



DESIGN OF RETRIBUTION ACCOUNTING INFORMATION SYSTEMS IN MARDIKA MARKET

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ABSTRACT

The goal of this study is to create a web-based payment accounting information system that meets the needs of the Ambon Mardika Market Company in order to overcome the shortcomings of the manual registration system. This is a developmental study utilising a qualitative methodology. The research subject is the market payment information system, and the research aim is the Mardika Market Company. Data is gathered through interviews, documentation, and observation. The system development life cycle is used in this study, with the steps of system analysis, system requirements analysis, and system feasibility analysis. Database modelling with database tables, process modelling with flowcharts, and user interface modelling with form design, input design, and output design are all part of system design. Design of a sales accounting information system using MySQL and PHP software. The new architecture is believed to enable more automatic and precise recording and computation, hence supporting the Mardika Regional Market Company's performance continuity.

Keywords: Accounting Information System, Cash Sales, Design, E-Commerce

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1. INTRODUCTION

The development of technology makes one of the forms of information systems easily developed today is an information system based on E-Commerce. E-Commerce information systems can accommodate and provide a variety of necessary information, so it can provide a quick service to the user information. Given the situation of companies where warehouses and offices are in different places, so using E-Commerce connected to the internet is a very appropriate choice.

Sales accounting information systems have a huge influence on the success of a company. Companies need a sales accounting information system to address various types of product problems that occur within the company related to sales recording activities. The use of computers



in processing sales transactions can speed up the processing of transaction data into information. Sales is the activity carried out by the seller in selling goods or services in the hope of gaining a profit from the transaction.

Public Companies of the Mardika Market AreaCity of Ambon or abbreviated as the DAERAH COMPANY of Mardik Market is a trade company that acts as a supplier of material for basic needs, land and sea products. The company still includes a new company as it began operations in August 2017. In its business activities, the company has barriers in the recording system over retributions that are still done manually. Manual recording has many weaknesses in terms of effectiveness and efficiency as well as data vulnerabilities. As a result, the information generated is less accurate, documents stored in different places can even be lost, data storage is not well organized, aggregation errors up to timely financial reporting due to human negligence. Archive documents must be available for sales activities. Previously, companies only archived documents in Microsoft Excel, the importance of archiving existing documents as a backup of data in case of damage to the system or loss of data on the computer. These things can result in losses for the company if it still uses a manual recording system.

The use of E-Commerce-based accounting information systems in particular the retributed cycle is a proper way to address the weaknesses of manual recording, considering retributes are one of the most frequent transactions. Then the appropriate system that should be designed and implemented early in the company is the remuneration accounting information system. The use of E-Commerce is intended to help the company in minimizing errors in presentation of financial information and improve the performance of the company to be more efficient and efficient.

2. LITERATURE REVIEW

A. The accounting

Accounting is a financial information system that provides things related to the corporate finances. (Weygandt, Kimmel dan Kieso, 2018:1.3). Accounting is the process of identifying, recording and reporting data or economic information that is useful as assessment and decision making. (Hanggara, 2019:1). Accounting is the art of collecting, identifying, classifying, recording

transactions, as well as events related to finance, in order to produce financial information or a financial report that can be used by interested parties. (Sumarsan, 2017:1).

B. Financial accounting

Financial accounting is a process culminating in the preparation of a company's financial statements for use by internal and external parties. Recipients of these financial statements such as investors, creditors, managers, labor unions and law enforcement agencies (Kieso, Weygandt dan Warfield, 2019:1.3)

C. Accounting Information Systems

Accounting information system is a system used to collect, record, store, and process data in order to produce information for decision-makers. This system includes people, procedures and instructions, data, software, information technology infrastructure, as well as internal control and security measures. (Romney dan Steinbart, 2019:19). Accounting information systems include processes, procedures, and systems that capture accounting data from business process, record accounting information into appropriate records, process accounting details by classifying, summarizing, and consolidating, and reporting summarized Accounting data to internal and external users. (Turner, et al, 2017:4)

D. Information System Of Accounting

Payroll accounting information systems are included in the income cycle. A revenue cycle is a series of business activities and information processing operations related to the continuous provision of goods and services to customers and receiving cash as payment for such sales. (Romney, et al, 2019:413). Retribution system is a system run by the company in selling goods by requiring the buyer to pay the price first before the goods are handed over to the purchaser. (Sujarweni, 2015:79). Retributions are carried out by the company by obliging the buyer to pay the price of the goods first before it is handed over by the firm to the purchaser. (Mulyadi, 2017:379).

3. RESEARCH METHOD

3.1 Types of research

The type of research used is qualitative research that is descriptive. This descriptive research focuses more on a topic or problem that occurs according to the facts and circumstances that occurred at the time of the research. The research was conducted with in-depth discussion related



to the design of the accounting information system on the basis of E-Commerce at the Company District Market Mardika.

3.2 Types, Sources and Methods of Data Collection

2.1 Types of Data

The data used is qualitative data. Qualitative data is data that can be in the form of words, sentences, narratives, facial expressions, body movements, charts or schemes as well as images or photos. (Sugiyono, 2019:9). The qualitative data used includes the company history, vision and mission of the company, related functions, documents and sales-related accounting records. This study does not use quantitative data.

3.2 Sources of data

In this study, the data sources used are primary data and secondary data, Primary data is the source of data directly without intermediaries, such as events or activities observed directly, information about the informant, attitudes and views, obtained through interviews, and the culture of a particular group of the community acquired via interviews and direct observations. (Helaluddin dan Wijaya, 2019:74). Primary data sources can be collected from the results of interviews with the company's service department related to transactions and the flow of remuneration accounting information systems. Secondary data is data derived from documentation. (Sugiyono, 2019:9). Secondary data sources obtained from the data include the company's written history, company vision and mission, related documents, remuneration accounting records, and previous research.

3.3 Methods of data collection

The data collection methods used in this study are observation, interview, and documentation. The observation is aimed at providing an overview of the remuneration transaction process, the transaction recording process, and the equipment used. The interview was conducted directly by asking the source, namely Mr. Jafar Hayatuddin, S.Pi as General Director and Mr. Yunan Wijaya as Head of the Service Division of the Company of the Regional Market of Mardika, to get an overview of the company and the procedures applied in the retribution process. Documentation serves to obtain information and see the parts of the company directly. The

documents collected are the written history of the Mardikasecara market, vision and mission, and accounting records of remuneration.

3.4 Methods and Processes of Data Analysis

4.1 Methods of Data Analysis

The data analysis method used in this study is descriptive analysis. Descriptive analysis describes data obtained from the results of observations, interviews, and documentation. After data collection and recording, data analysis is carried out.

4.2 Process of data analysis

- 1) The writer analyzes the recording and archiving of the retributing activity which is done manually on the company data.
- 2) The authors select and group data including documents and records used in connection with the sales accounting systems and procedures applied in the company.
- 3) The author identifies the need for the planning of accounting information systems on the Mardika Ambon market, from flowchart to transaction documentation.
- 4) The author made a design of an accounting information system based on E-Commerce, in this case using PHP and MySQL.
- 5) After designing the accounting information system, the author draws conclusions.
- 6) The author gives advice by introducing E-Commerce to improve the performance of the company.

4. RESULT AND DISCUSSION

4.1 Results of research

1.1 Products sold

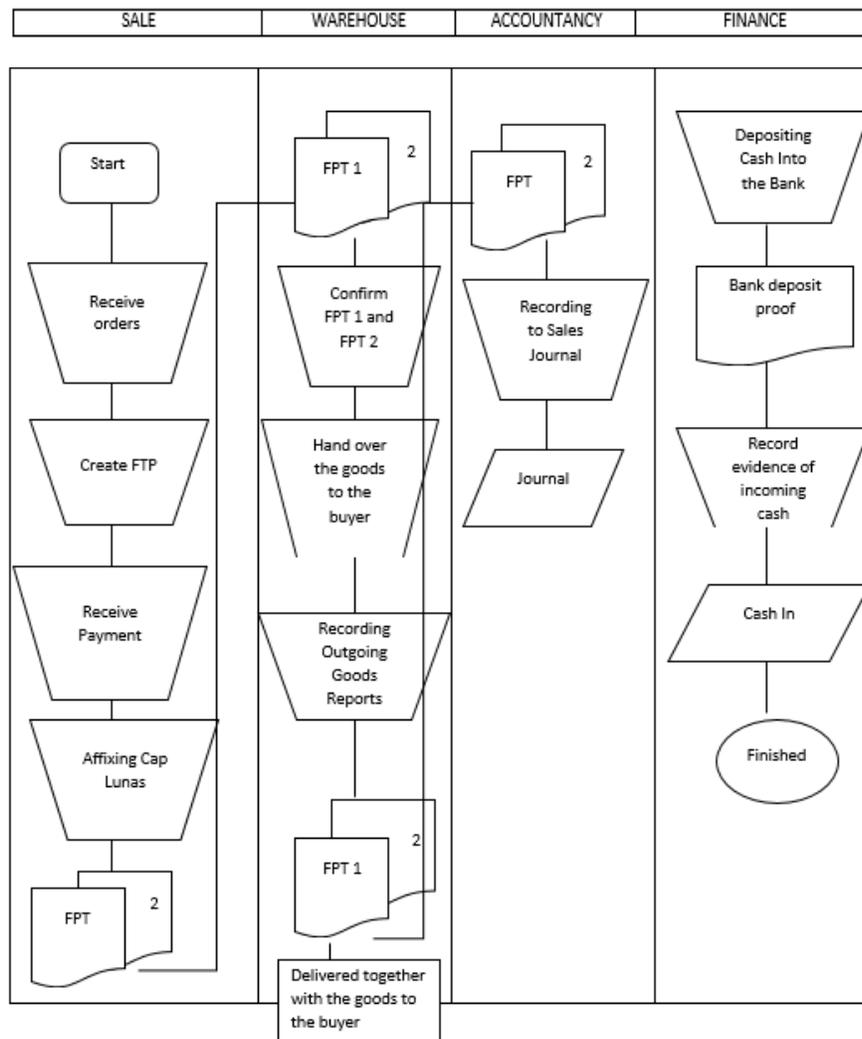
- 1) The land products sold are palate category AB (good), SS (rid), PWP (broken), Fuli palate or palate flower, cranberry, carrot, old pine, warehouse copra, and daily copra obtained directly from local farmers. The price of the products sold varies according to the quality and size of the product.
- 2) Tree material, the basic material products sold are rice, fried oil, sand sugar, instant mi, flour, and mineral water. Products are sold from various brands to meet the needs of household trees at affordable prices. Once a month, wood materials are shipped directly from Surabaya via the sea route.



4.1.2 Information System Accounting Retributions at the Company District Market **Mardika**

The accounting information system is based on the study of how the existing sales processes are applied and the analysis of the system as an initial step aimed at finding the problems and weaknesses that occur in the current system. A systematically applied system analysis describes the activity that occurs in the sales information system

Flowchart Information System Accounting Retributions Manual on the Company of the **Mardika Market Region**



4.2 DISCUSSION

4.2.1 Accounting Information System of Retributions Implemented by the Company of the Regional Market of Mardika

The remuneration accounting information system applied to Mardika's home market is still manual when carrying out transactions and processing sales data, as well as has weaknesses in some aspects related to related functions, related documents and records, and procedures that form the system. With the following elements:

- 1) Functions related to the accounting information system retribusipada the Company District Market Mardika, from the results of research showed that the MARDIKAM MARKET COMPANY has three functions: sales function, warehouse function and accounting function. The function of the sales company is to accept payment from the buyer for the goods ordered and to prepare a return invoice as proof of the sale transaction when the purchaser asks for the invoicing. The preparation of sales reports is entirely the task of the accounting function. However, in the domestic enterprise Market Mardika this function is also carried out by the sale in the warehouse or where the return transaction occurs. This shows the duality of activity in the sales function and cash function. This task demonstrates weaknesses in the retribus manual accounting information system of the Company in the Mardika Market Region, so that the sales reporting of the Mardin Market Company becomes less accurate and vulnerable to employee fraud.
- 2) Documents and records related to the accounting information system of remuneration on the Company of the Regional Market of Mardika, the documents used by the DAERAH MARKET COMPANY are invoices with 2 sheets of proof of payment. The first invoice is given to the buyer and the second invoicing is stored by the MARKET MARKETS COMPANY as proof of the sale transaction. The invoice is only 2 sheets so it has less optimal internal control due to concerns that the proof of the transaction to strengthen the sales report is stored in different places. The record used by the MARKET MARKETS COMPANY is a daily sales book. Books are used by the sales function in the warehouse in terms of recording retributed transactions with manual. This book is not only used to record



sales transactions, but also to record records of sales data and sales reports of the Mardika Market District Company.

- 3) The procedure of the accounting information system of the e-Commerce repository, the procedure of accounting system of remuneration of the MARDIKA MARKET COMPANY begins when the buyer comes to the warehouse of the MERDIKA COMPANY to make the purchase of goods, determine the goods and make the payment process. The sales department immediately issues a remuneration invoice, invoices are given to the warehouse department for re-examination and preparation of the goods ordered and handed over to the buyer along with the invoicing. The sales department records transactions in the sales record book. Data collection of sales transaction records is made at the time the company is closing. The accounting process is manual and has weaknesses in the less rapid service part because employees have to record, make sales invoices, and serve payments simultaneously. This is because the employees in the sales department have two roles, namely to enter the data of the sales transaction, summarizing the transaction data and serving as the cash part.

4.2.2 Process Planning of Accounting Information System

E-Commerce at the Mardika Market District Company

The process of designing an e-commerce accounting information system should begin with the development and modification of the system. A system becomes better by finding the weaknesses in the system applied and the planning processes needed to meet the system needs.

From the results of preliminary analysis, it can be said that the accounting information system has many weaknesses. Lower efficiency due to decreased performance due to the recording of transaction processes manually by employees thus slowing down the service. Making sales records is limited only to the amount of sales and relies on simple warehouse card records, less accurate and detailed information generated. On the other hand, Mardika's domestic market company carries out considerable operating costs due to the purchase of notes and books to record sales transactions. The Mardika market has a weak management system and a high employee fraud potential. Then the solution in addressing the existing weaknesses is to present a new sales system for the Mardika Regional Market Company. It is hoped that this E-Commerce-

based sales system can deal with the problems that exist in the Mardika Regional Market Company.

From the results of the feasibility analysis of E-Commerce-based systems on the home market Mardikadis concluded that the designed system is feasible for implementation. This designed system is very easy to use for employees, so it can help the operational smoothness of the Mardika Market District Company. New systems developed tend to have lower operating costs. The new system is said to be legal because it uses original software and hardware. The new system is declared operational because it facilitates retributed transactions with ease and generates the necessary information.

In system design there are three stages, namely the stage of process modeling, database modeling and interface design. Process modeling, ERD is used to describe the process of the system to be designed. At the modeling stage of the database, the flowchart is used to describe the system. At the design stage of the interface, it is divided into three sections: (1) database design using a table of goods, user table, and transaction table. (2) input design, the form used is the login form, user admin home form, storage user homepage form, data input form, add data form, input data form user, sales transaction form. (3) output design produces a transaction report, inventory report, proof of transaction sales, and sales report.

5. CONCLUSION

Based on the research carried out at the Mardika City Market Companies on the design of the accounting information system based on E-Commerce, it can be concluded that the stage of the system design is started with the analysis of the old system applied to the MARDIKAY market companies is still manual and only uses Microsoft Excel as a report recording, the proposed information system is built with the help of PHP as a programming language and MySQL as a database. The application of the accounting information system makes it easy for the sales department to enter transaction data, record and store data securely. This is to avoid information asymmetry between the sales section in the warehouse with the accounting part in the office, so that there is no delay in financial reporting. E-Commerce-based accounting information system design can provide solutions to the problems faced in the company's redistribution process can keep the cash wealth owned. E-Commerce can produce valid and reliable financial information, with such access means the presentation of financial statements has been performed effectively and efficiently. That with the presence of E-Commerce more



control the process of remuneration, it will reduce the occurrence of fraud so that investors believe the management of the profit system in the company is done well.

5.2 Advice

From the results of research and conclusions, it is expected that the systems designed and recommended to the MARDIC MARKET COMPANY are implemented. This system enables home companies to easily record sales, process information, and store important data that is difficult to do with a manual system. Due to the limitations of the system created by the writer can only make the system design for the business process of remuneration, then the company needs to develop the program of the next accounting cycle so that the need for the accounting information system on the real estate is more complete. In addition, the company must continuously evaluate the system to perform system improvements and anticipate the negative impact of the development of the era, so that the company will be better in the future.

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