

Implementation of Accounting Information Systems in the Tiumnon Farmer Group

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Abstract

This study aims to analyze the SIA of the Tiumneno Farmers' Group and analyze the readiness of the Human Resources (HR) of the Tiumnon Farmers' Group to face the era of society 5.0. This research approach uses a qualitative descriptive analysis regarding the implementation of SIA in farmer groups. The results of this research are the design of the Tiumnon Farmers Group Accounting Information System (SIA) in the form of a financial application and the members of the Tiumnon Farmers Group are ready to face the era of society 5.0 and have leadership skills and IT literacy. However, the Tiumnon Farmers Group must still be assisted and given ongoing training.

Keywords : SIA, HR, era 5.0, Farmer Groups

INTRODUCTION

Along with the development of the information age is a major requirement for society and entities. Information is useful for decision making. One of them is financial information. This financial information describes the financial condition of an entity. The form of financial information is financial reports (Belinda and Kurniawan, 2021) . These financial statements are formed from an accounting process. Accounting is the process of identifying, collecting and storing data as well as the process of developing and measuring and communicating information. This definition illustrates that accounting is an information system (Romney and Steinbart, 2015: 11) . Accounting Information Systems are needed by an entity or organization engaged in any field, because it contains a process for reporting the company's financial condition accurately and correctly to all parties who need it. The process relates to information technology to advance a business or business. An accounting information system will make it easier for entities or organizations to carry out most of their activities (Handika and Musmini 2021) .

An efficient Accounting Information System (AIS) can speed up the financial reporting process so as to create future strategic opportunities for entities or organizations (Kharisma and Dharmadiaksa, 2015) . Implementation of an efficient Accounting Information System requires competent human resources. Increasing competent human resources through continuous education and training, especially mastery of information technology and accounting. Competent human resources can effectively use accounting information systems and contribute to the success of an entity or organization (Halimatusadiah et al., 2015) .

In the current era, all business or business sectors are not spared from the use of technology and accounting information systems, including Farmer Groups. Productive Farmer Groups can be classified as Micro, Small and Medium Enterprises (UMKM). Information about farmer groups for the last 12 (twelve) months based on Google Trends was the most frequently searched in East Nusa Tenggara Province with 100 farmer group information seekers.

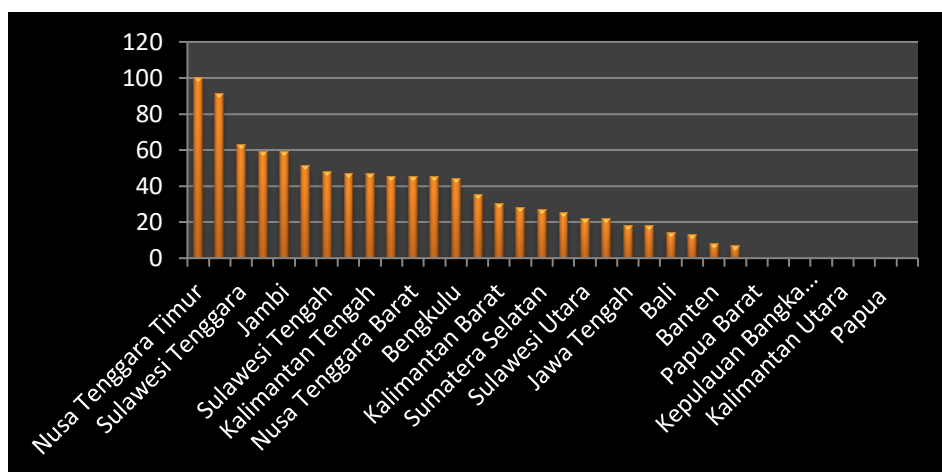


Figure 1. Google Trends for Searching for Farmer Group Information in May 2021-May 2022

Source: Google Trends, 2022

The Timnon Farmers Group is located in East Nusa Tenggara, South Central Timor District, Oelbubuk Village. The Tiumneno Farmers Group whose business centers include vegetables, oranges and sweet potatoes. The farmer group still keeps accounting records manually. Based on the background described above, it can be formulated that the problem in this study is how is the implementation of the accounting information system in the Tiumnon Farmer Group? The purpose of this research is analyze the implementation of the use of accounting information systems in the Tiumnon Farmers Group .

RESEARCH METHODS

This research uses a descriptive research type with a qualitative approach. Determination of informants in this study using a purposive sampling technique. The basis for giving the criteria is people who have the capacity and have the main task related to the financial administration of the Tiumnon Farmers Group. The informants included in this study were village heads, heads of the Tiumnon Farmers' group, Secretary of the Tiumnon Farmers' Group, Treasurer of the Tiumnon Farmers' Group and extension workers/assistant from the Agriculture Office of South Central Timor District. The data collection technique in this study used triangulation consisting of interview techniques, observation techniques and documentation. The analytical techniques used in this study are as follows:

1. Study and understand the organizational structure of the Tiumnon Farmers Group. as well as the duties and responsibilities of each.
2. Studying a series of financial activities that exist in the Tiumneno Farmers Group through interviews and documents.

3. Collect forms or documents related to financial activities in the Tiumneno Farmer Group.
4. Conduct an analysis of the practice of financial activities at the Tiumneno Farmer Group by looking at the Accounting Information System that is applied by analyzing:
 - a. Analyze the flow of data from transactions
 - b. Analyze transaction evidence
 - c. Analyze transaction journals
 - d. Analyze the job description of each organizational structure
 - e. Analyze control procedures
 - f. Analyze information and communication
 - g. Planning an Accounting Information System (SIA) model that can be used by the Tiumnon Farmers Group.

RESULTS AND DISCUSSION

Accounting Information System on the Finance of the Tiumnon Farmers Group

The accounting information system for the finances of the Tiumnon Farmers Group consists of a cash book and a sales book. This cash book records every cash receipt and disbursement transaction, while the sales book records every sale of vegetables/harvests of the Tiumnon Farmer Group which are sold by each member of the farmer group. Recording procedures are still very manual and handwritten. The Treasurer of the Tiumnon Farmers Group records every transaction of cash receipts, cash disbursements and cash sales every day.

The sources of cash receipts for the Tiumnon Farmer Group come from member fees, contributions from stakeholders, namely the South Central Timor Regency Agriculture Service, sales of farmer group crops, income from renting equipment from cultivators and village funds. Cash disbursements consist of capital expenditures and routine expenses. Capital expenditures are buying hoses for watering plants, while routine expenditures are buying vegetable seeds, fertilizers and other expenses. Other expenses such as vehicle rental, transportation costs and rent for the services of carts carrying vegetables and the daily needs of the Tiumnon Farmers' group.

Nama	Hari/tgl	Jenis sayur	Harga	Ket
1. Duscun Og	Rabu 16/01/22	Pacarganjang	Rp.10.000	✓
		Lambat	Rp. 40.000	✓
		ketimun	Rp. 10.000	✓
2. karisa N		pacarganjang	Rp.10.000	✓
3. keba K		Terong	Rp. 5000	✓
4. Marsi N		Terong	Rp. 5000	✓
		Kacang panjang	Rp. 5000	✓
5. Bella N		Terong	Rp. 5000	✓
		paria	Rp. 5000	✓
6. y. kambasi		Kacang panjang	Rp.5000	✓
7. Sam N		Terong	Rp. 20000	✓
8. Matsi N		Kacang panjang	Rp. 5000	✓

Source: Tiumnon Group Financial Data, 2022
Figure 2. Tiumnon Farmers Group Sales Book

The accounting information system for the finances of the Tiumnon farmer group has not been said to be good. Because the recording is still done manually, which is recorded by the flagar, even though the recording of cash receipts and disbursements is recorded separately, the recording of sales is still combined with other records. The bookkeeping of cash receipts and cash disbursements has not been recorded regularly every year, so only records that are archived in 2021 and 2022.

Information System Planning that can be used by the Tiumnon Farmer Group

Based on the results of interviews and observations made by researchers, a financial accounting information system was designed for the Tiumnon Farmers group so that it does not record manually and bookkeeping can be done regularly. The financial administration book consists of 6 (six) books, namely:

- a) The cash book records every cash receipt and disbursement of the Tiumnon Farmer Group relating to the operational activities of the farmer group
- b) The membership dues book records member contributions both in cash and in kind.
- c) The member's savings book records the entry of members' savings both in cash and in kind.
- d) Purchase book, records the expenses of farmer groups related to the operational activities of farmer groups.
- e) The sales book records the sales of agricultural produce by farmer groups.
- f) Expenditure book, cash disbursement for farmer group administrative activities.
- g) Inventory book, records assets owned by farmer groups, both those purchased by farmer groups and asset assistance from stakeholders.

Accounting Information System Planning for Member Fees

Flowchart of financial accounting information system for cash receipts from membership dues. Activities begin with the treasurer. Then the treasurer inputs the amount of incoming cash in the member dues book and archives proof of cash in from member dues and submits copies of evidence to members of the farmer group.

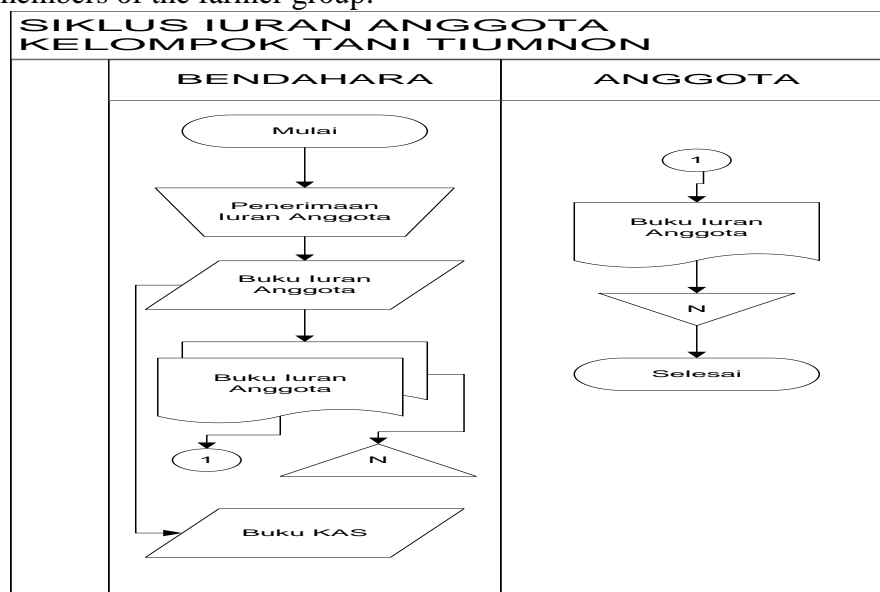


Figure 3. Tiumnon Farmer Group Member Fee Cycle

Source: Processed Research, 2022

Accounting Information System Planning for Member Savings

Flowchart of accounting information system for cash receipts from membership dues. The activity starts with the treasurer, then the treasurer inputs the amount of incoming cash in the member's savings book and archives evidence of cash inflows from member savings and submits copies of evidence to members of the farmer group.

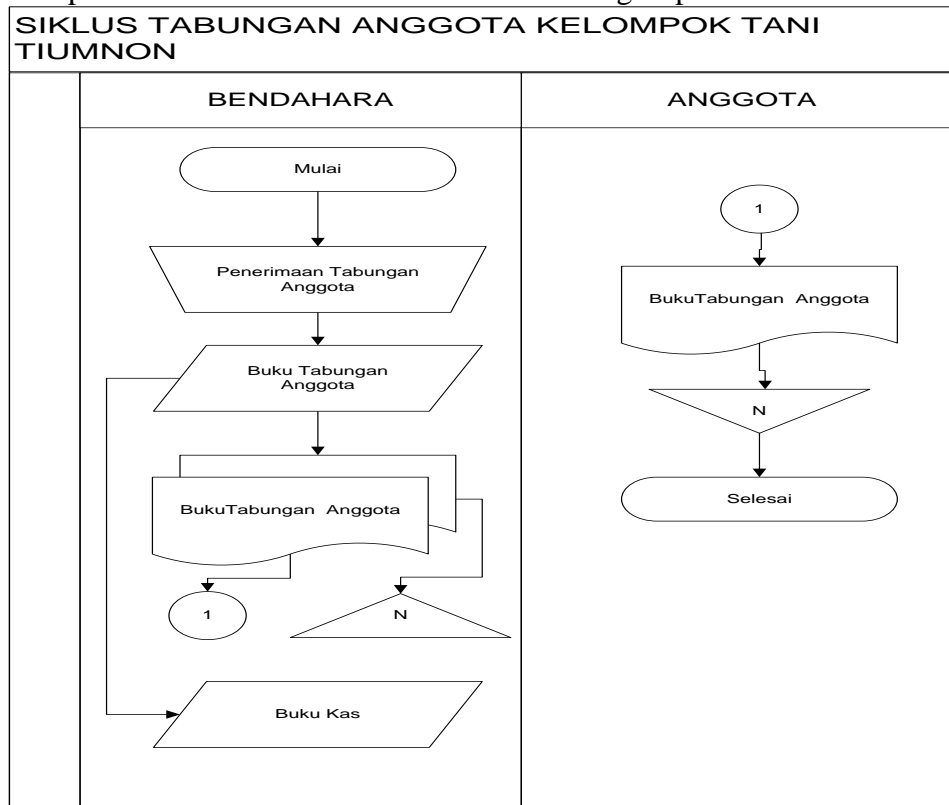


Figure 4. The savings cycle of members of the Tiumnon Farmers Group

Source: Processed by Researchers, 2022

Accounting Information System Planning For Sales

Accounting information system flowchart for cash receipts from sales. The activity starts with farmer group members recapping daily sales, then providing a recap of daily sales records to the treasurer to be inputted in the sales book and archiving the members in archiving the recap of daily sales records. After the daily sales record is recorded in the sales book, the system will also be recorded in the cash book.

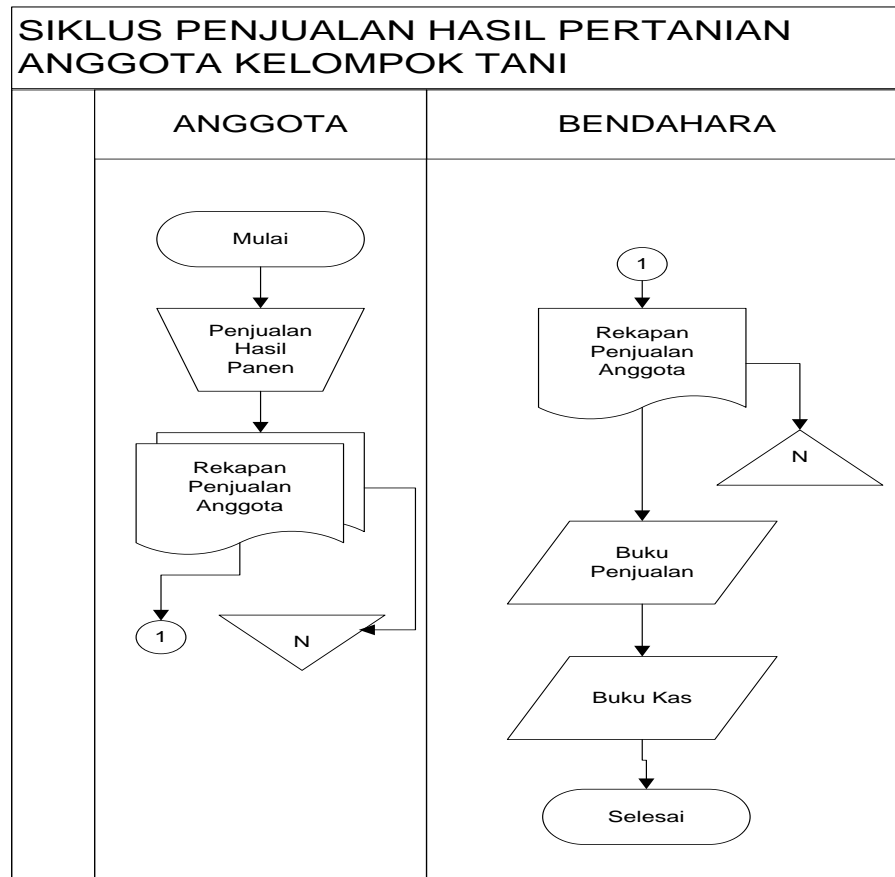


Figure 5. Farmer Group Members' Agricultural Product Sales Cycle
 Source: Processed by Researchers, 2022

Accounting Information System For Operational Activities

This operational activity is an activity of purchasing fixed assets to support the operational activities of farmer groups and purchase of seeds and fertilizers. This activity starts from members then proof of transaction is inputted and archived by the treasurer to the purchase book and will be computerized recorded in the inventory book if the purchase is in the form of fixed assets.

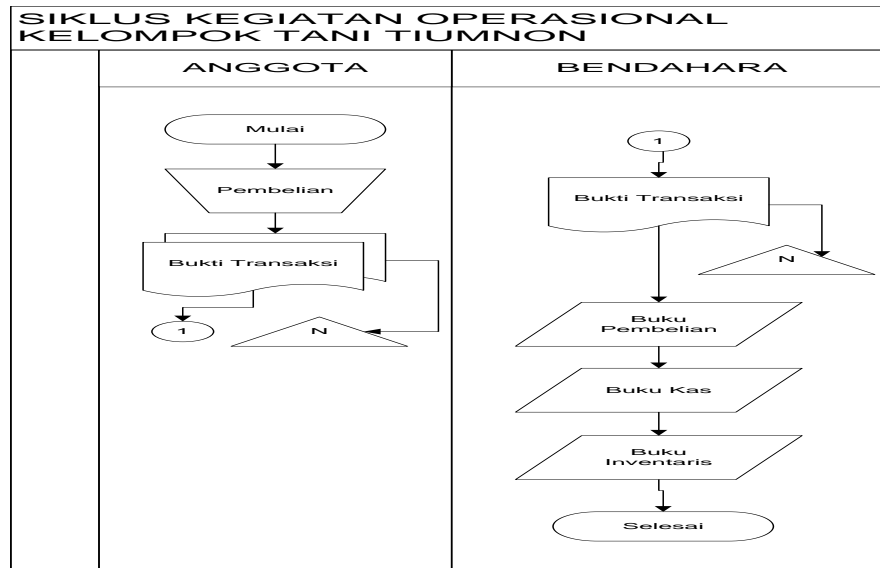


Figure 6. Operational Activity Cycle of Tiumnon Farmers Group
 Source: Processed by Researchers, 2022

Accounting Information System For Administrative Activities

This administrative activity is a cash disbursement activity outside the operational activities of farmer groups. This activity starts with the member, then proof of the transaction is inputted and archived by the surgeon in the disbursement book.

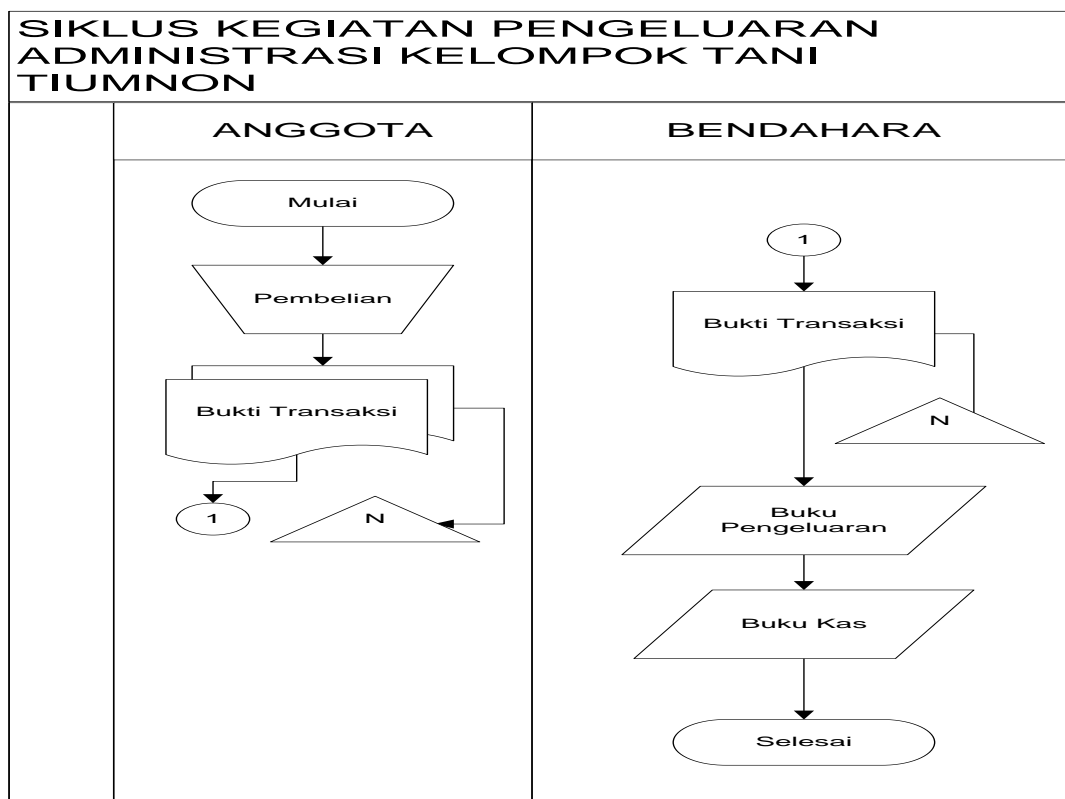


Figure 7. Tiumnon Farmers Group Administration Expenditure Activity Cycle
 Source: Processed by Researchers, 2022

Implementation of the Tiumnon Farmers Group Financial Accounting Information System

The transaction data input menu is in the form of a data input menu for member fees and member savings. The figure below shows when the treasurer inputs member membership and savings transactions, adjusted for the date the transaction occurred, the name of the member paying the contributions or savings and the amount of contributions or savings received from the members. This information can be used as part of the information in the financial statements of farmer groups.

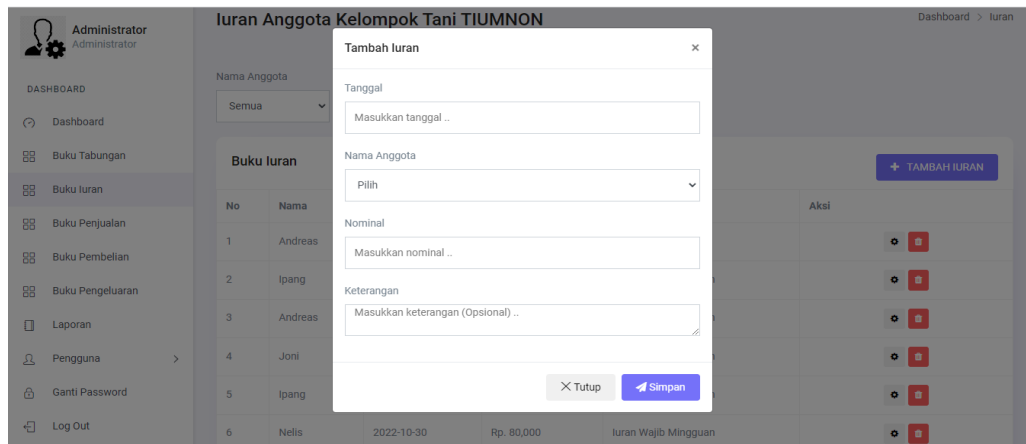


Figure 8. Member Dues Book
Source: Processed by Researchers, 2022

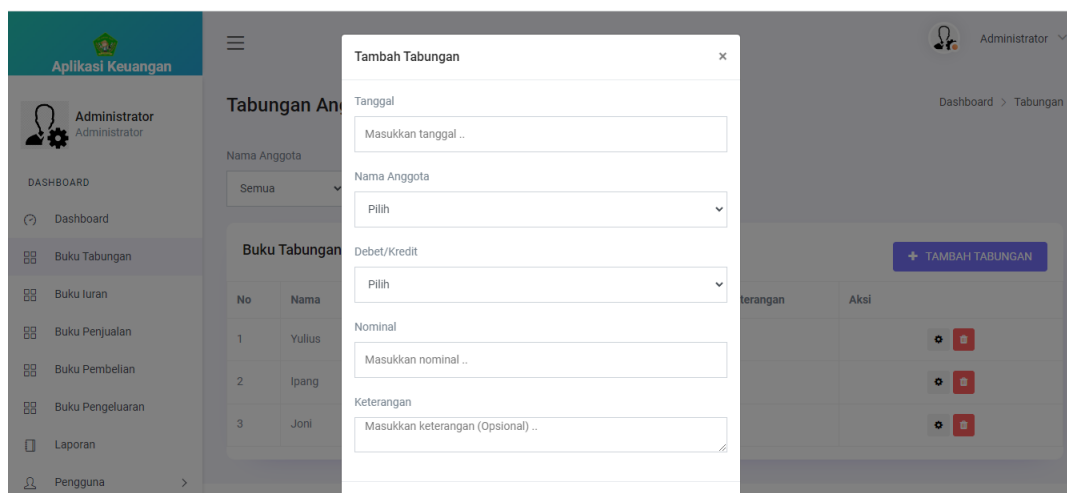


Figure 9. Member Savings Book
Source: Processed by Researchers, 2022

The next transaction input menu is the data input menu for sales transactions. The picture below shows when the treasurer inputs the transaction resulting from the sale of a member, according to the name of the member who made the sale, the date the transaction occurred, the type, quantity of goods and the unit price of the item. This information can be used as part of the farmer group's financial reports.

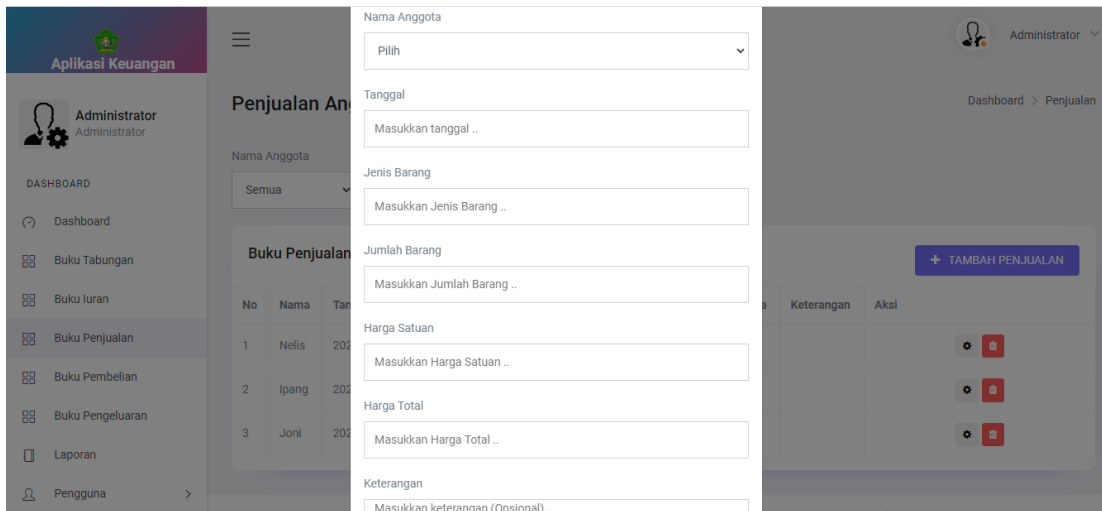


Figure 10. Sales Book

Input menu for cash disbursement transactions originating from operational and administrative activities. The following figure shows when the treasurer inputs a purchase transaction, adjusted for the date the transaction occurred, the type of goods, the quantity of goods and the unit price of the goods. This information is also part of the farmer group report.

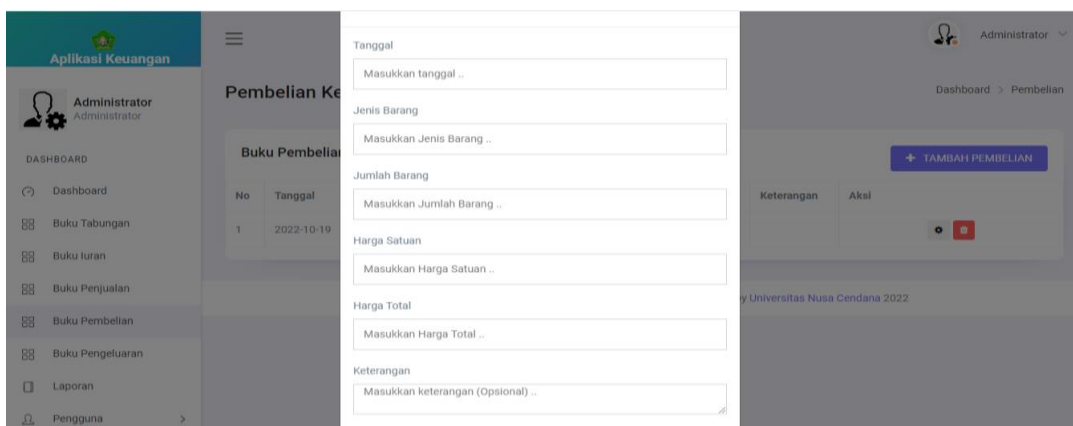


Figure 11. Purchase Book

Source: Processed by Researchers, 2022

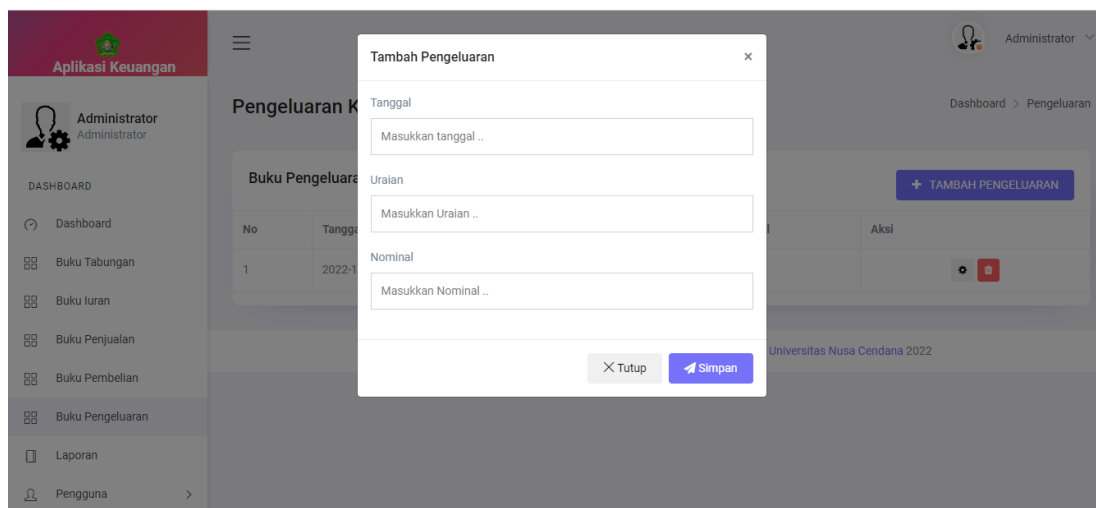


Figure 12. Expenditure Book
Source: Processed by Researchers, 2022.

CONCLUSION

An accounting information system is needed for decision making and to support the smooth day-to-day operations of the Tiumnon Farmer Group. The results of this study show that the accounting information system for the Tiumnon Farmers Group is still manual and has not used a computerized system to support administrative activities, especially finance. In addition, the recording of transactions, both cash receipts and disbursements, is inconsistent every day, so it cannot describe the financial condition of the Tiumnon Farmers Group. Therefore the researchers designed a financial accounting information system for the Tiumnon Farmers Group, especially transactions related to cash receipts and disbursements. Cash Receipt Transactions in the form of cash receipts originating from membership dues, member savings and member sales. Cash disbursement transactions in the form of cash disbursements related to operational activities and administrative activities. This financial application can be accessed using a web browser and not using a web browser, this is adjusted to the conditions of the internet network at the Tiumnon Farmer Group location.

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