

Evaluation of Goods Inventory Accounting Information System in a Trading Company

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Abstract: A computer-based accounting information system is a system for recording and reporting financial transactions that occur within an organization based on historical data and producing financial reports and other reports related to other financial information using computers or other information technology. Merchandise inventory is merchandise that can be stored for later sale in the company's business operations and can be used in the production process or for a specific purpose. The Inventory System Application (ASRI) used by employees sometimes has errors, so some of the features in the application cannot properly store sales and purchase transaction data. Therefore, this problem requires an appropriate solution so that the Inventory System Application (ASRI) can function properly. Updating the application was able to improve accuracy in storing purchase and sales transaction data for CV. Rindang Khatulistiwa Jember. The more often the Inventory System Application is updated, the more network system problems that occur can be resolved quickly

Keywords: Accounting Information System; Merchandise Inventory; Inventory System Application

INTRODUCTION

According to Romney (2009), an accounting information system is a system capable of processing, storing, recording, and collecting data to create information for those who need it, such as security measures, internal controls, information technology infrastructure, software, data, procedures, and instructions, as well as people. According to Ardana (2016), accounting information is a system that has been computerized and uses methods to investigate accounting activities in relation to information technology resources. According to Ardana (2016), an accounting information system in a narrow sense is an accounting cycle, also known as an accounting recording system, while an accounting information system in a broad sense is a comprehensive recording system that supports the process of collecting, recording, storing, and processing financial and related information. According to Ardana (2016), accounting information systems are designed to support various activities, including auditing and all accounting functions, financial accounting and reporting, and management activities. According to Ardana (2016), accounting information systems are practically carried out manually and also in computerized systems.

According to Ardana (2016), a computerized accounting information system is a reporting and recording system for financial transactions that occur within a company based on historical data and generates financial reports and other reports related to other financial information using computers/other applications. According to Ardana (2016), apart from financial reports, information/reports are obtained from computerized accounting information systems, such as cost reports per cost center, budget realization reports, and other reports as long as the data for designing reports is stored in archive files in the form of computer databases. According to Ardana (2016), a computerized accounting information system does not require a lot of money, time, and effort when working on it when compared to manual work. According to Ardana (2016), a computerized accounting system produces accurate information and does not regularly check the financial reports that are obtained. A computerized accounting system also has several problems and obstacles that occur within a company. Companies must also prepare solutions to overcome problems caused by the presence of a computerized accounting information system, for example, the problem of inadequate competence of human resources in the field of information and communication technology, problems of improving security systems and up-to-date viruses, and hacker actions by unauthorized persons. responsible, or data loss [45].

An example of a company entering a computer virus is a hospital in Jakarta that was attacked by the "Ransomware" virus. The WannaCry Ransomware (Wanna Decryptor) was indicated on May 12, 2017 [3]. The virus caused the computer to not work properly, such as the accumulation of queue numbers of patients wishing to seek treatment at regional hospitals in Jakarta. An example of a case of data loss at a company in Indonesia, namely the Ministry of Health's e-HAC data which was leaked in July 2021, and the hacking of the Electronic Health Alert (e-HAC) application made by the Ministry of Health The Republic of Indonesia also became a victim of a cyber-attack [4]. The application for the Covid-19 vaccination card, which is a requirement for people who want to travel outside the city or country, caused the data of 1.3 million Indonesian residents to be leaked. In addition, this case also resulted in e-staff data -HAC, passenger Covid-19 test data, and hospital data were also leaked. The government suspects that the attack was caused by a lack of security in the use of the Elasticsearch database to store data and a lack of adequate application security protocol systems. Examples of cases of irresponsible hacker actions have also occurred in Indonesia, namely the BPJS Health website which was hacked in May 2021, the Health BPJS (Social Security Organizing Agency) website, namely bpjs-kesehatan.go.id, allegedly hacked [4]. This resulted in 279 million Indonesian population data being leaked and sold on the black market Raid Forums by an account named "Kotz". The dataset contains salaries, addresses, cellphone numbers, and e-mails, and the NIK is sold for 0.15 bitcoin/equivalent to IDR 84.4 million. Furthermore, the appropriate anticipatory steps/solutions to prevent wider data dissemination, Kominfo cut off access to links/links to download personal data and blocked Raid Forums.

Supriyati (2017), describes inventory as the amount of merchandise inventory available at the end of a certain period. Inventory is one element of assets that has a major impact on the survival of a trading company which will cause huge losses if consumer demand is not fulfilled [46]. The number of goods in the company will change along with the number of buying and selling transactions that occur every day in the company. Each trading company has an inventory system that records all transactions related to the entry and exit of merchandise [47]. Information from these transactions is needed by the cashier to provide goods that are still not available to consumers. Companies need computer-based application programs with the consideration that using computers to process data will be more efficient and practical, so companies can process information on the number of goods accurately and quickly [48].

The results of research that has been researched by Hita (2023), show that the problems that occur in the system implemented by the company, such as the occurrence of errors when inputting inventory data so that the amount on the computer does not match the results of the physical calculation of goods. The results of research that has been researched by Dewantoro (2019), show that the application of a merchandise inventory information system at the Minimarket Abimart Malang City has been computerized and also fulfills aspects that are tailored to company needs, but the application of PIECES analysis on the Performance aspect requires the addition of a computerized system in addition to the sales system, such as preparation of goods returns and arrangement of purchases. Information system aspects have been facilitated by adequate data validation tools. Aspects of the Economic System bring benefits that are useful compared to the costs incurred. The control system aspect is very good because it facilitates data storage, passwords, usernames, and access times on the website. Lastly, the Service aspect requires an online marketplace that offers free Internet marketing to support customer service and investment analysis for inventory storage and social media optimization. The results of research that has been researched by Suryanti (2021), show that companies need system changes that have been computerized with an updated system that will make companies have fast data to find out existing stock of goods and easy to find [49]. The results of research that has been researched by Salim (2018), show that PT. Autochem Industry Cab. Palembang has an adequate accounting information system, but it still has weaknesses and if the company updates its system to an Accurate application, it can prevent errors in data input. The advantages of the Accurate application are that it can make it easier for companies to input data and can input data automatically. The results of research that has been researched by Meilano (2020), show that the procurement of information systems an inventory of consumable goods at the Jambi Polytechnic uses the First In First Out (FIFO) method so that the goods that enter first will be the first items that leave the warehouse. Several inventory counts and recording methods have been available as an alternative step to provide information according to the needs of the Jambi Polytechnic by using the value of inventory accounting theory. The results of research that has been researched by Rahmasari (2019), show that researchers solve problems by providing solutions, such as creating a web-based accounting information system because the Selamat Department Store still has not made a context diagram that is by the design of the accounting information system. The system uses the PHP and MySQL programming languages as a means of storing data. This

application is needed to assist us when managing transactions ordering goods to Suppliers, selling goods to customers, making it easier for Warehouse Staff when knowing inventory quantities, determining selling prices, and financial reports. This merchandise inventory accounting information system can minimize errors that occur and provide accurate reporting results [49].

CV. Rindang Khatulistiwa Jember is a trading company that sells various furniture, electronics, glassware, and boarding houses as well as other household appliances. This company was founded on April 4 2011 and was founded by Mr. Kholid Ashari, SE., MM. as well as the head of the company. CV. Rindang Khatulistiwa Jember has its address at Jalan Kalimantan Number 23, Krajan Timur, Sumbersari, Sumbersari District, Jember Regency, East Java, 68121. CV. Rindang Khatulistiwa Jember has an Individual Business License (SIUP) No: 510.2/00129/30.3/20.2/V/2010 which was stipulated in Jember on May 14, 2010. In addition, there is also a Café on the 3rd floor for gathering with friends and also for an important meeting. CV. Rindang Khatulistiwa Jember also has a hawkker stand located at the front of the shop which varies, such as Kocek Tofu, Dim Sum, Bakso Aci, Gedhang Banana, and Pancong Cake.

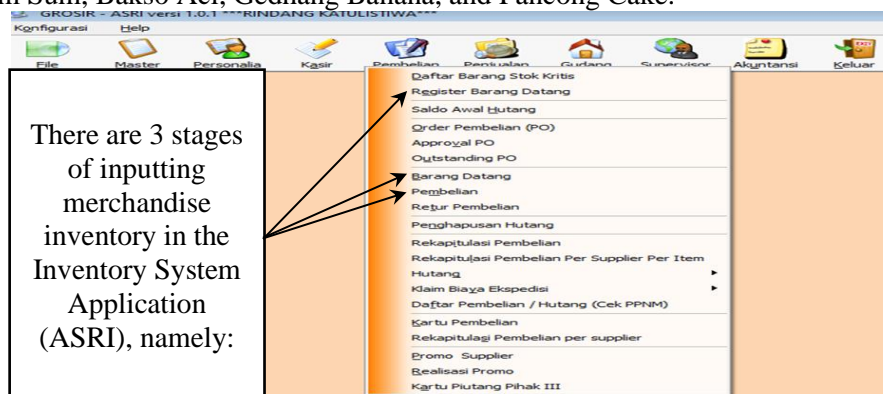


Figure 1.1 Inventory of Merchandise in the Inventory System Application (ASRI)

The stages of inputting merchandise inventory in the first Inventory System Application (ASRI), namely the "Coming Goods Register" experienced only minor problems caused by HR (human resource) errors at CV. Rindang Equator Jember. The stages of inputting merchandise inventory in the second Inventory System Application (ASRI), namely "Goods Come" There are several problems that often occur when inputting trade goods into the Inventory System Application (ASRI), such as changes/increases in the price of goods when the goods have been sold and have not had time to change the price of the goods in the Inventory System Application (ASRI) and errors in inputting goods (almost the same type of goods, but different item codes) in the Inventory System Application (ASRI). The stages of inputting merchandise inventory in the third Inventory System Application (ASRI), namely "Purchasing" There are several problems that often occur when inputting trade goods into the Inventory System Application (ASRI), such as the number of stock items that do not match on the computer with the physical goods, and the number of goods (Quantity) that does not match when the month changes when inputting the Inventory System Application (ASRI).

Problems with computerized accounting information systems for inventory of merchandise at CV. Rindang Equator Jember is quite interesting to study. Inventory System Application (ASRI) at CV. Rindang Khatulistiwa Jember is still experiencing several problems, such as the number of items that are not the same as the existing stock of goods when inputting it in the Inventory System Application (ASRI), incompatibility of the stock of goods in the Inventory System Application (ASRI) with the physical goods available, errors in inputting goods in the Inventory System Application (ASRI), and increases/changes in the price of goods which confuse warehouse employees to change them in the Inventory System Application (ASRI) so that when the goods are sold but have not been changed the price of goods that have increased/changed in the Inventory System Application ori (ASRI), so that the right system is needed to facilitate the inventory of merchandise in CV. Rindang Equator Jember. The purchase order system, as well as the receipt of the goods ordered, must also be inputted from this data, so the company can see the amount of expenditure. The digital era with sophisticated technological advances has caused companies to change manual systems to digitization, in the form of computerized systems and applications, so companies will have more complete data compared to manual systems. A computerized system will change operational activities that originally required a logbook to use an application via a computer. Based on the background explanation above, the researcher is interested in conducting research on "Computerized Accounting Information System Based on Merchandise Inventory at CV. Rindang Khatulistiwa Jember" which will be used as a reference in the final project completion process.

METHOD

The research data collection method for companies, namely the data collection technique used in this study, namely the data collection technique to obtain primary data using interviews, is a question-and-answer method orally to employees at CV. Rindang Khatulistiwa Jember to obtain appropriate, valid, and accurate information. Observation/observation is a method of observing directly on the CV. Rindang Khatulistiwa Jember, as well as a method of approaching company parties to obtain relevant information regarding the receipt of goods and issuance of goods and reporting the amount of stock in the company. Documentation is a method of taking pictures in the form of photos and videos about research activities in a company, Literature Study is a method of reading literature related to the problem that is the object of research and understanding its meaning, in the form of collecting data by finding reliable information through books, journals, articles, e-books, and other literature that is useful for making theoretical foundations, and Internet research (Online Research) is a method of collecting data by searching for information needed in research through sites/websites with various sources.

This type of research is associative research with a qualitative descriptive method, which describes the data and processes the data that has been obtained qualitatively. Associative research consists of circumstances, methods, and opinions on individuals, or organizations. The combined data is usually through interviews or observation. Suliyanto (2005), describes that the type of data used in this study, namely qualitative data is data in the form of words and not in the form of numbers. Qualitative data usually explain the characteristics/traits, as well as the qualitative data used in this study, such as interviewing CV employees. Rindang Khatulistiwa Jember regarding an explanation from the company regarding history, organizational structure, and written statements from the company that has the authority. The data sources used in this study come from 2 sources, namely primary data and secondary data.

Primary data is data obtained directly from research subjects using direct data retrieval tools for subjects as the source of information sought. Researchers obtained primary data by conducting surveys and direct observations, namely by interviewing Accountants (Financial and Tax Administration), Supervisors, and Warehouse Staff at CV. Rindang Khatulistiwa Jember made observations (direct observations) in the field, and obtained data about the use of the Inventory System Application (ASRI) at CV. Rindang Khatulistiwa Jember and accounting issues of merchandise inventory at CV. Rindang Equator Jember. The data obtained is raw data which will be re-analyzed by researchers in the form of detailed explanations, to produce information that is easily understood by users.

Secondary data is data received from other parties indirectly through intermediary media from research subjects in the form of available documentation and reports, previous research journals, and electronic media (internet). Secondary data was used in this study, such as documents contained in the CV. Rindang Khatulistiwa Jember/which is contained in other people's research, documents contained in previous research journals, and documents that are already available in electronic media (internet). This data is used as a reinforcement/as a complement to the existing primary data in the study.

RESULTS AND DISCUSSION

Analyzing the method of recording merchandise inventory in CV. Rindang Khatulistiwa Jember through the Inventory System Application (ASRI), namely the Register of incoming goods by the Security Guard in the Inventory System Application (ASRI) which contains the expedition section, the Supplier section, automatic entry number filling, automatic date and time filling, filling in the name of the item arrival, filling in the number of the receipt or letter of passage (SJ), filling in the number of goods, filling in the name of the recipient of the goods, and filling in the description of the goods. All of these sections are filled in based on appropriate data to collect data on goods before being put into the warehouse for storing goods. The input of goods comes from employees of CV. Rindang Khatulistiwa Jember Administrative section in the Inventory System Application (ASRI) contains a selection of transaction types (VAT/non-VAT), branch unit (warehouse) sections, store sections, regular warehouse sections, return warehouse sections, filling in automatic arrival register numbers, filling out automatic entry number, and the supplier/supplier section (item code, item name, and quantity/amount of goods). Completion of purchase (purchase price) by employees of CV. Rindang Khatulistiwa Jember Administration section in the Inventory System Application (ASRI) which contains automatic code sections from the ASRI Inventory System Application, item name options, quantity choices, price options, and discount options. To check and see the item name, select the master section, then

select the item, then click the item name. Determining the selling price of goods by employees of CV. Rindang Khatulistiwa Jember Administration and Cashier section that determines the selling price and barcode of goods to scan the barcode of goods when the buyer wants to pay for goods at the cashier in the Inventory System Application (ASRI) by clicking on the master section which contains the HPP (Cost of Sold), determination purchase price, determining the basic price, and determining the selling price. The selling price is used to take the percentage of goods sold at the Store.

Analyze the problems that occur when inputting merchandise inventory in the Inventory System Application (ASRI) at CV. Rindang Khatulistiwa Jember, namely HR (human resources) errors can occur due to several errors from employees in the Administration section who are not focused and not thorough when inputting purchase notes, inputting sales notes, inputting stock quantities, and inputting purchase prices of goods in the System Application Inventory (ASRI) so that this can affect problems in the system which have an impact on the sale of each type of item in CV. Rindang Khatulistiwa Jember. Errors from the cashier, such as errors in scanning the barcode of goods (Scan Barcode) at the cashier's scan, errors in entering the quantity of goods purchased by consumers, and errors in entering the price of goods on the cashier's computer. Changes/increases in the price of goods occur when the supplier (Supplier) notifies the change/increase in the price of goods through a notification letter/circulation letter in writing to find out the price of goods that is increasing/increasing and errors in inputting goods (the type of goods is almost the same, but the code is different) in the Inventory System Application (ASRI), resulting in a reduced number of items in the Inventory System Application (ASRI) and can also make it difficult for employees to find items that are not entered. The number of stock items that do not match occurs when the supplier (Supplier) sends the goods that have been ordered to CV. Rindang Khatulistiwa Jember in the form of a collegian travel document (shipment unit) and after inputting purchase notes to the Inventory System Application (ASRI), it turns out that there is an insufficient number of items when checking the physical goods repeatedly.

Analyze the comparison of the Inventory System Application (ASRI) with the right Accounting Information System, namely the Inventory System Application (ASRI) is designed/made custom according to the request of the application user, while the right accounting information system has been patented (cannot be customized according to the request of the application user). Therefore, the owner of the company can freely determine what the company needs for its operational activities without having to be regulated by the programmer. The Inventory System Application (ASRI) does not require a manual for its application users and only requires a Programmer to teach how to use the application, while an appropriate accounting information system requires a manual as a reference/guideline for using it. Therefore, programmers don't have to bother printing the application manually, so they can save on paper usage. The Inventory System Application (ASRI) is suitable for all types of companies (trade, manufacturing, or services) because its features can be designed/made according to the request of the application user, while for the right accounting information system, patent features can be made/cannot be requested according to the request of the system user. Therefore, many trading, service, and manufacturing companies in Sebesuki Raya rely on the Inventory System Application (ASRI) for all of their operational activities so that they can run well.

The Inventory System Application (ASRI) has data on sales transactions, purchase transactions, and financial transactions that are still not accurate and valid, while the right accounting information system has data that is valid and accurate. Therefore, the accuracy and validity of data are needed in any company so that the data can be accounted for in the future if at any time requested by the company owner. The Inventory System Application (ASRI) cannot store any input transaction data if it is inputted simultaneously by 2 users in the same account unless the 2 users store input transaction data in different accounts, then it can be stored properly in the Inventory System Application (ASRI), whereas for the right accounting information system it can still store any input transaction data if it is inputted simultaneously by 2 users in the same account. Programmers design Inventory System Applications (ASRI) like that so that there is no fraud by irresponsible persons.

Analyzing the advantages of the Inventory System Application (ASRI), namely the Inventory System Application (ASRI) is a multifunctional application, meaning that the application can be used for various purposes and any company (trade, manufacture, or service). The Inventory System Application (ASRI) has very complete features for all the needs of trading companies, manufacturing companies, and service companies, meaning that the application contains a personnel section, cashier section, purchasing section, sales section, warehouse section, supervisor section, and accounting section for applications in trading companies, for manufacturing companies, it is almost the same as applications for trading companies with the addition of

a production process section, and for service companies, there is no incoming goods section and only a service selling section in the Inventory System Application (ASRI). This app covers everything in a trading company, so shop owners rely on this app for a variety of needs.

The Inventory System Application (ASRI) fulfills the demands of its application users and is specifically designed according to the requests of trading company owners, manufacturing companies, and service companies, meaning that the application is requested by application users according to the wishes and needs of users without being limited by anything. The Inventory System Application (ASRI) is very fast to fix when experiencing problems/problems, meaning that the company only contacts the application technician to overcome various kinds of problems/problems in the application without having to bring it to the service center where the application was made. The Inventory System Application (ASRI) has a large and sufficient data storage memory, meaning that users can store files in applications of any size without having to worry about the data storage memory being full/out. Because the application guarantees the availability of storage memory for a long time.

The Inventory System Application (ASRI) is easily accessible by anyone, meaning that the application can be accessed by all employees without exception, simply by creating an account for each employee so that it is not misused by anyone and logging into the account that was created with the previously created password. The Inventory System Application (ASRI) can determine a company's income statement, meaning that all accounting records are accurately recorded in it which automatically includes an annual profit and loss report.

Analyzing the deficiencies of the Inventory System Application (ASRI), that is, the Server/network system of the Inventory System Application (ASRI) often experiences problems (errors), such as incompatibility of previously stored data, the application also often has errors when accessed by many users in a company, and the data in the application sometimes cannot be changed by users. The data presented in the Inventory System Application (ASRI) often does not match the original data, when the user wants to re-enter the application and looks for previously saved files/reports/transactions, the files/reports/transactions have not been saved in it, even though the user has previously saved them. The disappearance of data on several menus available in the Inventory System Application (ASRI), even though it has been previously saved when you want to input data, usually occurs because the application is experiencing problems/due to errors. The Inventory System Application (ASRI) cannot be used by more than one user, meaning that the application can only be accessed by one user account and cannot be accessed by 1 account or 2 users. Because if 1 account is accessed by 2 users, they cannot store transaction/report/file data.

The Inventory System Application (ASRI) cannot tolerate any input errors in the available menus, because a small error caused by the user will have fatal consequences for other input data, meaning that the application cannot change its data if it inputs data incorrectly a menu that does not match the transaction. The Inventory System Application (ASRI) does not have a definite application usage manual (module), meaning that users only need to be taught by the application programmer to use the application according to the needs of each user. Errors in data input in the Inventory System Application (ASRI) cannot be changed by the user and must contact the Programmer to change it, meaning that the data that has been stored in the application is patent and can only be changed by the Programmer.

Analyzing the right solutions for problems that occur when inputting merchandise inventory in the Inventory System Application (ASRI) at CV. Rindang Khatulistiwa Jember, namely Refreshing Stock on the Stock Card is updating the stock of goods in the Inventory System Application (ASRI) to display the latest physical quantities of each item. Refresh stock in the Inventory System Application (ASRI) / stock recovery is carried out due to a discrepancy between the physical number of goods and the amount of stock in the Inventory System Application (ASRI). Refresh Stock is carried out to ensure that the latest number of items in the Inventory System Application (ASRI) is the same as the latest number of physical items. If an inappropriate number of items is found, then this is due to human error/application errors in the previous month's period. Applications with errors can be resolved by moving the previous month's period, refreshing the stock, and then moving the latest stock to the following month, usually moving months is carried out up to 1 year before the latest month. If the stock is still not the same, then this is caused by human error/error in calculating the goods. This can be overcome by counting items repeatedly.

Check the stock of goods by using the goods calculation form on the Stock Take to determine the number of goods. Checking the stock of goods is done when there is a shortage of goods in the store, so it needs to be checked again. All physical stocks of goods in warehouses and stores are checked and recalculated so that the amount matches the data in the Inventory System Application (ASRI). Furthermore, revising the stock of goods

in the Inventory System Application (ASRI) is carried out if there is a discrepancy between the physical goods and the number of goods after being refreshed. One of the contributing factors is when an item has the same barcode. If this happens, the cashier will edit the goods according to the physical condition of the goods in the Inventory System Application (ASRI), then by looking at the old and new item codes.

Check the stock of goods by using the goods calculation form on the Stock Take to determine the number of goods. Checking the stock of goods is done when there is a shortage of goods in the store, so it needs to be checked again. All physical stocks of goods in warehouses and stores are checked and recalculated so that the amount matches the data in the Inventory System Application (ASRI). Furthermore, revising the stock of goods in the Inventory System Application (ASRI) is carried out if there is a discrepancy between the physical goods and the number of goods after being refreshed. One of the contributing factors is when an item has the same barcode. If this happens, the cashier will edit the goods according to the physical condition of the goods in the Inventory System Application (ASRI), then by looking at the old and new item codes. If the old item code has a lower price, then the item stock with the old code is transferred to the new item code, so that the item on display has used the new item code.

Merchandise inventory accounting information system that runs on a CV. Rindang Khatulistiwa Jember has been computerized, which is based on the Inventory System Application (ASRI), although there are still frequent problems/problems that occur during inputting data into the application, and there are still several documents and recording of goods that are still being done manually/in the form of HVS paper writing. The equipment contained in the CV. Rindang Khatulistiwa Jember is good enough according to the needs of the trading company, as evidenced by the equipment for production needs and the equipment needed to manage data related to a computerized accounting information system based on merchandise inventory, such as office telephones, printers, goods scan lights, calculators, Money Detectors, automatic money counting machines, and computer equipment. CV. Rindang Khatulistiwa Jember implements a computerized accounting information system in the form of an Inventory System Application (ASRI) that is sophisticated and up-to-date. Inventory System application used by CV. Rindang Khatulistiwa Jember has weaknesses, such as the server/network system Inventory System Application (ASRI) often experiences problems (errors), the data presented in the Inventory System Application (ASRI) often does not match the original data, the Inventory System Application (ASRI) cannot be used by more than one user, and the data input on the balance sheet in the Inventory System Application (ASRI) is unbalanced. To overcome the weaknesses in the system, the right solution is to update the Inventory System Application (ASRI). The results of this study support the theory advanced by Romney (2015), the theory advanced by Ardana (2016), the theory advanced by Mulyadi (2016), the theory advanced by Zaki (2004), and the theory advanced by Wardiyah (2016). In addition, the results of this study also support research results according to Riyanto (2022), along with previous research produced by Hita (2023) with the title Design of a Merchandise Inventory Accounting Information System at PT. MSK, previous research produced by Dewantoro (2019) with the title Evaluation of Merchandise Inventory Accounting Information Systems Using the Pieces Analysis Method (Study at the Abimart Minimarket in Malang City), previous research produced by Suryanti (2021) with the title Analysis of Merchandise Inventory Accounting Information Systems at CV. SL Corporation Indonesia, previous research produced by Salim & Wijaya (2018) with the title Analysis of Merchandise Inventory Accounting Information Systems at PT. Autochem Industry Cab. Palembang, previous research produced by Yana (2022) with the title Application of Accounting Information Systems in Increasing the Effectiveness of Internal Control of Merchandise Inventory at PT. Makin Jaya Agung Makassar Branch, previous research produced by Rahmasari (2019) with the title Design of a Merchandise Inventory Accounting Information System at a Happy Department Store Using Php and Mysql, previous research produced by Meilano (2020) with the title Consumables Inventory Accounting Information System at the Jambi Polytechnic, and previous research produced by Sulaeman (2021) with the title Designing a Merchandise Inventory Information System Using Microsoft Visual Studio, and other research titles.

CONCLUSION

Based on the results of the research that has been done, it can be concluded that the accounting for merchandise inventory runs on a CV. Rindang Khatulistiwa Jember has been computerized based on the form of an Inventory System Application (ASRI) which contains very complete features for all the needs of a trading company, from personnel, cashiers, purchases, sales, warehouses, Supervisors (SPV), and accounting, even when running the application still has several problems or problems that have occurred in CV. Equatorial Rim.

Comparison of ASRI (Inventory System Application) in CV. Rindang Khatulistiwa Jember with the right Accounting Information System according to the theory of experts, namely CV. Rindang Khatulistiwa Jember still does not fulfill the elements of the correct accounting information system for merchandise inventory according to theory, so it still needs to complete some elements that do not yet exist. The results of this study support the opinion of Romney (2015), the opinion of Ardana (2016), and the opinion of Mulyadi (2016), as well as support the results of previous research examined by Hita (2023) with the title Design of a Merchandise Inventory Accounting Information System at PT. MSK, the results of previous research examined by Suryanti (2021) with the title Analysis of Merchandise Inventory Accounting Information Systems at CV. SL Corporation Indonesia, and the results of previous studies examined by Salim & Wijaya (2018) with the title Analysis of Merchandise Inventory Accounting Information Systems at PT. Autochem Industry Cab. Palembang.

Based on research that has been conducted by researchers, suggestions that can be given from this study, namely companies should ask programmers to update the Inventory System Application (ASRI), such as updating the discount feature (sales discount) on prices for certain items, renewing the sales section of goods, and so on according to requests from company owners so that some of the problems/problems that have occurred before can be resolved properly and the company should recruit new employees specifically for Checkers in the Stock Taking section, because Accountants who carry out Stock Taking experience time constraints in inputting financial data Simultaneously with inputting data on merchandise inventory and accounting, they often experience double duty.

The employees in the Warehouse section should be more careful and focus on calculating the stock of merchandise when the goods just come to the store and when the goods are arranged in the warehouse so that there are no shortages or losses of goods caused by errors in recording/counting goods in the Inventory System Application (ASRI). Employees at the cashier's section should be more careful in scanning the item code in the scan light so that they are not mistaken in entering items to be purchased and paid for by the buyer, the cashier should also be more careful and not rush in entering the quantity (quantity) of the item, and the price of the item according to the item to be selected in the Inventory System Application (ASRI), so that the cashier's work is more efficient and saves time without having to cancel the item to be paid for at the cashier.

For researchers who are interested in conducting similar research, it is expected to make observations in advance to find out for sure about the problems of computerized inventory-based accounting information systems in any company. The information available in previous studies is still limited, so future researchers are expected to be able to explain in more detail regarding merchandise inventory and other accounting issues in manufacturing or service companies.

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