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Analysis of Implementation of Information System for Electricity Sales Revenue at PT PLN (Persero) UP3 Singkawang

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ABSTRACT

This study aims to determine how the use of an accounting information system in a company can optimize operational costs. This study spesifically examines the revenue system utilized by the organization for managing revenues generated from regular operational operations, such as sales. The incorporation of the revenue cycle accounting information system assumes a pivotal function inside the organization. This system guarantees the effective management of cash receipts, which serves as a readily accessible form of payment for he company's financial obligations. The aim of this study is to present a comprehensive analysis of the deployment of the accounting information system for the electricity sales revenue cycle at PT PLN (Persero) UP 3 Singkawang. The present study aims to examine the adoption of information systems within the revenue cycle and its impact on operational operations, as well as the enduring viability of the organization. The study applies the exsiting revenue information system in accordance with current theory. The PT PLN (Persero) UP3 Singkawang revenue information system complies with the information quality standards. This pertains to the accuracy, completeness, and timeliness of the information. Security, usability, and efficiency are system quality criteria that have been addressed by the established information system. In terms of internal control, the revenue information system at PT PLN (Persero) UP3 Singkawang meets the criteria set by the Committee of Sponsoring Organizations (COSO) framework.

Keywords: *Information System, Revenue, MIS, ERP, COSO.*

INTRODUCTION

Companies need to provide products or service that fulfil the needs and desires of customers, in line with rapid technological changes and the flow of information to ensure customer satisfaction. To satisfy their customers, companies can aim to provide customers with the information they need accurately and quickly (Granderson *et al.*, 2011). Accounting information systems (AIS) are conventionally the software that organisations use to collect, store and manage financial data and information. The AIS processes and retrieves this data for use by accountants, investors, consultants, managers and other stakeholders (Sajady *et al.,* 2008).

The system is considered an effective tool for managing internal and external changes. It uses data processing and transactions to produce valuable information to govern, plan and facilitate organisational activities. Consequently, it leads to an improvement in organisational performance (Ibrahim *et al.,* 2020). The development of technology across the world has naturally become progressively stronger, particularly in the private and public sector organizations where investments in technology have increased (Ali *et al.,* 2012). Nonetheless, not all AIS projects meet with success; many report failure rates, leading to unfavourable consequences for businesses like financial losses and other risks. It is indisputable that businesses should evaluate the advantages and disadvantages of information

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technology to enhance the efficiency, quality, and productivity of their organisations (Kirmizi and Kocaoglu, 2020).

All business organizations, whether public or private, must continually enhance their abilities and competitiveness while adapting to technological advancements. This guarantees the acquisition of precise, rapid, and accurate information (Idris *et al.,* 2020). Conducting business operations requires every company to prioritize business survival. Therefore, businesses require reliable accounting information to aid management decision-making and guarantee the efficiency and effectiveness of their actions (Alviolita and Yunus, 2021). Information development is carried out with the purpose of enhancing enterprise viability and enabling it to withstand competition.

Shagari, Al-Okaily *et al.,* (2020), in their research entitled "Accounting Information System Effectiveness: Evidence from The Nigerian Banking Sector". The study employs quantitative research design that we subsequently analyze using descriptive and inferential statistics. We conducted this research using secondary data obtained through population sampling of 21 commercial banks listed on the Nigerian stock exchange. This research aims to assess the correlation among quality parameters of information system success, such as system quality, information quality, and service quality, and their influence on the effectiveness of accounting information systems (Lutfi *et al.,* 2016). Our findings demonstrate that system quality mostly relies on security, ease of use, and efficiency, while accuracy, timeliness, and completeness determine information quality. Furthermore, the research shows that both information quality and system quality profoundly impact the effectiveness of accounting information systems (Khairi and Baridwan, 2016).

Al-Okaily *et al.,* (2020), in his research entitled "Accounting Information System Effectiveness from an Organizational Perspective". This study aims to clarify how accounting information system success factors, specifically system quality, information quality, service quality, and training quality affect the benefits of organisations. This study employed purposive sampling technique to collect data, and selected 117 respondents that were Finance Directors out of a population of 192 Jordanian companies listed on the Amman Stock Exchange. The findings of this study suggest that information quality, service quality, and training quality have a significant impact on the benefits of organisations, while system quality does not have any significant effect.

This study aims to investigate the application of the Electricity Sales Revenue Information System at PT PLN (Persero) UP3 Singkawang based on pre-existing theories. The study also assesses how the internal control aspects of the revenue information system align with the Committee of Sponsoring Organizations (COSO) framework.

LITERATURE REVIEW

a. Accounting Information System

According to Gofwan (2022), A system is made up of two or more interconnected components that work together to achieve their objectives. In general, a larger system comprises several smaller subsystems that offer supportive functions. Information is defined as the processed and managed data that intends to enhance the decision-making process and deduce significance. Consequently, the decision-making of the users improves as the amount and quality of information available to them grow.

The definition of accounting entails identifying, collecting, and recording data, as well as developing, measuring, and communicating information. According to Muhindo *et al.,* (2014), Accounting qualifies as an information system since it acquires, records, stores, and manages accounting information and other data, thereby enabling stakeholders to make informed decisions. Accounting is an information system. What sets it apart from other information systems is that it is solely concerned with processing data related to the accounting function and the economic activities of corporate organisations. Therefore, the accounting information system only processes data of economic significance. A major part of the accounting data that the AIS processes is presented in monetary terms or any other forms that can be converted into money (Okoli, 2011).

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According to Siyanbola *et al.,* (2019), Information is data that has been processed, organised and presented in the form of understandable results, which may be mandatory data, basic data or freely available data. The definition of information is data that has been processed or has meaning. Typically, information provides users with knowledge they do not yet possess (Ismail and King, 2007). The accounting information system is an organizational component that collates, classifies, processes, evaluates and communicates relevant financial and decision-making information to both external parties (such as tax offices, investors, creditors, and government) and internal stakeholders (Idris et al., 2020).

Based the various definitions above, it is apparent that the accounting information system is an integrated framework within an entity that utilizes resources to transform financial data into financial information necessary for performing operational activities and carrying out the institution's objectives and also provides financial information about the entity (Ratama *et al.,* 2022).

According to one study from romy and steinbart (2019), the accounting information system has its objectives, including:

a) Improve quality and reduce production costs, which can help the Company monitor the work being processed so that the application of accounting information systems can help maintain product quality, reduce waste and reduce costs.
b) Increase efficiency in a well-designed accounting information system to help improve the efficiency of the course of a business process by providing more timely information.
c) Can share knowledge and expertise that can improve operations and provide a competitive advantage.
d) Improve supply chain efficiency and effectiveness, allowing customers to directly access inventory and sales order entry systems that can reduce sales and marketing costs.
e) Improve internal control structures that can help protect systems from fraud, errors, failures and disasters.
f) Enhance decision-making to improve decision-making by providing accurate information.

b. Quality System

The quality of an information system is based on the information that is inherent in the system itself (DeLone and McLean, 2016). Information system quality is also defined by Gofwan (2022), Perceived ease of use refers to the extent to which computer technology is consider to be relatively uncomplicated to comprehend and operate. This suggests that if users feel that the system is easy to use, they will not require much effort to operate it, freeing up time for other activities that are likely to enhance their overall performance.

c. Information Quality

Information quality refers to the extent to which information possesses the attributes of content, form, and timeliness, that provide value to particular end-users (Marinagi *et al.,* 2015). Information quality is defined as the quality of the information output produced by the information system in use. argued that providing high-quality information can enhance users' perceived usefulness and lead to increased utilisation of information systems (Lotfi *et al.,* 2013). The capacity to generate unlimited information, both inside and outside an organisation, can also contribute towards information quality (Okoli, 2011).

d. Internal Control System

Vasicek *et al.,* (2011), defines the internal control system as a collection of organisational structures, methods and measures that are coordinated to protect organisational assets, ensure accuracy and reliability of accounting data, promote efficiency, and encourage compliance with management policies. The internal control system is a process that ensures adequate assurance of the achievement of control objectives. The statement of Auditing Standards No. 69 states that the internal control system is a process carried out by the management board, and other personnel of the entity, designed to provide reasonable assurance about the achievement of three groups of objectives. These objectives include the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations (Jinglei, 2022). The components of the Internal Control System based on the Committee of Sponsoring Organizations (COSO) framework. Internal control consists of five

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components, namely, Control Environment, Measurement and Risk Management, Control Activities, Information and Communication, Monitoring.

e. Revenue Information System

Revenue is income earned in the ordinary course of an entity's activities and is known by various terms, including sales, service revenue, interest, dividends, royalties and rentals. Revenue is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be reliably measured. Revenue recognition is generally divided into two categories, namely:

a) The accrual basis of accounting, in which activities, liabilities, equity, income and expenses are recognized when the transaction occurs, not when cash or cash equivalents are received.
b) The cash method, in which accounting does not record a transaction unless cash or cash equivalents are received or issued.

In the revenue information system, the main objectives of revenue are to record sales orders accurately and quickly, identify creditworthy customers, deliver products or perform services on time, collect receivables from customers on time, and record and classify cash receipts quickly and accurately.

Data processing in the accounting information system can be done in two ways: manually and with the help of a computer. The ability of computers to process data is faster than manual methods. The components of the accounting information system or transaction processing system are as follows:

a) Hardware, which is used to collect, input, process, store, and output the results of data processing in the form of information.
b) Software, a collection of programs used to run specific applications on computers.
c) Brainware, namely the resources involved in creating information systems, collecting and processing data, distributing and using information.
d) Procedure, is a series of activities or activities performed repeatedly in the same way.
e) Database, is a collection of data stored on storage media in a company (broad sense) or in a computer (narrow sense).
f) Telecommunication Network Technology, is the use of electronic or light media to move data or information from one location or several other different locations.

f. Enterprise Resource Planning (ERP)

ERP or enterprise resource planning is an information system model that enables organizations to automate and integrate their key business processes. ERP system implementation can be an endeavor that can take up to several years. Due to the complexity and size of ERP systems, only some organizations are willing or able to apply the physical and financial resources to take the risk of developing an ERP system themselves. Therefore, essentially all ERP systems are commercial product

According to the success of ERP implementation must be considered so that the implementation of the new system can run well in accordance with user expectations. For this reason, companies need to pay attention to several key factors for the success of ERP implementation, these factors include:

a) Organizations, new implementations require strong leadership, commitment and participation from top management. Thus, top support is one of the factors that have a significant effect on the success of ERP implementation in an organization.
b) Process, Companies need to create a means to share knowledge about products, best practices, business process models (BPM) and SAP projects. This is necessary so that people involved in ERP implementation know and understand about the integration process between business functions and its benefits to the company.
c) Technology, technology is of course a very important factor in implementing an ERP system. Technological factors include hardware and software.
d) Data, Components related to data indicators include data structure, maintenance, data integration, and data accuracy. This will help management in determining the level of success of ERP implementation and decision making.

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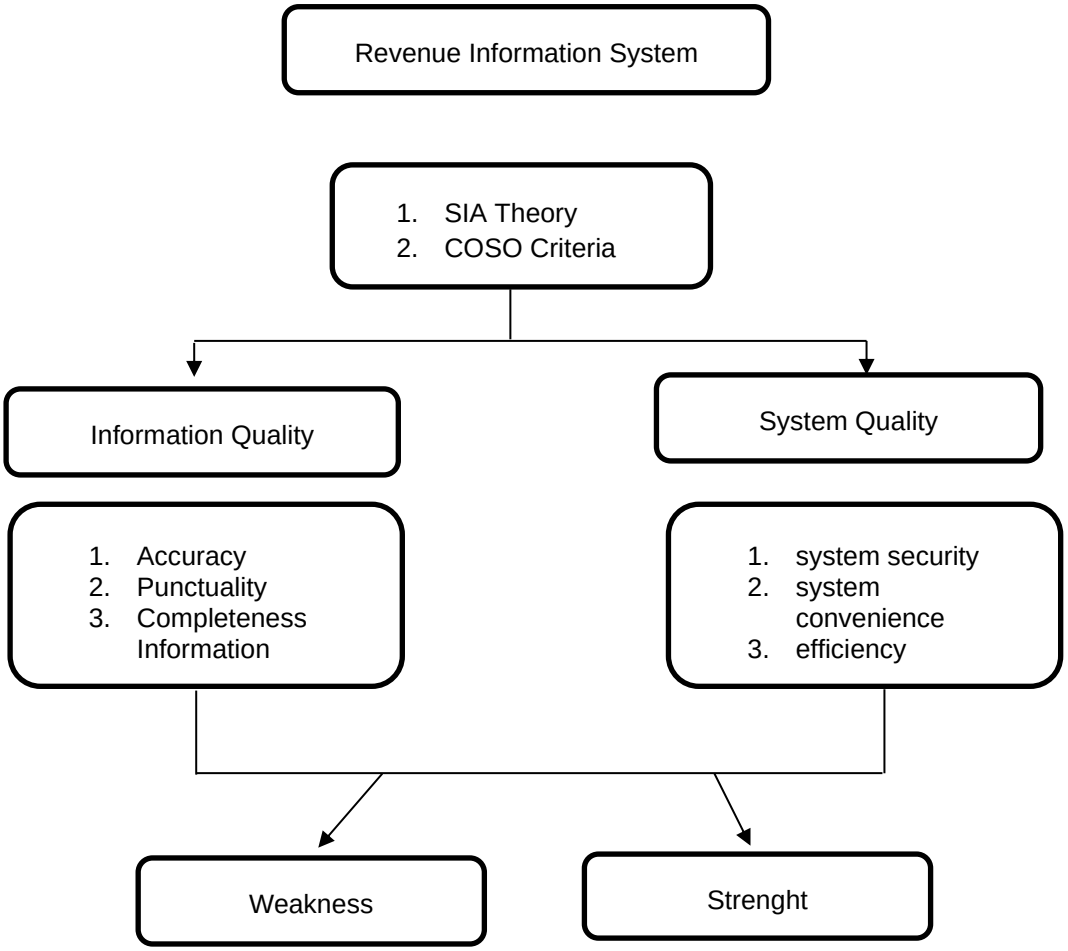
e) People, Humans are the last key factor, humans act as consultants and users of the ERP system.

g. Theoretical Framework



METHODOLOGY

a. Research Type

The descriptive analysis used in this research is a qualitative approach. This method is used to research on natural object conditions, where the researcher is the key instrument. Sampling of data sources is done purposive and snowball, collection techniques with triangulation (combined), data analysis is inductive or qualitative, and qualitative research results emphasize meaning rather than generalization. The purpose of descriptive qualitative research is to describe, explain, and answer the problems under study by studying as closely as possible an individual, group, or event.

b. Research Focus

The focus of this research is to find out or find an overview of the implementation of accounting information system for electricity sales revenue cycle at PT PLN (Persero) UP3 Singkawang. By looking for information on how the actual implementation of the information system or revenue cycle affects its

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implementation on the effectiveness of operating activities, as well as its long-term impact on the survival of the company.

The research will focus on the process of receiving revenue on the sale of electricity which at PT PLN (Persero) UP3 Singkawang electricity sales revenue is divided into two in accordance with article 2, paragraph 2 Permen of ESDM No. 28 of 2016 concerning Electricity Tariffs Provided by PT Perusahaan Listrik Negara (Persero), namely regular electricity tariffs (postpaid) and prepaid electricity tariffs.

c. Data Collection Techniques

The collection techniques in this study are observation, interviews and documentation conducted by researchers to the parties and supporting documents related to the implementation of accounting information system for the revenue cycle that applies at PT PLN (Persero) UP3 Singakwang. This study uses the Miles and Huberman model data analysis technique by proposing that activities in qualitative data analysis are carried out interactively and take place continuously until completion, so that the data is saturated. The interactive analysis flow process is in the form of:

a) Data collection, data obtained from observations, interviews and documentation are recorded in field notes which consist of two parts, namely descriptive and reflective.

b) Data Reduction, to select relevant and meaningful data, focusing data that leads to solving problems, discovery, meaning or to answer research questions. Then simplify and organize systematically and describe important things about the findings and their meaning.

c) Data display, Data can be presented through several means, such as written descriptions, visual representations like photos, graphs, and tables. The primary objective of data presentation is to amalgamate information in a manner that effectively portrays the prevailing reality.

d) Conclusion drawing, is carried out during the research process as well as the data reduction process, after the data has been collected sufficiently, interim conclusions are drawn, and after the data is completely complete, the final conclusion is drawn.

d. Data Types and Sources

The type of data used in this study is primary data, which is primary data here to obtain information or knowledge from observations made by researchers and information obtained by researchers from PT PLN (Persero) UP3 Singkawang through an interview mechanism. Secondary data is also needed in this study, which includes reports related to sales and revenue, namely service management reports (TUL) and financial reports, business process model documents for selling electricity, organizational structure charts, and other supporting documents. In addition, the researchers also collected various references related to the research in the form of library materials to support the background and theoretical basis of the research.

The main data sources in qualitative research are the words and actions of the people observed or interviewed in this study. Key informants are also used in this type of research data source. Key informants are informants who know and have shared the main information needed in the research. The sources of this research are staff and related officials involved in marketing and financial activities at PT PLN (Persero) UP3 Singkawang.

e. Data Validity

Data validity testing is employed to counter the criticisms leveled against qualitative research, which assert its lack of scientific rigor. This practice is an integral component of the qualitative research domain's knowledge base (Moleong, 2007). In order to establish the scientific rigor of qualitative research data, it is imperative to conduct a data validity test:

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a) Uji Test credibility or test the trustworthiness of the research data presented by the researcher so that the results of the research conducted do not doubt as a scientific work. The steps that can be taken in the trust or credibility test are in the form of extended observation, increasing accuracy and research, triangulating techniques, analyzing negative cases, using reference materials,and conducting member check.

b) Transferability refers to the extent to which research findings can be applied to other situations. A research finding has the potential to be transferred to another context if there are similar characteristics between the research situation and the application situation. Therefore, in order to make this transfer, a researcher should look for and collect empirical events about the similarity of contexts.

RESULT AND DISCUSSION

a. Analysis of Information Quality

DeLone and McLean (2016), divide the main characteristics of information quality into three categories: accuracy, timeliness, and completeness. After conducting research using observation, interviews, and documentation methods, the analysis related to the information quality of the revenue information system at PT PLN (Persero) UP3 Singkawang is as follows:

a) Accuracy of Information
Based on the research conducted, the revenue information system implemented by PT PLN (Persero) UP3 Singkawang integrates various service functions and uses a centralised reporting system. A daily reconciliation occurs between the bank responsible for the cash receipt and the Centralised Revenue Flow Management and Monitoring system to keep the revenue data updated in the sales report. Consequently, the sales report conveys accurate information and can present details of real income state or position.

b) Timeliness
As stated previously, the revenue information system implemented by PT PLN (Persero) UP3 Singkawang conducts daily reconciliation with the cash receipt function. Thus enabling daily access to revenue information by management. Therefore, the implemented revenue information system satisfies the criterion of timeliness.

c) Completeness
The revenue information system at PT PLN (Persero) UP3 Singkawang has the capability to exhibit all data including order receipts, cash receipts, accounts receivable reports, balance sheets, and financial reports. Therefore, it can be concluded that the implemented revenue information system meets the criteria for completeness of information.

b. Analysis of System Quality

Shagari *et al.,* (2017), explain in their study that the quality of information systems has three primary features, specifically security, usability, and efficiency. The conducted analyses related to the quality of the system in the revenue information system of PT PLN (Persero) UP3 Singkawang are as follows, using the research techniques of observation, interviews, and documentation:

a) Security
Security is a crucial aspect in ensuring high-quality systems for information management and particularly so for revenue information systems. A well-secured system would be reliable for the company in providing information for decision-making purposes. In PT PLN (Persero) UP3 Singkawang, only authorised employees in each unit can access the revenue information system. Therefore, each unit has a distinct user. This revenue information system is accessible solely through the company's official intranet network or virtual private network (VPN). Regarding its use, the current information system at PT PLN (Persero) UP3 Singkawang adopts a multilevel approach for approving actions in line with the hierarchical position. This ensures that management is involved in decision-making. Furthermore, the system shows who is engaged in the process for every inputted information. With respect to the revenue information

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system implemented at PT PLN (Persero) UP3 Singkawang, it also presents the users' data who entered the information. Based on the aforementioned statements, it can be concluded that the revenue information system at PT PLN (Persero) satisfies the security criteria for a system.

b) Easy of Use
Shagari *et al.,* (2017), Explains that ease of use is the situation where someone can use a tool, software, website or an operating system easily. In the implemented information system by PT PLN (Persero) UP3 Singkawang, the company offers training facilities to new employees to help them run the system efficiently. Apart from this, the company provides user manuals and assistance services to resolve issues concerning its use. According to interviews conducted with staff and supervisors in the service and finance section of PT PLN (Persero) UP3 Singkawang, researchers could not find any difficulties faced by respondents while using the company's revenue information system. Therefore, it can be concluded that the revenue information system at PT PLN (Persero) UP3 Singkawang meets all the criteria of ease of use.

c) Efficiency
All companies hope that the system they implement will increase operational efficiency. The information system implemented at PT PLN (Persero) UP3 Singkawang reduces several previously applied administrative processes, starting from the use of digital documents, centralised reporting through the system, and the minimisation of cash transactions. According to interviews and observations conducted by researchers, staff and supervisors from the service and finance sections remarked that the implemented system is more efficient than the previously owned one. The service department is no longer required to attach customer and receivable documents, as they are automatically connected to the finance department. Similarly, the finance department is no longer required to deposit large sums of money related to customer payments and does not need to use manual reporting methods for financial reporting. The reports can be updated daily. Revenue and receivables-related data is automatically linked through the AP2T application to the financial reporting system, ie. SAP, at the end of every month. Based on the obtained research results, we have concluded that the revenue information system at PT PLN (Persero) UP3 Singkawang meets the efficiency criteria.

c. Analysis of Internal Control System on Revenue Information System of PT PLN UP3 Singkawang

Analysis of the implementation of the control system carried out at PT PLN (Persero) UP3 Singkawang with the criteria of the Committee of Sponsoring Organizations (COSO) framework, among others:

a) The Control Environment
According to the COSO framework, the control environment aims to ensure that all business processes are based on the use of industry standard practices. PT PLN (Persero) UP3 Singkawang enforces a unified system to simplify the process of internal control over operational activities. Due to multilevel and centralised internal supervision, all the implemented business processes have standardised working procedures and are practised across all service units. The organisation has a comprehensive job description for each section that has a substantially positive impact on operational activities' execution. Moreover, each section has a segregation of duties, and no staff or officials duplicate tasks. All staff members are dedicated to their specific positions.

b) Measurement and Risk Management
Risk is an essential aspect of business operations. Exposure to risks can negatively impact a firm. As a result, businesses typically develop risk management strategies to identify risks that may threaten their welfare. The management of PT PLN (Persero) UP3 Singkawang has implemented an effective and appropriate revenue information system to record and report revenue. This system assists with the implementation of risk management initiatives by the management.

c) Control Activities
Control activities are performed to ensure that business processes comply with risk management concepts and reduce undue risks that may hinder the organisation from achieving

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its business objectives. The revenue information system implemented at PT PLN (Persero) UP3 Singkawang employs the separation of duties and multilevel approval procedures in inputting and processing revenue-related data to minimise the occurrence of errors and fraud. Furthermore, PT PLN (Persero) has an Internal Control Unit (SPI) function that assists the central management to guarantee that operational units adhere to the company's established standards while carrying out their business practices.

d) Information and Communication
Communication protocols are in place to ensure that the internal and external communications align with legal requirements, ethical values and industry standards. PT PLN (Persero) UP3 Singkawang uses a computerised system to register all sales and revenue-related data, providing hassle-free access, alongside an online system that facilitates the unfettered flow of communication among different operational activities.

e) Controlling
The Internal Control Unit (SPI) conducts regular monitoring to ensure employees adhere to established internal controls. Furthermore, external auditors and the Supreme Audit Agency (BPK) audit the financial statements of PT PLN (Persero).

d. Discussion

Generally, the revenue information system at PT PLN (Persero) UP3 Singkawang has met the criteria for information quality and system quality. Nevertheless, the current revenue information system has advantages and disadvantages. The advantages and disadvantages of the PT PLN UP3 Singkawang Revenue Information System, among others:

a) Advantages

- There is an integration of financial data that can facilitate management in controlling the company's financial performance better.
- There is standardisation of operational processes through the application of best practices, resulting in increased productivity, increased efficiency, and improved service quality.
- There is uniformity of reports in each unit, thus helping the speed of obtaining information and avoiding data redundancy.
- There is a limited authorisation system, so as to avoid errors and fraud by irresponsible individuals.
- The cash receipt system is online-based, allowing customers to make payment transactions anywhere.
- Data updates are carried out every day so that income reports can describe the actual situation.

b) Disadvantages

- The revenue information system is accessible exclusively via the company's intranet network or virtual private network (VPN).
- As the database is substantial, the utilization of the revenue information system is prone to interruptions.
- Revenue and receivables data are updated daily. However, the financial statements are only updated at the end of each month. Therefore, if asked to report the financial position in the middle of the month, the finance department would still need to perform manual reconciliation.
- At times, there may be transaction data that cannot be interfaced from AP2T (Centralised Customer Service Application) to SAP automatically.

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CONCLUSION

Based on the above analysis, it can be concluded that the use of the revenue information system at PT PLN (Persero) adheres to the theory applied in this research. The current information system demonstrates both reliable systems and information quality. Moreover, concerning internal control, it satisfies the criteria of the Committee of Sponsoring Organizations (COSO) framework.

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