

Accounting Information System Application Development on MSMEs in Kerinjing Village

Arista Hakiki^{1*}, Yusnaini² and Aryanto³

^{1,2,3}Jurusan Akuntansi, Fakultas Ekonomi, Universitas Sriwijaya

*correspondent email: aristahakiki@unsri.ac.id

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Abstract – Accounting Information Systems can be used on all types and scales of business, both large scale and Micro, Small and Medium Enterprises (MSMEs). The phenomenon in the field shows that most MSMEs think that accounting information systems are not needed in managing business ventures and even seem expensive and complex. Based on this view, it is necessary to develop an accounting information system application for MSMEs. It is hoped that this development can provide solutions to problems related to the use of MSME accounting information system applications, especially in Kerinjing Village. Assistance activities for implementing accounting information system applications for MSMEs in Kerinjing Village, Ogan Ilir can be useful in contributing to the development of Micro, Small and Medium Enterprises business in Kerinjing Ogan Ilir Village, especially in optimizing the performance of accounting information systems. The output of this activity is an accounting information system application that can be implemented by MSMEs in Kerinjing Village, Ogan Ilir.

Keywords: MSMEs, Accounting Information Systems, Financial Report Applications.

INTRODUCTION

The number of Micro, Small and Medium Enterprises (MSMEs) in Indonesia is a business group that has the largest number but the development of MSME business is not so rapid. Based on information on Musi News, the number of MSMEs in Palembang currently reaches 36,101 MSMEs spread across every sub-district (February, 2016). In addition to the very large number of SMEs, they also have business potential to develop better with the support of an accounting information system. Accounting Information Systems can be used on all types and scales of business, both large scale and Micro, Small and Medium Enterprises (MSMEs).

The presence of information technology is expected to improve business performance by producing accurate, timely and reliable information. According to Hubeis (2009), the common factors that influence the failure of small businesses are: Managerial incompetence, lack of attention, weak control system and lack of capital. The results of research by Muhindo at all (2014), show that many small businesses do not implement accounting information systems, resulting in low business performance. Almilia and Brilliantien (2007) suggest that the success of AIS can be measured from the performance of the system in the company because the good or bad performance of an Accounting Information System will determine the satisfaction of users and the use of the information system itself. A good AIS performance is able to meet the needs of information system users, so that it can help system users complete their work (Srimindarti, 2012). According to Romney, et. al. (2009), several factors that cause companies to improve their information systems include changes in

business or user needs, changes in technology, business process improvements, competitive advantage, productivity advantages, growth, downsizing, and quality improvement. These factors describe the effect of environmental changes on the company's growth and of course on the company's information system.

The development of accounting information systems is very important to improve the quality of accounting information for a company. This is increasingly important with the increasing need for accounting information by users, both internal and external users of the company in the face of very dynamic environmental changes. The success of the development process is influenced by many factors. The information system development cycle is a process of changing the system partially or completely, the purpose of which is to improve the quality of information, increase the efficiency of information systems and improve the quality of internal control. In general, there are three main stages in the information system development process, namely the analysis, design and implementation stages. The analysis phase aims to identify problems that exist in the existing system and try to find several alternative problem solving that may be done. This analysis phase is very important because the results of the analysis phase will affect the design and implementation of the system. The main activity in the design stage is to design the chosen alternative to solve the problem which includes the design of processes and procedures, inputs and controls. The final stage of the information system development process is the implementation of the new system. According to Stair (2009), the information system development process must also be supported by the information system development team. The information system development team must understand the objectives, vision and mission of a company for the successful development of information systems.

The performance of an accounting information system, whether or not it is a measure of the effectiveness of the accounting information system performance. Measures of the effectiveness of the performance of accounting information systems can be seen through two approaches, namely the satisfaction of users of information and the use of AIS by employees in the finance department in helping to complete their work in processing financial data into accounting information (Almilia, 2007). Good accounting information system performance will help facilitate the work of users of accounting information systems and increase efficiency and effectiveness. The existence of an accounting information system is very important for all types and levels of business ventures. Accounting information systems can also be applied to all types of businesses, including MSMEs. Facts and data in the field show that most MSMEs think that an accounting information system is not yet needed in managing business ventures, even though it seems expensive and complex. On this basis, it is necessary to develop an accounting information system application for MSMEs. It is hoped that this development can provide solutions to problems related to the use of MSME accounting information system applications, especially in Kerinjing Village.

METHODE

The stages of this service are carried out in several stages, including data collection & identification of MSMEs in Kerinjing Village followed by an Exposition of the Importance of Accounting Information Systems for MSMEs. Furthermore, an analysis of the needs of the MSME Accounting Information System was carried out to design and modify the MSME Accounting Information System Application. Finally, the implementation and simulation of the MSME Accounting Information System was carried out.

This activity was carried out on Thursday, November 26, 2020 at the house of the Head of Kerinjing Village and was attended by participants from the MSME group and the BUMDES of Kerinjing Village. This training material is the development of an accounting information system application that was provided in the 2019 training. Application development is carried out by

providing an explanation of the importance of transaction processing for MSMEs as a basis for compiling financial reports. Subsequently, a modified/improved software application was introduced from the 2019 design and implementation specifically for transaction processing. This application is based on Microsoft Excel which is designed simply to be easy to use but has maximum benefits for SMEs. In this application, users only need to record and enter transaction activities related to cash in and out. The processing of cash transactions becomes the basis for processing other types of reports as needed, including profit and loss statements, asset statements and financial position (balance sheet). In this mentoring activity, a simulation of the use of software applications was also carried out, followed by direct use of the application by representatives of MSMEs and BUMDES with directions from the instructor of the community service team of FE UNSRI. Mentoring participants are given the opportunity to try out the application by entering several routine cash receipts and disbursements transactions.

RESULT AND DISCUSSION

Service activities in the form of training and assistance in developing the implementation of Accounting Information System Applications for MSMEs and Bumdes in Kerinjing Village, Ogan Ilir, South Sumatra. The service activity was held on Monday, November 26, 2020, the activity was carried out at one of the residences of the Kerinjing village apparatus. At the first implementation, the residents were warmly welcomed by the residents enthusiastically accepting the arrival of the Sriwijaya University Faculty of Economics service team in the hope that they would gain useful knowledge for the progress of the village, then the team was invited to take the position that the residents had provided. Before the main event begins, the village apparatus will carry out the opening process. Furthermore, the event began with remarks from the Village Head and the Head of the Service Executive who in this case was represented by Drs. Dian Eka, MM. After the opening remarks, it was continued by preparing equipment such as installing banners and preparing a projector/LCD for the preparation of the presentation and distributing materials to the residents who attended the activity. The material in this service was delivered by Arista Hakiki, SE., M.Acc., Ak., when the presentation of the material the residents seemed to focus on paying attention to the presentation, to increase the understanding of the residents, the handouts of the powerpoint slides were presented. The presentation lasted for approximately 15 minutes and then continued with a discussion session related to the problems that had been faced by residents related to the implementation of financial reports and accounting information systems in the operational activities of MSME residents of Kerinjing village.

The initial discussion started from asking questions from MSMEs and Bumdes actors related to the need for financial reporting, adequate knowledge regarding financial reporting, implementation of the use of accounting information system applications presented as well as several questions related to the logic of proper accounting records for several transactions. what happened to MSMEs and Bumdes residents. The questions that arose were used as material for further discussion, these questions were answered by the service team of Mr. Arista Hakiki and Mrs. Yusnaini, Mr. Aryanto and Mr. Ubaidillah. Thus, MSMEs can understand more clearly things that are still not understood. The service team also provides software that contains simple applications in financial reporting that can be used by residents of Kerinjing Village, especially SMEs and Bumdes actors. Figures 1 and 2 are examples of the display of an application designed for the management of MSME financial reports for participants.

No	Tanggal Transaksi	No.Bukti Transaksi	Keterangan/Uraian Transaksi	Jenis Transaksi	Jumlah
1	12/10/20	01/Modal Awal/20	Modal Awal Usaha	Modal	Rp 1.200.000
2	12/10/20	02/Mesin/20	Mesin Jahit	Harta	-Rp 1.200.000
3	15/10/20	03/Pesanan/20	Pesanan Jahitan	Pendapatan	Rp 150.000
4	17/10/20	04/Belanja/20	Beli Benang	Beban	-Rp 50.000
5	18/10/20	05/Pesanan/20	Pesanan Jahitan	Pendapatan	Rp 100.000
6	19/10/20	06/Belanja/20	Beli Gunting	Harta	-Rp 35.000
7	20/10/20	07/Pesanan/20	Pesanan Jahitan	Pendapatan	Rp 1.000.000
8	22/10/20	08/Perbaikan/20	Beneri Mesin Jahit Rusak	Beban	-Rp 50.000
9	24/10/20	09/Modal Awal/20	Tambahan Modal	Modal	Rp 1.500.000
10	25/10/20	10/Mesin/20	Mesin Obras	Harta	-Rp 1.500.000

Figure 1 Filling Transaction Nominal Amount (Rupiah)

No	Tanggal Transaksi	No.Bukti Transaksi	Keterangan/Uraian Transaksi	Jenis Transaksi	Jumlah	Saldo
1	12/10/20	01/Modal Awal/20	Modal Awal Usaha	Modal	Rp 1.200.000	Rp 1.200.000
2	12/10/20	02/Mesin/20	Mesin Jahit	Harta	-Rp 1.200.000	Rp -
3	15/10/20	03/Pesanan/20	Pesanan Jahitan	Pendapatan	Rp 150.000	Rp 150.000
4	17/10/20	04/Belanja/20	Beli Benang	Beban	-Rp 50.000	Rp 100.000
5	18/10/20	05/Pesanan/20	Pesanan Jahitan	Pendapatan	Rp 100.000	Rp 200.000
6	19/10/20	06/Belanja/20	Beli Gunting	Harta	-Rp 35.000	Rp 165.000
7	20/10/20	07/Pesanan/20	Pesanan Jahitan	Pendapatan	Rp 1.000.000	Rp 1.165.000
8	22/10/20	08/Perbaikan/20	Beneri Mesin Jahit Rusak	Beban	-Rp 50.000	Rp 1.115.000
9	24/10/20	09/Modal Awal/20	Tambahan Modal	Modal	Rp 1.500.000	Rp 2.615.000
10	25/10/20	10/Mesin/20	Mesin Obras	Harta	-Rp 1.500.000	Rp 1.115.000

Figure 2 Automatic balance of every transaction that has been entered

Figures 3, 4, 5, 6, and 7 present documentation of community service implementation activities carried out at the house of the Kerinjing Village head.



Figure 3 Material Exposure



Figure 4 Activity Participants



Figure 5 Simulation of Applications with a Tailor



Figure 6 Simulation Followed by All MSME Participants



Figure 7 Photos with Participants

CONCLUSION

Assistance activities for the implementation of accounting information system application development for SMEs in Kerinjing Village, Ogan Ilir can be useful in contributing to the development of Micro, Small and Medium Enterprises business in Kerinjing Ogan Ilir Village, especially in optimizing the performance of accounting information systems. The output of this activity is the realization of an accounting information system application that can be implemented by MSMEs in Kerinjing Village, Ogan Ilir.

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