



Consumptive Credit Accounting Information System Design at PT. Metro

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ABSTRACT

This research is motivated by the problem of low performance of a company at PT. METRO is a credit sales technique for customers who process payment data, so data processing takes a long time. Therefore, with the implementation of the Consumptive Credit Accounting Information System application that has been designed, in the form of reports that can be presented quickly such as customer reports, credit payments and suppliers. Each system is designed to provide supervision and convenience for all transactions carried out by a company so that a company's performance runs effectively and efficiently.

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INTRODUCTION

Current technology is a trigger for companies to explore the potential of the company to be able to further improve company performance. Even though taking advantage of opportunities looks like a simple thing, if it is not done with the speed and accuracy of the correct business calculations, no matter how good the opportunities you have, you will not be able to take advantage of them. The computer is a tool used in solving problems related to data processing.

An accounting information system is a structured system within a business unit to assist the implementation of the company's daily operational activities in overcoming problems starting from an accounting point of view that suits the company's needs, assists management in making decisions, and also to fulfill implementation government policies within the company.

One of the most important information in the furniture sales business is an information system for selling furniture on credit, which is usually presented in the form of a report in accordance with the terms of granting credit and the policies of the credit department in granting interest and credit terms. However, in compiling a credit data report it is not as easy as one might imagine because there are many obstacles encountered. The obstacles include the large number of customers, billing data, inputting data in credit sales, period presentation reports that cannot be obtained quickly and accurately and the low accuracy of data regarding credit sales because they are still using a manual system.

Based on this, the authors try to answer challenges and try to develop skills in the field of informatics, which can assist in decision making and provide convenience in processing information, so that it can save more time and can present information regarding credit data reports effectively and efficiently. Credit data that has been paid or has not been paid. So that the previous method or technique does not match the actual technique because the writer found a weakness in designing a consumptive credit accounting information system in presenting data because it still uses the Microsoft Excel system so here the writer wants to design a system using Microsoft Visual Basic 6.0 because it has a reliable programming language.

METHODS

According to Al-Bahra Bin Ladjamudin in his book entitled Analysis & Design of Information Systems (2005: 39), states that: "Design is an activity that has the goal of designing a new system



that can solve the problems faced by companies obtained from selecting alternatives the best system."

According to My Earth in his paper entitled System Design and Analysis, states that: "Design is an activity of making technical designs based on evaluations that have been carried out in analysis activities."

Meanwhile, according to Jogiyanto, System Design is "System Design can be defined as depiction, planning, and making sketches or arrangements of several separate elements into a unified whole and functioning" (2001: 196).

According to Tata Sutabri S.Kom, MM in his book Management Information Systems, he stated that "Information is defined as a term that is not appropriate in general usage. Information can be about raw data, compiled data, the capacity of a communication channel, and so on (2005: 23).

Data is that which has no meaning for the recipient and still requires the existence of a situation, picture, sound, letters, numbers, mathematical language or other symbols that we can use as material to see the environment, objects, events or a concept.

The definition according to George H. Bodnar and William S. Hopwood in their book entitled Accounting information system is a computer-based system designed to transform accounting data into information. However, in this book the term accounting information system has a broader scope, which also includes the transaction processing cycle, the use of information technology, and the development of information systems. The data processed by the accounting information system are financial data. The accounting information system is limited to processing data of a financial nature, so that the information produced by the company's accounting information system is only financial information.

The important functions formed by the Accounting Information System in an organization include:

1. Collect and store data about the activities and transactions.
2. Process data into information that can be used in the decision-making process.
3. Precise control of the assets of the organization.

The Accounting Information System subsystem processes various financial transactions and non-financial transactions that directly affect the processing of financial transactions. The Accounting Information System consists of 3 subsystems:

1. Transaction processing system, supporting daily business operation processes.
2. General ledger/financial reporting system, generates financial reports, such as profit/loss reports, balance sheets, cash flows, tax returns.
3. Management reporting system, which provides internal management with various special purpose financial reports and information needed for decision making, such as budgets, performance reports, and accountability reports.

Credit comes from the Greek word "credere" which means trust and the Latin word "creditum" which means belief in truth. That's why the basis of credit is trust.

Definition of credit in the book Management Series Bank No. 5 (1997: 31) is the provision of money or claims that can be equated with it, based on a loan agreement or agreement between the Bank and another party that requires the borrower to pay off the debt after a certain period of time with the amount of interest, compensation, or profit sharing. In addition, credit can also mean the ability to carry out a purchase or enter into a loan with a promise that payment will be made or deferred at an agreed time period.

In general, accounting (accounting) can be understood as a process of processing financial data (input) in order to produce financial information (output) that is useful for parties with an interest in the company or economic organization concerned. Accounting can also be translated as the way or method used to keep records of financial transactions so as to produce relevant information for making a decision. Transactions are events or situations that affect the company's financial position, or that result in changes in the amount or composition of the equation between

assets and sources of spending. Each transaction will affect at least "two accounts" and be recorded on "two opposite sides" (Debit and Credit). For this reason, in accounting, the term normal balance is known. The following are groups of estimates and their normal balances, Accounting has a process consisting of the stages to be able to produce the desired report, as follows:

1. Process of Clarifying Transactions
2. The Process of Recording and Summarizing
3. The process of interpreting and reporting.

RESULTS AND DISCUSSION

Description of Positions Still Used and Proposed

The proposed description is in the consumer credit section at PT. Metro related to research as follows:

1. supplier
2. Customer
3. accounting
4. Leader

Consumptive Credit Information System Policy Used at PT. Metro

1. If sales are successful in offering goods to customers, the goods will be sold
2. Suppliers issue goods, and inventory items will be reduced
3. If customers pay for consumer credit, the company's income will increase
4. Accounting will record every payment made by the customer.

The documents and records used in the consumer credit accounting information system are as follows:

Table 1. Proposed Documents and Records

No	Documents	Notes
1	Consumer Credit	Consumer credit reports
2	Ledger	BB (Ledger)

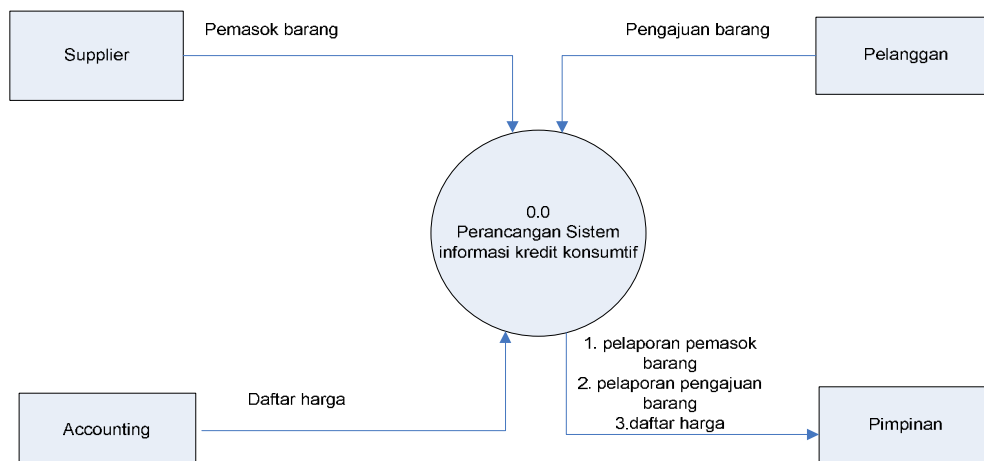


Figure 1 Context Diagram

Level 0 data flow diagrams explain the process of filling in credit payment cards, the process of making payment credit cards and preparing reports from consumer credit accounting information systems.

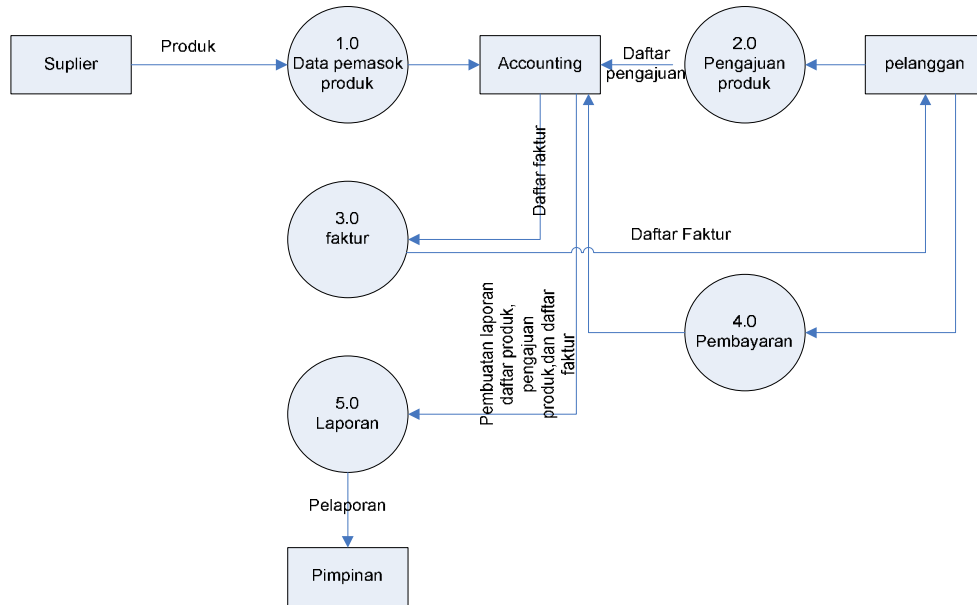


Figure 2 DFD Level 0

The level 0 diagram above has 5 (five) processes that tell the data flow of the implementation of the author's design, which can be seen as follows:

1. Product supplier data is carried out by suppliers to the company PT.Metro which is represented by the accounting department
2. Submission of goods data is carried out by customers to PT.Metro which is represented by accounting
3. The invoice list is given by the accounting department to the customer to find out the price list of the items submitted
4. Consumer credit payments made by customers against accounting
5. Reports made by accounting to the leadership

Diagram Flow Diagram level 1 process 2 explains the data flow section of the implementation of the accounting information system for consumptive credit payments.

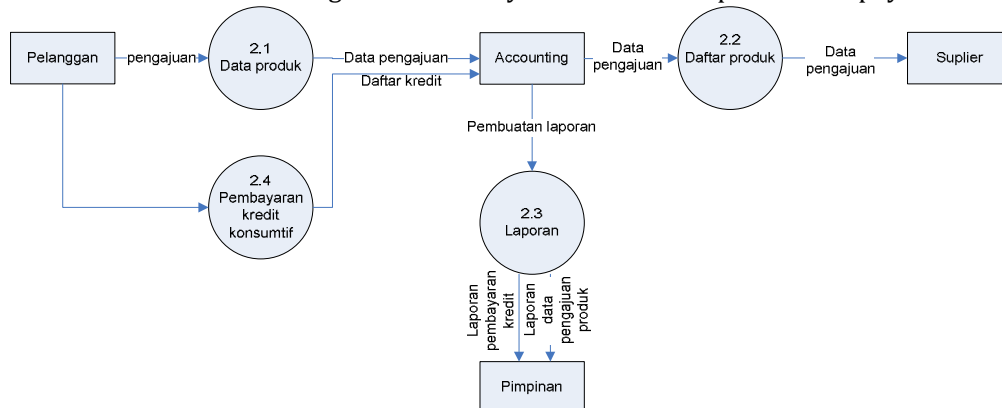


Figure 3. DFD Level 1 process 2

There are 4 (four) level 1 process 2 diagrams, while the description is as follows:

1. Product data is submitted by the customer to accounting
2. List of products submitted by customers to accounting so that accounting submits product data to suppliers

3. Reports made by accounting to the leadership
4. Consumer credit payments made by customers to accounting, after which accounting reports to the leadership

Database Design
Implementation Normalization at PT.Metro

Table 2 Pay

File name	Data Types	Description
NoEvidence	Text	Primary keys
NoFaktur	Text	
Pay Date	date/time	
PaymentTo	number	
Number of Months	Text	
Installment Amount	Currency	

Table 3 pay details

File Name	data type	Description
NoEvidence	Text	Primary keys
NoFaktur	Text	
Date	date/time	
installments to	number	
Big Installments	Currency	

Table 4 Buy

File Name	Data Types	Description
Nofaktur	Text	Primary keys
Purchase Date	date/time	
SupplierCode	Text	

Table 5 Selling

File Name	Data Types	Description
NoFaktur	Text	Primary keys
Sale Date	date/time	
CustomerCode	Text	
TotalSell	Currency	
Old Installments	Number	
Percent of Interest	number	
Number of Interest	Currency	
TotalCredit	Currency	
Big Installments	Currency	
Remaining Installment Amount	number	
RemainingCredit	Currency	
Information	Text	

Table 6 Selling Details

File Name	Data Types	Description
Nofaktur	Text	Primary keys
Product Code	Text	
Selling price	number	
Amount	number	

Table 7 Users

File name	Data Types	Description
UserName	Text	Primary keys
Passwords	Text	
Levels	Text	

Implementation of Entity Relationship Diagram (Entity Relationship Diagram)

Entity Relationship Diagrams in the design of the Consumptive Credit Accounting Information System it can be seen the types of relationships between entities, namely:

- The type of relationship between the supplier entity and the accounting entity has one for all
- The relationship between the Supplier and the product entity is interconnected between the product having a type, the type having a brand, the brand having a unit.
- The relationship between accounting entity customers and customer entities has a many-to-many relationship, which means many to many, such as the relationship between accounting entities and customer entities that are interconnected with selling entities, paying entities, and paying entities.
- The accounting entity has a buying entity and buying details
- The customer has buying details

Types of products in the consumer credit accounting information system can be seen in Figure 3.

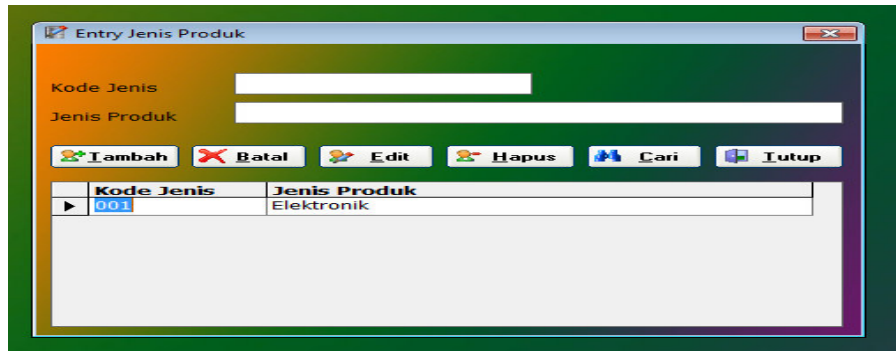


Figure 3 Display of Product Types



Figure 4 Display of Purchase Transactions



Figure 5 Product Report Display

Purchase reports in the consumer credit accounting information system can be seen in the following figure

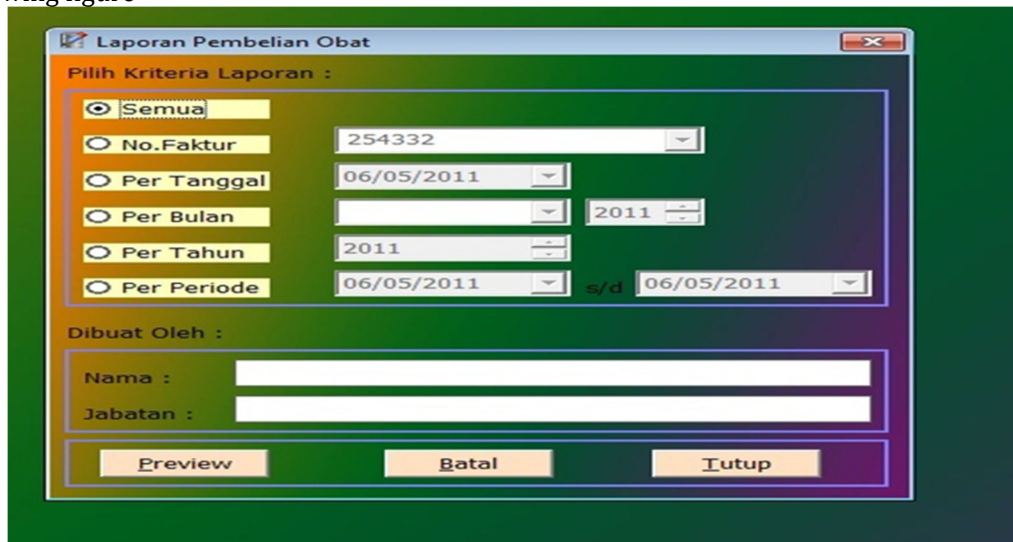


Figure 6 Display of Product Purchases

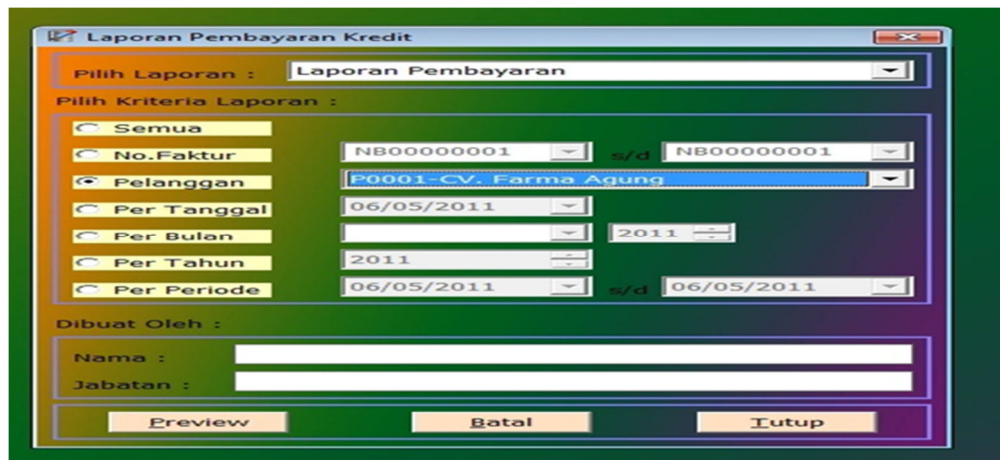


Figure 7. Display of Credit Payment Report



The advantage of the system proposed by the author is that in this application everything is done by a computer, and the task of the user or users is only to input according to the document or report to be made. In addition, all parts that are intended as credit managers can use the application, by logging in before entering this application. So that the data stored in the database can be avoided from things that are not supposed to be.

CONCLUSION

In processing sales at PT. Metro, especially credit sales, still uses a manual system. Can produce quality information and can assist in the decision-making process. This program uses Login when entering this application program so that program security will be maintained. can present information quickly, precisely and accurately. Reducing the work of employees or officers becomes lighter so that performance increases.

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