

SUSTAINABLE ECONOMIC TRANSFORMATION THROUGH DEVELOPMENT OF FINANCIAL REPORTING ACCOUNTING INFORMATION SYSTEMS AT CV RB FURNITURE

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Abstrak

CV RB Furniture merupakan produsen furniture yang memproduksi berbagai jenis furniture mulai dari yang minimalis, mewah, hingga desain *custom*. Sistem informasi akuntansi aset tetap dan laporan keuangan yang ada saat ini belum mampu memberikan informasi secara detail seperti penghitungan aset tetap dan penyusunan laporan keuangan secara komprehensif. Hal ini menyebabkan kesulitan dalam pengelolaan aktiva tetap dan penyajian laporan keuangan yang akurat. Penelitian ini bertujuan untuk merancang dan membangun sistem informasi akuntansi yang menghasilkan informasi aset tetap dan laporan keuangan secara rinci dan akurat. Metode pengembangan sistem yang digunakan adalah metode *Prototyping* dengan pemodelan *Unified Modeling Language* (UML). Pengujian sistem dilakukan melalui pengujian *black and white box*. Sistem informasi akuntansi yang dibangun menghasilkan berbagai laporan, seperti laporan informasi aktiva tetap, jurnal umum, buku besar, laporan laba rugi, dan neraca. Sistem ini diharapkan dapat membantu dalam pengelolaan aset tetap dan menyajikan laporan keuangan yang lebih baik.

Kata kunci: Aset Tetap, Laporan Keuangan, Prototipe, UML, Program Web

Abstract

CV RB Furniture is a furniture manufacturer that produces various types of furniture ranging from minimalist to luxury to custom designs. The existing fixed asset accounting information system and financial reports are not yet able to provide detailed information, such as calculating fixed assets and preparing comprehensive financial reports. This causes difficulties in managing fixed assets and presenting accurate financial reports. This research aims to design and build an accounting information system that produces detailed and accurate fixed asset information and financial reports. The system development method used is the Prototyping method with Unified Modeling Language (UML) modeling. System testing is carried out through black and white box testing. The accounting information system that is built produces various reports, such as fixed asset information reports, general journals, general ledgers, income statements, and balance sheet. This system is expected to help in managing fixed assets and presenting better financial reports.

Keywords: Fixed Assets, Financial Statements, Prototyping, UML, Web Programming

INTRODUCTION

Accounting, one of the most popular organizational systems today, helps various stakeholders make more informed financial decisions for their businesses by providing them with more accurate, timely, and relevant financial data (Al-Okaily et al., 2020). CV RB Furniture has five parts: finance, admin, warehouse, production, and owner. CV RB Furniture has fixed assets, namely a computer in the admin section and a car for product delivery in Jepara and outside the city.

Reports on the calculation and recording of fixed assets are very crucial for companies because, through this information, they can monitor the depreciation of their fixed assets by looking at the reports produced. Due to the limitations of the current company, CV RB Furniture is unable to accurately determine its cost of goods sold. This makes it difficult to assess the profitability of the company and can lead to poor pricing decisions.

CV RB Furniture has various obstacles, namely recording all transactions using physical files by manually inputting them into the computer to create reports that only contain the amount of sales and purchases of raw materials. However, the irregularity of each transaction recorded on the sheet results in inconsistent placement between entries in the journal and accounts recorded in the ledger. This condition significantly affects the accuracy of transaction data, resulting in imbalances in the preparation of balance reports. Problems in financial data management hinder the process of preparing financial reports efficiently.

One of the studies that is used as a reference was conducted by (Dewi et al., 2020). This research concerns the creation of an accounting information system at CV. Website-based Manik Galih can make it easier for users to access information. Utilizing the system can help create better financial reports, which will support company performance.

Apart from that, the use of an Accounting Information System can also help in obtaining banking credit, because financial reports prepared based on financial accounting standards for micro, small and medium entities (SAK EMKM) can be used as a basis for making banking decisions. This system not only provides accurate information but also provides information quickly to the administration and owners. Therefore, it is necessary to design and implement a computerized information system that is specifically designed to meet these needs so that it can increase operational efficiency and support better decision-making throughout the company network. Based on the problem and previous research above, the title of this research is “Sustainable Economic Transformation Through Development of Financial Reporting Accounting Information Systems at CV RB Furniture”.

RESEARCH METHOD

According to (Ishak & Pakaya, 2021) in this research, the Prototype system development method was utilized. The Prototype method was chosen due to its rapid and iterative design process that fosters interaction with users. The cycle description is as follows (Ishak & Pakaya, 2021):

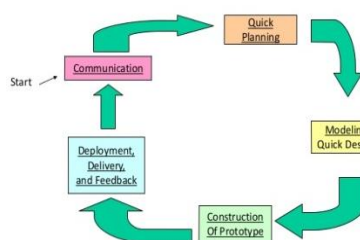


Figure 1. Prototype Stages

Source: Data Processing 2024

1. Communication: The initial stage in this research involves data collection from the existing system through observation and interviews.
2. Quick Plan and Modeling: This stage is a rapid planning and system modeling process based on the data and information obtained in the Communication stage.
3. Construction of Prototype: In this stage, the prototype is constructed by coding the system.
4. Deployment Delivery and Feedback: In this stage, the application system created will be delivered to users for further customization according to agreed-upon needs.

The data collection methods used in this research include:

1. Interviews: According to (Nyoman et al., 2021) interviews are a method of data collection used to obtain information necessary in making a formulation for achieving research purposes. The interview is conducted by conducting a question-and-answer direct with the source to get the data in order to get information needed in research.
2. Observation: Observation is a research method that involves systematic and structured observations (Nyoman et al., 2021) at CV RB Furniture, which are observed directly to obtain primary data.
3. Documentation: Documents are the source of data used to enrich research, including in the form of written and audiovisual sources such as films, images, and monumental works.
4. Literature View: Literature study is an activity that involves research and analysis of previously available sources of information, such as books, scientific journals, articles, reports, and other publications that are relevant to the research topic being carried out.

RESULTS AND DISCUSSION

Sustainable economic transformation can be achieved through the design and construction of a financial reporting accounting information system at CV RB Furniture. By introducing a sophisticated and integrated accounting information system, companies can improve transparency, accuracy and decision-making skills in managing their finances. Through more detailed and real-time financial reports, management can identify trends, measure performance and plan more effective growth strategies. This allows companies to optimize their resources, improve operational efficiency, and overall increase profitability. In addition, by facilitating better access to financial information, this system design also allows companies to gain access to capital more easily, either through bank loans or investment from external parties. Thus, through the use of an updated accounting information system, CV RB Furniture can play a more active role in supporting sustainable economic transformation, by becoming more efficient, transparent and responsive to changes in the economic and market environment.

The design of the accounting information system at CV RB Furniture with a focus on the fixed asset sub-system and financial reports has significant implications in supporting strategic steps such as applying for loans to banks. First, the improved system will produce more accurate and detailed financial reports, which is one of the main requirements for banks in assessing loan eligibility. Thus, having an efficient system will speed up the loan approval process because the bank will get a clear picture of the company's financial health. In addition, a strong accounting information system will also enable faster and more precise decision making. With data available in real-time and detailed financial reports, company management can evaluate performance more efficiently and respond to market changes more quickly. This will help companies make strategic decisions, including product development, investment or market expansion, which in turn can increase competitiveness and produce faster growth.

Furthermore, by having a well-integrated accounting information system, CV RB Furniture will be able to take more orders more efficiently. With automated order processes and more accurate stock monitoring, companies can respond to customer requests more quickly and accurately. This will help increase customer satisfaction and expand the company's market share. Apart from supporting faster business decisions and taking more orders, the adoption of a sophisticated accounting information system will also enable CV RB Furniture to follow the digitalization trend in the economy. By utilizing a web platform or mobile application, companies can improve the accessibility of financial information and overall business management. This will not only increase internal efficiency, but also help the company to compete in a market that is increasingly digitally connected. Lastly, by strengthening the accounting information system, CV RB Furniture will be able to contribute to sustainable economic inclusion. By empowering MSMEs to manage their finances better, both through technological approaches and a better understanding of financial reports, companies can help improve economic sustainability at the local level. This could include improving access to capital through bank loans, increasing business opportunities through better decision making, and building capacity to compete in increasingly digitalized markets. In this way, CV RB Furniture will not only achieve greater business success, but also play an important role in supporting sustainable economic inclusion in their communities.

While a computerized accounting information system offers numerous advantages for CV RB Furniture, its benefits can extend beyond just their internal operations. In today's world, businesses are increasingly expected to operate within a framework of sustainable and inclusive economics. A robust accounting system can play a crucial role in achieving these goals. By providing transparent and accurate data on resource consumption and waste generation, CV RB Furniture can identify areas for improvement and implement practices that minimize environmental impact. This could include optimizing production processes to reduce material waste or exploring the use of recycled materials. Furthermore, the system can track employee data and ensure fair labor practices, contributing to a more inclusive economic environment. This transparency not only strengthens stakeholder

confidence but also positions CV RB Furniture favorably in the market for ethically sourced and produced goods. In conclusion, a well-designed accounting information system can be a powerful tool for CV RB Furniture, not just for streamlining internal operations but also for contributing to a more sustainable and inclusive economic future.

This research applies the prototyping method described by (Lisna Rahmadani et al., 2020), which consists of four stages: identification of known requirements, development of a working model, testing the prototype, and reviewing the prototype. This is the framework of the information system that will be planned and built. These prototype programs are subject to evaluation by clients or users until specifications align with client preferences or user expectations are met. The construction a prototype is also referred to as coding stage is a key step in the process of building an information system for the fixed asset system and financial reports at RB Furniture. Here the framework of this research:

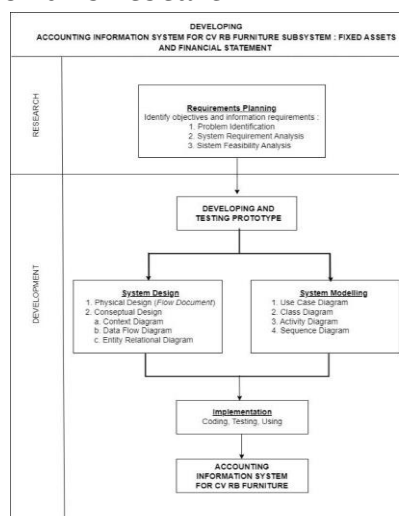


Figure 2. Research Framework

Source: Data Processing (2024)

System design for CV RB Furniture includes Flow of Documents, Context Diagrams, and Data Flow Diagrams (DFD for fixed asset information systems and financial reports. Development of the proposed prototype:

1. Flow of Document

The fixed asset transaction system and preparation of financial reports at CV RB Furniture involves several steps, including input of fixed asset data, input of journal accounting transactions, and preparation of financial reports. The following is a description and flow diagram of each step of the procedure.

a. Fixed Assets Input Flow:

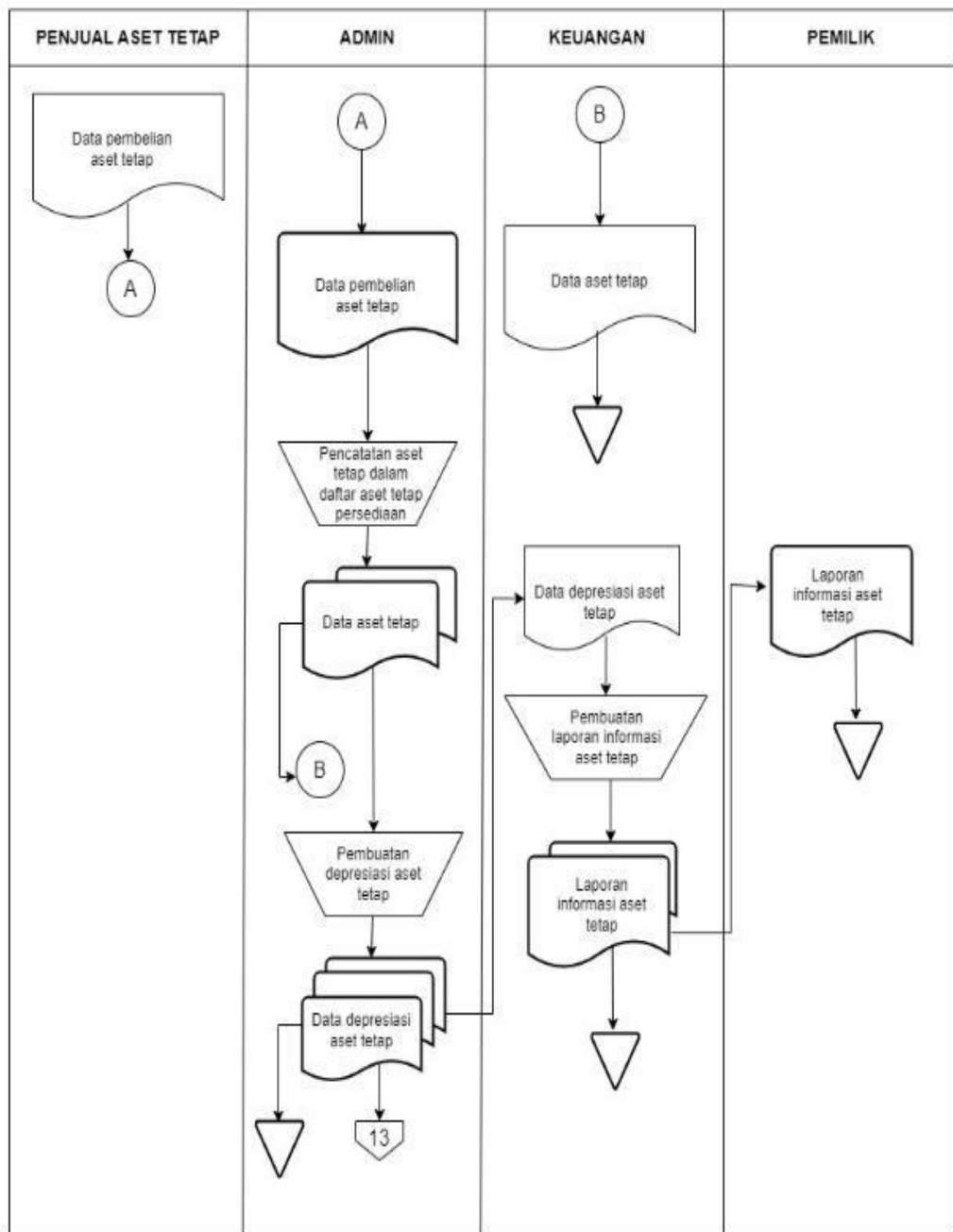


Figure 3 Document Flow of Fixed Asset Input Procedure

Source: Data Processing (2024)

- b. Procedure for Inputting Journal Transactions and Preparing Financial Reports:

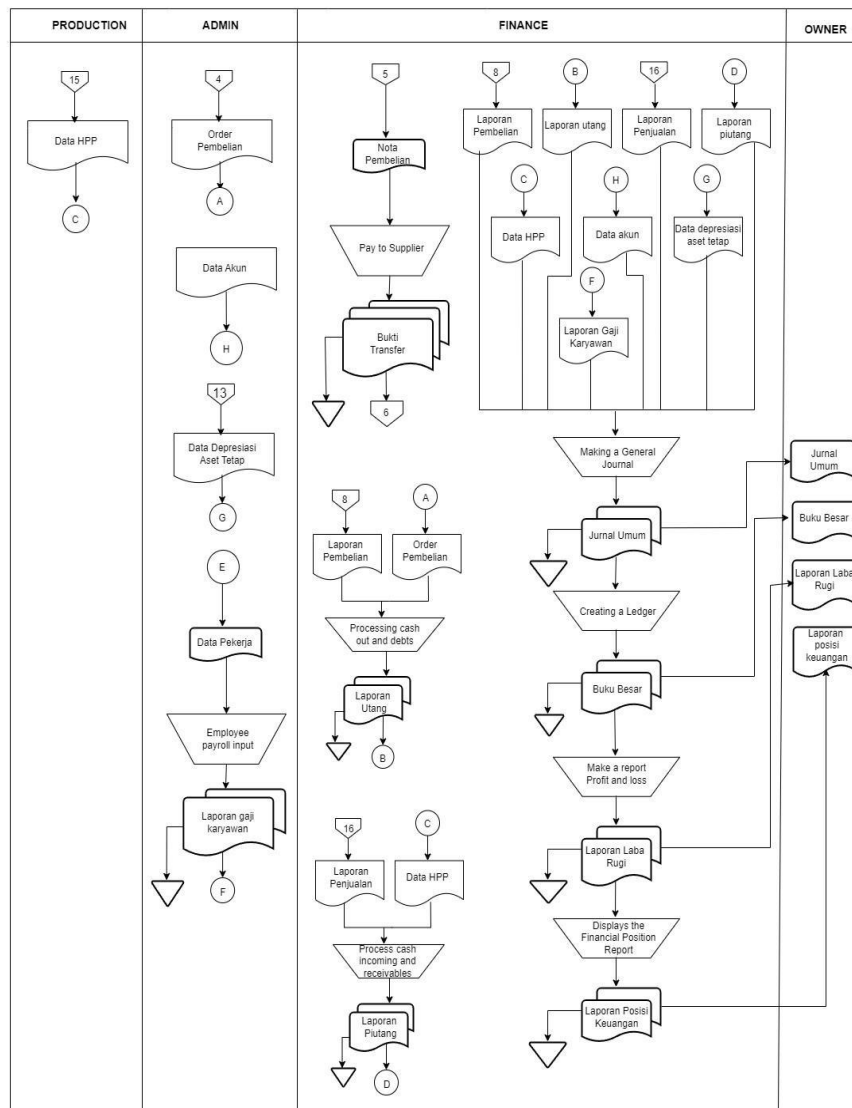


Figure 4 Financial Report Preparation

Source: Data Processing (2024)

2. Contex Diagram

The system context diagram displays five entities consisting of three internal entities and two external entities that interact in exchanging data and generating reports. Context diagrams illustrate the flow of information and reports generated in a system. The following is a context diagram proposal for designing a fixed asset information system and financial reports at CV RB Furniture.

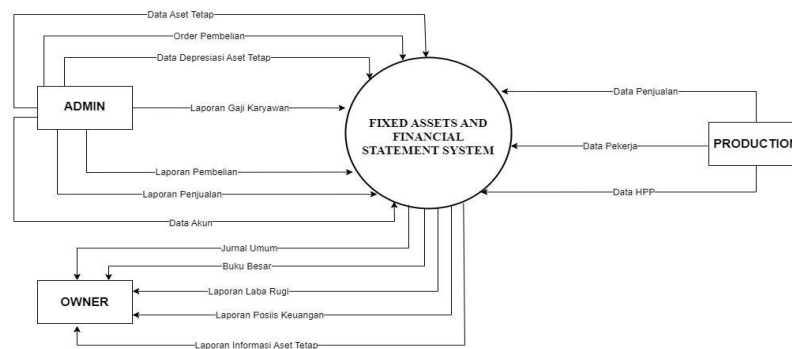


Figure 5 Context Diagram

Source: Data Processing (2024)

3. Data Flow Diagram

According to (Nyoman et al., 2021) Data Flow Diagram (DFD) is a representation of a logical data model or process designed to illustrate the origin and purpose of data that enters and exits a system, the location of data storage, the process that manipulates the data, and the interaction between the data stored and the process applied to it.

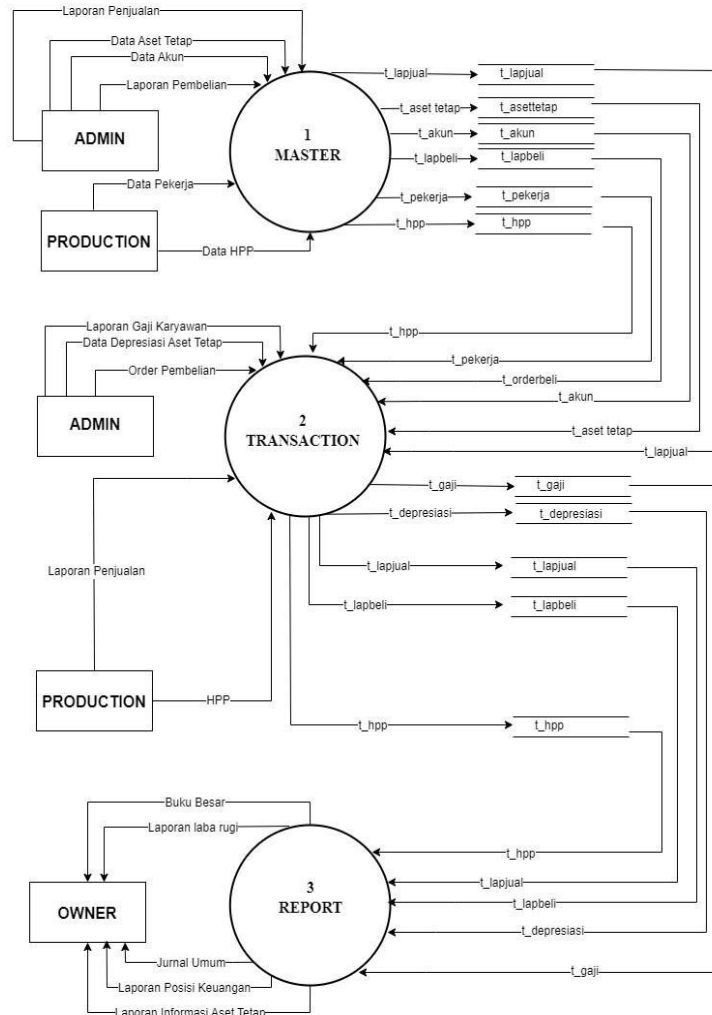


Figure 6 DFD Level 0

Source: Data Processing (2024)

4. Activity Diagram

Activity Diagrams are visual representations of various activity flows in a system that is being planned. This diagram shows the system process steps from the initial stage to the final stage. The image below depicts the activity diagram of the system being proposed at CV RB Furniture. This is such of the activity diagram we've planned:

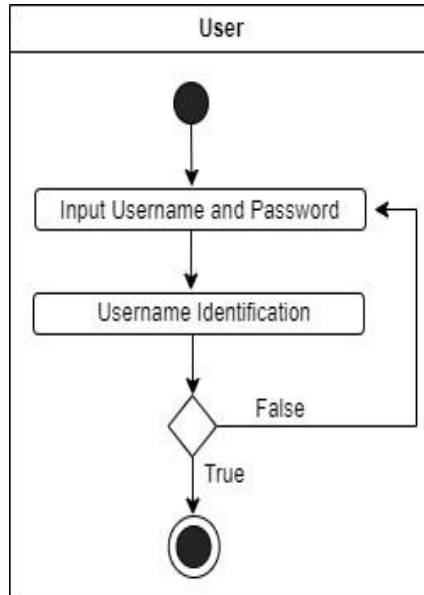


Figure 7 Activity Diagram Login page
 Source: Data Processing (2024)

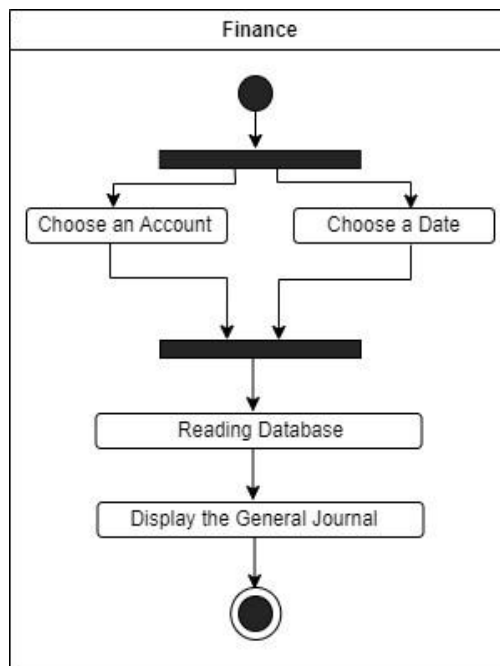


Figure 8 Activity Diagram Display General Journal
 Source: Data Processing (2024)

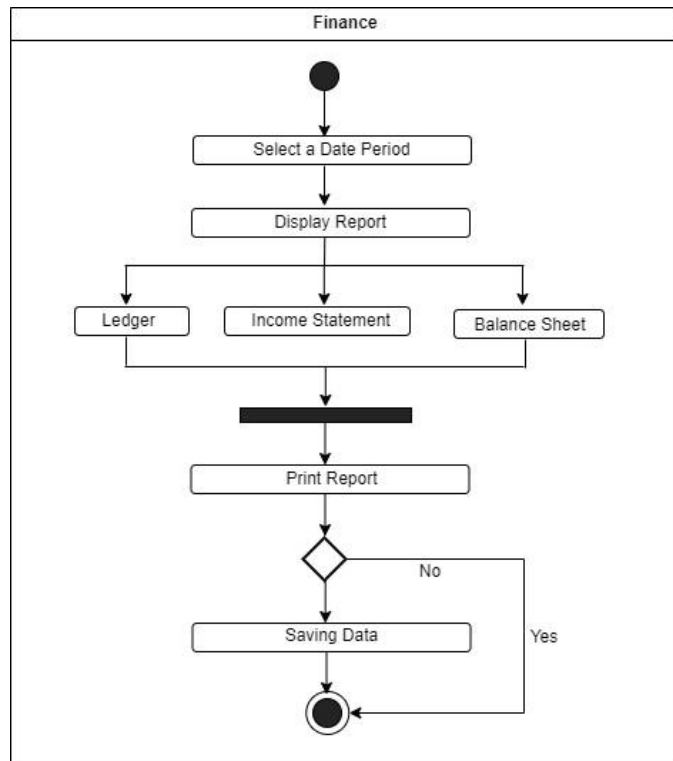


Figure 9 Activity Diagram Print Report

Source: Data Processing (2024)

CONCLUSION

Based on the results of designing a fixed asset accounting information system and financial reports, it can be concluded that this system was developed using the Prototype method. This information system allows users to manage and record transactions related to fixed assets, as well as produce information reports regarding fixed assets and financial reports. The resulting financial reports include fixed asset information reports, journals, general ledgers, income statements, and balance sheet.

Implementing a sophisticated and integrated financial reporting accounting information system can be a driver of sustainable economic transformation for CV RB Furniture. This system offers various benefits, from increased transparency, accuracy and financial decision making, to resource optimization, increased operational efficiency and easy access to business capital. With easy access to financial information and better business management, CV RB Furniture can play an active role in empowering other MSMEs to manage finances effectively. In essence, a well-designed accounting information system not only has a positive impact on CV RB Furniture, but also contributes to creating a more sustainable and inclusive economic future.

LIMITATIONS AND RECOMMENDATION

Limitations for our research is:

1. CV Rb Furniture employees do not know how to use the system so training needs to be held regarding it

Based on the conclusions above, the suggestions that will be given are as follows:

1. For future researchers

Conduct further research to deepen understanding of the use of prototyping methods in information system development. This research can expand the scope of the use of prototyping in different contexts or compare it with other development methods.

2. For CV RB Furniture Management

In order to address this problem, it is recommended that CV RB Furniture implement an information system capable of managing a permanent active business process and effectively compiling financial reports

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