

MYOB Accounting Information System Analysis at PT. Lembang Abadi Indah

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Abstract

The background of this research is the need for quality financial reports. This research aims to determine how the implementation of accounting information system in PT. Lembang Abadi Indah based MYOB. With the use of MYOB software application for accounting information System the company can improve the quality of accounting information in generating relevant financial statements. The methods used in research are qualitative approaches. Design research is a qualitative dextriptif. The source of data obtained from this research is from primary data on primary data collection conducted through observation and interviews with the authorities. In this research, the secondary data sources used by researchers are sources related to the research object can be an accounting information system based on MYOB Accounting V13 that has been implemented in PT. Lembang Abadi Indah. The implementation of an accounting information system based on MYOB at PT. Lembang Abadi Indah is already running well, MYOB provides the relevance of information in supporting business process, including it is presented in a timely, accurate, consistent, usable and complete. With the application of MYOB accounting information obtained by the company become more accurate because the calculation automatically by the computer and financial statements can be generated quickly and complete because the transactions entered will be processed automatically into the financial statements.

Keywords

accounting; information systems; MYOB



I. Introduction

Intense competition for the need for a good management information system is a very crucial requirement for companies. The use of computers in office automation and integrated systems is a must for companies to exist in the business world. One of the foundations of a crucial management information system is the use of accounting programs in conducting business transactions.

The use of accounting programs in conducting business transactions will make it easier for companies to make strategies. Strategy is planning and achieving towards effective and integrative activities to be able to achieve the company's overall goals. So that the selection of strategies and policy making is not wrong, it is necessary to have accurate and fast data support in accordance with the existing conditions.

Accounting systems that identify, measure, record and evaluate the entity's financial aspects on the basis of an accounting procedure that provides appropriate information to the stakeholders of the entity (not only limited to financial data) Consequently, it will allow them

to ensure that the agency functions consistently in the evaluation of its socioeconomic goals, in order to determine their own accountability to Allah. (Gassama, S et al. 2021)

To obtain accurate data, an integrated accounting information system is needed for all activities in the company. The unintegrity of the data makes it take a long time to fulfill the data, thus hampering the decisions to be taken, even though data and information are a good resource like any other resource. Thus, the use of an accounting program is a fundamental requirement for running a business, as is marketing and operations. With an accounting program, all aspects of the business that are managed can be measured on time, without having to wait for the completion of reports that must be made manually and take a long time. Accounting information is very useful for company or management activities in making decisions.

The ability of a company to produce up-to-date data is a separate problem for the company, so a well-integrated system is needed so that the data that appears is data real time. In addition to displaying real time data, another requirement of this existing information system is that it can display the data easily, quickly, and accurately. The information system that is currently developing and relevant in this regard is MYOB. MYOB is included in the 5 best and most widely used accounting software in Indonesia based on the 2020 Top Brand Award.

PT. Lembang Abadi Indah is a company engaged in trading LPG gas that has been using MYOB accounting software since 2007. Previously it used a manual system. After the initial observations were made, several weaknesses were found, both from the MYOB software itself and from the MYOB implementation process. The best employee work discipline must be instilled in every employee, on the contrary not on coercion or demand but based on awareness from within each employee to get good work discipline employees must obey strict rules, obey company regulations, obey to the rules of conduct at work and to obey other rules. (Sutrisno and Sunarsi, 2019)

This research is supported by several previous studies, such as Fajar Dwi Setiawan (2013) concluding that the Sales and Cash Receipt Accounting Information System at CV. Sakinah Farmindo Makmur in general both procedures, functions, and existing documents are still very lacking and weak which results in the internal control system being ineffective. as for Riyadi, Apriana (2019) it is known that the application of the MYOB Application in the accounting data processing process reduces errors that can occur in the preparation of financial reports. According to Muhammad Ridwan (2014) MYOB Accounting can reduce recording errors in sales, accelerate data processing and sales data reporting, and assist leaders in making decisions by presenting accurate, relevant and timely information. Then the research conducted by Andhi Hanggoro (2019) concluded that the Accounting Information System has a significant effect on the Quality of Financial Reports. In line with Silviana (2014) in the government sector also concludes that the application of accounting information systems affects the quality of local government financial reports in district governments in West Java. Likewise, research conducted by Emil Salim (2019) stated that MYOB Accounting does have an influence in efforts to simplify and streamline the performance of financial reporting in companies.

Based on the things that have been stated above, the authors are interested in conducting research on PT. Lembang Abadi Indah entitled "MYOB Accounting Information System Analysis at PT. B PT. Lembang Abadi Indah".

Sysytem Computer-based accounting information systems are needed by companies to be able to produce quality financial reports, one of which is the use of MYOB Accounting Software. The framework for this research is:

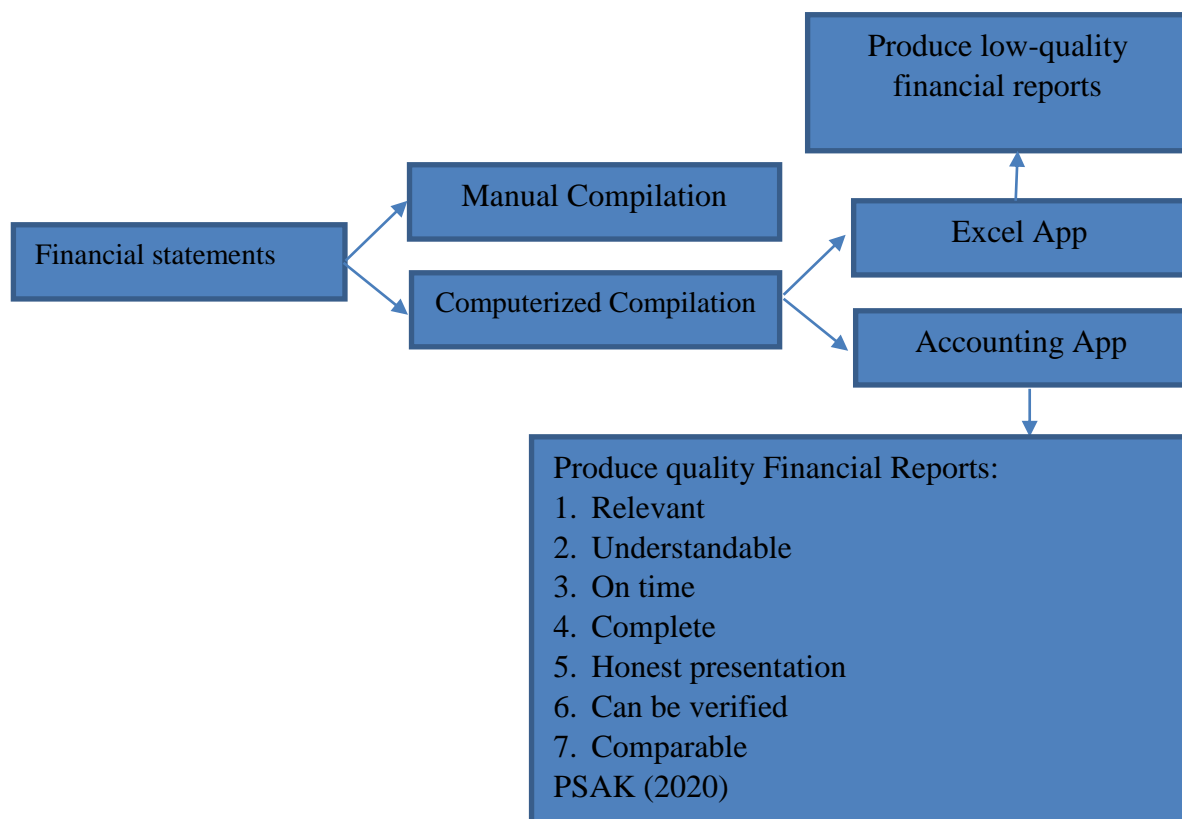


Figure 1. *Frame of mind*

II. Research Methods

The method used in this study is a qualitative research method and the research design used in this study is descriptive qualitative. This research is a series of scientific processes that try to describe a phenomenon or an object in the present from the collection of data obtained verbally from people or observed behavior as well as written words, so that the results of this study only express an object under study not to test certain hypotheses. Where this research was conducted by analyzing and describing an accounting information system based on MYOB Accounting v13.

Techniques Data collection is done through interviews (interviews), direct observation (observation), and documentation. This research uses qualitative descriptive analysis techniques to manage research data by triangulation. This triangulation technique is a data collection technique that combines various data collection techniques and existing data sources, (Sugiyono, 2016: 241).

To facilitate the stages of data processing, researchers used the NVivo 12 software which was used to process data and information on a qualitative methodology. By utilizing the Nvivo 12 software, it is hoped that the data reduction process can be easier and faster with a high level of accuracy. All data obtained can be reduced, summarized, selected the main things, and focused on the things that are important.

The data analysis technique used in this research is the data analysis technique in the Miles and Huberman model field. This data process includes data collection activities, data reduction, data presentation, and drawing conclusions

III. Result and Discussion

3.1. Application of MYOB at PT. Lembang Abadi Indah

In carrying out its business processes, PT. Lembang Abadi Indah uses the MYOB accounting information system. The type of Myob used is MYOB Accounting v13. PT. Lembang Abadi Indah has been using MYOB since 2007 until now. The following is the application of the MYOB accounting information system at PT. Beautiful Eternal Lembang:

a. Open MYOB accounting v13 Program



Figure 2. MYOB preview

To open the MYOB Accounting v13 program, click Open to activate one of the MYOB databases that have been created. Then the following display will appear:



Figure 3. Command center

b. Accounts

The standard accounts used in this company are contained in the Accounts module. Standard account accounts are automatically available in MYOB. This accounts module is the main component of the company's accounting system activities and is a summary of all company activities that are used to make estimates and conduct general journals.

The first step we can click accounts to see the accounts used in the company. Then the display will appear as follows:

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c. Operational Cost Input

In inputting daily operational costs at PT. Lembang Abadi Indah is done in the Accounts module, by clicking Accounts and clicking record journal entry, and then fill in the date and memo according to the transaction date and memo according to company needs.

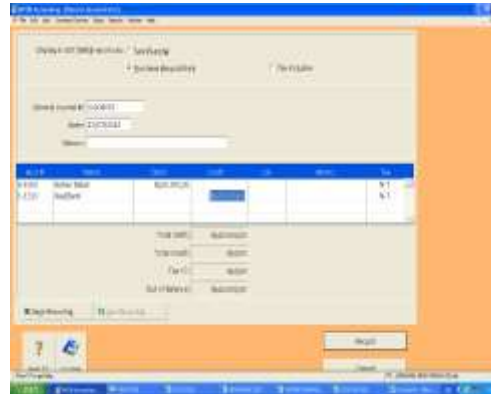


Figure 13. Record Journal Entry

To see the detailed results of inputting operational costs, you can do it by clicking journal on the lower left of the above display, then enter the date of the journal you want to display and press enter. It will display some of the journals that have been inputted.



Figure 14. Transaction Journal

3.3. Financial Statements of PT. Lembang Abadi Indah

Displaying Balance Sheet

- From the Command Center window click Command Panel: Reports, then click Account
- Then the Index to Report window appears, to display the balance report in the Name box select Balance Sheet-Standard Balance Sheet, then click the Customize button
- The Report Customization-Standard Balance Sheet dialog box is displayed. Make sure the this year option is selected then click the month column, then click Display

3.4. Showing Income Statement

The income statement can be displayed through the commands found on the menu bar or on the Command Center menu located in each menu at the bottom. To display the profit and loss through the menu bar as follows: Click Report-Index to report-Accounts-Profit and Loss.

First stage, activity *input* (input) is carried out on the first indicator, namely the Accounts, Card File, Inventory, Sales, and Purchase modules. There are two main issues related to the entry of data into the MYOB program. The first step, the input which consists of entering the master file, the initial part of the use of the MYOB program will input initial data in the form of accounts used in every company transaction, consumer data and supplier data and the creation of merchandise inventory data. The second step, input transaction data is the input of document data or proof of transactions that occur in the company into the MYOB program. Proof of transactions for one working day is collected, namely proof of transactions of purchases, sales, receipts and cash disbursements for operational costs and then input into the MYOB program.

The third stage is *output* after data processing is carried out, a result will be obtained in the form of financial statements as information to parties in need, especially management. This financial report is in the form of a trial balance and income statement.

a. Data Collection

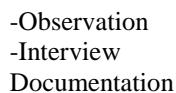


Figure 15. Import Data

b. Data reduction

The next stage is grouping the data through the coding process in NVivo 12. Giving the meaning keywords in each imported data.

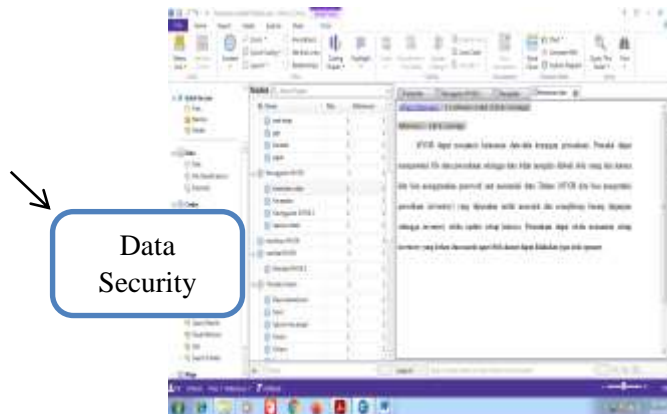


Figure 16. Coding

For example, the data in the observation results explain that MYOB can guarantee the security of the company's financial data because it uses a password. Then the data is given the meaning of Data Security keywords which will then be grouped into MYOB Excellence coding.

Based on the search results using the Word Frequency Query feature on NVivo 12 from various imported data sources, the words “transactions”, “reports”, “Finance”, are the words with the most frequency appearing from all research data sources. The following figure shows the Word Cloud of the dominant words used in this research data source.



Figure 17. Word Cloud

To understand the use of these words from various research data sources, it can be seen through the Text Search Query feature. To understand the word "transaction" can be presented in the Word Tree as follows:



Based on the picture, some explanatory information about "transactions" is obtained which will facilitate the process of presenting research data. In addition, researchers also understand about MYOB from the word tree view.

In the word tree feature, we can perform the process of merging data sources (triangulation), namely data from observations and interviews. Based on the analysis in Figures 17, 18, 19, it can be concluded that MYOB provides accurate, relevant, timely and complete accounting information, this means that MYOB is effective in generating accounting information.

Overall, MYOB can fulfill all accounting information needed by the company (relevant). Using the MYOB program is much more effective and efficient than the manual system. The use of computers in the accounting field provides enormous benefits in terms of speed, accuracy, completeness, convenience, and the volume of work that can be handled. With this, MYOB can improve the quality of financial reports.

Some of the advantages with the MYOB program are the convenience, we can analyze transactions and enter them into MYOB which will automatically make the journal. The journal can be printed any time it is needed. MYOB also automatically records journal entries to the general ledger. MYOB automatically calculates the balance of each account. MYOB makes it very easy for users to view the existing data every day if it is really needed.

MYOB helps companies that need speed and completeness in processing large amounts of accounting data that is able to store and retrieve data. MYOB can produce information much faster when compared to manual systems, as a result of the fast processing process, the volume of results that can be obtained is also increasing. The speed of the reporting process is because MYOB has a linked account system that connects one estimate to another, so there is no need for a posting process as in the manual process. This linked account serves to coordinate several account numbers for the preparation of financial statements.

MYOB can guarantee the security of the company's financial data. Users can protect company data files so that data cannot be changed by others because we can use passwords when entering data. In MYOB we can find out the inventory that is used to record and count merchandise so that inventory is always updated every day. The company can always monitor every incoming and outgoing inventory so that it can be done more accurately as well as stock taking.

In addition to inventory, MYOB can also compile financial reports of sales, purchases and other transactions in detail, and there are even more than 150 types of financial reports that can be stored automatically and presented thoroughly. The report can be presented immediately if management requires the report.

During the research at PT. Lembang Abadi Indah for the application of the MYOB-based accounting information system found several shortcomings, including re-recording new files for the new year period, such as re-recording accounts, consumer and supplier data and merchandise inventory. Even though the re-recording does not need to be done, the data from the previous year can be continued.

For the next problem, there is no input for fixed assets such as vehicles, buildings and equipment. The problem is that there is no automatic calculation of recording the depreciation value of fixed assets in MYOB, so to record the depreciation value of fixed assets, you must do the calculation manually before entering the depreciation value of fixed assets into MYOB.

As for the tax management of PT. Lembang Abadi Indah uses external tax calculations *software* MYOB is by using E-invoice tax software. MYOB is foreign-made software so there is no tax feature in it. Reports related to taxation such as VAT reporting forms and others are not available in MYOB. Accounting software that provides complete taxation features according to tax needs in Indonesia is Accurate.

The next drawback is not using the Banking and Payroll module. In fact, using the Banking and Payroll module will make it much easier to input than in the *Record Journal Entry* because it is automatically journalized. The Banking module functions to record cash receipts and disbursements transactions that are not receipts from customers for credit sales and not for payment of debts to suppliers for credit purchases. This Banking module can be used for recording operational costs.

Payroll module functions to manage employee payroll lists and other transactions related to payroll. PT. Lembang Abadi Indah does not input employee data and detailed data for employee payroll. For the payroll, the financial administration section only adds up the total amount of salaries issued by the company through inputting in *Record Journal Entry*.

IV. Conclusion

Based on the discussion and analysis results, it can be concluded that: the accounting information system at PT. Lembang Abadi Indah consists of Hardware, Software, Brainware, Database, Procedure, Communication Network. Where these components are interconnected to produce accounting information needed by the company.

Application of MYOB-based accounting information system at PT. Lembang Abadi Indah has been running well, but there are still weaknesses in the implementation system for the previous period's data transfer, asset management, payroll, and taxation. MYOB provides relevant information in supporting business processes, including being presented in a timely, accurate, consistent, usable and complete manner.

Suggestion

Based on the conclusions above, the authors provide suggestions including: close the book on MYOB without repeating the recording of new files in the new year, inputting fixed assets so that the output of financial statements in MYOB is complete, inputting employee data and data on the amount of salary per employee in detail in Payroll module, the E-invoice used for tax reporting is appropriate because E-Invoice is a tax application recommended by the Ministry of Finance, Directorate General of Taxes for PKP.

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