

## ELECTRONIC DATA PROCESSING ON ACCOUNTING SOFTWARE

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### ABSTRACT

Business or company operations will not be carried out if they do not utilize software applications. The utilization of accounting software has been widely applied to various sectors on a large and advanced scale. Complexity and significant change activity are possible to re-adjust system. The current system can be replaced to accounting software. The objectives of this study are provide understanding, skill and knowledge in the use of accounting software. The activities method using virtual meeting by zoom. Updating information and focusing on the accounting software being studied will further increase participants' understanding and be more helpful and add value to participants when entering the real world of work.

**Keywords:** Electronic, Data, Accounting, Software, Processing

### INTRODUCTION

Advances in information technology, the Industrial Revolution 4.0, Society 5.0, and the very progressive and dynamic Blockchain have penetrated various business and economic sectors (Achadiyah, 2019). These developments have opened up new possibilities, including the digital economy (Purwati & Suparlinah, 2017).

Business or company operations will not be carried out if they do not utilize software applications (Damanik, 2017). Especially in accounting and financial information systems, the use of the software is a must. Therefore, since in lectures, accounting students have been introduced to various kinds of accounting software to become provisions when entering the world of work (Leonardo & Sparta, 2015).

Students' anxiety when using computers should be taken into account and anticipated. Of course, this can decrease student interest in learning, practicing, and using accounting software (Rahayu & Zufriзал, 2019). Accounting software is generally used for recording transactions, making financial reports to the decision-making process.

The utilization of accounting software has been widely applied to various sectors on a large and advanced scale. However, in the field of technology-based accounting records, it is still scarce, especially in lower-middle-scale business activities or what is often called Micro, Small, and Medium Enterprises (MSMEs) (Achadiyah, 2019).

Various efforts continue to be made to introduce accounting information systems in SMEs. To implement accounting software in the sector, it is necessary to identify the benefits and convenience factors of the software to be accepted by business actors (Utama & Pratama, 2020). Joint efforts include preparing an accounting cycle based on explanations from business owners regarding the production process and adding accounting recording activities that should be carried out (Rahardja, Aini, & Hardini, 2018).

Suppose there is a significant change in business activity, which causes financial transactions to become increasingly complex. It is possible to re-adjust the system to the existing business conditions; even if necessary, the current system can be replaced with applications such as Zahir, Myob, and Accurate, which is more standardized and has been used en masse by many types of companies (Istiana & Ariyati, 2017).

Based on this analysis, the Airlangga University Accounting Student Association held a community service event that focused on training in accounting computer applications with the target of accounting students.

From the background of the problems described above, the formulation of the problem is as follows:

- a. How to develop skills in using accounting computer applications through online meeting training?
- b. What are the steps in training the use of accounting computer applications for students?
- c. How to improve the skills of accounting students in using accounting computer applications?

The objectives of the batik training program are as follows:

- a. To provide understanding and skills in the use of several accounting computer applications
- b. To provide understanding and knowledge of accounting computer applications

Through this activity, it is hoped that accounting students will become more skilled in following technological developments by applying accounting computer applications so that they can help add value to these students. Another expected outcome is the scientific publication of community service activities that have been carried out

### ACTIVITY IMPLEMENTATION METHOD

The pandemic condition requires us always to keep our distance. This shifts our behavior, which is used to meet face-to-face and switch to *virtual meetings*. This community service activity with the theme of training on accounting computer applications for students was carried out virtually through the zoom application on October 18, 2020, and was attended by 54 participants. The event started with introducing the presenters, presenting material, and joint practice of using accounting computer applications.

### RESULTS AND DISCUSSION

Based on the results of the analysis of the problems described in the introduction, the results and discussion of community service activities can be explained as follows:

Computer technology has helped humans a lot in overcoming problems that occur, including business and accounting (Damanik, 2017) (Amrul & Wijayanto, 2019). In connection with the current information era, the accounting information system is one of the systems needed by the company to manage management, processing administrative and financial data (Ardi, 2013).

Accounting is a process of recording, classifying, summarizing, processing, and presenting data, transactions, and events related to financing into complete financial statements to be used for decision making and other economic purposes. Accounting is also defined as recording and identifying the final results in the form of financial statements that reflect the state of the company to interested parties.

Stakeholders use accounting reports as the primary source of information for decision-making. It is essential to make a financial report to see the development of the company in terms of expenses and revenues

Financial reports are sources of information used as the basis for decision-making by shareholders, creditors, economic observers, and the government regarding their respective interests. They are the basis for Financial Ratio Analysis to detail the company's operational achievements. The purpose of general-purpose financial statements is to provide information regarding the company's financial position, performance, and cash flows that are useful for most users of the report in making economic decisions and show management's responsibility for the use of resources entrusted to it. They.

Accounting information systems in processing financial data require a confidential database because all transactions are related to economic data. Manual accounting data processing has many risks. The risks faced include duplicate transaction journals, recording errors in adjusting journals, delays in making financial statements, and less accurate financial statements, causing unbalance of financial data in the period balance sheet. An excellent financial data processing system will make it easier for leaders to make valuable decisions to continue their strategic activities.

The quality of the information in financial statements is strongly influenced by compliance with accounting standards and is supported by a reliable accounting system. Human resources are needed to produce quality financial reports and are competent in accounting supported by practical and quality applications. The preparation of good economic reports assisted by application software following the company's needs will produce transparent and accountable financial reports.

### **Zahir Accounting Software**

Accounting information systems make it easier to create reports (Istiana & Ariyati, 2017) because they are presented automatically (Faddillah, 2016) from transactions that have been entered during the current period (Yustia & Marlina, 2018). It is expected that the processing of accounting data in the form of an accounting information system using Zahir Accounting can save work time and reduce errors in producing financial reports (Pratama & Nurdiawan, 2019).

## MYOB Software

MYOB premiere is an accounting application intended for small and medium enterprises (SMEs) (Kristanto & Windyan, 2017a), which is made in an integrated manner (Kristanto & Windyan, 2017b).” Integrating several modules into one package at a price that is quite affordable for small and medium-sized businesses (Desmahary & Kuswara, 2016). MYOB is very close to the business world, so MYOB is also a program used to record the accounting of a business, business, or other business activity easily, quickly, accurately, and efficiently. The advantages of MYOB premiere compared to MYOB accounting, MYOB premiere can be used for companies that use multi-currency and multi-user systems.

## Accurate Software

ACCURATE is an application used to facilitate the accounting process (Main & Pratama, 2020). The accounting process only reaches the journaling stage (Zeinora & Septariani, 2020), while the following process is carried out by the system (Amrul & Wijayanto, 2019). The application was designed to follow the development of PSAK, which became the accounting standard in Indonesia (Mujiaty, Saridawati, Novayanti, & Wijayanti, 2019). ACCURATE is intended for various types of businesses ranging from services, trading, manufacturing, mining, contractors, and manufacturing (Istiana & Ariyati, 2017). The advantages possessed by ACCURATE include using a SQL-based *firebird database server* to serve hundreds of users. The use of ACCURATE leads to cost efficiency because it does not require additional routine repair costs.

## Activity Documentation

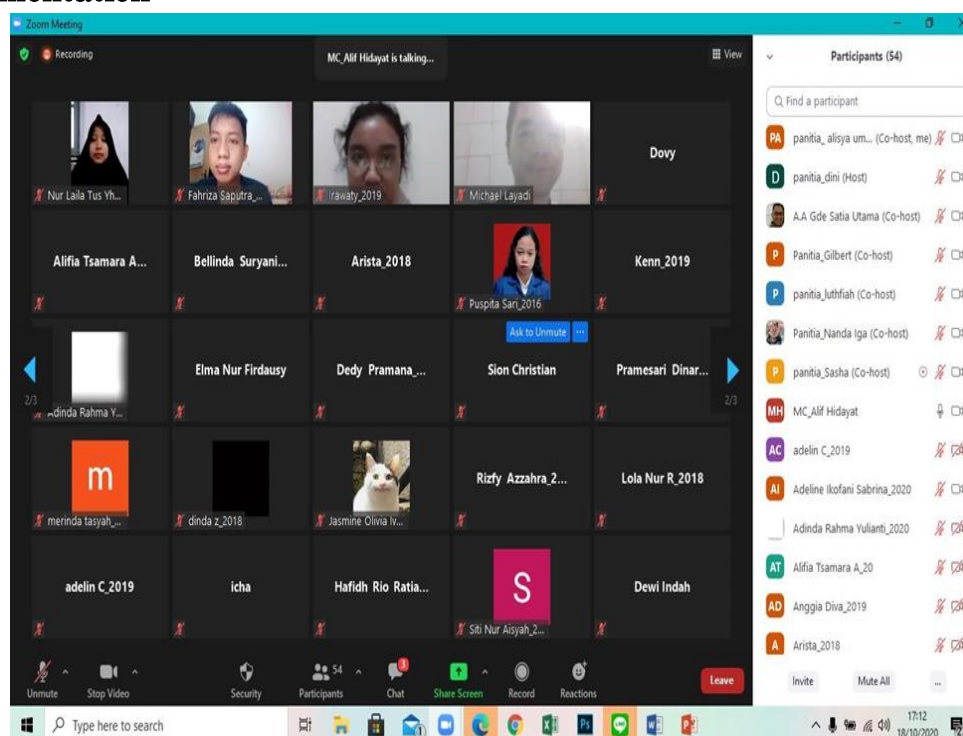


Figure 1. Theoretical Material Exposure

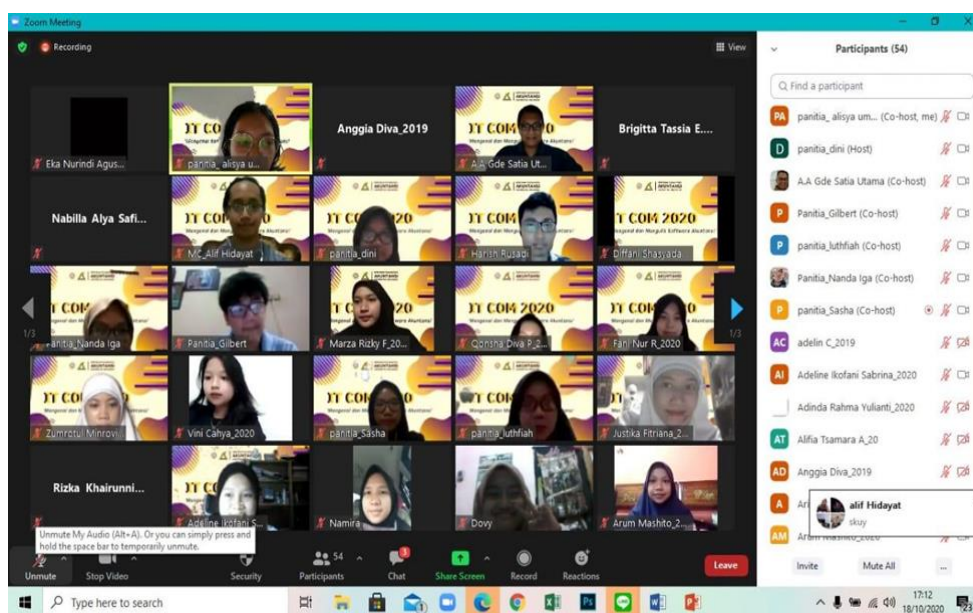


Figure 2. Joint exercise (Practice) the use of accounting computer applications

## CONCLUSION

Accounting recognizes various kinds of software in assisting the processing of transactions. This software includes Zahir, MYOB, and Accurate. Training on accounting software carried out by Airlangga University Accounting Study Program using Zahir Accounting. The training aims to introduce more closely the transaction process, its application in cases, and how the reporting process is for decision making. The training is divided into two sessions: the presentation of the main concepts of accounting information systems and practical work. Understanding and accounting software concept must be supported in-depth how the manual transaction system in the accounting process works. Updating information and focusing on the accounting software being studied will further increase participants' understanding and be more helpful and add value to participants when entering the real world of work.

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