Implementation of Internal Control in Accounting Information Systems Based Online

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Abstract

The background of this research is how to make an accounting information system that is initially offline will be made online, while the problems and methods raised in this research will be explained in the abstract. The problem raised in this research is how to make the existing system at PT ARS COMPUTINDO ABADI into an online system that can assist leaders and subordinates in managing the company, so that regular and periodic online checks can be carried out. The method used in this study is to use the 4K method, namely the boundary control, input control, processing control, and output control methods. Where the method is, it can be seen how the data entered into the system is processed and generated. The purpose of this research is how to find out whether the online system that is applied to the accounting information system, in a company works optimally after being analyzed, the data obtained are the results are much better, and company data can be seen in general and free but conditional and the leaders can do internal control anywhere and anytime.

Keywords: Control, System, Information, Accounting, Online

1. Introduction

The internal control system in a company is indeed very important and feels very urgent that must be applied to a company, therefore in this study it is raised how to implement internal control of an online-based accounting information system, in a company called PT ARS COMPUTINDO ABADI, with the internal control system made online, the system can be used anywhere and anytime by company leaders, therefore with a system made online it will be possible to monitor how the company is progressing for the better [1]. The problem raised in this research is how to make an accounting information system that was originally internal information and then made externally which is done online, so that it can be done directly anywhere and anytime, online and live [2]. The method used in this study is to use four control methods, namely boundary control, input control, Processing control, and output control, with the existence of the control area, it can be seen whether the use of applications in accounting information systems, at a company PT ARS COMPUTINDO ABADI will be able to maximize, and can provide the best reports to the leadership of the company's leaders [3].

The purpose of this study is how to make an internal control system, which is carried out at a company PT ARS COMPUTINDO ABADI can be done online, and in this study also make a system proposal that will be used in an application on the application of accounting information systems at PT ARS COMPUTINDO ABADI [4]. The system is a flow of data that will be processed in this research, with the system, all data will be processed regularly and will produce useful information for others, so that it can be reprocessed in order to provide maximum results for a company [5]. Information is a collection of data that produces new data, so that it can provide a conclusion that can be
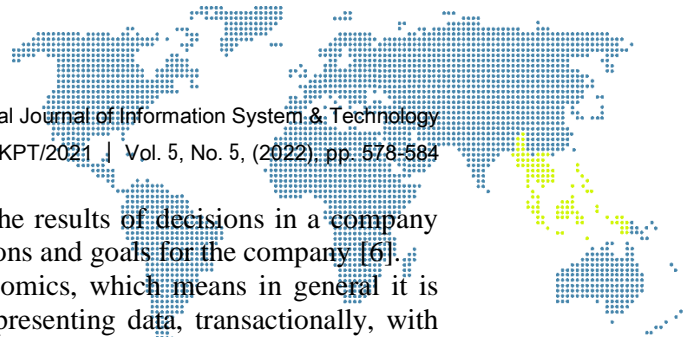
raised in making a decision, with this information the results of decisions in a company can be determined so that it can provide clear directions and goals for the company [6].

Accounting is a science under the field of economics, which means in general it is recording, summarizing, and classifying data, and presenting data, transactionally, with these activities it will be known which data can be used as information, so that a report can be made that can be used at a later date so that the data can be used as financial reports [7]. The accounting information system (AIS) is a combination of a computer system with manual calculations carried out systematically, so that it can produce data and information that can be used as financial statements in a company, with an accounting information system, employees will be facilitated by the existence of a system that helps them in calculating the profit and loss of a company [8]. A computerized accounting information system (AIS) is a system that is run by a computerized method, all of which use a computer system with a human admin, and only carry out the stages of the system. Getting a report will be much easier, because it is well-systematic and will provide accurate reports so that company leaders can find out the results of the formation more quickly [9]. There are several errors in the accounting information system, the first is that the system occurs intentionally and unintentionally, usually occurs because it is in the data processing process, input code, and in general these errors occur in those made by humans themselves, and errors that occur in the accounting system [10]. The next is unintentional errors that are unintentional, such as audit risk, and accuracy is needed in order to provide maximum results in a report and reduce the risk of risks that exist in the data used as financial statement information in a company. Internal control is how to limit the boundaries of a company that has a business process, so that it has provisions on existing business processes in a company so that these messages have rules that apply to the company, so as to minimize the risk of loss or increase revenue of the company with this risk, it will be possible to regulate anyone who has the right to internal control in a company [11].

Internal control is made to find out whether the existing accounting information system in a company can run well, with the existence of internal control, the reports given to the leadership of the company can be carried out properly and optimally, but with the sophistication of technology and systems made now In this case, there is a possibility that the system will turn into an online system, because with an online system the system can make financial reports through the data provided anywhere and anytime, so that reports cannot wait for incoming data, and also leaders can direct knowledge of the financial statements [12].

2. Research Methodology

Internal control analysis of each subsystem in application control can be seen in this section, while the pictures and explanations can be seen below.
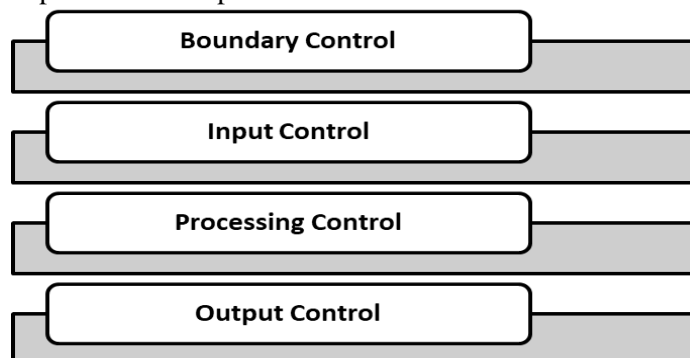
Figure 1. Research Method

Based on Figure 1, it can be explained that the image is a picture of the research method used in this study. The explanation is as follows, Boundary control is one of the interfaces or liaisons between the system and human resources or users, with the interface,
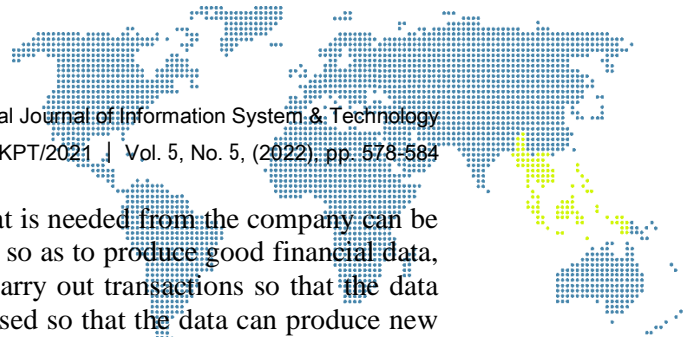
the system can be used directly. by the user, and what is needed from the company can be applied, in order to process the data into information so as to produce good financial data, the first stage is input, from a control designed to carry out transactions so that the data can be imported into a system, which will be processed so that the data can produce new data that produces valid information, so that the data can be processed for internal control until the application finds errors from the process stages of the input to be entered in order to produce the desired output, in a financial statements in order to find the best reports without having to look for loopholes in the existing accounting information system. In this study, the application of internal control to the accounting information system of PT ARS COMPUTINDO ABADI, PT ARS COMPUTINDO ABADI a company in the field of construction services.

In this study the authors raised a problem at PT ARS COMPUTINDO ABADI which would suggest a new system, namely an online-based internal control accounting information system, the advantages and disadvantages of online which can assist management in processing data so as to produce information that can be used as the basis for processing reports finance in a company.

3. Results and Discussion

In this section, we will discuss how the proposed system of an accounting information system, in a company that is currently running and or the system that will be proposed, can become a better system to help company management. The pictures and explanations can be seen below.
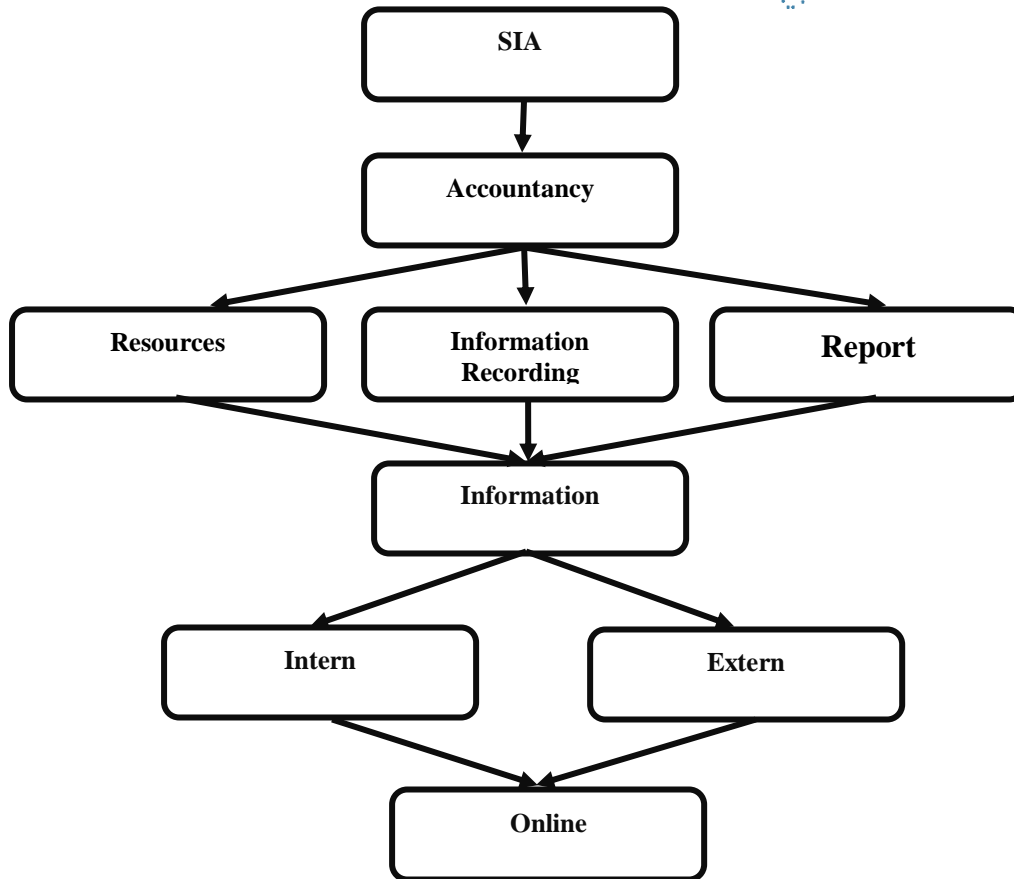

Figure 2. Online Accounting Information System Framework

Based on Figure 2, it will be explained that in a company that has implemented an accounting information system, it will be monitored online, that is the outline of the framework proposed in this study. With an online monitoring system, the management will be able to monitor the company using the system online. online anywhere and anytime without any restrictions, therefore with the online system it will be able to be monitored openly and nothing is covered up by any party, so that the system can be properly accounted for.
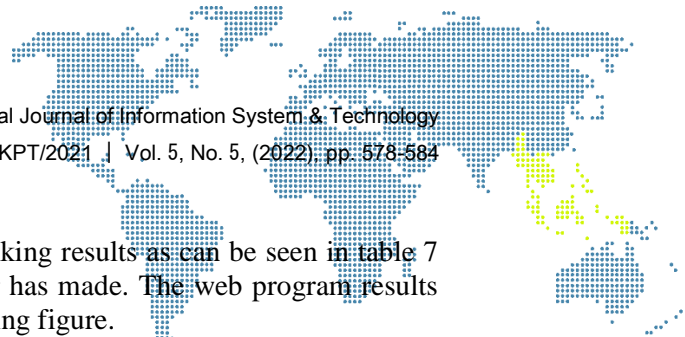
3.1. Web Based Ranking Results

Manual calculation from the beginning to the ranking results as can be seen in table 7 is also the same as the web program that the author has made. The web program results from the ranking of table 7 can be seen in the following figure.

Figure 3. Data Flow of Accounting Information Systems

Based on Figure 3, it will be explained that an accounting information system is needed in a company, which will process accounting data into 3 parts, the first is the source of information, the second is the recording of information, the third is financial reports, with the three parts it will be able to produce new information to make a financial report, which will be accountable to the leadership of a company, with the information it can be created or sent to several parties, namely internal parties and external parties. It is known which one has the right as internal and which one has the right as external, therefore the data will be made online and can be viewed anywhere, and anytime, by anyone.
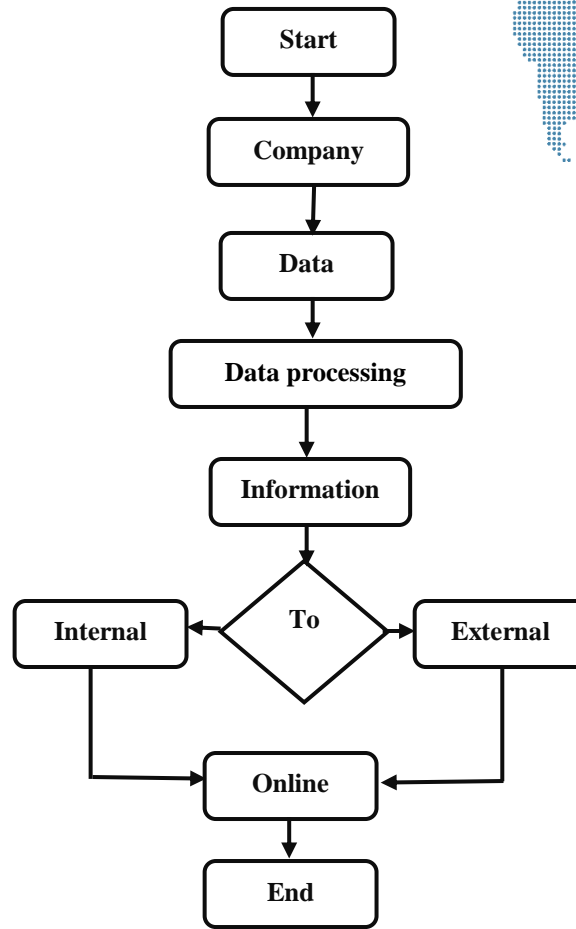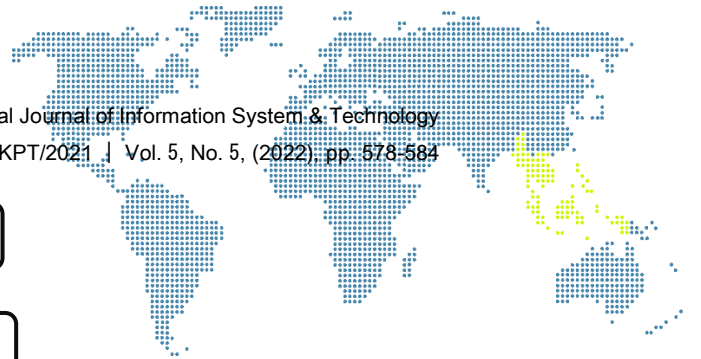
Figure 4. Flowchart of Internal and External Accounting Information Systems

Based on Figure 4, it will be explained as follows, in a flowchart that describes internal and external information systems in a company that was appointed in this study, as for the explanation as follows, the system starts at Start, in a company that has data on the company, then the data is processed to produce new information, which can be raised in a financial report, information is shared both internal information and external information, the information will be made online and can be viewed by anyone and at any time If the system ends or End.

Table 1. Comparison of Online and Offline Accounting Information Systems

No	SIA Online	SIA Offline
1	Open	Close
2	Leaders Can See Live Reports	Leaders Can't See Live Reports
3	Can Be Made Anywhere	Can't Be Made Anywhere
4	Data Can Be Obtained	Data Can't Be Obtained
5	Directly More Accurate Information	Directly More Not Accurate Information

4. Conclusion

Based on the results of the analysis above, it can be concluded that an accounting information system created online can produce the best system because it can help leaders directly view financial reports or other reports, directly without having to wait for me to process or the data is searched by subordinates, with an online system, all reports will be much more open and nothing is covered up anymore by all parts of the company, therefore with this openness, all business processes in the company will be able to see
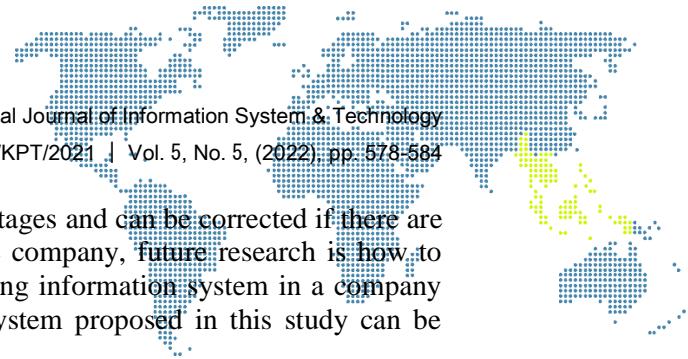
which are the shortcomings and which are the advantages and can be corrected if there are too many deficiencies in the existing system at the company, future research is how to make a prototype system that can help the accounting information system in a company so that the advantages and disadvantages of the system proposed in this study can be known.

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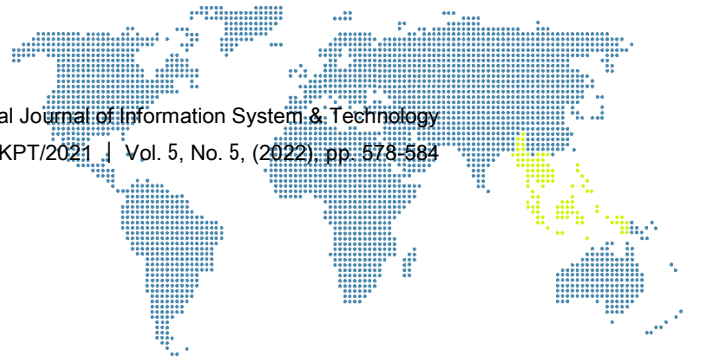
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