

Analysis Of The Implementation Of A Computer-Based Accounting Information System At PT Timah Tbk Kunder Region

A.

Background

The application of technology in a computer-based Accounting Information System does not guarantee that the transaction activities that occur can work properly and correctly. **Accounting Information System** is a collection (integration) of sub-systems/components, both physical and non-physical, that are interconnected and work together in harmony to process transaction data related to financial matters into financial information. An accounting information system is a system for collecting, recording, storing and processing data to produce accounting information that companies use to make decisions. Without the information produced by the accounting information system, management will not be able to plan and control and provide direct action to achieve company goals.

System control is a form of supervision of the information system, so that the accounting information system can be controlled and implemented effectively and efficiently. In every company, if the information system does not have internal controls, then the transaction data processing process will not run smoothly and well.

The Accounting Information System implemented at PT Timah Tbk Kunder Region has utilized information technology to record, store and produce reports that are used to make management decisions. In connection with the Accounting Information System implemented at PT Timah Tbk in the Kunder Region which is computer based, the types of internal control for analyzing the accounting information system in this research are general controls and application controls.

The author received information that the internal control implemented by the company was good, however PT Timah Tbk Kunder Region had problems in the guidelines for using the application system that the company uses. Sophisticated technology is also inseparable from shortcomings with the occurrence of human error so that precision is required in work.

Indicators in internal control used by companies to ensure the integrity of computer-based accounting information systems according to (Krismiaji, 2010):

1. General Control

General control is a general internal computer control system that covers all computerization activities of an organization as a whole. This means that the provisions in these controls apply to all computerized activities used in the company. General control is designed to ensure that the entire computer system can function optimally and data management can be carried out smoothly as planned. Indicators for general control include the following:

1. Preparation of security
2. separation of duties in information system functions
3. controlling the information system development project
4. physical access control
5. Login access control
6. data storage control
7. documentation standards minimize information system downtime
8. damage recovery plan protection of computers and network
9. internal control

2. Application Controls

The main objective of application control is to ensure the accuracy and validity of application program input, processes and output. Application control and general control complement each other, so both are important and necessary, because application control is much more effective if it is supported by strong general control. If application control is weak, the output of the accounting information system will contain errors, and if decisions are made it will result in inappropriate or wrong decisions, and can affect the relationship between the company and customers, suppliers and other external parties. In a computerized accounting information system there are inputs, processes and outputs in managing data, internal control is needed in managing data well for the company

B.

Theory Of Basis

Accounting Information System

Accounting Information System is a collection (integration) of sub-systems/components, both physical and non-physical, that are interconnected and work together in harmony to process transaction data related to financial matters into financial information. (Azhar Susanto, 2017).

Internal control

Internal Control according to the author (Supriyono, 2017) is a process carried out by the Board of Commissioners, management and other parties in the Company which is designed to provide adequate confidence regarding the achievement of the following three groups of objectives: (a) Reporting conditions, (b) operational effectiveness and efficiency, and (c) compliance with applicable laws and regulations.

C.

Problem Solution

Based on the problems that have been described, the author provides a solution, namely creating **output control in the form of a guidebook for using a computer-based accounting information system in paying bills for business partners (vendors) at PT Timah Tbk, Kunder Region**. Payment of Business Partner (Vendor) Bills at PT Timah Tbk Kunder Region using the SAP application. With the existence of a guidebook for using a computer-based accounting system in paying bills for business partners (vendors) at PT Timah Tbk Kunder Region, it is hoped that users will have a clear and detailed reference source regarding the use of this application.