Significant Influence of Information Technology on the Use of Modern Accounting Software

N Utami¹, H D Yulianto²
¹Departemen Akuntansi, Universitas Komputer Indonesia, Indonesia
²Departemen Komputerisasi Akuntansi, Universitas Komputer Indonesia, Indonesia
Email: hery.dwi.yulianto@email.unikom.ac.id

Abstract. The purposes of this research are to describe, analysis, and determine the level of effectiveness and efficiency through information technology on modern accounting software. In this case the researcher focuses on the use of accounting applications using the accurate software. This study used a method of description and interviews to direct informants, where the population taken in this study are S1 (bachelor degree) and SMK (vocational high school) Accounting students. The results of this study indicate that the use of Information Technology (IT) has a significant influence on the company. Modern accounting software that uses a computerized system helps manage financial statements from the stage of recording transactions, classification, summarizing and then preparing it in the form of financial statements needed by an accountant to notify those in need in the company. With the level of technological progress is so fast, pushing companies to use modern accounting software that is compatible in the network and multi-user to improve the effectiveness of company performance. Accurate accounting software with complete features and ease of operation is one solution to improve accuracy, functional improvement, and shorten the time spent preparing and presenting financial statements.

1. Introduction
In the era of globalization the development of Information Technology (IT) is growing rapidly. According to Edy Soeryanto Soegoto, "Information Technology (IT) helps companies to developed and will experiencing rapid growth from year to year." The manager of the company choose to use Information Technology (IT) to interact efficiently. It is simpler in the ongoing business process. Some of the advantages from Information Technology (IT) for Business: Information Technology (IT) make businessman closer to consumers, information Technology helps reduce costs, and information Technology makes businesses more flexible [1]. Maziyar Ghasemi, Vahid Shafeiepour et al, whose research describes the advantages and disadvantages of using information technology in information systems. In the Journal, they explained that the use of Information Technology provide benefits in the accounting system, namely a computerized accounting system. The use of a computerized accounting system is a significant increase in Information Technology (IT). Information Technology Utilization in the accounting system provides very high business opportunities, this is due to the savings in costs incurred and the time spent [2]. The use of Information Technology (IT) has a very significant influence. In this case, the use of accurate software can help accelerate the company's performance in producing financial information used by managers to make decisions. Such information technology connected to
several components, so it will be more reliable to use than with humans [3]. 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 [4]. The use of Information Technology (IT) can improve the performance of a manager or accounting effectively and efficiently. According to the journal presented by Granlund and Malmi, 2002; Scapens and Jazayeri, 2003, said that, "to provide real information to managers, where a management accountant requires some use of the company's system functions [5]. Accuracy in the use of technology can make the company's image good. One of them is the use of computer-based technology, this can increase competence with local businesses or international classes. By using modern accounting software, accountants will also be more effective and efficient. Using Accurate accounting software is expected to show the level of productivity in the application of accounting information systems (SIA) [6]. According to Kabir, MR, Rahman, Yunus, M., Chowdhury (2015) argues in his research that manual recording will lead to several errors that can trigger information errors [7].

The purposes of this study are to describe and analyze the level of effectiveness and efficiency of the use of Information Technology (IT) towards the use of modern accounting software (Accurate). So, this research will explain the information contained in the accurate software and the functions of the menu in the accurate software. From the results of testing several respondents gave some opinions that the Accurate application is very easy to use, the process of importing data is easy, can use a variety of currencies and accounting reports in accordance with the transaction [8].

2. Method

This research used descriptive method to describe the significant influence of the use of Information Technology (IT) in the use of modern accounting software (Accurate). To deepen this research, we also used sampling method such interviewing directly where the the majority the subject of this study is students of Universitas Komputer Indonesia and SMKN (vocational high school) Accounting students in Bandung and take a sample of 5 on each interviewee. The procedure in this study had a question as for the answer, it was conducting by bringing research instruments that became the reference in making questions and how to implement modern accounting software (Accurate) in assisting the work of tasks and obligations.

3. Result and Discussion

The use of accounting software in Indonesian for Higher Education has become commonplace. This is very necessary to train prospective Indonesian accountants to have a high selling value in a foreign country and can compete on an international scale [9]. In the era of modernization, all companies either going public or still in the middle to lower scale have used a computerized accounting information system. Thus Information Technology (IT) significantly influences the effectiveness of a company [10]. The use of accounting software also makes it easy for an accountant to complete his work, because this can be done anywhere and at any time. Accurate accounting software is also very easy to operate[11].
3.1. Main Menu

In the menu view, Accurate accounting software users can choose the sub menu that will be used or operated according to their interests. In this case if the company will move financial data files from Excel or other software, users can move the file very easily, so it is very effective and efficient for companies that have long been established and then move financial data or replace accounting records from manual to computerized basis (See Figure 1).

![Main Menu](image1.png)

**Figure 1.** Main menu

3.2. Cash and Bank Menu

Cash and Banks are menus that display several sub menus, among others, bank books, bank reconciliation, other receipts, and other payments. In this menu an accountant enters or does his work related to cash and banks. Either in the form of financing made directly or credit, and receipts made in cash or in the form of checks (See Figure 2).

![Cash and Bank Menu](image2.png)
3.3. Inventory Menu

The inventory menu is used for recording or to provide information about goods or supplies that are still owned by the company. In the inventory menu there are also several sub menus, including: warehouse, job costing, items, inventory adjustment, item transfers, set selling prices, and grouping. In the inventory menu, an accountant will enter a list of goods and services and their information (See Figure 3).
3.4. Sales Menu

In the sales menu, users can input company sales in this menu. In the sales menu there are also several sub menus, including: sales quotations, sales orders, delivery orders, sales invoices, sales receipts, and sales returns. With the sub menu in the sales menu, this is very easy, and very effective and efficient (See Figure 4).
3.5. Purchase Menu

In the purchase menu there are several sub menus, namely: purchase requisition, purchase order, receive item, purchase invoice, purchase payment, and purchase return. Where the purchase invoice is used to record the bills sent by the supplier for receive items. In this purchase menu, an accountant records the purchases made by the company (Figure 5).

![Purchase Menu](image)

**Figure 5.** Purchase Menu

3.6. Menu of Financial Reports

After all data related to the company has been recorded in the Accurate software, from the process of recording transactions into journals and so on, so that an accountant will print the output or the final results in the form of financial statements. To print financial statements are in the general ledger menu, where in the sub menu financial statement there are many reports that can be selected according to the needs of an accountant [7] (Figure 6).
4. Conclusion

The use of accounting software (Accurate) provides an important role for an accountant. Accurate software helps an accountant to complete his work in a timely or more time efficient manner. The existence of sub menus in each main menu also greatly facilitates an accountant, and can minimize errors that occur. Thus, the results or output of transactions that have been processed can be trusted, which will be used by a manager in making a decision. The use of modern accounting software (Accurate) provides benefits for the development of the company. In the era of globalization, companies are demanded by technological progress to produce maximum output. The use of modern accounting software (Accurate) also has benefits in the company's operational performance. The results provided with the use of accounting information technology will be more accurate, so this makes it easier for a manager to make decisions.

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