EUC Method to evaluate the Accounts Receivable Information System of PT. Katama

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Abstract— A company's trade receivables are generally one of the largest assets of current assets and the largest part of total assets. The provision of receivables carries a risk to the company in the form of losses if the consumer does not pay his obligations. Control of internal receivables in a company is one of the methods used to anticipate fraud and anticipate the possibility of uncollectible accounts. In controlling internal receivables, a receivables information system is needed to improve effectiveness and efficiency, maintain assets, provide accurate information, encourage compliance with regulations and management requirements that have been set. This study aims to determine the condition of the influence of end users on trade receivables using the EUC method at PT. Katama. The review process using EUC produces the level of influence of each EUC component on the user.

Keywords— Assets, Receivable, EUC

I. INTRODUCTION

In this era of digitalization the presence of information systems is very influential on organizations, not only for organizations but also influences broadly the daily lives of people, business processes and transaction activities within a company. All information can be accessed quickly and practically. The ability of companies to compete in the market is important for the survival of the company itself, so it must be made a strategy that can utilize the strengths and opportunities available, as well as close weaknesses and overcome obstacles in the business world.

Measurement of user satisfaction used End User Computing Satisfaction (EUCS) method. Measure of user satisfaction are two methods, End User Computing Satisfaction (EUCS) and User Information Satisfaction (UIS). Based on the research of Seddon & Yip who conducted a comparison between the EUCS and UIS methods it was found that the EUCS method was more useful than the UIS method. The variables in this research are content, accuracy, format, ease of use, and timeliness. The samples in this study collected from 168 respondents consisting of 3 staffs, 17 lecturers and 148 students. The data collection used a closed questionnaire consisting of 13 question for the five variables being studied. From the data obtained, concluded that the

overall level of user satisfaction is in the average value of 2.64 at level 3 (neutral), which means that according to the general respondents' perception, Universal University website not said satisfactory but also not disappointing. Variables that have assessed as good enough are accuracy and ease of use, while for content, format, and timeliness are still considered for more improvement and developed again (Ahmad Fitriansyah, 2018).

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II. LITERATURE REVIEW

Xiao and Dasgupta in their study that tested the EUCS instrument to determine the level of satisfaction of users of web-based information systems found that the EUCS instrument, which

despite being 20 years old, could still be used to assess user satisfaction with web-based systems (2002).

Dastgir and Mortezaie in their research on the factors that influence EUCS in Accounting Information Systems get the results that all aspects of EUCS are very influential in user satisfaction (2012).

McLeod and Schell put forward two benefits of EUC in their study. First, EUC equates capabilities and challenges, especially between end users and information specialists.Secondly, the EUC narrows the distance of communication between information specialists and users, because when a system is developed by users themselves, the need for communication with information specialists will decrease, even disappear (2008:101).

According to Hery Receivables represent a number of bills to be received by the company (generally in cash) from other parties, both as a result of the delivery of goods and services on credit. Most receivables arise from the delivery of goods and services on credit to customers. It is undeniable that in general customers will become more interested in buying a product offered on credit by a company. Trade debts are generated from the normal activities of the company's business, namely credit sales of goods or services to customers (2015: 205).

According to Keiso uncollectible receivables are a loss in income requires, through an appropriate journal entry in the account, a decrease in the assets of receivables and a decrease related to earnings and shareholders equity.(2009).

III. PROPOSED METHOD

Following is the flow of Accounts Receivable Information System at PT. Katama:

1. The customer orders the goods sent to the sales department. Then get an invoice. After processing, the customer will get a shipment of goods from the warehouse. Goods received and then checked whether the same as the invoice. If they match, the customer signs and returns the invoice. As a receipt of the invoice.

2. After the sales admin receives orders from the customer, the sales admin creates a double invoice, the first sheet is for the customer, the second sheet is for the administration department's archive.

3. After the warehouse section gets an invoice from the sales admin, the warehouse section prepares the ordered goods. The goods are sent to the customer.

An invoice that has been signed by the customer is given to the resale admin section.

4. Sales receivables department receives invoices from the sales admin as a basis for making accounts receivable reports
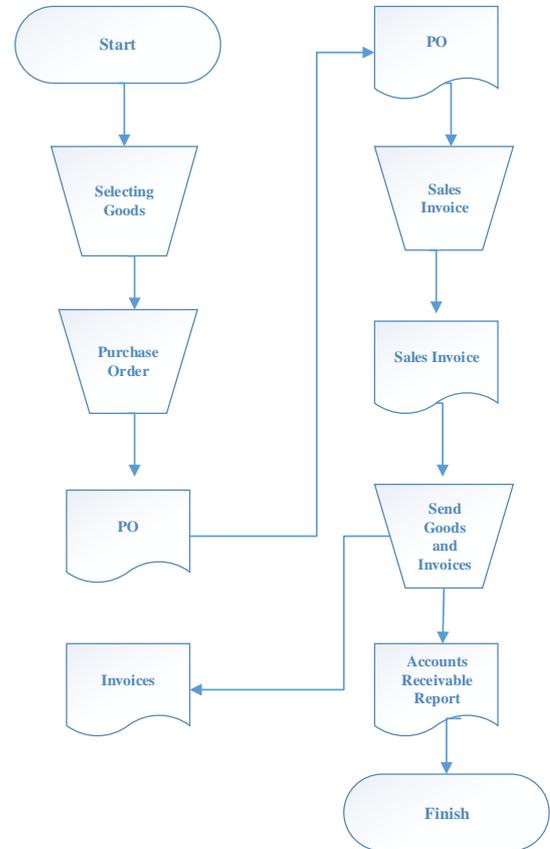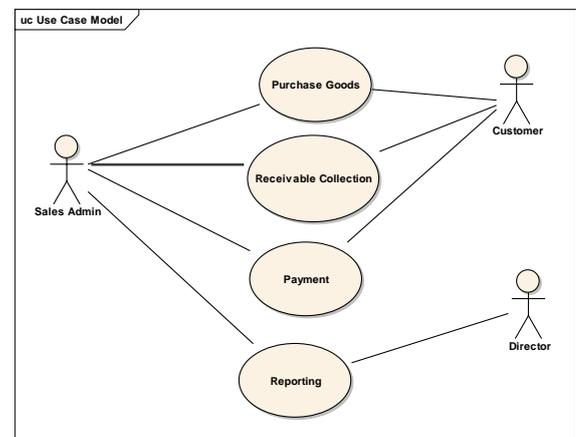

Figure 1. Flowchart Account Receivable
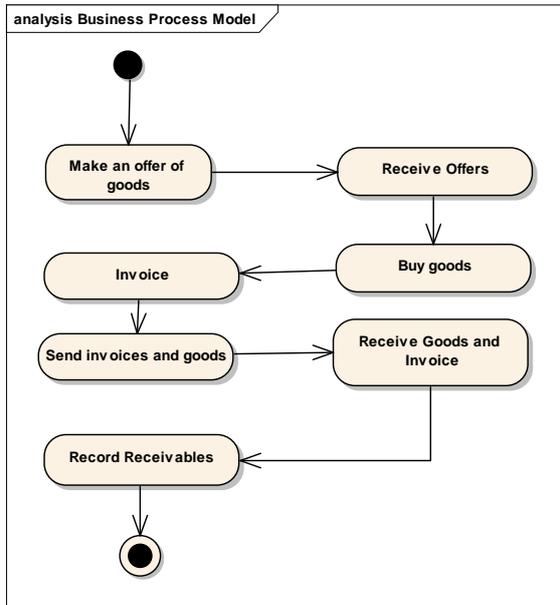
Figure 2. Usecase Account Receivable

Figure 3. Activity Diagram Account Receivable

IV. RESULT AND DISCUSSION

The user interface is a display that is directly related to the user that can be understood by computer users and programmed in such a way that it can be read by the computer's operating system and operates or runs as it should. Here are the page views that have been designed at the front end:

Figure 4. Login

Figure 5. Accounts Receivable Report

Figure 6. Admin

Figure 7. Customer

Figure 8. Inventory

Figure 9. Sales

Figure 10. Account Receivable

V. CONCLUSION AND SUGGESTION

The conclusions that can be drawn from the development of accounts receivable information systems include:

1. With the accounts receivable information system at PT. Katama will make it easier for sales admins and directors to monitor the progress of accounts receivable reports easily and efficiently.

2. Can provide information on accounts receivable during the process of recording accounts receivable

3. Help data processing and archiving, namely: data items, data types of goods, data seller names, sales data, and accounts receivable report data

From this research activity there are a number of suggestions addressed to this research that it is expected to have a system for monitoring accounts receivable at PT. Katama in the future so that it can be applied in a system. It is expected that with the existence of an account receivable information system will be more effective for directors in providing accounts receivable reports and for sales admins in doing daily work.

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