



IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEM FOR RECEIVABLES IN KASIH IBU WOMEN'S COOPERATIVE

PENERAPAN SISTEM INFORMASI AKUNTANSI PIUTANG PADA KOPERASI WANITA KASIH IBU

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Abstract

Study This aiming For analyze Implementation System Information Accountancy Receivables at the Kasih Ibu Women's Cooperative . This study uses a qualitative descriptive method. The data source used in this study is primary data. This study uses data collection techniques obtained from results interviews , observations and documentation noted in notes field. Research result This show that The Kasih Ibu Women's Cooperative still uses a manual receivables accounting system. So the author offers it in the form of a Cooperative Accounting Information System Application (ASIKK_IT) The use of a manual system is prone to recording errors, with the manual recording process usually taking time, both in recording transactions, calculating interest, and making reports. This cooperative needs to improve the efficiency of recording and managing receivables.

Keywords : Room Rental Price, Income

Abstrak

Penelitian ini bertujuan untuk menganalisis Penerapan Sistem Informasi Akuntansi Piutang Pada Koperasi Wanita Kasih Ibu. Penelitian ini menggunakan metode deskriptif kualitatif. Sumber data yang digunakan dalam penelitian ini yakni menggunakan data primer. Penelitian ini menggunakan teknik pengumpulan data yang diperoleh dari hasil wawancara, observasi dan dokumentasi dicatat dalam catatan lapangan. Hasil penelitian ini menunjukkan bahwa Koperasi Wanita Kasih Ibu masih menggunakan sistem akuntansi piutang secara manual. Sehingga penulis menawarkan dalam bentuk Aplikasi Sistem Informasi Akuntansi Koperasi (ASIKK_IT) Penggunaan sistem manual rentan terjadinya kesalahan pencatatan, dengan proses pencatatan manual biasanya memakan waktu, baik dalam mencatat transaksinya, menghitung bunga, maupun untuk membuat laporan. Hal ini koperasi perlu untuk meningkatkan efisiensi pencatatan dan pengelolaan piutang dan membantu dalam mengurangi kesalahan, mempercepat proses penagihan, dan menghasilkan laporan keuangan yang lebih akurat.



Kata Kunci: Sistem Informasi Akuntansi, Piutang

1. INTRODUCTION

According to (*Law*) *Number 25 of 1992 Concerning Cooperatives* , 1945) is a business entity consisting of from individual or legal entity . Cooperatives that run his activities based on principles cooperative and functioning as movement based people's economy principle kinship . In the reform era, cooperatives have an important role because they support the increasingly rapid development in the management of cooperatives today (Putri 2021). With the development of business activities, cooperatives now have various types of businesses, one of which is savings and loan cooperatives. Savings and loan cooperatives are one of the financial institutions that have an important role in providing financial services to their members, especially in terms of savings and loans (Leu & Widyasari, 2023).

In its management, savings and loan cooperatives require a good accounting information system. The better the system used, the better the information produced will be (Sinaga & Juniarso, 2022) . The Accounting Information System (AIS) acts as a provider of accurate and timely information, so that it can carry out the main activities of financial reporting effectively and efficiently, and also reduce the possibility of errors that occur when compared to those done manually (Susanci , 2022) . With the benefits of this accounting information system, it encourages each cooperative to design and create a good and adequate system to support the cooperative in achieving its goals, including in managing savings and loans (Popalo, 2022). The accounting information system also helps in making external reports and is responsible for analyzing and monitoring the financial condition of a company. The information produced by the accounting information system includes information regarding cash receipts, cash disbursements, payments, and payroll (Fauzia, 2022) .

The management of cooperative receivables is regulated in several Financial Accounting Standards (PSAK) statements. PSAK 27 regulates Cooperative Accounting for cooperative business entities for transactions arising from cooperative relationships for its members, including cooperative member deposit transactions, cooperative business transactions with its members, and transactions specific to cooperative business entities, as well as presentation and disclosure of financial statements. In transactions sales / revenue , recognition receivables associated with confession income . When the company has confess his income , then company will confess his receivables . According to with PSAK 71, receivables recognized by the entity as big as mark reasonable . However , taking into account mark now from receivables business and receivables trade is relatively rare done Because rated immaterial (Devi Irma Yunita & Rini Indahwati , 2022).

The implementation of the receivables accounting information system at the Kasih Ibu Women's Cooperative still does not use a computerized accounting information system. Among other things, transactions still use manual recording, and in recording evidence of cooperative deposits are still in paper form, income and expenditure cash books still use records in simple or manual recording books which are still carried out by the cooperative of course have a very high risk, in this way will give rise to problems especially *human error* . Errors that often occur in manual recording systems are data security, data accuracy, and data



inaccuracy. Some problems such as cooperative employees who lose member installment records, because recording only uses paper, for member archives are often lost. Members are also delayed in paying off receivables, installments of receivables are not smooth and lack of control. There are even some members who do not make interest payments, on the grounds that they are only able to pay off the principal. To make time efficient in operational management at the Kasih Ibu Women's Cooperative, it is necessary to use a computerized receivables accounting information system with database integrity, including in the form of a website or application. To make it easier to record the provision of receivables, savings and loan transactions to cooperative members and to minimize data loss and damage. From these problems, it is necessary to develop an integrated receivables accounting information system that can facilitate the management of receivables in the Kasih Ibu women's cooperative. With a better accounting information system, the cooperative will increase in terms of operational efficiency and can strengthen trust in the cooperative. Especially to meet the information needs of internal and external parties.

2. RESEARCH METHODS

Study This uses a qualitative descriptive method. The data sources used includes primary data collected directly by researchers from the first source through data collection methods such as interviews, observations, documentation. Observations in this study observe in a way direct data collection for analyze System Information Accountancy Receivables from the Kasih Ibu Women's Cooperative . Interview done to related parties namely manager cooperative , treasurer cooperative , management cooperative , members of which have credit stuck , and members who have loans at the Kasih Ibu Cooperative .

3. RESULTS AND DISCUSSION

1) Analysis of Accounting System Receivables of Kasih Ibu Women's Cooperative

Based on the interview that has been done to Mother's Love Women's Cooperative , analysis For system accountancy receivables the Still manual start from filling form borrowing member until reports others processed by the treasurer at the cooperative use manual recording .

Save process borrow started from member do submission loan , after That administrator cooperative will do recording into the A book notes as treasurer data summary cooperative , thing that's really not efficient Because make the process become repetitive and consuming a long time . According to study Lianawati (2021) in the process of saving borrow Still implemented manually and not systematic can cause risk error information save loan per customer and a long process making report finance .

The system built by the author is system information accountancy cooperative website/ application based which will assist the recording process receivables For administrator cooperative . With existence system This administrator can direct do recording save borrow member into the website system so that data is stored become more safe and the treasurer can also do data validation based on input results from



administrator so that treasurer No need do recording For making reporting Because reporting will in a way automatically processed in system information that has been created . System this is very helpful administrator Women's cooperative Kasih Ibu in the system process accountancy receivables .

2) Flowchart of Accounts Receivable Accounting System at Kasih Ibu Women's Cooperative

Procedure Flowchart Application and Consent Loan

- a) Function Reception Loans made in the section administration receive and record submission loan from member cooperatives , and ensure completeness the required documents , namely KTP . After That function reception loan deliver document to function taker decision . After approved function reception loan confirm to member related agreement application loan . Approved application handed over to cash section for disbursement process .
- b) Function taking decision do decision policy related requirements and procedures giving loan . Function taking decision get document from function recipient loan . After That document application loan member who submitted loan will verified by the chairman Women's cooperative Love Mother with various consideration For determine ceiling loan based on the TKD members and existing cooperative funds . Then the document application loans that have been approved handed over back to section administration .
- c) The function of cash is to perform disbursement loan to members who have approved . Then cash function makes archive related proof deposit in 2 copies . 1 copy For members and 1 copy For administration as archives at the Kasih Ibu Women's Cooperative .
- d) Administration section do recording of transactions to journal cash receipts and cash disbursements .

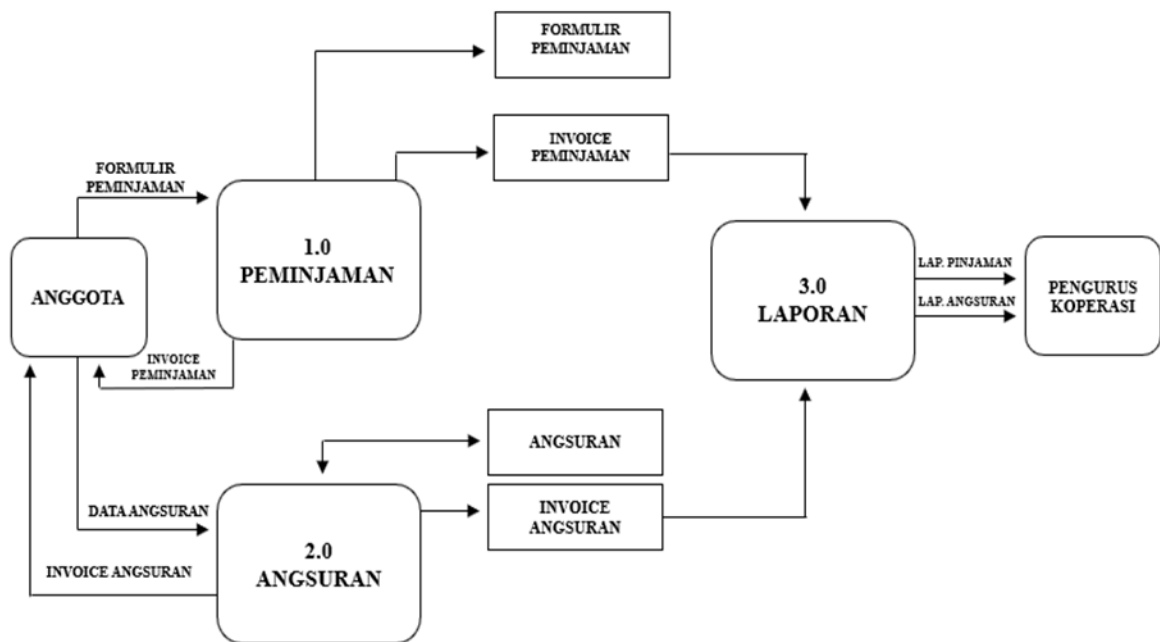
3) Design System

Design system accountancy receivables from the Women's Cooperative for Mother 's Love involving a number of stage in design system , which consists of from a number of Steps : Stages first , done making code and database compilation that will be using MySQL as a database, the software used For development is the Visual Code Editor with XAMPP, which functions as application For operate system offline and online, Next process is design *Class Diagram* that will describe structure and relationships between object in system . According to Study Haryadi & Yulianto (2020) application program system information use MySQL *database* , *data* input and transaction process stages can done with more fast , precise , accurate and efficient and data can stored with regular Because Already There is database system for guard security from the data and transactions entered . Meanwhile, in Fauzia's research (2022), the design of a web-based



accounts receivable accounting information system using PHP and MySQL can help manage accounts receivable and accounts receivable reports as data storage.

The following is a level 0 diagram of the design of the Accounts Receivable

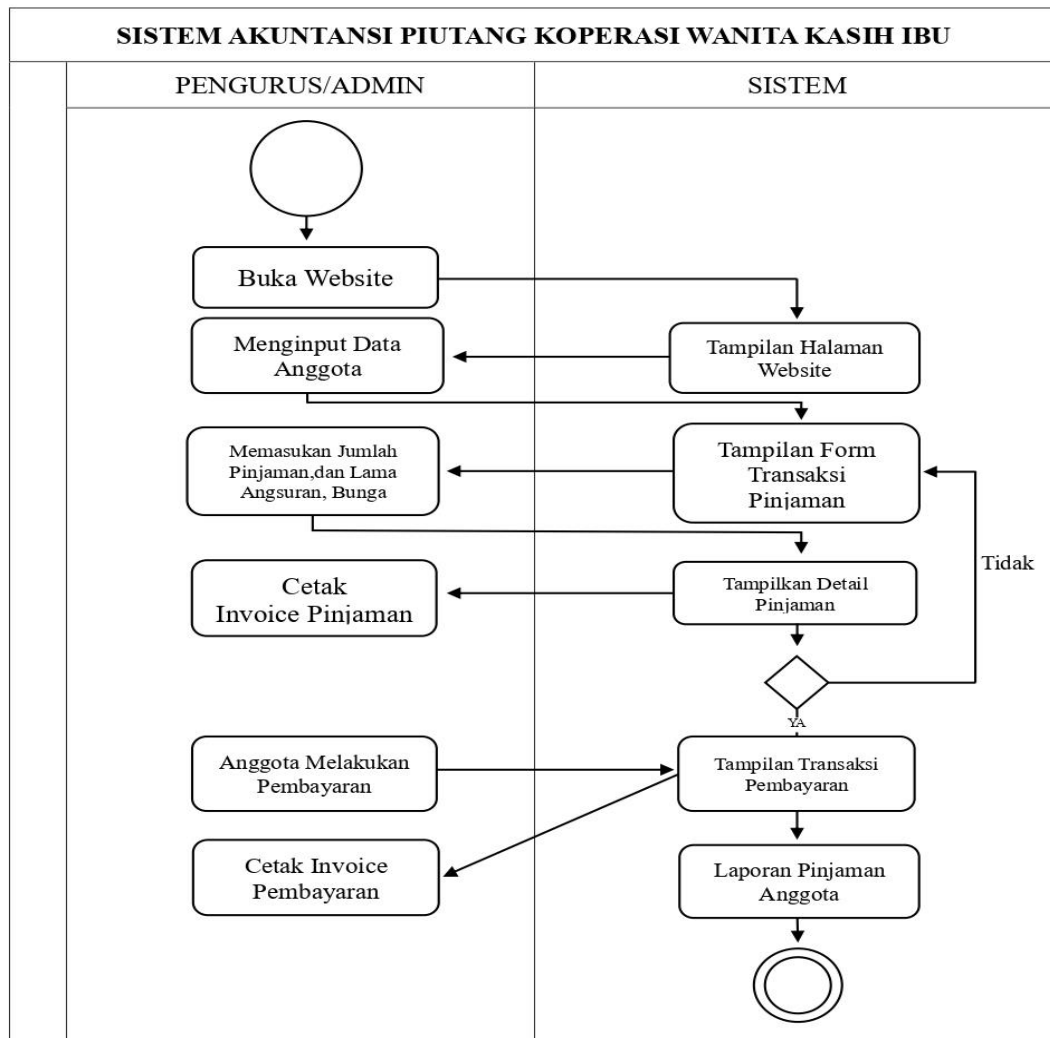


Accounting Information System.

Data Flow Diagram Level 0 followed will explain the processes in the system information accountancy receivables . Level 0 diagram explains that member data inputted into the data input system . Loans member inputted into the system transaction receivables with using loan input data , the system save the data in table transaction . Member do application loan to administrator with agreement applicable loans in accordance provision cooperative , after application form loan validated administrator then the loan data will be input to applications and members receive proof of invoice loan For do payment receivables , then the data will be inputted to in system transaction payment installment with using payment data installment . Report process formed with using payment data , transaction data , reports receivables , can created and submitted to leader .



Following Activity Diagram Design System Accountancy Receivables



Activity Diagram Design System Accountancy Receivables This become modeling the system used For describe channel work at the Women's Cooperative Kasih Ibu. Manager cooperative with easy understand short flow This For management receivables . With activity diagram this , the previous process need Lots time , with This can make it easier administrator Women's cooperative Love Mother for streamline and avoid waste time in system accountancy receivables .

DISCUSSION

One of solution so that a study No deviate Far from objective back to is with analyze ongoing problem happened . After do research , then writer can conclude a number of The problems that occurred in the Kasih Ibu Women's Cooperative were :

1. Not yet available a applications used as tool in receivables data recording member Mother's Love Women's Cooperative .



2. Recordings made Still manually , namely the documents used Still in form paper .

3. Not yet available a methods applied as alternative in giving receivables members of the Kasih Ibu Women's Cooperative .

Cycle Can shortened so that the flow No too long , one of them is offer use of the website/ application , as the author's website / application offer that is application system information finance cooperative (ASIKK_IT), application This stay inputting member data that is carried out loan after application form loan validated administrator , then the loan data will be input to applications and members receive proof of invoice loan For do payment receivables , then the data will be inputted to in system transaction payment installment with using payment data installment . Report process formed with using payment data , transaction data , reports receivables , can created and submitted to leader .

Use this ASIKK_IT application can make it easier administrator Mother's Love Women's Cooperative for minimize error in recording receivables , can automate recording transaction finance like loans , and payments , speeding up the calculation process interest , fine as well as balance receivables member .

4. CONCLUSION

Based on the results of the research and discussion that have been described, it can be concluded that the Kasih Ibu Women's Cooperative which has been established for a long time but still uses a manual receivables accounting system. And for this manual process can be shortened so that the flow is not too long. So the author offers it in the form of a Cooperative Accounting Information System Application (ASIKK_IT) The use of a manual system is prone to recording errors, with the manual recording process usually taking time, both in recording transactions, calculating interest, and making reports. While for the use of the application, the process of recording and managing receivables data is carried out automatically and the process is faster. Administrators only need to enter transaction data, then the system will manage it. In manual recording, errors usually occur in losing documents, in addition, it has the potential to cause errors in recording and difficulties in billing. However, the procedures for recording and managing receivables have been structured, but are still susceptible to recording errors and losing documents.

In addition, using the ASIKK_IT application, it is easy to produce reports for financial analysis or reporting, and as an archive for cash flow reports, profit and loss reports, and other reports are automatically saved. access to the application is not only on a laptop or computer, this ASIKK_IT application can be used on a cellphone to make it easier for users to use the application. By using this application, better data security and protection from data loss are guaranteed.

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