

**The Effect of Information Technology on the Effectiveness of Accounting Information
Systems
at PT Seraphim Karya Agung**

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Abstract

This study aims to analyze the influence of information technology on the effectiveness of accounting information systems at PT Seraphim Karya Agung. Phenomena used to test the effectiveness of accounting information systems include: data security, time, accuracy, variety of reports or output, and relevance. The inhibiting factors that exist in the implementation of accounting information systems are human resources, time and completeness of data. The solutions provided to increase the effectiveness of the accounting information system at PT Seraphim Karya Agung are: (1) improving HR soft skills, namely time discipline, by giving warnings and harsh reprimands to undisciplined employees, (2) increasing the ability of accounting information systems to overcome crash down condition of the system which can slow down the process of making financial reports, (3) related to data completeness, the accounting department of auxiliary expenditures that processes financial data that still uses a manual system to immediately transfer its use to accounting information systems by providing education and training.

Keywords: Effectiveness, Accounting Information Systems, PT Seraphim Karya Agung

INTRODUCTION

The development of the retail industry in Indonesia has experienced rapid growth in recent years. The current situation of the retail business is a business that is quite promising because it can be observed in terms of significant profits and can open up quite a large number

of job opportunities. So that the development of this business makes retail entrepreneurs face quite tight business competition. To survive in this condition of business competition, retailers must have a strategy to create methods to attract consumers to the products offered from the target market segment so that retailers can compete.

Every retail company has experienced an error regarding the availability of inventory items so that the goods desired by consumers cannot be fulfilled by the company and will have a negative impact on consumers as a result the company experiences decreased profits and loses its loyal customers who have turned to competitors. So, the company eliminates the opportunity to achieve its initial goals due to the inconsistency and limitations of the availability of inventory owned by the company. So that the role of a responsive information system requires suitable technology to support the company's needs. The rapid development of technology is accompanied by the development of technology-based information systems. The increased use of computer technology is the result of developments in Information Technology (IT). The impact obtained is that information technology has made it easy for employees to process data. Technology is a useful tool to assist individuals in completing their work.

In general, the development of Information Technology (IT) is growing rapidly so that today it provides many conveniences in various aspects of business activities. In a business environment that has such a highly competitive level, Information Technology (IT) is a fundamental resource in supporting competitive opportunities and becomes a strategic weapon in organizations. As an initial step, starting with the availability of computers supported by various kinds of software that is easy to operate allows managers to access information quickly and it is possible that more reports are needed, because by using information networks related to the external environment (eg; government, competitors) and internal (from various departments) can be obtained easily and quickly. If the information technology is running and

well integrated, then the financial information that will be produced will be valid. Likewise, information systems related to the purchase of raw materials or merchandise, cash receipts, cash disbursements, employee salaries and others.

One of the information system technologies is Point of Sale. The definition of a Point-of-Sale system according to Bodnar and Hopwood (2015: 254) is a technology as a development and a traditional cash register that allows the system to function as a sales transaction data input device.

The accounting information system is a very important part of increasing organizational efficiency and supporting competitiveness by providing financial and accounting information for management. The system can be said to be effective if the system is able to produce acceptable information and is able to meet information expectations in a timely, accurate and reliable manner. In addition, the effectiveness of the use of information systems within a company must also consider the human resource factor. The accounting information system used in a company is an organization depending on how well its users are able to apply the application properly and know very well what is contained in the system and can apply it properly. So, the success of technology and information systems in companies has a close relationship with human resources in the company or organization.

In general, a trading company can be defined as a company or organization that conducts business activities by buying goods from other parties or companies and then reselling them to those who need them or selling them directly to the general public, usually in the form of retail or wholesale. Likewise, PT Seraphim Karya Agung is a retail company engaged in the sale of various kinds of fashion clothing. Products sold include women's clothing. The average sales turnover for three years (2016-2018) is IDR 1,080,000,000. PT Seraphim Karya Agung has a branch in Cibubur as stated that SAK is used by entities that do not have significant public

accountability and publish financial reports for general purposes for external users. However, as long as this system is running, irregularities often occur because this system still uses a manual system. This condition illustrates the lack of an internal control system in working on the system which affects the effectiveness of the accounting information system.

LITERATURE REVIEW

In general, Information Technology (IT) is seen from the words of its composition, namely technology and information. The word technology is meaningful and developing and the application of various equipment or systems to solve problems faced by humans in everyday life, the word technology is close in meaning to the term procedure. The following is the definition of Information Technology (IT) according to experts:

According to James A.O'Brien & George M. Marakas (2014: 5) Explains that:

"Information technology is a computer network consisting of various information processing components that use various types of hardware, software, data management, and technology."

According to Laudon and Laudon (2009: 10), explains that:

"Information technology is all the hardware and software that a company needs to support what the company wants to achieve."

From the above statement it is explained that information technology is a system in the form of hardware and software that can capture, process, change, store and present using electrical energy. Then information technology is used to convert raw data into information needed by internal and external parties. Accounting information will help management to clarify their duties before making decisions. So that it can be said that information technology is a basic requirement with procedures or systems used to help process information, obtain,

store, compile and then communicate or convey information that is formed from software and hardware that is accommodated through computer assistance in maintaining continuity. his efforts.

In general, effectiveness is a measure that gives an idea of how far the target can be achieved both in terms of quality and time, the orientation is on the resulting output. The following is an explanation of effectiveness according to experts:

According to Mardiasmo (2019: 4) which suggests that:

"Effectiveness is the level of achievement of program results with set targets. Simply put, effectiveness is a comparison of outcomes and outputs. The greater the output contribution resulting from achieving the specified goals and objectives, the more effective the work process of an organizational unit.

Meanwhile Handoko (2013: 7) put forward the definition of effectiveness as follows:

"Effectiveness is the ability to choose the right goals or the right equipment to achieve the goals that have been set, regarding how to do the right job".

Based on several definitions that the author quotes from several experts, it can be concluded that effectiveness is a condition or measure that states the level of success in achieving the goals that have been set in carrying out activities or activities. In other words, effectiveness only sees whether a program or activity has achieved the stated goals.

After knowing the notions of the system and information that have been described above, it can be seen the meaning of an information system, namely a data processing medium that works in a structured way, coordinating the sharing of resources to produce information needed by various users, especially for management in making a decision and supporting the

success of operational operations. Here is my understanding of information systems according to experts:

According to Bodnar and Hopwood (2012: 4) explain that the meaning of computer-based information system is:

“A computer-based information system is a collection of computer hardware and software designed to transform data into useful information”.

According to James A.O'Brien & George M. Marakas (2014: 45) the meaning of information systems is:

"An information system is an organized combination of people, hardware, software, and communications networks, and data resources that collects, transforms, and disseminates information in an organization."

Based on the description above, it can be concluded that the information system is a unit of various resource components (people, hardware, software, procedures, data and telecommunication networks) that are processed to produce good and precise information that can be used as material for decision making by management. in the company.

Basically, accounting itself in terms of business can be defined as a tool that can be used by management in making economic decisions. The following is the definition of accounting according to experts:

According to Mursyidi (2017: 17) in his book entitled Basic Accounting, namely:

"Accounting is the process of identifying financial data, processing and analyzing relevant data to be converted into information that can be used for decision making."

Meanwhile, according to Soemarso (2009: 14) in his book entitled Accounting An

Introduction which explains that:

"Accounting is a discipline that provides important information so as to enable the implementation and evaluation of the running of the company efficiently".

From the statement above it can be concluded that accounting is a process consisting of identifying, measuring, and reporting economic information that produces financial information that can be used as a means of making decisions. Accounting and information systems basically have a close relationship. This close relationship is known as the accounting information system.

RESEARCH METHOD

Based on the purpose and form of the problems of this research, this type of research is descriptive and verification research. According to Sugiyono (2009: 11) "The descriptive research method is research conducted to find out variables, either one or more variables without making comparisons or connecting one variable to another." The verification method according to Nazir (2005: 74), namely "The verification method is carried out to test the truth of the hypothesis which means testing the truth of the theory." Thus, the verification research method is a research method that aims to test the truth or existing theories, but not to create new theories. Descriptive verification research aims to make descriptions, drawings or drawings systematically, factually and accurately regarding the facts, characteristics and relationships between the phenomena investigated, in detail to produce recommendations for future needs. The verification method in this study was used to determine the influence of information technology and internal control systems on the effectiveness of the accounting information system at PT Seraphim Karya Agung.

DISCUSSION

In general, the effectiveness of accounting information systems is one of the principles in achieving a good company performance. In conjunction with public management and the management of the company's financial reporting database management, so that the effectiveness of the accounting information system acts as one of the benchmarks for the performance of an organization. The definition of effectiveness has a different meaning for each person, depending on the frame of reference used. Given the diversity of opinions regarding the nature and composition of effectiveness, it is not surprising that there are many conflicting opinions regarding how to improve it, how to regulate it, and even how to determine the phenomenon of effectiveness. Effectiveness is a key element to achieve the goals or objectives that have been determined. Effectiveness is also called effective, if the predetermined goals or objectives can be achieved. So that describes some of the phenomena of the effectiveness of technology-based information systems as follows:

In terms of security, disaster prevention is carried out by storing financial reports in hard copy and soft copy form. Furthermore, to anticipate illegal access, namely by applying multilevel passwords and changing passwords regularly and damage to the system is handled by coordinating with the Electronic Data Center team.

In terms of time, speed and accuracy of information using the accounting information system is considered better when compared to the manual system (Microsoft Excel). As well as financial reports are generated periodically once a month.

In terms of accuracy, in the phenomenon of accuracy there are two important things related to accuracy, namely recording and counting. Accuracy relates to the freedom from error in the output of the accounting information system.

Then the Inhibiting Factors for the Accounting Information System include the following:

In terms of human resources, the obstacles to the human resource factor are the soft skills of accountants and the absence of a reward and punishment system. In terms of time, if there is a server down or maintenance, data input and delivery of financial reports will be hampered, so you have to wait until the system is running normally again. With the obstacles related to the speed of information, the information generated from a financial report made using an accounting information system becomes less than optimal. In terms of data completeness, this is because the output or output of a system is very dependent on the data available as input, if the input data is incomplete, the resulting output is not satisfactory. Completeness of data can be one of the obstacles in the running of accounting information systems.

CONCLUSION AND SUGGESTION

Conclusion

Errors in recording and calculating are still common at the accounting level, where financial data is input using a manual system (Microsoft Excel). The ability to process data owned by the accounting information system is periodic, meaning that PT Seraphim Karya Agung's financial data is processed and processed into financial reports within once a month. By using an accounting information system, the resulting financial reports will have fewer calculation errors. The completeness of the contents of the information generated by the financial reports

made with the accounting information system is considered good, because there are various kinds of financial reports produced by the accounting information system, not only limited to ledgers such as those produced using a manual system (Microsoft Excel). The information content of the financial reports generated by the accounting information system is broader because the reports produced are more diverse, namely expense reports and accounting reports. With the existence of an accounting information system, the benefits obtained by accountants as operators are that work related to financial responsibility can be completed more quickly and easily. Incomplete data needed to process a financial report can be an obstacle to the running of the accounting information system. Completeness of data is needed so that data as input can be processed so as to produce a financial report. Time can be an obstacle in the running of the accounting information system, for example related to the speed of information, when the information system experiences a crash down or maintenance it will greatly hinder the completion of financial reports using the accounting information system at PT Seraphim Karya Agung.

Suggestion

Based on the results of the research and discussion the authors try to provide suggestions that might be followed up as follows:

1. It is necessary to increase the treasurer's soft skills through regular training and tests. So that negligence or less than optimal HR performance can be avoided.
2. It is important to improve a system that can handle crash down and maintenance immediately.
3. The accountant as an operational role who still uses the manual system (Microsoft Excel) needs to be transferred to the accounting information system. This can be done by providing education and training so that they can master the accounting information system so that the

work of making financial reports can be done more quickly and effectively as well as being able to minimize all errors, both recording and calculating, which still often occur due to the output of financial data generated using a manual system and incomplete data due to the use of a manual system (Microsoft Excel).

1. For future researchers

Future researchers can develop research such as the Development of Accounting Information Systems through internal and external aspects of the company. So as to make a discussion of the company's problems which include the Accounting Information System provides attention and special attraction to be studied in more depth.

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