
THE EVALUATION OF SALES ACCOUNTING INFORMATION SYSTEM USING PIECES METHOD AT KELANA SCARVES SHOP

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Abstract: Every company is required to maximize existing resources in carrying out the company's activities effectively and efficiently. Therefore, companies need an accounting information system that can support the supervision of various operational activities well. This research aims to evaluate the sales accounting information system applied by the Kelana Scarves Shop using the PIECES (Performance, Information, Economy, Control, Efficiency dan Service) analysis method. The research used descriptive qualitative research with a case study approach. The data collection techniques include observation, interview, and documentation. The data analysis uses data reduction, data presentation, and analysis using the PIECES method. According to the PIECES method, the results show that the users are satisfied with using the Olsera POS system. However, the results also indicate there is still a double job in terms of efficiency related to assigning tasks and responsibilities. There is still no optimal service to consumers in the service aspect because the employee ignores the updated information of inventory in the marketplace and the warehouse. Therefore, they can disappoint consumers who want to buy the needed goods

Keywords: Sales Accounting Information System, Pieces Method

INTRODUCTION

In today's era, information technology develops rapidly and shows sophistication, which causes tight competition. On the other hand, these technological developments can produce an information system that is useful and needed for organizations such as companies. Therefore, companies are always required to improve the quality of all their activities to compete with other companies, maintain their existence and achieve company goals. Every company is required to maximize existing resources in carrying out the company's activities effectively and efficiently. Therefore, companies need an accounting information system that can support the supervision of various operational activities well. One of the systems that companies must use is an accounting information system that is needed both by trading, service, and manufacturing companies. Every company also operates an accounting information system to improve line of business (A.Rusdiana, 2014).

One of the factors that can improve the company's line of business is a sales accounting information system. This system contains aspects of how a company can implement, coordinate, and control all various sales activities. (Sunarko, 2011) The role of the sales accounting information system is related to the availability of information for financial institutions with interest in carrying out company activities. In addition, the

information generated can be helpful in determining the sales policy that will be used in the future

Kelana Scarves shop is a business-related in trading located in Pandaan Sub-District. This shop offers women's clothing products, both shirts, pants/skirts, and headscarves, especially for Muslim women whose clothes can be said to be hijab friendly. This shop is classified as a small and medium enterprise. To operate the business activities, Kelana Scarves Shop employs an application from the Olsera POS (Point of Sale) website, a cashier software used for shop sales activities for all types of businesses. In addition, this software makes it easier for employees in operational activities because there are complete system features such as a cashier recording system, promotions, online and offline sales, employee and attendance management, and bookkeeping activities.

Based on early observations, several problems occurred in the Kelana Scarves Shop. First, there was a difference between online inventory (Olsera POS) and offline inventory (warehouse). This problem can raise the question of whether the discrepancy in inventory is from the online information system or the offline information system Of the shop. Second, the division of workload indicates the existence of double jobs, which causes less effective and efficient shop operations, example, in the packing section, the activities are related to packing and have to do deliveries. problem is due to the lack of internal control over employees, especially in the admin section in the Kelana Scarves Shop. In addition, in the quality control process, there are still defective items that were not checked or missed in checking the goods, which resulted in customers complaining to the shop because the goods sold did not meet their expectations.

Therefore, this research aims to evaluate the level of satisfaction the sales accounting information system applied at the Kelana Scarves Shop as the Olsera POS online accounting information system user. PIECES analysis is used to assess the system due to a discrepancy in the online inventory recording in Olsera POS. PIECES analysis is an analysis developed by James Watherbe which is enable the researcher to analyze the system both manually and computerized (Whitten, 2007; Fatta, 2007). PIECES analysis includes six following focus.

1. Performances, usually called system performance analysis, measure performance by the amount of production in a company and the time used to finish the job. It will be known if the task is not done well.
2. Information; Focusing on the accuracy and precision of the information presented by the system can be useful in the company's operational activities.
3. Economy; the economic analysis focuses on profit income in applying the established system. In economic analysis, it is necessary to pay attention to the costs incurred and the profits obtained by the company.
4. Control; from all system operating activities, it requires company internal control. In control analysis, it focuses on how the ability of a system to ensure the security of the information produced and ensure the company's internal control is good.
5. Efficiency, the analysis focuses on the quality output of the system. There are several indicators that the system is said to be inefficient, namely: 1) Excessive data input, 2) Excessive data processing, 3) Time wasted only on human resource activities, 4)

Information overload, 5) Excessive effort required, 6) Materials issued are not proportional to the results obtained.

6. Service, analysis of service to consumers. This analysis focuses on the ability of a system to maximize customer service.

This research outcome is twofold. First, develop and enrich the knowledge in analyzing accounting information systems based on the PIECES method and provide evaluation For Kelana Scarves Shop to develop sales accounting information systems in the future.

METHODS

This research is descriptive qualitative research. The approach used is Scarves Kelana Shop's case study in evaluating the online accounting information system using the PIECES analysis method. Located in Pandaan Sub-District, Pasuruan district, East Java, the shop is still relatively new, two years, but is favored by many people, especially women and advanced in business and the use of online technology among other small and medium enterprises.

The research subjects in this study are the shop owner, the Marketing and Operations section, the QC admin section, the sales admin section, the packing section, and the shipping section. Primary data was obtained through observation, documentation, and interviews, while secondary data was obtained from literature and relevant documents related to this research. The data collection techniques are observation, interview, and documentation.

The data analysis uses: 1) Data reduction, 2) Data presentation, 3) Analysis using the PIECES analysis method (Whitten, 2007), and 4) Presenting research results and conclusions. To ensure the validation and reliability of the data obtained, it was carried out in 2 ways, namely: 1) Triangulation of data sources, and 2) Triangulation of data collection methods.

RESULTS AND DISCUSSION

Result

Based on interviews conducted with the coordinator and the Marketing section, Kelana Scarves Shop runs its business online and offline. Online sales are carried out through several marketplaces such as Shopee, Tokopedia, and Whatsapp. Sales and operational admins will process it up to packing, and then it will be delivered by courier. In offline sales, the business is running like a shop in general, and the customer comes directly to the shop, and the sales admin serves the purchase transaction.

Kelana Scarves Shop has two basic sales system models: sales with an online system using online cashier software, namely Olsera POS, where sales can be made via Shopee, Tokopedia, and Whatsapp. Meanwhile, customers directly come to the outlet or shop for offline sales to do transactions. In addition, there are several related functions in the sales system at this shop, namely: cashier and admin functions and marketing functions. The following is the online and offline sales system carried out at the Kelana Scarves Shop.

1. Online Sales Accounting Information System

The sales accounting information system at Kelana Scarves Shop is already computerized using the Olsera POS software founded by PT Olsera Indonesia Pratama, a middle-level company engaged in providing a point of sales software or online cashier system. Olsera POS includes online and offline sales, accounting records, inventory, and payments that can be made through various alternatives and connected to several marketplaces such as Shopee and Tokopedia. Activities processed by the software are handling inventory, sales activities, recording financial reports, and other informative reports that can be useful in analyzing and can be used as a material consideration in making company decisions.

The following procedures describe the online sales system in Kelana Scarves Shop.

- a. Consumers order goods through Shopee, Tokopedia, or WhatsApp
- b. The sales and operations admin inputs the total shopping items into the Olsera POS system and informs consumers through the marketplace used by consumers
- c. After the consumer makes the payment, the admin takes all the products according to the consumer's order and then takes it to the cashier. The admin scans the order receipt. Then the operational admin packs the goods. After that, the goods will be handed over to the courier to be delivered to the consumer
- d. The sales admin does a sales record in one day on Olsera POS and then matches the money obtained from sales activities.

2. Offline Sales Accounting Information System

The offline sales system at the Kelana Scarves Shop is direct sales where consumers or customers directly come to the outlet or shop to do transactions. The offline sales system carried out at the Kelana Scarves Shop are:

- a. Consumers come to the shop to make purchases of the needed goods
- b. After consumers get the goods they need, they make payments to the cashier directly
- c. The sales admin will scan consumer shopping items to see the total shopping price
- d. Consumers will make payments to the cashier according to the price listed at the cashier
- e. The cashier gives a payment receipt and then hands over the goods to the consumer
- f. The cashier recaps sales in one day in the Olsera POS system obtained from sales activities

Tabel 1 explains PIECES Analysis on Sales Accounting Information System. The PIECES analysis can assess whether the entire sales accounting information system implemented by the Kelana Scarves Shop is adequate or not by evaluating the six components applied to the PIECES analysis.

Table 1. PIECES Analysis of Sales Accounting Information System

Component Analysis	Identified problems	Influencing Factors	Repair Recommendations
Performance	No problems were identified.	The implemented system has been computerized. Thus, data collection automatically uses the Olsera POS system so the system performance can be more efficient.	Continue to use the system that has been implemented and learn the features available in the system, which will be useful in the shop activities
Information	No problems were identified.	The Olsera POS system implemented by the Kelana Scarves Shop in generating information is good enough. In addition, the system is equipped with a validation device to easily monitor the parts of the information contained in the gated system.	Continue to develop the system in the application of sales accounting information system so that the resulting information remains accurate and the data processed by the system is valid so that the resulting information has benefits for the shop
Economy	No problems identified.	Although the Olsera POS accounting information system applied is paid software, it can provide benefits during shop operational activities. The data in the system can be saved safely to minimize all forms of existing problems and comparable to the costs incurred	It is necessary to monitor and supervise the use of accounting information system and continues to monitor whether the system used can generate benefits for the shop continuously and whether the subscription costs incurred are effective with the business being carried out.
Control	No problems identified.	By using Olsera POS software, Kelana Scarves Shop will be able to work safely because the system already has a data storage feature so that it can minimize data loss and data damage. In security, Olsera POS uses access restrictions such as having a username and password before accessing the system so that anyone who accesses the system can be known.	In terms of supervision, the system implemented by the Kelana Scarves Shop has been very good. With the security features in the system, it can guarantee that the accounting information system used can be avoided from irresponsible people.
Efficiency	There is still a double job in assigning	Lack of human resources in the QC section when there are many online orders	Recommended adding at least one more employee to help QC admin

	tasks and responsibilities	because there is only one QC admin.	
Service	Lack of maximum service to consumers who ignore data collection of goods in the marketplace	The admin in charge pays less attention to the POS system's inventory and does not adjust the merchandise inventory in the warehouse.	It is necessary to re-check the inventory entered in the system and the warehouse regularly to provide better service to consumers

Source: data that has been processed by the author (2022)

DISCUSSION

The following section discusses the analysis results of the sales accounting information system of the Kelana Scarves Shop based on Table 1.

a. Performance

According to Fatta (2012), performance analysis measures the system's performance by looking at the amount of production, and the time used in adjusting job transfers can be seen if the task is not done well. Performance is related to the determination and responsibility of human resources within a predetermined time. The Kelana Scarves Shop manages computer-based sales using special software, Olsera POS, and a scanner machine at the cashier. The system used has been able to provide benefits in managing shop activities. The applied system can also significantly affect time efficiency by selling goods both online and offline and calculating goods automatically, which will be faster and more accurate.

b. Information

Olsera POS used in sales is sufficient in generating the information. The system is good enough to present information, such as generating monthly financial reports to be used by the shop to make decisions. In addition, the system used also has various features such as validation which can be monitored by which person input and access the system. With this feature, the information generated will be more accurate and accountable.

c. Economy

The economic analysis focuses on the profits and pays attention to the costs incurred by the company. For example, Kelana Scarves Shop pays Olsera POS software annually to access various features provided by Olsera POS. Therefore, the economic benefits of the Olsera POS system used certainly impact the shop's activities. Thus, the system applied in the shop's sales is comparable to the costs incurred in benefiting from the system.

d. Control

Control analyzes the system's ability to ensure the security of the information produced and to ensure the security of information in the system and efficient internal control. Internal control carried out by the Kelana Scarves Shop is to use a computerized system such as in data storage to minimize the risk of data loss. In addition, there is a shift to replace the use of the system in the cashier section, which indicates that in

control, there are duties and authorities of each employee section to avoid employee fraud. In the security aspect, the Olsera POS system has system access restrictions such as using usernames and passwords before entering the system. However, the results found that the username and password are used one for all employees, and therefore, there are no restrictions on access data. The situation indicates weak control of the system, enabling unauthorised people to access the data.

e. Efficiency

Efficiency focuses assess the quality output of the system. Efficiency analysis is concerned with how resources are managed to produce output from the system. For example, Kelana Scarves Shop already has sufficient resources, such as several gadgets employees use for operational activities. However, the responsibilities and authorities assigned to each section still seem to cause double jobs. For example, the evidence shows in the sales admin section sometimes doing QC (Quality Control) where QC already has its area. This resulted in less efficient employee performance because only two people do their job in their job sections in one shift.

f. Services

Services used to assess how the ability of a system to maximize service to consumers. Price listed in the Olsera POS system is not different from the price of the computer at the cashier because the sales admin has regulated this. If there is a price change or discount setting, the calculation of spending can be known via the computer, and both online and offline Suppose there are problems such as power failure. In that case, consumers also don't need to worry because the gadgets used are laptops and tablets so the system will not immediately turn off completely and can't hinder buying and selling activities in the system. In addition, the shop is only filled with two employees in each shift, who are on duty at the cashier, checking and packaging of goods.

The Kelana Scarves Shop has a warehouse for storage to make consumers quickly buy goods in large quantities in the placement of goods inventory. However, sometimes the inventory data collection does not match the amount of goods inventory in the system As a result, it can hinder service to consumers who want to buy goods online. For example, in Olsera POS, item A is out of stock; meanwhile, the offline store the goods are still available in the warehouse.

From the results of the evaluation, it can be seen that the use of accounting information system using Olsera POS is good. The Employee of Kelana Scarves Shop as the users of the Olsera POS system are good in using the system. Nevertheless, in the PIECES analysis, there are still some obstacles in terms of efficiency and service aspects where these obstacles come from the users of the Olsera POS system itself so that quality improvements are needed.

CONCLUSION

Based on the evaluation of the sales accounting information system using the PIECES analysis, users are satisfied with the Olsera POS system. Moreover, the system also well connected to several marketplaces such as Shopee, Tokopedia and WhatsApp which have the potential to increase the level of sales Nevertheless, in terms of efficiency related to assigning tasks and responsibilities, there is still a double job in which the task of the sales admin who is supposed to serve consumers sometimes does QC and

packing, which should have its part. There is still no optimal service to consumers in the service aspect because the employee ignores the stock of goods in the marketplace and in the warehouse to avoid disappointing consumers who want to buy the needed goods.

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