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Analysis of the Application of Electronic Data Processing Sales Data Processing System Studies at PT. xyz

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Abstract

The purpose of this research is to find out the mechanism used by PT.xyz in processing sales and cash receipts data; and find out whether the application of an electronic data processing system at PT. xyz has supported the achievement of accurate accounting information. Sources of data used in this study include places, papers, and people. The data analysis technique used in this study is a qualitative descriptive analysis technique, which is a data analysis method that describes and interprets and compares research data obtained from companies with existing literature to be analyzed so that it can provide information to solve problems. faced. After going through the process of collecting, compiling and analyzing data, the results are in the implementation of an electronic data processing system, PT.xyz uses a real time processing mechanism which can be proven through real time. processing. table of indicators that have been adjusted based on the results of interviews and observations, and the results obtained that the application of electronic data processing has supported the achievement of accurate accounting information based on electronic data processing components, the system at PT. xyz is adequate.

Keywords— Electronic data processing, Cash receipts, Sales data processing

PRELIMINARY

One of the few supporting companies to become advanced and superior companies is the technology system they use. Likewise with data processing by implementing an electronic data processing system (EDP) which aims to process each transaction data quickly so as to produce information that is accurate, relevant, complete and timely. According to Jogiyanto "information is data that is processed into a form that is useful for its users". Electronic data processing also requires special expertise. So to carry out data processing, it is necessary to have someone who specifically handles electronic data processing applications. If electronic data processing is carried out by people who are not experts, it can have a negative impact on the company, such as data processing errors that result in inaccurate financial information being produced, resulting in a difference between technological quality and good quality, human resources need to be combined. Technology is very important for companies in carrying out their operational activities including the use of technology in data processing because by using technology, companies can create effectiveness and efficiency in their daily operations. Likewise PT.xyz which needs the benefits of technology to facilitate the processing of sales data and cash receipts. Companies in making decisions certainly need accurate and adequate accounting information. This study aims to determine the application of electronic data processing systems (EDP), how the mechanisms used by PT.xyz in processing sales data and cash receipts. This study also aims to determine whether the application of electronic data processing (EDP) systems has supported the achievement of accurate accounting information. The research carried out is basically expected to provide benefits to related parties, especially electronic data processing (EDP) studies and as an advisory contribution to all related parties, especially PT.xyz as a system user. electronic data processing

RESEARCH METHODS

- 2.1 Research Approach This research aims to find out the application of the electronic data processing system (EDP), how the mechanism used by PT Hadji Kalla Branch. This research was conducted using a quantitative approach that describes and interprets and compares research data obtained from companies with existing literature to be analyzed in order to provide information to solve the problems encountered.
- 2.2 Types and Sources of Data The types of data used in this study consisted of two types of data, namely qualitative data and quantitative data. Qualitative data, namely data in the form of information and is the result of interpretation of the results of interviews and observations related to the application of electronic data processing systems (EDP) which were carried out directly by researchers at PT.xyz. Quantitative data, namely data obtained from companies in the form of data that can be calculated or in the form of numbers obtained from companies, such as the number of computer units used in data processing. The data sources used in this study can be divided into three types. First, people, namely data obtained from company managers through direct interviews. The second paper, namely data obtained through various literature such as books, theses, accounting scientific journals, or other articles related to research variables. The third place is the data obtained from the research location. The location in question is the company where the author conducted the research, namely PT. xyz.
- 2.3 Research Variables The variables of this study are systems, data, information, and electronic data processing. The system in this study is a combination of various elements that work together to achieve goals. The data in this study are facts that are collected, stored, and processed using technology to produce information. The information in this study is data that is processed then becomes a form that is more useful and more meaningful to the recipient, describes an event, and is a real entity, and is used to make decisions. Electronic Data Processing (EDP) in this study is the use of computer technology to carry out transaction-oriented data processing within an organization.
- 2.4 Data Collection Techniques Data collection techniques used in this study are observation, interviews and documentation. Observations in this study were carried out by collecting data through direct observation at PT. xyz. Then conducted an interview by holding a direct question and answer (interview) with the company related to research variables. Documentation in this study was carried out by collecting data through recorded evidence or documents related to the research problem.

Tabel 1. Real Time Processing Indicator

No	Real Time Processing Indicator	Analysis Results	Instrumen
1	Data processing is done immediately or directly when transaction completion	-	Interviews and observations
2	The processed data is high-intensity transaction data and routine	-	Interviews and observations
3	Can display required information whenever appropriate necessity	-	Interviews and observations

Tabel 2. Electronic Data Processing Components

No	Electronic Data Processing Components	Analysis Results	Instrumen
1	Adequate hardware	-	Interviews and observations
2	Adequate software	1	Interviews and observations
3	Adequate user	1	Interviews and observations
4	Adequate procedure	-	Interviews and observations
5	Adequate computer network	-	Interviews and observations

RESULTS AND DISCUSSION

PT.xyz's decision in its operational activities to use 31 computers for employees and 1 server computer with the following explanation:

Tabel 3. Number of Company Computers

No	Computer Type	Location	Amount
1	Personal Computer	Customer Service Room	4
2	Personal Computer	Service Room	7
3	Personal Computer	Spare Parts Warehouse	2
4	Personal Computer	Cashier Room	1
5	Personal Computer	Sales Room	2
6	Personal Computer	SST Room	1
7	Personal Computer	Administration Staff Room	9
8	Personal Computer	Branch Office	1
9	Personal Computer	Sales Parts Room	3
10	Server Computer	Server Room	1
Total Computer			31 Unit

Sumber: Hasil olah data

The data in the table above shows that the number of computers at PT. xyz is 31 units where the number of personal computers is 30 plus 1 server computer. Of the 31 computers, 4 of them were used as data processors (EDP) for sales and cash receipts, each of which consisted of 1 unit sales employee, 1 spare parts sales employee, and 1 sales employee. vehicle service department. , and 1 employee in the finance department.

3.2 Discussion To provide information to solve the problem under study, the author uses a qualitative descriptive analysis method, namely a data analysis method that explains and interprets, and compares the research data obtained from the research location with the existing literature and then analyzes it. he. To be able to answer the hypothesis proposed by the author in this study, the authors analyzed the data obtained from interviews and direct observations conducted at the research location, namely PT.xyz. To answer whether PT.xyz uses a processing mechanism in real time or not, it will be explained based on the following table:

Tabel 4. Real-Time Processing Indicator

No	Real Time Processing Indicator	Analysis Results	Instrumen
1	Data processing is done immediately or directly when transaction completion	appropriate	Interviews and observations
2	The processed data is high-intensity transaction data and routine	appropriate	Interviews and observations
3	Can display the required information at any time as needed	appropriate	Interviews and observations

Sumber: Hasil olah data

Based on the table above, it can be explained that the facts at the study location are in accordance with what is written in the indicator table, so it is concluded that PT.xyz implements data processing in real time. Mechanisms for direct data processing are data processing that minimizes the time interval between transactions and data processing. Processing with a real time processing mechanism is not carried out in batches so that data can be processed one by one according to transaction time and can display information on the results of data processing quickly. To be able to prove whether the application of an electronic data processing system (EDP) has supported the achievement of accurate accounting information, the authors use the following electronic data processing components indicator table:

Tabel 5. Electronic Data Processing Components

No	Electronic Data Processing Components	Analysis	Instrumen
		Results	
1	Adequate Hardware	appropriate	Interviews and observations
2	Adequate Software	appropriate	Interviews and observations
3	Adequate user	appropriate	Interviews and observations
4	Adequate procedures	appropriate	Interviews and observations
5	Adequate computer network	appropriate	Interviews and observations

Based on the results of the table above, it can be concluded that the application of electronic data processing at PT. xyz has supported the achievement of accurate accounting information as seen from the sufficient EDP component.

CONCLUSION

The conclusion related to this research can be explained that in implementing an electronic data processing system (EDP), PT.xyz uses a real time processing mechanism where data processing is carried out directly without any data collection activities. The components of the electronic data processing system (EDP) consisting of hardware, software, brainware, procedures and computer networks used by PT.xyz are sufficient enough to support the achievement of adequate accounting information.

SUGGESTION

The recommendation from the results of this study is that companies need to use supporting tools in the form of external data storage media, so that data backups are available if at any time the computer has a problem; it is better if the use of computers is really optimized, so that the benefits obtained related to electronic data processing are proportional to the costs incurred; and companies need to learn how to back up data. This needs to be done, so that damaged or corrupted data can be recovered immediately.

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