Accounting Science with Technological Development

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Abstract. The purpose of this study is to identify the development of application technology in the field of accounting, and the benefits of using accurate applications for users of accounting services. The method used in this research is descriptive method, which is to describe the events that are happening. The results of this study are to identify the extent to which the development of accounting-based application technology in the times, as well as the benefits provided by accurate applications in the field of accounting. This research was conducted to discuss how easy it is for accurate application users to produce complicated accounting activities, which range from the process of entering a purchase transaction and a sales transaction, recording the inventory, the journal process, the classification of records, until the process of presenting the financial statements. The complexity of accounting activities carried out by an accountant and the length of time presenting financial statements can be done by anyone quickly without having to understand deep accounting knowledge.

1. Introduction

Technology is a condition that allows non-material constituents of human life, and is feelings and also thought, institutions, ideas, and ideals. Technology is a direct manifestation of evidence of human intelligence, and then develops into knowledge to achieve practical goals [1]. Naisbitt quotes from Random House Dictionary, technology is objects, and also material that is different in nature compared to ordinary people [2]. According to the dictionary Oxford, technology is electronic equipment for analyzing and distributing any information, including words, numbers, and images [3]. Manuel Castells describe technology as a collection of tools, rules, and procedures that are the application of scientific knowledge to a job that can allow repetition [4]. Seels and Richey says that technology is a design step from instrumental to minimizing doubts about the causes of achieving the expected results [5].

Bernard Stiegler describe technology in two ways, technology as the pursuit of life by means other than life and technology as organized inorganic matter [6]. Accounting is the process of recording transactions, classification, inspection, and presentation in certain ways, financial transactions that occur in other companies or organizations and interpretations of the results [7]. Watts Rand Zimmerman J said that accounting theory is the translation of the application of accounting and auditing that has been observed [8]. Read Bain explained that technology basically includes all tools such as machines, communications, and also skills, which allow us as humans to produce them [9].

Yasraf Amir Piliang in his work stated that technology is a manifestation of human imagination about a better world [10]. Eddy Soeryanto Soegoto describes Information Technology (IT) as a means of any technology that is controlled by a microprocessor; an example is the many involvements of
managers in IT-based computer systems [11]. The purpose of this study was to identify technological developments in the field of accounting, and the benefits of accurate applications in people’s lives in the field of accounting. The researcher tried to compare the performance of accountants who had been very complicated by using the Accurate application.

2. Method
This research used the descriptive method to find out what variables are related in an accounting based application that is accurate, and uses previous research related to the effect of accurate software so that it can analyse how much the effect and benefits of accurate applications are in helping modern society in the world of accounting.

3. Results and Discussion
In this modern era technology is certainly growing rapidly, anything can be done easily, as well as the development of application technology in the field of accounting. If in the past accounting was difficult and can only be done by people who hold accountants, accounting is now like journalizing and writing reports it’s easier and anyone can do it with the accurate application. The display module and menu options in accurate also look easy to understand so that users of this application will not find it difficult to operate the accurate application.

The accurate application can be easily obtained by downloading on the official accurate website (Figure 1).

![Figure 1. Main Menu.](image_url)

In the accurate main menu, there is a ledger module. Here, there are options such as company info, to find out company data such as the language that will be used, name, address, tax code, etc. The currency aims to choose what currency will be used in the accurate file. Account listing aims to add accounts that did not exist before. The financial report aims to choose what reports will be seen.
General journal evidence aims to see or improve the accounts that have been created, and the end of the month process aims to see the end of the company reports (Figure 2).

![Figure 2. Cash and Bank Menu](image)

In the cash and bank modules there is a menu of receipts and payments that are used to record company revenues and also company expenses, as well as a bank reconciliation menu that is useful to improve company and bank records if there are differences (Figure 3).

![Figure 3. Inventory Menu](image)
In the inventory module there are menus that serve to provide information about company goods or services such as inventory in the warehouse and a menu to set sales price (Figure 4).

This module serves to record offers, orders, or delivery of goods that are ordered by customers. Also it makes records of accounts receivable or repayment of customers (Figure 5).
The purchase module serves to record the purchase order of goods to the supplier, record the receipt of goods, and record the debt bill for goods that have been received (Figure 6).

![Figure 6. Reports Menu.](image)

After all data has been recorded in all journals, users can view the results of the report in menu reports. Here, everything starting from the balance sheet, profit/loss, and financial statement are available.

4. Conclusion
The development of technology makes it easy for people. Even in the field of accounting we can feel from the development of technology such as the appearance of accurate applications. This application is very helpful in making reports that usually only accounting people can make and record it in paper. However now it can be done by the accurate people who do not understand making financial statements and do not want to be tired of recording the manual. This application is complete in providing all journal and reports that are used for everyday.

Acknowledgements
The researcher expressed his deepest gratitude to the Chancellor of the Universitas Komputer Indonesia and the accompanying team in the process of mentoring the preparation of this scientific article. Thank you profusely to other parties who have helped me in the process of gathering national and international journal references.

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