

**PRE IMPLEMENTATION ANALYSIS OF ACCOUNTING
INFORMATION SYSTEM WITH "SimaPOS4"
APPLICATION ON MSMEs
(Case Study at Fajar Sejahtera Building Shop, Belitung Regency)**



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submitted as one of the requirements for obtaining a bachelor's degree in economics

**MINISTRY OF EDUCATION, CULTURE, RESEARCH AND
TECHNOLOGY
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FACULTY OF ECONOMIC
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LEMBAR PERSETUJUAN UJIAN KOMPREHENSIF
PRE IMPLEMENTATION ANALYSIS OF ACCOUNTING
INFORMATION SYSTEM WITH "SimaPOS4"
APPLICATION ON MSMEs
(Case Study at Fajar Sejahtera Building Shop, Belitung Regency)

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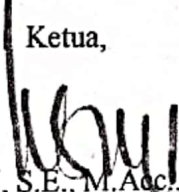
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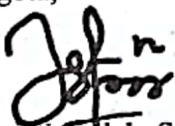
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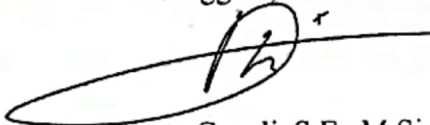
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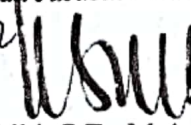

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MOTTO AND DEDICATION

Motto :

“Don't be sad, Allah with us.”

(QS At-Taubah : 40)

"No two things combined better than knowledge and patience."

(Prophet Muhammad Shallallahu 'Alaihi Wasallam)

"I've tasted all the bitterness in life and the most bitter is hope in humans."

(Ali bin Abi Thalib)

I Dedicate This Thesis To :

- **Allah Subhanahu Wa Ta'ala**
- **My Beloved Parents**
- **Myself**
- **My Beloved Brother**
- **My Best Friends**
- **My Alma Mater**

PREFACE

Alhamdulillahirabbil'alamin, I thank Allah SWT, the Lord of the universe, who has given His grace and guidance so that I can complete the thesis entitled “Pre Implementation Analysis Of Accounting Information System With "SimaPOS4" Application On MSMEs (Case Study at Fajar Sejahtera). Building Shop, Belitung Regency)” well. This thesis was prepared to fulfill one of the graduation requirements in obtaining a Bachelor of Economics degree in the Bachelor's Degree (S-1) Accounting Program, Faculty of Economics, Sriwijaya University.

This thesis discusses how the influence of Accounting Information Systems using the SimaPOS4 application on the development and progress of Fajar Sejahtera Building Stores, and this thesis uses qualitative research with a descriptive approach, by conducting observations, interviews, and documentation of Fajar Sejahtera Building Stores in Belitung Regency.

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THANK YOU NOTE

The author realizes that the preparation of this thesis could not be separated from the support of various parties. On this occasion, the author specifically wishes to express his gratitude to:

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ABSTRACT

**PRE IMPLEMENTATION ANALYSIS OF ACCOUNTING
INFORMATION SYSTEM WITH "SimaPOS4"
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This study aims to determine the effect of technological progress and end use performance capabilities of Accounting Information Systems using the SimaPOS4 application as a supporting application at Fajar Sejahtera Building Stores in the Belitung Region. This thesis uses qualitative research with a descriptive approach, by conducting observations, interviews, and documentation so that from a descriptive analysis a conclusion can be drawn. Studies show that technological advances and end users The SimaPOS4 application affects the performance of the accounting information system. Besides that, support from the application has a positive influence on the development and progress of the Fajar Sejahtera Building Store

Keywords : Accounting Information System Performance, Technological Advances

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ABSTRAK

**ANALISIS PRA IMPLEMENTASI AKUNTANSI
SISTEM INFORMASI AKUNTANSI DENGAN
APLIKASI "SimaPOS4" PADA UMKM
(Studi Kasus di Toko Gedung Fajar Sejahtera, Kabupaten Belitung)**

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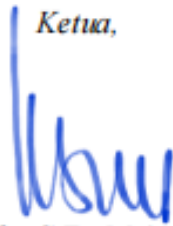
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Penelitian ini bertujuan untuk mengetahui pengaruh kemajuan teknologi dan kemampuan kinerja Sistem Informasi Akuntansi menggunakan aplikasi SimaPOS4 sebagai aplikasi pendukung pada Toko Bangunan Fajar Sejahtera Wilayah Belitung. Tesis ini menggunakan penelitian kualitatif dengan pendekatan deskriptif, dengan melakukan observasi, wawancara, dan dokumentasi sehingga dari analisis deskriptif dapat ditarik suatu kesimpulan. Studi menunjukkan bahwa kemajuan teknologi dan penggunaan akhir Aplikasi SimaPOS4 mempengaruhi kinerja sistem informasi akuntansi. Selain itu dukungan dari aplikasi berpengaruh positif terhadap perkembangan dan kemajuan Toko Bangunan Fajar Sejahtera

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Telah kami periksa cara penulisan, *grammar*, maupun susunan *tenses*-nya dan kami setuju untuk ditempatkan pada lembar abstrak.

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CHAPTER 1

INTRODUCTION

1.1 Background

The rapid development of technology has become a reference for companies to develop business ventures, including MSME group companies. Based on data from Replubika.co.id (2019), it is explained that the Ministry of Communication and Information and the Ministry of Cooperatives and Small and Medium Enterprises, it has targeted around eight million MSMEs to go digital by 2019. For this reason, the presence of digital technology and the internet is expected to encourage MSMEs to grow faster.

Currently, in the digital era, MSMEs use technology as a means to support their business activities. Besides being used to market and promote products, technology with several application features is also used to help businesses obtain company operational information. For example, technology like computers or smartphones with programs or applications that can provide information quickly will help MSME business processes. An application or a program contained in hardware aims to produce useful information for users, especially for business owners as management decision-makers.

One of the efforts that companies can do to get information quickly and accurately, of course with an appropriate information system. The existence of the current information system is very helpful in the availability of the information needed, especially by the company's internal parties in using the information to make decisions. One of the important indicators in business processes is the Accounting Information System (AIS).

Accounting information systems play an important role in the business continuity of the company. One of the roles of the accounting information system is to meet the needs and as a step in making management decisions by the company's internal parties. This accounting information system is expected to

provide improvements to the information generated by the existing system so that the company's activities in business and business can run effectively and efficiently.

In a trading company, obtaining information related to the income statement and cash flow is very important. This is because the components of the report are used as information for company management. Profit/loss and cash flow statements are processed based on transaction documents, both sales, and purchases. Transaction documents will be processed by the user for further input into the application. Thus, the application will help process the data that has been inputted.

Fajar Sejahtera Building Shop is a small and medium micro-business engaged in trading. Fajar Sejahtera Building Shop is a business that is engaged in the sale of building materials and building tools. This trading business sells various materials and tools to make buildings such as cement, various kinds of pipes, nails, paint, foundation iron, shovels, hammers, and so on. Fajar Sejahtera Building Store was established on November 14, 2019, founded by Mr. Stefan, this building shop is located on Jl. Gen. Gatot Subroto, RT.04 / RW.02 no. 61, Tanjungpandan, Belitung. Based on the store owner's information, processing company transaction data such as recording purchases and sales of goods, managing customer and supplier data as well as calculating and recording financial reports still uses a manual system by still utilizing folio book recording and invoices as proof of valid transactions. The store's current assets have not been recorded yet, this causes the store's financial statements to be invalid in calculating the store's wealth. Store business processes that still use manual systems cause other problems, namely the occurrence of inefficiency in time and company costs.

After conducting initial observations on the company, the authors found various kinds of shortcomings and weaknesses experienced by the company in its accounting cycle, starting from the Input Data, Process, to the resulting Output. First, the application to process the recording documents is not yet available. In addition, the application is not available in building stores, so the recording is still manual in the folio book. Starting from the Input Data (Input), the data recorded in

the diary is still very limited, there is no recording of the specific sales time that occurs, no recording of the expenses incurred such as salaries, electricity, transportation fuel, and so on, no recording of information related to the total reduced inventory from the warehouse, not recording the distinction between sales made in cash, credit or debt, no presentation of profit/loss and cash flow statements, and many more.

Second, in terms of processing (process), because the data recorded is in manual form and is prone to recording errors, it will be very difficult to carry out CRUD (Creating, Reading, Updating, and Deleting) activities on the data, companies are also very rarely checking return the data that is in the daily recording in the folio book, so it is very difficult to produce good monthly financial reports, Then in terms of data storage which is still in the form of a folio book as a form of recording daily transactions, and then stored in a cupboard so that when needed it will it is difficult to find transaction records stored in the folio book, besides that because the records are still manual, there is a risk of being lost and damaged because the records are in the form of a folio book, where the paper is at risk of being eaten by termites, burned, damaged by water, and so on.

Third, in terms of output, there are no other specific reports such as appropriate income statements, Capital Statement, Cash Flow Reports, and so on as well limited human resources due to lack of accounting knowledge. So seeing the existing constraints, this building shop requires a simple application that is easy to understand to generate profit/loss reports and cash flow, so the company owner does not experience difficulties in the needs of (internal) managerial decision making.

One application that can be used is the SimaPOS4 application. SimaPOS4 is a cashier software with complete features to support cashier needs for various types of businesses, including supermarkets, mini-markets, shops, distributors, retail, wholesalers, etc. The need for cashiers to input products that are sold quickly at the time of the transaction, thereby minimizing the occurrence of input errors. Proof of sale printing also supports mini-printers, so that the printing process

becomes faster, saves paper, and prints concisely for customers to read. SIMAPOS4 has a reliable inventory management feature, and there is a feature to print price tags on shelves making it easier to change price tags on products, label sizes can be adjusted according to needs. With so complete the functions that support sales and purchasing activities as well as inventory management, coupled with functions specifically for cashier activities, it will make it easier for you to manage shops / mini-markets, so you can focus more on developing your business.

One application that can be used is the SimaPOS4 application. This application can be used as a tool to process sales and purchase transaction recording documents. so that processing these documents can generate profit/loss and cash flow reports. Furthermore, to support its business operational activities, the availability of the stages of using the application is also required. With this stage, it is expected that users of the SimaPOS4 application can understand the steps to process transaction document data. Thus, the application of the right accounting information system will provide benefits, especially for Fajar Sejahtera Building Shop.

1.2 Problem Formulation

Based on the above background, several shortcomings were found in the recording of transactions and the results of financial reporting provided by the object of research, including:

- a. Starting from the Input Data (*Input*), the data recorded in the diary is still very limited, there is no recording of the specific sales time that occurs, no recording of the expenses incurred such as salaries, electricity, transportation fuel, and so on, no the recording of information related to the total inventory that reduced from the warehouse, not recording the distinction between sales made in cash, credit or debt, and much more.
- b. Then in terms of data storage which is still in the form of a folio book as a form of recording daily transactions, and then stored in a cupboard so that

when needed it will be difficult to find transaction records stored in the folio book, besides that because the records are still manual, there is a risk of being lost and damaged due to a note in the form of a folio book, where the paper is at risk of being eaten by termites, burned, damaged by water, and so on.

- c. Then in terms of processing (*Process*), because the data recorded is in manual form and is prone to recording errors, it will be very difficult to carry out CRUD (*Creating, Reading, Updating, and Deleting*) activities on the data, the company is also very rare in re-checking the data in the daily records in the folio book, so it is very difficult to produce monthly financial reports, especially in producing a decision.
- d. Then in terms of results (*Output*), there are no other specific reports such as the appropriate income statement, capital change report, cash flow statement, and so on.

So based on the various weaknesses found from *input, process, output, storage, and company internal control in accounting information systems, revenue cycle, cash disbursement cycle, payroll cycle, general ledger and reporting cycle, and for the needs of (internal) managerial decision making there are many gaps. occurrence of fraud.* So with the various weaknesses in the company, the conclusion is that the company needs a special accounting application that can meet all the company's needs in producing much better financial reporting.

1.3 Objective of the Study

Based on the research background and the formulation of existing research problems, so the conclusion is the purpose of the research in this thesis is to analyze the application of accounting information systems by utilizing applications and assist the process in identifying inputs that will be directly processed into the application, providing accounting information based on inputs that have been processed into the application. the application becomes a better profit/loss report

and cash flow for the Fajar Sejahtera Building Store, with the hope that in the future the application can also help company owners make better decisions.

1.4 Research Benefits

The benefits of the results from this study can be described as follows:

1.4.1 Theoretical Benefits

The results from this study are expected to contribute to knowledge and literature review in accounting science, especially in the field of accounting information system design applications, In addition, this research can also be used as a reference for other researchers to develop and improve their research.

1.4.2 Practical Benefits

1. For Fajar Sejahtera Building Stores

It is hoped that the results of this study can provide thoughts and information for companies to implement Accounting Information Systems. In addition, it is hoped that the use of the SimaPOS4 application can help process documents to produce profit/loss and cash flow reports.

2. For the University

The results of this study are expected to be additional information and insight as well as references for Sriwijaya University students who want to explore Accounting Information Systems.

3. For Writers

The author gets various theories regarding Accounting Information Systems. In addition, it adds insight and applies the knowledge that has been obtained in lectures and trains thinking in applying Accounting Information Systems.

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