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## Utilization Chart of Account For Effectiveness Company Cash Mapping On Web Based Accounting Online System 2.0

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### Abstract

*In a company, the accounting system is very important, because it contains financial information that can be used to make a decision. Currently already developed online web-based accounting, where the accounting system can be used anytime and anywhere with an internet connection. An accountant is someone who has an important role in the success of financial processing company. Where, to facilitate the processing process, the accountant must be able to perform the company's cash mapping. By grouping into multiple accounts will facilitate the process of financial information delivery. The data of all transactions will be entered into accounts that have been made previously. And if the accounts that have been used in the year are not reused, then the accountant can delete the account, then add a list of new accounts. However, if the account is still reused, the accountant can also archive the account, so the data will not be deleted, but only archived or hidden. Thus, the menu chart of accounts in WBAOS 2.0 (Web Based Accounting Online System) can facilitate the recording of corporate cash mappings.*

**Keywords:** WBAOS, Chart of Account, and cash mapping

### 1. Introduction

Web Based Accounting System 2.0 (WBAS) becomes a real form of technological advancement today, especially in the field of accounting. This ongoing development provides significant progress, from initially running manually and offline. Now, it can run with internet connected. thus creating new innovations to create an increasingly sophisticated system [1].

In the accounting cycle, cash mapping process is not a foreign thing anymore. Each company to process data into information [2], must have a list of cash and bank accounts that are used as a medium of entry and exit of the company's capital so as to get information accurately, effectively and efficiently for the company [3]. As in the web-based online accounting system that is in this research, accommodated into a place that is the menu list of accounts, which in which later financial data can be viewed in more detail per part account that has been made. For example, in a company creates an account under the name of Tax Payable, then the menu will show the nominal tax debt that has not been paid, or that has been paid so it's not missed [4].

In addition, Submitting information to in this study also conveyed in the form of flexibility given on the menu list of accounts for each company [5]. Where, any account that has been inactive or not used, can be deleted account on the system, and can be created a new account list, or when the account name will be changed as time passes, then each account list can be done change the account data used in order to optimize [6], [11].

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| Kunci | Kode Akun | Nama Akun                      | Kategori Akun         | Pajak | Saldo (dalam IDR) |
|-------|-----------|--------------------------------|-----------------------|-------|-------------------|
| -     | 1-10001   | Kas                            | Kas & Bank            |       | 0,00              |
| -     | 1-10002   | Rekening Bank                  | Kas & Bank            |       | 0,00              |
| +     | 1-10100   | Piutang Usaha                  | Akun Piutang          |       | 2.508.800,00      |
| +     | 1-10101   | Piutang Belum Ditagih          | Akun Piutang          |       | 0,00              |
| -     | 1-10102   | Piutang Karyawan               | Akun Piutang          |       | 0,00              |
| +     | 1-10200   | Persediaan Barang              | Persediaan            |       | 1.642.500,00      |
| -     | 1-10300   | Piutang Lainnya                | Aktiva Lancar Lainnya |       | 0,00              |
| -     | 1-10400   | Dana Belum Disetor             | Aktiva Lancar Lainnya |       | 0,00              |
| -     | 1-10401   | Aset Lancar Lainnya            | Aktiva Lancar Lainnya |       | 0,00              |
| +     | 1-10402   | Biaya Dibayar Di Muka          | Aktiva Lancar Lainnya |       | 0,00              |
| -     | 1-10403   | Uang Muka                      | Aktiva Lancar Lainnya |       | 0,00              |
| +     | 1-10500   | PPN Masukan                    | Aktiva Lancar Lainnya |       | 211.000,00        |
| -     | 1-10501   | Pajak Dibayar Di Muka - PPh 22 | Aktiva Lancar Lainnya |       | 0,00              |
| -     | 1-10502   | Pajak Dibayar Di Muka - PPh 23 | Aktiva Lancar Lainnya |       | 0,00              |
| -     | 1-10503   | Pajak Dibayar Di Muka - PPh 25 | Aktiva Lancar Lainnya |       | 0,00              |
| -     | 1-10700   | Aset Tetap - Tanah             | Aktiva Tetap          |       | 0,00              |

Figure 1. Display Chart of Account

The figure above is the initial view of the account list menu, which contains the accounts used for mapping any transactions that occur in the company. Visible beginning balance in each account, where this balance as a financial information company, displays a nominal which certainly contains transactions that occur in accordance with the amount or the accumulation of several transactions. Thus, companies can be facilitated in the process of obtaining more detailed financial information [7], [12].

## 2. Result and Discussion

Currently, many companies are difficult to evaluate existing financial statements, due to the absence of an accounting system that is able to provide flexibility to the company. With WBAS 2.0, companies can map out any accounts that can be used for the ongoing transaction process requires information systems that are relevant, accurate, fast, and efficient to support the continuity of activities [8], [13].

Each company must have a different cash account, then the company can create a new cash account by going to the account list menu and select + create a new account

**Akun**  
**Buat Akun Baru**

Nama: Piutang Usaha

Nomor: 1-10100

Deskripsi:

Kategori: Akun Piutang

Details:

Pajak: PPN

Saldo Awal: Rp. 0,00 edit

Batal Buat Akun

Figure 2. Display Create New Account Form

In figure 2, must enter account name, account number will be automatically made by system, description can be added according to company record. In the details field, can specify whether the account will stand alone without a branch (none), or be sub-account of another account (child account).

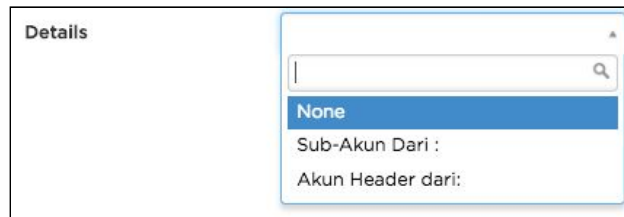


Figure 3. Display Field Details Chart of Account

In the Tax field, the tax can be a cutter or adder.



Figure 4. Display Cancel and Create Account Button

Both of the above buttons have different functions, but there will be 2 (two) different options if clicking the up arrow beside create account button. If you choose to create an account, then after the new account data is stored, will be directed to the main page of the account list menu [9],[14]. However, if you choose to create and new, it will be redirected to the new account's added page after the addition of the newly created account is saved, Fast and accurate information is needed in this rapid age In order to support the needs and needs that always require fast and accurate information [10],[15].

However, if the company already has its own account list and wants to upload it, then the company can use the account list import feature.

Before you change the list of accounts with the list of accounts to upload, the company can delete all the accounts list first. With a note, an account marked with a padlock (🔒) can not be deleted unless the company deletes the existing transaction data on that account. An account marked with a padlock + (🔒 +) can not be deleted even if no transaction is recorded in it (default account).

The steps to import your account list are, select the account list menu, click an action and select Import account.

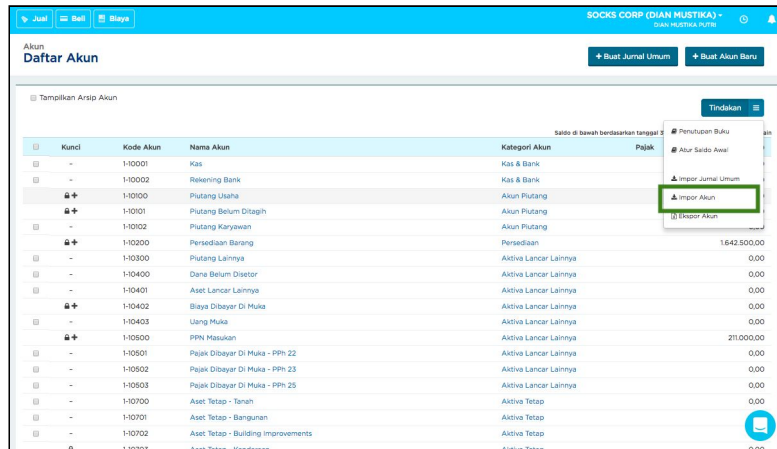


Figure 5. Display Account Import Action View

Then, pop-up will appear to adjust the journal template.

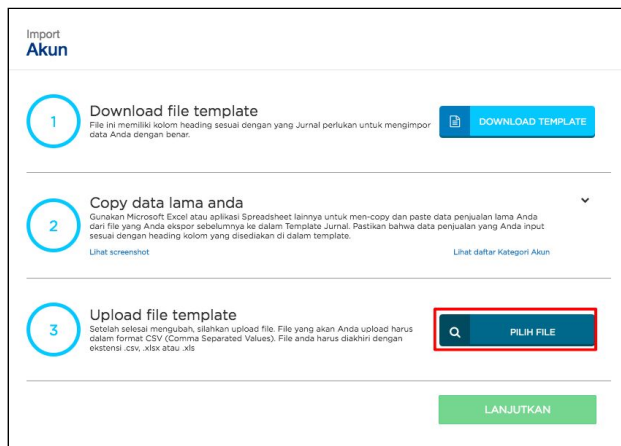


Figure 6. Display Template Upload File

If you have adjusted the template, then select file number 3, and select continue.

| # | Nama Akun *             | Nomor Akun | Deskripsi  | Nomor Kategori * | Saldo Awal  | Default Nama Pajak | Nomor Akun Kepai |
|---|-------------------------|------------|------------|------------------|-------------|--------------------|------------------|
| 1 | Kas Besar               | 1-10001    | Kas & Bank | Cash & Bank      | 85,000,000  |                    | 1-10000          |
| 2 | Kas Kecil               | 1-10002    | Kas & Bank | Cash & Bank      | 5,000,000   |                    | 1-10000          |
| 3 | Bank BCA                | 1-10011    | Kas & Bank | Cash & Bank      | 908,660,000 |                    | 1-10010          |
| 4 | Bank USD                | 1-10012    | Kas & Bank | Cash & Bank      | 87,780      |                    | 1-10010          |
| 5 | Beban Gaji Karyawan     | 6-60001    | Beban      | Expenses         |             |                    |                  |
| 6 | Beban Kerugian Pluta... | 6-60002    | Beban      | Expenses         |             |                    |                  |
| 7 | Beban Penyusutan Ke...  | 6-60003    | Beban      | Expenses         |             |                    |                  |

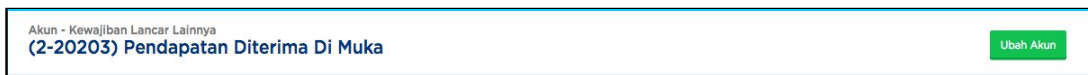
Picture 7. Import Data Validation View

Recheck imported data. If an error occurs, it is usually caused by the name or code of the twin account, where the account name and code already exists on the company's account list. If there are no errors, continue by clicking the "Import" button.



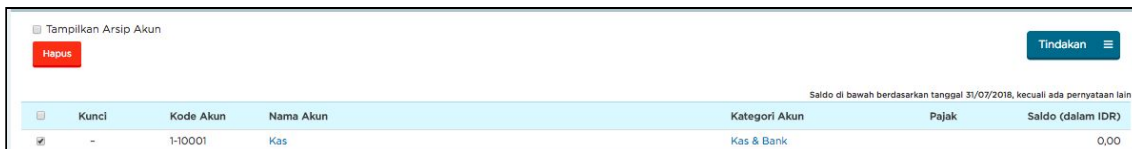
**Figure 8. Display Data Validation View Succeeds in Import**

After success, the results will appear as follows and select the finish button.



**Figure 9. Display To Change Account**

The figure above explains that if an account has been created and an error has occurred, change can be done immediately by going to the account list menu and selecting the account name to change, and click change account.



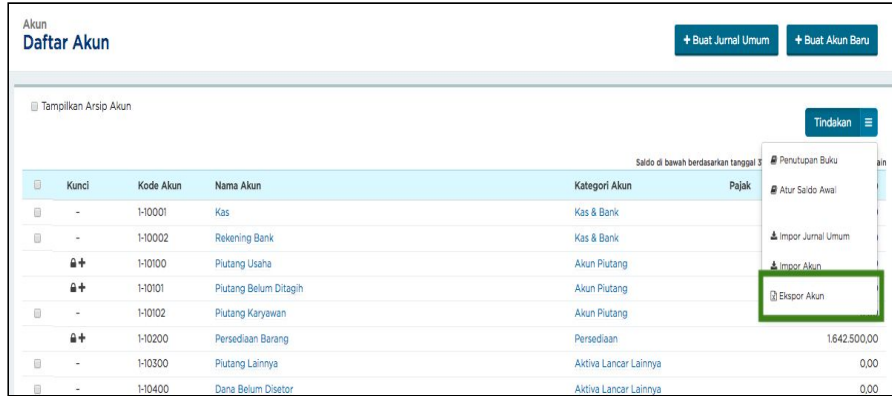
**Figure 10. Display Account To Be Deleted**

Figure 10 explains, if in a company does not use the cash account and will perform the account deletion, it can be done by going to the account list menu, then check the name of the account to be deleted, and select delete.



**Figure 11. Display Account To Be Archived**

Figure 11 explains, if only to be archived, then the way is to go to the account list menu, then click the name of the account to be archived, select the action, and archive the account.



**Figure 12. Display Account Export Options View**

If the entire list of company accounts will be stored offline copy, it can be exported account, on the menu list of accounts, actions, and select account export.

| *NamaAkun                               | NomorAkun | Deskripsi | *NomorKategori | NamaKategori          | Total        | NamaPajak |
|---|-----------|-----------|----------------|-----------------------|--------------|-----------|
| Kas                                     | 1-10001   |           | 3              | Kas & Bank            | 0,00         |           |
| Rekening Bank                           | 1-10002   |           | 3              | Kas & Bank            | 0,00         |           |
| Piutang Usaha                           | 1-10100   |           | 1              | Akun Piutang          | 2.508.800,00 |           |
| Piutang Belum Ditagih                   | 1-10101   |           | 1              | Akun Piutang          | 0,00         |           |
| Piutang Karyawan                        | 1-10102   |           | 1              | Akun Piutang          | 0,00         |           |
| Persediaan Barang                       | 1-10200   |           | 4              | Persediaan            | 1.642.500,00 |           |
| Piutang Lainnya                         | 1-10300   |           | 2              | Aktiva Lancar Lainnya | 0,00         |           |
| Dana Belum Disetor                      | 1-10400   |           | 2              | Aktiva Lancar Lainnya | 0,00         |           |
| Aset Lancar Lainnya                     | 1-10401   |           | 2              | Aktiva Lancar Lainnya | 0,00         |           |
| Biaya Dibayar Di Muka                   | 1-10402   |           | 2              | Aktiva Lancar Lainnya | 0,00         |           |
| Uang Muka                               | 1-10403   |           | 2              | Aktiva Lancar Lainnya | 0,00         |           |
| PPN Masukan                             | 1-10500   |           | 2              | Aktiva Lancar Lainnya | 211.000,00   |           |
| Pajak Dibayar Di Muka - PPh 22          | 1-10501   |           | 2              | Aktiva Lancar Lainnya | 0,00         |           |
| Pajak Dibayar Di Muka - PPh 23          | 1-10502   |           | 2              | Aktiva Lancar Lainnya | 0,00         |           |
| Pajak Dibayar Di Muka - PPh 25          | 1-10503   |           | 2              | Aktiva Lancar Lainnya | 0,00         |           |
| Aset Tetap - Tanah                      | 1-10700   |           | 5              | Aktiva Tetap          | 0,00         |           |
| Aset Tetap - Bangunan                   | 1-10701   |           | 5              | Aktiva Tetap          | 0,00         |           |
| Aset Tetap - Building Improvements      | 1-10702   |           | 5              | Aktiva Tetap          | 0,00         |           |
| Aset Tetap - Kendaraan                  | 1-10703   |           | 5              | Aktiva Tetap          | 0,00         |           |
| Aset Tetap - Mesin & Peralatan          | 1-10704   |           | 5              | Aktiva Tetap          | 0,00         |           |
| Aset Tetap - Perlengkapan Kantor        | 1-10705   |           | 5              | Aktiva Tetap          | 0,00         |           |
| Aset Tetap - Aset Sewa Guna Usaha       | 1-10706   |           | 5              | Aktiva Tetap          | 0,00         |           |
| Aset Tak Berwujud                       | 1-10707   |           | 5              | Aktiva Tetap          | 0,00         |           |
| Akumulasi Penyusutan - Bangunan         | 1-10751   |           | 7              | Depresiasi & Amortis  | 0,00         |           |
| Akumulasi Penyusutan - Building Improve | 1-10752   |           | 7              | Depresiasi & Amortis  | 0,00         |           |
| Akumulasi penyusutan - Kendaraan        | 1-10753   |           | 7              | Depresiasi & Amortis  | -0,00        |           |
| Akumulasi Penyusutan - Mesin & Peralat  | 1-10754   |           | 7              | Depresiasi & Amortis  | 0,00         |           |
| Akumulasi Penyusutan - Peralatan Kanto  | 1-10755   |           | 7              | Depresiasi & Amortis  | 0,00         |           |
| Akumulasi Penyusutan - Aset Sewa Guna   | 1-10756   |           | 7              | Depresiasi & Amortis  | 0,00         |           |
| Akumulasi Amortisasi                    | 1-10757   |           | 7              | Depresiasi & Amortis  | 0,00         |           |

**Figure 13. Display Successful Sheet view downloaded**

The image above is a sheet of the data of the list of successfully exported accounts.

### 3. Conclusion

From the above discussions, the authors draw the conclusion that the chart of account menu is very easy for the company, to perform cash mapping, because it is flexible, and can adjust the policies of each company. The way the system functions is also understandable, making this system very useful for users, especially for new companies who have to organize financial statements with as easy as possible, so that in the future can produce good financial report, with a capable financial monitoring capabilities.

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