

Basic Design Management Accounting System for Simple Village-Owned Enterprises

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Abstract: *Indonesia is a country that has a populist economic policy. The government policy is to drive the village economy is a very smart idea. This policy is expected for the future becomes one of the pillars of the country's economy. Those various problems arise in the way this Village-Owned Enterprises goes, the problem most often arises is lack of human resources, and organizational management is not good enough. The research designed to develop the basic Accounting Information System to help more or simple Village-Owned Enterprises can be organized the entity better than before. Through this basic design Village-Owned Enterprises can begin to develop parts within the entity. Otherwise, the Village-Owned Enterprises can develop much better and more complete in the future. This basic cycle are important to very important to exist in basic Village-Owned Enterprises, so the entity can start to make business activity, and continuous update or redesign the Accounting Information System as far as entities can grow. The researchers hope these three cycles can help their operational performance to be structured and improve the performance and quality of the village-owned enterprises, however, they are more advanced and able to contribute to the government, especially to develop the village arround.*

Keywords: *Accounting, Information, System, Design, Village-Owned Enterprises*

i. INTRODUCTION

Indonesia is unique when we talk about economic culture. This country is not liberalism economic or socialism economic, they choose national economic. That's why economic policy this nation lean to the nations since the policy of Indonesia has extraordinary business potential. The country, which is located in South Asia, is a country which, according to the Head of the Central Statistics Agency Number 66 Year 2016 concerning the Code and Regional Statistics Work Area in 2016, has 82,030 villages.

Why the village? The government knows that village can be potential to develop the economy of Indonesian people. The Regulation of the Minister of Rural Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2015, government can maximized Village economic, that the business processes that exist within the village must be utilized properly through Village-Owned Enterprises. Village-Owned Enterprises are a policy package from the government that forms a village business institution that is managed by the community and village warfare with the aim to enrich the village economy based on the needs and potential of each village.

The ultimate goal of the policy package is the achievement of fulfillment of the general welfare and village economy as a solid backbone. Therefore, the resilience of the village economy requires joint efforts between the community and the village apparatus to be able to define the village's adaptive equality as welfare in accordance with the local wisdom of the village. Village-Owned Enterprises management is carried out by village officials and the village community is one form

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of empowerment from the government in the form of village autonomy in the future, namely managing resources independently (Rika Fatima, 2018).

Refers to the internal conditions of the character of the village community in general, there are a number of problems that eventually lead to solving problems in the management of Village-Owned Enterprises, this can be built based on mutual trust, cohesiveness, proactive actions and internal-external relations in building social network which is supported by the spirit that exists within the village community itself. These things can ultimately foster collective awareness to improve the quality of life, and look for opportunities for the common good (Inayah, 2012)

Effective management must take into account not only the financial data, as they are presented in business annual financial statements, but it is also the way culture affects quantitative and qualitative organizational variables as well (Wisna, 2015; Inah, Tapang and Uket, 2014; Okpara, 2014; Denison, 1984, 1990, 1996, 2000). Organizations today recognize the need to integrate the data associated with their functions into large, seamless data warehouses. This integration allows internal managers and possibly external parties to obtain the information needed for planning, decision-making and controlling, whether that information is for marketing, accounting or some other functional area in the organization (Bagranoff, Simkin and Norman, 2010). That's why Accounting Information System are Important.

Accounting information system is a collection (integration) of sub-systems, both physical and non-physical, that are interrelated and work together in harmony with each other to process transaction or data related to financial issues into financial information (Azhar, 2008), an AIS is a structure that a company uses to collect, store, manage, process, retrieve and report its financial data so that it can be used by managers, accountants, consultants, investors and other stakeholders (Dagiliene L and Štutienė K., 2019), however, we do have good Accounting Information System for the next step we can go to Managing Accounting System (MAS). A good accounting information system with an integrated concept designed by the author will be able to help companies to record transactions that occur quickly and accurately (Ignatius Oki Dewa Brata et al., 2019)

ii. LITERATURE REVIEW

Village

What is village, accordance with government policy set forth in the Regulation of the Minister of Rural Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2015 that :

“Village is a modern village and a customary village or what is referred to by another name, hereinafter referred to as Village, is a legal community unit that has the authority to manage and administer government affairs, the interests of the local community based on community initiatives, original rights, and / or traditional rights recognized and respected in the government system of the Unitary Republic of Indonesia.”

Village-Owned Enterprises

Accordance with government policy set forth in the Regulation of the Minister of Rural Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2015 that :

“Village-Owned Enterprises, hereinafter referred to as Village-Owned Enterprises, are

Romney in 2015 the system is a series of two or more interrelated and interacting business entities whose entire or most of their capital is owned by the Village through direct participation from village assets that are separated to manage assets, services, and other businesses for the maximum welfare of the village community.”

Accounting information system

According to components achieve goals. Most sisters consist of smaller subsystems that support larger systems. Data is a fact that is collected, stored and processed by the information system. Information is data that is managed and processed to deliver information and improve the decision making process.

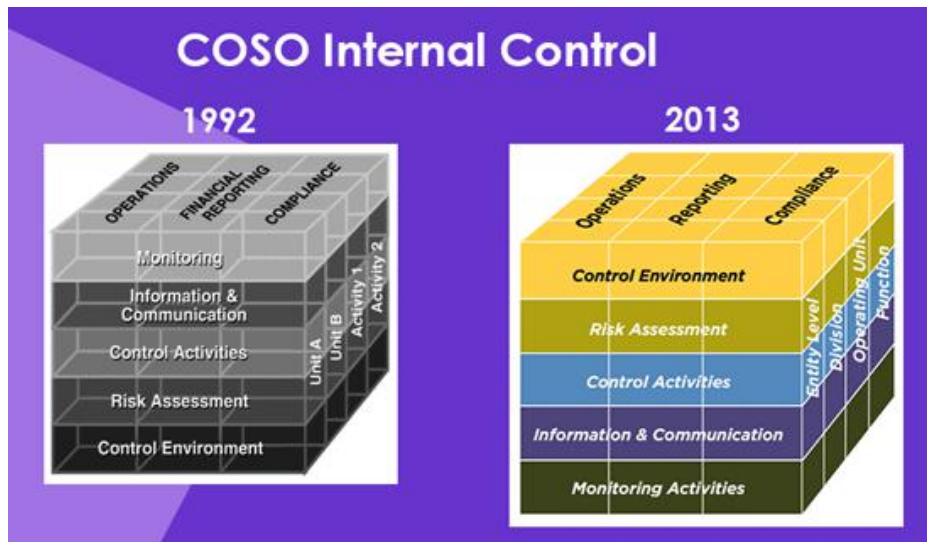
Documentation Techniques

Documentation according to Romney in 2015 explains the way the system works, including who, what, when, where, why, and how at each entry, processing, storing data, and outputs of information generated to the control system.

One of the documentation techniques used is Flowchart. This is an image analysis technique used to give a picture or explanation of some aspects of the accounting information system in a clear and concise manner. This chart records the business processes that occur in an entity, and the flow of documents (Romney, 2015)

Cosso control framework

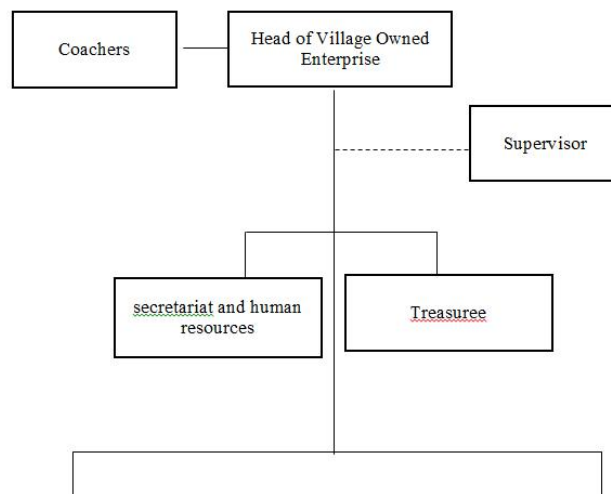
To improve the management process, Coso developed an internal control framework in 1992 and was updated in 2013 (Romney, 2015). The controlling framework is as follows:



iii. METHOD

Research Objects are characteristics inherent in a research subject. This characteristic when given indigo, will have a value that varies between one another (Nuryaman and Veronica, 2015: 5).

This research designed and made a simple accounting information system from Village Owned Enterprise, this system was designed for Village Owned Enterprise who has a simple trading business.



Management of is a Village Business Unit has a management structure in accordance with the decision of the village head and village regulations which have 1 coaching and 6 employees among executors consisting of : Head of Village Owned , Secretariat and Human Resource, and Treasure and Units held by each Unit Head include: Trade Unit and Ware House. The organizational structure implemented in Village Owned Enterprises is still quite functional.

The method used by the author in this research is descriptive method, which is a method that describes or describes a particular problem related to how to collect data, compile, classify and compare with the theories discussed that can produce conclusions. While the descriptive method according to Sugiyono (2008) is as follows: "Descriptive research is research conducted to study the value of an independent variable, either one or more variables (independent) without making, or connecting with other variables."

Job and Function

Coachers

Coach has Job and Function as follow:

- provide input and advice to members who are in Village Owned Enterprise
- oversee the development of oversee the development of
- arrange the division of tasks between members of Village Owned Enterprise entity
- Develop programs and Long Term Plans

Head of Village Owned Enterprise

Head of Village Owned Enterprise have Job and Function as follow:

- carry out operational activities as the leader of Village Owned Enterprise
 - Lead Village Owned Enterprise by making policies that use to help carry out operational activities
 - Select, determine, supervise the work of employees
 - Approve the annual Village Owned Enterprise plan and report to shareholders

Supervisor

Supervisor has Job and Function as follow:

- as a bridge between Head of Village Owned Enterprise and implementing staff
- supervisors must be able to oversee the work to be completed by operational implementation staff
- Control and provide evaluation operational activities end report directly to Head of Village Owned

Enterprise

Secretariat and human resources

Secretariat and human resources have Job and Function as follow:

- Coordination and preparation of plans, programs and budgets.
- implementation of human resource matters
- implementation of public relations and administration

Treasure

Treasure has Job and Function as follow:

- Receive, save, pay, administer and account for the money used
- Examine the completeness of payment requests issued before payment
- making financial reporting

Trade unit

Trade unit have Job and Function as follow:

- tasked with Meeting the Needs and Desires of Consumers
- Planning a Product sale
- Serve Consumers

Ware House

Ware House have Job and Function as follow:

- Make a plan for the procurement of goods and their distribution
- control warehouse operations
- Checking items received from suppliers

The technique of receiving data needed as research material is as follows:

1. Field Study (Field Research), namely research conducted directly on the company submitted with the intention of obtaining the data and information needed by:

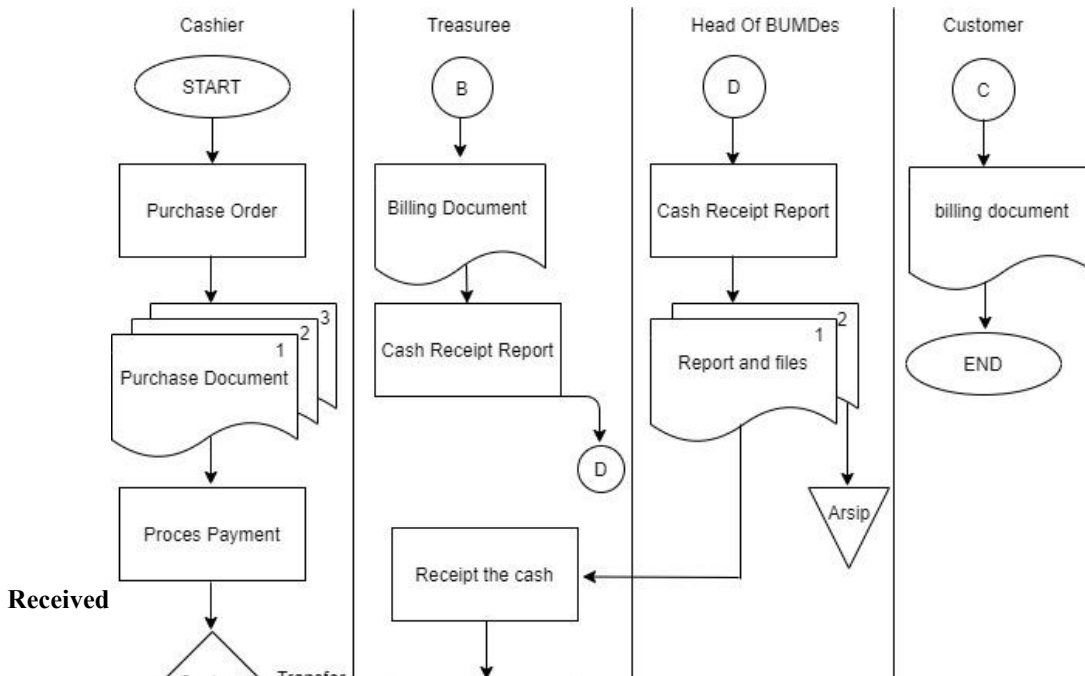
a. Observation (observation), namely by finding the object of research and the results of research conducted by recording relevant to the problem being carried out. (Sugiyono, 2008)

b. Interview (Interview), namely by conducting question and answer with related parties to receive data and answer related to the problem being discussed. (Sugiyono, 2008)

2. Literature Study (Library Research), conducted by reading books, examining literature sources to obtain a theoretical basis and helping to prepare a final report. (Sugiyono, 2008)

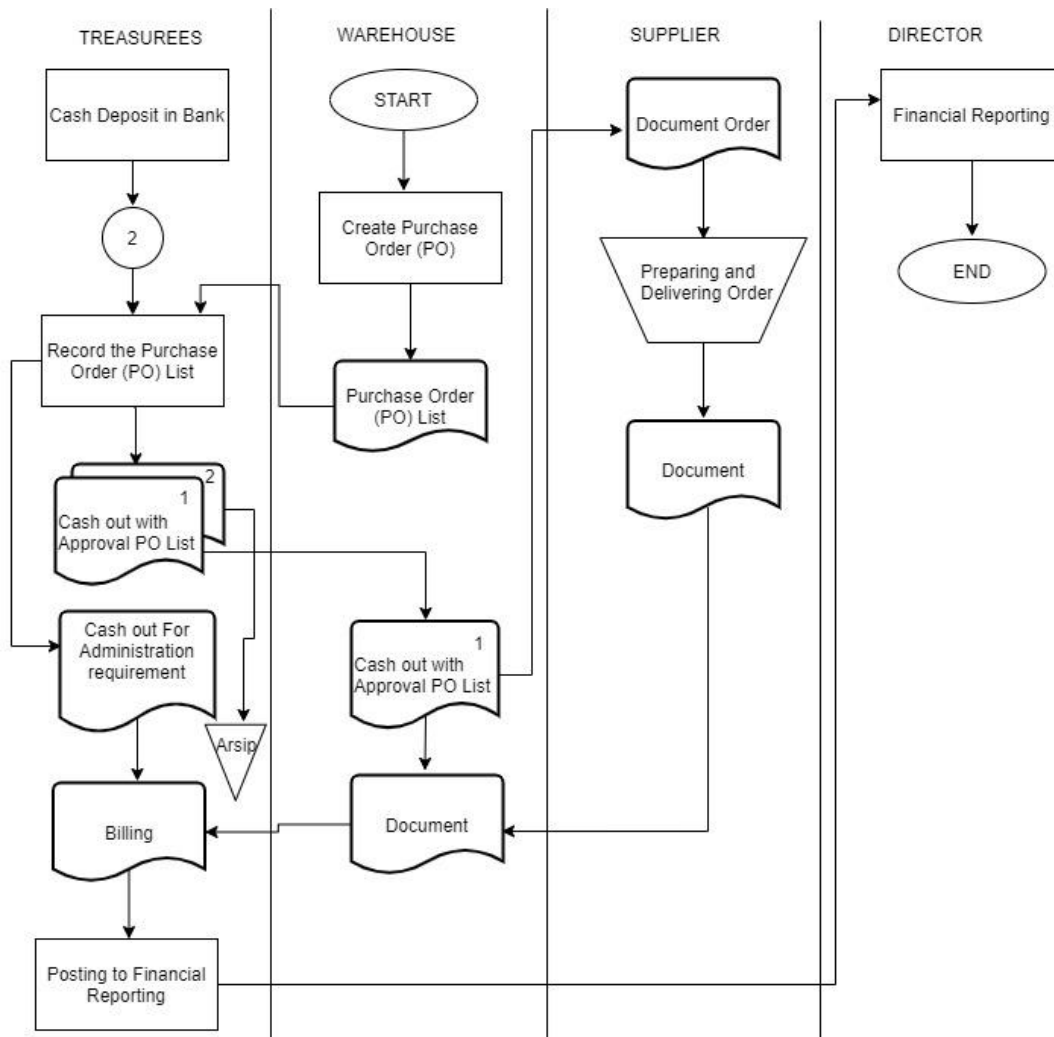
iv. FINDINGS AND DISCUSSION

Reception and Revenue Cycle



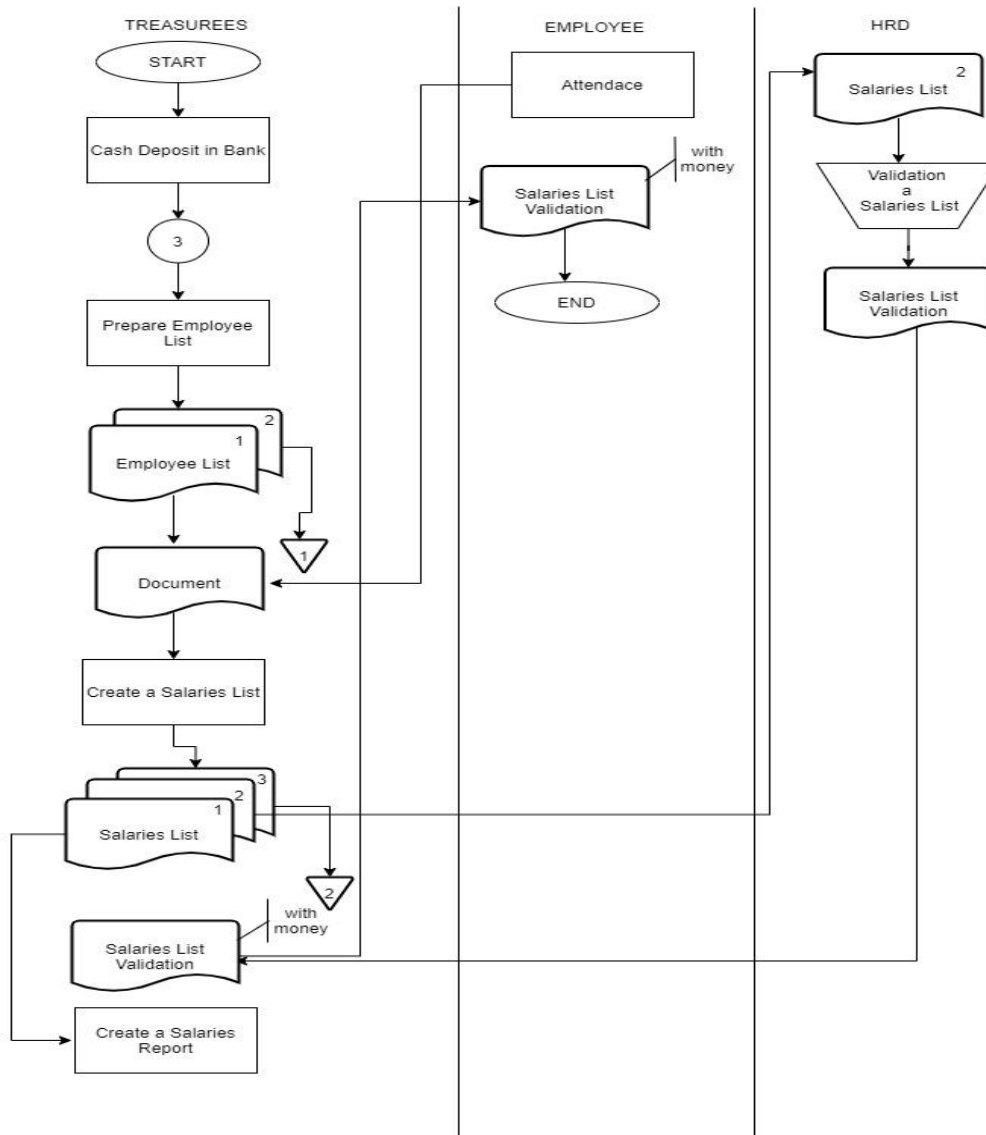
Receipt starts from the cashier, then checks the bill to the customer, then makes a purchase document with 3 copies of which to collect the customer from the next payment and signature from the customer. Then issue a document in the form of copy 1 for recording and submitted to customer C copy 2 for recording treasurer B and copy 3 for archive1. For the payment process from the customer can be through cash or transfer, when it is through the transfer, the one will automatically enter the bank account. When paying through cash, the money along with a copy of B is handed over to the treasurer and then the treasurer recapitulates copy documents 2 and reports cash receipts D. Then cash receipts D are submitted to the Head of BUMDes and then validates through the report and signature so that 2 documents are made. Copy 1 is to treasurer, copy 2 of archives. From copy 1 to the treasurer, the treasurer recaps the report along with the money, next submits it to the bank (cash) then posts it to the financial statements. When copy 1 is submitted to the customer, the cycle is complete.

Expenditure Cycle



Expenditures start from the warehouse, and then make a purchase order (PO), the next, technician makes a list of POs to give to the treasurer, then the treasurer records the entire recapitulation of the PO list. After the PO is recorded, the treasurer approves and gives cash out to the technician, after the technician receives cash out from the treasurer then the technician buys the required goods as recorded to the supplier, then the supplier prepares and sends the goods that have been ordered by the technician. Then the supplier provides proof of receipt to the technician, and then the technician also provides the receipt to the treasurer for posting to the financial statements. Then the treasurer reports to the director for validation and then the expenditure cycle is complete.

Managing Payroll Cycle



Payroll starts from the treasurer, cash at a special payroll bank. Then the treasurer prepares the employee list, then after preparing the employee list the treasurer employee list documents with two copies, 1 of which is for archives. When the employee list document has been made, then the results of attendance can be known, the treasurer makes a list of employee salaries, which then made a document with 3 copies of which to make a salary report then to be submitted to HRD and 3rd copy for the archive. Furthermore, the employee prepares attendance for export by the treasurer, then the treasurer validates the payroll and the money that will be given to the employee. When the employee has received validation, the cycle is complete.

v. CONCLUSION

This research has obtained conclusions from making and design of basic a Accounting Information System for Village-Owned Enterprises, that have consists of 3 cycles in the accounting information system that starting from Reception and Revenue Cycle, Expenditure Cycle, Managing Payroll Cycle. This basic cycle are important to very important to exist in basic Village-Owned Enterprises, so the entity can start to make business activity, and continuous update or redesign the Accounting Information System as far as entities can grow. So the researcher hope these three cycles can help their operational performance to be structured and improve the performance and quality of the village-owned enterprises, so that they are more advanced and able to contribute to the government, especially in developing villages around.

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