

# THE EFFECT OF IMPLEMENTING ACCOUNTING INFORMATION SYSTEMS ON COMPANY OPERATIONAL EFFICIENCY

Grace Angelina Julieta Siagian

Post-Graduate Students Of Universitas Sumatera Utara Accounting Study Program, Indonesia

Email: - [julietagracesiagian@gmail.com](mailto:julietagracesiagian@gmail.com)

## Abstract

The purpose of this study is to find out and analyze the application of accounting information systems to increase company efficiency, as well as what is the effect of the application of accounting information systems on improving company efficiency. The subject of this study is companies that implement accounting information systems. The research method carried out is a qualitative method using the literature review study method, where the data collection method is carried out by interviews and documentation studies through literature studies. The research method uses a qualitative descriptive method using the systematic literature review method. According to the results of the above research, it can be concluded that the implementation of Accounting Information Systems (SIA) in companies can improve operational efficiency by providing accurate and timely data, as well as automating many business processes, and the implementation of Accounting Information Systems (SIA) has a significant relationship with company efficiency. SIA helps in managing financial and operational information more effectively and efficiently, which in turn increases productivity, reduces costs, and improves the quality of decision-making. With the enactment of an accounting information system in the company, the company can stabilize costs that tend to rise, if they still use manual equipment, and are able to create efficiencies that can reduce costly financing, as well as create efficient and efficient systems and data, and the data produced becomes relevant and will facilitate the company's decision-making.

**Keywords** System implementation, information, accounting, efficiency, company operations.

## INTRODUCTION

### PENDAHULUAN

Every the company has disappeared Of course will s always pay close attention every activities operations that will be done , where thoroughness companies in the field This operation is the efficiency that occurs when operational The finished material is processed and processed through the production process goods from the start of processing material standard become

goods half done and will be become finished goods systematically and comprehensively (Al-Waeli, Abbas Jumaah, 2020) .

Every activity operational this is not regardless from a continuous production process , where quality material standards must be examined comprehensively , then material These raw materials are calculated and stored in the materials inventory room standard through existing system ,

where required something system information necessary to know and investigate about material existing standards , information quality material standard , as well amount price material the default will be calculated for the processing process finished goods (Lutfi, 2023) .

With exists system this information , then we can find out how much costs are incurred? when the production process exists , so it can be done something studies and estimates How many price goods that will submitted to the market, where the mini site requires something full effort use application dna connected to the material supply area raw materials , inventory of goods semi - finished and finished goods inventory (Paula Monteiro, Albertina, 2022) .

Something system used No I can only estimate How many price product , but can also predict how much will it cost? company to carry out the production process that's right, so required exists something control real to existing expenses or costs , so later company can really do effectiveness to existing operational costs (Al-Mana, Ali A., 2020) .

Apart from effectiveness , efficiency also arises regarding costs can also be done , where existing information must be relevant and valid, so financial management or top management can discuss and compromise regarding the costs that must be incurred for the future production process implemented in the coming years , as well capable translate every transactions in the context of the collection process decisions for the sustainability of the production process in the future (Shahaab, Ali, 2023) .

The system is known as system information accounting , where activities every transactions carried out must be obtained authorization from department certain , so required there is a control process of existing costs , including related fixed costs with rent , wages , depreciation , insurance as well as amortization , as well as variable costs like material standard power Work direct , production costs and distribution costs (Vafaei-Zadeh, Ali, 2019) .

System information reliable accounting can be

system information possible automatic data collection from various stage production , reducing manual errors , as well as the collected data can be analyzed in real-time to identify problem or opportunity upgrade. System information can optimize timetable production to reduce waiting time and increasing output (Godet, Amandine, 2024) .

System information can be used for monitoring and control quality products during the production process . System information helps in efficient inventory management , ensuring material standard always available and minimize storage excessive . Data from system information can be used for predictions maintenance , reducing time stop machine (Godet, Amandine, 2023) .

System information facilitate effective communication between various department , confirm channel smooth information , where smoothness something information can create between departments can mutually work together to reduce burden operational normal company the more big If part production No coordinate with material inventory section raw materials , inventory semi -finished and finished goods inventory , so with proper coordination will push wasting costs and making existing operational costs more efficient , so information must be correct , accurate and relevant , and valid (Lista, Ana Paula and Turtorella, 2022) .

System information provides dashboards and reports that assist management in decision making decision based on accurate data , where usually using analytical data predictive to make better decision about future production , so leaders can get information about activity operations that occur and can be decided How many product that will produced dna sold to pasa,s erta how much costs are needed to be efficient and effective (Manrique-Suñén, Andrea, 2023) .

Application system information Correct accounting (AIS) is essential to improve efficiency operations , data accuracy , and retrieval better decision . With do identification of specific needs company and goals from implementation of AIS. Determine what

to expect from this system , like report Faster finance or tracking more accurate inventory (Hadian, Azadeh and Adaoglu, 2020) .

System information accountancy own planning design , like customization system according to specific needs company . This could include adjustment report finance , integration with system others , and settings users , where in the design design needed design business processes that will supported by SIA, incl channel work , procedures and internal controls (Akhter, 2022) .

On the system information accountancy own system officially for operational use daily . This system works monitor system performance and identification possible problems appear . This system can do necessary adjustments and repairs in order update the data necessary to reduce increasing burden large scale faced by the company in order increase efficiency operational company (Jarrah, Baker Akram Falah and Almatarneh, 2021)

System information this accounting can do evaluation periodically on system performance and the benefits obtained . Collect feedback from users to find out areas in need refinement , where this system can understand with definite information about existing transactions and feedback , as well prices and decisions customer purchases via system intended for the sales process purchase , so that existing data can be accounted for with Good (Khalid, Bilal and Kot, 2021) .

With follow these steps , companies can ensure that the implementation of AIS is carried out with That's right , it provides benefits maximum in terms of efficiency , accuracy , and retrieval better decision , where the more accurate decision taken , then will have a clear impact on creating something form intervention about enhancement spending on a large scale , so as to minimize unnecessary costs , as well intensify effectiveness in financing (Mugoni, Ernest, Nyagadza, Brighton and Hove, 2023) .

With controlled efficiency hope to make it system existing information can record something incident existing transactions , so this system can measure with Good How Existing transactions are

appropriate or not excessive create a huge expense that incurs problems later day , so required something installation system accounting in accordance with what is made according to application system accounting that can measure the extent to which decisions can be taken with right , so effectiveness and efficiency operations can be significantly changed and profitable company (Halawa, Farouq, 2019) .

In Indonesia there are 32,193 business units , where half this company still Lots Not yet apply system information accounting in a timely manner , valid, accountable and also relevant , so system implemented Not yet make level effectiveness and efficiency can be enforced with OK , so resulting in a decline profits gained by some industrial companies because system information what is and what is not capable minimize existing costs .

## **LITERATURE REVIEW**

### **Application System Information Accountancy**

Application System Information Accounting (AIS) requires a structured approach to ensure that the system can meet organizational needs effectively (Yanine, Fernando and Campos, 2023) . Here are more detailed steps to implement SIA with Correct:

1. Planning and preparation through identification of specific needs company like reporting finance , inventory management , cost control , and compliance law .
2. Election system with do study deep about different AIS vendors and their solutions offer . Consider functionality , flexibility , and integrability with existing system .
3. Planning system with design or revise business processes to ensure they support effective implementation of AIS, incl channel work , internal control , and separation of duties (Vilarinho, Hermilio, 2023) .
4. Implementation done with do installation all device hardware and devices software required to support AIS , as well move data from old system to new system with ensure the data is accurate and complete .

5. Testing and validation done with do testing comprehensive to system to ensure that all modules and functionality works according to specifications , as well verify that migrated data and new data entered into the system are accurate and valid.
6. Maintenance and support with do routine maintenance such as update device software , database management , and bug fixes to be sure the system continues to run with fluent .
7. Evaluation and improvement done with do evaluation periodically on AIS performance and effectiveness . Collect feedback from user to identify areas of need repair (Sunarta, I Nyoman and Astuti, 2023) .
2. Planning done with form team project with member from various departments , incl accounting , IT, and operations .
3. Election system through determination criteria evaluation to select an appropriate AIS, such as functionality , scalability , convenience usage , and costs (Grondys, Katarzyna and Górnjak, 2023) .
4. Planning system through customization systems to suit specific business processes and needs company .
5. Implementation done with install device hardware and software required to run AIS , as well move data from old system to the new system , ensuring the data is clean , accurate , and complete (Laveneziana, Lorenzo, Prussi, Matteo and Chiaramonti, 2023) .

Benefits of implementation system information accounting is:

1. Data Accuracy useful for reducing human error in recording and reporting finance .
2. Efficiency Operational useful for speeding up the accounting and reporting process
3. Better Decision Making by providing accurate and precise information time to management.
4. Legal Compliance done with Helps in compliance regulations finance and reporting .
5. Data Security done with protect information finance sensitive through control data access and encryption (Lans, JLA, 2023) .
6. Testing and validation go through a thorough system test to be sure all function running according to specifications and needs, as well verify the migrated data to be sure integrity and accuracy .
7. Maintenance and support through do routine maintenance , incl update device software and monitoring system , as well provide support adequate technical assistance user with possible problems or questions they have .
8. Evaluation and improvement through an evaluation process periodically on the performance and benefits of AIS (Viktorelius, Martin and Lundh, 2019) .

### **Implementation Process System Information Accounting for Company Efficiency**

Application System Information Effective accounting (AIS) can greatly improve efficiency company (Liu, Jinyang, Ye, Kangtao and Liu, 2023) . Here is a step -by- step process to implement AIS for efficiency company :

1. Needs analysis is carried out with do interview with key stakeholders to understand accounting and reporting needs company .
2. Process Automation with reduce manual work with automate the accounting process , so reduce errors and improve efficiency .
3. Cost Control , where with makes it possible

The benefits of implementing AIS for company efficiency are:

1. Accuracy and Speed Reporting , where with increase accuracy and speed in reporting finances , which makes it possible taking faster and more precise decisions .
2. Process Automation with reduce manual work with automate the accounting process , so reduce errors and improve efficiency .
3. Cost Control , where with makes it possible

- better cost control with provides real-time and detailed financial data .
4. Compliance , with help company fulfil condition obedience laws and regulations with provide documentation and reporting required .
  5. Better Cash Management with makes it possible better cash management through tracking real-time transactions and balances (Fiorello, Michele, 2023) .
  7. Management time done with use project management techniques to ensure project resolved appropriate on time and within budget (Cornwell, Nikki, 2023) .

### **RESEARCH METHODS**

Method this research was carried out use method descriptive qualitative with use method systematic literature review , where according to (Thuan, Pham Quoc, 2022) method Systematic Literature Review (SLR) is a method used to identify , evaluate , and interpret something source problem from the data, then qualitatively translated .. As for technique data collection is carried out with use interviews and documentation studies through literature study , where interview done with do interview to object study that is a number of companies that use it system information accountancy (Thuan, Pham Quoc, 2022) . Documentation study through literature study is a method research that collects and analyzes information from various source written that has been There is previously . It's involving review relevant literature to understand and evaluate knowledge that has been There is about something topic certain (Fragoso, Rui and Vieira, 2022) .

### **Application Efficiency in Companies**

Application efficiency in a company is a systematic process of optimizing source power , reduce waste , and improve productivity (Peron, Mirco, 2022) . Following are the steps and strategies you can take to implement efficiency in the company :

1. Process analysis and continuation done carry out a thorough analysis to all business processes to identify areas that can be improved .
2. Use technology done with do implementation automation in various business processes to reduce manual work and improve accuracy .
3. Resource management human power is exercised with apply efficient inventory management system to ensure availability stock without advantages or disadvantages (Habib, Mohammad Ahsan, Rizvan, Ratul and Ahmed, 2023) .
4. Enhancement quality done with implementation procedure control strict quality to reduce disabled products and improve satisfaction customer .
5. Development employee done with invest in training and development employees to improve skills and productivity they (Dewan, Mohammud Hanif and Godina, 2023) .
6. Monitoring and evaluation done with set key performance indicators (KPI) to measure efficiency and productivity in various department .

### **RESEARCH RESULT AND DISCUSSION**

#### **RESEARCH RESULT**

Implementation Process System Information Accounting in Companies to Improve Company Efficiency

Application System Information Accounting (AIS) in companies can improve efficiency operational with provide accurate and precise data time , as well automate many business processes . Following are the steps details for implementing AIS in the company with objective increase efficiency :

#### **1. Planning and preparation**

a. Needs analysis through identification of specific needs company , incl type report required finances , required modules ( e.g , inventory management, fixed asset management , payroll ) , and integration with system other .

b. Feasibility study through cost- benefit

analysis to determine appropriateness SIA project, including device costs software, device hard work, training, and operational costs period long.

## **2. Election system**

a. Evaluate vendors via determination criteria vendor selection, such as functionality, flexibility, scalability, convenience usage, support customers, and costs.

b. Test and demo through system demos and trials from multiple vendors to evaluate suitability with company needs.

## **3. Design and customization**

a. Business process design done with adjust system in accordance with the desired business processes, incl configuration module, flow work, and reports.

b. System integration done with ensure AIS is integrated with other systems in use enterprise, such as ERP, CRM, or inventory management systems.

## **4. Implementation**

a. Installation and setup through configuration system according to company needs and result customization.

b. Data migration is performed with carry out data migration from old system to new system with ensure data is clean, accurate, and complete.

## **5. Training and testing**

a. Training user with do provision of training programs for all user end so they can use system effectively.

b. Testing system done with test all functionality system to ensure that they works accordingly specifications.

## **6. Maintenance and evaluation**

a. Routine maintenance is carried out with do update device software regularly to ensure the system remains safe and has functionality latest.

b. Evaluation and improvement done with evaluation periodically on the performance and benefits of SIA (Handoyo, Sofik, 2023).

Relationship Between Applications System Information Accountancy To Company Efficiency

Application System Information Accounting (AIS) has significant relationship to efficiency company. SIA helps in managing information finance and operations more effectively and efficiently, which in turn increase productivity, reduce costs, and improve quality taking decision. Here are some aspect main explanation the relationship:

1. Automation and reduction human error, which SIA automates many accounting processes like recording transactions, reporting finances, and account reconciliation. This reduces the time required to complete these tasks and reduce reliance on manual data entry.
2. Accuracy and speed information, where AIS provides real-time financial and operational data, enabling management to create faster and more informed decisions accurate information.
3. Management of inventory and cost sources, with which AIS is often integrated with inventory management system, which makes it possible company to manage stock more efficiently, reducing storage costs, and preventing advantages or disadvantages stock.
4. Enhancement internal control, where the AIS allows monitoring and auditing transactions finances automatically, improve transparency and helps in detection early anomalies or suspicious activity.
5. Taking Better decisions, which SIA provides Powerful analytical tools to analyze financial and operational data, enabling management to identify trends, evaluate performance, and create better decision (Paramonova, Svetlana, Nehler, Therese and Thollander, 2021).

Effective implementation of AIS brings Lots contributing benefits directly on efficiency company. With automate processes, providing accurate and precise data time, and improve

internal control , AIS allows companies to reduce costs, improve productivity , and making better decisions , all of them contribute to improvement efficiency operations and success period long company .

### **DISCUSSION**

Based on results study application System Information Accounting (AIS) in companies can improve efficiency operational with provide accurate and precise data time , as well automate many business processes . This is in accordance with study (Deepu, TS and Ravi, 2023) which states that the system information accountancy will create change from manual work becomes computerized as a way to create efficiency

Research result explains that implementation System Information Accounting (AIS) has significant relationship to efficiency company . SIA helps in managing information finance and operations more effectively and efficiently , which in turn increase productivity , reduce costs, and improve quality taking decision . This is in line with study (Bartosova, Viera, 2024) which states that the influence is emerging from application SIA is an easier job effective dna efficient , as well capable create work controlled by the system commuting dna digital system that makes it easy user find the data needed to create taking good decisions and useful for activities operational company furthermore

### **IMPLEMENTATION**

With its implementation system information accounting in the company party the company can stabilize costs that tend to rise, if Still use manual equipment , as well capable create efficiency that can be reduced large financing , as well create effective and efficient systems and data , as well as the resulting data become relevant and will makes it easy to pick up decision company .

### **CONCLUSION**

According to the results research above , it can be concluded that the application System Information

Accounting (AIS) in companies can improve efficiency operational with provide accurate and precise data time , as well automate many business processes , as well application System Information Accounting (AIS) has significant relationship to efficiency company . SIA helps in managing information finance and operations more effectively and efficiently , which in turn increase productivity , reduce costs, and improve quality taking decision .

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