Financial Accounting Information System With Method Commonsize To Know Financial Performance

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Abstract. PT XXX which is located on Jl. Pantura Semarang- Kendal, KawayuhanWest, Nolokerto, Kaliwungu District, Kendal Regency, Central JavaCompanies that sell building materials for the construction of buildings androad construction. Some of the building materials are self-produced such as gravel andconcrete. PT. XXX is still using the help of MSrecord financial data. And in the calculations stillusing the manual method, which must be calculated one by one. In compilingthe report is not yet structured. So that the company in readingfinancial statements still use the estimation method. Which if it continuescan cause losses to the company due to performance calculationsfinance.This study designs a financial accounting information system withcommonsize method to determine the financial performance of web-based companies.Which uses the PHP and MySQL programming languages. The purpose of existenceThe system can help companies perform financial calculationscompany and conduct financial performance analysis. It enables a company to well manage their financial performance

1. Introduction

In this case, company data collection is still done manually takes quite a long time. This causes the data that has been recorded prone to loss. Company calculations are still done manually,very prone to calculation errors generated. In this case cause the company to have difficulty in analyzing the report finance.

To analyze company reports, PT XXX still uses non-computerized way. Recording and calculating data still available done manually, so that the analysis carried outtakes a long time. This is less effective

because it is very time consuming company work. The existence of a computer has not been used optimally because it is not there is an application that helps complete financial statement analysis in the company to find out how much increase or decrease in performance finance[1]. Data input using Microsoft Office Excel is still calculated manually. Calculation of the financial statements of the company admin only make an income statement. So it's hard to know the way effectiveness of financial performance in a predetermined period[2].

The benefits of the company's performance appraisal are as follows:To measure the achievements achieved by an organization in a period which reflects the level of success of the implementation of its activities[3]. Besides used to see the performance of the organization as a whole, then the measurement of Performance can also be used to assess the contribution of a part to achievement overall company goals[4]. Can be used as a basis for determining company strategy for the future[5]. Give instructions in making decisions and activities of the organization in general and the division or part of the organization in particular[6]. As a basis for determining investment policies in order to improve company efficiency and productivity. In the end the use or The benefit of the common size analysis itself lies entirely in the ability and the company's skills in interpreting it[7].

Based on the problems that occurred at PT XXX, the author tried implementing an accounting information system using the common size method. Therefore, an accounting information system is needed on the company's financial performance as a form of financial control. This aims to minimize the occurrence of errors in the use of company funds[8]. By common size method make it easier for the company to find out how much the increase or decline in financial performance in detail. A good information system can provide accounting information on the percentage increase or decrease in financial performance clearly as a support in decision making company.
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2. Methods

2.1. System Basic Concept

A system is a collection or group of sub-systems or parts or components or anything, whether physical or non-physical that is related to each other and can work together to achieve a certain goal.Systems and procedures are a unity that cannot be separated from one another[9].
A new system can be formed if there are several procedures in it follow it. The system is a network of procedures created according to a pattern or an integrated pattern for carrying out the main activities of the company or organization[10].

2.2. System Development Concept

System development is a stage in which there are identification of information system components to be designed in detail which aims to provide an overview to the user or user about the new system. In providing an overview and design of the system new ones can be created in Process Model, Data Flow Diagram (DFD), Model Data, Flowchart and Data Dictionary[11].

2.3. Common Size Method Analysis

Common Size analysis is an analytical technique which makes comparisons and calculates each account in the report profit and loss and balance sheet the proportion of total sales for the income statement or from total assets for the balance sheet[12].
Understanding Common Size Common size is an analysis method for knowing the percentage of investment in each asset to the total its assets, as well as to find out its capital structure and cost

composition is related to the number of sales. Common size is an analytical tool which describes the change of each component to be obtained a common basis that can be used for the division between financial statements.Common-size analysis is an analysis that is compiled by calculating each accounts in the income statement and balance sheet as a proportion of total sales(for the income statement) or from total assets (for the balance sheet). Financial statements in percentage per-component (Common-size statement) states each post in percent on the basis of the total group, how This preparation of financial statements is called the common-size analysis technique and includes:vertical analysis method[13].

2.4. Development Method

In developing an accounting information system, it is necessary to prepare and careful planning. In this development, the development model will be discussed as a basis for product development. The model to be developed will refer to on the Research and Development (R & D) model of Borg and Gal. Where is the destination of The development plan with the R&D design has the aim of:develop and validate products[14].

In this research, the writing uses the Research and Development procedure Development (R&D) is a research method used to produce products the Conceptually, the Research and Development (R&D) development procedure based on considerations of suitability and the nature of the research to be carried out.

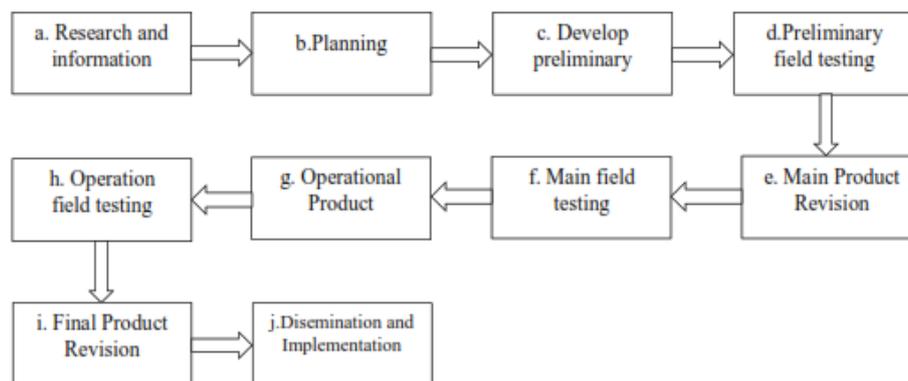The following are the ten stages of Research and Development (R&D), namely:

Figure 1.R&D Steps

3. Results and Discussion

3.1. Evaluation of the Old System

The process of recording transaction data at "PT .XXX" so far less effective because it is still conventional, causing:

1. The process of recording transactions and making financial reports often occurs errors due to missing or damaged document files because they are still record manually.
2. It takes a long time to search transaction data and reports finance.
3. Difficult to read financial reports made by employees because the report has not been structured so it is difficult to know company's financial performance.

3.2. Troubleshooting Proposal

Based on the evaluation of the old system, the author wishes to offer the new system, namely the Financial Accounting Information System with the Common size web-based at "PT XXX" which later is expected to be able to become one of the alternative solutions to the problems that are being faced by "PT XXX". This new system offers convenience for related user switch the process of recording data into a database, so that the parties involved can easily operate it.

3.3. System Development Results

The targets of the developed system are as follows:
1. Designing an accounting information system for sales and purchase transactions with using a computer as a data processing tool to make it more effective and efficient valid.
2. Make financial reports, especially financial reports quickly and effectively as well as practical.
3. The information conveyed to the leadership of PT XXX will be easy to understand and the results become more valid.

3.4. Interface Design

Interface design is one form of display of the program to be created for the needs of the interface with the user.
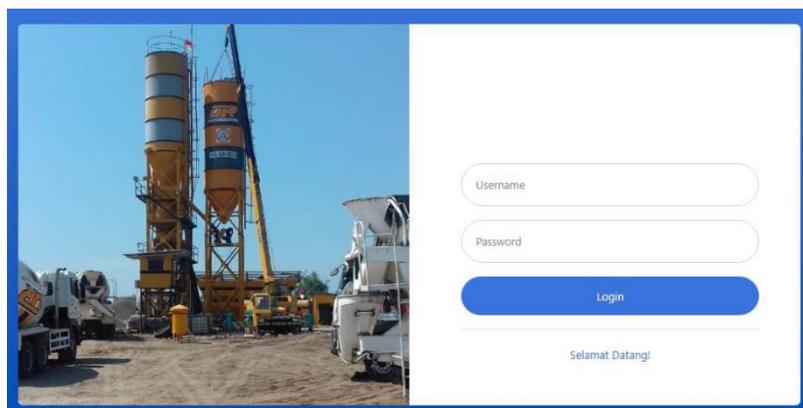Information System Interface Design At PT XXX:
a. Login Form

Figure 2. Login Form

Before entering the system, the user who will use the application these must be logged in accordance with the access rights they have, then that the first time that appears is the User Login view.

There are three users (admin, manager, leader) the three users must enter the username and password in accordance with the access rights owned by each user. The user who forced to enter the system that do not match the access rights will refuse and will appear notification "Invalid Username or Password!"
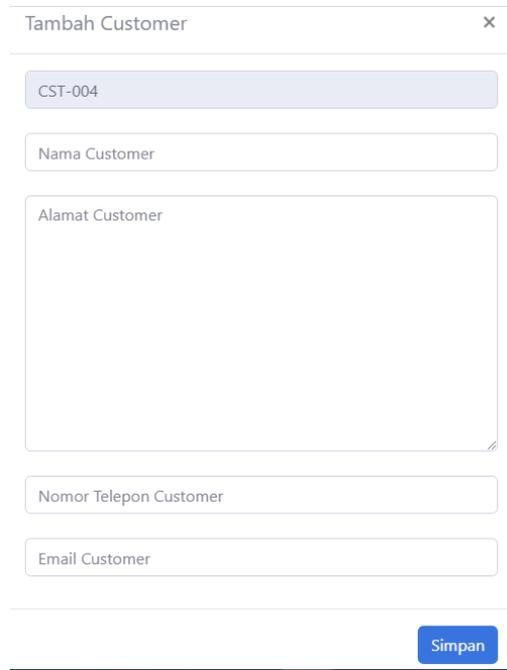
b. Customer Form

Figure 3. Customer Form

Consumer form is a field to add consumer data.consisting of name, address, telephone number and e-mail.
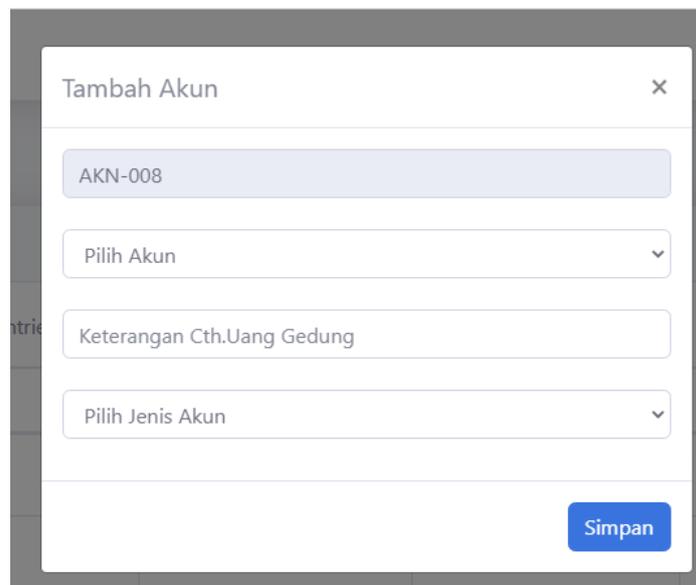
c. Account Form

Figure 4. Account Form

Account form is a form to add an accounting account. Which consists of account number, account choice, description, choice of account type.
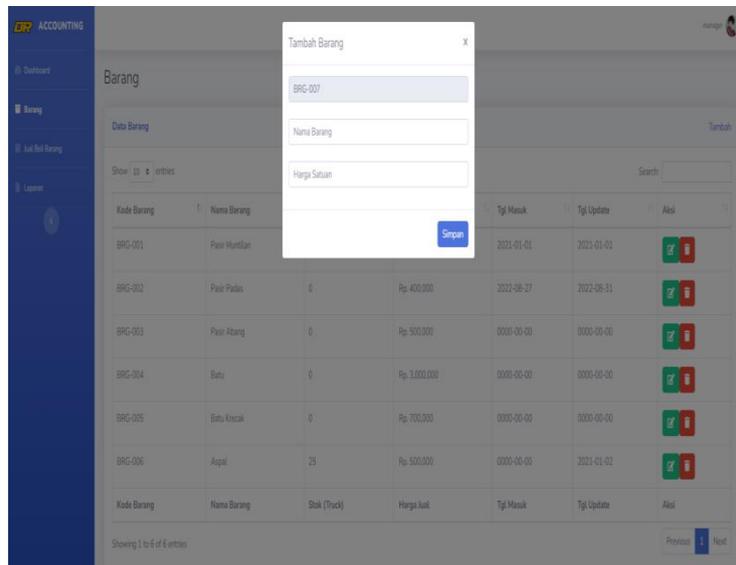
d. Item Form

Figure 5. Item Form

Item form is a format for adding items, consisting of item code, item name, and unit price.
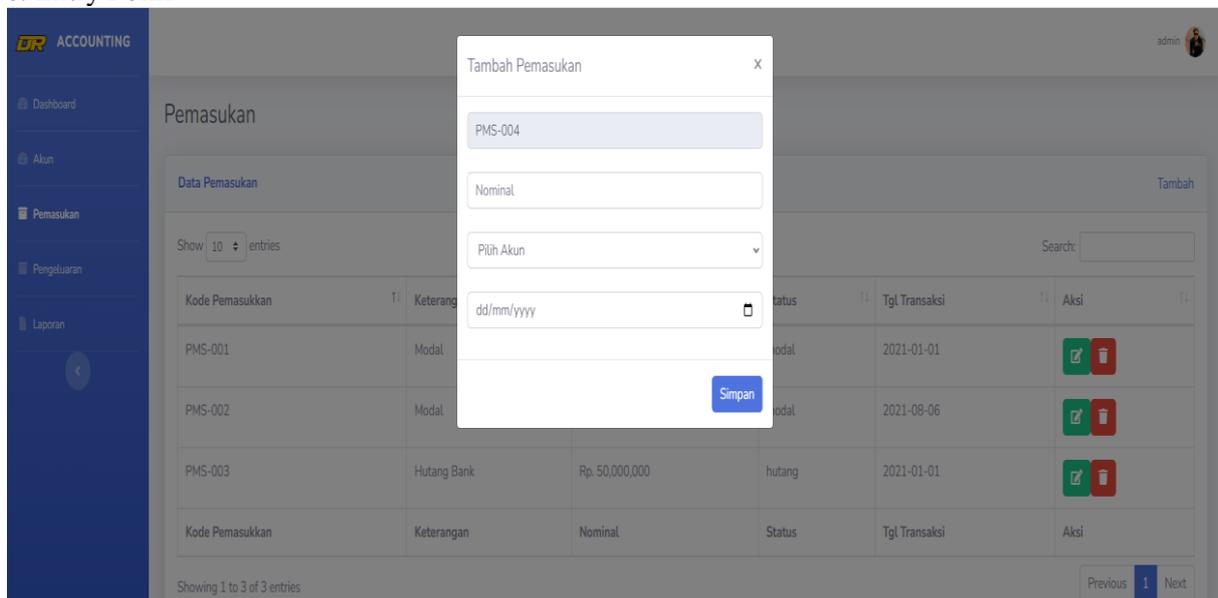
e. Entry Form

Figure 6. Entry Form

The entry form is a form to add income which consists of an entry code, nominal, select account, and date.
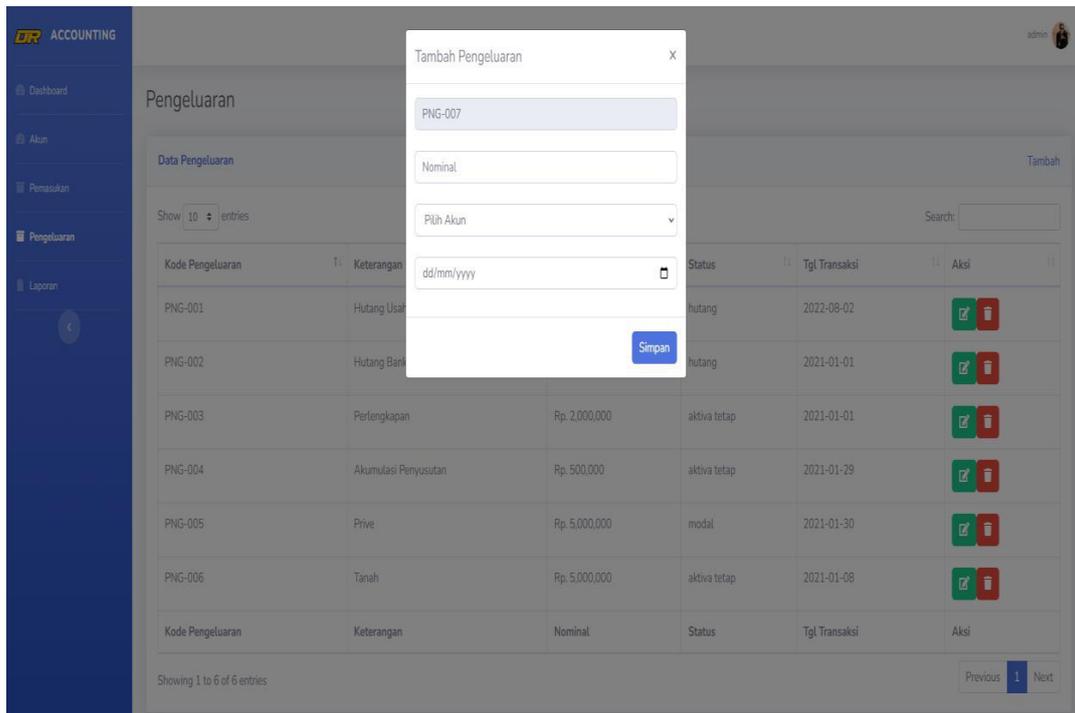
f. Add Expense Form

Figure 7. Add Expense Form

The added expense form is a form that contains the expense code, nominal, select account, and date.
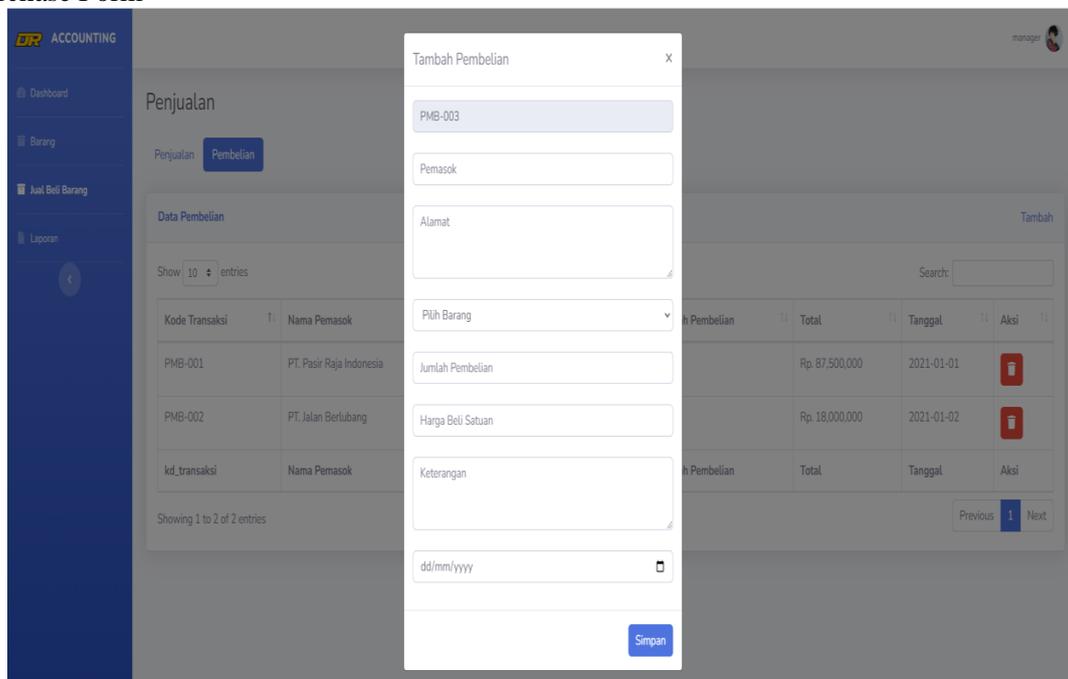
g. Purchase Form

Figure 8. Purchase Form

The purchase form is a form that contains the code, supplier, address, select goods, purchase amount, unit price, description, and date.

4. Conclusion

Financial accounting information system with the common size method to find out web-based company's financial performance has been built and studied against the system, it can be concluded that this system makes it easy for users to process sales and purchase data into the accounting system because the transaction input process can be faster than Previously, which still used the manual method, namely handwriting. This matter aimed at testing the validator to users with an aspect value of 3 which shows good descriptions and can be used with minor revisions.The output results are in the form of complete financial reports and graphs showing an overview of the level of financial performance where the output was only reports profit and loss and even then the report made is still wrong in the calculation because it is still using the manual method. While the output results reports with this accounting system are more accurate and quite helpful for users manage the displayed information in a short time. It can reconfirmation on the validator test score sheet with a validation test value of 30 with program descriptions can be used properly without revision.Processing results as expected and display them quickly.Balanced with the results of stock items that are always right and a clear picture regarding the company's financial performance because of the accounting system program in PT XXX. This result gets a score of 3 from users with show program descriptions make it easier for users to access information.

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