Prototype Accounting Information System of Revenue in Kindergarten Permata Bandung

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Abstract. This research seeks to develop a prototype for a Kindergarten Permata Bandung Revenue Accounting Information System. This investigation focuses on the revenue accounting information system prototype. Flowchart Documents is the initial design for the Accounting Information System of Revenue in Kindergarten Permata Bandung. Flowchart Documents Situation Analysis of New Student Registration at the Permata Kindergarten in Bandung, Indonesia, and Flowchart System is Revenue accounting information for Tk.Permata

1. Introduction

Entrepreneurs now rely on digital technology to grow and manage their companies and to create and practice competitive strategies for the digital age [1] (2023). Due to its capacity to expedite effective decision-making processes, information systems (IS) have seen significant development and advancement over the past ten years. So, different forms of information are needed for diverse purposes, and as a result, firms need to concentrate on numerous accounting tools to support their operations in order to compete positively in the current flexible and complex business climate. The use of financial instruments like Accounting Information Systems (AIS) is seen as a way to meet these needs [2] (2020) The idea of value-oriented financial statements must be established in order to meet management's information needs [3] (2018). Systems for accounting information are crucial for creating reliable financial reporting. In addition to helping users of financial reports make the proper decisions, high-quality financial reports are also helpful [4] (2021).

Parents complete the form or handwrite it on the registration form, and then they sign the documentation that the student is enrolled in kindergarten. This information is used to analyze the registration situation for prospective pupils. At Permata Bandung Kindergarten, the recording is done manually in the new student notebook after completing the registration form. Revenue in Permata Bandung Kindergarten by paying for the Monthly Activity Fee, SPP, Uniforms, DSP, and ATK Students. The aim of the research activities is to create a prototype of an accounting information system for revenue in the Permata Bandung kindergarten as well as income system flowcharts and document flowchart designs.

2. Literature Review

An accounting information system is a collection of documents, communication tools, executive personnel, and reports designed to convert financial data into financial information. An accounting information system is a type of system required by a business to manage daily operational activities and produce accounting data required by management and other related parties for decision-making and other policies. Likewise, the cash disbursement and receipt system must have procedures in accordance

with existing regulations. Information on cash expenditures and receipts will have a good influence on the company's internal control [5]. Cash receipts and disbursements accounting information system that can produce timely, relevant, reliable information, and can be useful information for decision making, especially in cash receipts and disbursements, including also in non-profit entities. Evaluating the accounting information system for cash disbursements and receipts still needs to be accounted for so that the accounting information system can run more effectively. The results of this study support Saifudin and Firda Pri Ardani (2017) that the accounting information system for cash disbursements and receipts of cash on income can work effectively with the separation of functions to avoid fraud and fraud. Disclose the functions related to the cash receipts system consisting of: 1) Sales function; 2) cash function; 3) Warehouse Function; 4) Delivery function; and 5) accounting function. Welim and Sakti (2016) state that the components in the information system consist of: 1) Input components; 2) Component models; 3) Output components; 4) Technology components; 5) Database components; and 6) control components [6]. An effective and efficient income accounting information system for use during a pandemic to reduce direct contact with IKM (Small and Medium Industries) [7]

3. Method

The Software Development Life Cycle methodology (SDLC). Over the past several decades, software development methodologies have evolved rapidly. Agile methodologies have altered the SDLC and software development methods implementation paradigm. Software Development Life Cycle (SDLC) refers to the amount of time required for activities such as defining, developing, testing, delivering, operating, and maintaining software or a system. The productivity of the development team and the quality of the software are dependent on the success of defining and analyzing software process metrics throughout the SDLC. Detecting defects early in the software development process is one of the factors that contribute to the success of a project. Nevertheless, the classification of early phases can vary depending on the methodologies employed by the organization. Therefore, methods for assessing and evaluating the quality of software processes are dependent on the preferences of the organization. Consequently, the set of metrics that should be monitored during the evaluation process will also vary. This paper presents a classification of SDLC phases, particularly early phases, as well as a variety of software quality evaluation methodologies and a set of measurements [9]. Qualitative research methods are increasingly used in evaluation studies, including evaluations of computer systems and information technology [10]. The iterative model prescribes the construction of initially small but progressively larger portions of a software project in order to assist all parties in identifying critical issues early on [11].

4. Results And Discussion

As shown in the flowchart of new student registration papers in Figure 1, the situation analysis of new student registration is carried out manually by recording in the new student notebook.

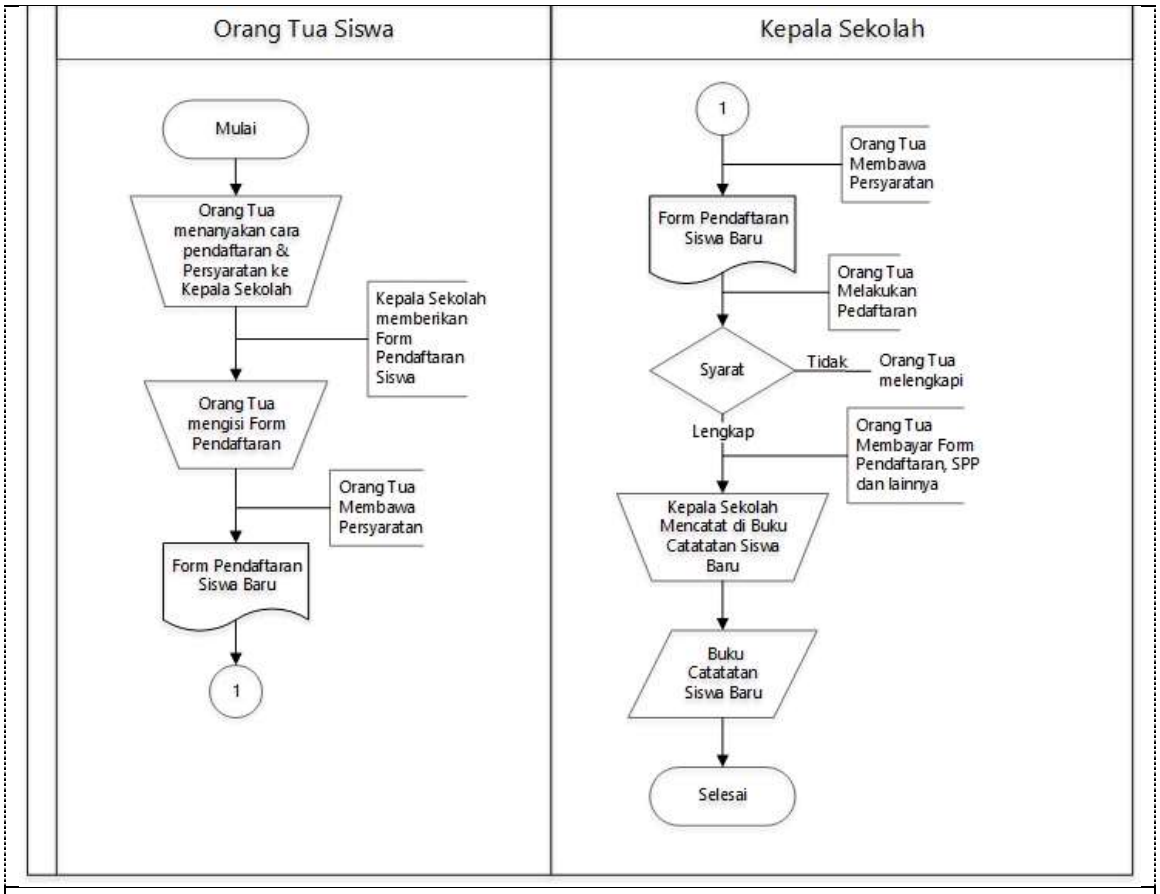

Figure 1. Flowchat Documents. Situation Analysis of New Student Registration Documents in Permata Kindergarten, Bandung City.

According to the revenue document flowchart in Figure 2, a manual analysis of the income recording situation is done in the revenue book.

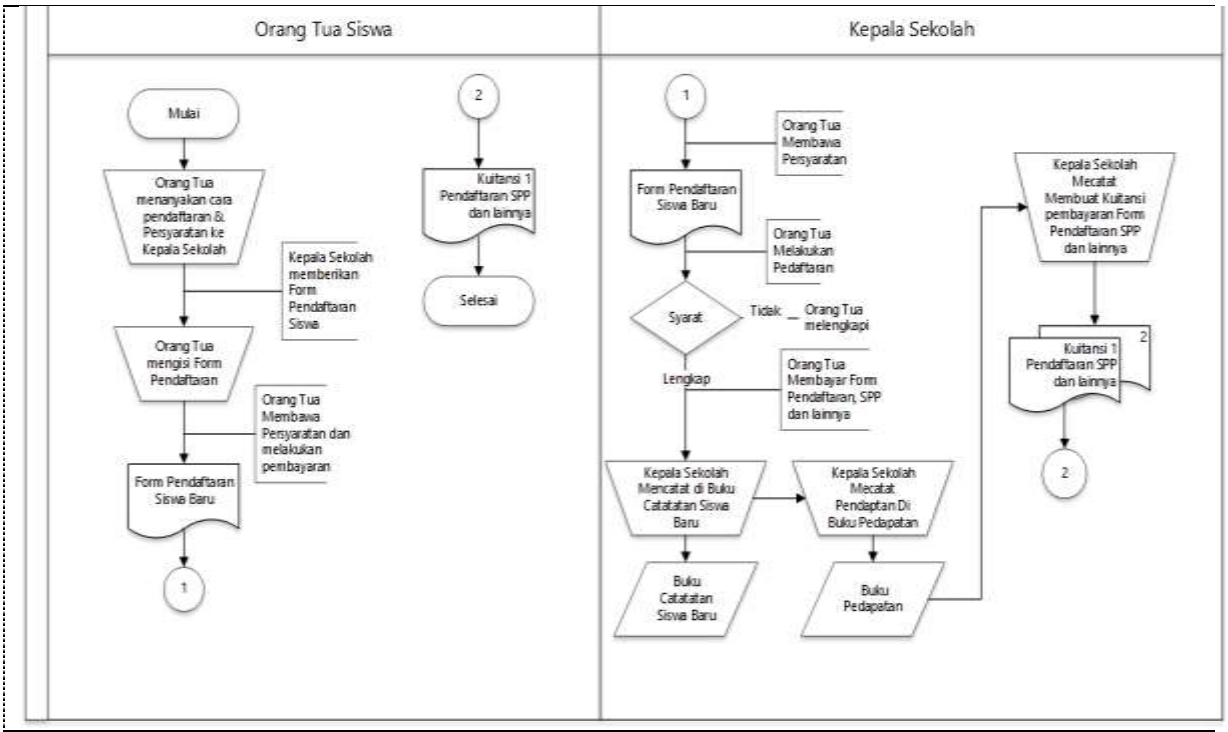

Figure 2. Flowchat Documents. Situation Analysis of New Student Registration in Permata Kindergarten, Bandung City.

Figure 3 below illustrates a flowchart system method of income accounting as a remedy for the issues faced by TK.Permata partners.

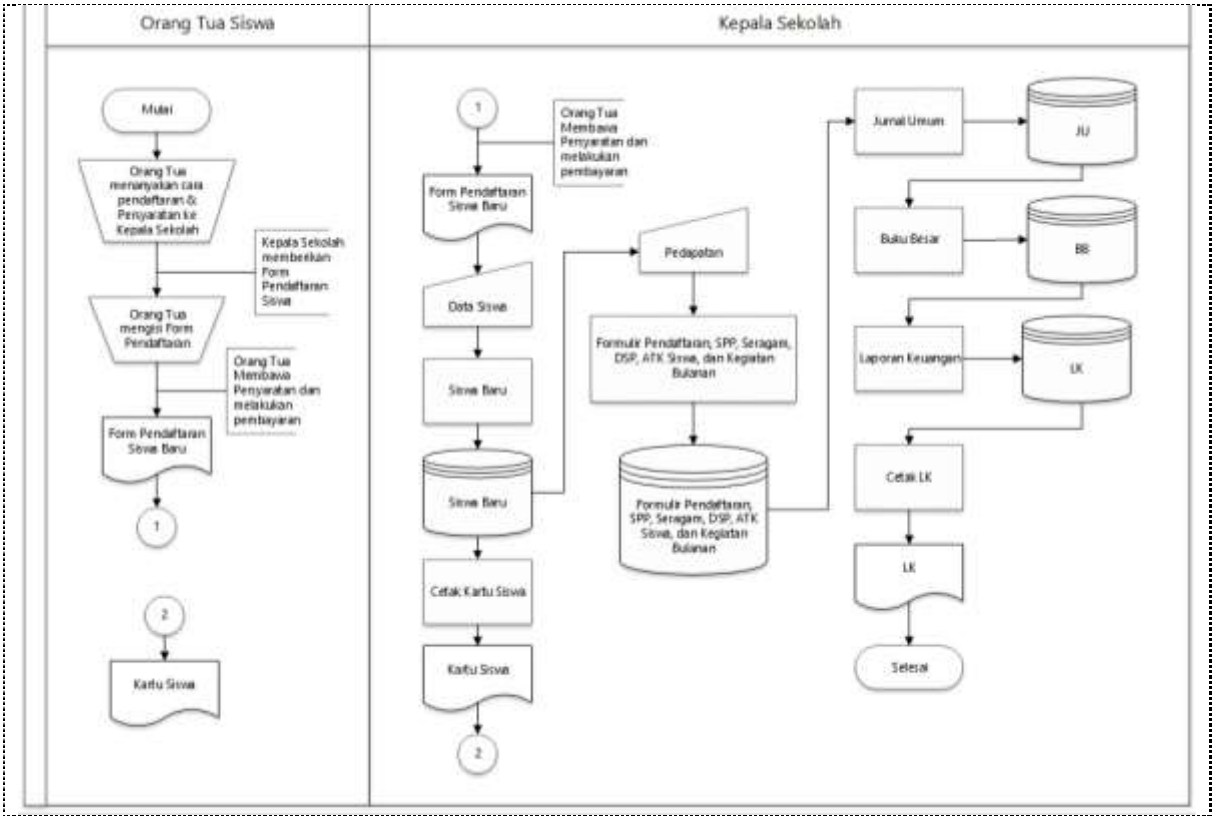

Figure 3. System Flowchart. Revenue Accounting Information of TK.Permata

The initial design for the Accounting Information System of Revenue in Kindergarten Permata Bandung is 1) Flowchart Documents. Analysis of the New Student Registration Documents at Permata Kindergarten in Bandung, 2) Flowchart Documents Situation Analysis of New Student Registration at the Permata Kindergarten in Bandung, Indonesia, and 3) Flowchart System. Tk.Permata Revenue Accounting Information. In scholarly work completed by April Lia Hananto et al., the prototype model was created because the prototype described the initial version of the system for the continuation of a more extensive system. According to Surya Nurdin, the advantages of the prototype method were due to the rapid system development. At the same time, Hendra Hadiwijaya stated that the prototype developed had features that almost met user needs because system development is based on requirements analysis quickly. According to Azhar Susanto, a prototype is a fundamental system approach that creates simplified working capital for the system. These prototypes, or preliminary designs, can be produced quickly and affordably, delivered to users, and evaluated. Steps involved in the development of prototypes: 1. Identify system requirements. Create an initial prototype that meets the agreed-upon specifications. The user identifies the modification, the developer implements the modification, and the system is returned to the user. 4. Using a system approved by the user, Dewi Ayu asserts that the prototype model can be used to clarify software developers' specifications and technical matters that are not understood by the customer regarding the desired specifications [12] [13] [14][15][15].

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5. Conclusion

This study develops a prototype Revenue Accounting Information System for Permata Bandung Kindergarten using a qualitative methodology and an iterative Software Development Life Cycle (SDLC) model. The initial design for the Accounting Information System of Revenue in Kindergarten Permata Bandung is 1) Flowchart Documents. Analysis of the New Student Registration Documents at Permata Kindergarten in Bandung, 2) Flowchart Documents Situation Analysis of New Student Registration at the Permata Kindergarten in Bandung, Indonesia, and 3) Flowchart System. Tk.Permata Revenue Accounting Information.

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