

Analysis of Web-Based Accounting Systems Based on The theory of Delone and McLean

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ABSTRACT

The use of information technology in accounting is a must for companies these days. The aim of this study is to analyze the implementation of Jurnal as the online accounting system to support the financial performance of PT. Afham Karia Nusantara based on Delone and McLean approach. By using qualitative method, the study shows that the Journal as a web-based accounting application is effective in supporting the work of financial staff. This is because this application succeeds to fulfill the six dimensions of Delone and McLean's theory, namely system quality, information quality, service quality, utilization, user satisfaction, and profit. As recommendation, increasing the capability of existing features and adding features are required to improve this web-based accounting system.

Keywords: *efficiency, web accounting, journal application, performance support.*

1. INTRODUCTION

Nowadays, technology is evolving, as is the company's financial reporting system [1]; [2]. Companies are required to be able to quickly and accurately maintain financial records. Influenced by technology, a web-based accounting application has emerged that helps financial workers prepare financial statements [3]; [4]; [5].

Currently, the collection of financial data at the PT. Afham Karya Nusantara was well structured using a web based accounting application called Jurnal. This application is expected to make the finance department more efficient and efficient in terms of time and cost, since the company does not need to provide too much office supplies to support financial accounting.

PT. Afham Karya Nusantara is a medical device sales company. PT. Afham Karya Nusantara is located on Jalan Ki Hajar Devantara Street, South Tangerang, + 3 km from the Ciputat market. The company was founded in 2014 and began digitizing its financial statements in 2018 by using Jurnal as a web-based accounting application [6].

In this paper, the study focuses on the effectiveness of Jurnal as a web-based accounting applications in supporting the operations of a company's finance department in relation with Delone and McLean theory [7].

2. LITERATURE REVIEW

The Journal App is an online accounting application that can be used for small and medium-sized businesses. This application provides users with several benefits, including the ability to quickly and fully compile financial statements,

obtain accurate results, reduce the risk of errors, and the ability to verify at any time [8]; [9].

On the other hand, Delone and McLean in their book entitled "The Model of Information System Success" stated that the effectiveness of information system including a web-based application could be seen from the six dimensions, namely: 1. The quality of the system; 2. quality of information; 3. quality of service; 4. utilization; 5. user satisfaction; 6. Profit for the company [7]. Using these indicators to measure the effectiveness has conducted by Rachmi Yulianti and Fina Hesti Winar by research entitled "The Effectiveness of Complaint Application System of Bebeja Online as a Tool of Public Endeavor in Pandeglang Regency" [10].

3. METHODOLOGY

This study use Qualitative approach as research design, in which the study describe conditions based on the facts. Theoretically, descriptive method is an approach that tries to seeks solutions from existing problems. In implementation, the study has three parts, namely observation through a direct survey of a place that will become the subject of research; interviews; and literature research [11]. While the data analysis method used in this study is a descriptive analysis by describing the problem and discussing it with the theory under discussion. In terms of data collection, this study uses Miles and Huberman's models from Sugiyono's book [11], namely data processing, data presentation, and inference.

4. RESULT

The study highlights that the Journal as an accounting web application effectively and efficiently supports to business activities of PT Afham Karya Nusantara. The

system of Jurnal helps users to create complete and automatic financial reports. Starting with the income statement, balance sheet, cash flows, purchases and sales and more. It is also very easy to use this application. Namely by registering and activating data.

In detail the effectiveness of Journal application is indicated by the facts that this application has fulfilled the criteria of system quality; quality of information; quality of service; utilization; user satisfaction and organizational benefits.

5. DISCUSSION

According to the result of study, the implementation of Jurnal application as an accounting web application that supports financial activities of PT Afham Karya Nusantara appropriate with the six parameters from Delone and McLean. The explanations about this note could be seen as follow:

1.1. System quality

This parameter is used to measure the quality of the information system of the Journal Accounting web application. In this aspect, the study highlighted that the journal has a good quality and the system has characteristics that are made up of several indicators, one of which is easy to use and has many uses, especially for the company's finance staff. Based on interviews with finance headquarters and finance staff, they said that the features offered in the Journal app are easy to understand, so it can effectively and efficiently support the company's financial performance.

1.2. Quality of information

This measurement is used to measure the quality of the information applied to the journal application. Refer to this insight, this application has the quality of the information with desirable characteristic that consists of several indicators, namely easy to analyze, complete and accurate. This can be seen in the clear and organized annual financial statements. For the correctness of the information provided, the company has made it clear that the correctness of the annual financial statements in the notes to the journal is reliable. This shows that there are no longer any doubts about the quality of the information from the journal application.

However, there are some drawbacks to the information provided by the Journal application. That is, from a reporting point of view, the journal application does not offer any functionality for displaying sales data linked to customer data. Therefore the company has to check the data individually and then process it manually. In addition, the annual financial statements are still pending. It appears that there is no data output on the accounts. In addition, the journal application cannot round decimals. Thus, the accumulation of sales prices is a little less efficient. Thus,

the study noted that the journal application has yet to redesign its functions for the completeness of the report.

1.3. Quality of service

This dimension is used to measure the quality of service of the journal application system when a company has problems processing financial data. According to this scope, the study found that whatever the indicator of the quality of service, it is efficiency. This is based on an interview with one of the PT. Afham Karya Nusantara staff in which the study noted that the response to the development of this magazine application was very good. The answer was good and the speed of solving the problem was quite fast and responsive. This shows that the quality of service from the development of this magazine application is good.

1.4. Utilization

Usage measurement by measuring the use of the journal application by finance staff. Utilization is a characteristic of how financial workers use financial applications and reports. There are metrics in this dimension, including frequency of use, from which it is then inferred about how important accounting applications are required in the company. Based on this aspect, the study highlighted that the frequency of using Journal application in PT. Afham Karya Nusantara is very often as a financial recording tool. Given that the financial statements are an integral part of the company. This shows that the accounting application developed by Mekari (Application Development from the Journal) is very useful and beneficial for both small and large businesses. However, based on the CFO's answer, the study noted that this journal application is not recommended for large companies with very complex financial reporting. Because there are still some features that need to be developed from the magazine app itself. So, refert that reason, a small business or start-up company can benefit from using this magazine application.

1.5. User satisfaction

This aspect measures satisfaction with using the Journal application. From this insight, the study found that the company was pleased with the Journal app because it made it easier for financial workers to manage corporate finance in a way that could be described as efficient.

1.6. Profit for the company

This dimension measures the business benefits of using the Journal application. The study highlighted profit indicated from this application is time efficiency. Using the Journal app really helps speed up the work of company's finance staff. This can be seen in the productivity of the finance staff as they enter sales data into the Journal application. In addition to the indicators mentioned above, the benefits obtained are also the accuracy of the reports.

Therefore, the application is very beneficial and convenient for the company.

6. CONCLUSION

Overall, according to the results of study and based on data obtained from sources on the subject of the study, it can be concluded that an accounting web application called Journal can be considered effective. These results are known when the quality of the measurement system, the quality of information, the quality of service, utilization, user satisfaction and profit for the company are taken into account. This application has the advantages of ease of use, accurate results and speed of the system, so its simple appearance can make it easier for the financial staff to manage the company's finances. The disadvantage of this application is that, with regard to financial reporting, the Journal application does not provide functionality for displaying sales data associated with customer data. The company must check the data individually and then manually process it. Then the results of the annual financial statements will be incomplete. Because there is no function to retrieve account data. Finally, the journal application cannot round decimals, which reduces the efficiency of product price accumulation.

Because the effectiveness of the Journal web-based accounting system, the study recommends to increase the capability of existing features and to add features that are still missing from the Journal application itself.

7. LIMITATION OF THE RESEARCH

The limitation of this research is in this study focuses on PT. Afham Karya Nusantara. Other limitation, to measure the effectiveness, the study is just refer to six dimensions of Delone and McLean theory, namely system quality; quality of information; quality of service; utilization; user satisfaction and organizational benefits.

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