



Analysis of Accounting Information Systems and E-Marketing for MSMEs in Pari Village Serdang Bedagai

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Abstract: Micro, Small and Medium Enterprises (MSMEs) are business sectors that consistently develop in the national economy. This research was conducted on MSME actors in the village of Kota Pari Serdang Bedagai, especially palm sugar business actors. This study aims to analyse accounting information systems and e-marketing for MSMEs in Kota Pari Village, Serdang Bedagai. This type of research is descriptive using a qualitative approach. Data analysis techniques used in this study include observation, interviews, and documentation. The results of this study are that MSMEs in Kota Pari Serdang Bedagai village have not carried out Accounting Information Systems and e-marketing properly. Bookkeeping records still use notebooks whose contents are only receipts and expenses. Marketing of brown sugar in MSMEs in Kota Pari village Serdang Bedagai has also not used an e-marketing system. Marketing of brown sugar products generally still runs traditionally, namely by word of mouth, the marketing channels carried out are only from producers to collector traders. Their obstacle is the lack of knowledge about e-marketing due to the level of education and lack of socialisation about the e-marketing system. From the results of research and discussion, it is known that the level of education affects the use of accounting information systems and e-marketing.

Keywords: Accounting Information System, E-Marketing, MSMEs.

Introduction

MSMEs have a significant contribution to a country's economy. Despite their smaller size, the number of existing MSMEs can provide impact positive on growth economy, creation field Work, And income distribution. However, in practice, MSMEs often face resource constraints, access to funding and changes in the market global Which competitive. This make they more prone to to risk economy And change social so that demand MSMEs For always do innovation and creativity. The development of information technology and the digital revolution have changed how MSMEs operate and do business. This is done in order to improve Power competition MSMEs For still endure in market Which the more competitive.

The application of information technology has been proven to influence efficiency, distribution And growth MSMEs. For example implementation on strategy marketing modern, and operational efficiency. System information accountancy allow MSMEs For manage transaction finance with more efficient. In addition, the accounting information system helps MSMEs avoid human error in recording and reporting so that financial

reports become more accurate And can reliable Which can used in taking decision related steps strategic in time upcoming to better deal with economic and market changes. Because that, by integrating the accounting information system with the MSME business, owner business can increase management finance they And leveraging technology to support long-term growth and success long. E-marketing (marketing electronic) Also own role important towards MSMEs in the current digital era. MSMEs can use technology digital and internet to promote their products or services to customer.

This is method new And modern in advertise And interact with audience. E-marketing allow MSMEs For advertise And market product or service they in a way on line. This covers use of various platforms such as websites, social media, digital advertising, and email campaigns to reach a wider market and open up opportunities for international expansion. For example, through social media platforms or email, business can to weave communication two direction with customer, hear input, and respond to questions quickly. Therefore, the implementation effective e-marketing strategies enable SMEs to compete in environment increasingly digital business. Most MSMEs in Kota Pari Serdang Bedagai Village face obstacles in recording accounting information systems, adopting e-Marketing technology and limited levels of skilled education. in IT. By Because That need do analysis comprehensive about implementation system information accountancy And e-marketing towards MSMEs in Kota Pari Serdang Bedagai Village, thus insights can be generated in-depth understanding of potential benefits, challenges, and optimal strategies. For application of technology this is for the sake of progress MSMEs and local economy.

Methodology

Data Analysis Methods

Data analysis is also called data processing and interpretation. Data analysis should be done from the beginning, this is emphasized by Sugiyono (2019) who stated that analysis has begun since formulating and explaining the problem, before going into the field and continues until the writing of the research results. Data analysis is a process of processing research results that starts from compiling, grouping, reviewing and interpreting data in patterns and relationships between concepts and formulating them in relationships between other elements so that they are easy to understand and comprehend. The data that has been collected is then analyzed by:

Data Reduction

The data obtained by researchers from the field is written in the form of a detailed description or report. This report will continue to grow so that it will add to the difficulties for researchers if not analyzed immediately. Therefore, researchers reduce data by compiling data systematically, highlighting important points so that it is easier to control. The data reduction that researchers do is in the form of summarizing and selecting important things to then be put together, as Sugiyono said, reducing data means summarizing, choosing the main things, focusing on important things, looking for themes

and patterns. Thus, the data that has been reduced will provide a clearer picture, making it easier for researchers to collect further data and search for it if needed. The data that has been reduced will provide a sharper picture of the results of observations and make it easier for researchers to search for the data obtained again if needed. Data reduction can also help provide codes to certain aspects. The data reduction that researchers do is by selecting and sorting data based on the number of informants who mention the problem, then researchers make it into a narrative and then researchers simplify it by selecting similar things to make it easy to present it.

Data Display

After the data is reduced, the next important flow in data analysis is data presentation. The most frequently used presentation in qualitative research is narrative text. Narrative presentation needs to be equipped with various types of matrices, graphs, networks and charts. All of these are designed to combine information that is arranged in a cohesive and easily accessible form. In qualitative research, data presentation can be done in the form of brief descriptions, charts, relationships between categories, flowcharts and the like, the most frequently used to present data in qualitative research is with narrative text. Meanwhile, according to Nasution, displaying data can be done by making graphs or others. The data presentation that researchers make is in the form of descriptive text. Researchers choose this kind of data presentation because according to researchers it is easier to understand and do. If there are several tables that researchers present, it is only a complement.

Conclusion Drawing and Verification

The third step in qualitative data analysis is drawing conclusions and verification. The initial conclusions put forward are still temporary and will change if no strong evidence is found to support the next stage of data collection. Drawing conclusions is better done from the beginning of the research, as Nasution said from the beginning researchers try to find the meaning of what they collect, for that researchers look for patterns, themes, relationships, similarities, things that often arise

Result and Discussion

Overview of UMKM Brown Sugar Business in Pari City

Kota Pari Village is one of 12 villages in the Pantai Cermin District of Serdang Bedagai, located 7.5 km to the west of Pantai Cermin District, Kota Pari Village has an area of 1000 Ha, Kota Pari Village is an area that is quite famous for its mangrove forest ecosystem, located in the Pantai Cermin District which has a coastline filled with many beach tourism sites. Kota Pari usually forms a community based on ethnicity, consisting of hamlets 1-4 with a majority of Malay ethnicity, hamlet 5 with a majority of Chinese ethnicity, hamlets 6-10 with a majority of Javanese ethnicity, and hamlet 11 itself with a majority of Banjar ethnicity. Kota Pari Village is located in Pantai Cermin District, about 29

km away, as for the boundaries of the area. Kota Pari Village has a northern boundary bordering the Malacca Strait - south bordering Simalungun District - west bordering the Ular River - east bordering Simalungun District. There are 11 hamlets in Kota Pari Village Serdang Bedagai, several hamlets have potential business units that can grow better if developed and fostered.

The UMKM that will be assisted are Pandan Weaving Craftsmen, Kecepe Shrimp Home Industry, Brown Sugar Home Industry, and Mangrove Ecotourism. In Kota Pari Serdang Bedagai Village, the majority of the population has been involved in the coconut and palm sap processing business into Brown Sugar for generations. This business has been a part of their lives for more than four decades. Although the Brown Sugar products produced are of good quality and easily accepted in the market, this does not always result in prosperity for the business actors. The Brown Sugar processing business in Kota Pari is mostly managed by women, including housewives and young women with an average education of only junior high school or high school, some even only graduated from elementary school. Many of them, especially housewives, are assisted by young women in producing brown sugar, while their husbands prefer to work in other professions as their main jobs. MSMEs in Kota Pari Serdang Bedagai Village, especially brown sugar MSMEs, experience obstacles in recording their bookkeeping.

They still carry out bookkeeping using notebooks that only contain income and expenses and MSME business actors feel that it is not so important to record financial reports in accordance with the accounting information system. Brown sugar marketing in UMKM in Kota Pari Serdang Bedagai village has also not used the *4e-marketing* system. Marketing of brown sugar production results is generally still carried out traditionally, namely by word of mouth, the marketing channels carried out are only from producers to collectors. This study will investigate these problems from the perspective of Accounting Information Systems and *e-marketing*, not only by business actors but also by human resources in the UMKM.

Discussion

Based on the results of interviews and observations on MSMEs in Kota Pari Serdang Bedagai Village, especially brown sugar MSMEs, in using accounting and *e-marketing* information systems, there are several obstacles experienced, namely: MSMEs in Kota Pari Serdang Bedagai Village, especially brown sugar MSMEs, still carry out bookkeeping using notebooks that only contain receipts and expenditures. They experience obstacles in recording their bookkeeping due to low educational backgrounds and lack of socialization about accounting information systems. Educational background is the main obstacle why MSMEs in Kota Pari Pantai Village Serdang Bedagai does not implement the Accounting Information System properly, because most of them only have elementary and junior high school education. So UMKM business actors feel that it is not so important to record financial reports in accordance with the accounting information system. Brown sugar marketing in UMKM in Kota Pari Serdang Bedagai village has also not used the *e-marketing system*.

Marketing of brown sugar production results is generally still carried out traditionally, namely by word of mouth, the marketing channels carried out are only from producers to collectors. Their obstacles are the lack of knowledge about *e-marketing* due to low levels of education and lack of socialization about the E-marketing system. MSME Accounting Information System in Kota Pari Serdang Bedagai Village, especially for brown sugar MSME actors, is as follows: The solution of the UMKM Accounting Information System in Kota Pari Serdang Bedagai Village is to hold socialization about the Accounting Information System such as the application of widely available Accounting Information System *software*, ranging from free to paid ones such as *Accurate*, *Zahir*, Cash Book applications and others.

That way, the UMKM accounting information system in Kota Pari Serdang Bedagai Village can be done in a computerized manner such as cash sales, for example, customer orders, inventory, customer history, product eligibility. There is *an update* on the status of Brown Sugar inventory, sales invoices, and sales summaries. In addition, a more detailed payroll accounting information system is also needed from the calculation of work cost hours and recapitulation of personnel activities. The solution of *e-marketing* in terms of marketing MSMEs in Kota Pari Serdang Bedagai Village, especially brown sugar MSMEs, is by providing socialization about creative and innovative *e-marketing*, for example Shopee, Instagram, Tokopedia, Lazada, Gomart and many other applications to increase sales and make it easier for customers to access or buy brown sugar from MSMEs in Kota Pari Village. Serdang Bedagai.

Conclusion

MSMEs in Kota Pari Serdang Bedagai Village, especially brown sugar MSMEs, still carry out bookkeeping using notebooks that only contain receipts and expenditures. They experience obstacles in recording their bookkeeping due to low educational backgrounds and lack of socialization about accounting information systems. Educational background is the main obstacle factor why MSMEs in Kota Pari Pantai Village Serdang Bedagai does not implement the Accounting Information System properly, because most of them only have elementary and junior high school education. So UMKM business actors feel that it is not so important to record financial reports in accordance with the accounting information system. Brown sugar marketing in UMKM in Kota Pari Serdang Bedagai village has also not used the *5e-marketing* system. Marketing of brown sugar production results is generally still carried out traditionally, namely by word of mouth, the marketing channels carried out are only from producers to collectors. Their obstacle is the lack of knowledge about *e-marketing*. due to low levels of education and lack of socialization about the *e-marketing system*. The solution of the UMKM Accounting Information System in Kota Serdang Bedagai Village is to hold socialization about the Accounting Information System such as the application of widely available Accounting Information System software, ranging from free to paid ones such as *Accurate*, *Zahir*, Cash Book applications and others. That way, the UMKM accounting information system in Kota Pari Serdang Bedagai Village can be carried out in a computerized manner such as

cash sales, for example, customer orders, inventory, customer history, product eligibility. There is an update of inventory status, sales invoices, and sales summaries. In addition, a more detailed payroll accounting information system is also needed from the calculation of work cost hours and recapitulation of personnel activities. The solution from *e-marketing* In terms of marketing MSMEs in Kota Pari Serdang Bedagai Village, especially brown sugar MSMEs, this is done by providing outreach about *e-marketing*. creative and innovative examples such as Shopee, Instagram, Tokopedia, Lazada, Gomar and many other applications to increase sales and make it easier for customers to access or buy brown sugar at MSMEs in Kota Pari Village Serdang Bedagai.

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