Analysis of Community Understanding of E-Commerce-Based Information Systems in Klambir V Village Kebun Deli Serdang

Noviani¹, Nur Aliah², Samrin³

Faculty of Social and Political Sciences Accounting Study Program, Universitas Pembangunan Panca Budi
(email: Noviani.pancabudi@gmail.com)

Abstract

The economy of Klambir V Kebun Village, Kec Hamparan Perak, Deli Serdang Regency, is starting to develop due to the availability of village funds from the central government and support from information technology such as the Internet which aims to improve the local economy. Information technology provides various solutions to the problems that are generally faced by people in developing their businesses. For example, one of the technologies that is currently developing rapidly is Electronic Commerce (E-Commerce). E-Commerce itself is interpreted by some experts as financial buying and selling transactions that use an internet connection or digital technology. Various transactions, from sales, purchases, distribution, to marketing of goods and services can be done by utilizing E-Commerce. However, the author sees that many people in Klambir V Kebun Village, Deli Serdang Regency, still do not know the benefits and how to use E-Commerce. Based on this phenomenon, the author is interested in developing an E-Commerce-based information system with the aim of improving the economy and service to the people of Klambir V Kebun Village.

Keywords:
Information Systems; E-Commerce; Klambir Village V Kebun

Introduction

Business competition is getting tougher nowadays, when we are unable to face competition and its developments, then we will also have difficulty surviving and it will be difficult to see opportunities. The development of information technology has an important role for society in running and developing its business because information technology can make transactions easy, fast, precise and accurate. Manual data processing in the current era is no longer relevant and accurate because errors that occur due to manual processing can no longer be neutralized. The information produced by these errors becomes no longer accurate to be used as a basis for decision making. Initially the existence of this information system was to collect, process,
store, calculate, analyze and disseminate information for certain purposes. However, currently SIA has a very important impact on companies, namely providing added value to its users because in the end it will have an impact on improving overall company performance. According to (Pramiswari & Dharmadiaksa, 2017). Information technology provides various solutions to problems generally faced by entrepreneurs in developing their businesses. For example, one technology that is currently developing rapidly is Electronic Commerce (E-Commerce). Various transactions, from sales, purchases, distribution, to marketing of goods and services can be carried out by utilizing E-Commerce.

E-Commerce itself is defined by several experts as financial buying and selling transactions that use an internet connection or digital technology (Chaffey, 2009). The initial development was through websites and emails that connected companies with consumers so that it could make it easy for companies and consumers to carry out buying and selling transactions online. However, nowadays, thanks to the very rapid development of technology, we are not limited to using the web and email, but are already utilizing various forms of market places and communication media.

Klambir V Kebun Village is in Hamparan Perak District, Deli Serdang Regency, North Sumatra Province. The area of Klambir Lima Kebun Village is: 2,558 Ha, consisting of 21 hamlets, with a population of 16,355 people, consisting of 2,895 families. This village community, especially village officials, do not understand information technology, especially E-Commerce, causing services to the community to be not optimal. Village government officials who serve the community must be able to master technology, information so that services to the community can be optimal. For this reason, the author is interested in developing an E-Commerce based information system with the aim of improving the economy and services to the people of Klambir V Kebun village, access to information can be obtained easily regarding village potential, population, area and so on.

**Literature Review**

**Accounting information system**

The term accounting information system consists of three elements, namely: system, information and accounting. These three elements will be explained as follows: There are several definitions of system put forward by many experts. Some of them are as follows, Mascove and Simkin (1994) define a system as a set of parts that are interconnected and together achieve a specific and objective system. A system must have interconnectedness, integration and an objective centrality in the organization.

Wilkinson (2000) defines a system as a complex entity or framework that is subject to one or more goals, constraints, and controls; which is surrounded by the environment, which consists of interdependent subsystems; and which undergoes a process with input and output.
There is a difference between data and information. Data is statistical facts in the form of a collection of symbols that do not mean anything. Information is data that has been filtered, organized, realized and interconnected so that it is useful for achieving organizational goals. Nash in Jogiyanto (2005) provides the following definition of data and information, namely that data has information value both directly and indirectly. Data can be identified and has several information purposes that are available to meet needs.

An accounting information system (AIS) is a framework for coordinating resources (data, materials, equipment, suppliers, personnel, and funds) to convert input in the form of economic data into output in the form of financial information that is used to carry out the activities of an entity and provide accounting information for parties. - interested parties (Wilkinson, 2004).

Gelinas, Oram and Wiggins (2004) define an accounting information system as follows: A specialized subsystem of the management information system whose purpose is to collect, process and report information related to financial transactions.

**E-Commerce**

E-commerce is the distribution, sale, purchase and marketing of goods or services that rely on electronic systems, such as the internet, TV or other technological networks. So far, many people think that online trading only occurs between sellers and buyers.

The e-commerce industry has developed very rapidly in Indonesia recently. In fact, our country is at the top of the 10 countries with the fastest e-commerce growth in the world.

In 2018 alone, e-commerce in Indonesia had growth of 78%. Of this growth figure, 17.7% of it was transactions purchasing plane tickets and hotel reservations. In addition, clothing and footwear purchases accounted for 11.9%, while 10% came from cosmetics and health products. Judging from these statistics, having an e-commerce site will certainly be very profitable, both for people who already have a business and those who are just starting out. Moreover, e-commerce offers many benefits.

**Methods**

The research carried out is included in the qualitative research category with descriptive research type. According to Moleong (2005), qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior. The material in this research is to discuss an E-Commerce based Information System in Klambir V Kebun village, Hamparan Perak sub-district, Deli Serdang Regency with the aim of improving the village economy.
Research procedure

The procedures carried out in this research can be described as follows:

1. Identify significant problems to be solved using descriptive methods.
2. Limit and formulate the problem clearly.
3. Determine the objectives and benefits of the research.
4. Conduct literature studies related to the problem.
5. Determine the framework of thinking and research questions
6. Create research reports.

Data analysis method

Model Miles and Huberman in Sugiyono (2015:246) states that data analysis in qualitative research is carried out while data collection is taking place, and after completing data collection within a certain period. At the time of the interview, the researcher had carried out an analysis of the interviewee's answers. If the answers interviewed after analysis feel unsatisfactory, then the researcher will continue asking questions until a certain stage, data is obtained that is considered credible.

Results

The Deli Serdang Regency area consists of coastal areas, lowlands and mountainous plateaus with an area of ± 2,497.72 Ha consisting of 22 sub-districts, 380 villages and 14 sub-districts. Coastal land consists of 4 sub-districts (Hamparan Perak, Labuhan Deli, Percut Sei Tuan, and Pumpkin Beach). The number of villages is 64 villages/sub-districts. The Main Potential is: People's Agriculture, Plantations and Livestock. The climate of Deli Serdang Regency has 2 (two) seasons, namely: rainy season and summer (dry). Natural Resources Natural resources owned by Deli Serdang Regency include marine resources, agriculture, plantations, surface water (rivers), forests, mining and tourism.

Village Potential

1. Availability of agricultural land in residents' yards
2. The majority of people work as plantation and farming employees
3. As a center for beef cattle development

The program needed by KeLambir V Kebun Village, Hamparan Perak District, Serdag Bedagai Regency is

1. Development of agricultural and livestock technology in farmer groups
2. Building study groups for teenagers and children.
3. Establishment of Independent Village MSMEs
4. Extension in the field of animal husbandry
5. Urban Farming
After looking at the potential of the village and the programs needed, this research is in accordance with the village program needed, namely making Kelambir Village V Kebun Desa dignified and moral through the formation of pious children's character. Thus, understanding the maxims of politeness is in accordance with the mission of Kelambir V Village.

![Figure 1. Village Potential](image)

### Discussion

Based on the results of the interview above and the findings of patterns and concepts that have been created by researchers, the following discussion emerged:

1. **Ability of Information System Users**
   According to Stephen P. Robins (2009: 45), translated by Diana Angelica, states that the technical ability of information system users can be seen from:
   
   a. **Knowledge** (knowledge) Having knowledge about accounting information systems and understanding knowledge about the duties of one's work as a user of accounting information systems.
   
   b. **Ability** (ability) The ability to run the existing accounting information system, the ability to express how the system should be, the ability to carry out the tasks of the work that is the responsibility, and the ability to align work with tasks.
   
   c. **Skills** (skills) Expertise in work that is responsible, expertise in expressing needs in work.

2. **Information System User Capabilities**

   In the practice carried out by Royal Laundry, there are several reasons why system development has not been successful, such as:
a. Understanding of SIA among the people of Klambir V Kebun Deli Serdang Village is still very lacking, the community needs to understand the components of the accounting system, such as the basic accounting system, the accounting system for purchases and cash disbursements, and the accounting system for sales and cash receipts. Furthermore, armed with this understanding, the people of Klambir V Kebun Deli Serdang Village will be able to use and understand accounting information. So understanding AIS will be very helpful in running a business, such as making financial reports which are certainly faster and more accurate as a basis for decision making. Apart from being used to manage financial reports, information systems are also able to create organizational structures so that work in a company can be well structured. This is in accordance with the research results of Pramiswari & Dharmadiaksa (2017) stating that E-Commerce and accounting information systems have a positive effect on entrepreneurial decision making.

b. Understanding and interest in the field of E-Commerce among the Kelambir V Kebun Deli Serdang village community is still very minimal, even though the existence of E-Commerce can help village communities in marketing the products they produce so that they can minimize marketing costs, sales transactions are easier to carry out without space limitations and time. This is in accordance with the results of research conducted by Sari & Ardini (2014) and Putra & Astri (2015) stating that the use of E-Commerce has an influence on the sales process and purchasing decisions.

Conclusion

Based on the results of the interview above and the findings of patterns and concepts that have been created by researchers, the following discussion emerged:

1. Understanding of SIA among the people of Klambir V Kebun Deli Serdang Village is still very lacking, the community needs to understand the components of the accounting system, such as the basic accounting system, the accounting system for purchases and cash disbursements, and the accounting system for sales and cash receipts. Furthermore, armed with this understanding, the people of Klambir V Kebun Deli Serdang Village will be able to use and understand accounting information. So understanding AIS will be very helpful in running a business, such as making financial reports which are certainly faster and more accurate as a basis for decision making. Apart from being used to manage financial reports, information systems are also able to create organizational structures so that work in a company can be well structured. This is in accordance with the research results of Pramiswari & Dharmadiaksa (2017) stating that E-Commerce and accounting information systems have a positive effect on entrepreneurial decision making.

2. Understanding and interest in the field of E-Commerce among the Kelambir V Kebun Deli Serdang village community is still very minimal, even though the existence of E-Commerce can help village communities in marketing the products they produce so that they can minimize marketing costs, sales transactions are easier to carry out without...
restrictions space and time. This is in accordance with the results of research conducted by Sari & Ardini (2014) and Putra & Astri (2015) stating that the use of E-Commerce has an influence on the sales process and purchasing decisions.

References

LPPM, UNPAB (2017), Ketentuan dan Syarat Pengajuan Propsal dan Laporan Akhir Penelitian dan Pengabdian Masyarakat


