Effectiveness of Installment Payment Management Using Recurring Scheduling to Cashier Performance

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Abstract

The purpose of writing this paper is to provide an overview of the progress of cloud-based accounting systems that are applied to Student Financial Services (cashiers) at Raharja College. Implementation of this system is due to the existence of good management in college to solve the problem. This recurring scheduling feature in the cloud-based accounting system is a new breakthrough that is useful for paying for lectures that use the installment payment system. Where, students can pay tuition twice in installments, namely the period before the midterm exam and before the final exam. This feature is useful to minimize the existence of human error because it forgets billing input, bills are inputted twice with the same nominal, and sending invoices via email is not monitored. So, with the implementation of this system, the cashier's work on students in the installment system can be more effective and have a positive impact on the cashier's performance. This research was conducted using the literature review research method, to find useful theoretical foundations as a reference for solving problems that occur.

Keywords: Cloud Accounting System, Invoice, Recurring Scheduling.

1. Introduction

The flow of the current development of information technology has advanced, pushing all of the work to be done quickly, effectively, and efficiently. Especially for work carried out routinely in a planned unit of time, it is required to be resolved in a good way. Leadership has a very significant effect on management performance [1]. Good system management is expected to provide a positive role for the success of a job. Every job must have management problems and solutions must be sought [2]. To solve the problem, determined by various supporting factors and one of them is the development of information technology [3].

All universities are encouraged to innovate to produce maximum academic service management [4]. In the case of a financial accounting system at a university it is a very risky thing if management does not do it properly. Every financial information must also be reported well to the head of management to be able to evaluate and assist the leader in making a good decision [5]. The development of information technology is currently penetrating into the field of accounting, namely the cloud-based accounting system. Cloud platform, users really have to make detailed assignments, configure the software first, before they can directly do job management [6].
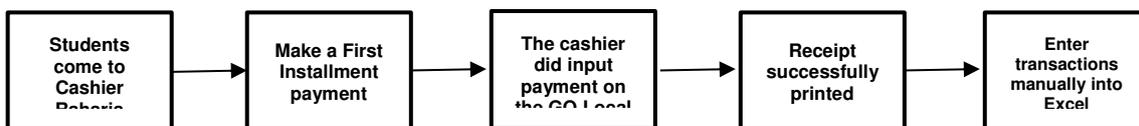
Figure 1. Cloud-based Accounting System Logo
Source: www.jurnal.id/id

One of the cloud platforms in accounting is Journal Software (Online Accounting Software), which has a good level of data security and confidentiality [7]. This cloud-based platform is a new breakthrough because it can manage the entire company's financial transactions, without being overlooked or there are many mistakes [8].

The problem faced by Raharja Higher Education is, the system of payment of tuition fees that can be done with an installment system, which is paid before the midterm exam and before the final exam. This installment system is implemented with a cost ratio of 50:50, where the nominal for the first installment is the same as the second installment. At present, there is no good financial system management at the cashier.

Before the Midterm Exam

Before the Final Exam

Figure 2. Payment Flow of Installments

Figure 2 above is the flow of tuition payments with the installment system, where the cashier must enter the student payment bill on the first installment on the excel file, then before the final exam, the student will come to the cashier again to ask for the remaining bill and the cashier must check the remaining bill which has not been paid for in the excel file. The conventional method must be transformed into more recent financial management, so that the financial processing process becomes better [9]. This is a problem for the cashier, because the percentage of human error is very large. A good management level accounting system is needed, which is able to provide problem solving. The success of the accounting system is not only efficiency and minimizing costs, and time, but also supports the financial strategies implemented by a company [10].

Therefore, research is conducted to find solutions to the problems that occur, namely utilizing a recurring scheduling feature in the cloud-based accounting system. So, the authors took the study with the title "Effectiveness of Installment Payment Management Using Recurring Scheduling to Cashier Performance".

2. Research Method

The research method used in this study is direct observation, so that writers can more easily get information and request the data needed [11]. In addition, to perfect this writing, the author uses the literature review method, by making an understanding of previous research in order to obtain a strong theoretical foundation [12]. There are 10 (ten) literature studies as a reference for writing this journal, as:

1. Research in 2015 by Adi Hermawan Haryanto with the title "Accounting Information System for Merchandise Inventory at Semarang UMMM Treant Skateshop 2015". This research was conducted to solve the problem of Treant Skateshop in buying and selling activities whose management still uses manual or not computerized systems. This system has been equipped with various additional features for each user / user in terms of accountability for each report, built using the Microsoft Visual Basic 6.0 programming language with Microsoft Access 2007 databases that can be operated in Microsoft XP systems or higher versions of Windows [13].

2. Research in 2012 by Ceslovas Christauskas and Regina Miseviciene with the title "Cloud-Computing Based Accounting for Small to Medium Sized Business". This study describes the role of cloud computing-based accounting systems aimed at small to medium-sized businesses, this innovation minimizes the burden of costs incurred to obtain significant benefits from its application [14].

3. Research in 2018 by Sutri Handayani with the title "Design of E-Commerce-Based Sales Information Systems Case Study of Kun Shop in Jakarta". This study describes the problems faced by Toko Kun Jakarta, storing and printing daily financial reports still using notes into the archive. The purpose of this study is to produce an e-commerce-based sales information system, which can help process data, promotions and transactions [15].

4. Research in 2018 by Yangyang Li with the title "Research on Management Accounting for Teaching Based on Cloud Accounting Systems under Big Data Background". The study explained the development of information technology and the role of the era of big data and cloud computing in the accounting system. Cloud-based accounting systems can be integrated with accounting management systems. The use of effective and correct cloud computing can create more opportunities in the development of accounting management systems in these companies and help companies in solving accounting problems [16].

5. Research in 2017 by Ageng Setiani Rafika, Deviana Ika Putri, and Siskawati Sanusi entitled "Payment Systems Details on Higher Education Tuition Using the GO +". This study explains the problem regarding information on tuition fees that can be accepted by students when coming to campus. The cost information can be seen in BoxSis (Student iLearning Service Box) connected to the local network. So, with the GO + system, information about the Tuition Fee Details can be viewed online by each student [17].

6. Research in 2017 by Euis Sitinur Aisyah, Maimunah, and Aris Martono with the title "Effectiveness of Book Closing Using Web Based Accounting Online System 2.0 to Know the Company's Financial Ratios". The study describes the role of the online accounting system in the company's book closing process. Companies can more easily prepare financial statements, starting from the income statement, the balance sheet, to periodic cash flows [18].

7. Research in 2006 by Freddy Koeswoyo with the title "Factors Affecting User Software Satisfaction". This study describes the survey of content variables, accuracy and level of understanding of users of the use of accounting software. The result is, accounting software provides convenience to users because navigation is easy to understand, and financial reports are faster and more precise [19].

8. Research in 2016 by Ni Made Sri Rukmiyati and I Ketut Budiartha titled "The Effect of Information Systems Quality, Information Quality and Perceived Usefulness In

Accounting Software End-User Satisfaction (Empirical Study On starred hotels in Bali Province)". This study explains the effect of information system quality management up to the level of satisfaction of end-user accounting software empirically. The use of accounting software must be adapted to the company's business processes, if it is not appropriate it will hamper their work. The results of this study are, these variables have a positive effect on end-user satisfaction, where accounting software will facilitate work [20].

9. Research in 2018 by Shannon Gordon with the title "Technology Advancement Influence in Accounting and Information System Fields". This study discusses the ideal relationship between information technology and accounting, a career built in accounting, a career in information systems. It was found that technological progress had a positive effect on the performance of accountants, work became more effective and efficient through accounting information systems, and continued to develop in accordance with the development of the work of accountants [21].

10. Research in 2018 by CJ Cowton under the title "Management Accounting and New Information Technology. In Management Information Systems: The Technology Challenge". This study explains the implications of the development of new information technology on accountant management, to save costs through computerization whose basic activities are financial reporting, payroll and sales accounting. The information technology revolution, not only brings significant challenges, but also increases the efficiency of information provided in companies [22].

3. Results and Analysis

From the existing problems, which are feared to occur human error, it requires a management accounting system that can make the management of cashier jobs more efficient and effective, namely by using a recurring scheduling feature in the journal system.
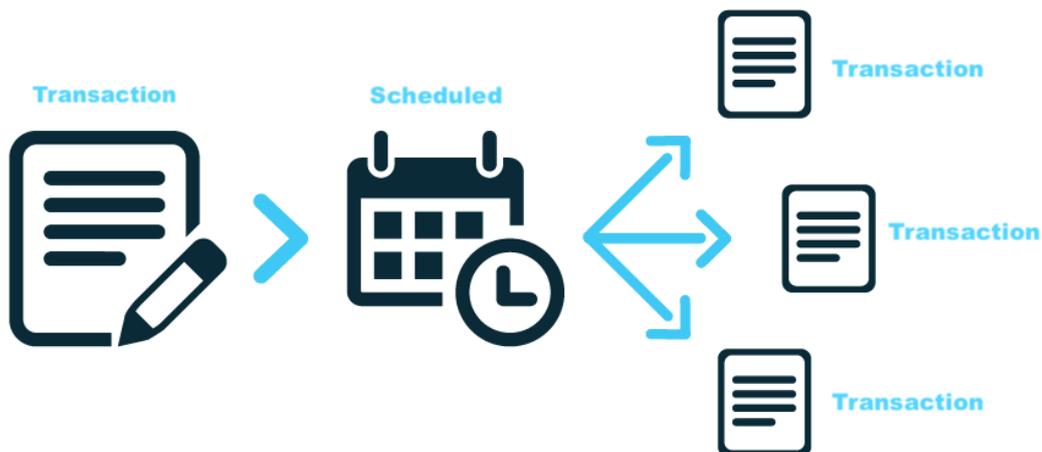

Figure 3. How It Works feature recurring scheduling

Figure 3 describes the work management system features recurring scheduling, where transactions can be scheduled for billing and form a new invoice to be paid by the student. This system works online, the structure is in accordance with the scheduled time, so as to avoid the occurrence of human errors or errors in billing bills for payments to the second installment to students. Features recurring scheduling can be used to repeat transactions such as sales invoices, sales orders, purchase invoices, purchase orders, money transfers, cash receipts, money transfers, fees, and general journals.
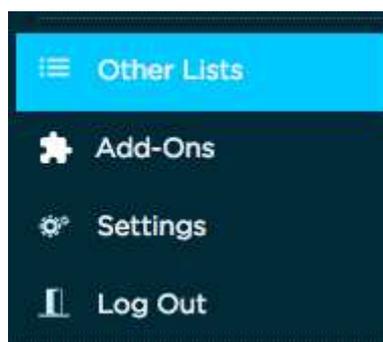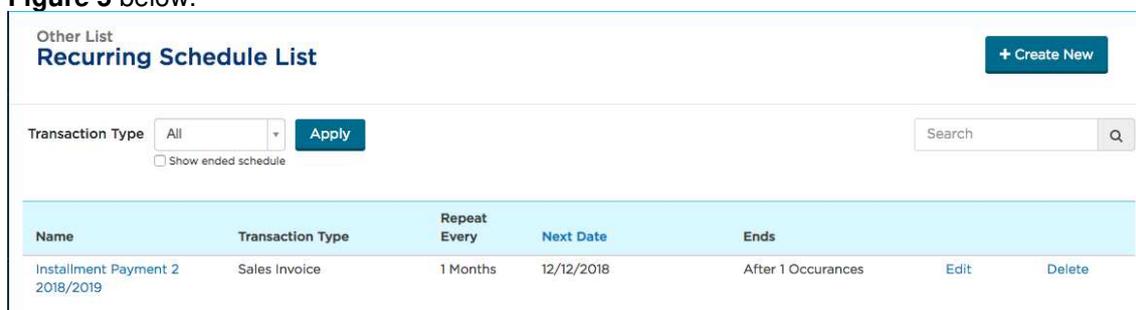
Figure 4. Other Lists Menu

To schedule recurring scheduling, you can access it in the Other Lists menu. Then select the Recurring Schedule List, and you will see a recurring scheduling list created like **Figure 5** below.

Gambar 5. Recurring Schedule List

Figure 5 illustrates that there is a kind of repayment to the two that must be paid by the students, which will be a reminder on 12 December 2018 and a reminder will be automatically sent to the customer's email, with the proviso that reminder repayment to the two will end when it is done payment by the student. This will avoid the occurrence of human error and not re-apply the manual system by inputting into excel. Data monitoring management also becomes more effective, because it can be filtered according to the type of recurring transaction, or seeing recurring invoices that have been paid by students.

To make recurring scheduling, you can click "create new" at the top right of the recurring scheduling list, then a recurring pop-up set-up will appear as shown in **figure 6**, and select the type of transaction to be repeated, like **Figure 7.**
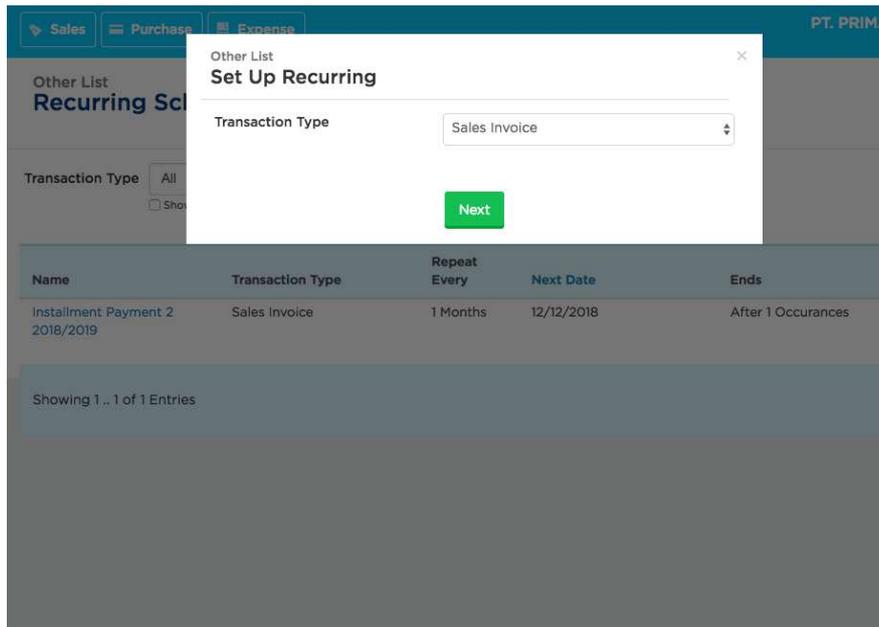
Figure 6. Set Up Recurring

Figure 7. Transaction Type

Click "Next", and will be directed to the addition transaction page selected. When selecting "Invoice", it will be directed to a new sales page. Fill in and complete the sales form as desired.

Figure 8. Create Sales Invoice

After the invoice has been successfully created, a recurring pop-up set-up will appear, like **figure 9** below.

Figure 9. *Set Up Recurring*

In figure 9, there is a column name Fill in the name of the recurring schedule. Example: Deska's bill. Repeats every, fill and select the time period for recure scheduling. Suppose that you will repeat 1 time in one month, fill in 1 and select Month. Ends, select the deadline for making recurring scheduling, there are 3 (three) choices namely Never, select this option if the transaction will be repeated without having a deadline, After Occurrence if the transaction ends after several transactions are made, On Date select a specific date as the deadline recurring

schedule. Start Date field selects the time in the form of this recurring scheduling date that will be posted or updated. The Next Date field, will automatically be filled in if you have set a recurring scheduling start date. Auto send email, check this field to activate the email sending feature automatically. For example, if you make a recurring scheduling on sales invoices starting 12/12/2018. Then on that date, the system will automatically send a sales invoice to the student email address printed on the sales invoice.

4. Conclusion
From the explanation above, there are 4 (four) conclusions, namely:
1. Recurring schedule features are new technologies in cloud-based online accounting systems, which provide convenience to cashiers in management monitoring the payment system in installments.
2. Cashiers can filter on a list of recurring scheduling that has been made, to then be able to do structured reporting and minimize the occurrence of human error.
3. Transactions that have been set up repeatedly, will automatically send invoices via email of the student concerned on a specified date. So, students no need to come to cashier again to ask for the total bill to be paid in the second installment.
4. No manual input system is implemented through excel, because recurring scheduling in installment payment transactions will help the cashier's performance management in delivering information to students and recording all transactions that occur, then automatically sent via email.

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