Analysis of Operational Audit and Return Accounting Information System on Sales Turnover on CV. Irama Houseware

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ABSTRACT

This study aims to analyze the influence of operational audit and return accounting information system on sales turnover in CV. Irama Houseware. Operational audits focus on evaluating operational efficiency and effectiveness, while return accounting information systems help in managing accurate return data . The research method used was a quantitative approach by collecting data through questionnaires to 35 respondents working at CV. Irama Houseware. Data analysis was carried out using multiple regression with the help of SPSS version 29. The results of the analysis show that the independent variables, operational audit and return accounting information system, have a strong correlation with the dependent variable, namely sales turnover, with a determination coefficient ($R2$) value of 0.826 or 82.6%. This indicates that 82.6% of the variation in sales turnover can be explained by this variable, while the remaining 17.4% is influenced by other factors outside the model. The results of the partial test (t-test) showed that the operational audit variable had a coefficient of 0.029 with a significance value of 0.816 which means it was not significant to sales turnover. On the other hand, the variable of the retun accounting information system showed a coefficient of 0.761 with a significance of <0.001 which showed a significant positive influence on sales turnover. Thus, the return accounting information system plays an important role in increasing sales turnover. The results of the simultaneous test (test f) showed that the two variables, operational audit and return accounting information system, together had a significant effect on sales turnover, with an F-calculated value of 75.745 and a significance of <0.001. Thus, operational audit does not have a significant influence on sales turnover, while the return accounting information system has a significant effect. A more effective implementation of the return accounting information system can improve return data management, improve operational audits, and ultimately increase sales turnover in CV. Irama Houseware. The recommendation for the Company is to continue to strengthen these two factors to maintain the stability of sales turnover.

Keywords: Operational Audit, Return Accounting Information System, Sales Turnover

INTRODUCTION

Turnover is the total revenue obtained from the sale of goods or services in a certain period. The achievement of high turnover usually reflects operational success and effective marketing strategies. According to Sugiono (2018)(Sugiyono., 2017), Turnover is one of the main indicators in assessing a company's financial performance. Based on data from the Central Statistics Agency (2021), the increase in turnover in the retail industry in 2020 increased by 10% compared to the previous year, driven by an increase in domestic consumption. In addition, the study conducted by (Wijayanto, 2019) It shows that good management of accounting information STEM is very related to increasing company turnover. From these various literatures, it can be concluded that turnover has an important role as a measure of financial health and the effectiveness of a company's operational strategy.

The increase in turnover can be influenced by various factors, one of which is an efficient accounting information system and proper operational audits. A good accounting information system allows companies to monitor and control financial activities more effectively, thereby being able to detect and minimize errors or irregularities that can reduce turnover. For example, research conducted by (Kurniawan, 2020) stated that there was a positive correlation between the implementation of a good accounting information system and an increase in the company's turnover by 15%. Furthermore, operational audits that are carried out regularly can also improve the company's efficiency. According to Jones et al. (2017), a good operational audit can identify areas that need improvement, which can ultimately increase the company's turnover through increased efficiency and productivity. Thus, increasing turnover requires a synergy between an accurate accounting information system and an effective operational audit. Researchers have examined various previous studies related to accounting information systems and operational audits in increasing company turnover. This previous study found that there is an interconnection between the implementation of a good accounting information system and the improvement of company performance. For example, research by (Nugroho, 2019) It shows that the implementation of an integrated accounting information system can help companies in identifying and preventing financial errors, which has a direct impact on increasing financial stability and turnover growth by 10%. In addition, consistently implemented operational audits also play an important role in this process. Study by (Rahman, A., 2018) shows that quality operational audits are able to uncover business process inefficiencies, which, if corrected, can increase productivity and ultimately drive a 12% increase in turnover. Thus, previous research emphasizes the importance of a combination of an efficient accounting information system and effective operational audits to achieve an increase in corporate turnover.

The similarity that can be seen from previous research is the focus on the crucial role of accounting information systems and operational audits in financial management and company operations. However, there are differences in the scope and approach used by each study. While the research by (Firdaus., 2020) Exploring the specific impact of operational audits on a company's internal controls, a study from (Setiawan, 2019) More emphasis is placed on the integration of technology in accounting information systems as the main driver of increasing turnover. The current research will expand the scope by analyzing not only the impact of accounting and operational audit information systems separately but also the synergy between the two in the context of the return process at CV. Irama Houseware. This approach aims to to reveal how the interaction of the two variables can comprehensively affect the overall operational efficiency and, ultimately, the company's turnover.

This approach aims to reveal how the interaction of the two variables can comprehensively affect the overall operational efficiency and, ultimately, the company's turnover. Operational audit is a systematic and methodical evaluation mechanism that functions to assess the efficiency, effectiveness, and economy of a certain operation or activity in an effort to improve performance on an ongoing basis. In the context of the company, operational audits have an

essential role to identify operational gaps and propose improvements that can provide long-term benefits, including strengthening internal controls and risk control. Through operational audits, companies can trace the root causes of performance deficiencies and issues that may be hindering the achievement of strategic objectives. In this case, the focus on operational audits is very significant, especially in the return process at CV. Irama Houseware, where effective return management has the potential to reduce losses and increase turnover. Additionally, operational audits can help improve workflows by eliminating inefficiencies and aligning processes with expected standards. Thus, the implementation of proper operational audits can support the creation of a more transparent and accountable business environment, which will ultimately contribute to the sustainable growth and financial stability of the company.

In a broader context, effective return management cannot be separated from the key role of accounting information systems (SIA). An accounting information system is a set of components, technologies, and procedures designed to collect, record, store, and process financial data in order to produce information that is useful for company management in strategic decision-making. With a robust SIA, the return process can be authorized more accurately and quickly, thereby minimizing the time needed to respond to each return event. This, in turn, will improve inventory management as real-time and accurate information about returned goods allows for timely stock adjustments, ultimately reducing the risk of overstock or understock. In addition, accounting information systems play a role in cost control by taking into account every expense that occurs in connection with the return process and documenting it systematically. Thus, visibility into the entire return process can increase significantly, which is very crucial for companies like CV. Irama Houseware in an effort to maintain transparency and accountability. Furthermore, SIA can identify trends and patterns from the extracted return data, which can be the basis for formulating strategies to improve the quality of products or services. Therefore, the implementation of an effective accounting information system not only supports the improvement of return procedures, but also comprehensively enriches operational audits with comprehensive data, which contributes very fundamentally to the growth of turnover and financial stability of the company.

The return process in CV. Irama Houseware requires an in-depth analysis of the use of artificial intelligence in quality degradation. One of the main challenges in managing the return process is how to identify and manage products that are returned due to quality loss. The use of artificial intelligence can be an effective solution to this challenge, by improving the early detection of products that have deteriorated in quality before reaching consumers. The implementation of artificial intelligence can help in predicting quality deterioration patterns based on historical data and market trends, so that companies can take proactive actions to prevent an increase in the number of products that must be returned. This process not only improves operational efficiency but also improves the customer experience and minimizes financial losses caused by unnecessary product returns. Artificial intelligence systems that are integrated in accounting information systems and operational audits will provide a more holistic view of the entire quality management process. With the synergy between artificial intelligence, accounting information systems, and operational auditing, CV. Irama Houseware can gain a comprehensive picture of how quality degradation affects operational efficiency and turnover, allowing companies to make more informed and strategic decisions.

The implementation of integrated artificial intelligence in accounting information systems and operational audits makes it possible to significantly affect CV turnover Irama Houseware. The use of operational audits and accounting information systems in the return process will provide a more holistic view of the entire quality management process, which has the potential to increase operational efficiency. In this perspective, operational audits serve as a tool to identify

weaknesses and improve existing processes, while accounting information systems provide vital data needed for evidence-based decision-making. With the synergy between artificial intelligence and automated accounting information systems, companies will be able to predict more accurately about product returns and reduce financial risks that may arise due to unnecessary returns. In addition, the integration of operational audits allows for continuous adjustments and improvements to the return process, which contributes to improved product quality and return management efficiency. Most likely, this approach will have a positive impact on turnover due to increased customer satisfaction and reduced costs associated with product returns. However, there are also potential negative impacts that need to be anticipated, such as reliance on technology and the possibility of errors in data interpretation, which can be minimized through proper training and continuous monitoring. Overall, the adoption of operational audits and accounting information systems with artificial intelligence in the return process has a great opportunity to optimize the operational performance and turnover of CV. Irama Houseware.

The study will also include an evaluation of how far the application of artificial intelligence in accounting information systems is able to provide precise and accurate data for strategic business decision-making. The urgency of this research can be seen from the urgent need for CV. Irama Houseware is to optimize their operational performance in the face of increasingly fierce competition, reduce financial risks resulting from product returns, and increase customer satisfaction. This research is also important because it can produce practical recommendations that can be applied by companies in improving the return process and reducing reliance on manual systems that are prone to errors. Thus, this research is expected to be a foundation for other companies that face similar challenges in managing the product return process more efficiently and effectively. As a final result, it is hoped that this research can make a significant theoretical and practical contribution in the field of operational audit and accounting information systems, especially related to product return management in CV. Irama Houseware.

This research is needed because CV. Irama Houseware must improve their operational performance to face increasingly fierce competition, reduce financial risks due to product returns, and increase customer satisfaction. The research was conducted on CV. Irama Houseware on Jl Merak No. 56 Medan Sunggal because this company implements operational audits and accounting information systems in the product return process. The location was chosen because of the high volume of return transactions in CV. Irama Houseware, which provides a more complete picture of the problem at hand and its potential impact on turnover. The research population is all companies that work with CVs. Irama Houseware, including various business partners with diverse characteristics. The population selection aims to obtain data that represents the effects of operational audits and accounting information systems in the context of product returns. The sample consists of companies that receive returns from CVs. Irama Houseware, which are relevant because they are directly affected by the return process and can provide detailed information about the effectiveness of the system used. The main reason for choosing this sample is to gain a deeper understanding of the constraints and advantages experienced by partner companies in the product return process, as well as their impact on turnover. Thus, this research is expected to make an important contribution in the development of a more efficient and effective return management strategy, not only for CVs. Irama Houseware but also for other companies involved in complex supply chains.

Conceptual Framework

Figure 1. Conceptual Framework
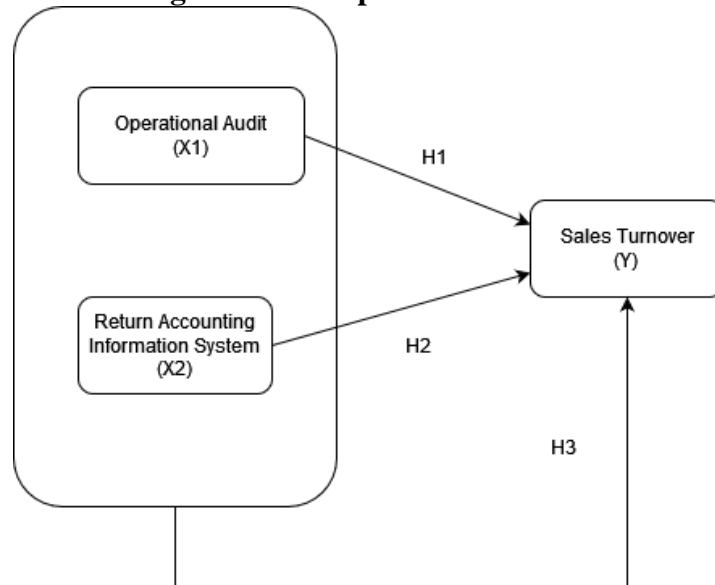
Hypothesis

The hypothesis in this study is as follows:

H1: Operational Audit has a positive impact on sales turnover at CV. Irama Houseware.

H2: The Return Accounting Information System has a positive effect on sales turnover on CV. Irama Houseware.

H3: Operational Audit and Return Accounting Information System have a simultaneous effect on Turnover on CV. Irama Houseware

METHOD

Population

The population in the study is the entire group of individuals or subjects who are the object of study of the problem being studied, whose characteristics are the target for conclusions. According to (Sugiyono., 2016) "Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions." The population in this study involves all entities related to the return process and operational audit in CV. Irama Houseware. In other words, all individuals involved in return procedures, accounting information systems, and the use of artificial intelligence within the company were included in the study population.

Sample

The sample is part of the number and characteristics that the population has. According to (Arikunto, 2019) "The sample is a fraction or representative of the population studied." The sample draws representatives from the population who are expected to provide valid and relevant information or data to the research conducted.

Techniques in sampling to conduct research, according to (Sugiyono., 2017) explained that the sample technique is a sampling technique to find samples to be used in research, there are several sampling techniques used. Sampling techniques are divided into two groups, namely probability sampling and non-probability sampling. In this study, the researcher used probability sampling. According to (Sugiyono., 2017) Probability sampling is a sampling technique that provides equal opportunities or opportunities for each element or member of the

population to be selected as a sample. In this study, the researcher used simple random sampling, according to (Sugiyono., 2017) Simple Random Sampling is the taking of sample members from a population that is carried out randomly without paying attention to the strata in the population.

Data Collection

1. Questionnaire

    The technique used in this research is a questionnaire or questionnaire. Questionnaire is a method of collecting data by distributing questionnaires (list of questions) to respondents who are used as a sample to obtain the necessary data that will be used to answer the problems raised. The scale used in this study is the Likert Scale. According to (Siregar, 2018), The Likert scale is a scale used to measure a person's attitudes, opinions, and perceptions of a particular object or phenomenon. The statements in the questionnaire made use a scale of 1-5 to represent the opinions of the respondents. The distribution of questionnaires is carried out through the media.

2. Observation

    Observation is a data collection technique that is carried out by directly observing activities or phenomena that occur related to the object of research. In this study, the observation technique chosen was open participant observation. Open-ended participant observation involves the researcher taking part in the observed process or activity, with the research subject knowing that they are being observed.

    The observation of open participants in this study was carried out by directly observing the return process in CV. Irama Houseware. Researchers are actively involved in these activities to gain a direct understanding of how the return process is carried out, the obstacles faced, and the solutions implemented. Observations are made openly, so that the research subjects know that they are being observed, which can help reduce bias and improve the accuracy of the data collected, and the authors only observe.

3. Documentation

    Documentation is a data collection technique that is carried out by collecting and analyzing documents or archives relevant to the research. In the context of this study, the type of documentation used is official primary documentation. Official primary documentation includes original documents issued by official institutions or agencies and have never been processed by other parties.

    Documentation analysis plays a crucial role in collecting valid and objective data. By analyzing official documents, researchers can obtain strong evidence regarding the impact of operational audits and accounting information systems on the company's return and turnover management performance. The official document also provides a stronger basis for evaluating the effectiveness of using artificial intelligence in handling products returned due to quality degradation.

Table 1. Variable Operations

No	Variable	Definition	Indicator	Scale
1	Sales Turnover (Y)	Turnover in this study refers to the total revenue generated by CV. The Irama Houseware from the sale of its products in a certain period. This study specifically analyzes the impact of accounting information systems and operational audits on changes in turnover, focusing on how the efficiency and accuracy of systems and procedures can affect the number and frequency of return transactions that occur and ultimately affect the company's revenue.	1. Impact of return on sales target 2. The amount of return in a given period 3. Volume growth rate penjualan 4. Return to sales ratio	Likert
2	Operational Audit (X_1)	Operational audit in the context of this study refers to a systematic review of operational activities on CV. Irama Houseware. These audits evaluate the	1. Efficiency of the return process	Likert

No	Variable	Definition	Indicator	Scale
		effectiveness, efficiency, and compliance with established policies and procedures. The goal is to identify areas that need improvement and generate recommendations to improve operational performance.	2. Compliance with operational procedures 3. Training and understanding of employees on return procedures 4. Resource usage in the return process	
3	Return Accounting Information System (X_2)	The Accounting Information System in this study refers to the system used by CV. Irama Houseware to collect, store, and process accounting data related to return transactions. The main focus is on how the system supports accurate record-keeping, timely reporting, as well as the ability to provide relevant information for decision-making.	1. Speed and accuracy in processing return data 2. Data accuracy in the provision of the right information 3. Ease of access and use of the system 4. Rate of financial statement errors related to returns	Likert

Data Analysis Techniques

(Sugiyono., 2016) explained that the data analysis technique in quantitative research uses statistics. In this study, data analysis will use descriptive statistical techniques. According to (Sugiyono., 2016) Descriptive statistics are statistics that are used to analyze data by describing or describing the data that has been collected as it is without intending to make generalized or generalized conclusions. In this study, the data analysis technique uses the help of SPSS (Statistical Product and Service Solution). After the author conducted research by collecting data from respondents, then the author conducted data analysis. According to Sontani and Muhidin (2018), data analysis is defined as informational data, so that the characteristics or properties of the data can be easily understood and useful for answering problems related to research activities.

RESULT
Descriptive Statistical Analysis

Table 2. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
OP	35	30	50	40.66	4.783
AO	35	22	50	40.29	6.138
SIAR	35	29	50	39.86	5.505
Valid N (listwise)	35				

Source: by spss 29

In this descriptive statistical analysis, there were three variables analyzed: OP, AO, and SIAR, each with 35 respondents. For the OP variable, the minimum value is 30 and the maximum is 50, with an average of 40.66 and a standard deviation of 4.783, indicating a relatively small

variation around the mean. The AO variable has a value range from 22 to 50, an average of 40.29, and a standard deviation of 6.138, which indicates a greater variation than the OP. Meanwhile, the SIAR variable had a minimum value of 29 and a maximum of 50, with an average of 39.86 and a standard deviation of 5.505, showing moderate variation. All 35 respondents had complete data for these three variables, ensuring a comprehensive analysis.

Classical Assumption Test

Nomality Test

Table 3. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.99750288
Most Extreme Differences	Absolute	.140
	Positive	.105
	Negative	-.140
Test Statistic		.140
Asymp. Sig. (2-tailed)[c]		.081
Monte Carlo Sig. (2-tailed)[d]	Sig.	.078
	99% Confidence Interval	Lower Bound	.071
		Upper Bound	.085

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Source: by spss 29

The single-sample Kolmogorov-Smirnov test was performed to evaluate whether the non-standardized residuals in the analyzed data followed the normal distribution. With a sample count of 35, the test results showed that the residual mean was 0, with a standard deviation of 1.997. The maximum value of the extreme difference between the residual distribution and the normal distribution is 0.140. The test statistic of 0.140 gives an asymptotic significance value of 0.081 after Lilliefors correction. In addition, the Monte Carlo significance value based on 10,000 samples showed a value of 0.078, with a 99% confidence interval ranging from 0.071 to 0.085. These results indicate that the residual does not differ significantly from the normal distribution at the level of significance of 5%, so it can be said that the assumption of normality for this residual is acceptable.

Multicollinearity Test

Table 4. Multicollinearity Test

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9.167	2.583		3.549	.001		
	AO	.029	.123	.037	.235	.816	.217	4.602
	SIAR	.761	.138	.876	5.528	,001	.217	4.602
a. Dependent Variable: OP								

Source: by spss 29

From the table above, it can be drawn that the conclusion of the data does not occur multicollinearity, because both variables have a tolerance value greater than 0.100 and a VIF value less than 10.00.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardizd Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.620	1.359		1.192	.242
	AO	.016	.065	.092	.243	.810
	SIAR	-.015	.072	-.076	-.202	.842
a. Dependent Variable: ABS_RES						

Source: by spss 29

The value of the AP variable is 0.810> the sig value is 0.005, so it is concluded that there are no symptoms of heteroscedasticity. The SIAR value is 0.842 > sig 0.005, so the conclusion dilemma does not occur heteroscedasticity.

Uji Hipotesis

Coefficient of Determination (R^2)

Table 6. Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.909[a]	.826	.815	2.05898
a. Predictors: (Constant), SIAR, AO				
b. Dependent Variable: OP				

Source: by spss 29

Based on the table above, it can be concluded that the model shows that there is a strong relationship between the independent variable of operational audit and the return accounting information system and the dependent variable of sales turnover, with an R value of 0.909. This shows that the model is able to account for about 82.6% of the variation in dependent variables, as indicated by the R Square value. The Adjusted R Square value of 81.5% also indicates that the model remains valid despite considering the number of predictors used. With a standard error of the estimate of 2.05898, this model shows quite good accuracy in predicting the value of sales turnover. Overall, these results indicate that the model is effective and reliable in analyzing the influence of operational audit variables and return accounting information systems on sales turnover.

Partial Test (t-Test)

Table 7. Partial Test (Uji t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.167	2.583		3.549	.001
	AO	.029	.123	.037	.235	.816
	SIAR	.761	.138	.876	5.528	,001

a. Dependent Variable: OP

Source: by spss 29

The coefficient table shows the contribution of each independent variable to the dependent variable of sales turnover in the regression model. The constant coefficient (B) of 9.167 indicates the value of sales turnover when all independent variables are zero. For the operational audit variable, the coefficient of 0.029 with a significance value (Sig.) of 0.816 indicates that this variable does not have a significant influence on sales turnover. On the other hand, for variables, a coefficient of 0.761 with a significance value of less than 0.001 indicates that the return accounting information system has a very significant influence on sales turnover. The standard beta value (Beta) for the return accounting information system is 0.876, which indicates that this variable has a strong and positive effect on sales turnover, so that every increase of one unit in the accounting information system will increase sales turnover by 0.761 units. These results confirm the importance of the return accounting information system in explaining variations in sales turnover compared to operational audits.

Simultaneous Test (Test f)

Table 8. Simultaneous Tests (Uji f)

ANOVAᵃ						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	642.225	2	321.113	75.745	<,001ᵇ
	Residual	135.661	32	4.239		
	Total	777.886	34			
a. Dependent Variable: OP						
b. Predictors: (Constant), SIAR, AO						

Source: by spss 29

The results of ANOVA show that the regression model built is significant in predicting the dependent variable of sales turnover. An F value of 75,745 with a significance level (Sig.) of less than 0.001 indicates that at least one of the independent variables (return accounting information system or operational audit) has a significant influence on sales turnover. With a total sum of squares of 777,886, of which 642,225 are from regression and 135,661 from residuals, it can be seen that this model explains most of the variation in the data. In addition, the mean square value for regression is 321.113, which indicates that the model is capable of explaining significant variations in dependent variables. Overall, these results reinforce the finding that the variables of the return accounting information system and operational audit have an important contribution in explaining the change in sales turnover.

Discussion

1. **Operational Audit Has a Positive Effect on Sales Turnover at CV. Irama Houseware**
   The t-test conducted shows that the Operational Audit (AO) does not have a significant influence on sales turnover. The t-count value of 0.381 with a significance of 0.704 (greater than 0.05) indicates that the influence of operational audit on turnover is not strong enough to be considered significant. These results show that although the Operational Audit aims to improve operational efficiency and effectiveness, in the case of CV. Irama Houseware, the implementation of operational audits has not had a significant impact on increasing sales turnover
   (Anisa, 2020) and (Smith, J. & Brown, 2018), Highlighting the importance of operational audits in improving the efficiency of the company, its direct influence on turnover may not

be significant. This suggests that operational audits remain important as a tool for identifying inefficiencies, although their impact may be more noticeable in aspects other than increased direct sales. However, these differences can also be explained by different contexts and implementations. In many cases, the success of an operational audit in increasing turnover may depend on how the audit recommendations are implemented, as well as on the specific context of the industry or company. CV. Irama Houseware may face unique challenges that limit the effectiveness of operational audits in the context of sales, or perhaps the audits conducted do not fully target the areas that have the most impact on sales.

2. **Return Accounting Information System has a Positive Effect on Turnover on CV. Irama Houseware**

The t-test for the Return Accounting Information System (SIAR) shows a t-calculated value of 3,497 with a significance of 0.001 (less than 0.05), showing a significant influence on sales turnover. The Return Accounting Information System (SIAR) shows a very significant influence on the increase in sales turnover, with a regression coefficient of 0.761 and a significance level below 0.001. This result is in line with previous research that emphasizes the importance of an integrated and efficient accounting information system in supporting the improvement of company performance. Implementation of an effective return accounting information system in CV. Irama Houseware is proven to be helpful in the management of goods returns, which not only reduces the costs associated with the return process but also increases customer confidence and operational efficiency, which in turn increases the Company's turnover. These results confirm that the return accounting information system plays an important role in increasing sales turnover in CV. Irama Houseware. A good Accounting Information System allows for more efficient return management, reduces the time and costs associated with the return process, and improves the accuracy of sales data. This is in line with previous research which shows that an integrated and efficient accounting information system can help companies monitor, control, and respond to return activities more effectively, thereby increasing customer trust and loyalty, which ultimately drives increased turnover.

(Amelia, 2019) and (Budi Santoso, 2020), emphasizing the importance of an effective accounting information system in managing the return of goods. The results of these studies show that an integrated and accurate information system can increase data transparency, reduce errors in record-keeping, and speed up the decision-making process related to returns.

(Kurniawan, 2020) and (Wijayanto, 2019) found a positive correlation between the implementation of a good accounting information system and an increase in company turnover. Your research confirms this finding by showing that the return accounting information system (SIAR) has a significant and positive effect on sales turnover in CV. Irama Houseware.

3. **Operational Audit and Return Accounting Information System Simultaneously Affect Turnover on CV. Irama Houseware**

The F test shows that simultaneously, Operational Audit and Return Accounting Information System have a significant influence on sales turnover with an F-count of 12,276 and a significance of 0.000 (less than 0.05).

These results indicate that when AO and SIAR are combined, they have a significant influence on the increase in sales turnover. While individually AOs are insignificant, their role in ensuring compliance and operational efficiency can become even more important when combined with a robust accounting information system. The integration between

auditing and accounting technology allows companies to not only identify and correct inefficiencies but also to manage and process sales data more accurately and in a timely manner.

(Kurniawan, 2020) and (Wijayanto, 2019), which shows that a good and integrated accounting information system can significantly improve the company's performance. In the context of CV. Irama Houseware, SIAR enables more efficient return management, reduces costs and time required for the return process, and improves the accuracy of sales data. This efficiency, in turn, increases customer trust and loyalty, which directly impacts the increase in turnover. (Anisa, 2020) and (Smith, J. & Brown, 2018) demonstrate that effective operational audits can identify inefficiencies in business processes that, if corrected, can increase productivity and ultimately have a positive impact on sales turnover.

CONCLUSION

Effect of Operational Audit (X1) on Sales Turnover (Y): Operational Audit does not have a significant effect on sales turnover. This may be due to the lack of optimization in the implementation of operational audits in CV. Irama Houseware.

The Effect of Return Accounting Information System (X2) on Sales Turnover (Y): The Return Accounting Information System has a significant and positive effect on sales turnover. This shows the importance of effective return management in increasing the company's revenue.

Simultaneous Effect of Operational Audit and Return Accounting Information System on Sales Turnover: Simultaneously, the variables of Operational Audit and Return Accounting Information System have a significant effect on sales turnover, even though the role of operational audit is not dominant.

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