

ANALYSIS OF THE ROLE OF ACCOUNTING INFORMATION SYSTEMS IN E-COMMERCE ON ONLINE BUSINESS CONTROL

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Abstract

The purpose of this study is to determine the analysis of the role of accounting information systems using electronic commerce in managing payments via the internet. This study conducted qualitative descriptive research. The advancement of global technology in the field of economics is currently being widely discussed, including the forms of its application that lead to trading activities, called E-commerce, also known as electronic commerce. E-Commerce services include marketing, purchasing, and payment services. To master online business, the community absolutely needs to use e-commerce services on the internet. According to Bodnar and Hopwood (2012), an accounting information system (AIS) is a collection of tools designed to convert financial data and other data into information. The information obtained is used for various decision-making purposes. Meanwhile, according to Wilkinson (2000), AIS is an information system that covers all accounting functions and activities that take into account the impact of external events and internal operations of an organization on economic resources.

Keywords: Accounting Information System, E-Commerce, Online Business

Introduction

The discovery of software for business applications is a good result of the development of current information technology because of the introduction of information technology via the internet. For example, the existence of electronic commerce (E-commerce) facilities equipped with the option to buy and pay has advantages in supporting the business activities of organizations and companies. E-commerce services function to support company sales transactions, starting with ordering and arranging orders to sending invoices, from invoices to payments, as well as accounting records including financial reports. The use of Internet products through the World Wide Web (www) as a basis for the development of electronic commerce often causes very complex problems for business management, especially online control, of ongoing business processes. Problems that can arise from e-commerce include identity fraud, underdeveloped laws, and misuse of advertising by consumers. In this case, management of accounting information systems (AIS) through e-commerce is required in online businesses.

Wikipedia states in its article that electronic commerce (e-commerce) is the distribution, purchase, sale, and delivery of goods and services via digital platforms such as the internet, television, and other computer networks. This is defined as a marketing activity. Electronic commerce may include electronic money transfers, digital information exchanges, automated stock management systems, and automated information gathering systems.

Methods

Research methodology is a way or technique to obtain information and data sources (Indonesian Language Encyclopedia) used in research. Research methods can be found through electronic media such as television and radio, while data can also be obtained from questionnaires and interviews. Nawawi stated that research methodology is "the science of how", which can be concluded as research methodology, namely a science that focuses on methods that can be used in conducting various types of research. Research methodology can also be understood as a science that aims to explain and clarify social and natural phenomena in human life in an organized, systematic, and applicable manner with a scientific approach. Qualitative methods: Qualitative research can be conducted by utilizing various techniques, including: Examples: narrative, phenomenology, documentary studies, observation, interviews, case studies related to the field of study.

Results and Discussions

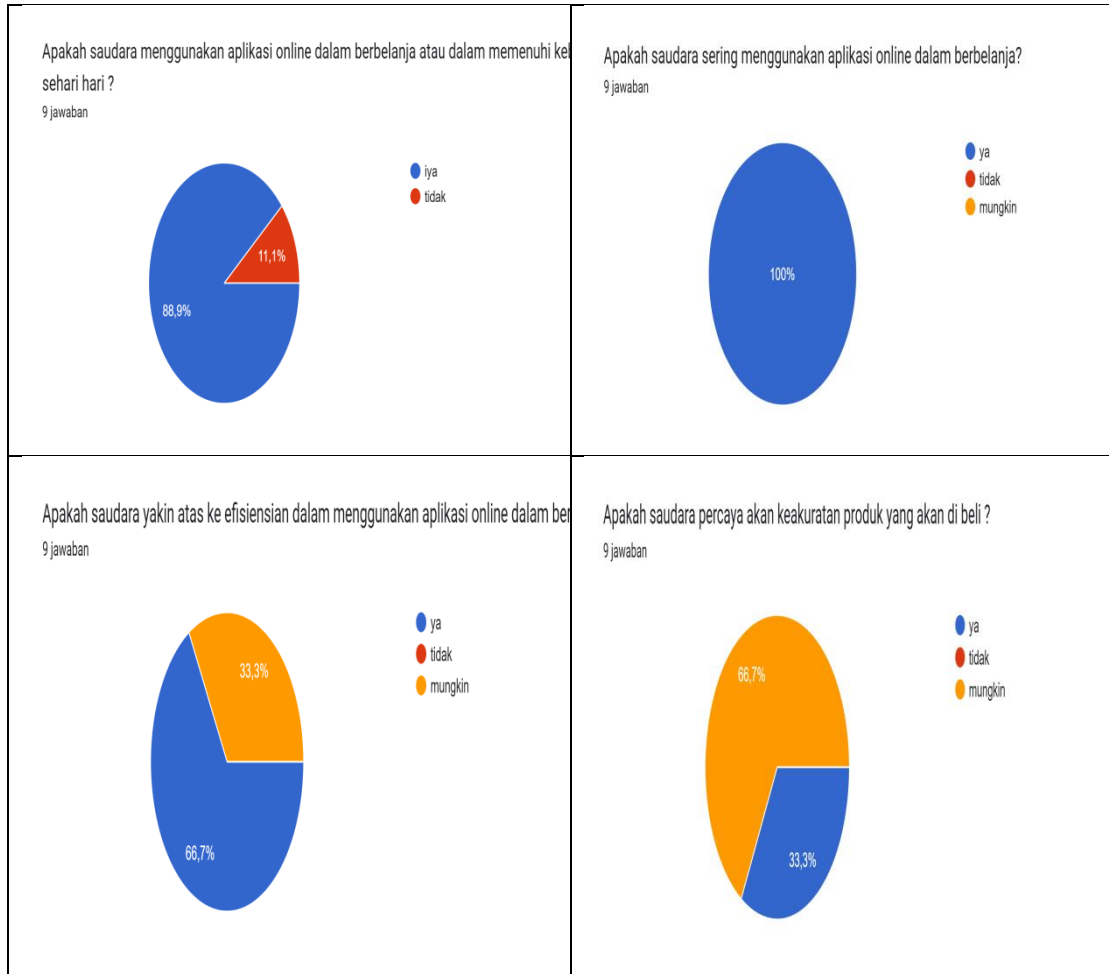
Accounting Information System in Electronic Commerce

In conducting transactions in electronic commerce, there is accounting information that can be used by a company or organization to manage money obtained from e-commerce transactions. In e-commerce, there

is information about payments such as the method used to pay for goods or services purchased through the e-commerce platform.

The e-commerce payment system refers to the various methods used to conduct financial transactions in an online trading environment. For a businessman, it is important to provide a complete payment system to increase transactions and make it easier for customers to transact.

Reports in e-commerce cover the role of accounting information systems that create value in improving efficiency, accuracy and timeliness of company documents, quality of goods and services, and quality of planning (budgeting) and supervision. The main goal that companies want from their business operations is to achieve the best results with the smallest possible sacrifice. By using e-commerce as an accounting information system, new business people can understand the process in a correct financial report and can choose which processes are effective and ineffective so that system effectiveness is achieved.



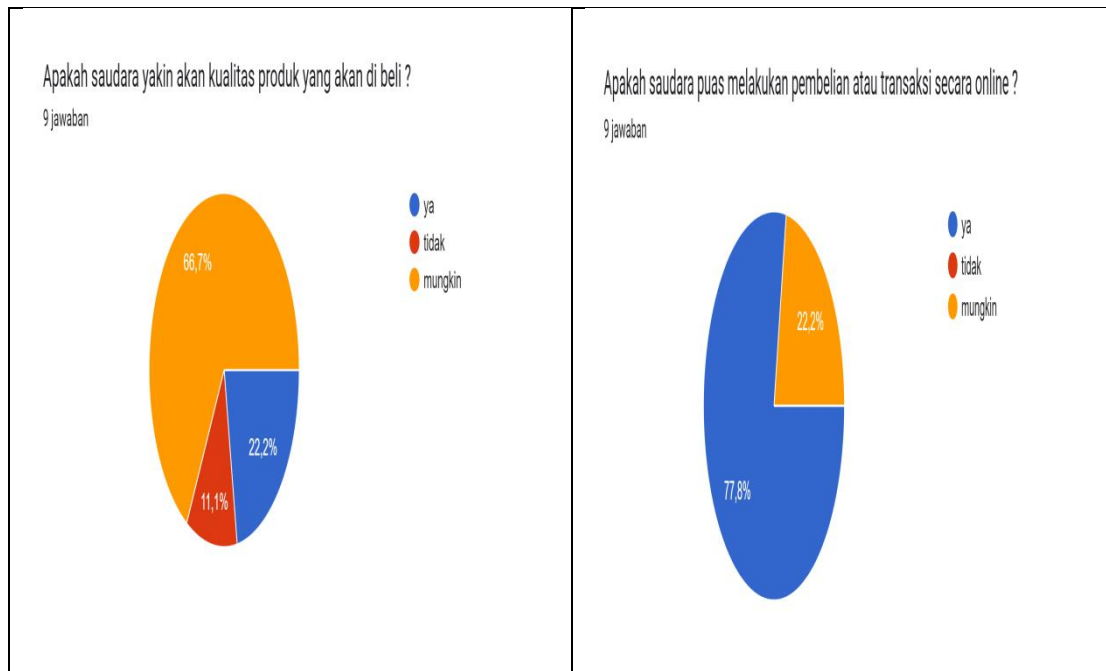


Figure 1.1 Diagram of Questionnaire Results from 9 Participants

Based on the results of the questionnaire on the satisfaction of using e-commerce in everyday life, information was obtained that;

1. Of the 9 who filled out the questionnaire, there were 6 who were sure of the efficiency of e-commerce and product accuracy and there were 3 who did not agree with the efficiency of using e-commerce and product accuracy on the grounds that if the internet network is in a bad condition, it will complicate the movement of e-commerce, delayed transaction disruptions so that goods or services experience a slow process and cause delays in the transaction process, and lack of confidence in product accuracy due to slow data updates caused by network constraints and identity fraud;
2. Of the 9 participants, confidence in product quality is very doubtful or they are not sure about the products sold on e-commerce, this occurs because e-commerce cannot provide certainty of good materials or goods so that consumers are sometimes dissatisfied with the products they have obtained;
3. Of the 9 participants, 7 answers were obtained regarding their satisfaction using e-commerce in everyday life, and 2 stated doubts about this satisfaction.

It can be concluded that e-commerce has taken place in everyday life where they expressed satisfaction with the existence of e-commerce in terms of transactions to meet daily needs.

Problems that can occur with e-commerce include: 1) Identity theft fraud that deceives customers. 2) The law has not developed. 3) Misuse of advertising by consumers. Concerns arise along with the progress achieved, and public trust in the use of online applications and e-commerce for shopping is still very low.

Therefore, e-commerce users who have introduced SIA can enjoy the following benefits by implementing an accounting information system.

- (1) Improving quality and reducing spending on goods and services produced,
- (2) Increasing effectiveness,
- (3) Increasing skills in making choices,
- (4) Increasing information exchange,
- (5) Increasing productivity in the financial sector.

E-Commerce in Controlling Online Business

Online transaction control is one of the most important parts of the accounting information system, especially for payments made online through online trading (e-commerce), online payments (e-payment), money transfers (transfers), internet banking (internet banking), and mobile banking (mobile banking). The following is an overview of e-commerce as a controller in online business

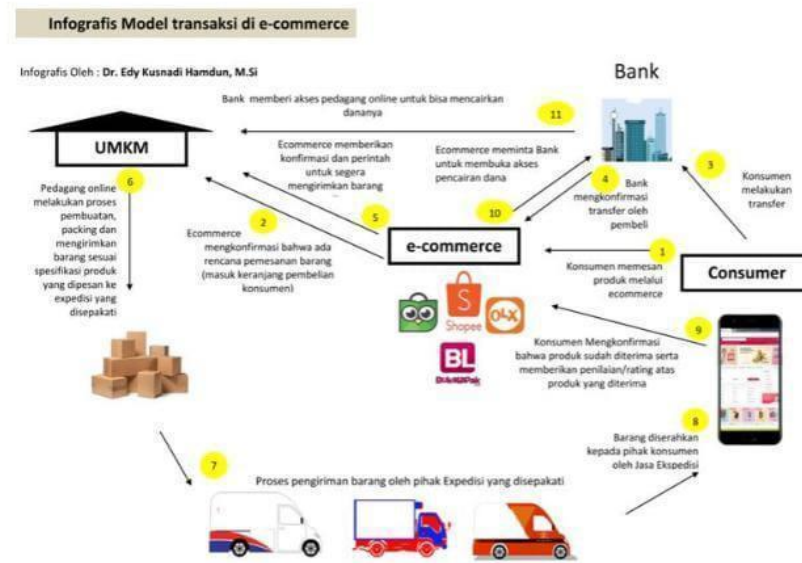


Figure 1.2 E-commerce Transactions

The image above explains several stages that are passed in online business sales where e-commerce can carry out the process from; 1. Consumers order goods, 2. Confirm the plan to order goods, 3. Consumers make payments/transfers, 4. The bank confirms the transfer by the buyer. 5. E-commerce provides confirmation and instructions to immediately send the ordered goods. 6. The retailer carries out the shipping process. 7. The company arranges the delivery of goods with goods transportation, 8. Goods are sent to consumers via delivery services. 9. Consumers confirm receipt of the product and provide reviews. 10. E-commerce asks the bank to release payment access. 11. The bank contacted by the online merchant to withdraw funds.

Control of Accounting Information Systems with E-Commerce when running a business on the internet, companies use e-commerce to send goods, create invoices, and receive money online. Companies can carry out supervision according to the type of e-commerce, such as B2B or B2C.

Conclusion and Suggestions/Recommendations

The Role of Accounting Information Systems in Electronic Commerce in Managing Online Business, that controlling online businesses using the internet network for business is one of the most important things in accounting information systems, especially online payment transactions, online purchases and online products that are traded by producers to consumers to achieve satisfaction. Controlling access to problems that can arise in e-commerce can be done by using an accounting information system that creates its own added value to its users. Organizations can use e-commerce as a step that can be taken for a simple financial reporting process in their business activities. The use of e-commerce in everyday life also quite affects the fulfillment of needs, although in practice it continues to innovate to achieve satisfaction in the use of e-commerce in the wider community. The development of AIS in e-commerce can also be used for decision making in complex organizations.

The purpose of online business control is to regulate business activities, especially online payments in e-commerce. This can be managed by implementing an accounting information system with an internet network as is done in e-commerce and includes security in online transactions.

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