



Design of Accounting Reporting Information Systems of Chicken Farms

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ABSTRACT

The development of farms in Indonesia based on 2018 Central Bureau of Statistics data always experiences an upward trend, of course this is inseparable from the increasing demand both at home and abroad. For financial data management, the farm's business still uses systems such as using receipts and receipts from sales. Because the data processing is still using paper and handwriting media, so in preparing reports also often experience problems, both from the results of calculations per transaction and in terms of data writing. Without an automatic calculation process and the absence of data storage media, so that it will be more likely the frequent loss of data from these documents and errors in data processing. The Linda Laying Accounting Information System will greatly assist in processing information data faster, data from transactions can also be stored safely, so that the performance of companies or agencies becomes more efficient.

Keywords: Information Systems, Accounting Reports

1.1 Background

The development of farms in Indonesia based on 2018 Central Bureau of Statistics data always an upward trend, this is inseparable from the increasing demand both domestically and abroad, this can be seen from the public demand for the existence of farms especially to meet daily needs, where now the community has made farms as an alternative protein to meet the daily nutritional needs of the community.

The chicken farm's industry is attracting interest from a handful of local entrepreneurs to professionally develop this chicken farms business including making this chicken farms business a legal entity. A business that is a legal entity will certainly be accompanied by the completeness of primary supporters including good financial data management.

One of the legal entity chicken farms in the city of Padang is Linda's chicken farm's farm located in Kampung Lalang, By Pass, Padang. For financial data management, the farm's business still uses systems such as using receipts and receipts from sales. Because the data processing is still using paper and handwriting media, so in preparing reports also often experience problems, both from the results of calculations per transaction and in terms of data writing. Without an automatic calculation process and the absence of data storage media, so that it will be more likely the frequent loss of data from these documents and errors in data processing.

1.2 Purpose

1. Knowing the reporting of financial accounting transactions that are currently running at Linda Breed Business.
2. Making good accounting transaction reporting for Linda Farm's Business.
3. Creating a system based on information technology for reporting accounting transactions in Linda Farm's Business.
4. The system is designed to be able to cope with optimal data processing problems.

5. Knowing the results of testing the sales information system at Linda Farm's Ranch

1.3 Defenition of Information System

Information is the result of processing data obtained from several sources into information that provides a value, meaning and some benefits for the user. The process of processing data into information begins with data collection, then the data is processed using technology such as computers or smartphones with a network connected to the device. Then do the verification in order to get timely, accurate and more specific information. After verifying the information obtained is correct and useful for the recipient of the information.

Financial statements are records of a company's financial information in an accounting period that can be used to describe the company's performance. These financial statements are part of the financial reporting process. Complete financial statements usually include:

1. Balance sheet
2. Income Statement.
3. Statement of Changes in Equity.
4. Reports on changes in financial position that can be presented in the form of cash flow statements or cash flow statements.
5. Other notes and reports and explanatory material that are an integral part of the financial statements.

The elements directly related to measurement of financial position are assets, liabilities, and equity. While the elements related to the measurement of the church in the income statement are income and expenses. The statement of financial position usually reflects various elements of the income statement and changes in various elements of the balance sheet.

In Indonesia, the Indonesian Accounting Registry is then replaced by the Financial Accounting Standards (SAK). Indonesia

then became a Statement of Financial Accounting Standards (PSAK). While in the USA applies General Accepted Accounting Principle (GAAP), then Accounting Principle Board Statement (APBS), and finally the FASB Statement. SAK is a guideline for anyone in preparing financial statements that will be accepted by the public

Differences in Reporting and Financial Statements It must be distinguished between the notion of financial reporting and financial statements. Financial Reporting covers all aspects relating to the provision and delivery of financial information. These aspects include the institutions involved (eg setting standards, regulatory bodies of the government or capital markets, professional organizations and reporting entities). Applicable regulations include GAAP (Generally Accepted Accounting Principles / GAAP). Financial statements are only one medium in the delivery of information. In fact it should also be distinguished between statements (English: statement) and reports (English: report). Users of Financial Statements include: Investors, Employees, Lenders, Suppliers and other business creditors, Customers, Government, Society.

1.4 Research Methodology

This method is a method that is often used by system analysts in general. The essence of the waterfall method is the workmanship of a system carried out in sequence or in a linear fashion. So if step one has not been worked out it will not be able to do the next step. [1].

The following are the steps that will be carried out in designing the accounting reporting system for Linden farm's which will be built:

1. Requirements Analysis

This step is an analysis of system requirements. Data collection in this stage can do a research, interview or study

literature. A system analyst will dig up as much information from the user so that an information system can be created that can perform the tasks desired by the user. This stage will produce a user requirement document or can be said as data relating to the user's wishes in making the system. This document will be the system analyst's reference for translating it into the programmer's language.

2. Design

At the design stage there are several things that are the focus, namely making use of Use Case Diagrams, Class Diagrams, Activity Diagrams, Sequence Diagrams, as well as designing the system display or User Interface (UI). The UI design consists of designing the main system page, account page, initial balance page, general journal page, and general ledger page found after admin login.

3. Implementation

This stage is the stage of translating the design into a programming language so that a system that is in accordance with the previous design is obtained.

4. Testing

At this stage, testing of the information system that has been made. This test aims to see whether the system made meets the objectives of making the system.

5. Updates

Software that has been implemented can undergo renewal again. Updates occur because the software must adapt to the environment (peripheral or new operating system), or because the user requires functional development. Based on the results of field observations made, the Information System Flow of the financial recording process that is currently underway at Linda's farm's can currently be explained as follows:

1. Financial records are only in the form of incoming and outgoing money.

2. Recording is done using the method of recording incoming and outgoing money.
3. The recording is done one by one.
4. If the recording paper is lost, then there is no record that can be seen as a historical list of previous records.

From the analysis conducted at Linda Chicken farm's Farm we get an overview of the flow of the existing information system as follows

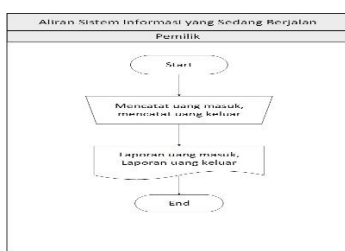


Fig 1 System Flows

Because the data processing is still using paper and handwriting media, the problem that occurs is that it is difficult for the owner to get the recording data from the sale and expenditure on the farm. In making reports also often experience problems, both from the results of transaction calculations and in terms of data writing.

Without an automatic calculation process and the absence of data storage media, so that it will be more likely the frequent loss of data from these documents and errors in data processing.

1.5 Flow of Proposed Information Systems

In the proposed information system flow, Admin will fill in the account form, initial balance form, and general journal form. Data from forms that have already been filled out will be automatically stored in the database. Initial balance data will be processed with general journal data, then the data will be processed and produce financial statements in the form of general ledger reports, balance sheets, income statements, work sheet statements, and balance sheet reports. All reports will be given to the owner

Following is an overview of the proposed information system flow for Linda Farm's Accounting Reporting Information System.

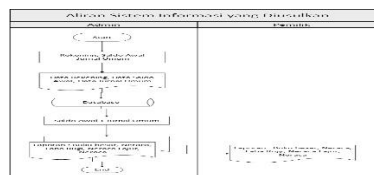
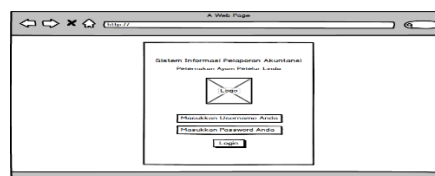


Fig.2 proposed information system flow

1.6 Interface Design

Interface design is the process of designing an information system framework to be made that is useful as a reference in making the system. This becomes an important part in making information systems, because the appearance of the interface (interface) system is first seen when the system is run. The interface design that will be applied to the boarding information system in Padang is as follows:

Figure 3 below is a picture of the initial login page design of the reporting information system consisting of the login page and logo of the farm designed



Picture. 3 Login Page Design

Figure 4 below is a page design for the processing of the work sheet used for recording the chicken farm work sheet

No	No Rekening	Nama Rekening	Debet	Kredit	Debet	Kredit	Debet	Kredit
		Total	KK	KK	KK	KK	KK	KK
		Saldo Awal			KK	KK	KK	KK

Figure 4 Recording a work sheet

Figure 5 is an interface design that is used for print pages of lane balance report data

No Rekening	Nama Rekening	Hemisa Saldo		Hemisa	
		Debet	Kredit	Debet	Kredit
	Total	XX	XX	XX	XX
	Labas Piutang			XX	XX
	Saldo			XX	XX

Figure 5. Print a work sheet

1.7 Conclusions

The conclusions that can be drawn from this thesis are:

1. Linda's Farm's Accounting Reporting Information System has been successfully created, in order to facilitate the process of recording and storing data that had only been done manually.
2. Linda's Layer Chicken Accounting Accounting Reporting Information System has succeeded in producing financial statement output in accordance with accounting financial reporting standards.

1.8 Suggestions

The suggestions for making this final project are:

1. Linda's Farm's Accounting Reporting Information System is expected to be redeveloped because the system still has shortcomings and data security.
2. Each User must understand about the use of information systems, so that Users can manage information systems properly and can give or receive accurate information.
3. It is hoped that this Information System can be put to good use and run according to procedure.

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