

PAPER • OPEN ACCESS

## Develop Accounting Information Systems of Sales in Village-Owned Enterprise

To cite this article: D W Firdaus 2019 *IOP Conf. Ser.: Mater. Sci. Eng.* **662** 022107

View the [article online](#) for updates and enhancements.

# Develop Accounting Information Systems of Sales in Village-Owned Enterprise

**D W Firdaus**

Department of Computerized Accounting, Universitas Komputer Indonesia, Indonesia

Email : dony.waluya.firdaus@email.unikom.ac.id

**Abstract.** The purpose of this research is to develop a sale accounting information system in the Village-Owned Enterprises (BUM Desa Satia), especially sales which are source of income. Financial reporting standards use Indonesian Accounting Standards for Entities without Public Accountability (ETAP). This study used a descriptive qualitative study approach and method for developing sales accounting information systems in the Village Owned Enterprise using the Accelerated SAP (ASAP) approach. The results of this research in the development of accounting information systems using odoo accounting. Before implementing ERP using ODOO Accounting can make a blueprint for sales accounting information systems in the Village-Owned Company, which can be simplified by arranging the Odoo Module customization, to create financial reports. Developing a sales accounting information system is expected to help BUMI Satia Village in making transactions and making decisions.

## 1. Introduction

Palasari Village is a village located in the Ujungjaya Sub-District of Sumedang Regency, Residents of Palasari Village work in the agricultural sector both as farmers and farm laborers. The agricultural sector dominates the work of the residents of Palasari Village when compared to other sectors such as industry, services, transportation, and others. This is inseparable from the extent of land used as agricultural land, especially rice fields [1]. Information system development in Village Owned Enterprise (BUMDesa Satia), is an important component in the organization. Information systems are designed to convert data into a useful information for interested parties [2]. Sales are related to production and marketing, so when sales are good then the marketing is good and production is also good [3]. Village-Owned Enterprises, hereinafter referred to as BUMDesa, are business entities whose entire or most capital is owned by the Village through direct participation from separated Village assets to manage assets, services and other businesses for the greatest welfare of the Village community [4]. The village government has the authority to regulate and manage the interests of the local community in order to improve the welfare of the community in the village. In an effort to improve the welfare of the community, the village has the right to explore the potential of the village and develop it into a business entity. The business entity that may be established by the village is a Village Owned Enterprise (BUMDesa). The presence of BUMDes is expected to improve the rural economy to be more passionate and more productive so that it can increase the income of local people [5]. Village-owned enterprises (BUMDesa) are economic empowerment of rural communities into independent villages. Palasari Village already has a village-owned business entity (BUMDesa), under the name BUMDesa Satia. Based on surveys and interviews with BUMDesa Satia leaders, BUMDesa Satia human resource management consisting of leaders, secretaries, treasurers, and employees. At present BUMDesa Satia does business in the field of building equipment rental and recording financial transactions and reports



are still manual. The manual and traditional methods are not effective, because they allow data incompatibility, security and protect customer data and data integration. Then technology and communication are needed to support daily needs, but not all advances in technology can help problems that occur in rural areas, where problems in rural areas such as [6-7].

An accounting information system is a component, a collection of resources that are interconnected with each other interacting to produce quality information that is useful for users, which is used for decision making [8-9]. The accounting information system is software that records and processes transactions, which have modules such as cash or credit sales, and others to improve information [8]. One of the information from accounting information systems is sales, where sales calculations are used to make sales estimates of certain products, and the calculation of average sales [10]. Building a sales accounting information system can help increase village potential, help enlarge superior village products and improve the economy in rural areas [6].

Developing a sales accounting information system using odoo accounting, the method approach uses qualitative descriptive studies [11]. By developing a sales accounting information system can help Village-Owned Enterprise (BUMDesa Satia) in decision making and increasing income.

The purpose of this study is to Develop Accounting Information Systems of Sales in Village-Owned Enterprise (BUMDesa Satia), Case Study in Palasari Village of Sumedang District, Indonesia. The research method used a descriptive qualitative study approach and a method for developing a sales accounting information system in a Village-Owned Company using the Accelerated SAP (ASAP) approach.

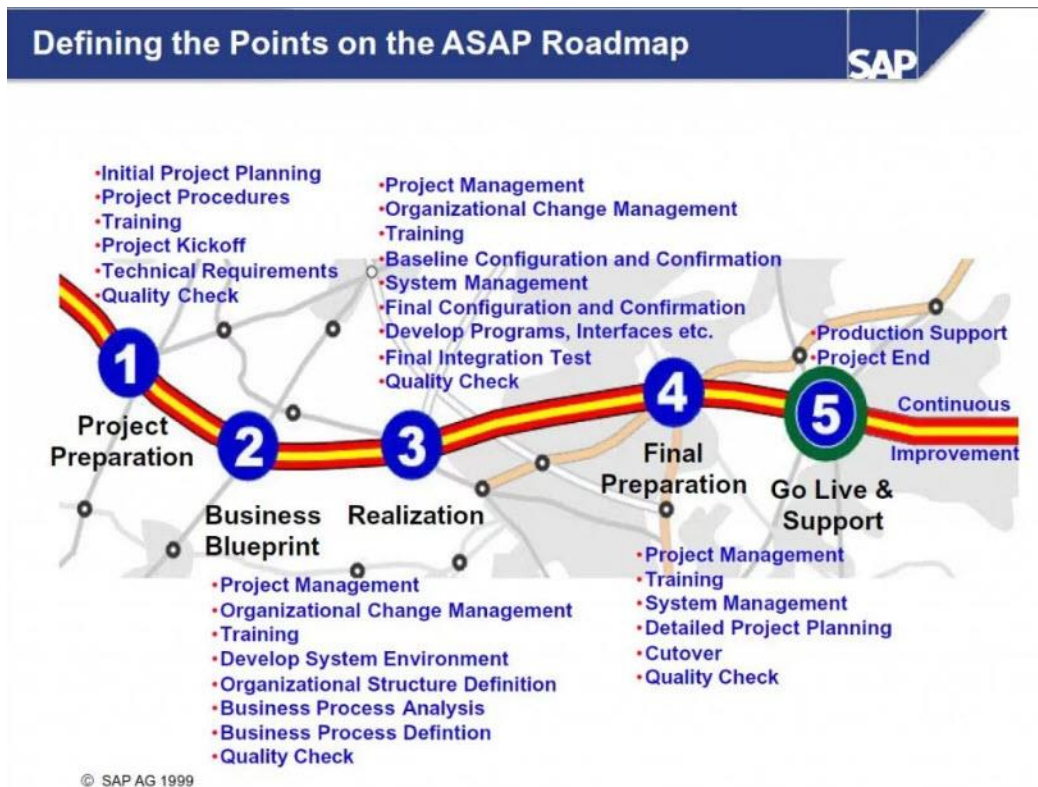
## 2. Method

This study used a qualitative descriptive study approach. The case study method was used to investigate problems in Village-Owned Enterprise (BUMDesa Satia) by building a sales information system. The case study approach is suitable when a researcher needs to do a holistic and in-depth analysis of complex phenomena in real-life contexts. In addition, the case study methodology offers the possibility to investigate stories from a practical perspective and not from a theoretical perspective, through the exploration of a phenomenon in a particular context [12] [5]. In this study, we conducted a survey and interview on BUMDesa Satia, Palasari Village, Ujungjaya District, and Sumedang Regency. For some reason, we conduct research on BUMDesa Satia, such as:

- Management of BUMDesa Satia has limited human resources,
- BUMDesa Satia has only one business sector, namely building equipment rental,
- BUMDesa Satia records the transactions and financial reports are still manual.

Resources Planning (ERP), namely odoo accounting. ERP is used in planning, resource management, information integration, providing information support for decision making and eliminating expensive and ineffective systems. ERP approach using the Accelerated SAP (ASAP) method [13-14]. Financial accounting standards use the Indonesian Accounting Standards for Non-Publicly Accountable Entities, intended to be used by Entities without Public Accountability (SAK ETAP), namely entities that do not have significant public accountability; and publish general purpose financial statements for external users [15].

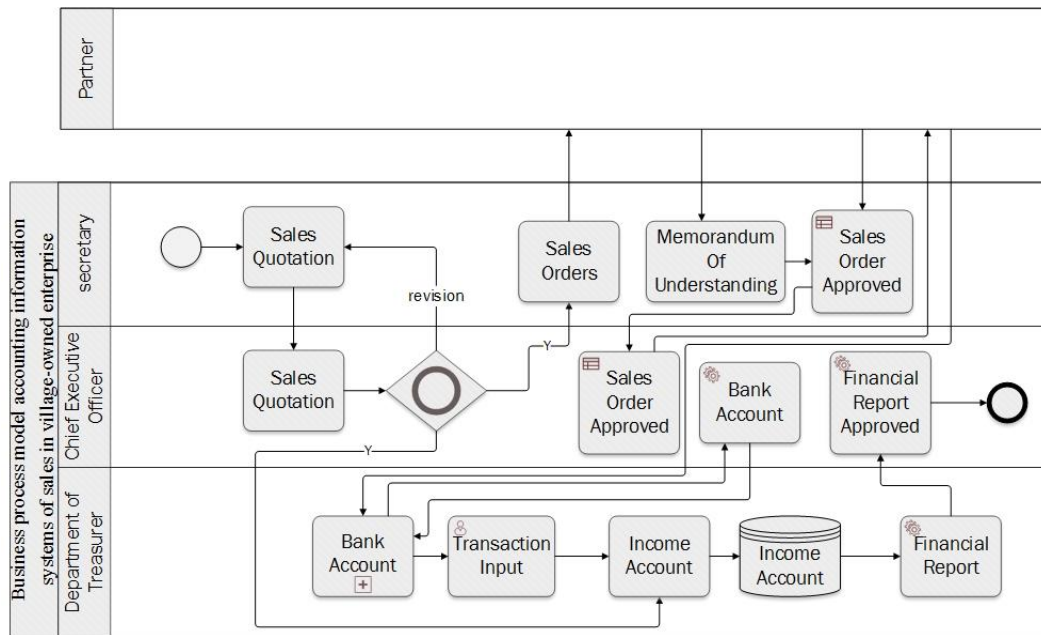
Figure 1 shows the phases of the accelerated SAP implementation methodology, in this research the researcher in the project preparation phase such as (a) initial preparation by conducting a survey and understanding the business process of BUMDesa Satia, (b) the analysis phase of the BUMDesa Satia policy, system specifications phase, ERP using accounting accounting, (c) ERP system development using business process models, (d) installation of odoo accounting (ERP) on localhost, and (e) checking odoo accounting (ERP) [16-17].



**Figure 1.** The phases of the accelerated SAP implementation methodology [16]

**3. Results and Discussion**

The business process is used to develop a sales accounting information system, the business process is influenced by the BUMDesa Satia environment [18]. Figure 2 shows the business process of BUMDesa Satia. Consists of three entities such as the Chief Executive Officer, Department of Treasure and Secretary. Secretary makes a sales quotation, then the Chief Executive Officer checks, if it is revised the secretary will make repairs, if the sales quotation is approved then the secretary makes a sales order to the partner. The Partner makes the following memorandum of understanding with approved sales orders. The Department of Treasure checks bank accounts, makes transaction inputs, processes account income, reports financial reports to like the Chief Executive Officer.



**Figure 2.** Business process model accounting information systems of sales in village-owned enterprise (BUMDesa Satia)

Account income to accommodate sales transactions. Where these account stores complete information related to sales income transactions and sales income information. Users can add and renew sales accounts in the odoo application. Figure 3 shows the Chart of Accounts used in the Develop Accounting Information Systems of Village Owned Enterprise (BUMDesa Satia), such as Fixed asset accounts, current assets, banks, cash, opening income accounts and others [19].

Chart of Accounts		
Code	Name	Type
100000	Fixed Asset Account	Fixed Assets
101000	Current Assets	Current Assets
101110	Stock Valuation Account	Current Assets
101120	Stock Interim Account (Received)	Current Assets
101130	Stock Interim Account (Delivered)	Current Assets
101200	Account Receivable	Receivable
101300	Tax Paid	Current Assets
101401	Bank	Bank and Cash
101501	Cash	Bank and Cash
101600	Opening Income Account	Other Income
101700	Liquidity Transfers	Current Assets
102000	Non-current assets	Non-current Assets

**Figure 3.** Chart of Account

Chart of accounts will affect financial statements leaders can view financial statements such as income statements. Accountants can verify the output of accounting information systems in the form of financial statements. The sales accounting information system administrator can add and update users who are authorized in odoo accounting. In developing a sales accounting information system using Odoo accounting, it can add and update users, chart of accounts and financial statements used [20]. Financial report standard uses Indonesian Accounting Standards for Entities without Public Accountability (ETAP). SAK ETAP is used by entities without public accountability, where BUMDesa Satia can prepare financial reports in accordance with the standards [21].

Figure 4 shows the design of the Financial Report used in the Developing Accounting Information Systems of Sales-Owned Enterprise (BUMDesa Satia), such as profit and loss, balance sheet and others.



**Figure 4.** Perancangan Financial Report

Development of a sales accounting information system in the village-owned enterprise (BUMDesa Satia) can help leaders in making decisions and can improve services. Financial report standards use Entities without Public Accountability (ETAP).

#### **4. Conclusion**

This study shows Business process models of accounting information systems of sales in the village-owned enterprise (BUMDesa Satia), an accounting information system that is integrated with the Chief Executive Officer, and the Department of Treasure and Secretary. By using a sales accounting information system, it is expected to be able to help BUMDesa Satia in transactions and make decisions.

## References

- [1] Soegoto, E. S., & Jayaswara, M. R. (2018, August). Web and Android Programming Course Information System. In *IOP Conference Series: Materials Science and Engineering*, **407**(1), p. 012063).
- [2] Setiawan, E. B., & Setiyadi, A. (2018, August). Web vulnerability analysis and implementation. In *IOP Conference Series: Materials Science and Engineering*, **407**(1) p. 012081).
- [3] Radianto, W. E., & Santoso, E. B. (2017). Start-Up Business: Process and Challenges in Entrepreneurship Education. *Mediterranean Journal of Social Sciences*, **8**(4), 97-110.
- [4] Munir. (2015). The use of multimedia learning resource sharing (MLRS) in developing sharing knowledge at schools. *International Journal of Multimedia and Ubiquitous Engineering*, **10**(9), 61-68
- [5] Kurniawan, P. S. (2018). An Implementation Model of Sustainability Reporting in Village-Owned Enterprise and Small and Medium Enterprises. *Indonesian Journal of Sustainability Accounting and Management*, **2**(2), 90-106.
- [6] Muftie, A., Setyawan, D. B., Fuad, I., & Aristio, A. P. (2017). APEX System: An Integration of Management Information Concept. *Procedia Computer Science*, **124**, 744-750.
- [7] Barankov, V. V., Barankova, I. I., Mikhailova, U. V., & Kalugina, O. B. (2018, May). Experience of Developing Cloud Service for accounting Sales in installments. In *Journal of Physics: Conference Series*, **1015**(4), p. 042004). IOP Publishing.
- [8] Ariana, I. M., & Bagiada, I. M. (2018). Development of Spreadsheet-Based Integrated Transaction Processing Systems and Financial Reporting Systems. In *Journal of Physics: Conference Series*, **953**(1), p. 012102). IOP Publishing.
- [9] Riza, L. S., Handian, D., Megasari, R., Abdullah, A. G., Nandiyanto, A. B. D., & Nazir, S. (2018). Development of r package and experimental analysis on prediction of the co2 compressibility factor using gradient descent. *Journal of Engineering Science and Technology*, **13**(8), 2342-2351
- [10] Llopis-Albert, C., Merigó, J. M., Liao, H., Xu, Y., Grima-Olmedo, J., & Grima-Olmedo, C. (2018). Water policies and conflict resolution of public participation decision-making processes using prioritized ordered weighted averaging (OWA) operators. *Water resources management*, **32**(2), 497-510.
- [11] Petter, S. (2018). Haters gonna hate: PLS and information systems research. *ACM SIGMIS Database: The DATABASE for Advances in Information Systems*, **49**(2), 10-13.
- [12] Caputo, F., Veltri, S., & Venturelli, A. (2017). A conceptual model of forces driving the introduction of a sustainability report in SMEs: Evidence from a case study. *International Business Research*, **10**(5), 39-50.
- [13] Komalasari, K., & Saripudin, D. (2017). Value-Based Interactive Multimedia Development through Integrated Practice for the Formation of Students' Character. *Turkish Online Journal of Educational Technology-TOJET*, **16**(4), 179-186
- [14] Demyanova, O. V., Andreeva, E. V., Sibgatullina, D. R., Kireeva-Karimova, A. M., Gafurova, A. Y., & Zakirova, C. S. (2018, May). Evaluation of effectiveness of information systems implementation in organization (by example of ERP-systems). In *Journal of Physics: Conference Series*, **1015**(4), p. 042009). IOP Publishing.
- [15] Subali, B., Rusdiana, D., Firman, H., Kaniawati, I., & Ellianawati, E. (2017). Computer-Based Experiment of Free Fall Movement to Improve the Graphical Literacy. *Jurnal Pendidikan IPA Indonesia*, **6**(1), 41-48
- [16] Gulledge, T., & Simon, G. (2005). The evolution of SAP implementation environments: A case study from a complex public sector project. *Industrial Management & Data Systems*, **105**(6), 714-736.
- [17] Firdaus, D. W., & Yulianto, H. D. (2018). Business Blueprint Accounting Information Systems Cash Receipts in Non-Profit Entities. In *IOP Conference Series: Materials Science and Engineering*, **407**(1), p. 012128).

- [18] Vasilecas, O., Kalibatiene, D., & Lavbič, D. (2016). Rule-and context-based dynamic business process modelling and simulation. *Journal of Systems and Software*, **122**,1-15.
- [19] Lestaringati, S. I. (2018, August). Mobile point of sale design and implementation. In *IOP Conference Series: Materials Science and Engineering*, **407**(1), p. 012094).
- [20] De Gorostiza, J. A., Nordin, N. A. B., Pang, X. Y., Sabili, M. A., Ng, G., & Mariano, S. M. (2018). Development of an Accounting Information System with Data Migration for Company ABC. *International Journal of Computing Sciences Research*, **1**(3), 50-64.
- [21] Muda, I., & Putra, A. S. (2018, January). Institutional fishermen economic development models and banking support in the development of the innovation system of fisheries and marine area in North Sumatera. In *IOP Conference Series: Materials Science and Engineering*, **288**(1), p. 012082).