

ANTECEDENT FACTORS OF ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION
FOR ACCOUNTING INFORMATION QUALITY

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Abstract

This study aims to determine the factors that influence companies in implementing accounting information systems, especially in the purchasing cycle and their influence on the quality of the resulting accounting information. This research was conducted through a qualitative approach with the case study method. Data collection techniques used interviews and document review, as well as testing the validity of the data using triangulation techniques. The results of this study indicate that the antecedent factors that support the application of accounting information systems, especially the purchasing department include the availability of information systems, human resource competence, task suitability, and also internal control. The Yogya Department Store branch of Ketanggungan has provided a computer system for inputting business activity data and management has provided support in preparing the system and human resources. The accounting information system used by The Yogya Department Store branch of Ketanggungan uses two methods, are manual and computerized. However, in practice there are still several obstacles that hinder the use of computer-based accounting information systems due to errors and lack of training, which makes it difficult for employees to input data and have multiple assignments in certain sections. Errors in the system cause the use of accounting information systems that are not optimal and will affect the quality of the accounting information produced.

Keywords: accounting information system; purchasing cycle; quality of informations

INTRODUCTION

Digital transformation in accounting is very impactful along with the development of technology and information in Indonesia, even in the world. The use of information technology in accounting is a strategic choice to increase company competitiveness. The Minister of Communication and Information, Republic of Indonesia for Digital and Human Resources, Dedy Permadi, estimates that in the next three years 58% of professional accountants will use software to complete their work (KOMINFO, 2022). This is because the use of technology is believed to be able to minimize errors and reduce burdens, so that effectiveness and improvement in company operations will be created. Information technology helps companies in providing information that is fast, accurate, and can be used according to the needs of managers in making decisions. However, the implementation of information technology often encounters problems such as the incompatibility of the system with the conditions and situations of the company or it could also be due to the inability of human resources to operate the system (Ayu & Syarifuddin, 2022). So

that it becomes an obstacle to the company's performance process in making a significant increase.

The era of development and growth of a company cannot be separated from economic globalization. This era is referred to as the information and communication technology (ICT) era, which is a strategic component needed to achieve company goals (Ashsifa & Ali, 2019). This triggers intense competition between companies. Competition in the business world is mostly done by showing the best company values and performance. So to support this, companies are required to have a good accounting information system to process data into important information (Prayugo & Sulistyawati, 2021).

An accounting information system is a system that collects business transaction data, which is then converted into useful financial information for the user (Putri & Srinadi, 2020). The accounting information system has two main processes, namely transaction processing and information processing, so that simply the accounting information system aims to process all company data into the information needed (Prayugo & Sulistyawati, 2021). Accounting information systems in a business organization are important to increase effectiveness and efficiency and support company competitiveness by providing financial and management information for decision making. The accounting information system is designed to integrate related data to produce information of high quality (Farradhi & Evayani, 2020).

The process of recording, collecting, analyzing and processing data carried out by companies, both manually and computer-based, is basically the same, meaning that there is no data manipulation. However, in practice, information systems that are carried out manually are prone to errors which will have an impact on the growth of the company itself. In reality, the information system that has been implemented in companies has not been implemented optimally due to several factors including the system has not been integrated, the system is not flexible or it could be because the system is not yet reliable (J. E. Putra et al., 2020). Therefore, to overcome and minimize the occurrence of these errors, a computer-based information system is presented that offers convenience in carrying out complex business processes by presenting information that is fast, accurate, effective and efficient. The urgency of an accounting information system for companies is the amount of contribution it makes in the process of planning, controlling, and facilitating the decision-making process. The application of a computerized accounting information system is able to maximize the efforts of a business in improving company performance and assisting managers in conducting overall internal management. Information systems play a role in maintaining the consistency of expansion activities, managing resources, and dealing with business competition. The application of an adequate information system is able to control company resources effectively and efficiently so that it can increase company productivity and performance (Setyowati, 2023). The application of an accounting information system can also be used as a means of controlling company operations, so that when symptoms of a decline in company performance occur, managers can analyze earlier or conduct more in-depth research based on data that is processed into accurate information for consideration.

The purpose of this study is to analyze various factors that can affect the quality of information in the accounting information system at one of the largest department stores in Central Java, on fresh strategic business unit specifications. The reasons the department store is

used in this study that one of the large department stores in Central Java has several business strategy units with different activities so as to integrate information, the company implements an accounting information system in each of its business strategy units. However, employees' low knowledge of using accounting information systems has an impact on the quality of the information produced which is the basis for top managers in making quick and accurate decisions.

Regarding this, the processing of information from a manager to his employees is still problematic. A series of business processes that are carried out in one sub-unit of the company are very long and have their own level of risk if not managed properly. The accounting information system covers all activities in the company such as sales, purchases, cash receipts and expenditure, and financial reporting, so that the more complex the business activities of a company, the more accounting information systems are needed to integrate these various activities. One of the business processes that is important to note is the purchasing cycle, which this cycle is really requires the existence of an accounting information system.

This purchase accounting information system is used by companies to fulfill the required merchandise inventory (Roup, 2019). The purchasing cycle is the main door to ensure the continuity of the next business series, so that in practice it would be more appropriate to be involved with a computerized accounting information system. Activities in the purchasing cycle are very complex. The most important part of the purchase accounting information system is inventory, because inventory is a very important asset for a company when carrying out its activities (Prayugo & Sulistyawati, 2021). This section requires a high level of accuracy and the risk of errors that greatly impact the company's performance. Even so, the involvement of information systems and digitalization technology is still not enough to support qualified business processes. This is because the quality of the implementation of each information system provided varies. Data that is well integrated from all business units and sub units so as to form an accurate, complete, relevant and timely information within a company interprets a quality accounting information system (Farradhi & Evayani, 2020). According to Darma & Sagala (2020), simply the dimensions of the quality of the accounting information system include information accuracy, completeness and timely presentation. So it can be concluded that the quality of the accounting information system is the ability of the company's system or mechanism to integrate all data and process it into information that is accurate, complete, relevant and timely. The quality of a qualified accounting information system will provide convenience for employees in the process of preparing and reporting finances and in operating the system (Andari et al., 2022).

The main sample in this study is the fresh strategy business unit at the Yogya Department Store Branch of Ketanggungan as one of the units that implements an accounting information system in the purchasing cycle which has an impact on the inventory system. Based on the results of observations and interviews with the Chief Officer Supermarket and the supervisor of the fresh strategy business unit, information was obtained that the quality of implementing accounting information systems in the purchasing cycle was still very low. The application of information systems that have not been effective, especially in the flow of information delivery so that delays in data upgrades often occur which result in data in the field with different systems, there are system error constraints that are circumvented by manual recording processes which result in data record errors, and there are gaps in information systems where not yet there is a uniform quality of information system implementation from the Yogya Group center to branch

department stores. Based on the problems, it was concluded that the implementation of an accounting information system that is not qualified has an impact on company performance and productivity. A quality information system is needed for companies to be able to continue their business (Rokhmanah & Nurhayati, 2022).

The results of the research conducted by Darma & Sagala (2020) prove that the quality of the accounting information system affects the quality of the accounting information produced. According to Handoko (2022) the quality of the accounting information system is a system that has the desired quality characteristics of the system itself including: accuracy, timeliness, and effectiveness. In addition, based on Pratiwi's research Pratiwi (2019), it shows that top management support, information technology sophistication, quality of accounting information systems and individual performance can significantly influence the effectiveness of accounting information systems.

Through this research it is hoped that it can provide practical benefits as material for evaluating the application of accounting information systems, benefits for academics as knowledge and reference media for further research, as well as benefits for the public as an explanation to the public regarding factors that can affect the quality of information in the application of information systems accountancy.

LITERATURE REVIEW

Agency Theory

The relationship model between the application of information technology (IT) and business processes in companies is found in the process of aligning information technology with the company's vision, mission, objectives and strategy. Problems that are still often found in the implementation of IT in business processes in the operational section. Very few understand the extent to which organizations are operationally dependent on IT systems or the extent to which IT participates in shaping business strategy. Lack of oversight from the board can pose several risks that will harm the organization, because this will be closely related to optimal management of resources (Putra & Rahayu, 2020). One theory that has the potential to be used is agency theory. Agency theory describes a contractual relationship in which one or more people (as principals) hire another person (as agents) to provide services and then delegate decision-making authority to the agent (Jensen & Meckling, 1976). Posthumus & Von Solms (2008) suggest that agency theory can be applied to IT where the board (as a principal) delegates IT responsibilities to management (as a agents).

Accounting information systems as one of the technologies is able to maximize the efforts of a business in improving company performance and assisting managers in conducting overall internal management. Information systems play a role in maintaining the consistency of expansion activities, managing resources, and dealing with business competition. Using agency theory as its theoretical foundation, this study argues that prioritizing investment in the field of information systems and technology must be seriously and maturely considered by implementing an effective accounting information system to produce quality information that can be used positively for the company's competitive advantage.

Quality of Accounting Information

The quality of information is a quality of data processing results (output) in the form of information that has previously been processed by an accounting information system, where a measure of the quality of this information has four dimensions, namely data accuracy, relevant, timely and also complete (Akbar & Harahap, 2021). Accurate means that any information generated is able to reflect the real situation. Relevant means that the information is in accordance with the needs of the users of the information. Meanwhile, timely is defined as the availability of information when needed and complete, meaning that the information meets the needs and desires of information users. The information generated from the accounting information system process is then communicated to decision makers, either manually or through a computerized system (Animah et al., 2020). The quality of accounting information can also be defined as accounting information that is presented accurately and in a timely and reliable manner that can provide benefits to users of this information (Chairunnisa, 2019). This statement is in line with the definition of information quality according to (Cahyadi et al., 2020) which states that information quality is information that meets the needs and is able to provide satisfaction to its users. Adequate information quality will greatly assist an organization's business processes, but in practice there are still many companies that have not been successful in improving the quality of accounting information. The facts show that several factors cause the low quality of accounting information, namely systems that are not yet integrated, unreliable, inflexible and not easy (Cahyadi et al., 2020). When reviewed in more depth, these factors have other indicators that determine the quality or not of information, including the contribution and support of superiors, human resource capabilities, availability of information systems and their suitability, and good internal control. The more these indicators are considered, the higher the quality of the information presented in a company's accounting information system (Sayekti et al., 2023).

Accounting Information System

An accounting information system is a system designed to prepare financial information needed by internal and external parties in making decisions (Hasanah & Siregar, 2021). Meanwhile, according to Masiaga (2019) an accounting information system is a system that processes various documents, communication tools, and various reports designed to transform financial data and company management into information that is useful in making decisions with an orientation towards three main indicators, namely relevance, usability and procedure. The information system processes to integrate all business processes from each particular department or business unit in a company (Farradhi & Evayani, 2020). So that the application of accounting information systems is considered important in assisting management activities to improve company performance. Therefore, the presence of an accounting information system is considered a major contributing factor in all business processes, from planning, implementation, to financial and management evaluation. The information presented from a series of processes carried out by the accounting information system is able to assist companies in monitoring and controlling. This is because the accounting information system provides information that will be used continuously and the cycle rotates from each stage that is passed by each department.

Previous studies have raised the topic of accounting information systems to analyze what factors influence it. Several studies that have analyzed the topic of accounting information systems include Darma & Sagala (2020), Farradhi & Evayani (2020), and Roup (2019). Based on several studies that have been carried out and the results of the analysis, antecedent factors are found for the quality of information in accounting information systems, namely, the availability of accounting information systems, employee competencies and capabilities, superior support and knowledge, suitability of accounting information systems in business processes, and internal control.

Availability of Accounting Information System

The availability of accounting information systems can be used as a company strategy in seeking efficiency and effectiveness in the performance of various business processes, this will certainly be maximized if the accounting information system used is of high quality. The availability and reliability of the accounting information system is able to support the quality of its application within the company, of course this must be balanced with the capabilities or competencies of the human resources who use it. The accounting information system also plays a role in dealing with various problems in the purchasing process. However, information systems that are not used optimally will also disrupt the purchasing process and have a very bad effect on reporting (Ranti et al., 2021).

Competency of Employees

Competence is a person's abilities, skills and knowledge of work that is deferred to each individual, to reach their best performance point (Hasanah & Siregar, 2021). Competence can also be defined as the behavior or attitude possessed by each individual in completing a given responsibility or job (Ayu & Syarifuddin, 2022). Every user and manager of an accounting information system is required to have qualified competence in their field, to ensure that all data is secure and understand the results of overall data processing in the form of important information. Every company requires qualified human resources for optimal company operations. The quality of human resources is associated with the ability of employees to complete work effectively and efficiently so that they are able to control processes and produce large output for the company (Aldino & Septiano, 2021). The capabilities of human resources in this case, namely employees in the context of carrying out all their duties in an organization include several things including skills, then supported by cognitive and the ability (Animah et al., 2020). Employee competence has a very important role in order to improve the quality of information in the accounting information system. The more competent the employees in a company, the higher the quality of the information presented. The ability level of employees also influences the maximum use of accounting information systems in a company (Peny, 2022).

Top Management Support

Manager support is a leader or management section that has authority and responsibility in terms of setting up an information system that is capable of producing information as a basis for decision making and will affect the quality of accounting information systems (Cahyadi et al., 2020). The support and knowledge of managers, especially top management, is very important

in implementing accounting information systems because they are parties who will be very involved in the process of formulating organizational policies and objectives through quality information (Mulyani et al., 2021). Management support is an important factor in implementing an accounting information system and a good understanding is needed in the system development process so that the user's work becomes more effective and efficient to complete (Febrianti et al., 2020).

Task-technology Fit Accounting Information Systems in Business Processes

Task-technology fit is an ideal profile that is formed from a set of task dependencies that are internally consistent with the technological elements used in task performance (Sutra & Prabawa, 2020). Meanwhile, according to (Rahayu et al., 2022) technological task suitability is a match between technology and task characteristics, where these characteristics describe the nature and types of tasks that require technological assistance. The purpose of the accounting information system is to improve the quality of the information produced. The suitability of technological tasks is very important in the application of accounting information systems because there is an adjustment between individual needs for tasks and technological functions so as to support the achievement of the objectives of the accounting information system (Rahmawati et al., 2022). A high level of suitability for technology tasks at work can increase the performance impact of information technology users (Sutra & Prabawa, 2020).

Internal Control

Internal control is an integral part of the accounting information system that is owned and controlled by the board of directors, management and employees of a company (Farradhi & Evayani, 2020). The internal control system is also defined as an integral process of actions and activities carried out continuously by leaders and all employees to provide confidence in achieving organizational goals through effective and efficient activities, reliability of financial reporting, asset security, and compliance with regulations (Fauziyah, 2019). Companies that have task complexity and wide space for movement make it difficult for company leaders to exercise direct control, so an internal control is needed that can provide confidence that company goals have been achieved (Prayugo & Sulistyawati, 2021). Internal controls must be implemented effectively to prevent and avoid errors, fraud and fraud. Therefore internal control is needed as a policy of specification procedures designed to provide confidence to management in achieving the goals and vision and mission of the organization. Internal control is tasked with monitoring and ensuring that the existing information system is running according to procedures so that the information produced is quality and actual (Syahputra & Siregar, 2022).

RESEARCH METHOD

This study uses a qualitative approach. Qualitative research methods are carried out by means of case studies. Case studies are research with problem characteristics related to the background and current conditions of the subjects studied, as well as their interactions with the environment (Prayugo & Sulistyawati, 2021). Case studies aim to gain an in-depth understanding of a complex phenomenon (Oates et al., 2006). The type of case study used in this study is an exploratory study, which will help to understand the formulated research problem immediately.

The rationale for using exploratory studies is that there is little academic research literature, and this method is based on investigations of real-life examples (Oates et al., 2006).

The research was carried out using case studies and analyzing data collected from parties from the Fresh Strategy Business Unit, Yogya Ketanggungan, Department Store through observation, interviews, and focus group discussions (FGD). The informants involved in this study were Supermarket Chief Officers, Fresh Supervisors, Heads of the Information Technology Division. The reason for choosing this resource person is because they are fresh business unit leaders, so they are able to describe the quality of information for decision making from business operational activities that are integrated with information technology.

Data collection techniques used in this study were interviews and document review. The primary data collection technique that will be used in this study is interview. Interviews are defined as data collection techniques by asking questions freely, both structured and unstructured, from researchers to informants with the aim of obtaining broad information about the object of research (Prayugo & Sulistyawati, 2021). This method is suitable for this research because it allows the interviewees to discuss their thoughts freely and allows the interviewer to emphasize interesting topics (Ditamei, 2022). The next collection technique is document review. Documents to be used will be provided by the organization, must be relevant and can provide useful data. Document reviews are used to complement interview techniques to obtain more relevant data (Ditamei, 2022).

The validity of the data in this study uses triangulation. Based on Patton (1999), the validity of the test data carried out is as follows: (i) method triangulation, is an effort to check the validity of data from research findings by using more than one data collection technique to obtain the same data, (ii) source triangulation, is data validation efforts by comparing or re-checking information obtained through different sources, such as comparing observations with interviews, or you can also compare the results of interviews with existing documents, (iii) analyst triangulation, involving more than one researcher in making observations or interviews because each researcher has a different style, attitude, and perception in observing a phenomenon, and (iv) theoretical triangulation, is utilizing two or more theories to be compared and combined, thus requiring a complete data collection and data analysis research design. Validity through triangulation is intended to unify the differences in data obtained from interviews in order to draw accurate and precise conclusions.

RESULT AND DISCUSSION

This research was conducted to find out what factors influence the quality of information in the purchasing accounting information system at the Yogya Department Store branch of Ketanggungan, with the research sample in the Fresh Strategy Business Unit. This research was conducted by direct observation at the Yogya Department Store branch of Ketanggungan, by conducting interviews with the Chief Officer Supermarket and Supervisors of Fresh Strategy Business Unit and reviewing documents that were given access by the research subjects. Yogya Group is a well-known retail company with Supermarket and Department Store which are many branches, especially in the area of Java Island, one of its branches is the Yogya Department Store of Ketanggungan. The Fresh Strategy Business Unit is a sub-unit at at the Yogya Departement

Store branch of Ketanggungan that focuses on selling fruit, vegetables, frozen food, food ingredients and other ready-to-eat food.

Based on the results of interviews and observations conducted by researchers at the Fresh Strategy Business Unit at the Yogya Departement Store branch of Ketanggungan, several antecedent factors of accounting information system implementation that influence the quality of information in the purchase accounting information system are obtained as follows:

1. Availability of Accounting Information System

The Accounting Information System has been involved in the purchasing cycle carried out by the Fresh Strategy Business Unit. The availability of an accounting information system is able to facilitate business activities, especially in terms of preparing and executing the purchase of merchandise to fill inventory at the Yogya Department Store, branch of Ketanggungan. The role of the accounting information system implemented in a company will have an impact on the quality of the accounting information system. The better the management of the availability of the accounting information system that is implemented, the better the effect on the quality of accounting information that will be received by users of the information. The availability and involvement of an accounting information system in purchasing activities at the Yogya Department Store, branch of Ketanggungan is reflected in the series of accounting information systems used and also the flow of the purchasing information system itself.

Accounting Information System for Bussiness

The Fresh Strategy Business Unit, Yogya Department Store, branch of Ketanggungan uses two ways to carry out its purchasing cycle information distribution activities. This company combines manual and data-based information processing with (computerized) systems. Manual data recording is carried out in the inventory section to record any changes in the quantity of goods. While the system used in inputting data is using the "GOLD" program. The GOLD program is a program that is able to record data starting from the preparation of PO (Purchase Order) documents, Receive Note sheets, to goods returns. In addition, the company also uses the "Venditore" system to place orders from several large suppliers.

Meanwhile, the payment system in the purchase cycle is computerized using the Term of Payment (TOP) method. Through the adoption of the system carried out, purchasing activities and the flow of accounting information systems run well and quickly. The involvement of accounting information systems both manually and computerized is able to have a good influence, namely obtaining qualified information as material for consideration by users of information to carry out activities to purchase merchandise at this company. Based on the information obtained through the interview process, information was obtained that this company had adopted both manual and computerized systems to produce accounting information, particularly regarding the purchasing cycle. The availability of information systems in these companies will affect the quality of accounting information. Errors in the manual system will be minimized with a computerized system, and when an error occurs in the system it will be balanced with manual records of important data, so that companies continue to strive to obtain quality accounting information.

2. Competency of Employees

Based on the results of observations and focus group discussions with the Supervisor of the Fresh Strategy Business Unit at the Yogya Ketanggungan Department Store, researchers obtained information about employee capabilities, in this case related to the management and distribution of information on merchandise purchasing activities. This is conducted by Mikarsih et al (2020) that companies need quality resources as ensured by high ability and willingness to continuously improve their quality. The competence of employees in the Fresh Strategy Business Unit is still minimal, even Supervisors say that there are difficulties in recruiting employees who have high abilities and competencies. In fact, employee competence is needed for the proper functioning of the accounting information system. The lack of competence and ability of employees causes multiple tasks to be carried out by one person, namely the "Service Crew" in the Fresh Strategy Business Unit. This Service Crew is almost directly involved in every process in carrying out purchasing activities, such as receiving goods, recording inventory, stock taking, displaying merchandise to sales. Limited human resources in understanding the flow of information and accounting records is one of the factors in the occurrence of multiple tasks. Of course, this is very prone to errors and also has an impact on the quality of information generated from the accounting information system that is run. Multiple tasks in business processes is not recommended, because it will hamper the effectiveness of the company's performance. The next, more serious impact is the delay in the process of purchasing merchandise cycle which will certainly damage the strategic information structure of other cycles.

3. Top Management Support

Implementation of accounting information systems both manually and computerized really needs the support and knowledge of qualified superiors. Support provided by superiors can be in the form of providing a good accounting information system (Cahyadi et al., 2020). Fresh Strategy Business Unit in Yogya Department Store branch of Ketanggungan has received superior support for implementing accounting information systems, especially the purchasing cycle to obtain quality information. This support is proven by the existence of a system called "Venditore" and also "GOLD". The information system that applies to the Fresh Strategy Business Unit also applies the manual method, where this method is still the most dominant method involved in the purchasing cycle. System-based information collection is also used, but errors often occur in the system, so that its application is not maximally used. The support provided by managers in implementing accounting information systems will have a good effect on the quality of accounting information.

4. Task-technology fit

Conformity between tasks and technology can create attitudes and behaviors of competent employees to achieve good performance results. The availability of accounting information systems, namely, the "Venditore" system in the purchasing cycle of the Fresh Strategy Business Unit has been adapted to the tasks of the departments involved in the purchasing cycle. The compatibility of technological tasks such as quality, placement, authorization, data suitability, ease of use, timeliness, system reliability, and relationships with other users, can make it easier for employees to carry out work. Compatibility between technology that has been adapted to work needs has an effect on increasing work efficiency so as to improve

employee performance. This is allowed by (Awosejo et al., 2013) and (Mikarsih et al., 2020) that the technology task suitability factor is one of the perceptions of the technology acceptance model for the implementation of computerized accounting information systems. The suitability of these technological tasks helps in implementing accounting information systems so that they are able to produce quality accounting information.

Parts Involved in the Purchase Cycle

The running of information systems within the company is inseparable from the role of human resources as brainware (Users who operate computer devices). The involvement of human resources is able to maximize the implementation of accounting information systems, so that the resulting accounting information is of good quality and useful in decision making. The parts involved in the purchasing cycle of the Fresh Strategy Business Unit are, Supplier, Warehouse Section, Supervisor, Manager, Admin, and Finance Section. These sections have different tasks and functions so that the information system used is also different and adapted to the needs of each section, the level of compatibility of tasks with technology in work has an impact on employee performance as technology users. The following is the suitability of the use of information systems with the tasks of the parts involved in the purchasing cycle:

- 1) Supervisor
 - a. Monitoring the stock taking of goods to compile estimates of purchases and fulfillment of goods in the warehouse
 - b. Validate the PO (Purchase Order) document with the Manager to be sent and also validated by the supplier
 - c. Responsible for the processing and reporting of physical quantities and inventory data
- 2) Warehouse (*Supply Chain*)
 - a. Responsible for the receipt of goods, storage, recording to sales
 - b. Issuing document Receive Notes on receipt of goods
 - c. Reconciliation of the number of units (physical) received based on PO (Purchase Order) and invoice
 - d. fortunately the stock taking is partial (partially) once a week.
 - e. physical damage to the goods in the event of an over order.
- 3) Admin
 - a. Input goods based on data and systemized
 - b. Doing data-based destruction of goods
 - c. Updating data
- 4) Departement of Finance
 - a. Enter invoices for purchases
 - b. Responsible for making payments for purchases with the TOP (Term of Payment) method
- 5) Supplier

Suppliers in the purchasing cycle of the Fresh Strategy Business Unit are divided into two types, namely, internal suppliers (main warehouse) and external suppliers.

 - a. Internal Supplier (main warehouse)

- b. The main warehouse is a supplier whose job is to supply goods to Yogya department store branches. Orders are made through POs issued H-2, but specifically for new product categories, currently on promos, or products with a limited time are supplied directly without a PO.
- c. External suppliers
- d. Orders are made through PO documents issued H-1. PO delivery is carried out via WhatsApp for small-scale suppliers, while for large-scale suppliers PO is carried out via upload by the "Venditore" system

5. Internal Control

The more complex the tasks and space for the company, the role of internal control is needed to prevent and avoid errors, fraud and fraud. Internal control affects the quality of the information produced because it acts as a procedure and policy to ensure the availability of accurate accounting information, ensures that the information system runs according to its intended purpose, and ensures that all provisions and management policies have been complied with or carried out properly by all part. No matter how good the system used by the internal control company is still needed (Mulyandini, 2022). The results of the observations show that the company has implemented internal controls well, this is shown in the transactions that have been made through the system. Thus the information generated by the system can be accurate and can be taken into consideration in making important decisions by managers in the company.

Following are the forms of internal control that are applied to the purchasing cycle in the Fresh Strategy Business Unit, namely, the business organization's purchasing cycle design procedures and division of tasks.

Business Organization Purchasing Cycle Design

The Fresh Strategy Business Unit already has a purchase cycle plan with a patented path that has been used for a long time and is still being used today. This design acts as a procedure that regulates and ensures that the flow of the purchasing cycle goes well. The design of the purchasing cycle information system flow includes five basic activities as follows:

- 1) Ordering, the first activity in the purchasing cycle is a determining factor for the passage of information in the purchasing cycle. Ordering is carried out by the Supervisor independently according to the data in the Gold program that has been input.
- 2) Receiving, is the second activity that will receive goods upon ordering. This receipt is carried out by the warehouse (Supply Chain)
- 3) Warehousing, this activity is useful for storing goods received into the warehouse. storage of goods is carried out based on the classification of goods received and carried out by the warehouse (Supply Chain)
- 4) Displaying, after the goods are received and stored in the warehouse, goods display activities will be carried out using the FIFO (First In First Out) method. This activity is carried out by SC (service crew)
- 5) Selling, this activity is an insulating part of the purchasing cycle, where the goods purchased by the company will be offered and sold to consumers.

Job Descriptions

Separation of duties is necessary to prevent and enable early detection of errors and discrepancies that occur. The segregation of duties has an impact on the quality of the information produced because it aims to be a control between one staff and another in the same workflow. As a form of internal control in the purchasing cycle, the Fresh Strategy Business Unit is divided into several sections that have different job descriptions in one workflow. The following is a job description of each part involved in the purchasing cycle:

1) Supervisor

The Supervisor serves as the leader who is responsible for all operations in the Fresh Strategy Business Unit

- a. Perform processing and reporting of physical quantities and the amount of data from inventory based on reports from the warehouse department.
- b. Coordinating the Fresh Strategy Business Unit staff
- c. Monitor stock taking to prepare purchase estimates
- d. Validate PO (Pre Order) documents and invoices with managers and buyers in the purchasing cycle of the Fresh Strategy Business Unit, Yogya department store.

2) Warehouse (*Supply Chain*)

The Warehouse Section (Supply Chain) or SC (Service Crew) is responsible for inventory from receiving goods, storing, recording, displaying to sales.

- a. Receive goods for purchases and issue receive note documents.
- b. Carry out storage of goods based on the classification of types of goods and storage space. There are two types of goods, namely, goods that enter the coolroom (storage room with a cool temperature) and goods in the frozen room category (storage room with a temperature of -16° to -18° C or frozen)
- c. Recording inventory, namely, (1) recording the correction of the number of incoming goods physically, (2) recording the remaining goods, and (3) recording the destruction of inventory. This recording is done manually and reported to the Supervisor.
- d. Displaying or displaying goods using the FIFO (First In First Out) method and carrying out partial stock taking once a week to cross check the inventory that has been displayed.
- e. The last task of the warehouse is to carry out sales. As SC (Service Crew) the warehouse division is also tasked with being a frontliner to offer products and serve consumers.

3) Admin

Admin is the part that is responsible for all computerized or system-based data processing.

- a. Systematic input of goods data based on supervisor reports
- b. Doing data-based destruction of goods
- c. Updating data

4) Departement of Finance

Finance is responsible for making payments for purchases made. The form of the task performed is to make payments on invoices that have been validated and received from supervisors.

CONCLUSION

Based on the results of research through interviews and review of documents at the Yogya Department Store branch of Ketanggungan, it can be concluded that the quality of the implementation of the accounting information system in the purchasing cycle at the Fresh Strategy Business Unit at the Yogya Department Store branch of Ketanggungan cannot be said to be of high quality. Based on observations and in-depth interviews with fresh strategy business unit supervisors, several obstacles were found in the implementation of information systems, especially in the flow of information delivery which were later raised in this study. These problems are the frequent occurrence of delays in upgrading data which causes irrelevant information to occur between data in the field and the system, there are system error problems that result in data record errors, and gaps in the quality of information system implementation from the Yogya Group center to branch department stores. These constraints have an impact on the performance and productivity of the company. Therefore the quality of the implementation of information systems is necessary for companies to produce quality information that is accurate, timely and effective. The application of accounting information systems is influenced by several factors in order to produce quality accounting information including, the availability of accounting information systems, competency of employees, top management support, suitability of accounting information system technology tasks, and internal controls. Companies can adopt these factors to deal with problems in the implementation of purchasing cycle accounting information systems to make them more effective and efficient, so as to improve company performance and productivity.

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