Proceedings of the 3rd International Conference on Computing and Informatics, ICOCI 2011,8-9 June, 2011 Bandung, Indonesia

Paper No.
105

DESIGN OF ACCOUNTING INFORMATION SYSTEM SALES

Dony Waluya Firdaus

UNIKOM, Bandung Indonesia, dony_waluya@yahoo.com

ABSTRACT. The rapid development of science and technology led to the use of computers increasingly dominant and universal. Today the computer is very helpful in all aspects of human life, especially to facilitate the activity, especially at work. In the computer industry was indispensable in overcoming various problems. The ability of the computer in calculating and processing data, especially accounting data, so that it becomes useful information, easy to understand and accurately in a fast time, is needed to improve company performance. But in this case still needs to be supported by a reliable accounting information. Firms need a good sales system to handle various problems that occur in companies that include the recording of sales. The use of computers in processing sales transactions and speed up processing of sales transaction data into information. Sales transaction processing with a computer accounting system to change the sales into Accounting Information Systems Sales.

Keywords: Information Sales, Sales Accounting System, Accounting Information Systems Sales

INTRODUCTION

Today the information is important in all aspects of human life. For consideration in the decision-making needed information. The better the quality of information it will be more useful in decision making.

E life style as the current reality of life showed almost no one aspect of human life untouched electronic (computer) that includes already uses software applications (application software). This phenomenon is also adequate economics increasing corporate dependence on information systems. This also resulted in a field of accounting and auditing, the system is done manually shift to electronic-based information systems (computers) that uses software. Organizations that master the information will survive and win the competition in the era of economic informatics (Scott, 2003).

Information is one of the strategic resources of an organization, therefore, to support the achievement of the vision, mission and goals of an organization, information management becomes a key to success, without information there can be no organization.

Information through communication becomes the glue for an organization so that organization can come together to remember every decision based on information then the quality informai generated within an organization will greatly affect any decisions taken either by the management organization or by other organizational actors. Within an organization or wherever and for whoever plays as a medium of information that bridges all the events happening in the real world with human beings through the senses it has (Susanto, 2008).

The business world require different information. One of them is financial information that shaped the financial statements. The financial information generated from a transaction processing system which we are familiar with the term accounting system. At first the financial statements resulting from a recording process manually. The rapid development of technology to impact the business world in the process of transaction processing to produce financial reports.

In essence, Accounting Information Systems (AIS) is a system. The focus of the Accounting Information Systems (AIS) is the process data into information for all levels of Management. SIA presents financial information for management decision-making processes regarding corporate finance because financial data are very detailed data and is often performed by lower-level management. Sales is an important factor that determines the survival of the company mainly to trading companies, because the trading company is a company whose main activities are to purchase goods (finished products) and sell back to consumers. One of the related financial information in a company is selling goods as an activity within the company's activities.

Problem Formulation

The core of this research study is on Accounting Information System Sales. This problem is a force that needs to be developed. In more detail the scope of this research problem can be formulated in the following questions:

1. How much influence the use of Accounting Information System Sales of sales activity.

THEORY

Accounting Information System Sales basically/essentially is the system. Therefore, to understand what is meant by the Accounting Information System Sales must first understand what is meant by the System, Information, Information Systems, Accounting, Accounting Information Systems Sales, just next to understand what is meant by the Accounting Information Systems Sales.

System

The system is a collection/group of sub-systems/parts/components of any kind, either physical or non physical contact each other and work together in harmony to achieve a particular goal (Susanto, 2007).
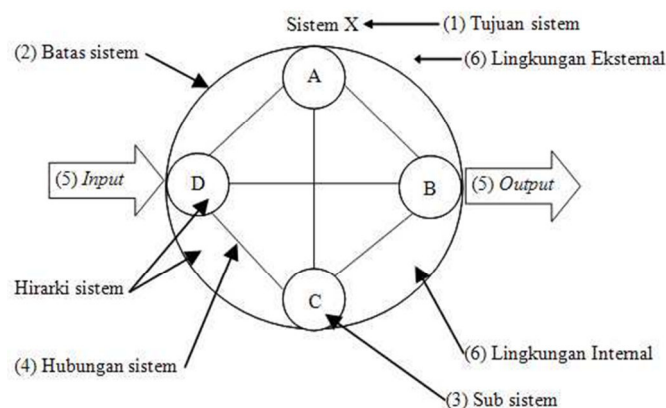

Figure 1. System Feature (Susanto, 2007).

In figure 1 A system exists because there are goals to be achieved. The purpose of the system is an end target or targets to be achieved by a system. System boundary is the line that separates abstraction between the system and its environment. Subsystem, that A, B, C and D

is a subsystem of components or parts of a system where the system is located. The relationship between subsystems with other subsystems at the same level is called the relationship system. Other characteristics of the system viewed its basic functions: input, process and output. System environment consists of internal systems and external environment of the system. Internal environment is the environment the system is in a system, while the external environment is environmental systems that are outside the system.

Information

Data are facts or anything that can be used as input in generating information. We must know in advance information about what data is needed, do not let a lot of data that do not contribute to process the information. So we can say that information is the result of data processing, but not all the result of processing can be information, only the results of data processing that gives meaning and benefits only. Azhar Susanto argues, information is the result of data processing, which gives meaning and benefits.

The information will give meaning and benefits if the meet certain qualitative characteristics. That information quality must have the following characteristics (Susanto, 2007) :

1. Accurate, means that information must reflect the actual situation.

2. On time, means that information is available or there at the time the information is required.

3. Relevant, means that information provided should be as needed.

4. Complete, means that information must be given in full.

Information Systems

Information Systems is defined as a collection of sub-sub-system of both physical and non physical are interconnected to one another and work together in harmony to achieve one goal, namely to process data into useful information. Information system process data into information using tools. Data into information-processing equipment is constantly experiencing growth. Appears as a computer as data processing equipment. Systems that use computers as a tool called a system of information processing. Information System has several components that group them into hardware, software, brainware, procedure, database, and network communication. Information systems within an organization acts as the glue between the components of the organization, because the information generated from an information system will be communication (Susanto, 2007).

Accounting

Accounting has evolved. Traditionally (first) accounting is defined as the art of how to record, summarize and report business transactions. AICPA defines accounting as the process of identifying, measuring and reporting economic information, to allow for assessment and a clear and unequivocal decision for those who use that information. In 1966 AAA defines accounting as an information system (Susanto, 2008).

Broadly speaking accounting grouped into two integral part of financial accounting and management accounting. Financial accounting processing of financial data into financial accounting information, users of financial accounting information is largely an external party organization, while management accounting data to process financial and non-financial services into information useful to the internal party organization or company.

Accounting Information Systems (AIS)

After learning the definition of Systems, Information, Information Systems and Accounting, then we can know what it is Accounting Information Systems (AIS).

Proceedings of the 3rd International Conference on Computing and Informatics, ICOCI 2011,8-9 June, 2011 Bandung, Indonesia

Paper No.
105

Accounting information system can be defined as a collection (integration) of sub-sub systems/components of both physical and nonphysical are interconnected and work together harmoniously with one another to process transaction data related to financial issues into financial information (Susanto, 2008).

Accounting information system providing information to people who exist inside and outside the company. An organization implements policies and control procedures (internal control) with a view to maintaining the quality of information and operations (a series of activities) in the achievement of objectives.

Accounting Information System Sales

Accounting Information Systems Sales is one of the sub-system of Accounting Information Systems. Sales can be defined as a collection of components/parts/subsystems both physical and non physical are interconnected to one another and work together harmoniously to process cash sales into cash sales information required by the sales.

RESULTS

Design of Accounting Information System Sales

The performance has a significant positive effect on use of information systems means the interest of respondents believe that using the system will assist in improving performance (Handayani. 2007).

In the framework necessary to build a system for preparing accounting information system sales:

Table 1. Stages of Building Systems.

Stage	Results
Planning	Identify the problem Purpose and objectives The framework Estimated time and costs
Analysis	Analysis of resources Analysis needs Analysis of current system
Design	Develop logic system works Design data, tables, databases, relationships. Design input, process and output
Implementation	Installing Software Documentation
Maintenance	Overall system test Evaluation, improvement Training Further development

Context Diagram

Context diagram is the overall process that will be presented with a single circle that represents the whole system. AIS Sales context diagram is described as follows:
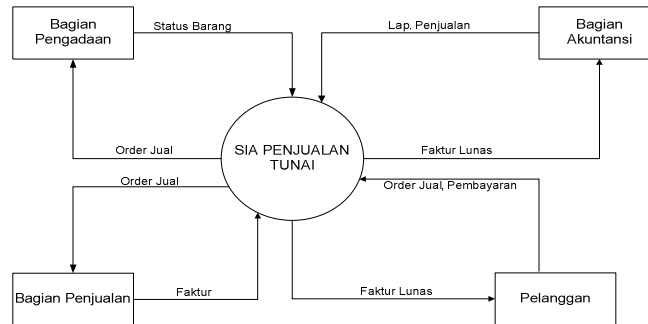

Figure 2. Context Diagram.

In the context diagram is described a data starts from customers who order and accepted by the sales and parts procurement, if the status of goods is the sales transaction and the customer also receives invoices paid in full. Part of accounting records and processing invoices to sales reports.

Data Flow Diagram
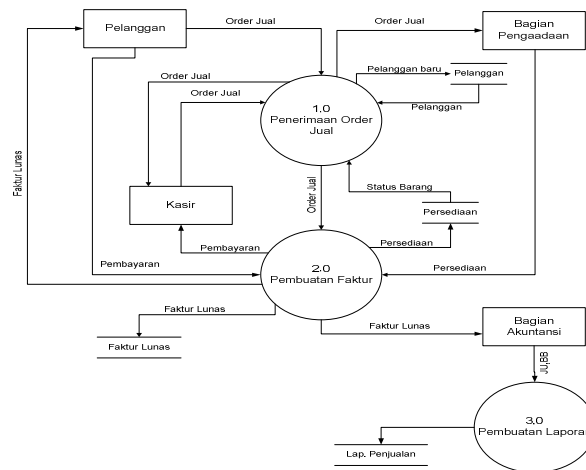
The sales AIS Sales data flow diagram data are:

Figure 3. Data Flow Diagram.

At data flow diagram there are three processes: (1) sell order acceptance process is a process of receiving orders from customers and data delivery orders to the cashier and parts procurement, (2) invoicing process is a process if the order is received and the customer makes a payment, go to the data submitted in full invoice accounting, (3) the process of report creation is the process of making general journal, ledger and sales reports.

Main Menu

Further analysis of the working system is as follows: in Figure 4 represents the main menu contains 3 menu, namely: (1) menus to perform the procurement of supplies of goods available for sale, (2) menu is the creation of general ledger accounting, general ledger and reporting finance, (3) menu is part sales inputing sales data and sales reports.
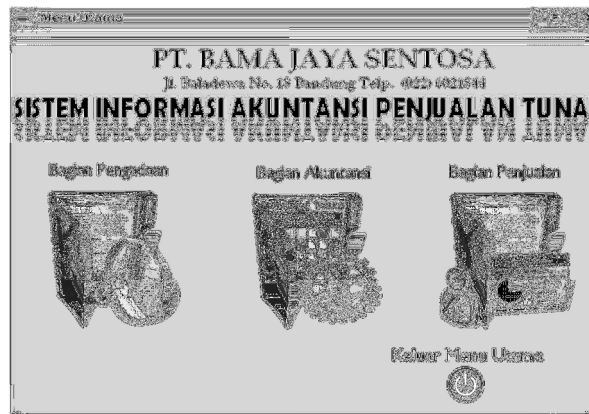
139

*Proceedings of the 3rd International Conference on Computing and Informatics, ICOCI
2011,8-9 June, 2011 Bandung, Indonesia*

*Paper No.
105*

Figure 4. Main Menu.

CONCLUSION

Based on the previous description, it can be taken several conclusions, Application Accounting Information System Sales helpful sales activity and AIS Sales Cashier This is a development so that there are elements that have not been incorporated into the design. At the bottom of Accounting Information System Sales have an important role in the company to generate useful information for internal and external parties and quality information so that the necessary tools of information and communication technology in its implementation.

REFERENCES

Handayani, Rini. (2007). *Analisis Faktor-Faktor Yang Mempengaruhi Minat Pemanfaatan Sistem Informasi Dan Penggunaan Sistem Informasi.* Makasar: Simposium Nasional Akuntansi.

Ladjamudin, Al-Bahra Bin. (2004). *Konsep Sistem BasisData dan Implementasinya*. Yogyakarta: Graha Ilmu.

Radityo, Dody., Zulaikha. (2007). *Pengujian Model DeLone and McLean Dalam Pengembangan Sistem Informasi Manajemen.* Makasar: Simposium Nasional Akuntansi.

Susanto, Azhar. (2007). *Sistem Informasi Manajemen*. Bandung: Lingga Jaya.

Susanto, Azhar, (2008). *Sistem Informasi Akuntansi*. Bandung: Lingga Jaya.

Scott, Tap. (2003). *The Digital Economy*. New York : Mc Graw Hill, Inc.