

Application Of Inventory And Sales Accounting Information Systems At Ud. Dekrafman Of Pogalan District, Trenggalek District

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Abstract

This study aims to analyze the Application of Inventory and Sales Accounting Information Systems at Ud. Dekrafman of Pogalan District, Trenggalek Regency. The data used in this study were obtained by means of observation, interviews and documentation. The data analysis technique used by researchers in this study is the Credibility Test, Transferability, Dependability, and Confirmability Testing. In this research, the focus under study is the implementation of inventory and sales of the business. The data from the results of this application are then compared with the views of experts, from existing materials and so on. The results of research at UD. So far, Dekrafman has not designed an accounting information system that utilizes technology and only performs a simple recording system, namely a system of cash receipts, cash disbursements and sales, so changes must be made by designing a computerized accounting information system and a manual accounting information system so that it can be more efficient. both in the implementation of financial activities. UD. Dekrafman in overcoming difficulties in compiling financial reports must start designing by designing a computerized and manual accounting information system that is recommended.

INTRODUCTION

In general, every organization or agency must have a system that is used in carrying out its operational activities, companies are no exception. Within a company there are various systems used to support activities within the company. This system is needed by the company so that the company can continue to

operate and maintain the existence of the company. This system can also help keep the company from providing protection from a security perspective, both manually and through computerized protection.

A system that is used by a company to make a company can be used to support economic activities including business activities. This system was designed by the company to prevent errors and imbalances in its application later.

Selection of this system is usually the opinion of a system expert who has been contracted by the company to make a suitable system. A system can be said to be good if its application in the company can run well and can be accepted by all groups within a company. Making and implementing a system is based on the needs and suitability of the company so that there are no errors and inaccuracies in the position of the system that will be used by the company.

One proof of technological advances is the presence of computers. The development of this technology is increasingly influencing many aspects, one of which is the economic and also business aspects, knowledge of product information is very important in making decisions for purchasing products offered by a company, in a complete, relevant and accurate manner regardless of the company. small or big.

Pogalan sub-district has a lot of local potentials but there is still little about making leather shoes like those in Dekrafman. In keeping with the times, Decrafman's business also trades products made from synthetic materials to satisfy market demand, but this company does not leave handicraft products made from leather. Based on the explanation above, the researcher was motivated to conduct research by writing it down in a thesis entitled "**Application Of Inventory And Sales Accounting Information Systems At UD. Dekrafman Of Pogalan District, Trenggalek District**".

METHODS

The type of research used is quantitative research. In this research, the focus under study is the implementation of inventory and sales of the business. The data from the results of this application are then compared with the views of experts, from existing materials and so on. This comparison in terms of research is called a comparison. dr. Aswarni Sudjud revealed that comparative research is finding

similarities or differences about objects, about people, about work procedures, about ideas, criticism of people and groups, of an idea or work procedure.

The location where this research took place was the Leather Craft Leather Craft Trading Business in Bendorejo Village, Pogalan District, Trenggalek Regency.UD address. Leathercraft Decrafman:Bendorejo Village, Pogalan District, Trenggalek Regency, East Java Province, Postal Code: 66371

Data collection technique data is collected in various sources and in various ways which later the data will be analyzed in various ways which can finally produce certain conclusions in the form of research results. Such as Observation, Interview and Documentation

Data analysis technique is a way that natural researchers analyze data and aims to answer the problem formulation. Data analysis techniques can help to select important data for data processing so that it is easy to make conclusions and easy to understand. To determine the validity of the data by using inspection techniques. Implementation of inspection techniques must meet several criteria:

1. Test credibility

This criterion works for the inquiry in such a way that the confidence level of its findings can be achieved. In addition, to show the degree of trust in the results of the discovery by way of proof by the researcher on the multiple facts being studied.

2. Transferability

Transferability as an empirical matter depends on the similarity of the context of the sender and receiver. This can be found by searching for and collecting empirical events about the similarity of contexts. Therefore, so that other people can understand the results of qualitative research so that it is possible to apply the results of the research, the researcher in making his report must provide a detailed, clear, systematic, and reliable description. that way, the reader becomes clear about the results of the research so that they can decide whether or not to apply the research results elsewhere.

3. Dependability

In qualitative research, the dependability test is carried out by conducting an audit of the entire research process. If the research process is not carried out but the data is there, then the research is not reliable or dependable.

4. Confirmability Testing

The qualitative confirmability test is the same as the dependability test so that the tests can be carried out simultaneously. This test was carried out to test the results of the research, associated with the process carried out.

RESULTS AND DISCUSSION

UD. Dekrafman is one of the home industries engaged in the manufacture of leather products by Wahid Badrudin in Bendorejo Village, Pogalan District, Trenggalek Regency. Armed with the knowledge gained while studying at the Akademi Teknologi Kulit Yogyakarta and experience working in several leather-based companies, he started pioneering a similar manufacture in 2017. Using a makeshift place, he transformed it into a production site and several special leather sewing machines.

From the beginning of the operation, the main obstacle was HR (Human Resources) because the enthusiasm did not meet expectations and now there are only three employees left who help with every craft order that comes in. Due to human resource constraints, product production was only based on offline and online orders through social media to introduce a brand called Dekrafman. The first three years of the business went well, from the beginning focusing on shoe products, now starting to expand into many leather-based products such as wallets, jackets, souvenirs and other accessories. That way the profits you get can also reap tens of millions of profits every month.

Over time, Dekrafman's products began to be known in the area around Trenggalek. Initially developing efforts through Facebook in 2017, and through social media are now starting to develop, sales are also increasing. Not only limited to Facebook and other social media, Dekrafman also utilizes the website as a stall to carry out trading activities. Orders came from various big cities such as Jakarta and Surabaya. With a price of Rp. 350,000 to Rp. 1.5 million products provided with premium product quality and various models.

UD. Dekrafman has not designed an accounting information system technologically by using a program and only carrying out a simple recording system, namely a system of cash receipts, cash disbursements and sales either by order or process (fulfillment of inventory or stock). In accordance with these problems the author provides suggestions in the form of designing a computerized

accounting information system and a manual accounting information system to overcome difficulties in compiling financial reports by making:

1. Designing a computer-based accounting information system

The design of a computer-based accounting information system that starts from the suggested data is in accordance with the activities carried out in the Sasirangan avankreasi.

2. Designing a computer-based accounting information system

Technology-based accounting information system with the following stages:

- 1) System design
- 2) *Flowchart document*
 - a. Flowchart document cash receipts
 - b. Flowchart document cash disbursement
 - c. flow system
 - d. Master data processing system flowchart
 - e. Accounting system flowchart
 - f. Report generation system flowchart.
- 3) Context diagram
 - a. Data flow diagrams level 0
 - b. Conceptual data model (cdm)
 - c. Physical data model (pdm)
 - d. Interface design
 - e. Login page design
 - f. User data input page design
 - g. Accounting data input page design
 - h. General journal page design
 - i. Report page design
 - j. Ledger report design
 - k. General journal report design

3. Manual accounting information system design

Designing a manual accounting information system by keeping records for every transaction related to business activities. The default is all transactions related to cash, purchases, sales, receivables, and payables. The suggested work

system carried out by Avankreasi Sasirangan is a bookkeeping system for SMEs for a certain period of time which includes:

a. Recording transactions

Recording of transactions is the activity of recording every transaction related to business activities.

b. Proof of the original transaction

Original evidence that can support each transaction, between receipts, invoices and other forms such as: receipts, sales or purchase invoices, other evidence, recording in diaries (journals), ledgers (ledgers), supplementary books (sub ledger), balance sheet. The recommended accounting information system for presenting financial reports according to SAK-ETAP (2009). Types of Financial Statements According to SAK-ETAP (2009), which will be presented include: balance sheet, income statement, statement of changes in equity, cash flow statement and notes to financial statements.

CONCLUSION

The results of research at UD. So far, Dekrafman has not designed an accounting information system that utilizes technology and only performs a simple recording system, namely a system of cash receipts, cash disbursements and sales, so Avankreasi Sasirangan must make changes by designing a computerized accounting information system and a manual accounting information system so that it can become better in the implementation of financial activities. UD. Dekrafman, in overcoming difficulties in preparing financial reports, must start designing by designing a computerized and manual based accounting information system which is suggested regarding the presentation of financial reports according to SAK-ETAP (2009). In the embodiment of the above, the owner should add accounting expertise so that he can make financial reports according to his business entity.

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