



Analysis of Sales Accounting Information System in E-Commerce Companies: A Case Study of PT Monotaro Indonesia

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Accounting information systems play an important role in improving the efficiency and accuracy of recording business transactions, especially in the e-commerce industry. PT Monotaro Indonesia as a B2B e-commerce company has implemented Enterprise Resource Planning (ERP), Customer Relationship Management (CRM), and Magento systems in managing its transactions. This study aims to evaluate the effectiveness of the implementation of the accounting information system at PT Monotaro Indonesia and identify the challenges that are still faced in its use. This study uses a qualitative method with a descriptive approach through direct observation and data analysis of the system used. The results show that the integration of ERP, CRM, and Magento has had a positive impact in improving the efficiency of transaction logging, speeding up business processes, and increasing the transparency of financial data. However, the main challenges faced are data synchronization between systems that are not fully optimal and the need for more in-depth training for employees to be able to operate the system optimally. This study provides insights for other e-commerce companies in developing more effective and sustainable accounting information system implementation strategies to support more competitive business growth.

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INTRODUCTION

In the era of digitalization, efficient management of business transactions is the main need for e-commerce companies. Accounting information systems (SIA) play an important role in ensuring that the recording of transactions is accurate, fast, and transparent (Romney & Steinbart, 2015). According to Laudon & Laudon (2020), an integrated information system can help companies in improving operational efficiency and strategic decision-making.

PT Monotaro Indonesia as a B2B e-commerce company experiences challenges in managing large amounts of transactions. Therefore, the company adopts ERP technology to integrate various financial and operational aspects, CRM to improve customer relationships, as well as Magento as a sales and inventory management system. The

implementation of this system is expected to increase the effectiveness of transaction recording, reduce the risk of recording errors, and accelerate the processing of financial data (Hall, 2018).

However, although these systems have provided great benefits, there are constraints in terms of data synchronization between systems, reliance on technological infrastructure, and the need for continuous training for employees (McLeod & Schell, 2007). Therefore, this study aims to evaluate the effectiveness of the implementation of the accounting information system at PT Monotaro Indonesia and identify the challenges that are still faced in its implementation.

LITERATURE REVIEW

Accounting information systems are an important part of a company's operations, especially in industries that rely on fast and accurate transaction recording such as e-commerce. SIA is designed to manage financial and accounting information with the primary goal of improving efficiency, accuracy, and transparency in the recording of business transactions. Bodnar & Hopwood (1998) define SIA as a system that collects, stores, and processes financial data to produce information that is useful for business decision-making. Meanwhile, Wilkinson (2000) stated that SIA includes transaction recording activities, financial data processing, and reporting that functions as a control tool in the organization.

In practice, SIA consists of several main components, including hardware, software, brainware, databases, and procedures that govern the running of the system. Hardware includes hardware such as computers, servers, and scanners that support transaction logging. Software plays a role in automating the recording process, such as the use of ERP (Enterprise Resource Planning), CRM (Customer Relationship Management), and Magento systems in e-commerce. Brainware includes human resources who are responsible for operating and analyzing data from the system. In addition, databases are used to store transaction data in digital format, making it easier to search and analyze information.

E-commerce as a form of modern business relies heavily on an integrated information system. Kalakota & Whinston (1997) stated that e-commerce involves the process of buying, selling, and marketing products and services through a computer network. SIA's presence in the e-commerce ecosystem allows for automatic recording of transactions, thereby reducing the risk of human error in managing financial data. In addition, Lisa Sims (2018) emphasized that information systems in e-commerce can improve operational efficiency by reducing the use of physical documents and facilitating integration between various business functions, such as inventory management, payments, and financial reporting.

Technological developments have brought innovations in the implementation of accounting information systems, one of which is through the use of ERP systems that allow companies to integrate various aspects of business in one platform. The system not only records financial transactions, but also connects data from various departments within the company. Additionally, CRMs are used to manage interactions with customers, ensuring that customer data can be used to improve marketing strategies and customer service. McLeod and Schell (2007) explained that the application of technology-based systems in accounting can improve data accuracy, speed up transaction processing, and support strategic decision-making for companies.

Several previous studies have shown that the application of accounting information systems in the business world has a positive impact on operational efficiency and effectiveness. Hasanah (2021) researched the application of SIA in manufacturing businesses and found that the use of ERP-based systems can increase the speed of transaction recording and minimize errors in financial statements. Meanwhile, Prasetyo (2023) in his research on the influence of e-commerce in the business world stated that companies that adopt digital accounting information systems have higher competitiveness than companies that still rely on manual recording methods. Another study from Selay et al. (2023) highlights how a digital-based sales information system is able to increase transparency and provide convenience in the financial audit process.

From the various studies above, it can be concluded that the application of accounting information systems in e-commerce provides significant benefits in increasing efficiency, accuracy, and transparency in recording financial transactions. However, some challenges such as limited integration between systems, reliance on technology, and the need for continuous training for users remain a major concern for companies that want to optimize the use of accounting information systems in their business operations.

METHODS

This study uses a qualitative approach with a descriptive method to analyze the sales accounting information system implemented by PT Monotaro Indonesia. The qualitative approach was chosen because this research focuses on an in-depth understanding of the systems used as well as business processes related to recording sales transactions.

The data in this study was obtained through direct observation of business processes at PT Monotaro Indonesia as well as interviews with parties involved in the sales accounting system, such as the finance/accounting team, customer service, and warehouse. In addition, the study also analyzed transaction documentation, such as invoices, tax invoices, purchase orders, and delivery orders. This research method involves several stages as follows:

1. Data Collection - Observation of the accounting information systems used (ERP, CRM, and Magento). - Interviews with relevant staff regarding transaction recording procedures. - Study of documents used in transaction recording and financial reporting.
2. Data Analysis - Reduce data to group relevant information. - Presentation of data in the form of a description that describes the flow of the sales accounting system. - Draw conclusions based on the results of the analysis and compare with relevant theories.
3. Data Validation - Data triangulation is done by comparing the results of observations, interviews, and transaction documents. - Discussions with experts or academics to ensure the validity of the findings.

This method allows the research to get a clear picture of the effectiveness of the accounting information system used by PT Monotaro Indonesia and identify the advantages and disadvantages of the system in supporting sales business processes.

RESULT AND DISCUSSION

This study found that the sales accounting information system implemented at PT Monotaro Indonesia has had a positive impact on efficiency and accuracy in recording business transactions. The system used involves three main technologies, namely ERP, CRM, and Magento, which are integrated with each other to manage business processes from the ordering stage to the issuance of financial statements.

1. Implementation of Accounting Information System

PT Monotaro Indonesia has adopted a digital-based system to manage sales transactions. Magento systems are used to manage customer orders, ERP helps in transaction recording and financial management, while CRM is used to manage customer data and improve interaction with consumers. With the integration between these three systems, companies can record and manage data in real-time, reducing the risk of losing information or errors in recording transactions.

2. Sales Process Analysis

Based on the results of observations, the sales process at PT Monotaro Indonesia can be divided into several main stages:

- a. Order Receipt: Customers can place orders through digital platforms or B2B systems. This order data is automatically recorded in the Magento system, which is then forwarded to the warehouse division for stock checking.
- b. Receipt of Goods Requests to the Warehouse: The ERP system is used to manage the demand for goods from the warehouse. With this system, the warehouse team can know the amount of stock of goods available and ensure that customer requests can be met without delay.
- c. Goods Delivery Process: Goods are packaged in accordance with safety standards before being shipped to customers via Monotaro Express or third-party expedition services.
- d. Issuance of Invoices and Supporting Documents: After the goods are shipped, the finance division issues invoices, tax invoices, and other supporting documents required for the payment process.

3. Efficiency and Challenges in System Implementation

The results of the study show that the implementation of the accounting information system at PT Monotaro Indonesia has increased efficiency in the management of sales transactions. Some of the key benefits of this system include:

- a. Improved Data Accuracy: With an integrated ERP system, transaction recording errors can be minimized.
- b. Faster Business Processes: Automation in transaction recording and reporting allows companies to speed up their business processes.
- c. Data Transparency and Security: Transaction data is stored in a cloud-based system that can be accessed only by authorized parties.

However, this study also found several challenges faced by companies in the implementation of accounting information systems:- Reliance on Digital Systems: Technical glitches or errors in the system can hamper business processes.- Lack of Integration Between Systems: Although the systems used are quite sophisticated, there are still some obstacles in the synchronization of data between divisions.- Continuous Employee Training: Staff need to receive regular training in order to be able to operate the system optimally.

4. Comparison with Previous Studies

The results of this study are in line with the theory put forward by Bodnar & Hopwood (1998), which states that technology-based accounting information systems

can improve the efficiency and accuracy of recording business transactions. In addition, this study also supports the results of a study by Hasanah (2021) which shows that companies that adopt ERP systems have better operational performance than companies that still use manual methods in recording transactions.

Overall, this study shows that the implementation of the accounting information system at PT Monotaro Indonesia has provided significant benefits for the company. However, companies still need to improve system integration and provide further training to employees to ensure that these systems can be utilized optimally.

CONCLUSION

Based on the results of the research, it can be concluded that the accounting information system implemented by PT Monotaro Indonesia has contributed significantly to the efficiency of transaction recording and financial data management. ERP has played a role in integrating various aspects of financial and operational management, CRM allows for more effective management of customer data, whereas Magento helps in the management of transactions and inventory digitally.

Despite this, companies still face several challenges, including suboptimal data synchronization, limitations in the ability of human resources to operate the system efficiently, and the need to improve technology infrastructure (Laudon & Laudon, 2020). In accordance with the findings of McLeod & Schell (2007) research, the successful implementation of accounting information systems is highly dependent on technological readiness and adequate training of human resources.

Therefore, companies are advised to continue to evaluate system integration, strengthen employee training programs, and develop more flexible technology implementation strategies to support more competitive business growth. This study also recommends further studies focusing on the impact of accounting information systems on the operational efficiency and competitiveness of companies in the long term.

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