ACCOUNTING INFORMATION SYSTEM AT PT.PASIR INDAH

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ABSTRACT

PT.Pasir Indah is a company engaged in the rental of containers and chassis to serve some other business. Given the many types of businesses operated by the company so needed an accounting system effective and efficient so that it can produce accurate financial reporting. At the time of conducting this transaction recording companies have been using a computer that is using Microsoft exceI but still has a weakness that is not otomatisasi well, not recording to the journal, and at the time of recording input code account still use manual.

To overcome the problems it is made of Accounting Information Systems, which is a computerized application system that is capable of processing financial transaction data, a system built to perform data processing accounts, journalizing, ledger processing, worksheet, and making balance sheets of financial statements. Software used to make Accounting Information System in PT. Pasir Indah is Borland Delphi 7.0 as an application to build an interface with MYSQL 5 databases.

Based on the results of research can be concluded that this application can help in data processing of receipts and disbursements of cash and can improve the system of accounting information in PT.Pasir Indah.

Key words: accounting system, accounting information systems, account codes, account codes, journals, balance sheet reports.

1. INTRODUCTION

1.1 Identification of Problems

How to build Accounting Information Systems in PT.Pasir Indah

2.1 Review of literature

The object being studied adalahsebuah company engaged in the rental of the chassis container named PT.Pasir Indah in South Gedebage road

1.3 Objectives

Skiripsi The purpose of this is to build systems of accounting information in PT.Pasir Indah.

While the objectives of this research are:

1. To improve the system of accounting information on PT.Pasir Indah

2. Want to create your account code / code of computerized accounts

3. To create a journal at Beautiful PT.Pasir Indah

4. To facilitate the employees who worked at the company in accounting performance their tasks and can give better results so as to improve overall company performance.

5. To allow a user at the time made additional data, data deletion and searching of data and preparing reports.

1.4 Benefits

The benefits in making this application include:

1. Applications can be built to improve accounting information systems at PT.Pasir Indah

2. Applications are built can make an account code / code of computerized accounts

3. Applications are built has been made in PT.Pasir Indah journal

4. Employees who worked at the company could perform simple tasks with less akuntingnya

5. Applications that could allow a user is built upon the addition of data, deletion of data and search data and preparing reports.

2. MODELS, ANALYSIS, DESIGN AND IMPLEMENTATION

2.1 Model

1.Tahap data collection

a. Literature Review

b. Observation

c. Interview

2. Stage of software development

a. System / Information Engineering

b. Analysis

c. Design

d. Coding

e. Testing

f. Maintenance

2.2 Process and Accounting Cycle

Definition of the accounting cycle by Achmad Tjahjono and Sulastiningsih, in a book entitled Introduction to Accounting Integrated Approach is as follows: "Accounting Cycle are steps in the formal accounting starts from the analysis of business transactions, noted in his journal and ending with the preparation of the balance after the closure list .

Accounting information system can not be separated from the accounting cycle includes the following cycle sequence:

a. Analysis of business transactions, such as the gathering of evidence of transactions that occurred

b. Journal such transactions

c. Posting journals to general ledger (general ledger)

d. Prepare trial balance

e. Menjurnal and posting adjustments (journal adjustment)

f. Preparing balance sheet adjustments

g. Preparing financial statements, such as income statements (income statement), statement of changes in capital (statement of equity) and the trial balance (balance sheet)

h. Menjurnal and posting the cover (journal cover)

i. Preparing for the closing balance sheet.

2.3 Account / Account

According to the Basic Framework for Preparation and Presentation of Financial Statements (Indonesian Institute of Accountants (IAI), 2004, hal.12-20) determined that the element is directly attributable to the measurement of financial position are assets, liabilities and equity. Elements related to performance measurement in the statement of income is the income and expenses.

2.4 Journals

The process of recording transactions into a journal called journalizing. Steps to be followed in preparing the journal are as follows:

1. Identify the transaction from the source documents, such as from a bank deposit slips, receipts, sales, and check

2. Determine each account affected by the transaction and classify by type

3. Determine whether each of these accounts have additions or reductions caused by these transactions

4. Deciding whether to debit or credit the account with a law debit credit

Incorporate the transaction receipt or expenditure of money into the journal in the following manner:

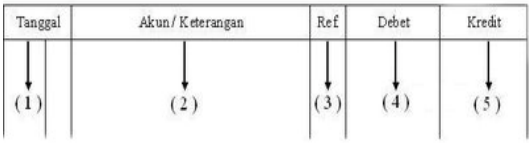


Figure 1. Journal Making

Description:

(1) The column used to record the date, month, and year of the transaction.

(2) Column accounts / information used to record transactions in debit and credit, along with a brief description of the transaction.

(3) Columns ref. (Reference) was used to record account code when the verse was transferred to the general ledger journals. Before the move, ref column. remains to be empty.

(4) debit column is used to record the transaction value.

(5) Columns are used to record credit transactions.

2.5 General Ledger (General Ledger)

Great Books is a book that contains all the accounts (a collection account) in the financial statements. This book records the changes that occurred in each account and will appear at the end of period balances of these accounts. Any transaction that has been noted in the journal will be posted or transferred to General Ledger on a regular basis.

2.6 Balance Sheet

Balance is a summary of financial position, including assets, debts, capital at certain times, such as the end of the month, end of quarter, end of semester and year-end, the following are examples of balance sheets of financial statements:

PT. XYZ
NERACA
Bulan Juni 2004

AKTIVA		KEWAJIBAN DAN MODAL	
Aktiva Lancar		Kewajiban	
Kas	Rp. xxx	Kewajiban Lancar	
Perlengkapan	Rp. xxx	Utang Usaha	Rp. xxx
Sewa dibayar dimuka	Rp. xxx		
Jumlah Aktiva Lancar	Rp. xxx	Jumlah Kewajiban Lancar	Rp. xxx
Aktiva Tetap		Modal	
Peralatan	Rp. xxx	Modal PT. XYZ	Rp. xxx
Dikurangi: akumulasi penyusutan	Rp. xxx		
Jumlah Aktiva Tetap	Rp. xxx	Jumlah Modal	Rp. xxx
Jumlah Aktiva	Rp. xxx	Jumlah Kewajiban dan Modal	Rp. xxx

Figure 2. Financial Statements Balance Sheet

The title consists of a balance sheet on behalf of the organization or company, a report in this case the balance sheet, and the balance sheet date. The contents of the report consists of three parts: assets, liabilities, and capital. It should be noted in the consolidated balance sheet are the total assets must always equal the total liabilities, this relationship can be expressed in the form of the equation: ASSETS = LIABILITIES+ CAPITAL.

2.7 Design

1. ERD (Entity Relationaship Diagram)

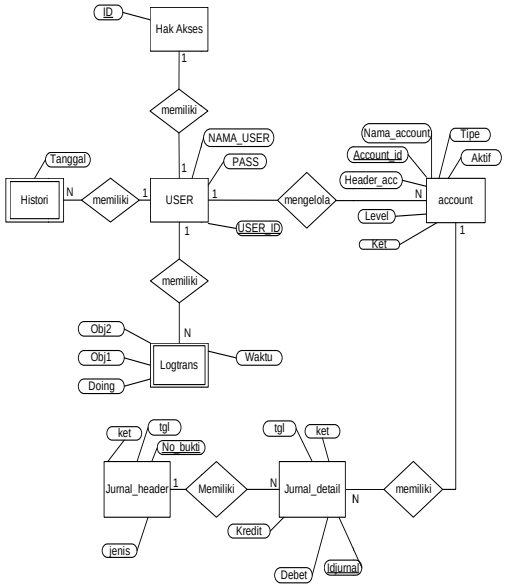


Figure 3. ERD (Entity Relationaship Diagram)

2. Relation Table

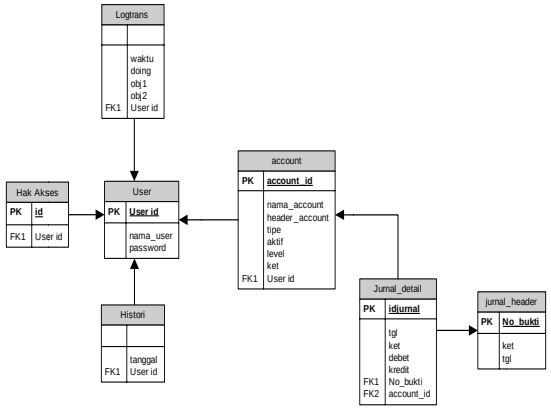


Figure 4. Relation Table

3. Context Diagram

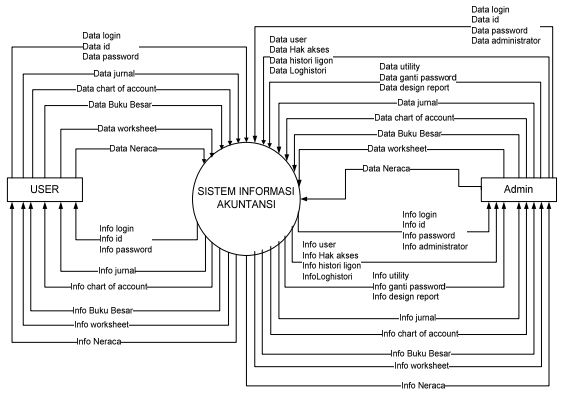


Figure 5. Context Diagram

4. DFD (Data Flow Diagram)

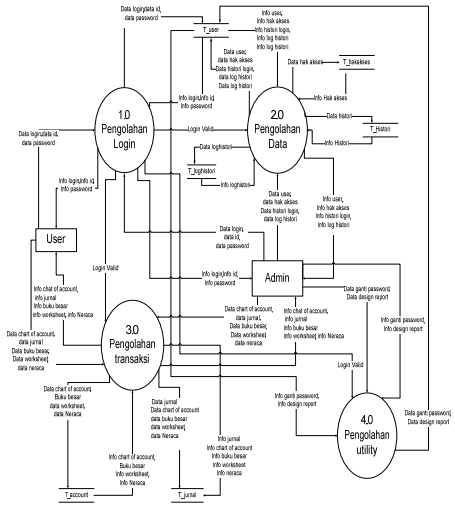


Figure 6. DFD (Data Flow Diagram)

5. Menu Structure

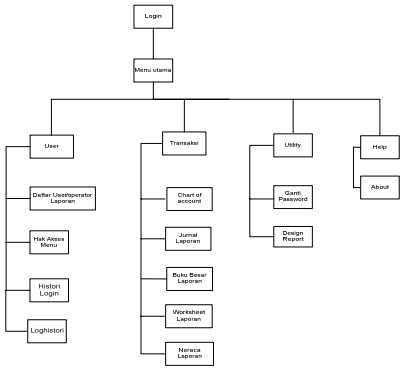


Figure 7. Menu Structure

2.8 Implementation

1. View Chart Of Accounts

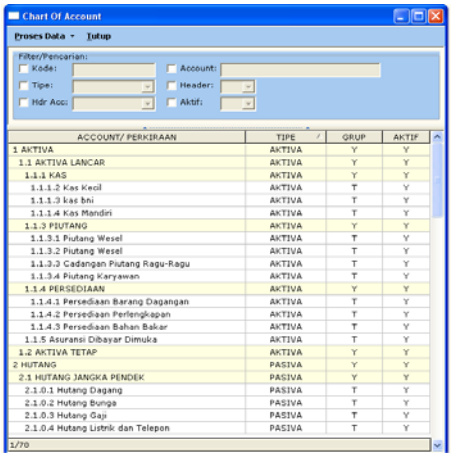


Figure 8. Chart Of Accounts

2. Journal Views

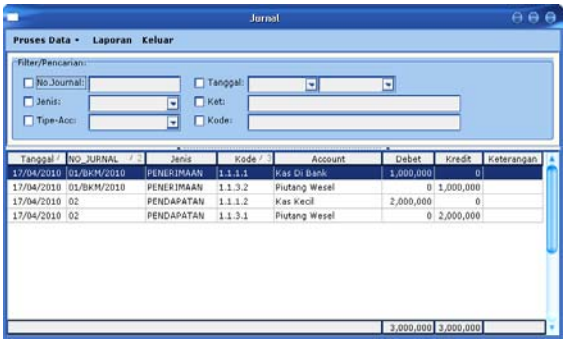


Figure 9. Journals

3. Big Book Display

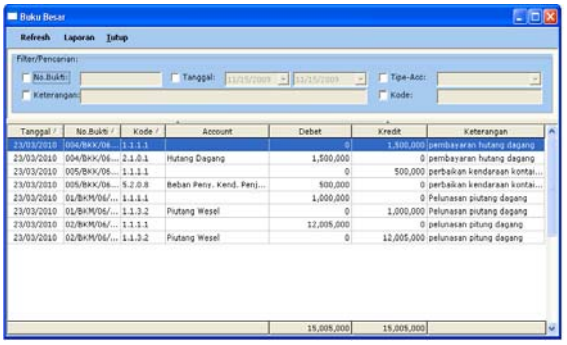


Figure 10. Ledger

4. View Worksheet

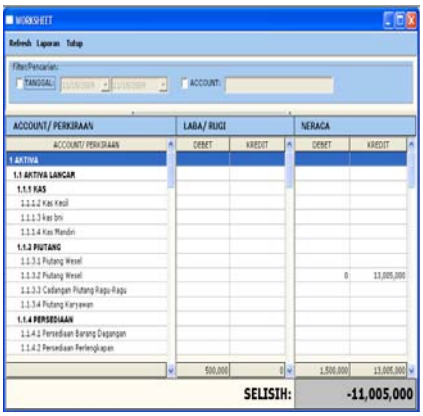


Figure 11. Worksheet

5. Balance Display

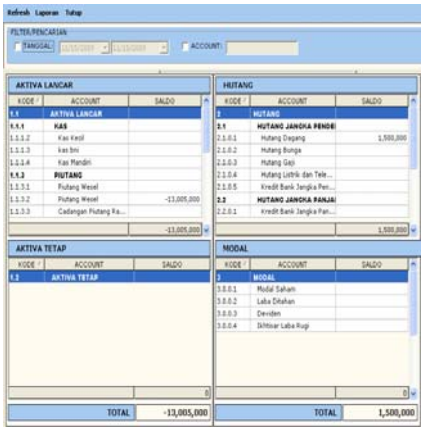


Figure 12. Balance

3. RESULTS AND DISCUSSION

3.1 Account Code Process

Authors account for manufacture code using the group code, this way of existing accounts are grouped into several groups and each group was divided into classes and so on can be subdivided into smaller parts, so that each part was given its own code number.

Account code may consist of 2.3, or 4 digit numbers each of which has its own meaning. For example an account given to Cash 1.1.1 code, then the meaning of the position numbers as follows:

Table 1 Account Code

Code No.	Meaning
The first digit	Account Team
Figures for the Second	Group Account
Figures for the Third	Sub-Group accounts
Fourth digit	Account Type

Example: 1.1.1

1 -> Account type: Cash

1 -> Account Type: Current Assets

1 -> Group of Accounts: Assets

Registration Rules

Forms of accounts / estimates of the simplest is the account / forecast where the left side is debit and credit side is right. Basic to debit and credit records are accounting equations with the additional expense and income

Normal balance of each account / forecast are as follows:

Table 2 Normal Every Account Balance

Account / Approximate	Normal Balance	Debit	Credit
Assets	Debit	Debit	Credit
Capital	Credit	Credit	Debit
	Credit	Credit	Debit
Income	Credit	Credit	Debit
Cost	Debit	Debit	Credit

3.2 Case Example

1. Transactions that affect assets

assets in cash

Example = the company purchased a vehicle for Rp 100,000,000.00 in cash

Analysis = transaction will affect the company's cash assets are reduced by Rp 100,000,000.00 and Rp 100,000,000.00 worth of vehicles increases

2. Transactions that affect Debt

Purchase of assets / asset on credit

Sample = a firm purchase on credit for a Truck

Rp. 200,000,000.00

Analysis = transaction will affect the debt is corporate debt increased by Rp 200,000,000.00 and equipment increased by Rp 200,000,000.00.

3. Transactions that affect capital

Additional investment owner

Example = PT.Garmen made payments amounting to Rp 50,000,000.00 into corporate cash as additional capital.

Analysis = transaction will affect the capital of the company capital increased by Rp 50,000,000.00 and an increase of the corporate cash

Rp 50,000,000.00

4. CONCLUSIONS AND RECOMMENDATIONS

4.1 Conclusion

After doing the analysis, design and testing, it can be concluded as follows:

1. Applications can be built to improve accounting information systems at PT.Pasir Indah

2. Applications are built can make an account code / code of computerized accounts

3. Applications are built has been made in PT.Pasir Indah journal

4. Employees who worked at the company could perform simple tasks with less akuntingnya

5. Applications that could allow a user is built upon the addition of data, deletion of data and search data and preparing reports.

4.2 Suggestion

Based on the above conclusion, it is expected that the future is that these applications can be developed further with a larger data processing and wide, so this application can really be more beneficial to the company

5. REFERENCES

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