

The Strategy For Developing Accounting Information Systems

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Abstract: The company's external environment is changing rapidly, causing company management to require reliable, accurate and timely information. This causes old information systems to become obsolete because they cannot respond to changes that occur. For this reason it is necessary to modify or develop the system. Changes in the business environment are fast, making the need for management of accounting information that can be reliable, accurate and timely. This condition can cause old information systems to become obsolete because they cannot respond to changes that occur. For this reason it is necessary to modify or develop the system. The stages that need to be done in system development are the analysis phase, the planning (design) and selection stages, the implementation phase and the system implementation phase and monitoring the implementation of follow-up.

Index Terms: Strategy, Developing, Accounting Information Systems, Timely Information, System Implementation.

1 INTRODUCTION

Every organization must have limited resources, thus improving the quality of Accounting Information Systems has the opportunity to provide success in financial terms. Taking the right decisions requires a thorough understanding of the overall strategy of the company. Accounting Information System Is a structure that integrates in an entity, which uses physical resources and other components. To change financial transaction data/accounting information into accounting with the aim to meet the needs of information from users and the wearer, namely (users). And Accounting Information Systems can also be defined as information systems that change business transaction data into financial information that is useful for the wearer. In our daily lives without realizing it, in fact we have used accounting services. When a stall owner records the purchase of his merchandise, he records whoever owes his warung, separating the box between the money coming from the sale and the box of money allocated for shopping for merchandise needs and operational needs in his shop. So, basically the shop owner had applied accounting techniques. The application of knowledge in the field of accounting is certainly more extensive and complex if faced with a business with a larger scale. Three things that affect the design of an Accounting Information System, namely

Development of company information technology
Strategic business run by the company
Organizational culture

The design and implementation of Accounting Information Systems influences corporate culture, especially in the flow of information from business processes and also financial information of the company. The application of Accounting Information Systems also influences the work culture of companies that have previously been automated. When manuals are definitely a lot of things that are difficult to evaluate, whereas when everything is automated with Accounting Information Systems, many things can easily be evaluated based on reports produced by the Accounting Information System.

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This certainly will make the work culture that previously had a chance to be relaxed is no longer relaxed because it is easy to conduct performance evaluations based on information produced by the Accounting Information System. The application of the internet along with the Accounting Information System can also drastically change the company's strategy due to the large savings that the company can run. With the development of cloud infrastructure, companies can save money on Accounting Information Systems in terms of server infrastructure and information system experts. With this big savings, companies can join in the company's strategy in the area of low cost strategy. With the Accounting Information System the company has accurate information about what the company has done and also the results. The company can make evaluations with accurate data and can make the analysis forward more thoroughly and certainly can have a better future opportunity.

2 LITERATURE REVIEW

2.1 Buy Software

Canned software is made by software development companies and sold on the open market for various layers of users who have similar requirements. Turnkey systems (accept systems) some companies combine software and hardware, and sell both as a package. Because the vendor installs the entire system and the user only needs to "receive it". The internet gives companies new ways to get software: Application service providers (ASPs) provide Web-based software on their computers and send software to clients via the Internet. Companies that buy, not develop SIA software, still have to follow the SDLC process as follows:

1. System analysis
2. Conceptual system design
3. Physical design
4. Implementation and change
5. Operation and maintenance

There are several reasons for accountants who experience various difficulties in developing SIA, including: a) Demand for so many development resources until the SIA project can be delayed by several years. B) Newly designed SIA cannot always meet the needs of the users. C) Development process it can take so long that the system is unable to meet the company's needs.) Users cannot specify their needs properly. i) SIA changes are often difficult to make after requirements have been determined to be specifications.

2.2 System Development by The Department of Information Systems

For Beyond the availability of good bulk software, many organizations develop their own software because the company's needs are unique or because the size of the company and its complexity require special software. Developing special software is difficult to do and has the opportunity to cause errors. And it takes a lot of time and resources.

Software Development by Outside Companies

When contracting outside organizations, companies must maintain control over the development process. The following instructions are recommended:

1. Choose the developer carefully
2. Sign a contract
3. Plan and monitor each step
4. Maintain effective communication
5. Control all costs

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Software Development by End Users*

End-user computing (EUC) is the development, use, and active control of computer-based information systems by users. Along with the rise of cheap PCs and the wide variety of sophisticated and inexpensive software, users have begun to develop their own systems to create and store data, access and download company data, and share data and computer resources on the network.

Software Development by the Right End User

The following are examples of appropriate end user developments:

1. Withdraw information from the company's database to produce simple reports or to answer non-routine requests.
2. Sensitizing "what if" or statistical analysis.
3. Develop applications using ready-made software, such as spreadsheets or database systems.
4. Prepare schedules and lists, such as depreciation schedules, list of due accounts for accounts receivable, and loan amortization.

Benefits of End-User-Software Development:

1. Creative User, Control, & Implementation
2. Systems that meet user needs
3. Timeliness
4. Free up system resources
5. Flexibility and ease of use of variability

End-User Risk-Software Development:

1. Logic and development errors
2. Inadequate application testing
3. Inefficient system
4. Poorly controlled and documented system
5. System Mismatch
6. System and data duplication
7. Increased costs

Managing and Controlling End-User Computing

Organizations use several different approaches to managing

and controlling end-user computing. For example, help desk services can encourage, support, coordinate and control various end-user activities.

Help Desk Function

1. Provide 24-hour assistance to help overcome the problem.
2. Acting as an explanation of information, coordination and assistance providers.
3. Train end users, about how to use certain hardware or software, and provide adequate maintenance and support.
4. Evaluate new hardware products and software products.
5. Helping application development.
6. Develop and implement various standards.
7. Controlling company data.

2.3 Outsource for The System

Outsourcing is contracting outside companies to handle all parts of the organization's processing activity data. In mainframe outsourcing agreements, service providers buy all client computers and employ all or most of the client's employees. In client/server or PC outsourcing agreements, organizations outsource certain services, parts of their business, certain functions, or PC support.

Benefits of outsourcing:

1. A solution for business
2. Use of assets
3. Access to greater expertise and more sophisticated technology
4. Lower costs
5. Improved time for development
6. Elimination of usage density and rarity
7. Facilitating the reduction of company size

Risk of outsourcing:

1. Not flexibility
2. Loss of control of the system and/or data
3. Reduction of competitive advantage
4. Package system
5. Unfulfilled goals
6. Poor service

2.4 Business Process Reengineering

Business process reengineering is a comprehensive analysis and complete redesign of business processes and information systems to achieve dramatic work enhancements. Business process reengineering is a revolutionary process that challenges organizational structure, rules, assumptions, workflows, job descriptions, management procedures, controls, and organizational values and culture. BPRs attract companies back to their basic business processes and focus on why BPRs are carried out rather than details of how BPRs are conducted. The BPR then reshaped the overall work practices of the organization and the flow of information to take advantage of technological sophistication.

Principles of Reengineering:

1. Manage results, not assignments.
2. Make the output user do the process.
3. Make those who produce information processing the

information.

4. Center and disseminate data.
5. Integrate parallel activities
6. Empower workers, use internal controls, and make the organizational structure more flat.
7. Collect data at that time, at the source.

Challenges faced in the Reengineering Business:

1. Tradition
2. Time requirements
3. Lack of management support
4. Retraining
5. Rejection
6. Risk
7. Skepticism
8. Control

2.5 Making a Prototype

The prototype is an approach to the basic system that develops simplified working capital from the system. This prototype, or initial design, can be quickly and cheaply built and given to users or tested.

Steps involved in developing a prototype:

1. Identify system requirements.
2. Develop an initial prototype that meets the agreed requirements.
3. Users identify changes, developers make changes, and the system is once again returned to users.
4. Using a system that is approved by users.

Benefits of Prototype Making:

1. A better understanding of user needs
2. Greater involvement and use of users
3. Faster development time
4. Fewer errors
5. More opportunities for change
6. Cheaper

Weaknesses of Prototype Making:

1. Significant user time
2. Less efficient in using system resources
3. Incomplete system development
4. The system is documented and tested inadequately
5. Negative behavior reactions
6. Endless development

Computer-Aided Software Engineering (CASE)

CASE is an integrated package of computer-based tools that automates important aspects of the software development process. The CASE tool is used to plan, analyze, design, program, and maintain information systems. CASE is also used to strengthen the efforts of managers, users, and programmers in understanding information needs. The CASE tool does not replace skilled designers, but provides a set of integrated tools that support developers effectively for all stages of SDLC. CASE software generally has tools for strategic planning, system and project management, database design, screen displays and reports, and automatic coding.

The advantages of CASE technology are as follows:

1. Improved productivity
2. Improved program quality

3. Cost savings
4. Improved control procedures
5. Simplification of documentation

Some problems with CASE technology are as follows:

1. Not compatible
2. Costs
3. Expectations that are not met

3 CONCLUSION

The development of an information system requires four stages of work. The four stages of the work are the analysis phase, the planning (design) and selection stages, the implementation phase and the system implementation stage and monitoring the implementation of follow-up. Human behavior in organizations is one of the factors that need to be considered in the development of accounting information systems, in order to obtain an efficient accounting information system development.

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