

## Analisis Implementasi Sistem Informasi Akuntansi Terintegrasi pada Perusahaan Manufaktur

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### SUMMARY

*This study analyzes the implementation of integrated accounting information systems (AIS) in manufacturing companies in Indonesia. AIS is an integral part of management information systems that play a crucial role in data collection, classification, and organization for decision-making. The research uses a qualitative approach with a descriptive method, focusing on literature studies to formulate theoretical and methodological contributions related to the topic. The research findings indicate that effective AIS implementation can enhance company performance through automation and improved accuracy of financial reporting. However, AIS implementation also faces various challenges such as mismatch with company needs and potential decline in operational performance. Case studies from several companies, including PT Business Technology Management and PT Ladfanid Konsultindo Batam, show that the use of accounting software like ABSS Accounting and Acosys provides significant benefits, while other companies like PT Geomed Indonesia and UD. Dwi Karya Mandiri encounter challenges with manual recording. Therefore, selecting the appropriate system and implementing the right processes are crucial to maximize the benefits of information technology in accounting.*

**Key words:** Accounting Information Systems, Implementation, Manufacturing Companies

### I. INTRODUCTION

Accounting information is a crucial part of the decision-making process within an organization. In this context, accounting serves as an instrument for measuring and presenting economic events to information users for evaluation and informed decision-making, known as the accounting information system (Putri et al., 2021). An accounting information system is an integral part of the management information system that is responsible for collecting, classifying, and compiling data to be presented to decision-makers, both internal and external (Nani et al., 2021). Therefore, the widespread use and effectiveness of accounting information system reports are crucial to the success of an organization (Lina & Setiyanto, 2021). Managers need to understand that for optimal decision-making, they must have assurance of the availability of relevant, accurate, and timely information at an affordable cost. Information technology plays an important role in enhancing the accounting information system to provide the necessary information (Putri, 2021). However, achieving a competitive advantage is difficult without the adoption or implementation of appropriate information technology within the company (Rahmawati & Nani, 2021).

The rapid development of technology has had a significant impact on accounting information systems (AIS) within companies. Globalization demands that companies work quickly to provide customer service and constantly updated reports. One tangible effect of implementing AIS is the shift from manual data processing to computerized systems, as well as the presence of various accounting applications that facilitate the preparation of financial reports (SIREGAR et al., 2021).

The implementation of an effective accounting information system in a company provides various significant benefits for the company and its management in carrying out business operations. These benefits apply to companies engaged in trade, manufacturing, as well as services. One of the main advantages of implementing a good information system is the ability to prevent and detect accounting fraud (Alifiananda et al., 2021). Although many organizations have adopted Accounting Information Systems (AIS), there is variation in the approaches to implementing these systems. Differences in design, technology integration, data management, and information security can affect the effectiveness and success of AIS in different ways. Given the importance of understanding the various approaches to AIS implementation, comparative analysis becomes a relevant method. Collecting and analyzing data from various organizations that implement AIS using different approaches is crucial to identifying key factors that influence the success of implementation and its impact on organizational performance (Arini, 2024).

However, the advancement of technology can also be misused to manipulate data, thereby increasing the frequency of fraud by irresponsible individuals who seek to benefit themselves (Alifiananda et al., 2021). In many practices, it has been found that the implementation of accounting information systems in the field often encounters various obstacles. These obstacles can include mismatches between the information system and the company's needs, which can even lead to a decline in the company's performance. The use of computers in information systems is highly dependent on the provision of facilities, such as software and hardware with adequate processing speed appropriate to the level of work. Additionally, the provision of brainware, or competent experts, is crucial to ensure that the system users are able to operate it effectively so that the implementation of the information system does not become futile due to the users' inability to operate the system (Prima & Putri, 2020).

Mogontha, Nangoi, and Gerungai (2017) assert that many companies face shortages of adequate resources due to lengthy implementation times and high costs required for Accounting Information Systems (AIS). In the context of computer-based AIS, data processing is integratedly performed by computers, thus requiring only one-time execution. The accounting system process can be divided into three main stages: input, process, and output. Implementing accounting systems offers several advantages for companies. Firstly, this system enables the automatic and rapid generation of financial reports. Additionally, the generated reports will be more transparent and have a higher level of accuracy compared to manual report generation (SIREGAR et al., 2021).

Based on this background, this research aims to analyze the implementation of integrated accounting information systems in manufacturing companies in Indonesia.

## **II. METHODOLOGY**

In this study, the researchers employed a qualitative approach with a descriptive method. According to Sugiyono's perspective (2007: 1), qualitative research method is an approach utilized to investigate natural objects, where researchers act as the primary instruments. Data collection techniques were conducted through a combination of various methods, data analysis is inductive, and the results of qualitative research emphasize meanings rather than generalizations.

The type of research being conducted here is literature research or literature review. According to Mohammad Imam Farisi (2010), literature research or literature review is a study that critically examines knowledge, ideas, or findings found in academic literature. The aim of this research is to formulate theoretical and methodological contributions to a specific topic. The nature of this research

is descriptive analysis, which means the systematic breakdown of data obtained, followed by providing understanding and explanations that allow readers to comprehend the content well.

This study utilizes secondary data, which are data not obtained through direct observation. These data are derived from previous research conducted by other researchers. The method employed to gather data is documentation method, where information is collected by searching or extracting relevant literature pertaining to the issues formulated in this study.

### **III. RESULTS AND DISCUSSION**

In an era of intensifying competition in the increasingly complex business world, companies strive to expand their market coverage by offering fast and affordable services (Rosyad, 2018). The change prompts companies to view every alteration as an opportunity for growth, rather than a threat to be avoided. The optimal implementation of information technology holds great potential in enhancing the efficiency of company processes and activities, minimizing the use of resources such as manpower and time, and generating more accurate information (Satria & Fatmawati, 2021). In the current global business context, the integration of information technology has become extremely crucial for companies to support employee performance in carrying out their business operations.

In the context of business environmental dynamics, the integration of information systems becomes a crucial strategy for achieving success. This integration aims to enhance the efficiency of systems supporting decision-making in the planning and operational control of the company. Consequently, companies can utilize data and information more effectively in their operations. This approach is expected to make a significant contribution to enhancing the performance and competitiveness of companies in fluctuating markets. (Zamzami et al., 2021).

The research conducted by Prima et al (2020) reveals that in practice, the implementation of accounting information systems often faces various obstacles. These constraints include the mismatch between the information system and the actual needs, as well as its potential usage that may decrease company performance. In other words, the process of implementing accounting information systems does not always proceed as expected and may potentially lead to a decrease in operational efficiency. From this research study, the accounting system applied in presenting financial reports of PT Business Management Technology employs Microsoft Excel, where users implement a comprehensively integrated system, enabling effective financial reporting. This integration is realized through the creation of special formulas linking between worksheets. Nevertheless, the current accounting system used, namely ABSS Accounting, is considered superior and more reliable than Microsoft Excel. ABSS Accounting possesses higher complexity and offers customizable features tailored to the company's needs. Implementing an ABSS Accounting-based accounting information system can benefit PT Business Management Technology due to its feature completeness, not only facilitating users but also offering long-term advantages with no additional costs for updates (Prima et al., 2020).

According to the study by Prima & Akbar (2020), the implementation of information systems at PT Ladfanid Konsultindo Batam utilizes Acosys software. The implementation concludes that Acosys, an accounting software, offers comprehensive features that provide ease of use compared to Microsoft Excel, which was previously used by the company. The financial reports generated can be presented in various formats, including Microsoft Excel and PDF. Additionally, the system automatically records every transaction, allowing quick access to various financial reports as needed. The uniqueness of Acosys lies in its ability to be used without time limits and without additional costs for updates, a feature that may be common in accounting software but rarely found in other products (Prima & Akbar, 2020).

Another implementation form in the study by Fatmawati & Sulistyawati (2021) illustrates inventory recording at PT. Geomed Indonesia utilizing a computerized system known as Access-my-SQL with Cronos, which automatically facilitates real-time management and supervision of raw material inventory. In an effort to control and establish authority and responsibility, this system is based on job descriptions (job desc) and the positions of each employee. The goal is to simplify leadership in monitoring employee performance. However, inventory recording procedures have not been effective due to frequent discrepancies between computer records and physical raw material stocks. This is caused by manual data input processes vulnerable to human errors such as double data entry, data input errors, or negligence in recording the time of raw material expenditure. The impact of this inaccuracy includes hindering the production process due to invalid information, inaccurate inventory data, delayed delivery of ordered items, and the non-implementation of the FIFO (First In First Out) system in raw material retrieval due to quantity errors. Therefore, corrective measures are needed in inventory recording procedures to improve operational efficiency and accuracy (Fatmawati & Sulistyawati, 2021).

In a study (Bagaskara, 2021) it is indicated that UD. Dwi Karya Mandiri currently employs a manual and simple inventory accounting information system, as commonly found in small and medium-sized enterprises. This inventory system has significant weaknesses, particularly in performance and efficiency in managing inventory information. To address this issue, the solution that UD. Dwi Karya Mandiri can take is to replace the existing system with a new one. This new inventory accounting information system, although still simple, is expected to improve performance and address the weaknesses of the old system.

The next implementation is also carried out by the manufacturing company PT Pupuk Sriwidjaja Palembang, as revealed in the study (Putra et al., 2021) It has been found that the material ordering process at PT Pusri is conducted through the procurement module within the SAP system. Material receipt from vendors is managed using the warehouse management module, while material usage by users or factories is controlled through the Production Planning module. Costs incurred due to raw material usage are examined by the accounting department using the finance module. Almost all employees at PT Pusri are SAP users, understanding their respective tasks, authorities, and responsibilities according to their competence, expertise, and ability in managing data within the SAP system.

SAP (System Application and Product) is software developed to support organizations or companies in carrying out their operational activities more efficiently and effectively. As an Enterprise Resource Planning (ERP) software, SAP serves as an IT and management tool that assists companies in planning and executing various daily activities. SAP plays a crucial role in data processing, archiving, sales control, production, inventory management, and human resource management (Putra et al., 2021).

#### **IV. CONCLUSION**

In an increasingly competitive business world, companies must leverage information technology to enhance operational efficiency and effectiveness. Research indicates that the implementation of accounting information systems and other information technologies can improve company performance by minimizing resource usage and generating more accurate information. For example, PT Business Management Technology successfully utilized ABSS Accounting to compile more reliable financial reports, while PT Ladfanid Konsultindo Batam optimized the use of Acosys software

for ease of use and comprehensive features. However, challenges in implementing information systems such as manual errors in inventory recording at PT. Geomed Indonesia and weaknesses in manual systems at UD. Dwi Karya Mandiri indicate that not all companies can immediately reap the benefits of this technology. Therefore, it is important for companies to choose systems that align with their needs and ensure proper implementation processes to avoid potential performance declines.

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