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Application of Accurate Software Accounting Information System for Decision Making in Macro, Small and Medium Enterprises

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ABSTRACTS

Accounting information systems in the current era have a very important role in the progress of the business world, and accounting information systems are not only applied to large companies, but can also be applied to Micro, Small and Medium Enterprises (MSMEs). Problems that often arise in MSMEs usually lie in the transaction system, recording and making financial reports. So we need an accounting software, namely Accurate to assist and facilitate the processing of transaction data and financial reports. The purpose of this study is to determine the role of Accurate software, where its application is carried out to determine whether the Accurate software applied to MSMEs can provide useful information for interested parties, one of which is for management to evaluate and make decisions. The method used for this research is using library research and questionnaires. The result is that accurate software can help record financial reports with features that can support the processing of financial transaction data. In addition, it can be concluded that the application of accurate software has a significant effect on decision making for MSMEs actors, meaning that many of them already know and feel helped by the software.

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1. INTRODUCTION

The accounting information system is a financial data processing system for decision making that has an important role in business development. By using an accounting information system, the performance of MSMEs will progress. The role of accounting information systems to support the activities of a business with accurate application-based application. Financial reports that are applied by an accounting information system provide an explanation regarding the amount of income earned and the types of products sold so that it has an impact on increasing MSME profits with ease in making the right decisions (Dharmawati et al., 2021). Therefore, the technology used has become a major need for MSME actors who can increase customer needs and the development of accurate financial statement information (Ernawatiningsih and Arizona, 2021).

The study of accounting information systems conducted by Alfartoosi et al. (2017) pointed out that the use and correct usage of accounting software majorly played a big role in the effectiveness of the system. Their research looked into parameters that determined the measure of the effectiveness of accounting systems. Their result showed that there exists a strong impact of accounting software on business performance (66,4%) based on business services which are influenced by proper usage (Vysochan et al., 2021). This study is in line with China which states that the awareness of business actors can increase the average percentage of information disclosure, which is significantly satisfactory (Ahmed, 2021). There is also a study by Lois et al., 2017 the use of AIS can provide real life skills or it can be said as an applied ability that is very useful for companies and this experience for employees is considered important in the job market. On the other hand, AIS in the company in general has been created and documented through flowcharts to monitor the company's internal controls (Hafiza et al, 2011). In addition, the system developed in the accounting information system is one of the computer-based payment information technology (Jasim & Raewf, 2020).

In their AISs, organizations use multiple forms of information technology, a computer-based payment system was developed because of advances in information technology (Primiudi & Christiana, 2018). Accurate software is a program designed with the aim of simplifying the company's financial reports (Rahayu, 2022). MSMEs use accounting applications because of the needs of their business activities, the ease of use of accounting applications, and the quality of the resulting financial reports (Putra, 2019). Therefore, from these studies, it can be seen that the role of accounting information systems is closely related to application-based decision making for MSMEs.

This research is based on MSMEs actors who act in implementing an accounting information system for the achievement of organizing and managing computerized financial reports so that it can be applied by MSMEs actors. The results of the previous study did not involve many MSMEs actors in the application of an accurate-based accounting information system. Thus, this research can be carried out for the success of MSMEs actors in taking advantage of the accurate software-based accounting information system. The purpose of this research is to increase users of accurate software in carrying out their business activities. The research method used is literature study and questionnaires.

2. METHODS

2.1. Literature study and questionnaire

This research uses literature study and questionnaire method, where library research is a method carried out by collecting information using books, journal, and other sources, while

the questionnaire method collects data by providing a set of statements for MSMEs with a research time of 2 weeks and distributing questionnaires using google forms.

2.2. Data collection techniques

The data collection technique in this research is using primary data in the form of a questionnaire conducted through the distribution of questionnaires using google forms to 20 MSME actors, contains the statement submitted, and answered directly by the respondent via google form within 2 weeks.

2.3. Data processing techniques

The data obtained through the questionnaire is still raw. Therefore, it is still necessary to do data processing first. The steps that must be taken are to choose a questionnaire. The questionnaire that has been filled out by the respondent is then checked for completeness. The measuring instrument used in this research is a questionnaire in the form of a statement, as well as answers to statements made according to the Likert Scale. To facilitate data processing, answers are identified by a scoring system on a scale of 1 to 5.

- (1) VIA = Very not in accordance
- (2) NA = Not in accordance
- (3) LA = Less in accordance
- (4) IA = In accordance
- (5) VA = Very in accordance

2.4. Procedures for data processing or data analysis

The data that has been collected is then carried out for data analysis. The steps taken in data processing are:

- 1) Data selection is by checking respondents' answers according to predetermined criteria.
- 2) Determine the weight value for each possible answer using a predetermined rating scale, then determine the score.
- 3) Calculate the average percentage of respondents' answers, using the interval formula as equation 1.

$$\text{Long Class Interval} = \frac{\text{Range}}{\text{Many Class Interval}} \quad (1)$$

In accordance with the alternative questionnaire answer scores which range from a score of 1 to 5, the number of Interval classes is determined as 5 classes, so that the length of the class interval is obtained as follows:

$$\text{Long Class Interval} = \frac{5 - 1}{5} = 0.8$$

Based on the above calculation, the interpretation scale of the average score of respondents' answers is obtained with the following scale (See **Table 1**):

Table 1. Interpretation Scale Average Score

Criteria Score	Description
1,00 – 1,80	Very not in accordance
1,81 – 2,60	Not in accordance
2,61 – 3,40	Less in accordance
3,41 – 4,20	In accordance
4,21 – 5,00	Very in accordance

3. RESULTS AND DISCUSSION

In this study, the authors distributed a questionnaire as many as 20 people to MSME actors via google forms. The statement given aims to determine the extent to which MSME actors know an accounting information system in the form of Accurate software that can support financial transaction data processing, making it easier for MSME actors to make decisions. There are 7 (seven) indicators that discuss Accurate software in the questionnaire. The results obtained from distributing the questionnaires are shown in the **Table 2**.

Table 2. Questionnaire result.

No	Indicator	Distribution of Result Score					Score Range	Average Score	Category
		1	2	3	4	5			
1	You really know accurate software.	1		2	13	4	1 - 5	3,95	In Accordance
2	The use of Accurate software provides convenience in decision making for MSME actors.			2	17	1	1 - 5	4.05	In Accordance
3	Accurate software features can support financial transaction data processing for MSMEs.			2	15	3	1 - 5	4.05	In Accordance
4	The factor that becomes an obstacle for MSMEs in implementing accounting information systems using Accurate software is because MSME actors are "comfortable" using manual bookkeeping.			1	14	5	1 - 5	4.2	In Accordance
5	The factor that becomes an obstacle for MSMEs in implementing accounting information systems using Accurate software is because many MSME actors do not understand technology.			1	13	6	1 - 5	4.25	Very in accordance
6	The use of accurate software has an important role in the development of MSMEs.			3	14	3	1 - 5	4	In Accordance
7	Using accurate software in recording financial reports can increase the income of MSME actors during the pandemic.			4	14	2	1 - 5	3,9	In Accordance

Table 2 is the result of data from the questionnaire that has been calculated.

1. 1 respondent stated that they did not know software accurate, 2 respondents stated that they do not know about software accurate, 13 respondents claimed to know software accurate, and the remaining 4 respondents stated that they know very well about software accurate. From these calculations, a score of 3.95 was obtained which can be concluded that MSME actors know about Accurate software.
2. 2 respondents stated that Accurate software is not suitable for decision making for MSME actors, 17 respondents stated that accurate software is suitable for decision making for MSME actors, and the remaining 1 respondent stated that software accurate is very suitable for decision making for MSME actors. From these calculations obtained a score of 4.05 which can be concluded that the Accurate software is suitable for decision making for MSME actors.
3. 2 respondents stated that accurate software is not suitable to support financial transaction data processing for MSMEs, 15 respondents stated that accurate software is suitable for supporting financial transaction data processing for MSMEs, and the remaining 3 respondents stated that accurate software is very suitable to support financial transaction data processing for MSMEs. From these calculations, a score of 4.05 is obtained which can be concluded that accurate software is suitable to support the processing of financial transaction data for MSME actors.
4. 1 respondent stated that it was not in accordance with the statement that the factors constraining MSMEs not using software accurately were because the perpetrators were comfortable in using manual bookkeeping, 14 respondents stated that the factor constraining MSMEs not using software accurately was because the perpetrators were comfortable in using manual bookkeeping, and the remaining 5 respondents stated that they were very in accordance with the statement that the factor constraining MSMEs was not using accurate software, namely because the perpetrators were not comfortable using manual bookkeeping. From these calculations, a score of 4.2 is obtained which can be concluded accordingly, that the factors that constrain MSMEs are not using accurate software, namely because the perpetrators are comfortable using manual bookkeeping.
5. 1 respondent stated that it was not appropriate for the statement that the obstacle for MSMEs was to use accurate software because there were still many who did not understand technology, 13 respondents stated that they were in accordance with the statement that the constraint for MSMEs was to use accurate software because there were still many who did not understand technology, and the rest 6 Respondents stated that they were in accordance with the statement that the obstacle for MSMEs was to use Accurate software because there were still many who did not understand technology. From these calculations, a score of 4.25 is obtained which can be concluded very appropriate, that the obstacle for MSMEs in using accurate software is that many do not understand technology.
6. 3 respondents stated that accurate software was not suitable for an important role in the development of MSMEs, 14 respondents stated that accurate software was suitable for an important role in the development of MSMEs, and the remaining 3 respondents stated that accurate software was very suitable for an important role in MSME development. From these calculations, a score of 4 is obtained which can be concluded that accurate software is appropriate because it has an important role in the development of MSMEs.
7. 4 respondents stated that they did not agree with the statement that accurate software helps increase MSME income during the pandemic, 14 respondents stated that they were in accordance with the statement that accurate software helped increase MSME income

during the pandemic, and the remaining 2 respondents stated that they were very suitable for the statement that accurate software helped increase the income of MSMEs during the pandemic. From these calculations, a score of 3.9 was obtained which can be concluded accordingly, that accurate software helps increase the income of MSMEs during the pandemic.

Recording financial reports using accurate software has helped many SMEs in Indonesia. Making decisions for MSMEs, the software used is accurate software version 5 with adjustments and improvements to the features needed by MSMEs. Implementation of the use of this accurate software can be done by using input transaction income as part of the customer (Latifah & Suhendi, 2020; Rizaldi an&d Madany, 2021; Santy an&d Utomo, 2021, Febrianti & Herbert, 2022). Some of the features in Accurate software are shown in **Figure 1**.

The display on the ledger feature presents various features to support the business of MSME actors that can make it easier to group accounts, assist processes and speed up recording. **Figure 2** shows cash bank feature. In running a business, MSME actors need a record of receipts and expenses for business activities, this accurate software features the Cash Bank feature.

The Cash Bank feature provides convenience in processing debt payment transactions and recording income. **Figure 3** shows report feature. The process of this accurate software feature produces a report / financial report, which is an input from the financial reporting process on business activities that have been recorded (See **Figure 3**).

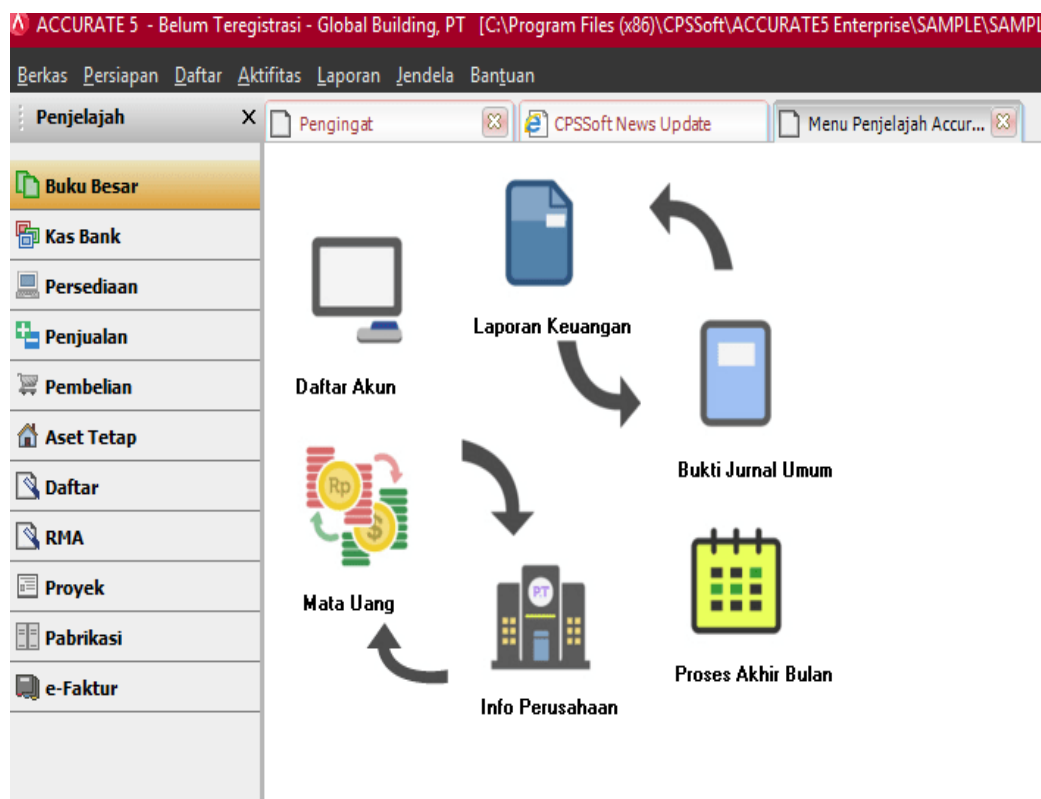


Figure 1. Ledger feature.

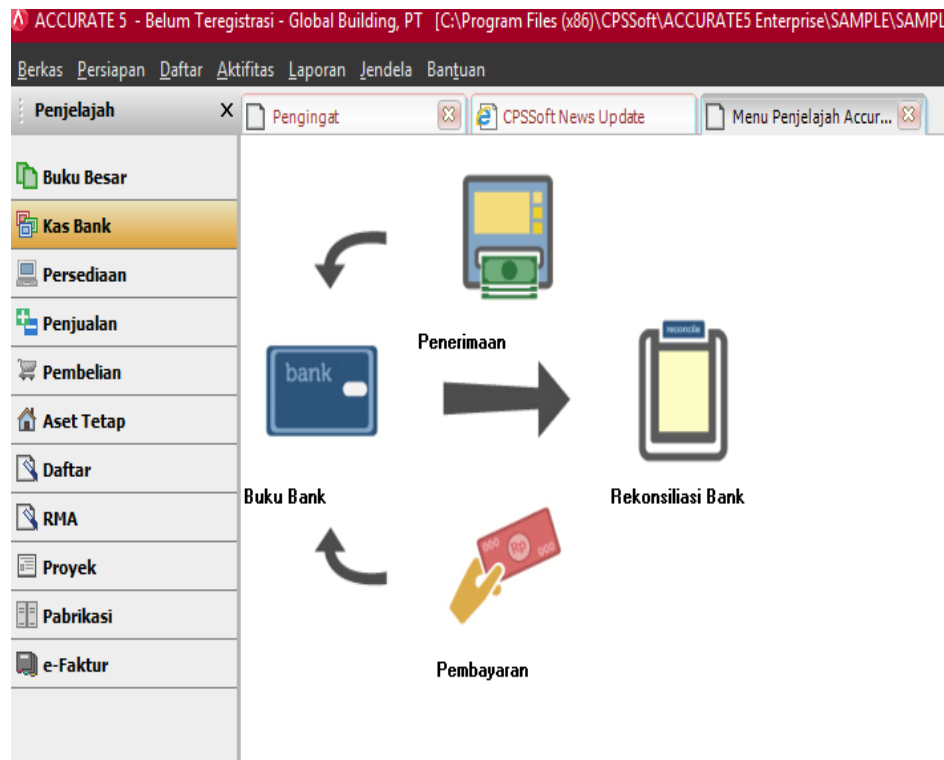


Figure 2. Cash bank feature.

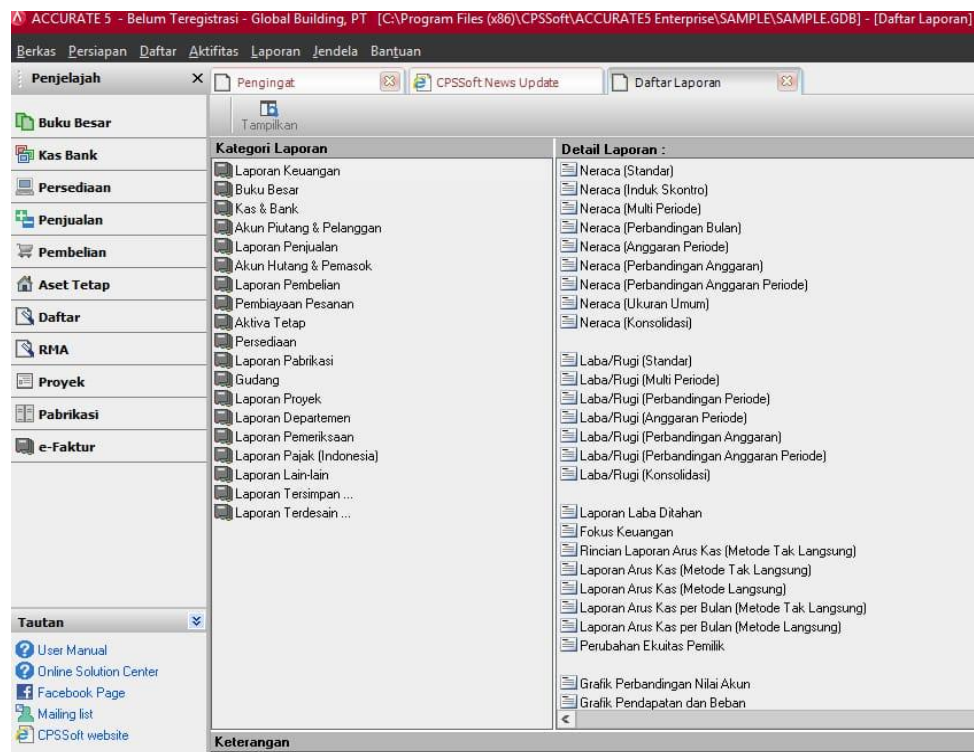


Figure 3. Report feature.

According to the results of the distributed questionnaires, the use of this accurate software can help MSME actors in carrying out the recording process as well as automatically making journals and reports. This accurate software is suitable for use in various types of businesses, namely trading, service, contractors, or manufacturing, which means they are easy to adapt to the software (Fitriawati and Lestari, 2022; Soegoto *et al.*, 202; Puspitawati *et al.*, 2021).

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Inventory is a stock of materials or goods for production needs. Every company that carries out business activities mostly has inventory. Inventory management is very important for companies, one of which is by MSMEs, with the inventory feature in this accurate software so that it can make it easier for MSME actors to record all data on the goods they have (Purnomo et al., 2021). **Figure 4** shows inventory feature. Accurate software has a sales feature, where this feature can make it easier for MSME actors to record sales transactions. **Figure 5** shows sales feature.

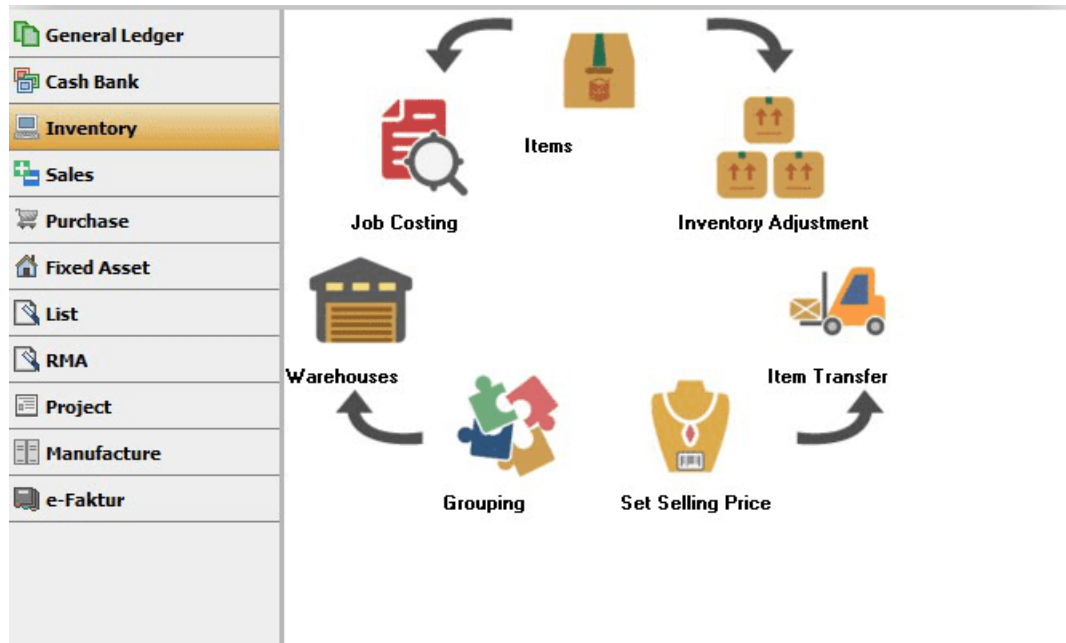


Figure 4. Inventory feature.



Figure 5. Sales feature.

Accurate software has a purchase feature, where this feature can make it easier for MSME actors to record purchase transactions. **Figure 6** shows purchases feature.

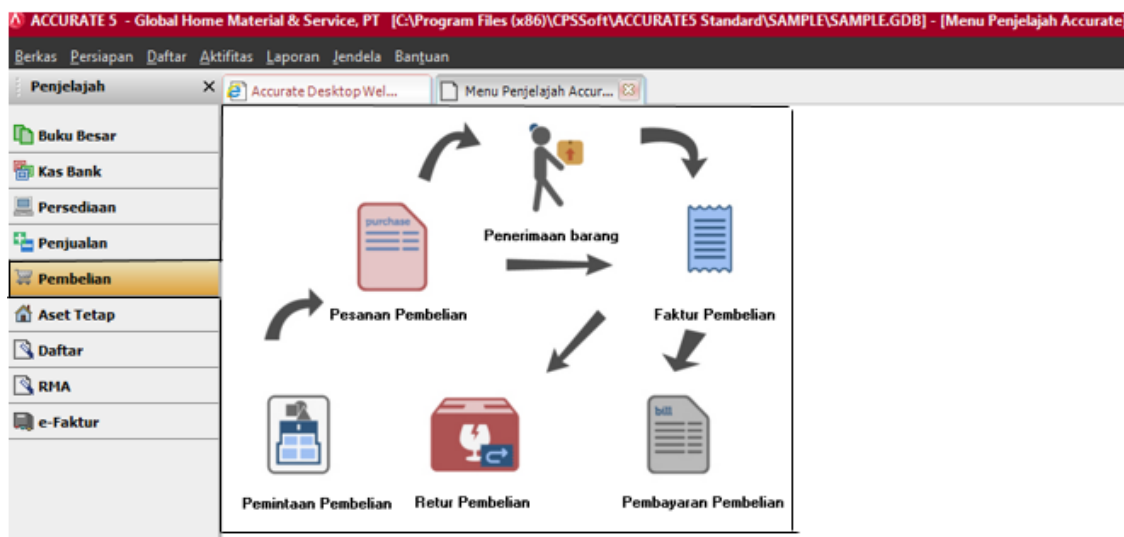


Figure 6. Purchases feature.

4. CONCLUSION

The application of accurate software has a significant effect on decision making for MSME actors, meaning that many of them already know and feel helped by the software. In addition, accurate software can also help record financial reports with features that can support the processing of financial transaction data. However, the problem is that MSMEs do not use accurate software because they are still comfortable using manual recording and there are still many who do not understand technology.

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6. AUTHORS' NOTE

The authors declare that there is no conflict of interest regarding the publication of this article. Authors confirmed that the paper was free of plagiarism.

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