

Design of Web-Based Futsal Field Rental Accounting Information System in Village- Owned Enterprises

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Design of Web-Based Futsal Field Rental Accounting Information System in Village-Owned Enterprises

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Abstract

Keywords:
Accounting standards applied, Information system, Web-based application, and Village-Owned Enterprises.


The purpose of this research is to facilitate village-owned enterprises in developing newly initiated businesses, one of which is the rental of a futsal field. From the business process built, members plan to accelerate the system by utilizing information system technology and comply with financial accounting standards for micro, small, and medium enterprises. To support the manufacture of this system, the method used is the prototype method with the stages of communication, planning, modelling, development, and deployment. Based on the research results by futsal field operators, the level of accounting knowledge is still low, especially accounting knowledge for micro, small and medium entities. To assist and facilitate operators in making financial reports according to standards, the development of a web-based futsal field rental application helps accelerate the business processes of Village-Owned Enterprises, digitally documenting processes, and making financial reports according to financial accounting standards for micro, small and medium enterprises.

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Abstraks

Kata Kunci:
Aplikasi standar akuntansi, Aplikasi Web, BUMDes, dan Sistem informasi

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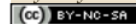
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Tujuan penelitian adalah untuk mempermudah BUMDes dalam mengembangkan usaha yang baru dirintis salah satunya adalah penyewaan lapangan futsal. Dari proses bisnis yang dibangun, anggota berencana untuk mempercepat sistem dengan memanfaatkan teknologi sistem informasi dan memenuhi standar akuntansi keuangan untuk usaha mikro, kecil, dan menengah. Untuk mendukung pembuatan sistem ini, metode yang digunakan adalah metode prototype dengan tahapan communication, planning, modelling, development, dan deployment. Berdasarkan hasil penelitian operator lapangan futsal, tingkat pengetahuan akuntansi masih rendah, khususnya pengetahuan akuntansi untuk badan usaha mikro, kecil dan menengah. Untuk membantu dan mempermudah operator dalam membuat laporan keuangan sesuai standar, pengembangan aplikasi sewa lapangan futsal berbasis web membantu mempercepat proses bisnis BUMDes, proses pendokumentasian secara digital, dan pembuatan laporan keuangan sesuai standar akuntansi keuangan mikro, usaha kecil Menengah.

JEL Classification: M53, M41

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1. Introduction

The advancement of technological development in this era is increasingly advanced. If it cannot keep up with the current development, it will be one step behind other people. In this technological development, a businessmen is required to always be able to adapt to develop abilities with the times. The current development of information is so fast that it is imperative that a system be able to manage the information data precisely, quickly, and accurately to produce a report that a company needs (Hamedeko et al., 2020; Duan et al., 2019; Vassakis et al., 2018, and Jarrahi, 2018).

In a very high business competition, it requires management to be able to make decisions correctly and quickly. Accurate information is a very important part for management to make decisions. Management must be able to obtain accurate and fast information. This has placed the importance of data information systems on management decisions (Dong et al., 2021; Nurulin & Skvortsova, 2018; Vassakis et al., 2018; Talón-Ballesteró et al., 2018; O'Donnell & David, 2000; Mukhopadhyay & Cooper, 1992).

Companies to be able to develop properly must present their financial statements according to standards in accordance with applicable regulations. Financial reports that comply with standards are useful for companies when applying for credit to banks. External parties will see the condition of the company from its financial statements.

Some of the accounting standards applied in Indonesia include SAK-IFRS, SAK-ETAP, PSAK-Syariah, and SAP. Financial Accounting Standards for Micro, Small, and Medium Entities (SAK-EMKM) are Financial Accounting Standards for Entities without Public Accounting (SAK-ETAP). This financial accounting standard regulates transactions commonly carried out by MSMEs, namely preparing accrual-based financial reports. Based on the activity and the measurement is purely using historical costs, MSMEs only need to record assets, liabilities, equity, expenses, and income at the cost of their acquisition (Ismawati et al., 2021; IAI, 2020; Mukoffi & Sulistiyowati, 2019; and Puspitawati, 2011).

Village-owned enterprises (BUMDes) are companies managed by village communities, and their community's management is separate from

the village government. The establishment of BUMDes aims to explore and optimize the potential of village entrepreneurs (Kania, 2021; Warkula & Lambyombar, 2021; Supriati & Bahri, 2020; Farokhah & Sapoetra, 2018). The purpose of using BUMDes is to improve the villagers' economic welfare through the development of economic enterprises. Formation BUMDes is intended to encourage/accommodate all activities to increase community income, develop in accordance with local customs/culture, and the proposed economic activities managed by the community (Subehi et al., 2020; Sofyani et al., 2019; Srirejeki, 2018; and Sudaryana, 2017).

Many systems are needed in every company, such as for finance and marketing. To make it easier for the company to make a financial report that the company expects, using a conventional system in making reports will be felt more. The results obtained will also be more accurate when using the system and also minimizes fraud in an event. Also, in the merchandise inventory section, we can quickly see how many goods are available for sale by using the system. However, in the company that the researchers examined, every activity was still carried out manually, where the recording of sales, ordering, and processing of merchandise inventory was still not optimal, where inventory management plays an important role in every company because any ineffective inventory system will result in lost customers and sales (Romney, 2013).

Futsal is a sport of choice, for all people. The availability of futsal fields has spread both in urban, suburban and rural areas. The competition for field providers is now getting tougher. For this reason, futsal field providers are required to provide fast and accurate services. The availability of information systems that can be accessed by users quickly and easily is important.

This research aims to design a web-based futsal field rental accounting information system in village-owned enterprises. This design facilitates and provides better service convenience for customers in finding field schedule information and administrators in making accounting reports. The method used in this research is the descriptive method, where this method accurately describes the research location. The search method used by the author is qualitative. Based on our research, website development is very important to answer to-

day's business competition, especially in conducting online transactions (Trappey et al., 2019).

2. Literatur Review

The Importance of Village Economic Management and Improvement through Village Owned Enterprises (BUMDes).

BUMDes is a village economic institution that plays an important role in realizing the welfare of the village community and village government, with professional and ideal BUMDes management to improve the local and regional economy within the scope of the national economy. Professional BUMDes management will bring BUMDes independence with participation supported by expanded ownership. Villagers have the right to become owners of their village resources. And the advantages of BUMDes are easing the capital burden of rural communities, accommodating community micro-business products in marketing their products, training and coaching related to agricultural product processing, improving skills and insight of rural communities. community in marketing their products, training and coaching related to processing agricultural products, improving skills and insight of rural communities (Faedlulloh, 2018; and Agunggunanto et al., 2016)

Transparency in the financial management of Village-Owned Enterprises.

As a form of professionalism, the management of BUMDes needs to apply the principles of Good Governance. One form of activity that must be carried out by BUMDes is transparency in the management of financial reports. By providing financial statement information reflects the ability of an agency or organization. The conditions described in the financial statements in the form of income and expenditure within a certain period, this identifier can be used in making decisions that will support the financial condition of an agency (Titania & Utami, 2021 and Bela & Utama, 2019).

10 Micro, Small and Medium Enterprises Financial Accounting Standards.

The scope of BUMDes capital at the beginning of its development was still on the Micro Small and Medium scale (MSMEs), for the limits of Micro, Small and Medium enterprises according to Law Number 20 of 2008 in table 1. for the presentation of BUMDes financial statements in accordance with AK ETAP in the form of a report in the form of a balance sheet, income statement, statement of changes in equity, statement of cash flows, and notes to financial statements (Lintong et al., 2020 and Yulianto & Maulana, 2020).

Table 1. MSME criteria

Criteria	Assets	Turnover
Micro Business	Maximum 50 Million	Maximum 300 Million
Small Business	50 Million -500 Million	300 Million -2.5Billion
Medium Enterprise	500 Million -10Billion	2.5 Billion -50 Billion

The Role of Information Technology In The Development Of Accounting Information System.

The importance of financial information for business actors can be seen from the large use of financial information as a basis for evaluating the performance of the success of the business being carried out, as a basis for preparing business plans for the following year and as consideration for making other important decisions. The development and utilization of information technology will greatly encourage the development of an Accounting Information System for business actors. The application of the Accounting Information System that continues to develop will support the improvement of the performance of business actors'

financial managers (Intihanah et al., 2020; and Juita, 2016).

3. Data and Method

This research was conducted in stages 1). System planning, which is to identify problems and the purpose of this application is made. 2. System Analysis Phase, carried out by conducting system analysis, which is related to time information, field rental costs, scheduling and other documents needed in the manufacture of Information Systems. 3. System Design. 4. Stages of System Testing. The method used is the prototype method with the stages of communication, planning, modeling, development, and deployment

4. Result

The unit of analysis in this research is a village-owned business entity that was initiated in 2018. The research object in this study is to explain the design of the futsal field rental accounting information system in village-owned enterprises. The system development model used is the literacy development method (Figure 1). Moreover, the system design method used is the waterfall method, in which the stages and process of designing the system are sequential (see Figure 2). When developing this system, what will be done is stage 1 to stage 3 of 6 stages. These stages include 1. Analysis 2. Making system models 3. Design (Design) 4. Writing Programs (Coding) 5. Testing (Testing) 6. System Maintenance (Maintenance).

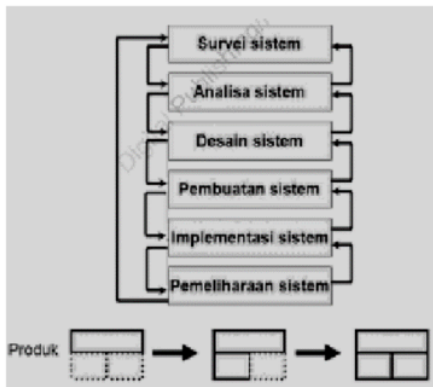


Fig. 1. Literacy model

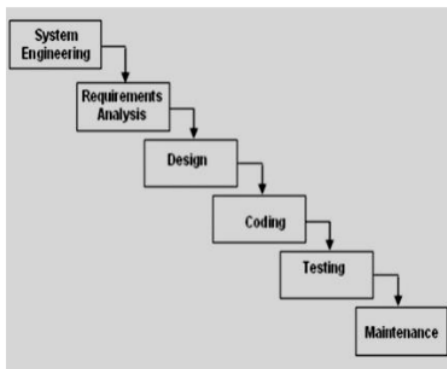


Figure 2. Waterfall Method

5. Discussion

The survey results' system development stage is divided into two main parts, namely admin users and customer users. The admin section has several main functions before the customer can carry out the field order process, namely creating schedules, checking members, checking orders, and creating reports. The distribution of users in the application can be seen in Figures 3 and 4.

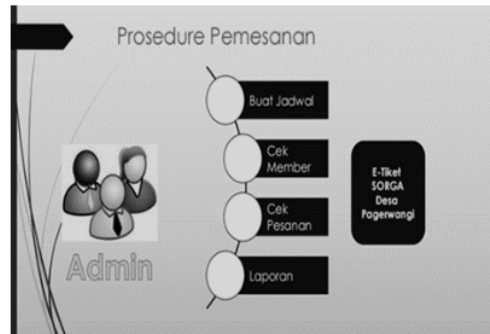


Fig. 3. Admin Order Procedure

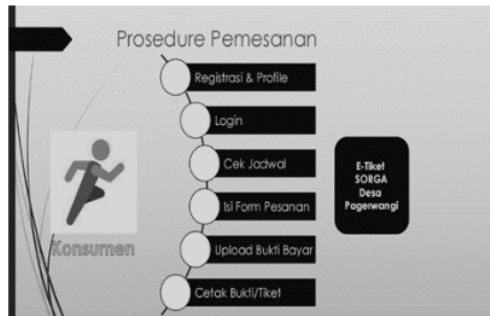


Figure 4. Consumer Ordering Procedure

The second part of the consumer has several main functions: registration, login, checking the field schedule, filling in the order form, making payments, uploading proof of payment, and the final stage of printing ticket proof (Figures 4. 5. 6. And 7).



Figure 5. Main Display of Consumers



Fig. 6. Display of Consumer Menu

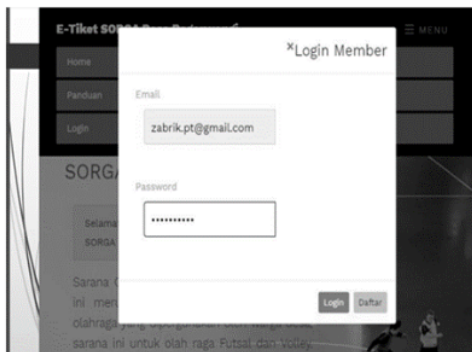


Fig. 7. Display Consumer Login

Therefore, using this system can help in improving the district's or village economy. This is in accordance with Ika Yunika et al.,. In the study, it is stated that making or developing a system based especially for futsal field rental can improve the economic conditions as well as making easier for the organization that manage the business as well.

6. Conclusions and Suggestions

Conclusions

Based on the results and discussion can be from the Design of Web-Based Futsal Field Rental Accounting Information System in Village-Owned Enterprises can be concluded as follows: This information system can help BUMDes manage the futsal field optimally and make it easier for admins to make financial reports according to accounting standards for micro, small and medium enterprises. The design of this item can make it easier for futsal field customers.

Suggestions

For the manufacture and development of information systems in the future can be done by adjusting the needs. In addition, it is necessary to back up to anticipate system damage

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