

Implementation of a Computer-Based Accounting System and its Influence on Employee Performance at Grapari Telkomsel Jember

Galuh Ambarwati Yekti Yuliasuti¹, HP Agustin², Lia Rachmawati³

Accounting Study Program, Institut Teknologi dan Sains Mandala, Indonesia^{1,2,3}

ABSTRACT

This research was carried out to find out how to implement a computer-based accounting system and its effect on employee performance at Grapari Telkomsel Jember. This research uses a qualitative research strategy that focuses on in-depth observation. The aim of this research was to find out whether the implementation of a computer-based accounting system had an effect on employee performance at GraPARI Jember. From the results of interviews conducted with 3 sources, namely Claudia and Fadelis as team leaders, Vira Vita as CSR, it was found that the use of a computer-based accounting information system affects employee performance at GraPARI. The use of a computer-based accounting system improves the performance of existing employees, making work fast and efficient in using available time and meeting appropriate targets.

Keywords: *Product Quality, Service Quality, Location, Repurchase Decision, Consumer Satisfaction*

Corresponding Author:

Galuh Ambarwati
(galuhambar3@gmail.com)

Received: June 28, 2024

Revised: July 07, 2024

Accepted: July 25, 2024

Published: August 14, 2024



This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

1. INTRODUCTION

Information technology has a huge impact on various fields. Especially in business fields that use technology. Companies must start adapting to current technological developments. One of the technological developments currently used in companies is accounting information systems. Sujarweni (2015:3) sistem akuntansi adalah kumpulan elemen yaitu formulir, jurnal, buku besar, dan laporan keuangan yang akan digunakan oleh manajemen untuk mencapai tujuan perusahaan. The accounting system has procedures in forms, books, journals and ledgers, subsidiary books and financial reports. Likewise with the accounting information system itself which is a system which is a human resource which consists of several capital in a company to handle problems related to accounting in the data processing process. The company's own human resources are employees who handle every action in the company.

A successful company is determined by employee performance that meets predetermined standards. Dita (2016) states that performance is the success or work results achieved by employees in carrying out their respective duties. Through the performance achieved by each employee, overall performance will be achieved to achieve success. Employee performance alone is not enough to achieve what the company wants. Accurate use of the accounting system also influences the desired quality of employees. as is the casewith the Telkomsel company, especially GraPARI. GraPARI itself is an acronym for Graha Pari Sraya which is now used as a Telkomsel customer service center. Apart from being a customer service center, GraPARI itself serves the sales of kartuHALO and simPATI. GraPARI itself already uses a computer-based accounting system. This system is widely used by CS (customer service). The use of this accounting system has a big influence on employee performance at the GraPARI company itself.

Using the existing accounting system with the system provided by the Telkomsel center makes it easier for users to adapt, but can using the application system provided improve employee performance and affect their performance.

2. RESEARCH METHODS

In this research, the design used is qualitative research. Qualitative research itself is research that focuses on in-depth observation. Rahmat P.S (2009) states that qualitative research has certain characteristics, where observers must be aware of these characteristics in their observations. "Qualitative research works in natural settings, which seeks to understand and interpret phenomena seen from the meanings people give to them."

The data collection technique is by conducting observations, interviews and document analysis. Therefore, this research uses a qualitative research strategy by conducting a case study at GraPARI Jember

3. RESULTS AND DISCUSSION

The results of the research findings identified that the use of the accounting system at GraPARI Jember really helps employees' work. As stated by Iskandar Muda (2017), an accounting information system is a system that collects, records, stores and processes data to produce information that is useful in making decisions. Recording on GraPARI itself, which already uses an accounting system, makes it easier to do work. In accordance with the objectives of this research, the implementation of the accounting system in GraPARI itself is very in line with what was expected. A well-organized accounting system, easy use and understanding of existing features make the implementation of this computer-based accounting system very precise and appropriate.

According to Aan Gillery et al., I (2009) said that performance-based assessment, by identifying employee work targets and their achievements, is the most accurate way to assess employee performance. The three sources said that the targets they were able to complete were in line with what the company wanted. Claudia said that the targets she had achieved were in line with what the company wanted. Likewise, with punctuality and perfect results in his work, he always tries to maintain and carry out the results of the work he has done. Meanwhile, Fadelis said that he had not yet fully met the targets set, but he always tried to give his best in his work, so that his results and efforts were always maintained and adhered to. Vira Vita said that it had tried to meet the target but it was not completely perfect, just as Fadelis said. For punctuality and perfect results, we always try to maintain it because this is a responsibility and trust.

The results of this research are in line with Mailita (2018) in her research which also states that all variables have an influence on employee performance, where a good accounting system from its use has a significant effect on employee performance with a value of 0.040, as well as the quality of the accounting information system which has a value of 0.048, meaning quality. of the accounting information system has an effect on employee performance, in terms of security the result of multiple linear analysis is 0.040, which means that the security aspect of the accounting system has an effect on employee performance, while in terms of ease of research Mailita (2018) the hypothesis is rejected because the significant value is greater than the alpha value , in terms of supporting facilities, it has a big influence on employee performance.

When compared with this research and Mailita's research (2018), this research shows that all existing factors have an influence on employee performance at GraPARI Jember, while Mailita's research (2018) is only a supporting tool which has no effect on the performance of employees who use a computer-based accounting information system. From the results and explanation above, it can be seen that mastering the use of computer-based accounting information systems can improve the quality of work for employees. This is also based on a sense of responsibility in completing the work assigned. Fulfillment of targets

and perfection of results that are always maintained and fulfilled is also a form of accurate use of the accounting system which makes meeting targets better.

4. CONCLUSION

This research aims to find out how to implement a computer-based accounting information system and its influence on the performance of GraPARI Jember employees using qualitative research methods. The conclusions of this research are as follows:

1. Implementation of a Computer-Based Accounting Information System. The implementation of a computer-based accounting system is also supported by features that support the application. Using an application that is easy to learn and doesn't take long to understand how the application works helps make the job easier. Application usage cannot be changed according to the user's wishes. That way, users cannot set the application according to their wishes.
2. The Effect of Implementing a Computer-Based Accounting System on Employee Performance. The computer-based accounting system influences employee performance at GraPARI Jember, the ease of use of the computer-based accounting system makes it increasingly possible and the quick completion of work targets makes the quality of employee work even better. The quality of work of employees in the service department has a big influence on customers who carry out reporting, handling and providing fast solutions is also one of the influences of implementing a computer-based accounting system.

REFERENCES

- Alwiyah, A. B. (2012). Penerapan Sistem Informasi Akuntansi berbasis Komputer Dalam Pengambilan keputusan Guna meningkatkan Efektivitas Pendapatan Pada Lembaga Penyiaran Publik radio Republik Indonesia(LPP RRI) Stasiun Sumenep. *jurnal.unesa.ac.id*, 18.
- Azizah, S. N. (2017). Analysis of Factors Affecting the Implementation of Computer-Based Accounting Information System on Small and Medium Enterprises. *Jurnar Ekonomi & studi Pembangunan*, 111-115.
- Fadli, M. r. (2021). Memahami desain metode penelitian kualitatif. *Humanika*, 33-54.
- Gustini, E. (2015). Faktor-Faktor yang Mempengaruhi Minat Penggunaan Sistem Informasi Akuntansi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah Ekonomi Global Masa Kini* , 1-6.
- Irianto, A. (2021). Analisa Sistem Informasi Akuntansi Berbasis Komputer Terhadap Efektifitas pengendalian Intern pada PT. Angkasa Global Consultant di Masa Pandemi Covid-19. *respository.unibos.ac.id*, 75.
- Jones, D. V. (2008). *Sistem Informasu Akuntansi*. Jakarta: Penerbit Salemba Empat
- Iskandar Muda., S. . (2017). *Sistem Informasi Akuntansi*. *madenatera*, 10- 253.
- Latifa. (2020). Efektivitas Penerapan Sistem Informasi Akuntansi Berbasis Komputer Dalam Peningkatan Pengendalian Internal Persediaan Dan Pengeluaran (Studi Pada PT. Bersama Menciptakan Puncak Malang. *Central Library Of Maulana Malik Ibrahim State Islamic University Of Malang*, 1085
- Ni Kadek Suryani, S. S. (2020). *Kinerja Sumber Daya Manusia*. Bali: Nilacakra Publishing House.
- Ni LuhJuniasih1, I. P. (2016). Efektivitas Penerapan Sistem Informasi Akuntansi Berbasis Komputer. *seminar nasional 2016*, 644-654.

- Ni Putu Lisa Ernawatiningsih, P. K. (2019). Effectiveness of Accounting Information Systems and the Affecting Factors. *International Journal of Applied Business & international*, 33-40.
- Putri Vera Rosdiana H, D. N. (2019). Pengaruh Sistem Informasi Akuntansi Terhadap Kinerja Pegawai. *Jurnal Manajemen, Bisnis dan Pendidikan*, 1- 10.
- Rachmawati, S. (2017). Penerapan Sistem Informasi Arus Kas Dalam Pengendalian Internal Akuntansi Berbasis Komputer . *STAR – Study & Accounting Research*, 28-35.
- Rahmadi. (2011). Pengantar Metodologi Penelitian. Banjarmasin, Kalimantan Selatan: Antasari Press.
- Rahmat, P. S. (2009). Penelitian Kualitatif. *Equilibrium*, 1-8.
- Sidik, M. (2014). Pengaruh Partisipasi Pengguna terhadap Sistem Informasi Akuntansi dan Implikasinya Pada Kualitas Informasi Akuntansi (Survei pada Kantor Pelayanan Pajak Pratama Kota Bandung). *Artikel Ekonomi*, 1- 16.
- Siregar, C. S. (2021). Analisis keberterimaan Sistem Informasi Akuntansi Perusahaan Manufaktur Indonesia. *Jurnal Bisnis dan Akuntansi*, 23-36