



Analysis of the Effectiveness of Accounting Information Systems at PT Pos Indonesia Pringsewu Branch

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ABSTRACT

Accounting Information System is a system that controls every activity that is in the responsibility center area. We can see the role of the accounting information system at the time of reporting responsibility accounting. A good accounting information system will produce a good accountability report. PT. Pos Indonesia (Persero) Pringsewu is a branch of a state-owned logistics company that now has more than forty branch offices spread across Lampung Province. However, these branch offices do not compile their own financial reports, but are only profit responsibility centers that periodically report accountability accounting reports to the auditing office (Lampung regional office). This study aims to determine the role of accounting information systems in the effectiveness of branch office accountability accounting reporting. This study used descriptive qualitative method. The results showed that the accounting information system at PT. Pos Indonesia (Persero) Pringsewu has played a good role, especially in the effectiveness of its accountability accounting reporting. It is hoped that it is necessary to improve the quality of existing human resources in the company because it also affects the effectiveness of the implementation of the existing system.

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INTRODUCTION

Every company is established to achieve certain goals, whether it's a company engaged in services, trade or industry. The short-term goal of the company is to obtain the optimal profit/profit, while the long-term goals are very diverse, including to develop the business and expand the market network so that the company can maintain its existence. However, to expand the company's work area, it is not always possible to increase operating profit and maintain its existence and to remain competitive in the business world, a company relies on information systems. In general, accounting information systems have a very important role, starting from recording transactions to how the system produces quality information. The accounting information system is evaluated based on the output in the form of information generated and the impact given.

PT. Pos Indonesia (Persero) Pringsewu branch which is a State-Owned Enterprise (BUMN) which is engaged in postal services. A brief description of the object of research, describing how accounting and accountability reports are very important in the operations of PT. Pos Indonesia (Persero), because of the wide operating area and company structure contained in PT. Pos Indonesia (Persero) Pringsewu branch, if it is not accompanied by a good reporting system, the resulting

responsibility accounting information will be inaccurate and have a negative impact on management decision making to financial reporting.

Rusmiati (2012) conducted research on the effect of user involvement, information system personal capabilities, organizational size and formalization of information system development on user satisfaction of accounting information systems. This research was conducted to provide empirical evidence on how much influence user involvement, information system personal capabilities, organizational size and formalization of information system development have on two State-Owned Enterprises. The results showed that indications of user involvement and organizational size were still not good for system user satisfaction, while indications of personal capabilities, development formalization, and user involvement were good for information system user satisfaction. This type of research is associative and descriptive. The research by Rusmiati and the research that the author made have in common that is conducting research on accounting information systems. The difference lies in the objects and fields studied, where the above researchers see its application in several fields, while the researchers in this thesis only examine the role of information systems in the effectiveness of reporting responsibility accounting information.

Anggraeini (2021) conducted research to know and analyze the accounting information system in the ATM transaction process at PT. Bank Rakyat Indonesia Makassar Branch Mangasa Unit. The results of the study show that the transaction accounting information system on ATM machines is supported by an information system that uses advanced technology in an effort to reduce errors and supervision in the use of accounting information systems on ATM machines. The accuracy of the data sent to the branch of the ATM card owner makes it easier when processing cash withdrawal transactions in generating data on the desired accounting process, which still needs to be improved.

The research by Anggraeini with the research that the author made has something in common, namely conducting research on accounting information systems, and the difference with this research is that research is carried out in different objects with different data analysis techniques.

RESEARCH METHOD

Types of research

In this study the authors used a type of qualitative research method. The research was carried out in natural conditions directly to the data source, data collection used research instruments, and the data collected was in the form of organizational structure, job descriptions, company history, company vision and mission, data flow of branch post office information reporting to the examiner's post office which was interpreted into PT. Pos Indonesia (Persero) Pringsewu.

Place and time of research

This research is located at PT. Pos Indonesia (Persero) Pringsewu with the address Jalan Jenderal Sudirman No. 21/63 South Pringsewu. This research process was carried out in September 2022.

Research procedure

The steps of data analysis carried out in the implementation of research at PT. Pos Indonesia (Persero) Pringsewu as follows:

1. Submitting a Research Request
2. Leadership Disposition
3. Collecting information regarding the accountability reporting of the branch office profit center to the inspector office of PT. Pos Indonesia (Persero) Pringsewu, also includes the company's organizational structure and the division of job descriptions for each section.
4. Illustrates the flowchart (data flow) of branch office accountability reporting information to the inspector office of PT. Pos Indonesia (Persero) Pringsewu
5. Analysis of research data by comparing existing theories with their implementation related to

the success of information systems, qualitative characteristics of information, as well as achieving the objectives and benefits of the accountability accounting system at PT. Pos Indonesia (Persero) Pringsewu

6. Draw conclusions and provide suggestions to PT. Pos Indonesia (Persero) Pringsewu.

Data Collection Method Data Type

Based on its nature, data can be divided into qualitative and quantitative data (Sugiyono 2010:12):

1. Qualitative data is data obtained from artistic methods, because research is more artistic in nature (less patterned), this research data is more concerned with the interpretation of data found in the field.
2. Quantitative data is research data in the form of numbers and analysis using statistics.
The data used in this study is qualitative data, namely the general description of the company, information on company operations, and library data. This data will be processed using descriptive methods so that conclusions can be drawn that will answer the formulation of the problem.

Data source

Data sources in this study are:

- a. Primary Data: is data that comes from the first source that is collected specifically and is directly related to what is being studied. In this study the primary data used were data in the form of company history, branch office reporting formats to the examiner's office, subject opinions from direct observation and results of interviews with employees as well as leaders.
- b. Secondary Data: is a source of research data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties). Secondary data is generally in the form of evidence, historical records or reports that have been compiled in published and unpublished archives. In this study the secondary data used were several journals and articles made by third parties and have relevance to this research.

Data collection technique

Data collection techniques used in this study are as follows:

- a. Library research, namely research that uses data obtained from existing scientific writings, other literature books that are needed as a theoretical basis in this research.
- b. Field research (field work research), which is direct research conducted on the company concerned where there is taken mostly obtained by data collection techniques as follows:
- c. Interviews are data collection in a survey method that uses questions orally to the subject. This interview technique is carried out formally and intensively so that you will be able to obtain as much information as possible honestly and in detail. Interviews in the study were addressed to the Manager of the External Service Unit and the Accountant Representative of PT. Pos Indonesia (Persero) Pringsewu.
- d. Observation, namely reviewing and directly observing the way of reporting and the way managers report accounting information on responsibility from the branch post office to the examiner post office.
- e. Documentation, namely by collecting data through archives/prints available at PT. Pos Indonesia (Persero) Pringsewu.

Data analysis method

Data analysis was carried out by comparing existing theories with data obtained from case studies. In this analysis, the author explores directly and understands the conditions that exist in the company (ethnography), then analyzes the differences that occur, and determines whether the differences involve basic matters, from this analysis it can be concluded about the role of accounting information systems in the effectiveness of reporting accounting information for branch office

responsibilities, as well as providing appropriate suggestions regarding the application of the system in the company. The method for analyzing the data is descriptive analysis method, which is a method of discussing problems that are describing.

RESULTS AND DISCUSSIONS

Research result

Organizational Structure of PT. Pos Indonesia (Persero) Pringsewu

Decision of the directors of PT. Pos Indonesia (Persero) No: 189/DIRUT/1995 concerning the organization and work procedures for the technical implementation area of PT. Pos Indonesia (Persero), this is also applied by PT. Pos Indonesia (Persero) Pringsewu. Where in the organizational structure are:

1. Head of Post Office Branch (Kpc)
2. Counter Service Section
3. Customer Service Section and Postage Stamps (BPM)
4. Mail and Parcel Delivery Section

Each of the above divisions has different duties and responsibilities but the goal is the same to run the company's operations well.

Information System Availability PT. Pos Indonesia (Persero) Pringsewu

The accounting information system applied to PT. Pos Indonesia (Persero) is divided into 2: System with manual process and online system. The implementation of the system is inseparable from the elements of the existing accounting information system, as follows:

1. Human

PT. Pos Indonesia (Persero) Pringsewu recruits in 2 ways, the first is large recruitment through the website, while the selection process is carried out after seeing the completeness of the data and requirements of each incoming application and has met the specified recruitment qualifications. Then he was immediately appointed as a permanent employee after being trained for some time. The second is internal recruitment, this recruitment occurs when the post office only needs a few individuals to help run the company's operations. Employees recruited in this second way, do not immediately become permanent employees of PT. Pos Indonesia (Persero) Pringsewu, but still has the status of Outsourcing Workers, who work for 6 (six) months to be able to take part in the selection and be appointed as permanent employees. For work at branch post offices, there are only 3-4 employees, 1 head of branch post office,

2. Tool

- a. Computer

Responsibility accounting reporting process, manually and computerized to recap data and perform calculations and data storage, so that the results are more accurate. Computers play an important role in its operations, where with computers connected to the internet, income can be seen and recorded in real time by the web. Computers play a very important role in information systems, especially in the profit responsibility center, where the frontliner officers of PT. Pos Indonesia (Persero) Pringsewu, must be competent and painstaking in filling out existing applications at the time of the transaction.

- b. Form

Reporting at branch post offices has several forms and validation models set by the post office or is the output of the system in its operations, but for reporting accountability accounting information there is one standard form coded N2, Form N2, which contains a recap per account of receipts and expenses, Then Compile N2 which is a softcopy form that is already available in the Ms. Excel workbook.

- c. Note

The branch post office has a record in the form of a balance at the time of receipt at the IPOS counter or PosPay counter, the record is processed and then entered into the N2 form which is then sent to outside service unit. Furthermore, for reporting the costs of the external supervisory unit, it is recorded in the branch post office fee ledger for further processing to the finance and accounting department.

3. Method

The method in this case is the system and procedure used in the process of reporting responsibility accounting information from branch post offices to post examiners. There are two reporting methods, some send their N2 in hardcopy form with a frequency of 3-4 days once they make a report, some send it online. The only difference lies in the delivery method, but the information system is almost the same, using the same forms and records.

Post Office Accountability Reporting System for Branch Offices to Examiner Post Offices

The operational activities of the branch post office are under the head of the branch post office who is directly responsible to the head of the post office inspector. The head of the branch post office must report information on activities and the results of their operational activities to the Pringsewu post office in each period that has been determined for the purpose of analysis and decision making. The branch post office which is the profit responsibility center, in its operations produces N2 reports every day which will then be processed at the post office examiner, so that it can display a complete profit achievement report. The obstacle in the recognition and reporting is, there are two types of recording/recognition of a transaction which is distinguished by its type, manual or online, for online revenue transactions, there will be no significant problems, but for manual reporting there is often a difference in recognition with the Reporting on the accounting information system can be done in several ways, including: (a) Centralized Accounting Reporting System; (b) Decentralized Accounting Reporting System

In reporting the results of operational activities, all branch post offices apply financial reporting using a centralized accounting recording system, because the reporting model/format is still in the form of a balance of receipts and expenditures called N2, including the nominal deposit, remise from the post office examiner, as well as cash transactions between branch post offices.

Discussion

Application of Responsibility Accounting at PT. Pos Indonesia (Persero) Pringsewu

Compared to previous research, Anggraeni (2021) Analysis of Accounting Information Systems in ATM Transaction Processes at PT Bank Rakyat Indonesia (PERSERO) Makassar Branch Mangasa Unit, This research is more focused on the effectiveness of the reporting system from the branch post office to the inspector post office by looking at the status of the branch post office as a profit accountability center. Its application to PT. Pos Indonesia (Persero) Pringsewu is proven by:

1. There is an organizational structure and job descriptions of authority and responsibility at every level of management;
2. There has been a preparation of the company's budget;
3. There has been a separation between controllable and uncontrollable costs;
4. There has been a classification of account codes according to the management level within the company;
5. As well as the preparation of accountability reports from each section.

Information System Effectiveness Measurement at PT. Pos Indonesia (Persero) Pringsewu

Another information system success measurement model put forward is the DeLone and McLean Model consisting of six variables, namely:

1. System Quality

Based on the description of the implementation of the accounting information system in terms of system quality (System Quality) it has been fulfilled, even though the data updates are not all

profit centers (branch offices) report on H0, however the existing information system supports reporting on H+ with adjustments made by company management.

2. Information Quality

Based on the description of the application of accounting information systems in terms of information quality, it has been fulfilled, although there is some materiality in it, but the existing information system is able to suppress and minimize the possibility of materiality to the information produced.

3. Service Quality

Based on the description of the implementation of the accounting information system in terms of service quality (Service Quality) it has been fulfilled, where the support from the HR in it is clearly visible by carrying out various trainings, as well as periodic upgrades carried out by the technology and information sector.

4. Use of Information (Information Use)

Based on the description of the implementation of the accounting information system in terms of the quality of information use (Information Use) has been fulfilled, where the system is well prepared, there are limitations in access that make users unable to modify their own reporting, but report in real terms, where if there is a discrepancy from the field of Accounting can immediately see and re-verify with the UPL field, and the UPL field will contact the branch office.

5. User Satisfaction (User Satisfaction)

Based on the description of the implementation of the accounting information system in terms of User Satisfaction, it is quite fulfilled, in this case the geographical conditions of the branch office area also play a role in reporting information, due to frequent network disruptions causing delays in conveying information, and then there are findings that occur in reporting makes management response slow, and there is an imbalance in the system where, on the one hand the accounting department has to work extra hard to recapitulate responsibility accounting reports and report them to upper management on time (usually at the end of the period).

6. Benefits (Net Benefits)

In terms of the benefits provided by the system, the existing information system is available and plays a role in generating good feedback with existing management. As well as taking action in the form of providing rewards and punishments for system users who are involved in it, as well as strategies that need to be implemented looking at the results of the evaluation of profit centers at branch post offices.

Assessment of Accountability Accounting Information reported to PT. Indonesian Post

At the end of the system, it produces output in the form of a recapitulation of responsibility accounting information reports which:

1. Understandable : The information contained therein can be easily understood by information users;
2. Relevant : The resulting information affects the company's decision making;
3. Reliability : The information produced is reliable because it has been properly monitored and controlled by the information system;
4. Can be compared : The resulting information can be an overview for the management about how far and how well the company's performance has been running from one period to another.

Objectives and Benefits of Implementing Responsibility Accounting at PT. Indonesian Post

The achievement of corporate responsibility accounting objectives can be seen from the application of a good information system because it will produce good responsibility accounting information. The objectives and benefits of implementing a responsibility accounting system, which can be described as follows:

1. Budgeting

The head of the UPT (Technical Implementing Unit) in this case is the head of the inspector's office, indeed participating in the work meeting during the preparation of the budget, but based on the budget issued there are still discrepancies with the implementation of operations at the Pringsewu post office. For example: there are still several income posts that have a budget, while in operation, at PT. Pos Indonesia (Persero) Pringsewu does not allow such income transactions to occur. So that there is an imbalance when calculating the achievement of the percentage in reporting responsibility accounting information.

2. Manager Performance Assessment

The manager's performance appraisal in this case for the head of the branch office is assessed directly by the head of the examining office, but this does not have a significant effect on the head of the branch office, judging from the responses from related parties who are less aware of the need for skill development in adjusting/adapting to the information system that is available. continues to grow.

3. Motivating Managers in producing performance

The motivation that occurs is usually in the form of reward or punishment at PT. Pos Indonesia (Persero) is not enforced strictly, too often given 'dispensation' or 'dispensation' makes existing employees not have strong enough motivation to improve performance.

4. Activity Management

Management of appropriate activities between which add value and do not add value, in this case carried out by the quality manager and audit, based on reports from the accounting department, the quality manager and audit will analyze and make improvements.

5. Utilization of Activity Management Program Effectiveness

Each division does have efforts to complete their respective tasks in accordance with the responsibilities entrusted, it's just that different thoughts in developing the effectiveness of each section's program often result in 'disputes of interest' which should be avoided if the accounting information system is understood and executed correctly by all users of the system.

CONCLUSION

The Accounting Information System plays a role in the effectiveness of reporting accounting information on the responsibility of the branch office at PT. Pos Indonesia (Persero) Pringsewu branch although there are still gaps in its operations, but the existing accounting information system is considered successful, this can be seen from the qualitative characteristics of the output in the form of good accountability accounting information and the achievement of accountability accounting objectives within the company.

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