

## The Application of the Accounting for the Online Store

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### ABSTRACT

*This study aims to determine the cash sales accounting information system that is suitable for online store applications. Using qualitative methods with the object of research, namely the online stores. Sources of data obtained from several online stores. Data collection methods used are semi-structured interviews, observation, and document analysis. From the analysis and design of the buying and selling cycle information system in online business development, it was found that the development of information systems is a very important stage in the efficiency and effectiveness of the buying and selling cycle. By implementing a good and correct accounting information system design on an online store, it can facilitate the recording and minimize the occurrence of errors/loss of data. In addition, with a good information system design, the division of tasks between various sections becomes clear.*

**Keywords:** Accounting, Financial Reports, Online Store.

### ABSTRACT

The research is aimed to determine the system information accounting the sale of cash that is suitable for the app store online. Using the method of qualitative with the object of research, namely store online. Source data obtained from several stores online. Methods of collecting data used is the interview semi - structured, observation, and analysis of documents. From the results of the analysis and design of system information cycle sell buy in the development of business online, found that the development of the system information is the stage which is very important in the efficiency and effectiveness of the cycle sell buy. By applying the design of system information the accounting of the good and true on store online can be easy recording and minimize the occurrence of errors/loss of data. In addition to that, with the design of the system information which is better, the division of tasks between the various parts to be clear.

**Keywords:** Accounting, Reports the Financial, Shop Online.

## INTRODUCTION

The Internet is something the network or web use create melakukankomunikasi wherever and whenever. Simultaneously with the growth of the era of when is the internet not only can be used for communication course, time is of the internet also can be used as a media or a place for selling and purchasing needs every day. Many once the application which can be used in selling namely shoppe, toko pedia, buka lapak, whatsapp, facebook and Instagram for offers objects that it sells. Perkembanagn shop online in Indonesia the increased sharply. It is can be seen from the survey of the association of the implementation of jasa internet Indonesia( APJII) in the year 2012 that the use of the internet in Indonesia reach six twenty - three million people. Of the total use of the internet is 36 million users of the internet who do purchase it online. Although selling using the internet perusahaan also always require the recording of keuangan with baik in running its business that, so that business can grow with the good. In essence, the media, social and e - commerce is indeed to have a comparison to. Media social role for data and communication, whereas e - commerce indeed is the media who do sales and purchase it online. But moreover unite to both so the trend that a lot of intertwined while this is, for example course business online by using Facebook or Whatsapp.

According to Jhony (2010), e-commerce refers to the purchase, sale and marketing of goods and services through the system electronics. Radio, TV, network computers or the internet etc. E-commerce is changing almost every function of the business in each activity, ranging from marketing to the transaction. The birth of e-commerce help facilitate the consumers in trade sell buy without the need to come to one place to shop. Consumers really want to meet the needs of the information when they trouble finding information about the products and services of a company. The activity of shopping online with the quick spread widely in various fields. In addition to that, the product of fashion such as clothing and accessories are available in the various websites and easily accessible. The online store does not need a capital a large and relatively easy in operation. Business is probably already stand and walk, because the photos of the products and the access of the internet to sell them already sufficient. On the side of the other, the online store has advantages that is easily accessible and cheap because You can see the examples of products on the Internet without visiting the store, as You do on purchase and sales in general. By because it's, don't be surprised if the online store is growing very rapidly. Online stores are available 24 hours a day. Different with the store that is only open on the hour of work. In addition to that, it takes time and energy to achieve storage are desired. To time it, shopping online is very valuable to shopping from the angle of view of the consumer.

The flow that use media social as a tool shopping online be your purpose main to generate sales and profits are soaring. Given that the cost of operational use of media social is very low compared with the cost of which is charged to set up shop traditional, the success of the business You're in industry this should be great. Didn't need capital work business traditional and business online same? Financing, revenues, and profits associated closely with the form of business that there is. For the smooth process of business, how to determine the cost of production/price of the acquisition, the price of sell, target profit, and the system of cash management products is important. But in fact still a lot of SMES that have not have a record of finance which is adequate to run its business. Note the transaction finance can play a role in determining the flow of funds. For the reason of this, a waiver of notes to financial can slow down the growth of the business. The framework of Conceptual Reporting Financial (Braid Akutan Indonesia) gives users confidence more in the decision they are with the reported data of finance that are relevant that it accurately reflects what that is presented. By because of it, data accounting finance is very important for the owner when establishing business small and determine whether the business they are at risk of profit or loss. NS. Data are obtained from the records of this can be used to evaluate the operation of the business that is ongoing and consider the policy of the future. Data a financial refer to the information of the accounting transactions of finance that can be used owners to achieve the success of the business and provides data accounting finance other for a period of time specific to the decision of the tata manage the company.

The decision to mdevelopingright sector of the market and the decision of the determination of prices. In accordance with the explanation of the mentioned that so owners can monitor the condition of the financial company that we run, all the things that are associated with financial need to be recorded, collected and summarized in a report (Yieong, 2004). Based on the results of the survey Laily (2013), it can be concluded that the operator of economic micro does not perform recording/bookkeeping with good. This is because the perpetrators of the economy assume that the recording is not effective, hassle and takes time. The assumption is based on the fact that the offender has not yet determine the effectiveness of record keeping/bookkeeping for the growth of the business objectives. In addition to that, the lack of understanding of the perpetrators of the economy about how to do bookkeeping caused because of the lack of knowledge about accounting finance. However, this is not no connection with the provision of a source of power to carry out the activities of the accounting company is. The system of accounting must be composed of several subsystems related. If not, is said to consist of measures that are relevant.

Barridwan (2009) reported that the system of accounting consists of sistem sales and the receipt of cash include the order of sale, order the shipping and invoice (billing), the distribution of sales, receivables, receipt of cash and management of credit. The system of purchases and spending money, including the reporting of orders and the receipt of the purchase, distribution, purchase and payment, debt trading, and the procedure of payment of cash. System payroll which consists of a system of payroll and distribution of income. Report financial arise from the flow of which is commonly referred to as a cycle reporting financial. This is a series of processes starting from the collect of the transaction to compile reports finance. Then do the steps that are routine every period. Phase-to-phase cycle accounting is as follows: 1) Identify the problem, 2) Make or accept the fact of the transaction, 3) Record the daily daily, namely the source as the account input, 4) Post to book a great Novel, all account a long time, Debt, and capital are included. 5) Preparation of a paragraph daily before adjustment, 6) Preparation of a paragraph the daily adjustment, 7) Adjustment of the balance sheet the balance after adjustment, 8) the Preparation of the report of the financial annual which consists of balance sheet and statements of profit and loss, report of sales, reports the flow of cash, and a note upon the report of the financial annual. 9) Preparation of a deadline daily, 10) Preparation of balance sheet the balance after the deadline time, 11) Correction daily.

A system of accounting that is better is the valuation of inventory, the method of exchange of data that can be used for assessment of the industry, and also can be a tool to control the internal which is better. The industry should be able to apply the policies the accounting industry and provides data that is accurate to encourage the activity of the industry. There is also a bug in the inventory, assessment, and collection industry. Problems are most common in the industry is reporting inventory. By because of it, there are problems in the report of the finance because of nonconformity of recording accounting industry with GAAP based on the guidelines of recording inventory. By because of it, the industry should be able to manage the inventory as optimal as possible according to the procedures and policies of the management of the industry.

## **LITERATURE REVIEW**

Haans Kartika Hadi (2016) Accounting is a system data finance are used to create and provide an explanation associated with a variety of groups that are involved. Interpretation of accounting by junior. Interpretation of Accounting is a system of data consider the activity of the business, making the information in the report, and reported outcomes berupak report that

is used as a material consideration in making the decision that is certainly very influential on the activity of the online store. Harahap (2011) stated that accounting is related with the numbers that should be used as guidelines in the process of making the decision. Figures-figures this is the value of the monetary or monetary that represent a record of the transaction industry. In the case of Perwironegfig and Purwanti (2014), data accounting has three purposes. With other words, report it to management for the purpose of the following:

- 1) Take over the business regular (activities surgeon) and the decision of the special
- 2) Deliver outcomes for the party that has the interest of full against the industry yesitu holders of stock, the bureau of taxes, agency financial and other other.
- 3) Give an explanation to the various levels of management.

For Rushartono (2009) recording in accounting that is used in the record of the transaction there are 2 under the recording is:

- 1) a System of cash, is something the process of comparing between the entry with the load, where outbreaks of the money already received the revenues reported as well as on when the money already paid the load was reported.
- 2) a System of accrual, i.e. something the tata way of comparing between the entry with the load, which on when the formation transactions, the income can be reported as well as on when the load is needed for creating the entry of effort to load reported.

For Soemarso S. Cycle accounting R (2009:110) is the phase of activity in the recording and the process of accounting, starting from the formation of the transactions to the preparation of the report of the financial annual. Cycle accounting also has stages as follows:

#### 1) Transaction

Trading is event - based currency money that changing the position of the financial industry. In general , a transaction always involves the transfer of ownership from the people that transact on the other people who receive transaction such. Various transactions are routinely done in the industry , among other transactions, the sale of the product, the transaction purchase of the equipment office, transactions, cash entry, and transaction cash out.

#### 2) the Documents or evidence

The documents below in a variety of forms , which states that transactions limited has been formed. The various forms that usually serve as a document of subordinates including invoices, receipts, and receipts. The document at the bottom of this is a beginning to the process of the accounting industry. Without the documents here, there can be noted in accounting. The fact of the transaction internal Donald E. Kieso by Jerry J Weygandt (2007/93) is as follows:

a. Payment (voucher cash) the Fact yield results is the hallmark of the fact that the industry is already generating money in cash in the form of payment cash or income, the payment of a debt, or purchase with the withdrawal of the production of the other.

b. Cash, cash sign is characteristic of the fact that the industry has received the money in cash or cash.

c. Memo, guna memo as the fact of recording the inter - section or manager or section parts that are in the environment industry.

The Listed facts of the transaction external to the Donald E. Kieso and Jerry J Weigant (2007: 93) et al.:

a. Invoice

Invoice is a feature compensation for the purchase or sale of credit.

b. Memorandum Of Discharge

Note the debtor is the fact that the industrial debit delivery which is valuable because of various reasons.

c. Nota Credit

For the deed that the industry offers credit to customers because of various reasons.

### 3) Journal

In the case of Muliyadi (2011), the Journal is the stages of the most early in the process the transactions that achieved that with recording, classifying and summarizing information, financial and other. For Surhadi (2009:57), the journal is a record of sequential transactions that occur on an entity. Journals is a novel which is used to record transactions industry in chronological order. On the side of the other, summarization is the activity to summarize and record the transactions industry in surat news daily in the order specific based on the documents the following that You have. Recording daily a transaction can be done by using a number series for invoice or at the time of the same with a transaction that occurred.

### 4) Books Large

After the journal was made, to the journal the go to the books great are great. The book the great a good is a compilation of all accounts that are owned by the industry and the balance. All accounts that are owned by the industry related to the same other to form one unit. The purpose of the book the great a good is to outline the types of assets, liabilities, and capital, and changes (transaction events), grouping part of a transaction based upon any type of account, and estimate the amount for each type of account. Brief summary of the transaction to be elements that are relevant so that You can make a report of finance.

### 5) Create Neraca Saldo

After the book large main published, based on the period of accounting, session next is an overview of the public about the transactions the balance sheet balance. In the case of Sofiyan Shafri Harahap (2011:24), the balance of the balance is the balance that load all estimates, but only the balance sheet the balance end. Marthani (2012) revealed that the balance sheet balances as a balance that covers the balance of the end of the whole account at the end of the period. The Spreadsheet has four uses of the main.

1. Design layout the layout of the report of the financial industry the end.
2. Where a variety of collection of data took place. In terms of this, the collection is done by collecting data for each account.
3. You can modify the loop billing and all records of the data and records the data in a loop before running the billing trial.
4. Balance balance is used to check the accounting of the financial industry.

#### 6) The Arrangement Of A Journal Adjustment

Over the establishment of the balance sheet balance, then step next in the cycle of accounting is to make journals adjustment. Verse journals adjustment is typically attempted at the end of period accounting. Is there anyway to made journals adjustment is as a means to establish that the principle of the recognition of income in accounting is not there which violated.

#### 7) Report of the financial

On the contrary for Martono as well as Agus Haryito( 2014: 51) reports financial is a collection of conditions finance something the industry when his period. For Sumarsono (2014: 34) reports financial is the report that was made for forming a decision, most of the main parties in the outdoor industry, overwrite the position of finance as well as the results of the business industry. Khasmir (2012) commented that the reporting financial is a report that shows the position of the report of the financial industry at the time it is or during the period of time specified. For the SAK, a qualification at a minimum consist of:

- a) Balance at end of period
- b) Reports earnings loss for the entire period
- c) the Description of the report of the finance with bonus and details of the items certain that relevant.

On the contrary for Martono and Harjito( 2014: 51) reports financial is a summary of the override state of the finances was something the industry on when certain. For Soemarsono( 2014: 34) reports financial is a report that is designed for the forming of decisions, most of the main parties outside of the industry, override position financial as well as the results of the

business industry for the purpose of ease of entities only need to present the report of the financial minimum as required.

For James Hame, in Khasmir (2012:30), the balance sheet is a summary of the situation

the financial industry at a time certain, which shows total assets and total liabilities plus total equity owners. The balance sheet can be presented in three forms:

1. Form scontrol, namely the structure of the balance sheet that are arranged side by side, with assets on the left and liabilities on the right. Part of the asset and part of the obligation should be proportional.
2. The table staff, namely the balance sheet that are arranged in the form of a report, with assets listed at the top and liabilities are listed at the bottom.
3. The table that shows the status of the financial Principle of the working table , this is the first first enter the treasure of the heritage of reduced debt and reduced capital work. Capital work added to the assets of a permanent and assets of the other, and the debt term long reduced to get the capital owners.

Rudyanto (2014: 15) said that the report of profit and loss statement is a report that showsn the capacity of the industry in creating a profit throughout the period accounting or one year. For Khasmir (2012: 29) reports Earnings Loss which report that describes the results of the business industry during the period. On the contrary for Raharja Putra (2011: 9) reports Profit and Loss statement is a Report of part of the report of the finance that is very mean. For Meters (2011: 24) function reports the profit or loss is:

1. Take into account the profit on the first all industries.
2. Share below in order to estimate the profit in the future.
3. Meramalakn effect or the discourse of the achievement of the flow of cash in the future will come.
4. Take into account berapa tax income.
5. Take into account the success of the industry with the thinking of the levels of profitability
6. Take into account the profit of the industry with equate with the earnings report of the year that then.
7. Take into account the efficiency of the industry with looked at the magnitude of the mercenaries or the load and the type of composition

For Sodikin as well as Apa (2014: 43) reports the turn of the equity is the report of the finance that is structured display data overwrite the turn of equity industry due to the surgical

industry as well as transactions with the owners in the period of accounting for certain. Khasmir( 2016: 29) commented reports the flow of cash is a report that displays the entire section that deals with the activity of the industry, both of which affect directly or not directly against the cash industry. Hery( 2014: 13) defines the flow of cash is a report that describes the flow of cash enters as well as the flow of cash out of surgery, the activities of the investment, up on the activities of the funding or financing for the period of time specified. The purpose of the presentation reports the flow of cash is:

1. Make estimates related to the flow of future cash arrived.
2. Do evaluation to be used as a consideration in the determination of the decision final.
3. Ensure the expertise of the industry to pay dividends to holders of shares, payment of interest, as well as the principal of the loan to the creditors.
4. Featuring bond earnings net on the turn of the cash industry.

Note the Above Report of the Financial , i.e. the notes are included in the statements of financial as well as pengaturan industry to report financial that is shown can be beneficial for the parties that are concerned. For Heri (2014: 13) note the above statements financial is a report of finance is a part of an integral that cannot be separated from the components of the report of the finance of the other. Purpose note this is to give a description that is complete overwrite of the data presented in the reports finance.

## RESEARCH METHODS

Research this is research is explanatory research. Factors that underlie the researcher selects explanatory research is to be able to see whether aspects of the system information accounting has been influential in the business shop online. In addition to that the author also wants to understand how the system information accounting can help the process of financial on the store online. The authors also conduct interview intensive with 20 respondents shop online to get the data accurately. Methods that do the authors in collecting the data that is to do the research, semi-structural, which is intended with the use of questions, answers, and notes important that has been prepared earlier. The author also did observation accompanied by analyzing some of the documents supporting. The author uses a few tools such as recorder of voice, text, and video to produce information that is accurate at the time of the interview, so to minimize the presence of data missing or truncated. After performing the collection of data information, the authors then classify all the data obtained and presented in the form of a table percentage. On stage the end, the author can draw conclusions as well as suggestions for the store online based on the data that has been analyzed.

## RESULTS AND DISCUSSION

From the results of the research that is carried out is obtained that shop online requires a scheme of bookkeeping that can support the operation of the business which is useful to understand whether the business that is being run is running with the good or not. Based on the results of interviews with respondents, they argue that the bookkeeping is useful for measuring the level of income of the business they are. Look at the table at the bottom of this :

**Table 1**  
**The response of Shop Online Td Bookkeeping**

No.	Response	Number	(%)
1.	Mecomputer system of bookkeeping	20	100%
2.	Do not use a system of bookkeeping	-	-

**Source :** Results of the research

Based on the table that can be known that the entire respondents require a system of bookkeeping because given the importance of bookkeeping in the operasi shop online. But, still hindered by the lack of knowledge about how tata way of bookkeeping that is good and true.

**Table 2**  
**The Separation Between The Recording Of Financial Store Online With The Recording Of Financial Home Stairs**

No.	Response	Number	(%)
1.	Separate between the recording of financial business with financial house stairs	5	25%
2.	Do not separate between the recording of financial business with financial house stairs	15	75%

**Source :**Results Of The Field

Based on the table that can be known that the stores online that do the separation of financial business with financial house stairs just as much as 5 or 25% while the rest do not do the separation, the reason is because the business is carried out by the family itself so that it does not need to perform the separation between financial house stairs with the financial business.

From the results of research on the store online, the author suggests not found respondents that noted supplies of goods or 100%. The authors conclude that the shop online

does not there are supplies that exist when running a business, so the owner does not know the supplies are there, the supplies are exhausted or inventory that is excess. The needs of day-to-day traders based on the inventory that there is, if the goods is not sufficient then the trader will immediately order the goods from the agent.

**Table 3**  
**Recording Revenue**

No.	Response	Number	(%)
1.	Make a recording income	20	100%
2.	Do not create a pencatatan income	-	-

Source : Data Results Of The Field

Sourced on the table that could be known if all the respondents shop online already noted the results of the entry. From the results of the interviews are attempted, the owner of t mandatory recorded sales for income is the source of the main of the business is. The concept of unity of effort , namely something the concept that carry out the restrictions on the transaction of business with transactions on the outside of the store online. From the results of the research obtained the data if not all entrepreneurs objects every day carry out the restrictions on the financial industry with financial house stairs. Shop online carry out the separation between the financial industry with financial house stairs amounted to 5 respondents with a percentage of 25%. On the side of the other, there is a 15 owners that do not impose restrictions on financial commercial on the finances of the family, i.e. 75%. Shop online also enter the cost of non-operational in the calculation of the profits and losses of the company, for example the consumption of children and the consumption of the family should be calculated in a separate, for their business , this is personal, so that they feel not recorded a profit and loss statement. The need for a separate record of the cost of operations and cost of non-operational.

**Table 4**  
**The Period Of Recording The Calculation Of Profit**

No.	Response	Number	(%)
1.	Recording daily	6	30%
2.	Recording of the weekly	1	5%
3.	Period monthly	9	45%
4.	The period of six months	2	10%
5.	Period annual	2	10%

Shop online already carry out the calculation of profit and loss over shop online the living sejumlah 20 respondents or 100%. Why is a made to recognize how besarnya profit or loss are obtained. Sourced on the table in the top - up can be known if the respondents noted the calculation of the profit and loss per month as much as 9 respondents or 45%, that carry out the calculation of the profit and loss 6 months once as well as one of the year once every- every as much as 2 respondents or 10%. Whereas that carry out the recording of the calculation of the profit or loss per week is 1 respondents or 5%.

In accounting there are 2 under the recording is under the cash as well as under accrual. Under the cash is transaction receipts and expenditures are recognized or recorded when cash has been received or issued. On the contrary, under the accrual basis is the acceptance and expenditure of cash is recorded and recognized on when the formation transactions without looked at the cash already received or issued. From the research that's already tried there are 12 or 60% of employers objects every day that do not record the debt as well as the 8 respondents or 40%, which carry out the recording against the debt. Not only is it a system of recording still wear system accounting single (single entry) is the recording of a try on the novel by cash only. The Owner also must carry out the recording of income and expenses subject to this aim so that the owner can recognize the amount of revenue and expenses that is established in its business.

The concept of the continuity of the business, namely something the concept of the look that unity of effort in the desire to always walk with the benefit in term of length which is not limited. Known that 20 owner or 100% of entrepreneurs thing every day this is not noted heritage always as well as the shrinkage of the heritage always the. Because they do not master the method of calculating the depreciation of the heritage as well as the entrepreneur - minded if the calculation of the depreciation of the heritage always not going to affect the calculation of the profit and loss statement. To be concluded when the owner objects every day not to practice the concept of the continuity of the business. The concept of match is something the concept of the accounting of all income that is generated mandatory compared with the cost- the cost that is incurred for got profit from the income for a period of time specific.

Known when 20 or 100% of employers carry out the calculation of the profit and loss efforts. Transactions are made on the novel of the receipt of cash sourced of the results of the sale of objects every day is opposite transactions are recorded as expenses in cash , among others: the burden of the income of the employee, the burden of power, paid home staircase, the burden of rent etc. Up can be concluded that the respondents shop online not entirely practice the concept of match. There is a concept of matching each day, which is not allowed

to enter the payment of such expenses to the family, the cost of the child, the money school children, and the payment of other still be noted by employers in the records of the expenditure of the business, and taken into account in the profit and loss statement. The results of operations or changes must be reported in increments every day, weekly, monthly, and annual. Includes the experience of the cycle of the calculation of profit and loss: 6% or 30% of employers calculate profit and loss statement each day, 1 person interviewed or 5% of the respondents who calculate profit or loss of each week, and 9 people who were interviewed that calculates profit and loss statement each month of the Respondent or 45% In the side of another, 10% of respondents to calculate profit and loss statement every 6 months and every year. From the data that, the calculation of the profit and loss statement business to be very important, so they calculate profit and loss in business is.

## CONCLUSION AND SUGGESTIONS

Sourced on the results of the review as well as research that is already tried, then the author can make the conclusion as follows :

1. The Concept Of Unity Of Effort. Be aware that the sd than store online not separate between the transaction store online with the transactions of the house stairs.
2. The concept of continuity, the store online has been carrying out the calculation of profit and loss that can be used as a material to be able to recognize the smoothness as well as the progress of the business is periodic, but still a lot of stores online that have yet to apply calculations against the asset remains that owned along with the depreciation, so it can be said that the process of business store online only limited sell buy and not applying the system information accounting on the stage of the other.
3. Recording cash, which used the owner of a business which under the treasury, where the transaction is recorded or recognized when cash has been received or issued where the system pencatatanya who tried still very simple.
4. Research that attempted, shop online not entirely practice the Concept of Penandingan, said that income should be compared with the load deservedly are issued.
5. The concept of a period of time, store online already wear concepts a period of time, for the calculation of the profit or loss held sourced on period every- every business.
6. it can be concluded that all the respondents shop online not run kaidan system information accounting with the good and true, proven by the presence of a process missed or partner once is not done by the store online. Their is a lot of focus on the activities of sell buy but put aside for accounting.

Sourced on the results of the research is to advice that can be given to employers shop online as the following:

1. Should store online make note all transactions are done on business shop online and not involved with the financial house of stairs.
2. Should store online practice the concept of continuity of effort to enter the calculation of the depreciation of the assets in the profit and loss statement.
3. Should store online practice of recording cash with base accrual, with the recording of these transactions is recognized on dikala events.
4. Should store online meet the concept of penandingan, that is the concept of the show if the load should be recognized in the period that is the same with income.
5. Should store online practice recording of which fits with the concept of recording accounting, things that will be very helpful in performing the identification, evaluation, and as a material consideration in taking the decision of the owner of the shop online for sustainability in the future will come.

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