

Development Based on Cloud Accounting as Accountant Reconciliation Media on Collage

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Abstract

In the process of academic activities, has staff that are structured in an organizational structure to provide excellent service. With the aim of succeeding all activities that are running, and having their respective functional duties, one of them is the head of finance. The head of finance is obliged to report all income and expenses that are needed by Perguruan Tinggi Raharja. Where the financial statements are reported monthly to top management such as the Director of Perguruan Tinggi Raharja The financial report can be said to be accurate if it has passed the final process of reconciliation. Reconciliation is an adjustment of the balance between bank balances and transaction data that we have. There are 8 (eight) financial statement processes until finally Reconciliation is carried out. However, the flow of the reconciliation process can be said to be still semi-conventional and lack the use of existing technology. In this study, 3 (three) problems were identified regarding the reconciliation process which had an impact on the accuracy of financial statements. Where in the reconciliation process accountants enter payment data input and data matching manually so that it requires a long time in the balance balance amount. With financial reports that are faster and more accurate, of course the work can be assessed as effective and efficient according to the time specified. The use of cloud accounting in the reconciliation process is expected to better assist accountants in real terms. So that in the process of reconciliation the accountant gets a financial report that is accurate and effective and efficient in time. This research is of course motivated by accountants in reconciliation activities that are still manually at College. Problems like this, with the use of cloud accounting in financial reports, are a new breakthrough for Perguruan Tinggi Raharja. By conducting 5 (five) literature reviews on reconciliation and cloud accounting to help the performance of accountants in obtaining financial reports. The final result of this study is the implementation of a cloud accounting system at Perguruan Tinggi Raharja in reconciliation activities by accountants.

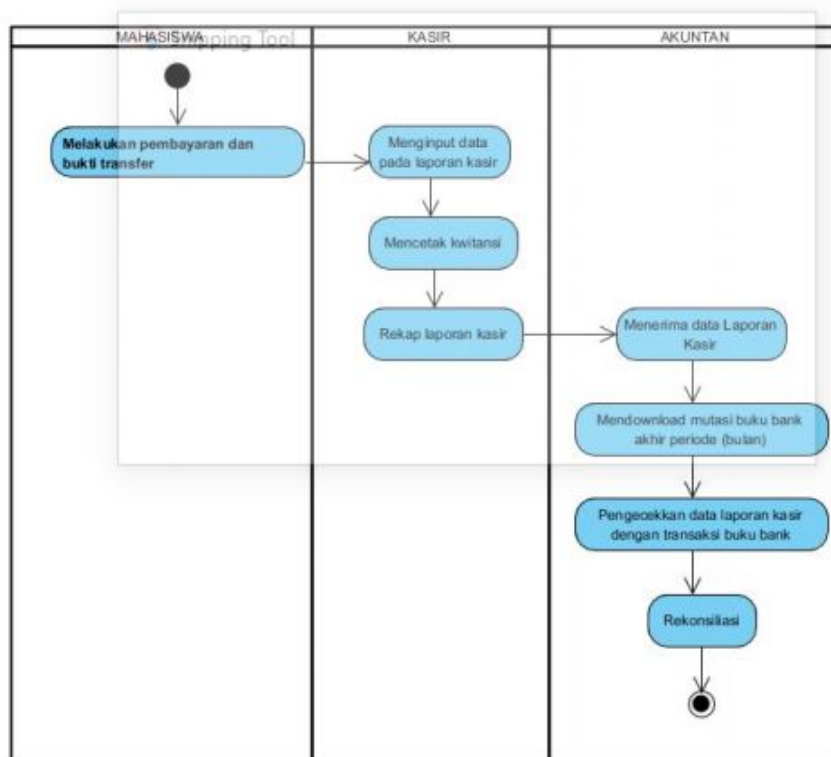
Keywords: Cloud Accounting, Reconciliation, Accountants, Financial Reports

1. Introduction

All activities are carried out in universities and institutions education has the needs of operational and non operational activities different. In this case, Higher Education needs to be supported by the productivity of staff according to their duties and in harmony with good operational standards so that goals can be achieved College. With current assets becoming a the main requirements for an agency to carry out operational activities agencies (Gandi Mararu and Winston Pontoh, 2018: 48). Then needed an accountant who is a skilled person in the practice process accounting or person responsible for public accounts or private sector, besides conducting audits and financial statement analysis company (Dwi, Aziz, and Purwono, 2018: 315).

Financial statements are one important source of information or parties concerned with financial statements in the framework economic decision making (Kariyoto, 2018: 21). According to Cashmere (2016: 68)

financial statements are reports that show the financial condition a current company or a certain period. And usually a report finance is shown to top management within a period of 3 (three) months once, 1 (year) once or as needed. Financial statements made should be in accordance with government regulations and can be guaranteed answer, therefore financial statements must be arranged neatly, well and true so that the management process runs well and efficiently so make it easier for many parties (Clarissa and Wulan, 2018: 360).



Gambar 1.1 Alur Rekonsiliasi Yang Berjalan

One of the stages of a financial statement is activity Reconciliation conducted. According to Novia (2017), Reconciliation is the process of adjusting a company's cash record information and according to the bank. In Higher Education, of course, very focused on service

given to students, with the application of standards ISO and quality of each division. One of them is the servant of financial statements accurately, effectively and efficiently related to income or expenses incurred by an Accountant. Before that can be realized there are 8 (eight) reconciliation flow processes that went before use of cloud accounting. Started financial income from the transaction payment for lectures made by students. After students provide proof of transfer to the cashier, then made a print receipt. Then the payment status is declared paid if it has been confirmed to the cashier.

This makes the cashier queue long and can occur date mismatch between cashier statements and bank book mutations so accountants have difficulty in matching data. Enter the stage at the cashier still have to make a receipt print, recap into Rinfosheet in the form of a daily cashier report, until finally provide cashier reports at the end of the month to be submitted to the accountant. On this process is often the delay of accountants in the reconciliation process from the due date. The final stage where the chief financial officer receives the cashier's report data still have to manually match the cashier report transaction data with bank book transfers that have been downloaded or are called reconciliation. Because students who have made indirect transfers immediately confirm to the cashier. After matching it can be done produce data that has been reconciled.

2. Research Method

In this study using data collection methods, the analysis method is SWOT, and the testing method is blackbox testing. So this test utilizes cloud accounting that will resulting in the use of cloud accounting in effectiveness accounting reconciliation of financial statements by the chief financial officer College.

2.1 Data Collection Methods

This research uses data collection methods, according to book written by Muharto and Arisandi (2016: 83-86) after understand the data requirements in this type of research, then the next is obtain quality and relevant data. There are 3 (three) Data collection techniques used are:

1. Observation. Interpreted as a process of researcher involvement and capture the meaning systematically of the symptoms that arise on the object of research.
2. Interview. Is a question and answer process between researchers with informant or subject verbally to obtain data needed by researchers.
3. Literature Study. Is a collection of data from literature review as a source of research references such as journals, books, etc.

2.2 Observation Method

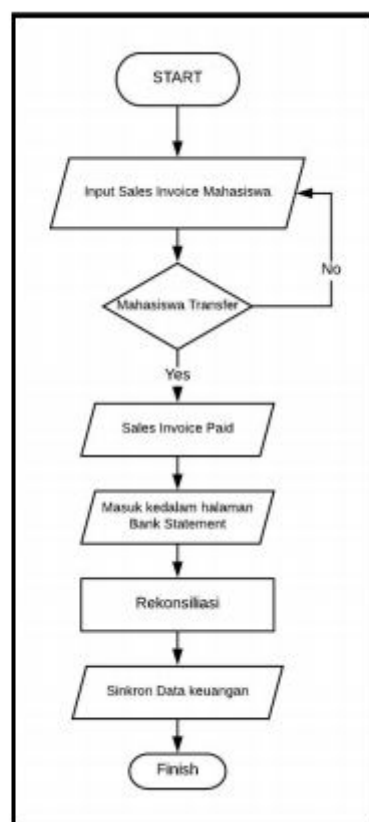
The method of observation is carried out directly to where research or observation is carried out with various things see the problems that occur (Handayani, Aini, Sari: 2018). So this research was carried out by observation directly at Raharja University to make it easier get easier information and supporting data needed to carry out the research report process. The first phase the researchers conducted research activities at collage through the approach direct observation to the field. At an early stage this research field data is needed to find out the system accounting that can display the results of the amount of income finance accurately for the chief financial officer, is it still using a conventional system. Based on stage data first

observation, the system will be designed and implemented online accounting as well as being tested on campus.

3. Findings

3.1 Research Implementation

3.1.1 The proposed system design



Picture 1. The proposed system design

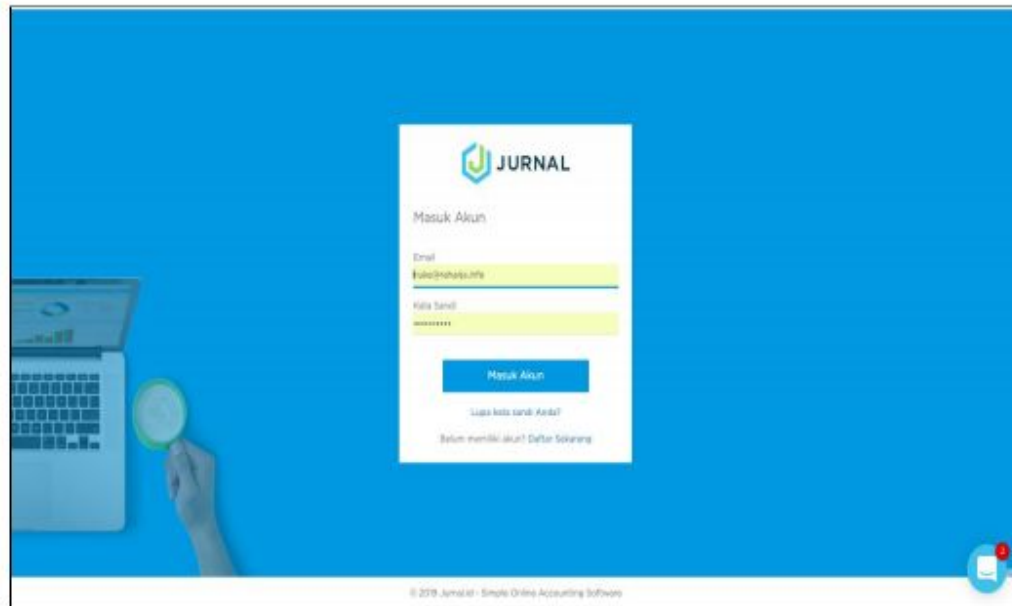
Can be explained from the flowchart picture above proposed by using cloud accounting consisting of:

1. 2 (two) terminals: which act as "start" and "finish" in the process flow from the beginning to input sales invoices up to reconciliation
2. 4 (four) process symbols: role shows the service process student finance does input student sales invoices, then sales invoice status is paid, then can do reconciliation.
3. 1 (one) decision symbol: take the role of taking a decision step "Payment confirmation" if

"Yes" the sales invoice will change status becomes paid. If "No" will return to the sales invoice with unpaid status.

4. 1 (one) data symbol: states the process of reconciliation with matching data.

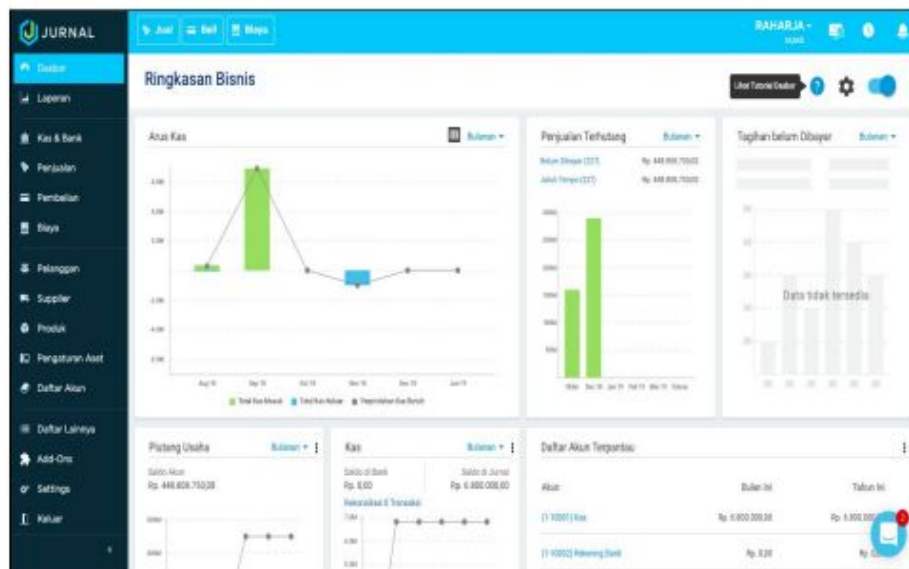
3.1.2 Main Page Display



Picture 1.2 Main Page Display

From the picture above explained that the main page display each user that is the head of finance enters the software page cloud accounting <https://my.jurnal.id/id/users/login>. Accessed use the rinfo email that is already registered on the user's account.

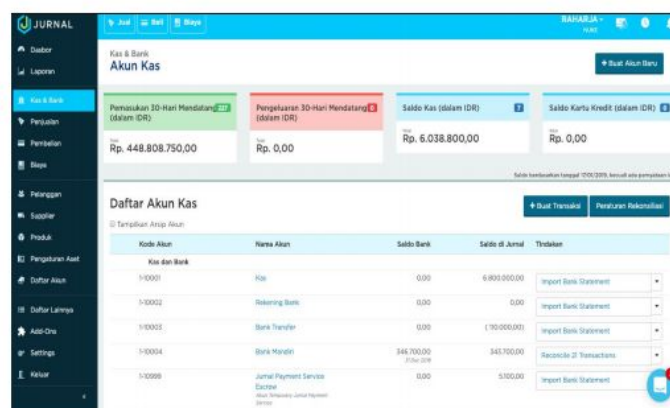
3.1.3 Display page cash & bank menu



Picture 1.3 Display page cash & bank menu

From the picture above explained that the dashboard page display each cloud accounting software to obtain information in a manner overall with graphs.

3.1.4 Display page cash & bank menu

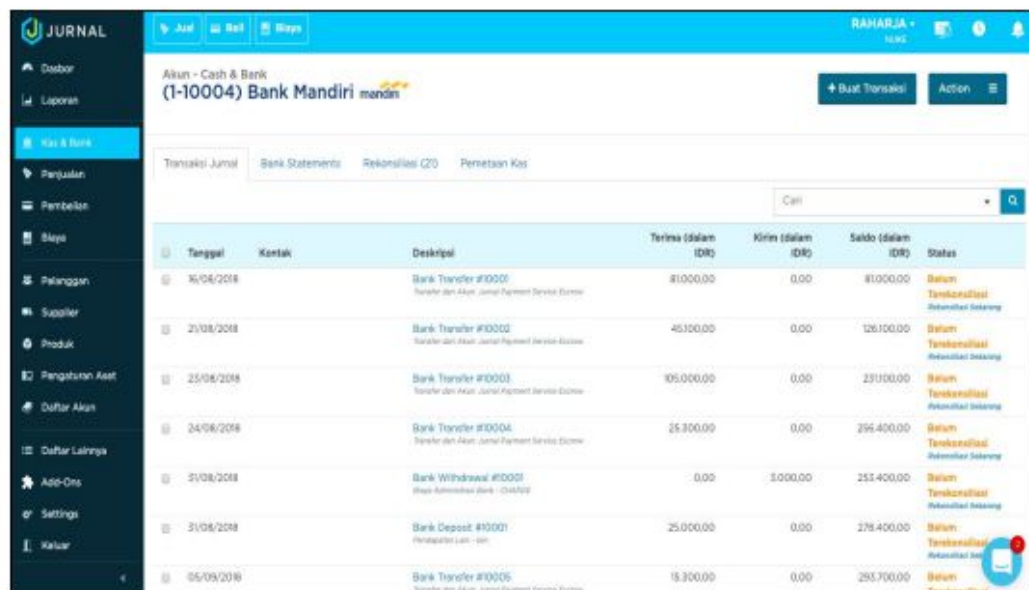


Picture 1.4 Display page cash & bank menu

From the picture above it is explained that the cash & bank menu display the cloud accounting software displays a list of bank accounts which will be used for the reconciliation

process. Information table about income and expenses and cash balance.

3.1.5 Display of Bank Account Pages



Tanggal	Kontak	Deskripsi	Terima (dalam IDR)	Kirim (dalam IDR)	Saldo (dalam IDR)	Status
16/04/2018		Bank Transfer #10001 Transfer dan Akun Jurnal Payment Service Ecommerce	81000,00	0,00	81000,00	Belum Terkonsolidasi Rekonsiliasi Saldo
21/08/2018		Bank Transfer #10002 Transfer dan Akun Jurnal Payment Service Ecommerce	45100,00	0,00	126100,00	Belum Terkonsolidasi Rekonsiliasi Saldo
25/08/2018		Bank Transfer #10003 Transfer dan Akun Jurnal Payment Service Ecommerce	105000,00	0,00	231100,00	Belum Terkonsolidasi Rekonsiliasi Saldo
24/08/2018		Bank Transfer #10004 Transfer dan Akun Jurnal Payment Service Ecommerce	25300,00	0,00	256400,00	Belum Terkonsolidasi Rekonsiliasi Saldo
31/08/2018		Bank Withdrawal #10001 Pencadangan Bank - CASH/22	0,00	3000,00	253400,00	Belum Terkonsolidasi Rekonsiliasi Saldo
31/08/2018		Bank Deposit #10001 Penerimaan Lain - lain	25000,00	0,00	278400,00	Belum Terkonsolidasi Rekonsiliasi Saldo
05/09/2018		Bank Transfer #10005 Transfer dan Akun Jurnal Payment Service Ecommerce	18300,00	0,00	296700,00	Belum Terkonsolidasi

Picture 1.5 Display of Bank Account Pages

From the picture above it is explained that the Account page display Banks in cloud accounting software display 4 (four) tabs journal transactions, bank statements, reconciliation, and cash mapping.

3.1.6 Page views of the Bank Account journal Transactions tab

Tanggal	Kontak	Deskripsi	Terima (dalam IDR)	Kirim (dalam IDR)	Saldo (dalam IDR)	Status
16/08/2018		Bank Transfer #10001 Transfer dari Akun Jema Payment Service Center	81.000,00	0,00	81.000,00	Terkonsiliasi
21/08/2018		Bank Transfer #10002 Transfer dari Akun Jema Payment Service Center	45.100,00	0,00	126.100,00	Terkonsiliasi
25/08/2018		Bank Transfer #10003 Transfer dari Akun Jema Payment Service Center	105.000,00	0,00	231.100,00	Terkonsiliasi
24/08/2018		Bank Transfer #10004 Transfer dari Akun Jema Payment Service Center	25.300,00	0,00	256.400,00	Terkonsiliasi
31/08/2018		Bank Withdrawal #10001 Waktu Aktivasi Bank - CASHING	0,00	3.000,00	253.400,00	Terkonsiliasi
31/08/2018		Bank Deposit #10001 Rekening Kas - Jan	25.000,00	0,00	278.400,00	Terkonsiliasi
05/09/2018		Bank Transfer #10005 Transfer dari Akun Jema Payment Service Center	15.300,00	0,00	263.100,00	Terkonsiliasi
10/09/2018	Dian Murika Putri - 10248926	Credit Memo #CRO001 Pengajuan dan Mutasi Pen - 10248926 @ Bank Mandiri	90.000,00	0,00	343.100,00	Terkonsiliasi
09/11/2018	Martinda Mandiri	Recurse Payment #Re-001 Pajak Persewaan #000001	1.000.000,00	0,00	1.343.100,00	Belum Terkonsiliasi

Picture 1.6 Page views of the Bank Account journal Transactions tab

The main bank account page is directly on the tab Journal transaction that displays the results of transaction data that has already been made received by the bank in accordance with the latest or updated data. A status field is used to explain the transaction being reconciled or not reconciled.

3.1.7 Display of Bank Account Pages Bank Statements tab

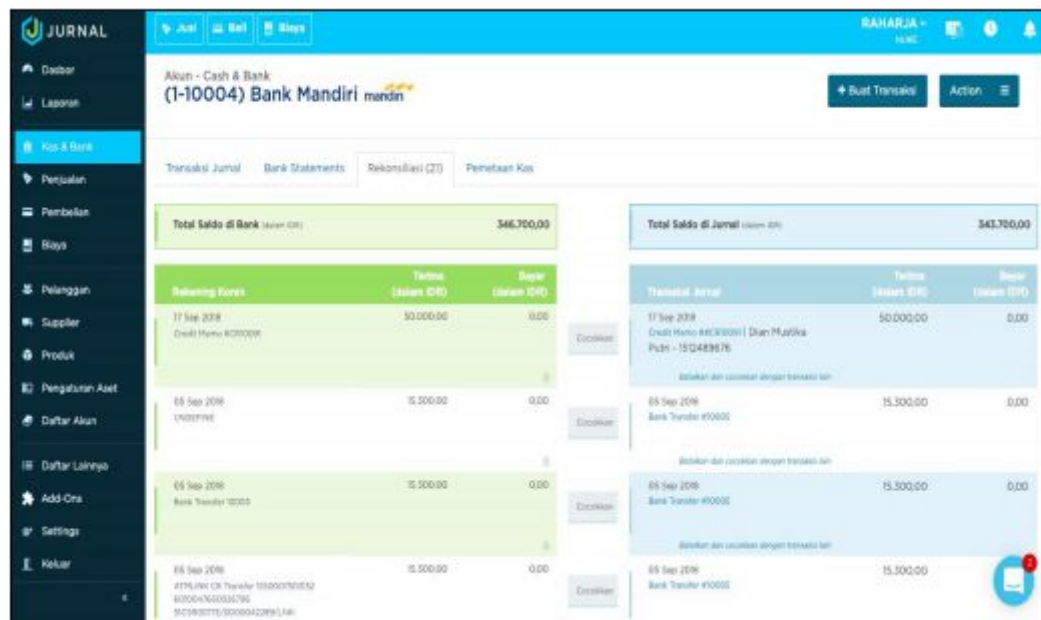
Tanggal	Deskripsi	Terima (dalam IDR)	Kirim (dalam IDR)	Saldo (dalam IDR)	Sumber	Status
16/08/2018	Bank Transfer 10001	81.000,00	0,00	81.000,00	System	Reconciled
21/08/2018	Bank Transfer 10002	45.100,00	0,00	126.100,00	System	Reconciled
25/08/2018	Bank Transfer 10003	105.000,00	0,00	231.100,00	System	Reconciled
24/08/2018	Bank Transfer 10004	25.300,00	0,00	256.400,00	System	Reconciled
31/08/2018	Penyesuaian Saldo Direct Feeds	200.400,00	0,00	456.800,00	System	Not Reconciled
31/08/2018	CHARGE	0,00	3.000,00	453.800,00	Direct Feed	Reconciled
31/08/2018	Bank Deposit 10001	25.000,00	0,00	478.800,00	System	Reconciled
05/09/2018	ATM LINK CR Transfer ... Integrasinya	15.300,00	0,00	494.100,00	Direct Feed	Reconciled
05/09/2018	Bank Transfer 10005	15.300,00	0,00	509.400,00	System	Not Reconciled
05/09/2018	UNDEFINE	15.300,00	0,00	524.700,00	Direct Feed	Not Reconciled
10/09/2018	Credit Memo #CRO001	90.000,00	0,00	614.700,00	System	Reconciled
26/09/2018	MONTHLY CARD CHARGE 000403766321489262	0,00	2.500,00	512.200,00	Direct Feed	Not Reconciled
30/09/2018	CHARGE	0,00	3.000,00	509.200,00	Direct Feed	Not Reconciled
26/10/2018	MONTHLY CARD CHARGE 000403766321489262	0,00	4.500,00	504.700,00	Direct Feed	Not Reconciled

Picture 1.7 Display of Bank Account Pages Bank Statements tab

The main bank account page on the bank statements tab display data list of

transactions that enter into Bank account. Explained in detail there are dates, descriptions, nominal, balance and status to explain the transaction been reconciled or not reconciled.

3.1.8 Display the Bank Account Reconciliation tab page



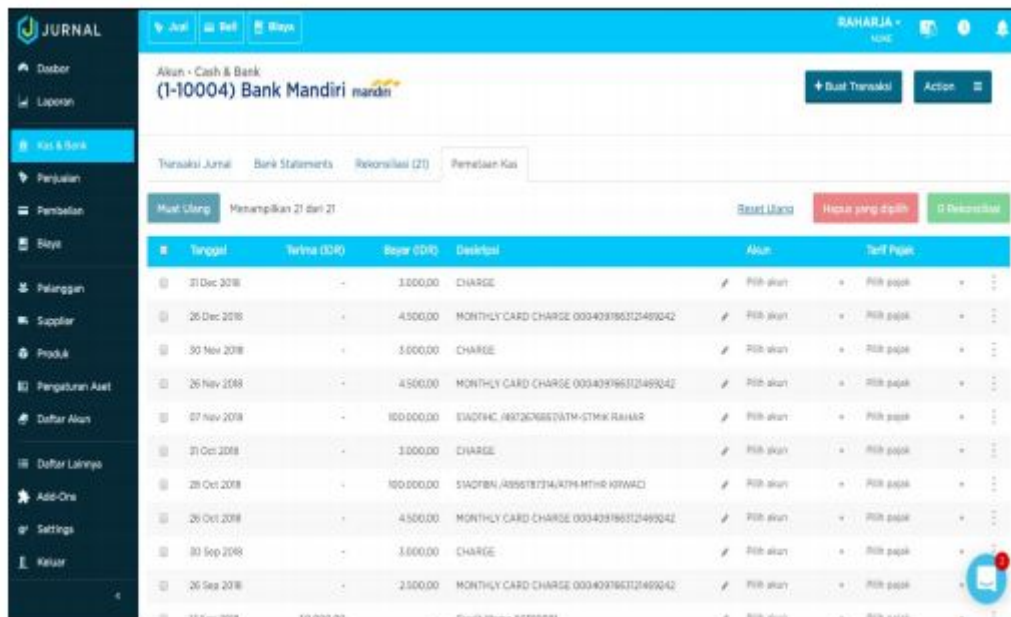
Picture 1.8 Display the Bank Account Reconciliation tab page

The main bank account page on the Reconciliation tab displays 2 (two) charts, i.e. the left chart is a breakdown transactions on a bank account, while the right chart is transaction details in the journal. In this tab reconciliation is carried out Automatic matching ie according to transaction date, code transactions, and nominal transactions that match between the chart of accounts bank with journal transactions.

3.1.9 Page views of the Bank Account Cash Mapping tab

Picture 1.9 Page views of the Bank Account Cash Mapping tab

The main bank account page on the Cash Mapping tab displays journal transaction data to categorize transactions.



The screenshot shows the 'JURNAL' application interface. The main content area displays a list of transactions for 'Bank Mandiri' (1-10004). The table includes columns for 'Tanggal' (Date), 'Terkas (DRD)', 'Bayar (DRD)', 'Deskripsi', 'Akun', and 'Tarif Pajak'. The transactions are listed from December 2018 to September 2019.

Tanggal	Terkas (DRD)	Bayar (DRD)	Deskripsi	Akun	Tarif Pajak
21 Dec 2018	-	3.000,00	CHARGE	PiB akun	PiB pajak
26 Dec 2018	-	4.500,00	MONTHLY CARD CHARGE 003403196312449242	PiB akun	PiB pajak
30 Nov 2018	-	5.000,00	CHARGE	PiB akun	PiB pajak
26 Nov 2018	-	4.500,00	MONTHLY CARD CHARGE 003403196312449242	PiB akun	PiB pajak
07 Nov 2018	-	100.000,00	ESADHIC.897267682ATM-07MK RAHAR	PiB akun	PiB pajak
21 Oct 2018	-	3.000,00	CHARGE	PiB akun	PiB pajak
28 Oct 2018	-	100.000,00	SIADIBN.489578734.ATM-MTHD KIRWADI	PiB akun	PiB pajak
26 Oct 2018	-	4.500,00	MONTHLY CARD CHARGE 003403196312449242	PiB akun	PiB pajak
30 Sep 2018	-	3.000,00	CHARGE	PiB akun	PiB pajak
26 Sep 2018	-	2.500,00	MONTHLY CARD CHARGE 003403196312449242	PiB akun	PiB pajak
11 Sep 2018	50.000,00	-	Cash Memo RCR00081	PiB akun	PiB pajak

4. Conclusion

Based on the results of analysis of research conducted on the system accounting that displays revenue results accurately for the process smooth reconciliation automatically with cloud accounting for Head of Finance, 3 conclusions can be drawn, namely:

1. Financial accounting systems that are running at the College The current height is still considered not to run optimally like showing the results of financial income from students still done locally.
2. Implement a cloud-based accounting software system accounting by the chief financial officer. So that it can simplify the reconciliation process in real time, accurately and safely. And find out the amount of income online, without going through the local network.
3. Cloud accounting based accounting software can easily carry out the reconciliation process with matching transaction data automatically. So that reconciliation can be done anywhere and anytime done by the chief financial officer.

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