



## **Information System for Transaction Activities in a Company**

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### **Abstract:**

This research aims to create a computerized system that the company can use in carrying out the company's operational activities, which requires information. The methods used in this research are qualitative methods and literature and research by recording, collecting, and analyzing reports. The results obtained from this study are that the company requires a computerized transaction recording system so that each sale or purchase transaction can assist management in making decisions. This is because information systems are an important part of managing and carrying out all activities in meeting the company's needs to handle various kinds of problems such as transaction processing and reporting. Thus, the right and quality decisions be made, which in turn increase sales and purchases. The benefits of computer-based information systems are a tool for companies and other organizations. Basically, companies need an accounting information system and the use of technology to produce information about the transactions the company carries out.

**Keywords:** Information System, AIS, Accounting Information System

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## **INTRODUCTION**

The development of information technology that has occurred is no longer a demand for companies or organizations but has become a necessity to show the work of the company or organizational entity. Accounting Information System (AIS) is a collection of Human Resources (HR) who can prepare information. The accounting information system is said to

be effective if the system can produce acceptable information and meet information expectations in a timely, accurate, and reliable (Risawandi, 2016). Information systems are said to be successful if the system is well run, easy to use, and in accordance with existing technology. The success of an information system can be measured from user satisfaction. Basically, an information system can be said to be satisfied or not the user is not seen in the technical quality of the system, but seen from the way the user views the information system in real terms (Nurhayati et al., 2016). Previous research regarding this topic was carried out by Doddy Setiawan which stated that in a company the manager is making economic decisions as well as carrying out duties and being responsible for achieving company goals. Managers and other decision makers will encounter situations that cannot be ascertained in the future, so decision makers need information to make business decisions (Hla & Teru, 2015). Meanwhile, another study by Antasari presented that the use of information systems can motivate system users to act in accordance with (comply) and conform to their beliefs on the importance of the information system (Zakaria, 2017). Within the company the effectiveness of using or implementing information system technology can be seen from the way users identify data, access data, and interpret the data (Afandi, 2017).

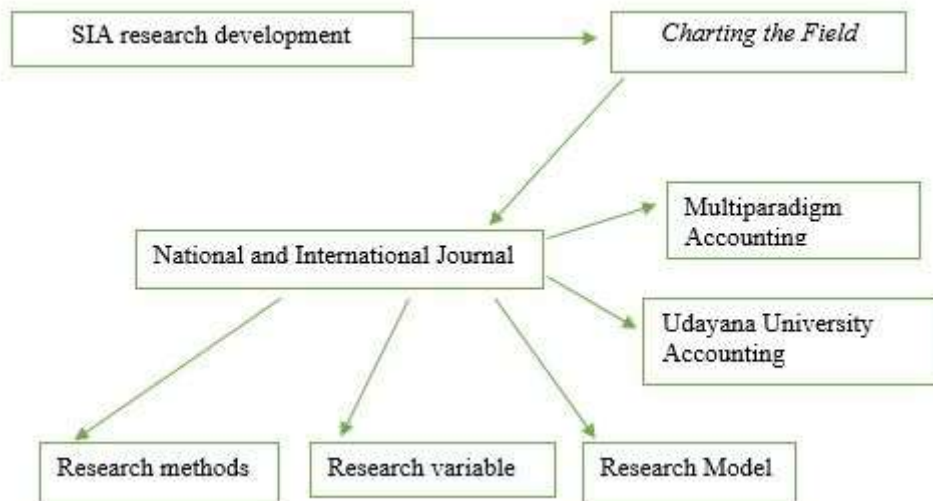
The definition of accounting information system is that it can provide added value to the company. The company gets added value if the user's behavior is professional (Hla & Teru, 2015). Initially, the accounting information system used information technology that required all employees to carry out activities according to predetermined goals (Sahawneh et al., 2016). Information technology can be optimized by improving its users' performance, but that does not mean that every individual can positively accept the existence of this technology and can feel its benefits (Miller et al., 2016). The use of appropriate information system technology will be able to improve company performance and the performance of the individual concerned (Khairi & Baridwan, 2015). For decision making and controlling a computer-based information system company can be used as a review material (Nusa, 2015). By utilizing information technology, many companies continue to improve their competence. Therefore, companies need to understand how investment in information systems contributes to achieving business goals (Abduljalil & Zainuddin, 2015).

This study aims to create a computer-based accounting information system that companies can use as transactions. The method used is qualitative and literature. By using a computer, the results of the data processing process are divided into two forms, namely hardcopy and softcopy reports. The rapid development of science and technology has an impact on the existing SIA in Indonesia. Prior to the existence of the system, accounting records were carried out manually, namely by using handwriting. After the development of all record keeping was replaced by computer-based technology. This encourages researchers to describe and describe the extent to which AIS is used in companies (Nusa, 2015 and Abduljalil & Zainuddin, 2015).

## **RESEARCH METHOD**

This research method is "charting the field" which was development by Hesford et al.. The reason for using "charting the field" is because this method specifically maps the phenomenon and evolution of articles in terms of the topics studied such as research methods, research models, variables, and research results in the field of Accounting Information Systems (AIS). In the analysis, this research takes literature review from several articles. Literature review can be used as a tool to analyze and map the development of accounting information systems in Indonesia. This study classifies the articles based on the SI topic, what is discussed in the studies, what methods are used in the article, year, model, and scientific discipline. The journal is a journal from Multiparadigm Accounting and Accounting at Udayana University,

it is shown in Figure 1.



**Figure 1.** Conceptual Framework

Companies with information technology feel many benefits. Information technology features such as providing the calculation of cost of goods, total sales, employee payroll, financial reports, etc. are easy, fast, integrated in one system and precisely so that level management can review company decisions. Figure 1 illustrates the development concept of SIA research. From this conceptual framework, a discussion of accounting information systems is generated.

## RESEARCH RESULTS AND DISCUSSION

Research on information systems experienced many developments. Advances in terms of information system models, usage, and quality of information systems are shown in Figure 2.

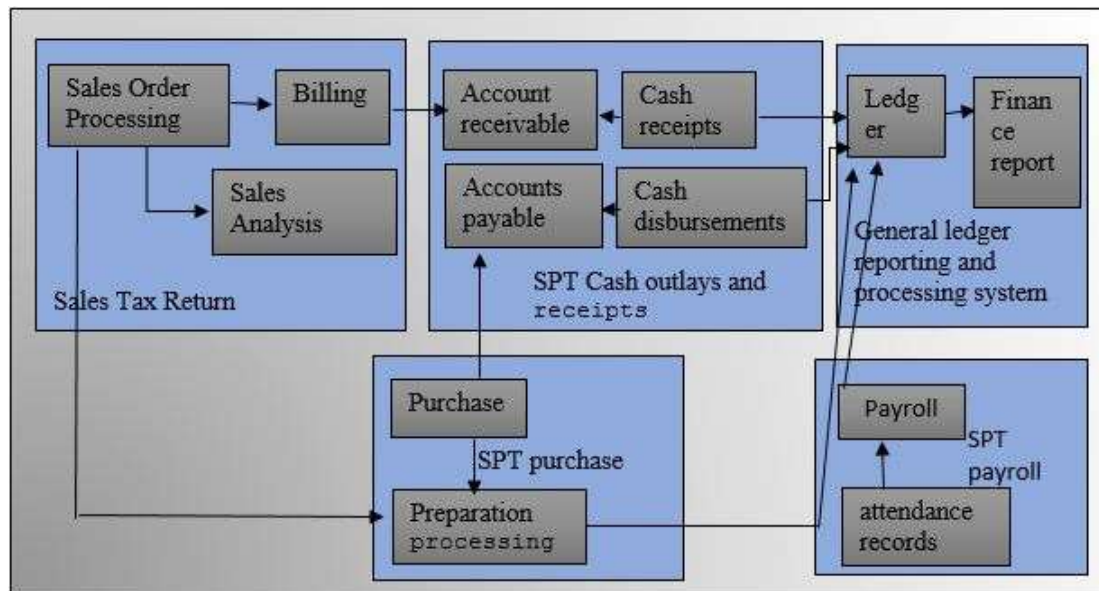


**Figure 2.** Flow of accounting information system

Figure 2 shows that there are 6 components and flows in the accounting information system. Accounting Information System (AIS) is a computerized information system that

processes financial data related to transaction data in the accounting cycle and presents it in the form of financial reports to company management.

To analyze the design and accounting system to provide information that companies can use to face competition that can be used is contingency theory. Contingency theory is an approach theory that can know whether the behavior of the state of an accounting system will always have the same effect on every condition or not, it is shown in Figure 3.



**Figure 3.** Scope of the AIS

Figure 3 shows that SIA certainly has a function to facilitate and clarify in accounting. Some functions of Accounting Information System (SIA) are:

- Supervision of all financial activities of the company.
- Time on financial performance and cost-efficiency.
- Accurate accounting period and systematic presentation of financial data.
- Storing and collecting data on the company's financial activities or transactions.
- Processing financial data is processed into information in business control and management decision making.
- Appropriate to the company's assets and conduct effective controls.

### 3.1. Planning Stage

In creating a system we need a planning stage or a basic stage in setting goals that must be done. This planning stage aims to provide guidelines as a first step so that the whole process runs effectively and accurately in accordance with the results to be achieved. The planning stage begins with collecting data and determining business processes to develop and build computer-based accounting information systems in the company.

### 3.2. Stage Analysis

In the process of financial records many changes will be made. It no longer requires a manual process that later from daily and monthly transactions to display reports will be done using the system. Because it has fulfilled the resulting system's accounting reporting procedures, it is also better starting from a general journal, neraca saldo, adjustment journal, neraca saldo after adjustments, profit and loss statements, capital change reports, and final

balance sheets. Broadly speaking, the new system's flow will be described in the workflow image of the new system. Based on the system workflow results, it can be determined the functional needs of the system and users who enter the system. Here are the functional needs that can be seen in the Specific Requirements table, it is shown in Table 1.

**Table 1.** Specific Requirements

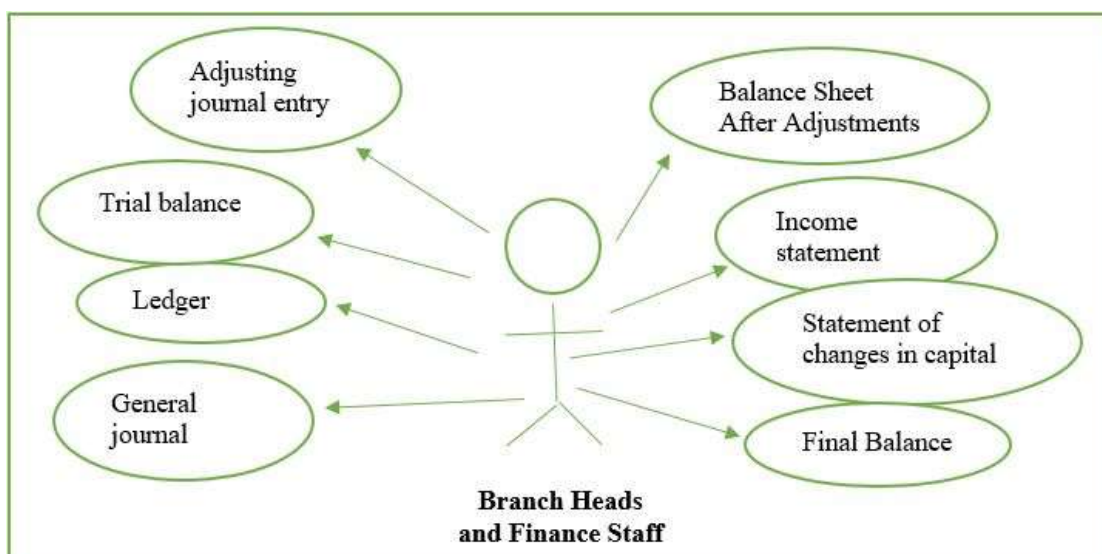
Parameter	Information
Login	Admin and staff can enter the system according to their respective access rights.
Input Form	Admin can input master data and transactions.
Table View	The admin can see the table from the data entered, while the staff can see several tables according to the access rights of the data inputted by the admin.
Reporting	Admin can view accounting reports according to the selected period, namely General Journal, General Ledger, Balance Sheet, Adjustment Journal, Income Statement, Capital Change Report, and Final Balance Sheet.
Logout	Admin and staff can leave the system.

### 3.3. Design Stage

Regarding the flow drawing of the required information will be determined at this stage, by creating a use case design and activity diagram.

#### a. Use Case Diagram

Use Case is the modeling for the behavior of the information system to be created. With the information system to be created, Use case describes an interaction between one or more. In Figure 4 will be displayed regarding accounting reporting. Branch head actors and financial admins can access all accounting reports provided by the system, it is shown in Figure 4.

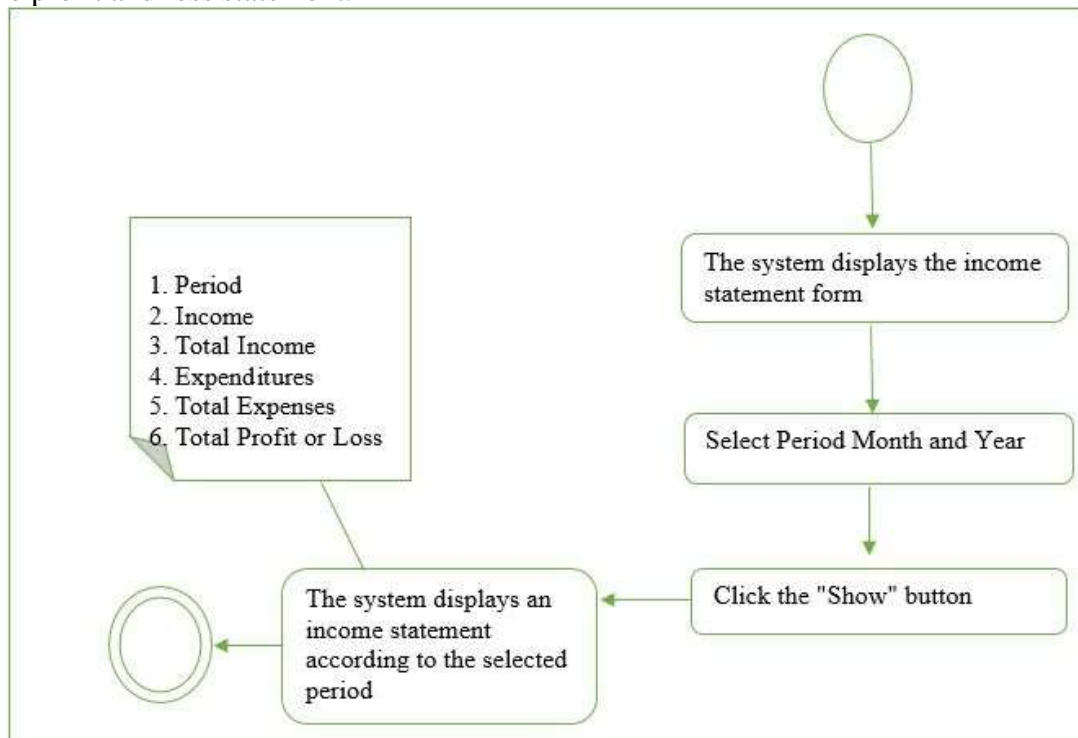


**Figure 4.** Case Reporting Diagram

#### b. Activity Diagram

The workflow or activity of a system or business process or menu in the software will be described on the activity diagram. Therefore, the system's activities can describe the activity

of the system is not what the actor does. In Figure 5 will be shown about the activity diagram of the profit and loss statement.



**Figure 5.** Activity diagram

## CONCLUSION

The result of this research is Accounting Information System (AIS) helps companies record the company's financial data easily and record transaction activities carried out by the company. Along with the development of the system that has been created can still be improved again. With this information system, companies can present financial data reports.

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