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Analysis of the implementation of the Si APIK Android-Based Accounting Information System as an Effort to Improve KUBE MSME Income (Joint Bussiness Group) Mega Buana During The Covid – 19 Pandemic

Despita Meisak ¹⁾, Ayu Feranika²⁾ and Laura Prasati³⁾

^{1),2),3)} Universitas Dinamika Bangsa

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Corresponding author: Despita Meisak

E-mail: despitam88@gmail.com

ABSTRACT

Apik, an android-based accounting information system, will meet the needs of financial operational activities at MSME Kube Mega Buana in an effort to increase income during the COVID-19 pandemic. This descriptive-qualitative research method is used in applied research. This study's data analysis technique is to collect theories related to the problem, systematically arrange data based on the results of observations or observations made in the field, and describe problems based on theoretical solutions. theory obtained, then the last step is to provide conclusions. Based on the results of the application of the Apik system on MSMES Kube Mega Buana during the trial period, MSMES can carry out simple financial reporting that is in accordance with current accounting standards as a support for increasing income for MSMES. And all evidence of financial transactions is properly archived in the database contained in the application, and transaction history is properly archived every period.

INTRODUCTION

The development of the fourth world industry, or commonly known as "revolution 4" (4.0, which has an impact on human life and allows everything to develop without limits due to developments in the field of technology, This is demonstrated by the emergence of supercomputers, smart phones, driverless vehicles, genetic editing, the development of neurotechnology, and so on. Developments in the field of digital marketing technology and the existence of a special accounting information system for small, medium, and high-level companies show the impact of the 4.0 revolution on the economic sector, so that the use of accounting information systems in carrying out company or business operational activities can support the smooth productivity of their business activities. Zahro, 2019)

The accounting information system is in charge of managing the financial recording system in order to determine the profit or profit earned. Good financial management can increase income for business actors, especially in the post-recovery period due to the impact of the COVID-19 virus that occurred in the past 2 years. In addition, the implementation of an accounting information system can make it easier for business people to make proper calculations, and the resulting financial reports are recorded in full according to the benefits of the information needed, such as operational costs, profit levels, total assets, debt conditions, etc., so that actors' businesses do not require a long time in the recording process (Bintari et al., 2022). Not only can a computerized accounting information system be used, but the Android-based accounting information system currently offers a variety of complete

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accounting recording features and is designed in accordance with financial standards (Saputero & Yuliana, 2022).

MSMEs are corporate or individual business actors who are one of the biggest contributors to the economic sector. However, in the aftermath of the impact of the COVID-19 virus, it had an impact on decreasing turnover for the average MSME actor. Proper financial management is an effort to increase MSMEs during the COVID-19 pandemic, as evidenced by research conducted by Hananda and Nirawati (2021). According to this research, one of the strategies to maintain and increase MSME income during the pandemic is to carry out neat and structured bookkeeping, separating between expenses and income, as well as other transactions, so that the business being undertaken can be measured for its level of success. With the development of technology in the financial sector, it can be a solution for business people. Implementation or utilization of accounting information systems will facilitate business people in making decisions on market development, pricing, preparation of financial reports according to accounting standards, and so on. Utilization of accounting information systems can also make it easier for MSMEs to manage financial reports effectively and have analytical skills in their business activities, which will affect the increase in business income under the current conditions of the COVID-19 pandemic. According to research (Feranika & Prasasti, 2022), information technology, particularly in the field of accounting and financial management in accordance with accounting standards, can serve as a barometer for determining whether a business is in good financial standing or not, and its findings show that the average MSME in Kabul has a net worth of \$1.1 million. Muaro Jambi has an interest in utilizing accounting information systems in recording his business.

MSME Kube Mega Buana is a Joint Business Group MSME led by BPTP and Jambi Ekraf dedicated to the development of processed pineapple products in Tangkit Baru Village, Sungai Gelam District. But in practice, MSME Kube Mega Buana still keeps books or financial records manually, and the weakness that is a problem with MSME Kube Mega Buana is the lack of understanding of the importance of implementing an accounting information system for their business. Furthermore, Kube Mega Buana MSMEs, the recording system is carried out only on the basis of a simple understanding because there are no competent human resources in the field of financial recording, so the reports produced are still rudimentary and cannot describe the actual financial condition, and not all sales transactions have proof of transactions because the system is still manual, proof of sales transactions is also done manually, and the evidence is made only on the basis of a simple understanding. Financial records that are structured, complete, and in accordance with accounting standards with the help of an accounting information system are a solution as well as an effort for business people to increase their MSME income as well as minimize errors in the recording system and the storage of scattered documents. With the application of the resulting accounting information system, businesses can make business decisions. This is evidenced by research conducted (Puri et al., 2021; Ria, 2018; Hidayah et al., 2021; Larsati & Widyawati, 2022), which has proven based on implementation and evaluation results in research conducted. It was carried out that the research results proved to facilitate business transactions and the preparation of financial statements and describe the actual financial condition, so that they can make business development decisions, increase revenue, and control their business's financial operations.

This research aims to analyze the implementation of Si Apik's Android-based accounting information system to meet the needs of financial operational activities at Kube Mega Buana MSMEs as an effort to increase income during the COVID-19 pandemic. Based on the background explanation above, the problems posed in this study are: How will the implementation of the Apik Android-based accounting information system increase the income of MSMEs KUBE Mega Buana during the COVID-19 pandemic?

MATERIALS AND METHODS

This study uses a qualitative descriptive research method, in which the researcher describes conditions based on circumstances before providing solutions with a theoretical approach. This type of research is applied research, where the results of the research can be directly applied to solve the problems encountered. The data collection techniques used in this study were observation, interviews, and literature studies.

In this study, the method of data analysis techniques is to collect theories related to the problem, arrange data systematically based on the results of observations or observations made in the field, and based on the results of interviews or interviews conducted with informants related to the object of research, and describe the problem based on the theoretical solutions theory obtained, and provide conclusions. According to Sugiyono (2011), qualitative descriptive research is carried out in a process that begins, continues, and ends. In the first stage, the researcher identified the problem by collecting data from the

results of the interviews and observations made, namely identifying the process of the financial recording system that runs on UMKM Kube Mega Buana. In the second stage, the implementation of the Aipk android-based accounting information system application was analyzed using the TELOS feasibility method (Elvira, n.d.) with the aim of reviewing the usefulness of the application and determining whether it is in accordance with what Kube Mega Buana UMKM requires or not. The last stage, namely drawing conclusions based on the application carried out, is supported by evidence of information that can be provided to readers regarding this research.

RESULTS AND DISCUSSION

Identification of Systems Running in UMKM Kube Mega Buana

Before stage 1, the beginning of implementing the new system, it is necessary to analyze the financial recording system that takes place at UMKM Kube Mega Buana. Concerning the need for identification first, namely to assess UMKM Kube Mega Buana's readiness to implement the new system, The following is the result of an analysis of the financial system that runs in UMKM Kube Mega Buana, as follows:

1. Users access the financial system through the finance section or MSME treasurer Kube Mega Buana, the MSME financial manager.
2. Procedures: There are procedures that run at UMKM Kube Mega Buana, namely: Customers can view the items in the booth, BUMDes, and the Agronanas area. Kube Mega Buana UMKM products can be sold directly to customers who come directly to the place.
3. Proof of Transaction: There is evidence of sales records and purchase notes for production.
4. Financial Records: UMKM Kube Mega Buana keeps financial records in Excel, which contain cash receipts from consumers and income data in the form of member names, products sold, sales volume, profit projections, and production salaries.

Weakness Analysis

This weakness analysis aims to identify weaknesses regarding the MSME accounting system of Kube Mega Buana obtained from interviews with its flag, Mrs. Andi Nurzaedah, as follows:

1. Because the system is still manual, not all sales transactions have proof of transaction, and the evidence is only made based on consumer requests, while MSMEs themselves do not have proof of transaction.
2. The recording system is carried out only based on a simple understanding because there are no competent human resources in the field of financial recording, so the reports produced are still rudimentary and unable to describe the actual financial condition.

Needs Analysis

Based on the results of the analysis of the weaknesses in the Kube Mega Buana MSME accounting recording system, an accounting system is needed as an effort to overcome the weaknesses that existed in the previous system, namely:

1. UMKM Kube Mega Buana requires a more practical application for recording financial transactions. MSMEs also need accurate financial reports with the aim of being able to see accurate financial conditions in order to increase the income of MSMEs, says Kube Mega Buana.
2. In the process that runs at UMKM Kube Mega Buana, not all transactions have proof of sale because the system is still manual. Therefore, UMKM Kube Mega Buana needs an application that can record sales or purchase transactions so that transaction evidence can be archived properly and neatly.

Analysis of the Feasibility of Applying Si Apik

Analyze the feasibility of implementing the application in the study, namely by using the telos feasibility analysis technique (Hidayah et al., 2021), namely engineering, economics, law, operations, and schedules. SiApik software has been developed according to accounting standards and can meet all needs in the process of recording transactions. To obtain the Si Apik application and its application, the Si Apik application is a free application because it already exists on a smartphone and can be installed and used directly. Based on the results of the technical feasibility test, UMKM Kube Mega Buana can implement and run the system by recording all transactions with Si Apik, a smartphone-based accounting system. SiApik is made by Bank Indonesia and intended for micro, small, and medium enterprises (MSMEs) because it is designed so that it can be utilized by small business operators such

as the UMKM Kube Mega Buana. On the operational side, based on observations made during the implementation of this new system, the UMKM Kube Mega Buana treasurer could easily run the application because the application features contained icons and instructions for use. so that it is easy to understand and in accordance with the standard MSME transaction needs. Meanwhile, in the aspect of the schedule, the Si Apik application can operate at any time and at an effective time, and for legality, this application is recognized by financial institutions.

Results of the Apik Application

The Apik application began to be tested on Kube Mega Buana UMKM for a one-month period, namely May 2022, to assess the results of its application. The following are the results of its application and analysis:

1. Management of MSME Data Profiles Process

The first thing to do is, after downloading the Apik application, enter MSME data and then log in as shown in the following image:



Figure 1 . Login Process View
(Source: UMKM Kube Mega Buana)

2. Inputting raw and auxiliary materials data

UMKM Kube Mega Buana can record the stock of raw materials and other supporting materials so that they know the supply. As shown in the following image display

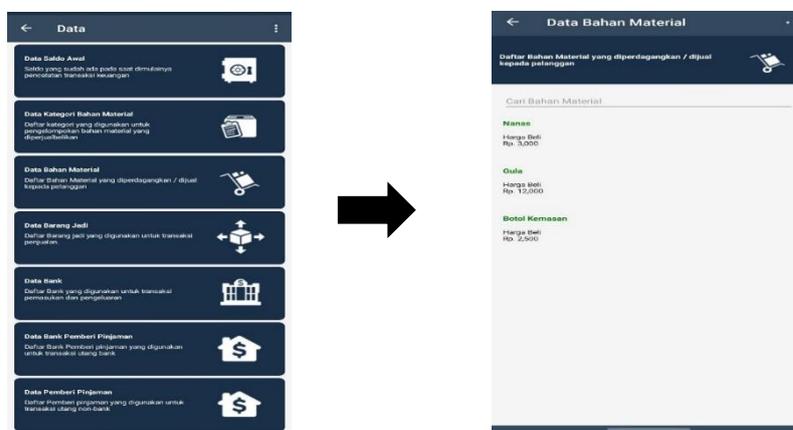


Figure 2. Inventory Data Display
(Source: UMKM Kube Mega Buana)

3. Transaction Input

The process of implementing transaction input consists of two parts, namely, inputting incoming or receiving transactions and inputting outgoing or spending transactions.

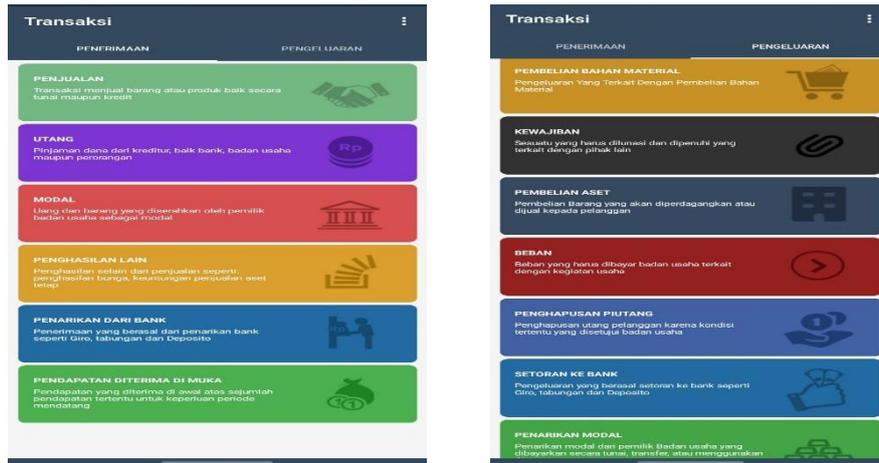


Figure 3. Display of the Receiving and Expending Menus
(Source: UMKM Kube Mega Buana)

The following is the result of the implementation of one of the sales transaction inputs that occurred at UMKM Kube Mega Buana during the trial period, namely May 2022 with a cash system, with output results in the form of proof of transactions as follows:

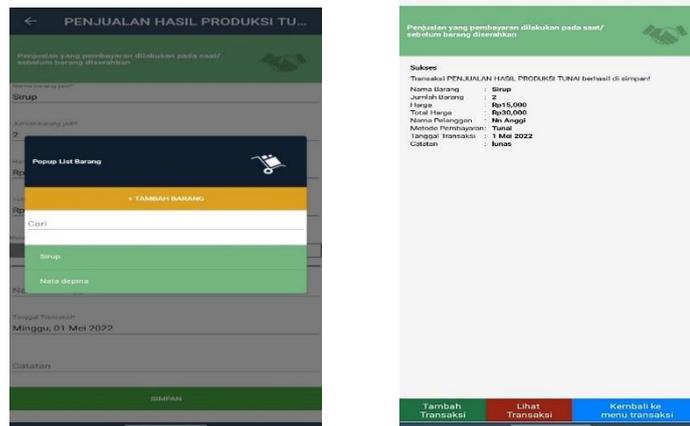


Figure 4 . Sales Transaction Display
(Source: UMKM Kube Mega Buana)

And the following is the result of implementing one of the spending transactions on Kube Mega Ocean in May 2022:



Figure 5. Display of Salary Expense Payment Transactions
(Source: UMKM Kube Mega Buana)

4. Output Results

Results Output can be interpreted as the result of data processing. The SiApik application produces output in the form of financial reports. The financial statements in this software are

divided into several types, such as sales transaction history reports, statements of financial position (balance sheet), income statements, and cash flow reports. The results of the output from this software can be exported to formats such as PDF and Excel. This makes it easier for users to print financial reports in paper form (hard copy). The following is an example of the output from the UMKM Kube Mega Buana report during the May 2022 trial period:

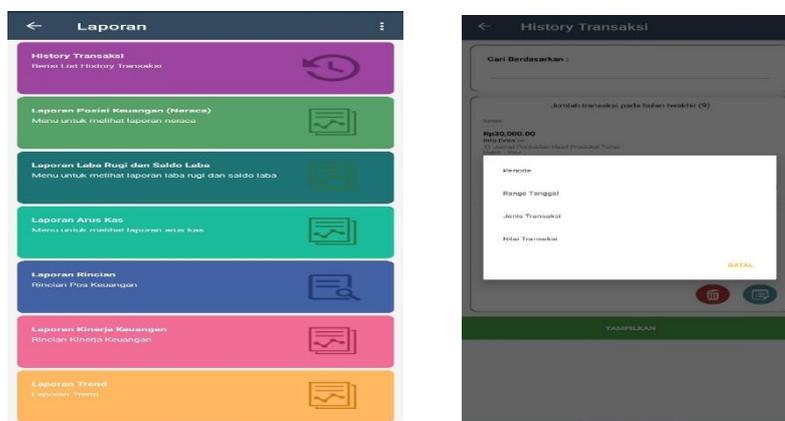


Figure 6. Display of Transaction History Output Results
(Source: UMKM Kube Mega Buana)

And the following is the output of the display of the UMKM Kube Mega Buana profit and loss report for the May 2022 period.

Laporan Laba Rugi		EXPORT
Laba (Rugi)	Rp930,000.00	
Saldo Laba (Rugi) Awal	Rp0.00	
Penarikan Oleh Pemilik	Rp0.00	
Saldo Laba (Rugi) Akhir	Rp930,000.00	
PENGHASILAN		Rp1,830,000.00
Penjualan	Rp1,830,000.00	
Penghasilan Lain	Rp0.00	
BEBAN		(Rp900,000.00)
Beban Bahan Material	Rp0.00	
Beban Tenaga Kerja	Rp500,000.00	
Beban Sewa	Rp0.00	
Beban Transportasi	Rp0.00	
Beban Bahan Bakar	Rp0.00	
Beban Listrik	Rp0.00	
Beban Air	Rp0.00	
Beban Telepon	Rp0.00	
Beban Penyusutan	Rp0.00	
Beban Umum dan Administrasi	Rp0.00	
Beban Lain	Rp400,000.00	

Figure 7. Display of Profit and Loss Report Output Results
(Source: UMKM Kube Mega Buana)

Analysis of implementation results

Si Apik is applied to UMKM Kube Mega Buana with the aim of facilitating the financial sector to become effective and efficient. Transactions that are inputted will produce information in the form of output financial reports such as profit and loss, balance sheet, and cash flow. The Apik application system records financial transactions through an Android application issued by BI specifically for MSME players. UMKM Kube Mega Buana has just implemented this recording system within a period of 3 months, from May 2022 to July 2022, with the first trial period being in May 2022. The previous recording system was still done manually using Excel. The services in this application have used practical methods so that users who do not really understand or understand accounting do not need to be afraid or confused about inputting transaction data. Users only need to group transactions so that they are automatically included in the expenditure or receipt group. This software has prepared financial reports, namely profit and loss statements and balance sheets. At the time of testing its implementation, Mega Buana MSMEs did not experience any problems because the input process was easy to do.

Analysis of the Relationship Between the Application of the APIK Accounting Information System and Increasing the Income of UMKM Kube Mega Buana

Based on the results of implementing the Si Apik system for UMKM Kube Mega Buana during the trial period, MSME managers were able to overcome bookkeeping problems that were previously an obstacle, such as perfunctory recording that did not match the accurate financial system and could not describe the financial condition of UMKM, so that UMKM Kube Mega Buana has not experienced any development in its business processes. In the Si Apik system, in addition to output results in the form of financial reports, there are also output results in the form of financial performance reports that function to assess financial conditions in a good position or vice versa, and trend reports that function to see the development cycle of graphs of increasing income, expenses, and profits, so that UMKM Kube Mega Buana can make the right decisions to develop and increase their income. This is in line with research conducted (Rinandiyana et al., 2020; Mufidah ¹ and Ghifary ², 2021), namely that by implementing the Si Apik application, MSMEs can carry out all records, especially recording sales transactions. MSMEs can use accounting recording applications easily, practically, and efficiently. MSMEs can also carry out simple financial reporting in accordance with current accounting standards as a means of increasing their own income.

Research (Pratiwi, 2020) also proves that MSEs can assess an increase in income through financial reporting in accordance with applicable accounting standards. Recording transactions and financial reports that are good and correct can help MSME actors apply for capital loans to banks and other financial institutions, and archiving proof of sales and purchase transactions can be stored properly in the application database. MSEs can see traces of transactions according to the desired period.

CONCLUSIONS AND SUGGESTION

Conclusion

The conclusions from the results of the analysis of the implementation of the Apik android-based accounting information system for UMKM Kube Mega Buana:

1. Based on the results of implementing the Si Apik system for Kube Mega Buana MSMEs during the trial period, MSMEs can carry out simple financial reporting that is in accordance with current accounting standards as a support for increasing income for MSMEs.
2. All proof of financial transactions is properly archived in the database contained in the application, and transaction history is properly archived each period.

Suggestion

Based on the conclusions of this study, the suggestions given are:

1. For UMKM Kube Mega Buana,
It is hoped that UMKM Kube Mega Buana can make good use of the application so that they can evaluate their business based on accurate financial conditions as well as information on income trends that can be easily monitored each period.
2. For further research,
It is preferable to include a sample object as a comparison of the results of testing the Applications application with two different sample objects in order to ensure that the Apik application can be applied to a variety of businesses.

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