

## Effectiveness of Management Accounting Systems for Cashier Management Hr. Ambar Batik Klaten

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### ABSTRACT

With increasingly advanced technology, it will make it easier for us to do our work. Supported by increasingly sophisticated technological facilities, we increasingly need this technology to lighten our workload. The global crisis that occurred recently is a lesson for us to be smarter in developing the businesses we have. With increasingly developing technology, we can make it the right solution for the development of our business. With the increasingly advanced development of information technology, information systems can be used as an innovation for business development. HR. Ambar Batik uses this system to face the global competition that occurs today. Entrepreneurs are required to be smarter in carrying out new innovations to advance their business. Apart from batik designs being used as better innovations, better information systems are also capable of enabling business development. The data collected in this research includes data about Craftsmen HR. Ambar Batik, Bayat, Wedi, Klaten, Central Java, and the information system used at Ambar Batik. Data collection techniques were carried out by means of observation, interviews, documentation and literature.

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## INTRODUCTION

We can no longer avoid the increasingly rapid development of technology in the current era of globalization. In all fields, we really need technology right now. With increasingly advanced technology, it will make it easier for us to do our work. Supported by increasingly sophisticated technological facilities, we increasingly need this technology to lighten our workload. The global crisis that occurred recently is a lesson for us to be smarter in developing the businesses we have. With increasingly developing technology, we can make it the right solution for the development of our business.

Information systems used to support management and decision making existed before the advent of computers. But many people don't realize that what they do is a form of information system. Later, after the advent of computers and various knowledge about using computers, they realized that they were able to create information systems for management development. Only then will we compete to develop information systems for the development of our business. Humans are the tools for developing the information system itself. Therefore, humans are required to be smarter and smarter in managing information systems.

An accounting information system is a system that can be used for management development and decision making, by processing raw data into financial report information that can be used by organizations. Through this accounting information system, it will be easier for organizations to create financial reports and provide financial information to parties who need it, both external and internal to the organization. Finance employees will also be quicker in doing their work. Onaolapo and Odetayo (2012) said that accounting information systems influence organizational effectiveness. The effectiveness of an accounting information system is highly dependent on the successful performance of the system, users and sponsors. Important factors that can influence the effectiveness of the accounting information system are expected to provide a positive influence that can indicate the level of success of the system in carrying out its functions.

The textile industry is one of the contributors to the highest amount of waste or rubbish in the world. One of the wastes produced by the textile industry is liquid waste in the form of residual dyes/synthetic dye liquid from the fabric dyeing process which contains several dangerous chemical substances. In fact, initially the textile coloring process used natural dyes. However, as time goes by and technology continues to develop, synthetic dyes for textiles have been discovered (AR Hikmah, 2021).

On HR. Ambar Batik in managing inventory, sales data and making reports is hampered. Because the system used is a manual system using sales receipts which are then submitted to the sales recording department to be recorded in a book, reporting is hampered in presenting the data because sales reporting is given at the end of the month, so it cannot be accessed at any time. And there is also no support for an integrated and unified system for marketing goods and reporting stock. This can disrupt performance in product sales.

Management of sales and cashier data in HR. Ambar Batik is expected to make a contribution to the company in efforts to increase sales efficiency and manage goods.

## **THEORETICAL REVIEW**

Information technology is everything related to the process of creating information that will be conveyed. Information technology is everything related to the process of manipulating and processing information. Technological sophistication reflects the diversity of the number of technologies used, while information sophistication is characterized by the nature of the application portfolio. Raymond and Pare (in Cragg et al., 2010) define information technology sophistication as a construct that refers to the natural use, complexity and interdependence of information technology and management in an organization.

### ***System***

According to (Dewi, 2017) "A system is a collection of elements in the form of data, a working network of procedures, human resources, and technology both hardware and software (Whitten J, 2004) which are interconnected as one unit to achieve the same specific goal or target". Based on the statement from the expert above, it can be concluded that a system is a collection of two or more components or procedural elements that are interrelated and interact to achieve a goal."

In his book Sunyoto (2014), Salisbury said a system is a group of parts or components that work together as a functional unit. Meanwhile, according to Achmadi, a system is an arrangement that describes the existence of a series of various components that have a harmonious, coordinated relationship and shared goals that work or run within a certain and planned time period.

### ***Information***

According to (Kadir, 2003) information is data that is processed into a form that is more useful and more meaningful for receiving it. so it can be concluded that information is data that can be processed and classified or interpreted for use in the decision-making process, making it easier for the person who receives it.

According to Hasugian in (Sunyoto, 2014), information is a universal concept with a large amount of content, covering many things within its respective scope and recorded in a number of media. Meanwhile, Murdick said that information consists of data that has been obtained, processed/processed which is used for the purpose of explanation, description, and decision making.

### ***Information Systems***

Information systems according to (Whitten J, 2004) can be defined as an arrangement of people, data, processes and information technology that are interconnected to collect, process, store and provide information output needed to support an organization. When classified according to function, as follows (Whitten J, 2004)

- a. Transaction Processing System (TPS), an information system that captures and processes data about business transactions.
- b. Management Information System (MIS), information produces management-oriented reports based on the transaction processes and operations of the organization.
- c. Decision Support System (DSS), an information system that helps identify possible decisions or provides information to assist management decision making.
- d. Executive Information System (EIS), an information system that supports the planning and assessment needs of executive managers.
- e. Expert System (ES), an information system that captures the skills of workers and then imitates these skills to be utilized by people who are not experts.
- f. Communication and Collaboration System, an information system that provides opportunities for more effective communication between workers, partners, customers and distributors to increase the ability to work together.
- g. Office Automation System, an information system that supports a wide range of office activities which is provided to improve work flow between workers and helps employees create and share documents that can support daily office activities.

### ***Accountancy***

Accounting is a process or activity for analyzing, recording, classifying, reporting and interpreting financial information to company leaders, company owners, investors, employees, government and parties with an interest in financial reports (Sasongko, 2021).

These accounting users use financial reports produced by the company to make decisions. With financial reports, it will be easier for users to find out about company developments in relation to the finances that occur within the company. Because accounting is a tool for measuring a company's business activities.

Accounting users have different backgrounds, so financial reports must be prepared systematically so that users can read and understand the financial reports.

### ***Accounting Information System***

The company's business activities related to finance can be outlined through the accounting information system process. Technology has become sophisticated so that nowadays reporting related to finance can be done through an accounting information system. The accounting information system is a system that contains all reports of financial transactions that occur in corporate households.

Accounting information systems implement company accounting applications which are characterized by data processing through data collection, data manipulation, data storage and document preparation. This accounting

information system is more data-oriented than information, and the data is historical in nature (Sunyoto, 2014).

## **METHODOLOGY**

Data collected in this research includes: data about Craftsmen HR. Ambar Batik, Bayat, Wedi, Klaten, Central Java, and the information system used at Ambar Batik. Data collection techniques are carried out by:

a. Observation

A technique for searching for data and information which is carried out by making direct observations at the research site, which is intended to obtain a general overview of the research site.

b. Interview

The technique of searching for data and information is carried out by asking directly to batik craftsmen HR Ambar Batik, Bayat, Wedi, Klaten. The aim was to obtain data regarding activities in making ecoprint batik and the opportunities to be achieved, as well as interviews with several consumers who visited the shop HR. Ambar Batik.

c. Documentation

The technique is carried out by taking data that has been documented.

d. Literature

Search for materials and references in the library to obtain the required information that is directly related to the problem being discussed, as well as a problem solving technique so that the results of the analysis carried out are more optimal and meaningful.

The instruments used in this research for data collection purposes were observation and interview sheets which were prepared based on the main indicators of needs regarding the process of using the accounting information system at Ambar Batik Klaten.

This research can be categorized as *expost-facto* descriptive research. Namely a method that carries out classification and analysis steps, processing data, making conclusions and reports, with the main aim of creating an objective depiction of a situation in a situation description. Data analysis is carried out by describing all data that has been collected based on data groups, and linked to the information system used.

## **RESULTS AND DISCUSSION**

HR. Ambar Batik is one of the batik craftsmen in Bayat, Wedi, Klaten, the owner is Mrs. Ambar Sriningsih. Founded in 2013 and is still active in creating batik motifs. Human resources used in activities HR. Ambar Batik is empowering the community around the shop. Starting from the batik making process to the shopkeeper. Competition for batik craftsmen is starting to increase around the city of Klaten, especially if we see it in the city of Solo. Therefore, HR. Ambar Batik strives to create new motifs in batik making. So far, what has been done is making stamped batik, printing and writing.

Based on research and community service that has been carried out by researchers, a system design has been created for Ambar Batik Klaten. This system was created to help Ambar Batik services in serving customers. The

information system that is already running is the marketing information system, where Ambar Batik already uses digital marketing.

Furthermore, the accounting information system began to be used by Ambar Batik, with the hope that financial reporting would be easy for employees to carry out. Apart from research in design, community service is also carried out where researchers try to provide explanations and practices for using this accounting information system.

Figure 1 shows the cashier form used by the cashier to input sales made. With this form, it is easier for cashiers to input sales data and see merchandise stock. This form shows that every customer gets printout proof of their purchase receipt instead of using a manual receipt. And cashiers will also be faster in processing customer purchases.

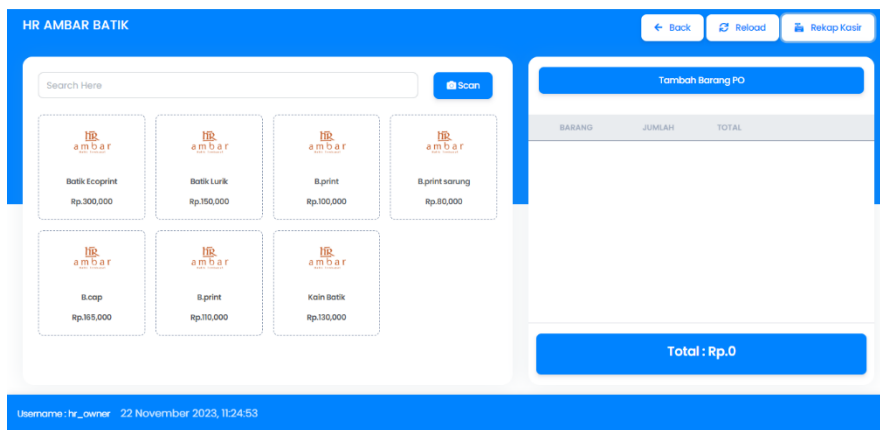


Figure 1. Cashier Form

Next, Figure 2 shows the item name and item stock form. This form contains the names of merchandise available at Ambar Batik. The cashier must enter all the merchandise in Ambar Batik including the amount of merchandise inventory. By entering this merchandise inventory, employees can see the remaining inventory in the store. So it is easier to control the amount of merchandise inventory. No longer using manual methods, directly calculating the number of batik supplies. Because so far customers who come to Ambar Batik often buy batik for uniforms. So Ambar Batik shop employees must know the amount of inventory of their merchandise. Through this system, employees will find out more easily and quickly the amount of inventory.

Gambar	Label Barang	Nama Produk	Harga Jual	Stok	Action
	B-SE-A	Batik Ecoprint	Rp.300,000	-	
	B-SL-A	Batik Lurik	Rp.150,000	-	
	KB-B100-A KB-B100-A	B.print	Rp.100,000	-	
	B-Bs-A B-Bs-A	B.print sarung	Rp.80,000	49	
	KB-A-B-A KB-A-B-A	B.cap	Rp.165,000	20	
	B-B-A	B.print	Rp.110,000	48	

Figure 2. Report on product names and stock

Figure 3 shows the daily sales report that occurs at Ambar Batik. Here you can see how many batiks were sold and how much money was received from the sale. It will also be easier and faster for the cashier to find out how much sales are today. Reporting to the owner will also be a faster process. Without having to do manual calculations and create reports manually too.

Bill no	Tanggal Beli	Metode Pembayaran	Total Pembelian	Action
GSL-40	24-11-2023 10:54 pm	Transfer (BCA)	Rp.99,000	
GSL-39	24-11-2023 10:26 pm	Transfer (Mandiri)	Rp.63,000	
GSL-38	24-11-2023 10:18 pm	Transfer (BCA)	Rp.120,000	
GSL-37	24-11-2023 09:19 pm	GoShop	Rp.129,000	
GSL-36	24-11-2023 08:57 pm	Qris	Rp.130,000	
GSL-35	24-11-2023 07:50 pm	Transfer (BCA)	Rp.108,000	
GSL-34	24-11-2023 07:19 pm	Cash	Rp.115,000	
GSL-33	24-11-2023 07:18 pm	Transfer (BCA)	Rp.189,000	
GSL-32	24-11-2023 06:33 pm	GoShop	Rp.285,000	
GSL-31	24-11-2023 06:23 pm	Transfer (BCA)	Rp.274,000	

Figure 3. Daily sales report

Figure 4 shows the monthly sales report. From the process of calculating the daily sales report, you can find out the monthly sales report. This system is interrelated with the cashier's financial reporting as desired by the owner. Once again, it will be easier for cashiers to carry out cashier reporting in the form of daily and monthly sales reports to the shop owner. All this is done easily and quickly. Before this information system was implemented, shop owners and cashiers had first attended training taught by the system creator. They are expected to be able to run the system well and correctly to make their work easier in customer service and preparing financial reporting.

Waktu	Cash	Bank BCA	Bank Mandiri	Bank BNI	Bank Pustiang	Jumlah	QTY	
							Cash	Pibutang
01 Nov 2023	Rp.432,000	Rp.4,569,000	Rp.239,000	-	-	Rp.7,906,000	0	0
02 Nov 2023	Rp.1,249,000	Rp.3,756,000	Rp.109,000	-	Rp.356,000	Rp.7,512,000	0	0
03 Nov 2023	Rp.776,000	Rp.3,756,000	Rp.234,000	-	Rp.60,000	Rp.8,202,000	0	0
04 Nov 2023	Rp.1,542,000	Rp.7,057,000	Rp.129,000	-	Rp.307,000	Rp.11,385,000	0	0
05 Nov 2023	Rp.935,000	Rp.5,212,000	Rp.139,000	-	Rp.223,000	Rp.5,295,000	0	0
06 Nov 2023	Rp.1,419,000	Rp.3,549,000	Rp.811,000	-	Rp.480,000	Rp.6,167,000	0	0
07 Nov 2023	Rp.2,042,000	Rp.3,946,000	Rp.493,000	-	-	Rp.8,676,000	0	0
08 Nov 2023	Rp.497,000	Rp.3,361,000	-	-	Rp.1,005,000	Rp.8,174,000	0	0
09 Nov 2023	Rp.717,000	Rp.4,945,000	Rp.329,000	-	Rp.198,000	Rp.8,249,000	0	0
10 Nov 2023	Rp.1,307,000	Rp.6,942,000	Rp.198,000	Rp.297,000	-	Rp.10,646,000	0	0
11 Nov 2023	Rp.1,315,000	Rp.4,672,000	Rp.531,000	-	Rp.209,000	Rp.8,329,000	0	0
12 Nov 2023	Rp.2,085,000	Rp.1,193,000	Rp.295,000	Rp.66,000	Rp.99,000	Rp.4,746,000	0	0
13 Nov 2023	Rp.1,016,000	Rp.4,696,000	Rp.693,000	-	-	Rp.6,106,000	0	0
14 Nov 2023	Rp.1,078,000	Rp.2,962,000	-	-	-	Rp.5,231,000	0	0
15 Nov 2023	Rp.1,705,000	Rp.4,303,000	Rp.184,000	-	-	Rp.8,305,000	0	0
16 Nov 2023	Rp.352,000	Rp.4,631,000	Rp.343,000	-	Rp.331,000	Rp.6,707,000	0	0
17 Nov 2023	Rp.1,396,000	Rp.4,672,000	Rp.542,000	-	-	Rp.7,616,000	0	0
18 Nov 2023	Rp.642,000	Rp.4,092,000	Rp.415,000	-	Rp.540,000	Rp.6,653,000	0	0
19 Nov 2023	Rp.2,050,000	Rp.3,966,000	-	-	Rp.546,000	Rp.7,323,000	0	0
20 Nov 2023	Rp.496,000	Rp.3,046,000	Rp.120,000	-	Rp.752,000	Rp.7,236,000	0	0
21 Nov 2023	Rp.928,000	Rp.2,454,000	Rp.666,000	-	Rp.99,000	Rp.5,782,000	0	0
22 Nov 2023	Rp.1,641,000	Rp.6,493,000	Rp.175,000	-	Rp.135,000	Rp.8,009,000	9	0
23 Nov 2023	Rp.1,452,000	Rp.3,591,000	Rp.39,000	-	Rp.119,000	Rp.7,371,000	9	0
24 Nov 2023	Rp.1,315,000	Rp.4,061,000	Rp.185,000	-	-	Rp.7,355,000	9	0
25 Nov 2023	Rp.1,244,000	Rp.4,014,000	-	-	Rp.660,000	Rp.7,846,000	9	0
26 Nov 2023	Rp.1,031,000	Rp.1,972,000	Rp.767,000	-	Rp.213,000	Rp.5,541,000	9	0
27 Nov 2023	Rp.980,000	Rp.4,451,000	Rp.423,000	-	Rp.384,000	Rp.7,818,000	9	0
28 Nov 2023	Rp.791,000	Rp.4,330,000	Rp.267,000	-	Rp.323,000	Rp.7,891,000	9	0
29 Nov 2023	Rp.215,000	Rp.4,626,000	Rp.1,132,000	-	-	Rp.7,409,000	9	0
30 Nov 2023	-	-	-	-	-	-	0	0
Total Amount	Rp.32,526,000	Rp.124,291,000	Rp.9,447,000	Rp.366,000	Rp.6,697,000	Rp.226,253,000	72	0

Figure 4. Monthly sales report

In an interview conducted by the author with the owner, he said that with this accounting information system, he felt helped in carrying out the development of his business. What was previously done manually, is now fast and easy to provide customer service. Batik inventory calculations were originally carried out manually to calculate the amount of existing inventory, with this system the owner can find out more quickly the amount of existing batik inventory. The current business competition makes shop owners more able to innovate for business development. One of the innovations carried out by this owner is the existence of an accounting information system that is used to provide customer service.

With the cashier, the researcher got almost the same answer in the interview as the shop owner, that with this system, the cashier would be faster in the process of collecting sales. Customers also don't feel like they have to wait long for the payment process and receipt of their purchase receipt.

With the increasingly advanced development of information technology, information systems can be used as an innovation for business development. HR. Ambar Batik uses this system to face the global competition that occurs today. Entrepreneurs are required to be smarter in carrying out new innovations to advance their business. Apart from batik designs being used as better innovations, better information systems are also capable of enabling business development.

## CONCLUSIONS AND RECOMENDATIONS

The conclusion obtained from this research is that entrepreneurs must be able to develop their business by following increasingly rapid information technology. The available management information systems are sufficient for use



in business development. One of them is an accounting information system, where financial reports no longer use manuals but instead use information technology. Ambar Batik Klaten can now enjoy information technology by using an accounting information system. It is easier and faster for employees to carry out their work and serve their customers. Merchandise inventory is also available in the accounting information system, employees no longer need to count manually to find out the amount of batik inventory available in stores or warehouses. Because everything is programmed in the information system.

### **FURTHER STUDY**

The suggestion given by the researcher is that Ambar Batik should further increase the use of information technology. Especially in financial reporting so that it can be further improved. And the marketing information system will also be further improved so that more customers know about the batik information they offer.

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