be monthly, bimonthly, or even quarterly.” (Mr. AA-owner)

For BKL, the branch office contacts the supplier, and the goods are shipped directly to the store. Meanwhile, for purchases from branch warehouses, the store submits a routine request, and the goods are delivered by the distribution fleet. This procedure supports ModernMart's structured and integrated distribution system and strengthens the efficiency of supply chain logistics. According to [Waluyo \(2019\)](#), the use of a computerized accounting system can improve supply chain accuracy and minimize errors in recording and distribution, thereby supporting the effectiveness of restocking systems in retail sectors such as ModernMart ([Laulita et al., 2022](#)). The following is the owner's explanation:

“At ModernMart, we restock our goods in two ways. The first is through direct suppliers, known as BKL. And the second is from ModernMart's warehouse in Gedangan, Sidoarjo.” (Mr. AA-owner)

In ModernMart's purchasing system, documents play a crucial role as transaction evidence and a means of coordination between departments. Documents such as delivery notes, SKPj (Sales Orders), LPPB (Receipts of Goods and Services), and daily stock reports serve as administrative tools to support the internal control system. As explained by [Juila \(2021\)](#), transaction documentation in the purchasing system is crucial for detecting errors and preventing misuse within the organization.

The entire transaction recording process is assisted by a computerized system that automatically records them in journals and ledgers. For purchases from branch offices, no physical documents are used because the process has been digitized. This approach demonstrates the implementation of a computer-based accounting information system that supports speed and accuracy of recording. [Fitriani et al. \(2023\)](#) confirmed that the use of digital-based accounting information systems in retail companies can improve operational efficiency and the accuracy of financial reports.

In ModernMart's purchasing accounting system, transaction recording is carried out using two main approaches, depending on the purchase route, whether it involves direct purchases from suppliers or through branch offices. For direct purchases from suppliers, the store receives the goods along with physical documents, such as a purchase invoice. This invoice serves as the basis for recording transactions in the Point of Sales (POS) system, which is integrated with the cash register. This process demonstrates ModernMart's implementation of POS system integration with efficient accounting, as recommended by [Romney & Steinbart \(2018\)](#).

The journal entries include recognition of the purchase (debiting the purchase account) and accounts payable (crediting the accounts payable account). When payment is made, the accounts payable account is debited and the cash account is credited, reflecting the cash disbursement to settle the obligation. This recording flow demonstrates the application of accrual-based accounting principles in ModernMart's system. According to [Weygandt et al. \(2018\)](#), this principle is crucial for reflecting the

company's financial position more accurately and transparently. For purchases made by branch offices and delivered to stores, the recording process is simpler because it is fully computerized and does not use physical documents. The owner explains:

"For those from the branch office, there are no physical documents, so everything automatically enters the system. They only input the necessary data, and once the transaction is complete, it goes directly to the general journal and then the general ledger." (Mr. AA-owner)

The branch office process involves automatic recording in a computerized accounting system. After transaction data is input by the branch office, the system automatically records it in the general journal by debiting the inventory account and crediting the branch office account, reflecting the addition of goods and the emergence of liabilities between units. The data is then automatically posted to the general ledger. This system supports data integration, improving the efficiency and accuracy of financial reporting. These findings are supported by [Waluyo \(2019\)](#) and [Septika \(2025\)](#), who demonstrated that the use of a Computerized Accounting System (CAS) can improve accuracy in the supply chain of companies in Indonesia.

Meanwhile, [Peter et al. \(2024\)](#) also emphasized that implementing an Accounting Information System (AIS) is crucial for improving the effectiveness and transparency of record-keeping in the retail sector. This system integration allows companies like ModernMart to monitor inventory in real-time, reduce manual recording errors, and support data-driven decision-making.

A flowchart of the purchasing process at a ModernMart retail store is shown in [Figure 1](#). Based on [Figure 1](#), the purchasing process at a ModernMart retail store runs systematically and is divided into two main sections: the warehouse and the purchasing department. The process begins with checking the inventory available in the warehouse, which is carried out both physically and via computer to ensure stock accuracy. If stock is found to be low or insufficient, the next step is to contact the supplier to reorder. After the order is sent and received by the warehouse, a physical inspection is carried out on each product to ensure the suitability and suitability of the ordered goods. Along with the delivery of the goods, the supplier also provides a purchase invoice as proof of the transaction. This invoice has three copies, each with its own function. The first copy serves as the store's archive for basic record-keeping purposes. The second copy is returned to the supplier as official proof of sale and delivery of goods. The third copy is sent to the branch office for claims processing and disbursement of funds to the supplier. Items that have been verified and received are then stored in the warehouse to await display on store shelves and sale to customers. All these stages are integrated into a computer-based information system, thus facilitating monitoring, recording, and reporting in real time.

Internal Control System

In carrying out its purchasing activities, a company implements internal controls to improve operational efficiency and ensure regulatory compliance ([Weygandt et al., 2018](#)). Good internal controls need to be supported by a supportive control environment and leadership that is highly committed to the company's systems ([Wahida & Suryaningrum, 2023](#)).

"The division of duties is the same as before. The store team is responsible for sales, but purchases or restocking are handled by the branch office. Such matters also require approval from the store team to the branch office, and then from the branch office to the head office. Stores also conduct checks to prevent loss of goods. Items prone to loss, such as cosmetics and cigarettes, are checked daily. Regarding employee recruitment, we conduct interviews with HR and provide training." (Mr. AA-owner)

In carrying out its operations, ModernMart has a division of duties, particularly regarding transaction recording and cash disbursements. When a sale occurs, it is handled directly by the in-store team, where the cashier records the transaction through the cash register, and the sales data is immediately entered into ModernMart's central system. The store manager then ensures that all transactions are recorded correctly and that the sales proceeds are deposited according to procedure. Meanwhile, when purchases or restocking of goods occur, the process is not handled by the store, but by the branch office that oversees the store. When stock runs low, the system records the need for restocking, and the branch office arranges purchases from its suppliers ([Anita & Khairiah, 2022](#)). This purchasing process is managed by the purchasing and warehouse departments at the branch, while the branch's finance department handles payments to suppliers after all documents are authorized.

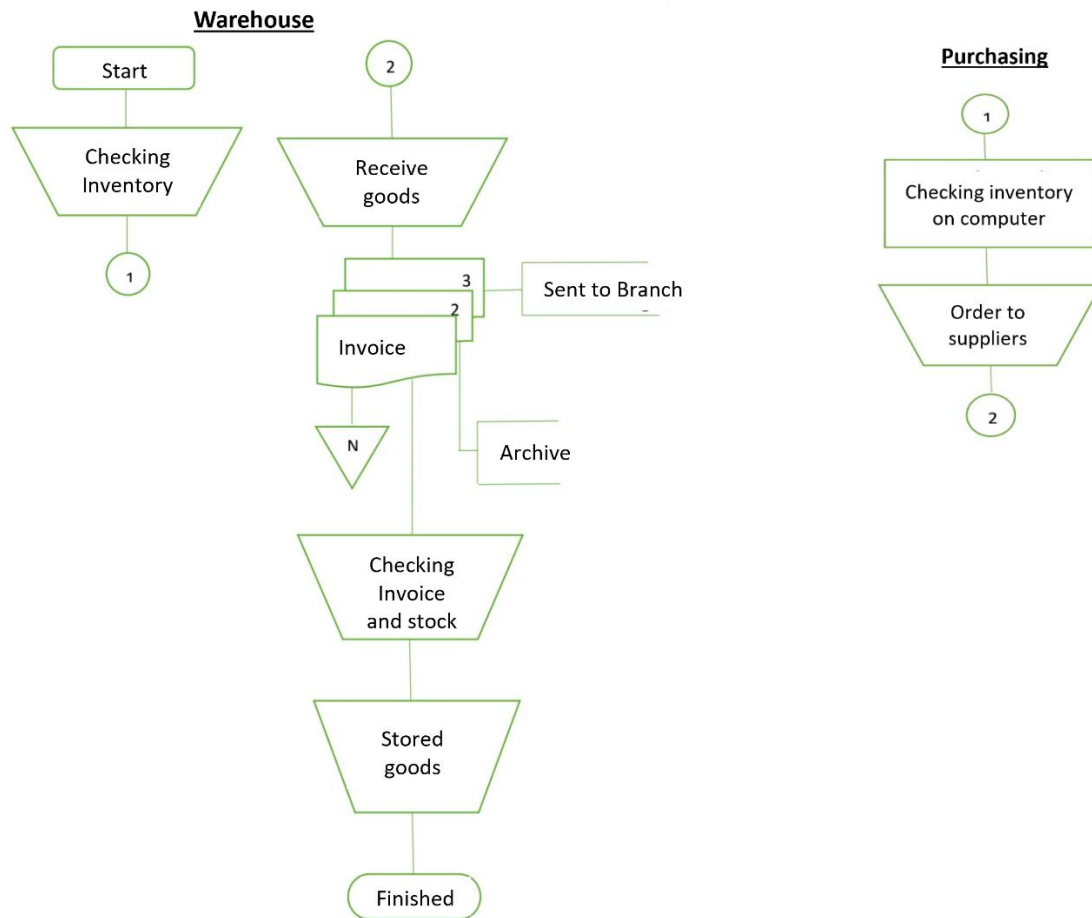


Figure 1. Purchasing Process at ModernMart Retail Stores

Source: Documentation and interview results processed – 2025.

According to [Mayndarto \(2017\)](#), every transaction must be properly authorized if controls are to be satisfactory. Every purchase or cash disbursement transaction at ModernMart must go through a tiered approval process to maintain administrative order and financial oversight. This process begins with the store team submitting a purchase request or disbursement request to the branch office. The store manager submits the request through a provided internal system, including a clear rationale and need. The branch office then verifies the request, ensuring stock availability, actual store needs, and compliance with the established budget. If the request is deemed appropriate, the branch office will approve it and proceed with the process. However, for large transactions or those requiring further consideration, the branch office must request additional approval from the head office. With this tiered approval system, ModernMart can maintain strict internal controls and ensure that every transaction is carried out according to established procedures.

At ModernMart, stock checks (stocktaking) are conducted regularly every day as part of internal control efforts and to prevent loss of goods. This is typically done by the store manager and assigned staff, by matching the physical count of goods on shelves or in the warehouse with data recorded in the system. This daily check is crucial to ensure there are no discrepancies between actual stock and the stock in the system. The most frequently lost items are cosmetics and cigarettes, which are classified as high-risk inventory due to their small size and high value. Therefore, these items require extra supervision and are typically placed in high-visibility areas, such as near the cashier. As explained in a case study by [Krisdiana et al. \(2022\)](#), physical inventory counts are conducted by a counting team consisting of the warehouse manager, store managers, and employees. They then generate a physical inventory report by computer.

To recruit employees with the necessary qualities to meet their responsibilities, ModernMart implements a centralized recruitment process through its HR team, with selection and interview stages to ensure that employees possess the competencies appropriate to their duties. Employee placement

is carried out by considering individual abilities to align with the responsibilities carried out, particularly in positions directly related to cash and inventory management. Furthermore, regular training is provided to ensure employees understand the operational system and applicable work standards. This reflects the principle of Mulyadi (2016), which states that the effectiveness of internal control is greatly influenced by the quality of the personnel who operate the system. Recent research also shows that human resource competency plays a significant role in supporting internal control systems and preventing fraud in operational processes (Kuntadi et al., 2023).

Purchasing Accounting Systems in an Electronic Data Processing Environment

A purchasing accounting system plays a crucial role in streamlining a company's purchasing activities. Research by Kurniati et al. (2022) on purchasing accounting systems analysis explains that a good purchasing system can drive efficiency in purchase orders, improve internal management, and maintain team well-being. According to Mulyadi (2016), in a purchasing accounting system, computers are used to process cash disbursement receipts, issue checks, maintain cash disbursement receipt registers, and register checks. An electronic data processing environment further simplifies the recording and processing of transaction information. Modern retail companies like ModernMart already utilize computer technology to facilitate inventory recording.

"For restocking, all transactions are on credit, and we use computers and systems provided by the central office. We also use invoices to verify cash disbursement receipts. There are three copies of invoices from the store directly to the supplier: one for the store upon receipt of the goods, and two for the supplier. The claims are then made directly from the supplier to the branch office." (Mr. AA-owner)

Based on the interview results, this system will update inventory data when goods are received by store staff. Verification and recording of cash disbursements for payments to suppliers will utilize invoices as proof of transactions, which are prepared in triplicate. The first copy serves as proof of receipt of goods for the store, the second copy is archived by the supplier, and the third copy is used by the supplier to process payment claims to ModernMart branch offices. This is done to ensure the inventory accounting system runs smoothly, thanks to the internal inventory control system (Yulientinah & Siregar, 2021; Kusnadi & Kirana, 2023).

CONCLUSION

Based on the research results, the purchasing accounting system at ModernMart demonstrates a fairly effective and structured implementation, both in supporting operational efficiency and internal control. This system implements a clear separation of functions between warehousing, purchasing, receiving, and accounting in accordance with internal control principles. The systematic use of supporting documents and the utilization of integrated information technology ensure the process of recording purchase transactions is real-time and accurate. Factors influencing restocking decisions include sales data, customer numbers, and the condition of store equipment. ModernMart also demonstrates a hierarchical reporting and authorization system, allowing for proper monitoring of each purchasing and cash disbursement process. Overall, the purchasing accounting system at ModernMart has supported the achievement of procurement efficiency and strengthened the store's internal control system. This research provides a concrete picture of purchasing accounting practices in modern retail and can be used as a reference in the development of accounting information systems in similar sectors.

Although this system has proven effective, there are several limitations that need to be considered. The reliance on integrated information technology makes the system vulnerable to technical disruptions or data processing errors. Furthermore, the effectiveness of internal controls still depends on employee discipline and compliance in following established procedures. In some cases, delays in data updates or information-based decision-making can impact store availability.

The implications of this research reflect the importance of implementing a structured accounting system in the modern retail industry, particularly in maintaining a balance between operational efficiency and control over financial transactions. With the increasing use of technology, purchasing system management can be further refined to improve the accuracy of restocking, minimize the risk of recording errors, and optimize sales trend analysis to support more adaptive business strategies.

As a recommendation, ModernMart can enhance the capacity of its accounting information system by integrating artificial intelligence-based prediction features to improve the accuracy of purchasing decisions. Furthermore, strengthening internal audit mechanisms and providing continuous employee training will ensure compliance with procedures and reduce the potential for operational errors. In the long term, investing in a more flexible technology infrastructure can help mitigate the risk of system disruptions and sustainably improve efficiency.

This research contributes in several aspects, including theoretical, practical, and policy aspects. From a theoretical perspective, the findings enrich the literature on purchasing accounting systems in the retail industry and provide insight into the importance of technology integration in transaction management. Practically, the results of this study can serve as a reference for other retail companies in designing or optimizing their purchasing accounting systems. As for policy contributions, this study provides a perspective for stakeholders in formulating regulations related to the standardization of accounting systems in the retail sector to improve operational efficiency and transparency. Thus, this research not only describes the current state of the purchasing accounting system at ModernMart but also provides development direction for the broader retail sector.

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Abbreviations

ICS (Internal Control System), PT (Perseroan Terbatas/Limited Liability Company), SPI (Sistem Pengendalian Internal/Internal Control System)

Authors' contribution

Each author contributed equally in conducting observations, interviews, and collecting and analyzing information before finally compiling it into a journal article.

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Conflict of Interest

The authors declare that there is no conflict of interest in writing this article.

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Availability of data and materials

All data generated or analyzed during this study are included in this published article. Additional information or supporting documentation may be available from the corresponding author upon reasonable request.

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