

The Role Of Accounting Information Systems In Management Decision Making At PT. Kawi Pusaka Raharja (Wings) Bantaeng District

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Abstract

This study aims to determine the role of accounting information systems in management decision-making at PT Kawi Pusaka Raharja (Wings) Bantaeng Regency. This research is a type of qualitative descriptive research. Data collection is done by employing observation, interviews, and documentation. The data analysis method used is data reduction, data presentation, and conclusion drawing/verification. Based on the results of the research that has been done, it can be concluded that the accounting information system at PT Kawi Pusaka Raharja (Wings) Bantaeng Regency plays an important role in management decision-making because the accounting information system that has been computerized and the quality of the accounting information system used is very effective and efficient so that management, especially managers in the company, becomes easier in making decisions. Accounting information systems have played a very important role in decision-making at PT Kawi Pusaka Raharja (Wings) Bantaeng Regency despite the problems experienced in the accounting information system process, where often all activities and transactions within the company are hampered due to poor networks. However, this does not reduce the function of the accounting information system in decision-making.

Keywords: *Accounting Information System, Management Decision Making*

INTRODUCTION

Technology progresses and develops along with the times. With this, of course, the business world is also experiencing very rapid progress and development characterized by the use of modern machines and sophisticated means of communication (Harnengsih et al., 2018). The development of modern machines, of course, a system will also get better, especially the information system in a company. Therefore, with the sophistication of this technology, it will certainly produce quality information, especially accounting information needed by the company.

Accounting information systems have a very important role and are needed by management in a company, because accounting information systems can provide information related to financial reports that can be used to measure various company activities, as well as evaluate and measure the work of each unit related to the responsibilities that have been given. The accounting information system also functions as a basis for decision making for management (Syaharman, 2020).

Companies need an appropriate and efficient accounting information system because this information is important. A good system will certainly be accepted by all employees and will provide a good foundation. In addition, a functioning information system can also provide a clear picture of the agency or company (Mardiono & Hwihanus, 2023). Likewise, management certainly needs a lot of information to function effectively and efficiently. It is

impossible for management to consider all the information in the company. For this reason, a system is needed that supports the needs of managing the company. With a good information system, it is hoped that there will be no deviations in the company. In addition, a good system can also encourage high productivity and encourage the achievement of company goals (Adisel & Thadi, 2020).

Accounting information systems play a very important role in decision making in companies, coupled with the implementation of a computerized information system that will make it easier for companies to obtain information and generate financial statement data so that company management becomes easier to make decisions. The accounting information system is very effective and also efficient so that it makes it easier for employees to carry out work and the performance of employees also increases then makes the performance of the company also increase.

Based on the conditions and problems applied in the background above, the authors want to know whether the accounting information system has a role for management in making company decisions, so the authors are interested in conducting research with the title "The Role of Accounting Information Systems for Management in Decision Making at PT. Kawi Pusaka Raharja (Wings) Bantaeng Regency"

RESEARCH METHODS

The type of research used in this study is descriptive qualitative research. Bogdan and Taylor (Moleong, 2007) suggest that qualitative methodology is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behavior. This research focuses on the role of accounting information systems in management decision making at PT Kawi Pusaka Rahrja (Wings) Bantaeng Regency. The data sources used are primary data and secondary data. The data collection techniques used are observation, interviews and documentation.

RESULTS AND DISCUSSION

Accounting Information System of PT Kawi Pusaka Raharja (Wings) Bantaeng Regency

Accounting information systems have a very important role in the sustainability of the company. The accounting information system is able to provide information about finance and also about the company, especially in making a decision. Therefore, an information system is needed that can help the sustainability of the company as well as improve and develop the company.

The accounting information system at PT Kawi Pusaka Raharja (Wings) Bantaeng Regency has been implemented and has been computerized, namely by using the SAP (System Application and Product in data processing) application. With the SAP (System Application and Product in data processing) application program, the company will be helped in the data processing process. There are several benefits for companies from using SAP applications, including:

1. SAP applications can help improve service to consumers. Where companies can be more effective and efficient in managing the process of selling company goods by using the SAP accounting application system.
2. Make production planning more efficient. Where, companies can obtain information about market demand and available stock in real-time.
3. Assist the process of recording and processing financial data to be faster and more efficient so that companies can make decisions quickly and accurately with this financial information.
4. Increase the security of company data or misuse of company data.

However, in the application of this accounting information system there are still frequent obstacles that cause all activities and transactions that occur in the company to be hampered due to network constraints. Even though there are obstacles, the existing system has been implemented as well as possible in accordance with the procedures and provisions of the company. With this, it will produce good quality information. This can be seen from what is produced by the accounting information system such as producing information about company data, producing financial information and so on. With the quality produced by the system, the performance of employees and companies will increase. . According to Mc. Leod (Susanto, 2008) quoted from (Frisdayanti, 2019) a quality information must have the following characteristics:

1. Accurate, meaning that information must reflect the actual situation.
2. Timely, meaning that information must be available when the information is needed.
3. Relevant, meaning that the information provided must be in accordance with what is needed by each individual in the organization.
4. Complete, meaning that the information provided must be complete.

The Role of Accounting Information Systems in Management Decision Making at PT. Kawi Pusaka Raharja (Wings) Bantaeng Regency

Accounting information systems play a very important role for companies, especially for management in the company to assist in decision making. The role of accounting information systems in companies is to make it easier for company management to obtain relevant information, facilitate operational functions, support the provision of information used to plan and control the activities of the company, (U. N. Dewi et al., 2021).

Accounting information systems are very helpful for companies, especially in decision making. Where the accounting information system can collect, process and then produce data and information about the company, both company financial information, sales of goods, purchases, income, expenses, requests for goods, information from employees and other information related to the company. Quoted in (Chusnawati et al., 2019) states that in decision making, accounting information plays a role for:

1. Stimulate management in defining problems.
2. Separating one alternative action from another alternative action.
3. Explaining the consequences of various alternative actions to be chosen.
4. Helps analyze and assess various alternative actions to be chosen.

In addition, this accounting information system is very effective and also efficient so that it really helps managers in making decisions for the future sustainability of the company and helps employees in carrying out their duties. So it can be said that this accounting information system plays a very important role in management decision making at PT Kawi Pusaka Raharja (Wings) Bantaeng Regency. Although every existing plan is part and authority of the head office, managers in branch companies have a very important role in the smooth running of the company's performance and ensuring that the targets of the branch office are met in a timely manner. In addition, branch office managers also have responsibilities such as directing all aspects of the company, developing branch office targets and plans, managing budgets, handling customer satisfaction issues, reporting market movements and others so that information systems are needed and play an important role for the company. Therefore, an information system is needed that can help all parties in the company.

CONCLUSION

1. The accounting information system at PT Kawi Pusaka Raharja Wings Bantaeng Regency has been implemented and has been computerized, namely by using the SAP (System Application and Product in data processing) application. However, there are still obstacles in the accounting information system, namely that the system is often used non-optimally due to poor network factors, but these obstacles are not a big problem because the accounting information system has also been implemented as well as possible by companies and employees. The quality of the information produced is also good because it produces data as well as information needed and needed by the company and also employees, with the quality of the information produced it will affect the performance of employees who increase and the performance of the company also increases.
2. The accounting information system plays an important role in decision making at PT Kawi Pusaka Raharja (Wings) Bantaeng Regency, this can be seen from the system used and the information generated by the system in the company such as company financial information, sales of goods, purchases, income, expenses, requests for goods, information from employees and other information, so that management, especially managers, can make decisions generated by the accounting information system at PT Kawi Pusaka Raharja (Wings) Bantaeng Regency. Although every existing plan is part and authority of the head office. However, managers in branch offices have a very important role in the company, namely ensuring that the targets of the branch offices are met in a timely manner.

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