

ACCOUNTING INFORMATION SYSTEM (AIS)

Aura Safitri ^{*1}

Politeknik Negeri Lhokseumawe, Aceh, Indonesia
E-mail: aurasafitri.2002@gmail.com

Yusri Hazmi

Politeknik Negeri Lhokseumawe, Aceh, Indonesia
E-mail: yusri.poltek@gmail.com

Nurhayati

Politeknik Negeri Lhokseumawe, Aceh, Indonesia
E-mail: nh900945@gmail.com

Zahra Firdausa Hasra

Politeknik Negeri Lhokseumawe, Aceh, Indonesia
E-mail: zahrafirdausahasra73@gmail.com

Abstract

In the era of digitalization, entities are developing technologies that can be used in various fields. This technological advancement greatly affects efficiency and productivity, especially in the business sector. Business operations are influenced by the development of new products, diverse marketing processes, and advanced production processes aided by technology. In order to facilitate financial reporting, companies must also be agile in selecting financial reporting software. The use of Accounting Information Systems (AIS) can have positive impacts on a company, such as accuracy and speed in financial reporting, enabling investors to make informed investment decisions. AIS is a system used by management to manage a company. This study aims to provide a deeper understanding of the implementation of AIS for effective management. The research methodology employed is a literature review, utilizing various literature sources such as books, journals, articles, and other research materials. The study discusses the definition and role of AIS in company management, as well as its implementation in optimizing company performance. The findings highlight the importance of AIS in providing accurate and timely financial information, aiding decision-making processes and facilitating company transactions. Therefore, implementing AIS is crucial for companies to compete effectively in the business world.

Keywords: Accounting Information Systems, business, and management

¹ Correspondence author

INTRODUCTION

In following the development of digitalization, all entities are starting to develop technology that can be used in various fields. The use of technology also greatly influences increasing efficiency and productivity, especially in the business sector. Technology has influenced the business world a lot in its business development. In the business world, competition will become increasingly fierce with new product outputs being produced, increasingly diverse marketing processes, and production processes with the help of advanced technology. Meanwhile, to make it easier to prepare financial reports, these companies must also be agile in choosing the financial report preparation program.

Nowadays, many companies use computerization to carry out several company activities. The support of a good information system and good internal control can certainly make the company have an advantage so that it is able to compete in its scope of work.

The Accounting Information System used by these companies can have a positive impact on the company. For example, accuracy and speed in preparing financial reports and making it easier for investors to make decisions about investing in the company.

Accounting Information System (AIS) is one of the information systems used by management in managing the company. This research aims to provide a deeper understanding of the implementation of AIS which has had many positive impacts on company management.

This research was conducted to determine the definition of an Accounting Information System. What is the role of the Accounting Information System in company management, and how to implement the Accounting Information System in optimizing company performance.

This research has the main objective, namely to explore the role of Accounting Information Systems (AIS) in company management. For future researchers, this research can be useful as a reference in compiling scientific articles.

RESEARCH METHODS

The methodology used in this research is using literature research methodology. Research carried out by searching books, journals, articles and other literature-based research. Library literature involves references to books and other comparisons to obtain information about discussions carried out by researchers. The type of data used is secondary data where the data is obtained from official websites that publish articles, books, journals, and so on. The data collection technique used in this research is a documentation technique where the researcher collects relevant data and documents related to the accounting information system. The analytical method used in the research is descriptive analysis to describe more broadly the accounting information system.

RESULTS AND DISCUSSION

Understanding Accounting Information Systems (AIS)

An Accounting Information System is a system in an organization that is responsible for preparing information obtained from collecting and processing transaction data that is useful for all users both inside and outside the company.

Accounting Information Systems can also be interpreted as a collection of activities from organizations that are responsible for providing financial information and information obtained from data transactions for internal and external company reporting purposes. The Accounting Information System prepares information for management by carrying out certain operations on all source data it receives and also influences the relationship of the company organization with its surrounding environment. As an accounting information system, it is a system whose task is to collect data that explains company activities, convert this data into information and provide information for users inside and outside the company. Apart from that, the accounting information system is the only CBIS that is responsible for meeting information needs outside the company.

Accounting information relates to a function that is responsible for the flow of funds into the company, funds are needed to support marketing, manufacturing and other activities, therefore it is very necessary to control all flows of funds so that their use can be effective. Many parties have an interest in a company's financial information. If categorized, there are two large groups that are very interested, namely external and internal parties. Both have a strong role in determining company growth, especially internal parties who are directly involved in financial management. Information produced by internal company parties is used as support in the company's daily activities and support in the decision-making process.

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Accounting information produced by SIA is divided into 2, namely: - financial accounting information, information in the form of financial reports addressed to external parties. - Management Accounting Information, information that is useful for management in decision making.

Elements that can influence the implementation of AIS in a company: Behavioral Analysis Any system stated on paper will not be effective in its implementation unless an accountant can determine the needs of the people involved in the system. Accountants don't have to be psychologists, but just enough to understand how to motivate people to

lead to positive company performance. Apart from that, an accountant must also be aware that each person has different perceptions in receiving information, so that the information to be provided can be designed and communicated according to the behavior of decision makers.

Quantitative Methods In compiling information, an accountant must use this method to increase the effectiveness and value of the information. **Computers** In some companies, computers have been used to replace the routine work of an accountant, thereby giving accountants more time to be involved in the decision-making process. Important functions established by SIA in an organization include:

1. Collect and store data about activities and transactions.
2. Process data into information that can be used in the decision making process.
3. Carry out appropriate control over organizational assets.

The Role of Accounting Information Systems

Accounting information systems serve two types of users, namely from parties outside the company (external) and from parties within the company (internal). External parties include customers, suppliers, shareholders, employees, financial institutions, government, while internal company parties include management, purchasing and inventory control management, production management, personal management, financial management.

In a complex business world, hundreds of workers may be used, from development planners, marketing directors to the cleaning department. How a company plans, coordinates and controls all its activities, how to supply information to many people in the company, this is where the important role of accounting information systems lies.

The role of accounting information systems

1. Improve quality & reduce costs in producing goods/services.
2. Improve efficiency.
3. Improve decision making
4. Create competitive advantage

Implementation of Accounting Information Systems

Implementation is the most important thing in information system development. This process can be seen as a change process that seeks to carry out what was previously planned to be implemented into the company strategy and applications that will be developed in the planning process.

Accounting Information Systems not only record and process data, but also provide financial performance analysis. With the reports produced, company management can analyze the company's financial performance to make better strategic decisions. Every company needs to implement an accounting information system, especially in preparing financial reports, because the company must provide all financial information that is useful

to address all needs related to the company's finances. For example, providing an overview of potential business progress or identifying management weaknesses.

Accounting Information Systems can add value to a company, namely by providing accurate and timely information. Accounting Information Systems in companies can help organizations in collecting data and integrating financial and non-financial data. The use of accounting information systems can provide benefits such as improving the quality of financial reports, better decision-making processes with internal controls, and facilitating company transactions.

In companies, financial reports are very important so that in manual accounting or computerized accounting, they must be presented as efficiently as possible in order to achieve company goals in building good performance for the company in the view of the business world. With this Accounting Information System, companies will be able to compete perfectly in the business world.

CONCLUSION

An Accounting Information System is a system that is tasked with collecting data from company activities and converting this data into information and providing information for users inside and outside the company. The way AIS works is that all data sources both from inside and outside the company are collected into one and converted into a database. The role of accounting information systems is to improve quality & reduce costs in producing goods/services, improve efficiency, improve decision making, create competitive advantage. The use of an Accounting Information System is very necessary in a company so that the company is able to provide financial information accurately and quickly.

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