



RESEARCH ARTICLE

Analysis of Factors Influencing the Application of Accounting Information Systems in UMKM, Dimsum, Seceng Pajaresuk, Pringsewu

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Published online: 30 November 2022

Abstract: This study aims to determine the factors that influence the application of accounting information systems in UMKM Dimsum Seceng Pajaresuk, Pringsewu. The research was conducted using qualitative methods, the researchers analyzed the data and information obtained from interviews and observations. The subject of this research is UMKM Dimsum Seceng Pajaresuk Pringsewu. The results showed that UMKM Dimsum Seceng Pajaresuk Pringsewu had not implemented an accounting information system due to factors namely limited capital, limited human resources, weak business networks and capabilities, limited business facilities, and infrastructure. This has caused UMKM Dimsum Seceng Pajaresuk to not be able to use the accounting information system.

Keywords: Factor, Information Systems, UMKM

INTRODUCTION

UMKM is one of the pillars of the Indonesian economy. This is supported by various facts and data which state that the Indonesian economy is still dominated by sectors with low productivity, such as agriculture, trade, and home industry. Such a sector is usually referred to as UMKM. The obstacle that is often faced in the development of UMKM is the limited supporting facilities and infrastructure, especially technology for accounting and making financial reporting, they are not able to provide financial reports that are timely, accurate, and according to guidelines set by the government. An accounting Information System is an organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate company management (Mulyadi, 2016).

The application of accounting in a business is still poorly understood by UMKM actors. Business actors usually only do bookkeeping, limited to recording income and expenses. This resulted in the company's net profit being difficult to know so that applying for credit for venture capital was

difficult to obtain because most of the UMKM actors had limitations in producing quality financial reports so many entrepreneurs had gone out of business due to a lack of application of accounting records to obtain funds from banking. Financial management is a problem that is often neglected by UMKM actors which then has an impact on accounting records. The importance of preparing financial reports for UMKM is actually not only for ease of obtaining credit, but for controlling assets, capital, liabilities, income planning, cost efficiency, and making business decisions.

UMKM Dimsum Seceng Pajaresuk is a business engaged in the food (culinary) sector. The establishment of the UMKM Dimsum Seceng started with an owner who enjoyed culinary delights so that the owner was interested in opening the business. Because besides being easy to process, dim sum is also practical for selling. The year the UMKM Dimsum Seceng was founded was in August 2021 with the owner's name Etikasari and located at Lintas Barat Pajaresuk Jl. Imam Bonjol. There are 3 branches, namely in Sukoharjo, Pajaresuk, and Pringsewu (Jalan Kh. Gholib).

The existence of an electronic-based Accounting Information System shows that this is a change caused by increasingly sophisticated technological developments. Recording of the accounting cycle, which in ancient times used a manual system, has shifted to using a computer (electronic) system (Abral, 2016). Judging from the background above, the formulation of the problem in this study is how to apply accounting information systems. What factors have caused UMKM Dimsum Seceng Pajaresuk Not to Use an Accounting Information System?

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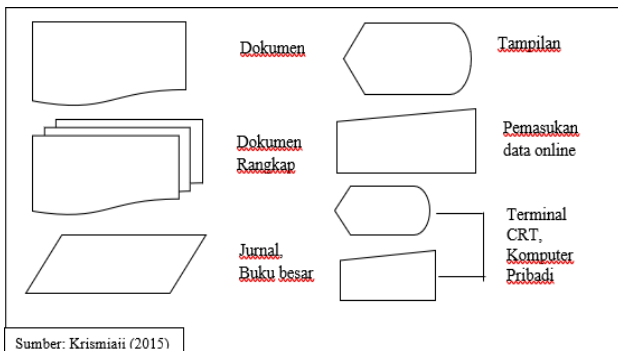
LITERATURE REVIEW

The Accounting Information System (AIS) is an integration of various transaction processing systems or sub-AIS (Sugiyono, 2017). Because each processing system transactions have transaction processing cycles, so the Accounting Information System can also be said to be an integration of various transaction processing cycles (Susanto, 2017). Accounting Information Systems can be manual pencil and paper systems, complex systems that use modern information technology, or something in between. However, the process is the same, namely collecting, processing, storing, and reporting data and information (Romney, 2014).

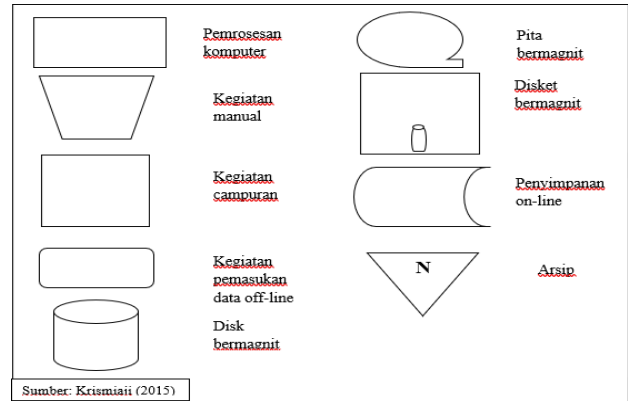
The development of Accounting Information Systems can be added value to a company. The existence of an Accounting Information System affects performance (Kwarteng, 2018). Moreover, in the era of increasingly sophisticated technology and the existence of an Accounting Information System, it can facilitate the activities of a company. In the Accounting Information System, there are components, namely system users (HR), procedures and instructions, data regarding the organization and its activities, data processing software, information technology infrastructure, internal controls, and security measures that store AIS data (Romney, 2014).

Flow chart (flowcharts) is a pictorial analytical techniques used to explain some aspect of an information system in a clear, concise, and logical manner. Flow charts record the way business processes are carried out and the way documents flow through the organization (Romney, 2014). Flowcharts have different symbols in terms of form and use. Like there are input/output symbols, processing, flow symbols, and other symbols. Flowchart (flowchart) consists of three types, namely document flowchart (document flowchart), system flowchart (system flowchart), and program flowchart (program flowchart). A document flow chart (document flowchart) is used to browse documents starting from the origin of the document, the distribution of the document, and the destination of the document until the document is not used. System flowchart (system flowchart) describes the relationship between the input, processing, and output of an accounting information system. Program flowchart (program flowchart), explains the logical sequence of data processing carried out by the computer in running the program (Krismiaji, 2015). The following are the symbols used in drawing flowcharts.

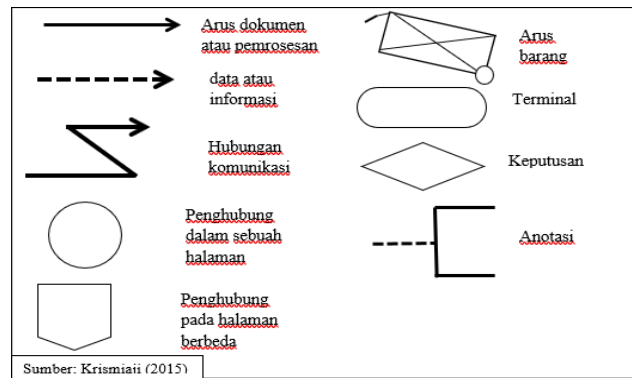
Simbol Input/Output



Processing symbols



Current symbols and other symbols



According to Law no. 20 of 2008 concerning UMKM (DPR, 2008) businesses that are classified as UMKM are as follows:

1. Micro Business
 - a. Have a net worth of IDR 50,000,000 (five million rupiahs) excluding land and business buildings or;
 - b. Have annual sales revenue (turnover) of IDR 300,000,000 (three hundred million rupiahs).
2. Small Business:
 - a. Has a net worth of Rp. 50,000,000 (fifty million rupiahs) up to Rp. 500,000,000 (five hundred million rupiahs) excluding land and buildings for business premises or;
 - b. Have annual sales (turnover) of Rp. 300,000,000,000 (three hundred million rupiahs) up to Rp. 2,500,000,000 (two billion five hundred million rupiahs).
3. Medium Enterprises:
 - a. Has a net worth of more than Rp. 500,000,000 (five hundred million rupiahs) up to Rp. 10,000,000,000 (ten billion rupiahs) excluding land and buildings for business premises or;
 - b. Have annual sales (turnover) of more than Rp. 2,500,000,000 (two billion five hundred million rupiahs) up to Rp. 50,000,000,000 (fifty billion rupiahs).

The factors that cause the application of information systems include:

1) Level of education

The ability of business owners greatly influences the preparation and use of accounting information. The ability of the owner of a small and medium company can be determined by the formal education of the owner of the company. The level of formal education of owners of small and medium enterprises greatly influences their preparation and use of financial and management accounting information. The owner's low level of formal education (elementary to high school education level) will have low preparation and use of accounting information compared to the owner's high level of formal education (university). This is why higher accounting teaching materials are given in higher education compared to lower education (Astuti, 2014).

2) Length of effort

The length of business in this case is the length of time UMKM has been established or the age of the UMKM since the business was founded until the completion of business activities (Arizal, 2013). The longer the business runs, it will result in the development of a significant business in a positive or negative direction. The development of this business is in the trade climate and competition that occurs in the business world or market and usually, businesses that have been around for a longer time tend to be more developed because they already have more experience in running their business. So that it is more able to compete with other businesses or UMKM actors.

3) Accounting training

Accounting-related training determines how well a manager or UMKM can master accounting techniques. The more often a manager attends accounting training, the better the manager's ability to use accounting information (Muhammad, 2014).

that cause UMKM Dimsum Seceng Pajaresuk not to use an accounting information system:

1. Limited amount of capital

UMKM Dimsum Seceng Pajaresuk, Pringsewu uses their own capital to run their business. This is in accordance with the answer from subject 1 which says that the "source of initial capital at that time was to use their own capital"

2. Limited Human Resources

Human resources at the UMKM Dimsum Seceng Pajaresuk, Pringsewu are still limited. This is in accordance with the answer from subject 1 which says that "There are only 2 employees working here. With a high school education level"

3. Weak business networks and capabilities

Market Penetration Small businesses, which are generally family business units, have a very limited business network and low market penetration ability because the products produced are very limited in number and have a less competitive quality. In contrast, large businesses that already have a solid network and are supported by technology can reach internationally and good promotion. This is proven in the results of the interview namely "This business is still allocated in areas around Pringsewu, it has not penetrated nationally or internationally"

4. Limited business facilities and infrastructure

UMKM Dimsum Seceng Pajaresuk, Pringsewu are still limited in terms of facilities and infrastructure, this is by subject 1's statement that "recording and bookkeeping still use manual, not yet computerized. The accounting records and bookkeeping that are carried out are only the recordings of sales and purchases of raw materials, there are no records for bookkeeping of the operating cycle of UMKM Dimsum Seceng Pajaresuk, Pringsewu".

METHODS

This study uses qualitative methods, researchers describe the actual situation in the field. Qualitative methods are used to obtain in-depth data and information and the data obtained contains true meaning (Sugiyono, 2017). With qualitative research, researchers can recognize the object of research and can feel what is in the field. In this study, the data and information obtained could be in the form of interview transcripts, field notes, documentation, and visual materials which were analyzed qualitatively (Sugiyono, 2017). So in this study, the researcher was involved in the situation and setting of the phenomenon being studied. Researchers conducted interviews and observations to obtain data and information regarding the Accounting Information System at the UMKM Dimsum Seceng Pajaresuk, Pringsewu.

RESULTS AND DISCUSSIONS

UMKM Dimsum Seceng Pajaresuk has not used an accounting information system, this is by subject 1's statement that so far the business has not implemented an accounting information system, because there are factors

CONCLUSION AND RECOMMENDATION

UMKM Dimsum Seceng Pajaresuk, Pringsewu have not used an accounting information system in their business. Some factors affect the business of UMKM Dimsum Seceng Pajaresuk, Pringsewu such as limited human resources from the education level and the limited number of employees and capital due to businesses using their capital or private owner's capital.

Based on this research, the researchers provide advice to the UMKM Dimsum Seceng Pajaresuk to increase their knowledge by leveling up the education of both the owner and the human resources who work in these UMKM. In addition, it is expected that in the future the UMKM Dimsum Pajaresuk Pringsewu will carry out overall recording and bookkeeping regarding the operating cycle supported by the use of computerization. Suggestions for future researchers to examine whether there are other factors other than those described above as reasons why accounting information systems cannot be used as additional references for future knowledge.

ETHICAL CONSIDERATIONS

Funding Statement.

No funding was received for conducting this study.

Conflict of Interest Statement

The author has no conflict of interest in the preparation of this manuscript

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