

# Analysis of Accounting Information System of Sales Cycle at Marcelo Exist Using REA Approach

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**Abstract:-** The need for information has an important role in business activities. The benefits of information obtained for business activities are the basis of decision making for information users. With the existence of an information system, the presentation of information that is very much needed can be quickly, accurately, and in accordance with the facts. In this study analyses how the flow of the sales cycle accounting information system to Maximus petshop using the REA approach. The purpose of this study is to find out how the flow of sales cycle accounting information systems in Marcelo exist with the REA approach. Based on the analysis carried out with the REA approach, it can identify *resources (events)*, *events (events)*, and *agents (actors)* related to sales activities at Marcelo. The implementation of the system in Marcelo as a whole has been good but the existing system has not been connected online so that internal control is still weak.

**Keywords:** *Business, Decision Making, Accounting Information Systems, Sales Cycle, REA*

## I. INTRODUCTION

Every company in business activities requires an information system that is able to meet the needs of carrying out every business activity. With the existence of a good information system, it can minimize errors that occur. Information generated in information systems must be accurate and fast. In this case, information has an impact on business activities. An information obtained in business activities can be used as a basis for decision making for information users. With the existence of an information system, the presentation of information that is very much needed can be quickly, accurately, and in accordance with the facts. Companies must be able to provide accurate and accurate information to information users both internal and external parties. One business activity that requires fast and accurate information is sales activities. Sales activity or activity is one of the important activities in the company, because with sales activities the company is able to earn profits. By earning profits, the company can maintain the survival of the company.

Accounting information system is also a system that processes data and transactions to produce information that is useful in planning, controlling and operating a business [1]. Accounting information systems connect a collection of subsystems in the form of physical or non-physical to process transaction data related to financial problems into financial information [2].

In this case every company that has implemented a computerized system must have a system that can meet the needs of the company. With the existence of a system that is in accordance with the needs of the company can assist in business activities carried out. In this case, Maximus petshop as an actor in the field of trading business that has implemented a computerized system, must have a good accounting information system and be able to meet their needs. With the existence of a good system it can facilitate Maximus petshop in carrying out every business activity and reduce errors that occur in its business activities. With the accounting information system in the sales cycle that has been applied to Maximus petshop, it can facilitate the pet store to control every sales activity that occurs.

### ➤ *Formulation of the Problem*

Based on this background, the general problems in this study are:

- How is the application of the sales cycle accounting information system to Maximus petshop with the REA approach?

### ➤ *Research Purposes*

In this study the objectives are as follows:

- To analyze the sales cycle accounting information system at Maximus petshop using the REA approach (*Resources, Event, And Agent*)

## II. LITERATURE REVIEW

### A. *Information Systems*

Information Systems are a set of interconnected components with the task of collecting, manipulating, storing, and disseminating data and information, and providing a feedback mechanism to achieve certain goals. Information Systems are a set of interconnected components with the task of collecting, manipulating, storing, and disseminating data and information, and providing a feedback mechanism to achieve certain goals (Dennis, 2012).

### B. *Accounting information system*

Accounting Information Systems are the organization of forms, records, and reports that are coordinated in such a way as to provide financial information needed by management to facilitate management of the company [3] Accounting information systems are also a system that processes data and relaxation to produce useful information in planning, controlling and operating a business [1]. According to Romney and Steinbart (2009) explained that SIA can provide added value to companies in the form of:

- SIA can help companies to develop products (goods and services) produced by the company through quality improvement, cost reduction, or adding product features. The information model is designed in such a way that it can be used to monitor the operation of the machine so that if a breakdown in production results arises, it can be immediately tracked by the engine foreman to take corrective action immediately.
- SIA can increase efficiency. For example, the *economic order quantity* model can be implemented on a computer with the aim of increasing the efficiency of inventory.
- SIA can provide reliable and timely information so that it can improve the quality of decisions. The advantages of processing accounting data with a computer are compared to manual methods, among others, from very high speed and accuracy. The quality of decisions is largely determined by the quality of this accounting information system.
- SIA can provide a competitive advantage for the company.

### C. Sales

Sales is an activity carried out by the seller in selling goods or services in the hope that they will earn a profit from the transaction and sales can be interpreted as a transfer or transfer of ownership rights to goods or services from the seller to the buyer [3].

Sales activity or activity is one of the important activities in the company, because with sales activities the company is able to earn profits. By earning profits, the company can maintain the survival of the company. The general purpose of sales owned by the company according to Basu Swastha [4], namely:

- Reach certain sales volumes.
- Get a certain profit.
- Support the growth of the company.

### D. REA

[5] The REA model is a tool used to specify and design accounting information systems that can meet all the needs of its users. This model can solve problems faced by traditional accounting. The REA model is a conceptual modeling tool specifically designed to complement the structure in SIA database design. This model focuses on the semantic aspects of business that underlie the value chain activities of an organization [6].

Romney [6] states that there are three elements in the REA model:

#### ➤ Resources (Resources)

The resources referred to here are economic resources, namely the assets of the organization or anything that has economic value for the organization or company of both rare objects and those that are still within the company.

#### ➤ Events (Activities)

Business activities such as production, exchange, consumption and distribution are shown in event entities. Economic event is a matter that affects the increase or decrease in resources caused by activities such as selling products to customers, receiving money from customers, and purchasing raw materials from vendors. Information obtained from economic events is important information from the information system and must be captured in detailed form to complete the database.

#### ➤ Agents

It is parties both inside and outside the participating organization and hold the wisdom to decide to whom information will be submitted for the purpose of planning, monitoring and evaluating. Each economic event is related to

## III. RESEARCH METHODS

### ➤ Qualitative Descriptions

- In this study, researchers used a descriptive analysis is to analyze the problems with the way to describe through the use of the REA model.
- Descriptive research is a method used to describe or analyze a research result but is not used to make broader conclusions (Sugiono, [7]).
- Qualitative research is a research method based on postpositive philosophy, used to examine the condition of natural objects [8].

## IV. DISCUSSION

### A. Object of Research

The object in this study is Marcelo exist. Marcelo is a business that is engaged in trade and services. In Barcelona, it sells various needs of pets, especially cats and dogs. Some products sold are food, sand and various accessories for pets. Marcelo exist already has two branches and headquarters are located in Cibubur. In addition to selling food products and pet accessories, Maximus petshop can also have service facilities such as grooming cats and dogs. Marcelo exist also has several veterinarians who can check pets when they are sick or just check the condition of the animal. In addition, customers can also deposit their pets at Marcelo, because they are provided with animal care services for cats and dogs. Marcelo has used an application to help with his business activities.

Before going further on REA modeling, first knowing the sales system flow that existed in Marcelo existed. The description of the sales system flow in Marcelo can be described as follows:

- The cashier section accepts the customer's request and registers the customer's identity and its maintenance animals which will be stored in the master data animal and animal data documents to be given to the doctor, registration is carried out for the sale of services, while the sale of goods does not require registration
- After receiving the animal data document from the cashier, the doctor checks the condition of the animal



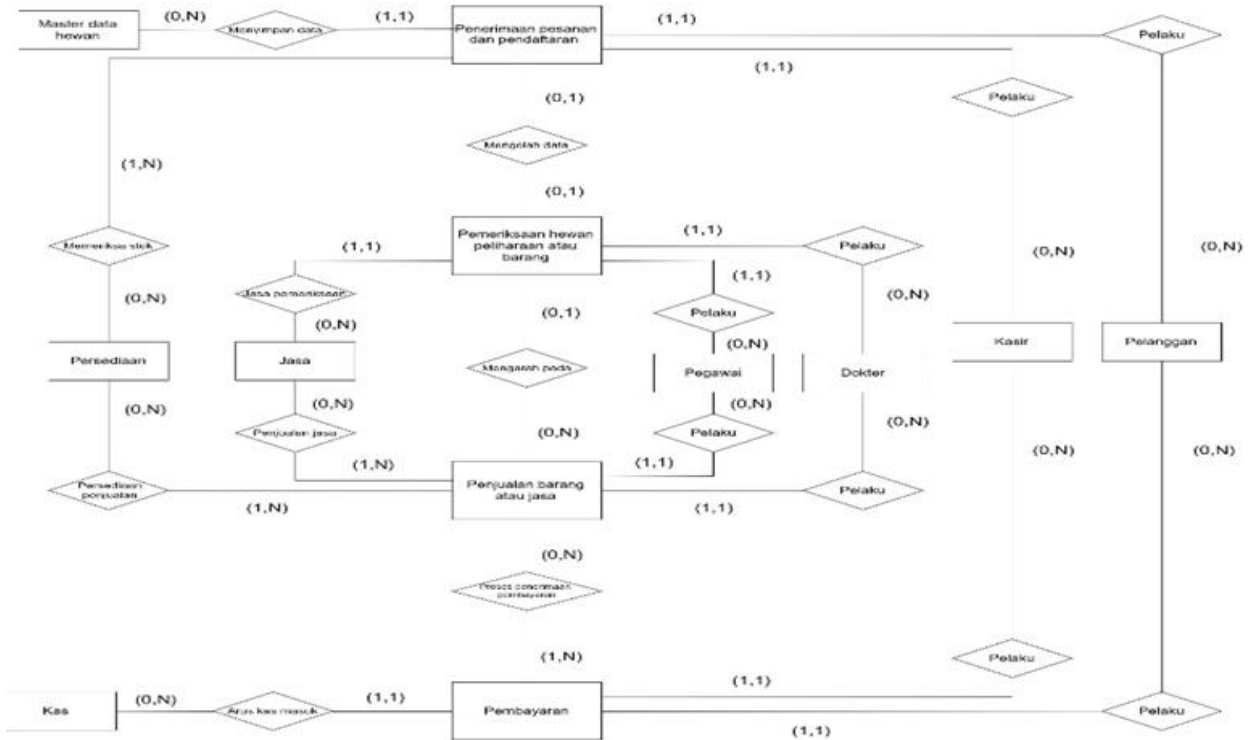


Fig 2:- REA diagram with cardinality

Minimum zero cardinality (0) means that a new line can be added to the table without having to be associated with a particular row in another table that is located opposite the relationship. As with the customer entity in the relationship of receiving orders and registration, it means that certain customers may not make as many or as many orders during the sale period. Minimum 1 cardinality means that each row in a table must be linked to at least one row in the other table in that relationship. Cardinality that is located near the entity receiving orders and registrations in customer relations - receiving orders and registrations, indicates that information about a new sales transaction can be added only if it is connected with a line

in the customer table and each order is only for one customer.

Maximum cardinality of 1 means that each row in the table can be linked to at most only one row in the other table. Maximum cardinality of 1 in the payment entity in the customer-payment relationship, that one payment transaction is associated with a particular customer only. The maximum N cardinality near the customer entity in the customer-payment relationship, means that each row in the customer table can be linked to more than one line of payment tables.

*E. The application of the application on Marcelo exists*



Fig 3:- Registration

Registration is done if the customer wants to purchase services such as grooming and treatment. If you want to fill in the identity data then click on the "add" item then it will connect directly to the animal master data

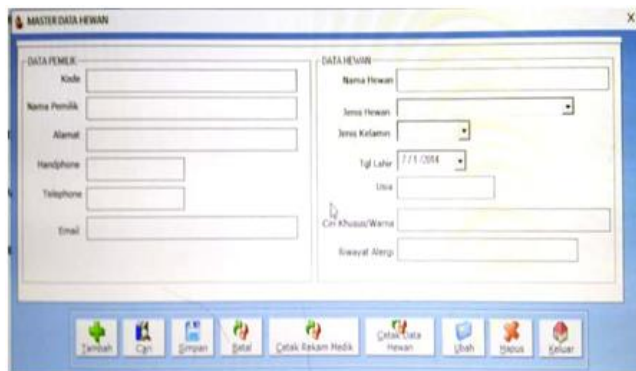


Fig 4:- Master data on animals

In the animal data master in figure 4 it contains the identity of the animal and its owner which must be completed in the registration process. This is done so that customer data will be stored and no need to register again if you want to do grooming and treatment.

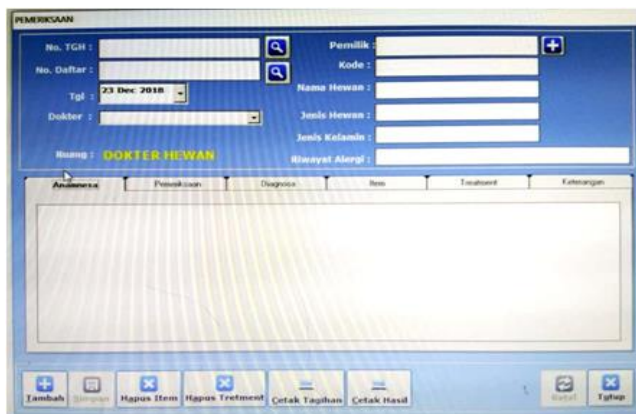


Fig 5:- Examination

There are items in it, such as history, examination, diagnosis, item, treatment, description. Anamnesa is a complaint submitted by a customer regarding the condition of his pet. While the diagnosis is the result of examination of the condition of the animal being examined.

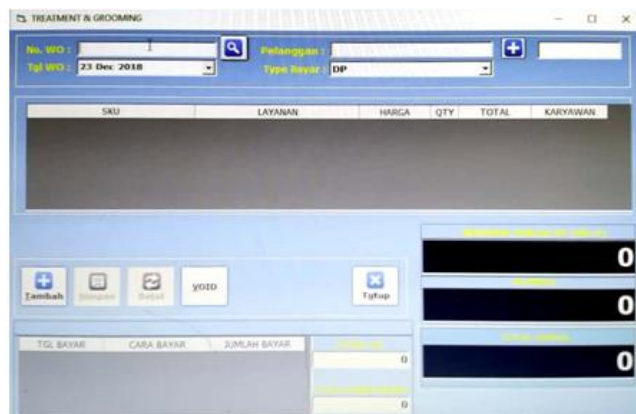


Fig 6:- Treatment and grooming

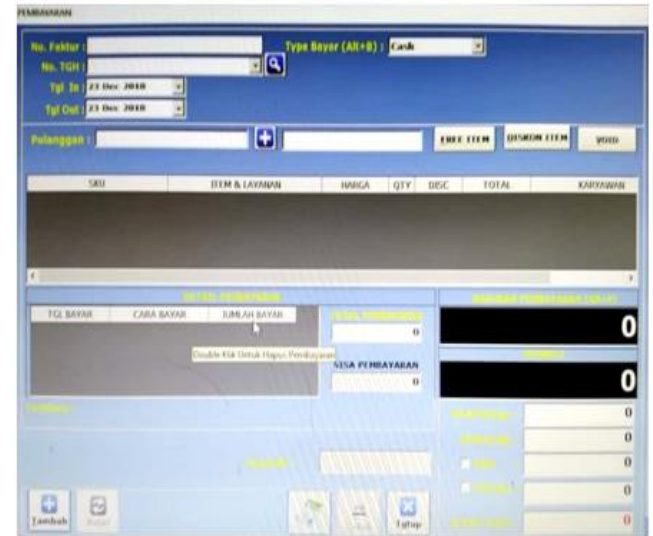


Fig 7:- Cash payments

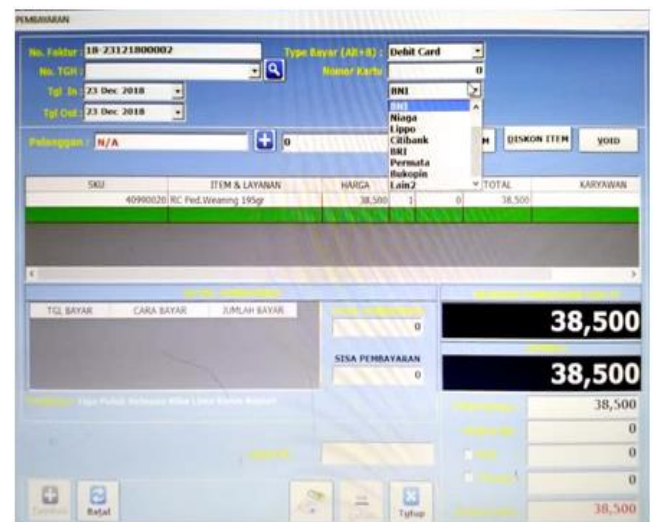


Fig 8:- Non-cash payments

**V. CONCLUSIONS AND RECOMMENDATIONS**

➤ *Conclusion*

Based on the analysis of the sales accounting information system at Marcelo Exist, the conclusion that can be taken is that using the REA approach can identify resources (events), events (events), and agents (actors) related to selling activities in Marcelo exist. The related resource entity is the master of animal data, inventory, services, and cash. Event entities (events) that occur are receipt of orders and registration of customer identity, inspection of pets, sales of goods or services, and payment. Related entity agents (actors) are employees, doctors, cashiers, and customers.

Marcelo exist has implemented a computerized sales accounting information system and is more concerned than the accounting system manually. The information produced

is also faster, more accurate, complete, and reliable. Besides that the data will be stored properly and safely. The stored data will be easily accessed if the data is needed.

➤ *Suggestion*

The information system in Marcelo as a whole has been good because it uses desktop-based applications, making it easier to conduct business activities. However, further development is still needed, as there are still obstacles in printing *invoices* because they are not compatible with all types of printers. In addition, the system has not been connected online so that internal control is still weak. We recommend that for further development, the system is compatible with all types of printers, can barcode products and connect online so that one branch data with another branch is appropriate to minimize fraud committed by employees.

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