

The Role of Accounting Information Systems in Supporting Work from Home Policy during The Covid-19 Pandemic

Ayi Astuti*, Indri Utami, Mentari Puteri, Tamy Ali Januaryty

Universitas Langlangbuana, Indonesia

Info Articles

Keywords:

*accounting information systems,
work from home, corona virus*

Abstract

The accounting information system is the main formal system in most companies. A formal information system is a system that describes in writing the responsibility for making information. Work From Home is a work concept where employees can do their work from home. Coronavirus or Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-CoV-2) is a virus that attacks the respiratory system. This disease is more commonly known as COVID-19. With the existence of COVID-19, the role of information technology is a challenge and opportunity for business owners to adapt so that their businesses can remain productive and effective, both for daily activities, administrative, and supporting other activities. The purpose of this study was to determine the role of the Accounting Information System in Supporting the Work From Home Policy During the Covid-19 Pandemic. This study used descriptive qualitative method. The results show that the accounting information system in supporting the work from home policy has played a good role even in the conditions during the Covid-19 pandemic. It is hoped that it is necessary to improve the quality of existing human resources in the company because this also affects the effectiveness of the existing system implementation.

*Address Correspondence:

E-mail: hristina_ayivhuvhu@gmail.com

INTRODUCTION

The accounting information system is the main formal system in most companies. A formal information system is a system that describes in writing the responsibilities of making information. Financial events that occur are communicated through the accounting information system to interested parties in the form of activity reports. In profit-oriented companies, sales are the main activity to achieve the main goal. In order to support sales activities, a manager is very interested in information related to sales, to present information about sales so that it can be used to make further decisions. The purpose of the accounting system is to improve internal control and to improve better information, in addition to reducing administrative costs or administrative costs, and to determine the implementation of the production process so that it is easier to carry out planning and prevent unhealthy company operations. The accounting system is also a company control tool in saving company assets.

This accounting information system plays an important role for a company. With a good accounting information system, companies can carry out operations and information processes more effectively and efficiently because of controls that are able to control these processes so that they can produce goals that are in accordance with what the company wants. In addition, the accounting information generated in the system can be accounted for to be used later in making a decision regarding the company's finances or used by external parties of the company to relate to business activities. This is the importance of implementing AIS in the company so that in any situation the company can face and can avoid losses. Therefore, the implementation of AIS is very necessary in the business world. Especially during the covid '19 pandemic so that every business actor can continue to generate turnover and avoid losses. There are so many benefits that can be felt by entrepreneurs after implementing an accounting information system, for example the success of continuing to survive in the midst of the covid '19 outbreak. By implementing an accounting information system, it is easier for companies to manage business operational activities and can maintain the company under any conditions, so that the company will be ready to face all changes in the unpredictable business environment.

The business environment is running slowly even in some countries that have implemented a lockdown system. Lockdown system is a situation where people are not allowed to enter or leave a building or area freely for reasons of something emergency. The stability of the business environment cannot be predicted at any time, to overcome all possibilities that occur in the business world, entrepreneurs must be able to observe all opportunities that exist and the potential for failure. Prior to the COVID-19 outbreak, business stability continued to change rapidly, because the business environment had entered the era of globalization. However, after the covid '19 outbreak, the business environment was running slowly, thus requiring entrepreneurs to think and innovate on products and adapt to current conditions.

The existence of a work from home lockdown system was also implemented, this is a follow-up to President Joko Widodo's appeal at a press conference at the Bogor Palace, West Java (15 March 2020). The President appealed that in order to minimize the spread of the new type of corona virus (SARS-CoV-2) that causes Covid-19, people are asked to work, study, and worship from home, one of which is creating a system of working from home. This appeal, especially for the State Civil Apparatus, has been followed up by the Minister for Empowerment of State Apparatus and Bureaucratic Reform through Circular Letter No. 19 of 2020 concerning Adjustment of the Work System of State Civil Apparatus in Efforts to Prevent Covid-19 in Government Agencies. The content is that ASN can work at home/residence, but it is certain that there are two highest levels of structural officials working in the office.

The application of the Accounting Information System is not only carried out when problems occur such as the current covid-19 pandemic, but must be applied at all times to face competition in the business world, when implementing the Accounting Information System make sure the company has quality human resources to avoid any risks that may occur. Every entrepreneur must be able to apply an Accounting Information System in order to survive in an uncertain business environment, so that if conditions are normal, entrepreneurs will have no difficulty facing competition in the global business world and can continue to earn profits.

METHOD

This study uses a type of qualitative research method. The research was carried out in natural conditions directly to the data source, data collection using research instruments and data collected in the form of organizational structure, job description, company history, company vision and mission, work reporting during the Covid-19 pandemic. The research was conducted at PT. Nagamas Putera Jaya which is a fuel oil company (BBM) which is often known as SPBU 34,40244 which is located on Jl. H. Nasution No. 940. conducted on December 4, 2020. The steps of data analysis carried out in the implementation of

research at PT. Nagamas Putera Jaya are as follows:

1. Collecting information regarding work reporting during the Covid-19 pandemic
2. Analysis of research data by comparing existing theories with their application related to the success of information systems, qualitative characteristics of information, as well as achieving the goals and benefits of the work from home system at PT. Nagamas Putera Jaya.
3. Draw conclusions and provide suggestions to PT. Nagamas Putera Jaya.

Method of Collecting Data

Based on its nature, the data can be divided into qualitative and quantitative data (Sugiyono 2014:12):

1. Qualitative data is data obtained from artistic methods, because research is more artistic (less patterned), this research data is more pleasing to the interpretation of the data found in the field.
2. Quantitative data is research data in the form of numbers and analysis using statistics.

the data used in this study is qualitative data, namely the general description of the company, information on company operations, and library data. this data will be processed using descriptive methods so that conclusions can be drawn that will answer the formulation of the problem.

Data Source

Sources of data in this study are:

1. Primary data: is data that comes from the first source that is collected specifically and is directly related to the researched. in this study, the primary data used were data in the form of company history, branch office reporting formats to the examiner's office, subject's opinion from direct observation and the results of employee interviews as well as leaders.
2. Secondary data: is a source of research data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties). secondary data is generally in the form of historical evidence, records or reports that have been compiled in published and unpublished archives. in this study, secondary data used were several journals and articles made by third parties and have relevance to this research.

Data Collection Technique

Data collection techniques used in this study are as follows:

1. Library research, namely research that uses data obtained from existing scientific writings, other literature books that are needed as a theoretical basis in this research.
2. field research (field work research), which is direct research conducted on the company concerned, where most of the data taken are obtained using the following data collection techniques:
 - a. Interviews are data collection in a survey method that uses questions orally to the subject. this interview technique is carried out formally and intensively so that it will be able to obtain information as much information as possible honestly and in detail. interviews in the study were addressed to the manager of pt. nagamas putera jaya.
 - b. Observation, namely reviewing and observing directly how to report and how managers report work from home accounting information during the covid-19 pandemic.
 - c. Documentation, namely by collecting data through archives/prints available at the pt manager. nagamas putera jaya.

Data Analysis Method

The analysis is done by comparing the existing theories with the data obtained from the case studies. in this analysis, the writer experiences directly and understands the conditions that exist within the company (ethnography), then analyzes the differences that occur, and determines whether the differences involve fundamental matters, from this analysis it can be concluded about the role of accounting information system in supporting the work from home policy at pt. nagamas putera jaya and provide appropriate suggestions regarding the implementation of the system in the company. the method used to analyze the data is descriptive analysis method, which is a method of discussing problems that are describing, describing, comparing and explaining a data or situation in such a way that conclusions can be drawn, namely achieving the desired goal.

RESULTS AND DISCUSSION

Results

Availability of accounting information systems PT. Nagamas Putera Jaya

The accounting information system applied to pt. nagamas putera jaya is divided into 2: system with

manual process and online system. the implementation of the system is inseparable from the elements of the existing accounting information system, as follows:

1. Human Resources

PT. Nagamas Putera Jaya recruiting employees only requires a few individuals (not many) to help run the company's operations. employees who are recruited do not immediately become employees, first they try out for 2 months if they fulfill a contract for 1 year, if in 1 year the work is good the contract is extended. based on observations that have been made of the qualifications of human resources placed in certain sections, sometimes there are delays/errors in reporting performance, especially in this covid-19 pandemic system, but the system built is able to improve this.

2. Tools

A. Computer

The reporting process is also supported by computers to recap data and perform calculations and data storage so that it is more accurate. In times of a pandemic, computers play an important role because work for reporting, even though work from home, accounting information must still be reported and in real time.

B. Form

In reporting several models of forms/invoices which are the outputs of transactions and systems in operation, however for reporting accounting information there is one form for receipts and expenditures coded inv.275, for example, depending on the transaction. Then the softcopy form that is already available in Ms. Excel.

C. Notes

Recording in the form of a balance at the time of receipt and expenditure is then processed and entered into the form according to the transaction. Furthermore, it is recorded in the cost book for further processing to the finance and accounting department.

3. Method

The method in this case is the system procedure used in the accounting information system process, there are two methods, namely offline by submitting a hardcopy and online. during the pandemic, because there was a policy that had been lowered, the work from home system was also carried out, so the work report system was sent online.

Therefore, the role of accounting information systems is very useful in companies, especially during a pandemic, by implementing an accounting information system the company will be able to control and manage company finances well, so that they can make decisions for business continuity as well as possible. the application of an accounting information system is needed in the business world so that every business actor can continue to generate turnover and avoid losses. the stability of the business environment before the covid '19 outbreak continued to change rapidly, because the business environment had entered the era of globalization. however, after the outbreak of covid '19, the business environment was running slowly, even in some countries that implemented a lockdown system, which required everyone to stay at home. staying at home does not mean that as an entrepreneur you will be silent, but you must remain productive so that the company can survive and not suffer losses.

Accounting Information System in Supporting Work From Home at PT Nagamas Putera Jaya

To be able to realize a productive work from home, good communication and cooperation is needed from all parties, especially superiors and subordinates, in order to minimize the constraint factors that may occur. by carrying out the same intentions and goals, namely breaking the chain of covid-19 spread, it is hoped that the implementation of work from home will not reduce the achievement of the performance targets that have been mandated by the organization. the internal compliance unit as the second line of defense can still function optimally in monitoring the first line of defense (all levels of management) which is fully responsible for carrying out all organizational policies by carrying out internal control continuously in all stages of activities. in order to function properly and optimally in the implementation of work from home, you must ensure the following:

1. Organized Division of Tasks Between Divisions

By providing organized tasks to employees, it is hoped that the company can continue to run optimally. this is also done so that communication between divisions is maintained so that it does not affect the office atmosphere when the company returns to normal.

2. Employee Work Checks

This is done to find out how far the work is completed by each employee every day.

3. Periodic Performance Evaluation

Although company activities are carried out at home, meetings can still be held if necessary to evaluate employee performance, namely online via video conference. this is done so that employee performance does not decrease even though work is done at home.

4. Clear Division of Work Targets

Work targets are given with the aim of maintaining a sense of responsibility for each employee towards his work even though he is working at home.

5. Periodic Checking of Company Data

This is done with the intention of minimizing the possibility of fraud committed by employees so that the company avoids things that can harm the company. These steps need to be implemented in the internal control of the company's accounting information system, which must still be carried out carefully to avoid various deviant acts and fraud that may occur. In this way, it is hoped that employees will maintain the level of performance and productivity of the company so that the company can run optimally.

6. Checking Employee Attendance.

Employee attendance checks must still be carried out even if employees work from home. This is done with the aim that employees remain productive in carrying out their obligations and duties even though they work from home.

DISCUSSION

The Role of Accounting Information Systems At PT Nagamas Putera Jaya

According to the results of interviews addressed to company managers, it is stated that to achieve good results between organizational activities, companies need to collect data from all activities carried out by the organization. Information systems must also collect and integrate both financial and non-financial data. The use of accounting information systems in determining business strategies can help companies choose the best strategy. During the COVID-19 pandemic or not, information systems are very important for companies and accounting information systems can be the main weapon for taking and deciding strategic steps. The use of information systems during the COVID-19 pandemic from several existing sectors provides convenience in the buying and selling process and the process of collecting data on the spread of COVID-19 can be more effective and efficient in the process of suppressing the current spread of COVID-19, with managed data records. Must be verified and valid for truth.

In the uncertain business conditions during the corona pandemic, an information system is absolutely necessary in making logical decisions so that it really requires an understanding of the problems and knowledge of strategies and alternative solutions so that their business can continue to run. A more precise information system will produce a better decision, besides that the quality of information is more precise and quality, and the reliability of the quality of information depends on three things, namely; information must be accurate, timely and relevant. The elements in decision making that must be considered are: the purpose of decision making, identification of decision alternatives to solve the problem, calculation of factors that cannot be known beforehand or are beyond human reach (uncontrolled events) and the means or tools used to evaluate or measuring the results of decisions will affect business continuity in certain situations.

Work From Home During the Covid-19 Pandemic At PT. Nagamas Putera Jaya

The work schedule (shift) at the office during the corona virus pandemic, which is also known as the new normal period, is certainly different from before the pandemic period. This is because the number of employees in the office needs to be limited so that physical distancing is maintained in order to prevent the spread of the COVID-19 virus, especially in the office area. Then how to regulate the proportion of employees who work from home (WFH) compared to those who work from office (WFO) so that productivity is maintained and company operations run smoothly.

The results of interviews with managers of PT. Nagamas Putera Jaya, said that what must be considered in implementing this work pattern is that the COVID-19 prevention protocol must be enforced in a disciplined manner to prevent transmission of the corona virus in the office. In addition, communication and collaboration between teams who work at home (WFH) and work in offices (WFO) must run smoothly, considering that the work locations are not close to each other. One way to ensure that this method of working in different locations (WFH versus WFO) has minimal obstacles is to ensure that all employees maintain the same work routine. The use of employee attendance applications such as attendance can ensure that work routines between teams run smoothly as well as build trust between teams.

Assessment of the Role of Accounting Information Systems in Supporting Work From Home Policies During the Covid-19 Pandemic At PT. Nagamas Putera Jaya.

At the end of the system, it produces output in the form of an information system report work from home during the pandemic, including:

1. Organized division of tasks between divisions: information generated so that the company can run

smoothly and optimally.

2. Checking the work of employees: so that work can be monitored and completed every day even though work from home.

3. Periodic performance evaluation: information generated so that performance does not decrease even though working at home.

4. Clear division of work targets: information generated so that employees continue to work optimally and not be lazy

5. Checking employee attendance: information generated so that they can be monitored during work hours and when they go home even though they are working at home so that employees remain productive in their work obligations and duties.

Benefits of The Role of Accounting Information Systems In Supporting Work From Home Policies During The Covid-19 Pandemic at PT. Nagamas Putera Jaya.

In implementing work from home, companies need to carry out periodic evaluations, especially for companies that are just implementing wfh for the first time. give workers tips on increasing productivity when working from home so that the results are not different when working on site in the office. companies that implement a work from home system get several benefits, including:

1. Flexibility In Work.

By working from home, you can be more flexible when boredom strikes. for example, moving to the dining table, terrace, living room, or any room that is comfortable for work. you also don't have to worry about choosing clothes for work. still in nightgowns and immediately opening the laptop is not a problem.

2. Improve Work Life Balance.

Work life balance, or the balance between work and daily life, is what workers are looking for today. people are increasingly realizing the importance of balancing work with other things, such as spending time with family and loved ones. with the wfh system, this can be more easily achieved because we spend more time at home.

3. Increase Productivity.

How much time is wasted on the way to and from work. spending time on the road can be very tiring and increase stress. by working from home, workers can use their time more productively and avoid things like problems at work.

This makes workers complete their work better thereby increasing job satisfaction and loyalty to the company.

CONCLUSION

The shift from working face-to-face to online or wfh requires a change in attitude. we can easily face this change if we focus on the schedule, focus on managing emotions, focus on how to run technology, focus and focus on every job that is given to us, don't forget life goes on with every activity that is given its respective role and status. Working from home or work from home is a system chosen by the government to reduce the spread of the new type of corona virus (sars-cov-2) that causes covid-19. By working from home, it is hoped that social distancing will be maintained, namely reducing people's mobility, maintaining physical distance, and reducing crowds. the work from home system can provide several advantages, both for companies and employees. there are several things that must be prepared by the company before implementing wfh, one of which is the use of supporting software.

REFERENCES

- Abdul Kadir. 2014. Pengenalan Sistem Informasi. Edisirevisi. Andi.Yogyakarta
- Bodnar, George H. and Hopwood, William S., (2014), Accounting Information Systems, Eleventh Edition, Pearson Education.
- Crosbie, T & Moore, J (2014), "Work-Life Balance And Working From Home", Teesside University
- Darmawan, Deni.,& Kunkunnurfauzi. (2013). Sistem Informasi Manajemen.Bandung: PT Remajarosdakarya
- <https://Nasional.Kompas.Com/Read/2020/04/26/19130971/Kebijakan-Presiden-Terkait- Penanganan-Covid-19-Disebut-Bisa-Berubah>
- <https://www.Jurnal.Id/Id/Blog/Tips-Agar-Bisnis-Ukm-Mampu-Bertahan-Di-Masa-Pandemi-Corona/>
- <https://www.Kompas.Com/Tren/Read/2020/03/13/160500265/Sejumlah-Negara-Berlakukan-Lockdown-Karena-Virus-Corona-Apa-Artinya>
- <https://www.Who.Int/Indonesia/News/Novel-Coronavirus/Qa-For-Public> Sugiyono, 2014. Metode Penelitian Bisnis. Alfabeta, Bandung.

Susanto, Azhar. 2013. Sistem Informasi Akuntansi. Lingga Jaya, Bandung.