http://ejournal.seaninstitute.or.id/index.php/Ekonomi
Jurnal Ekonomi, Volume 11, No 03 2022
ISSN: 2301-6280 (print) ISSN: 2721-9879 (online)

IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEM AT BUMDES IN IMPROVING THE QUALITY OF VILLAGE FINANCIAL REPORTS

Pandu Adi Cakranegara[1]*, Irwan Moridu[2], Shevti Arbekti Arman[3], Sugianto[4], Ernawaty Usman[5]
[1*]Universitas Presiden, [2]Universitas Muhammadiyah Luwuk, [3]Institut Teknologi dan Bisnis Ahmad Dahlan, [4,5]Universitas Tadulako

ARTICLEINFO

Keywords:
Accounting information systems
Financial Reports
BUMDes.

ABSTRACT

The Accounting Information System manages the sales and accounts receivable process, from recording to financial report production. This system will provide speedy, precise, and accurate information services, and BUMDes Adnyana Tunggal will find this information extremely useful in gauging the company's growth. Each component of BUMDes must operate optimally. In view of the relevance of stimulating the village economy and aiding the village communities, it is vital to link existing business processes in BUMDes with systems so that controlled business operations are quicker, more exact, and generate accurate reports. This study employs the collection of both primary and secondary data for its data collecting. This sales and accounts receivable data management information system includes the printing of orders, sales transaction receipts, accounts receivable cards, and documentation of accounts receivable transactions, among other features. In addition, this system provides sales reports, accounts receivable reports, and profit and loss reports, which can help BUMDes manage financial reports and enhance the financial transparency and quality of villages.

E-mail:
pandu.cakranegara@presiden.ac.id
irwanmoridu@gmail.com
Shevtiarbekti@gmail.com
sugisyam@gmail.com
ernawatyusman02@yahoo.coid

1. INTRODUCTION

Village Owned Enterprises (BUMDes) are business entities founded at the initiative of the community and village government to leverage all economic potential, economic institutions, and the potential of natural resources and human resources to promote the welfare of village communities. Due to the significance of BUMDes in managing the village economy, BUMDes is a crucial cog in the village economy improvement wheel for rural communities. The hamlet has a great deal of development potential and must be managed optimally by the community. Utilization of village potential is meant for the village community's benefit, with the aim of enhancing the village community's way of life[1]. Government attempts to stimulate the village economy include the establishment of Village Owned Enterprises (BUMDes). BUMDes are anticipated to be a driving force behind the development of a prosperous and less impoverished rural economy. In Permendagri No. 39 of 2010 about Village Owned Enterprises, as a derivative of Law no. 32 of 2004 [2], BUMDes are village companies formed/founded by the village administration, whose capital ownership and management are conducted by the village government and the community. UU no. 6 of 2014 defines BUMDes as [3]: business entities whose capital is wholly or substantially owned by the village via direct participation originating from village assets that are separated to manage assets, village services that are separated to manage assets, and other efforts to maximize the welfare of society.

Financial statements are a standardized presentation of an entity's financial situation and performance. The purpose of financial reports is to offer relevant information regarding the financial position, financial performance, and cash flows of an entity to a wide variety of decision-makers. The significance of financial reporting for village financial administration Because financial reports serve as a guide for decision-making, they must have qualitative features that support the information's value. In order for users of financial reports to make informed decisions, a computerized information system must

be implemented [4], [5]. Utilizing accounting information systems will aid in making sound judgments and enhancing the effectiveness of communication. The rapid development of knowledge and information technology has had a significant impact on the business world. Information technology can give sources of information that are pertinent, exact, accurate, and exhaustive, hence making it a requirement in the corporate sector [6]. BUMDes Sad Adnyana was founded by the village administration in an effort to administer and enhance the community economy. The village of Bumdes engages in the trade of basic items, such as rice, quick noodles, cooking oil, mineral water, office supplies, etc., which will be provided to MSMEs and those in need. In addition to the commerce sector, BUMDes is also involved in the service industry, specifically savings and loan cooperatives that provide lending and depositing services.

Microsoft Excel is used for data administration in the Adnyana Tunggal Village-Owned Enterprise, particularly in the area of purchasing commodities. Excel helps with all aspects of recording data and creating reports. However, before using Microsoft Excel, the clerk first enters information about the items and transactions in the book[7]. The officer then enters that information into Microsoft Excel in order to create a report. Naturally, it is believed that this procedure is a waste of time and resources because officers must meticulously input each sale's data into the system one at a time. Additionally, there is frequently a mismatch between the data from the sales report and the data from the sales book, necessitating a correction by the officers. The officer added that because there was no suitable database for sorting data, there were several duplicate data in Excel during the data input process. Additionally, because the sales clerk just documented the items sold in the sales book, they did not collect information from customers regarding who made the transaction, when to make it, or how many transactions were made in total. Processing accounts receivable data has another another barrier [8]. Because there was so much receivables data available at BUMDes, officers had a difficult time managing it[9]. BUMDes officers could not see data on receivables that were due in real time because they had to search through the receivables data one at a time. The officer also has trouble controlling the receivables[10] that must be paid each day until the due date for repayment of consumer receivables in line with the amount of the receivable and cannot determine how long the consumer has not paid the receivable at the due date. The head of the BUMDes also didn't get precise information about the variations in annual sales income, the best-selling products during a specific time period, or the comparison between the proportion of customers with receivables and the proportion of reliably paying customers[11]. Of course, these issues make it more difficult to manage sales and receivables data because BUMDes executives have limited access to information.

Answering problems related to financial management at BUMDes, the objective of this research is to develop an accounting information system [10], [12] in improving village financial management that supports budget transparency[13] and the use of village funds and facilitates processing of sales and receivables data requires an information system that will aid officers in the recording process in order to generate quality reports and support the village financial reporting process.

2. METHOD

Using data collecting approaches, including primary data collection and secondary data collection, to collect data and information for the purpose of building a Sales and Accounts Receivable Management Information System for this project. Observation techniques were used to collect primary data[14], namely knowledge of the business processes carried out at BUMdes, namely the processes of managing sales data, ordering goods, processing transactions, and managing receivables data, as well as the process of generating monthly reports, in order to collect the information required for research. The head of Bumdes was interviewed to identify the problems faced by BUMDes Sad Adnyana Tunggal, such as frequent errors in entering sales data, sales report data that did not match the sales book, and accounts receivable report data that was not structured in its placement, requiring the officer to adjust the location of the accounts receivable report every month. Secondary data collection is data gathered through literary studies that utilize a large number of books to gather information to support research, as well as data obtained from study-related records[15], [16]. Documentation was used to collect secondary data, including sales notes, sales books, accounts receivable books, sales reports, and accounts receivable reports emanating from BUMDes.

3. RESULT AND DISCUSSION

3.1 Analysis of System Functionality Based on User Requirements

In the development of an accounting information system, there are a number of user requirements that support the business process of generating financial reports at BUMDes, allowing for an analysis of

system functionality requirements based on user requirements, which consist of the following system capabilities for carrying out data management processes:

1. The System Can Manage Users
   The processes that can be carried out in managing user data are adding user data, changing user data, searching for user data, details and deleting user data.
2. The System Can Manage Customers
   The process of managing customer data where the process is adding customer data, changing customer data, deleting customer data, customer data details, and searching for customer data.
3. The System Can Manage Orders
   This system will manage order data, where the process includes adding order data, changing order data, deleting order data, details, searching order data and printing order lists.
4. Sales Transaction Management System
   This system will manage sales data, namely adding sales data, deleting sales, details, printing proof of sales transactions and searching for sales data.
5. Goods Management System
   This system will manage item data including adding item data, changing item data, searching for item data, details, and deleting item data.
6. Receivable Management System
   This system will manage accounts receivable data including adding receivables data, changing receivables data, searching for receivables data, details, and deleting receivables data and printing credit installment cards.
7. Receivable Payment Management System
   This system will manage accounts receivable payment transactions where the processes that occur are adding receivables payment data, changing receivables payment data, deleting receivables payment data, details, searching for receivables payment data, and printing proof of payment of receivables.
8. Accounting Management System
   The processes that occur include adding data, changing data, deleting data and searching for data.
9. The system can generate reports
   The system will generate and print sales data reports, best-selling item reports, accounts receivable reports, bad debts reports, receivables payment reports, profit and loss reports, balance reports, cash flow reports, and reports on changes in capital.
10. Manage Discounts
    This system will manage discount data including adding discount data, changing discount data, searching for discount data, and deleting price discount data.
11. Managing Goods Inventory
    This system will manage inventory data including adding inventory data, changing inventory data, searching for inventory data, and deleting inventory data.
12. Managing Types of Goods
    The system will manage data types of goods. The processes that occur include adding item type data, changing data, searching data, deleting data.
13. Managing Goods Categories
    The system will manage item category data. The processes that occur include adding item category data, changing data, searching for data, deleting data.
14. Manage Unit Data
    The system will manage unit data. The processes that occur include adding unit data, changing data, searching for data, deleting data.
15. Managing Selling Price Data
    The system will manage selling price data. The processes that occur include adding selling price data, changing data, searching for data, deleting data.
16. Manage Purchase Price Data
    The system will manage purchase price data. The processes that occur include adding purchase price data, changing data, searching for data, deleting data.

3.2 Overview of the BUMDes Accounting Information System

An overall view or summary of each step in the processing of incoming data and the information produced is the general description of the system. Three access rights—from the sales department, the finance department, and the chairman—will be included in the basic description of this system. Each

section of BUMDes Sad Adnyana Tunggal will input data, which will be entered and kept in the database. The system will then process the data to provide accurate and high-quality information. The procedure that happens from each component of BUMDes Sad Adnyana Tunggal is as follows:

a. Sales Department
   For the sales section, the data entry process covers the process of inputting user data, customer data, discount data, item data, order data, unit data, item type data, item category data, selling price data, purchase price data, inventory data and sales data. . While the information generated by the system consists of user data information, customer information, product information, best-selling product information, order information, and sales transaction information, it is also composed of user data information, customer information, product information, and best-selling product information.
b. Accounting Department
   The finance sector will manage accounts receivable data, accounts receivable payments, and accounting, and will input data into the system for accounts receivable data, accounts receivable payments, and accounting. The system will then save the data to a database. The system generates data on accounts receivable, bad debts, and payments of receivables, as well as financial data such as profit-and-loss information, balance sheets, cash flows, and capital changes.
c. Head of BumDes
   Each sales department and finance department's data will be transformed into information by the system. The chairman receives a report on sales, the best-selling product, bad debts, accounts receivable, accounts receivable payment, profit and loss, balance sheet, cash flow, and capital changes.

Figure 1. Overview of the System

3.2 Implementation of BUMDes Accounting Information System

At the stage of developing the accounting information system, it is modified based on the study of functional requirements and user demands in order to produce system features that assist the management of village finances by users. Several aspects of the financial information system are utilized in the management of financial transactions.

Sales Transaction Input Page

The sales transaction input page is a page used to enter transaction information into the database. The sales transaction data page displays all sales transaction information controlled by the sales department.

http://ejournal.seaninstitute.or.id/index.php/Ekonomi
Jurnal Ekonomi, Volume 11, No 03 2022
ISSN: 2301-6280 (print) ISSN: 2721-9879 (online)

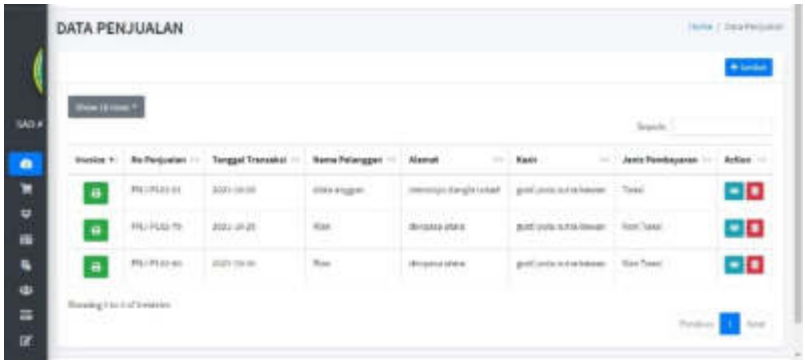

Figure 2. Sales Transaction Input Page

Receivable Data Input Page

The accounts receivable data page displays all accounts receivable information controlled by the finance department. This page is utilized by the finance department to input receivables data in order to store receivables data in the database.

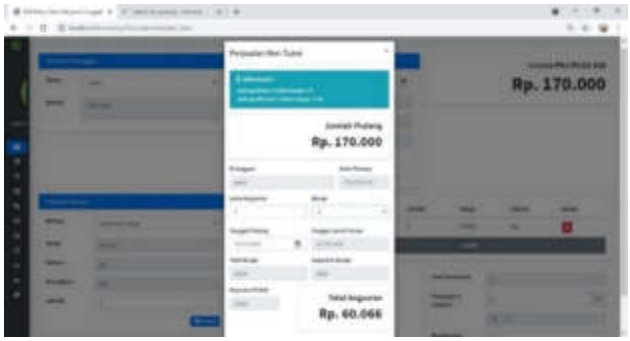

Figure 3. Receivable Data Input Page

Accounting Data Page

The accounting data page is the page that will be used for the finance department's procedure of generating financial reports. The addition and modification of account information facilitates the creation of financial reports.

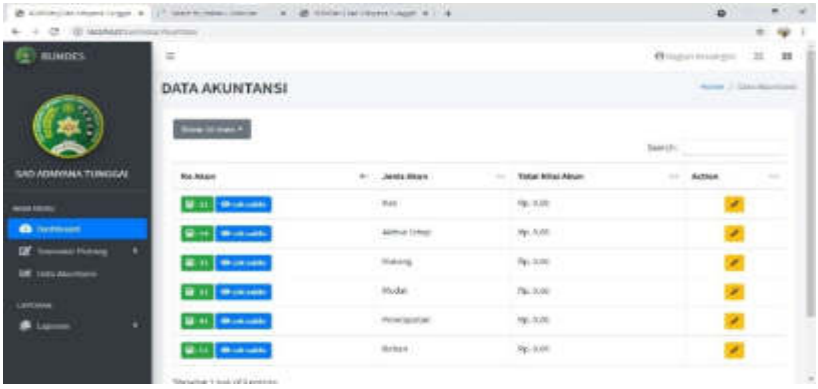

Figure 4. Accounting Data Page

Financial Report Page

This sales and accounts receivable data management information system generates the following reports: sales reports, sales reports, accounts receivable reports, bad debts reports, accounts receivable payment reports, balance reports, profit and loss reports, capital change reports, and cash flow reports.

Figure 5. Sales Report

In addition, there is an accounts payable report page that stores all accounts receivable report data that has been transformed by the system into information that may be displayed based on the user-specified period.

Figure 6. Accounts Receivable Report

In addition, there is a profit and loss report page that is used to hold all data, all profit and loss report data that has been transformed by the system into information that can be displayed based on the user-specified period.

Figure 7. Profit and Loss Report

4. CONCLUSION

The study concludes that the process of designing an information system for managing sales data and accounts receivable at BUMDes Adnyana Tunggal is consistent with the analysis of user requirements, particularly in the sales industry. This sales and accounts receivable data management information system has numerous capabilities, such as printing orders, evidence of sales transactions, credit card installments, and proof of receivables payment transactions. In addition, this system generates

sales reports, accounts receivable reports, and profit and loss reports, which can assist BUMDes in managing financial reports and improving the financial transparency and quality of villages.

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