

# The Role of Accounting Information Systems in Management Decision Making at PT. Jaya Construction Bumi Karsa KSO North Luwu Regency

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## ABSTRACT

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This study aims to explore the role of accounting information systems (AIS) in supporting management decision-making at PT. Jaya Kontruksi-Bumi Karsa KSO in North Luwu Regency. The research adopts a qualitative approach, utilizing data collection techniques such as observation, interviews, and documentation. The findings highlight that the accounting information system at PT. Jaya Kontruksi-Bumi Karsa KSO plays a crucial role in enhancing decision-making processes. The system is found to be both effective and efficient, allowing management, particularly company managers, to access accurate and timely financial information. This, in turn, facilitates informed decisions, improves operational efficiency, and supports better resource allocation. The study underscores the importance of a well-structured AIS in providing relevant data that can guide strategic and tactical decisions within the organization. It also suggests that the use of advanced accounting information systems can significantly improve the overall management process by ensuring that decisions are based on reliable financial data. These findings emphasize the need for companies to continuously improve their accounting information systems to maintain competitiveness and optimize management decisions. Future research could investigate the integration of AIS with other business systems and the long-term impact on organizational performance.

## 1. Introduction

In the era of globalization, various technologies have been created to make it easier for humans to obtain high-value information from various parts of the world. Actual or accurate information certainly has high value and information is a benchmark used by management to determine the state of the company, so that the company's future plans are easier to implement. This means that the success or failure of a plan is related to the accuracy of the information received. Information within the company plays a role in supporting its continued development. If you don't get enough information, within a certain time the company will experience an inability to control resources, so that strategic decision making can be disrupted which will ultimately result in defeat in competing with its environment. The decision-making process carried out by management is a very close activity because it is related to alternatives in solving two problems by considering the risks and benefits to be received, (Bulolo & Nursidin, 2021).

The role of accounting information systems in a company is very important and needed by management companies, because accounting information systems can provide related information with financial reports that can be used to measure various company activities, as well as assess and measure the work results of each unit that has been given authority and responsibility. The accounting

information system also acts as a source of information that is used as a basis for consideration in decision making for management (Syaharman, 2020).

Companies generally need the efficiency and coefficient of their accounting system for their operations, especially to present information in a way that meets the requirements of management as well as other parties from outside the company or agency itself. Accountancy plays a very important role in a business or organization because it can provide data about accurate financial units. Management needs robust and perfect data to make decisions that will be useful for agency growth or future business success. Management activity systems may require reliable information systems to obtain synchronous data, (Viona Eka Putri Mardiono & Hwihanus Hwihanus, 2022).

The increasing quality and quality of companies raises various kinds of problems in managing and developing these companies. In improving and developing this quality, companies can use a good management system where management is able to lead the company and take over and take the most appropriate actions to achieve goals. More efficient and effective. To achieve this goal, an information system is needed. Information systems are organized ways to collect, enter and process and store data, and organized ways to store, manage, control and report information in such a way that an organization can achieve its stated goals, (Abror, 2022).

The accounting information system has a general objective, namely as a provider of information for the management of activities, improving information produced by existing systems, both regarding quality, accuracy of presentation, and the structure of the information, and improving accounting controls. An accounting information system is very necessary for a company, because an accounting information system contains a process for reporting the company's financial condition accurately and correctly for all parties concerned. With this information, all company parties can be helped, especially management in making decisions.

With the increasing development of information technology, companies are utilizing information technology to develop their businesses and can even be used to assist with good management functions such as, *planning, organizing, implementation, And controlling*. One way that the management function can be carried out well is by implementing an information system accounting at the company. The decision-making process carried out by management is a very difficult task to carry out, and the decisions taken are based on the information they receive, so the information needed must be as accurate and relevant as possible. Because if the information provided is incorrect or inappropriate then the decisions taken by management will also be incorrect. Therefore, an information system is needed that can provide timely and relevant information, (Reza et al., 2020).

PT. Jaya Construction Bumi Karsa Kso. North Luwu which is located on Jln. Tanarata, Poros Kapidi, Mappedeceng, Kec. Mappedeceng, North Luwu Regency. One of the companies engaged in the construction of the Baliase Kiri irrigation network, as an effort to increase agricultural productivity in South Sulawesi Province, which is one of the national food baskets. Accounting information systems play a very important role and are needed by management, because accounting information systems can provide information related to financial reports which can be used to measure various company activities, as well as assess and measure the work results of each unit that has been given authority and responsibility. Accounting information also acts as a source of information used as a basis for consideration in decision, (Syaharman, 2020).

Companies need an adequate and efficient accounting information system because of the importance of this information. A good system can be accepted by all employees and will provide a

solid foundation. In addition, a clear picture of the agencies or businesses that need to be monitored can be provided by an effective information system. As long as the institution or company continues to exist, all records and other processes will be interconnected and continuous. As a result, the system to be used to process accounting data is critical to assigning orders and generating accurate financial data, especially for agencies or domestic businesses that have now merged with other private businesses to increase profits. It has the same meaning as what has been said, namely that management needs an accounting information system as a tool for decision making, (Viona Eka Putri Mardiono & Hwihanus Hwihanus, 2022).

Accounting information system at PT. Jaya Solusi Bumi Karsa Kso North Luwu Regency plays an important role in management decision making, because the accounting information system is very effective and efficient so that management, especially managers in the company, makes it easier to make decisions. Apart from that, the system used has also been computerized, namely using the SIMPRO application (management information system project) so that all activities within the company become more effective and efficient.

Accounting information systems have played a very important role in PT decision making. Jaya Construction Bumi Karsa Kso despite the problems experienced in the accounting information system process, where often all activities and transactions within the company become hampered due to poor networking. However, this does not reduce the function of the accounting information system in decision making.

Based on the conditions and problems applied in the background above, the author wants to know whether accounting information systems have a role for management in company decision making, so the author is interested in conducting research with the title "The Role of Accounting Information Systems for Management in Decision Making at PT. JAYA CONSTRUCTION BUMI KARSA, KSO. North Luwu Regency".

### *1.2 Problem Statement*

Based on the background above, the problem formulation in this research is: "What is the role of accounting information systems in management decision making at PT. Jaya Construction-Bumi Karsa, Kso North Luwu Regency?"

### *1.3 Objectives and Scope*

Referring to the problems above, the purpose of this study is to determine whether the implementation of the management accounting information system is only one research object in Luwu Regency, so that this study cannot be generalized to the entire South Sulawesi region.

## **2. Literature Review**

### *2.1 Overview of Theory*

#### **2.1.1 Accounting Information System (AIS)**

Accounting Information System is a system in an organization that is responsible for providing information resulting from collecting and processing transaction data. This information is useful for all users, both inside and outside the organization. In addition, an accounting information system is a collection of organizational measures that provide financial information and data obtained from data transactions for the company's internal and external reporting purposes, (Gaol, 2023). The

benefits of information (such as reducing uncertainty, improving the quality of decisions, and improving the ability to plan and schedule activities) must exceed the costs of providing it (including the time and resources used to provide and distribute the information), (Anggaran et al., 2021).

An accounting information system is a functional information system that also compiles other functional information systems, such as financial information systems, marketing information systems, production information systems, and human resources information systems. In addition, accounting information systems require financial data from other functional information systems, (Viona Eka Putri Mardiono & Hwihanus Hwihanus, 2022).

### **2.1.2. Functions and Objectives of the Accounting Information System**

One of the most important functions and objectives for a company is the accounting information system, which is a computer-based information system used to process financial data related to transactions during the accounting cycle and provide financial reports to company management. The purpose of the accounting information system established by the company is to reduce fraud and fraud within the company, so that the purpose of the accounting information system is necessary, Syaharman, (2020) dan (Reza et al., 2020).

According to (Fitri Sulistiyan & Hwihanus Hwihanus, 2022), The data-generating information management cycle uses the same type of data source for planning and controlling information systems. One part of a management information system, which is also called a management message system, is an accounting information system. Financial information and information from transaction data processing are two types of management information in which more people are involved. Accounting information systems have characteristics (characteristics) that exist in management information systems. These two information systems use the same data sources and are generated for management planning and control through the data management cycle. The difference between these two types of information lies in their scope only. Based on the information above, it can be concluded that the accounting information system is part of the management information system or in other words the accounting information system is a sub-system of the management information system in a company.

The main purpose of Accounting Information Systems (AIS) is to monitor the operations of every company. Management and accountants can achieve this goal by creating good internal controls. Otherwise, the organization will experience fraud, (Aprilianti et al., 2021).

### **2.1.4. Management and Decision Making Process**

#### *a. Understanding Management*

Management is a series of systematic and effective methods carried out by a person or group to achieve predetermined goals or targets. According to Adzim (2017), management is often defined as the art of carrying out work through another person or group of people who have the authority and responsibility to manage the activities of an agency or company and must be accountable for the results of their work. (Reza et al., 2020); (Rahmawati & Sumarno, 2020); (Fitri Sulistiyan & Hwihanus Hwihanus, 2022).

#### *b. Decision Making Process*

According to (Arofatin & Hwihanus, 2023); (Patricia, 2021b), Quoted from Samuel revealed that AIS plays an important role in the effective decision making process to control and coordinate organizational activities so that it can achieve greater performance. Decisions and decision making According to Fahmi (2016:2) Decisions are a process of exploring problems that starts from the background of the problem, identifying the problem to forming conclusions or recommendations.

## 2.2 Conceptual Framework

PT. Jaya Construction Bumi Karsa Kso, North Luwu which is located on Jln. Tanarata, Poros Kapidi, Mappedeceng, Kec. Mappedeceng, North Luwu Regency. One of the companies engaged in the construction of the Baliase Kiri irrigation network, as an effort to increase agricultural productivity in South Sulawesi Province, which is one of the national food barns. According to (Reza et al., 2020) Because accounting information systems provide management with the information they need to make decisions, these systems are very important for decision making. Therefore, accounting information systems are very important for companies to improve their performance.

Next is decision making, where company management must make and take decisions so that the existing system can be implemented or run according to its function to achieve the desired results that have been determined or run in accordance with applicable standard operating procedures (SOP). A manager needs relevant information when planning or making decisions to reduce risk. Therefore, processors or accountants must provide relevant and quality information.

In terms of management decision making, company management must have the ability to make the right decisions based on established standards. Not only top managers, but also first-line and middle managers are responsible for making these decisions. (Syaharman, 2020).

After that, it is clear that accounting information systems are very important for businesses and institutions. They can provide financial information and various other information that helps in the decision decision. where management can find out whether this accounting information system has provided accurate, trustworthy and reliable information to help them make decisions about the business. As shown by (Abror, 2022).

That the role of accounting information systems for companies in management is to provide information needed by management as a basis for decision making in business operations. After knowing the role of the accounting information system for management in decision making, a conclusion is made regarding the role of the accounting information system.

Based on the explanation above, what managers must do is have the ability and experience related to decision making by linking accounting information systems, decision making, the role of accounting information systems for management in decision making, then drawing a conclusion.

Based on the framework below, it is explained how the accounting information system is used and applied at PT. Jaya Solusi Bumi Karsa Kso North Luwu Regency, and how management decisions are made, in addition to explaining the role of the accounting information system used at PT. Jaya Construction Bumi Karsa Kso North Luwu Regency.

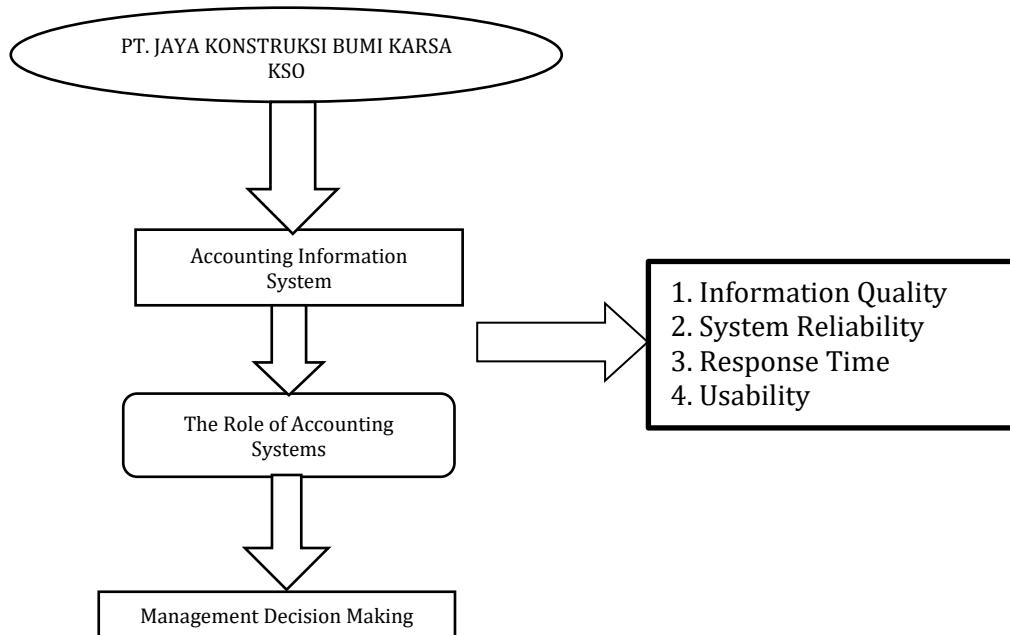


Figure 2.1  
Conceptual Framework

### 3. Methodology

The type of research used in this research is qualitative descriptive research, namely analyzing the role of accounting information systems for management in decision making at PT. Jaya Construction Bumi Karsa Kso North Luwu Regency. (Yusanto, 2020). Qualitative descriptive research is a type of research that is included in qualitative research. Descriptive research is a research strategy in which the researcher investigates events and phenomena in the lives of individuals and asks a person or group of individuals to tell stories about their lives. This information is then retold by the researcher in a descriptive chronology. The characteristic of descriptive is that the data obtained is in the form of words and not numbers like quantitative research.

#### 3.1 Data Collection

The informants used in this research were key informants. Key informants are informants who have comprehensive information about the problems studied by researchers. In this research the key informants are:

Firdous Noor Huda	Project Head
Hafidz Noordianto	Operations Manager
Fidiya Riskyanti R	Communications Staff
Ida Bagus Rajendra	KMRK/PR
Firdous Noor Huda	Project Head
Hafidz Noordianto	Operations Manager

Research data can be in the form of text, photos, numbers, stories, images, artifacts. Qualitative research data usually takes the form of text, photos, stories, images, *artifacts* and not in the form of calculated numbers. Data is collected when the direction and objectives of the research are clear and also when the data sources, namely informants or participants, have been

identified, contacted and have received approval for their desire to provide the required information. (Yusanto, 2020). The data collection techniques or methods used in this research are observation, interviews and documentation techniques.

### 3.2 Analysis Techniques

The method used in this research is qualitative descriptive analysis with the method of describing or illustrating the real condition of the research object to identify and analyze the cases experienced by the research object after which it is compared with existing standards and then described as a data analysis technique, namely: Data Collection, Data Reduction, *Display Data*, Verification and Confirmation of Conclusions.

### 3.3 Validation

Data validity is an important thing to do in qualitative research so that later the writer can see the obstacles, as well as see the level of confidence in the data that has been concluded. The triangulation carried out in this research includes: Data Source Triangulation, Method Triangulation, Researcher Triangulation

## 4. Results and Discussion

### 4. Results

#### a. PT Accounting Information System. Jaya Construction Bumi Karsa KSO North Luwu

Accounting Information Systems consist of manual-based and computerized information systems, but in an increasingly developing era like this, of course companies in general no longer use manual methods, but use more effective and efficient methods, namely by using computer-based systems. . The reason is because computer-based accounting information systems are faster and more accurate, besides that computerized systems are also more effective and efficient in managing company data, especially financial data.

The author has conducted research on the accounting information system at PT. Jaya Construction Bumi Karsa KSO North Luwu Regency. Researchers conducted research on Saturday, January 20 2024. with the company's project head, Mr. Firdous Noor Huda. Researchers conducted research by asking several questions related to the accounting information system at PT. Jaya Construction Bumi Karsa KSO. The information obtained from the results of interviews conducted by researchers related to accounting information systems is whether the accounting information system has been implemented at PT. Jaya Construction Bumi Karsa KSO North Luwu Regency, Mr. Firdous Noor Huda as project head stated that:

*"Because this is a project at our place, with the implementation of the accounting information system, everything is well systemized and well controlled".*

The accounting information system at PT. Jaya construction Bumi Karsa KSO North Luwu Regency has been computerized according to the results of an interview with Mr. Firdous Noor Huda, stating that:

*"It has been completely computerized, and in the form of a system at our place it is called SIMPRO (Project Management System)".*

In the accounting information system implemented by PT. Jaya Construction Bumi Karsa KSO, the researcher asked the informant a question, whether in processing accounting data at PT. Jaya Solusi Bumi Karsa KSO North Luwu Regency heard that there was a problem, so Mr. Firdous Noor Huda stated that:

*"Constraints sometimes occur, for data, sometimes it's called a system, the system is from the head office and it covers all of Indonesia, one accounting information system, so sometimes it's slow or the network is slow, otherwise many people are using the*

*system".*

Use of accounting information systems at PT. Jaya Construction Bumi Karsa KSO has been implemented well, this is in accordance with the results of an interview with Mr. Firdous Noor Huda stating that:

***"Yes, of course, with this accounting information system, our system is well controlled from the start of the project to the end".***

Based on the results of the interviews conducted above, it can be concluded that PT. Jaya Solusi Bumi Karsa KSO has established a computerized accounting information system. However, in data processing it still often occurs obstacles that result in all activities and transactions occurring in the company being hampered which are caused by slow problems in the system when accessed simultaneously and also network problems in the company, but even though there are problems with the information system, this accounting information system has been implemented as well as possible. possible by the company in accordance with the provisions applicable within the company.

Accounting information system at PT. Jaya Construction Bumi Karsa KSO does not yet have special security applied to the computer system because all data contained in the company is archived online and there are only a few staff who are trusted to be able to access the data and reports. This is in accordance with the statement by Mrs. Fidiyah Riskyanti. R as Communications Staff stated that:

***"At the moment there isn't any because we also file all financial reports offline, not stored on Google Drive or online archives, but we always prioritize data security by using a password to open it and only a few staff members can open it who manage it. direct information system".***

Based on the results of the interview, it can be seen that PT. Jaya Solusi Bumi Karsa KSO has not implemented a security system to maintain and manage the confidentiality of the digital data accounting information system because all data archives are collected online with limited access. This action was taken because there was no need for digitization due to the access used still meets the capacity to maintain the integrity of the accounting information system, reports and existing accounting information systems. The effectiveness of the accounting information system at PT. Jaya Construction Bumi Karsa KSO is good because the existence of an accounting information system makes it easier for management to make decisions quickly, precisely and accurately. This is in accordance with the statement from the interview results by Mrs. Fidiyah Riskyanti R as Communications Staff stating that:

***"Yes, it is very effective because using computers the information provided is very fast and can be processed well, the accuracy of the reports and data presented is also good so that management feels very helped by reporting and information using computers".***

Based on the results of the interview, it can be seen that there is an accounting information system in the company. Jaya Construction Bumi Karsa KSO really helps management in decision making with a computer-based system that makes all information activities easier, more effective and accurate which can be accessed easily and at any time.

Errors in the existing information system at PT. Jaya Construction Bumi Karsa KSO has been minimized well, although there are several small obstacles, but they can be overcome well. This is in accordance with the statement by Mrs. Fidiyah Riskyanti R as Communications Staff, stating that:

***"Not very often, thank God the system is running well, it can be seen from the historical records that errors rarely occur, from audit results only occasionally small errors are found such as".***

***"The system sometimes has errors because the data input network is sometimes wrong,***

*but that's a normal thing to happen."*

Based on the results of the interview, it can be seen that the accounting information system is running well, while the obstacles that occur in the system are minor obstacles that can be overcome so that they do not interfere with the company's operational activities in the accounting information system and in management decision making.

Financial report information is a very important asset, because all information and tools used strive to be updated so that we can continue to receive accurate information. up-to date as well as better access than before. This was conveyed by Mrs. Fidiyah Riskyanti R as Communications Staff who stated that:

*"Yes, there is, so we use an ERP system (Enterprise Resource Planning) Implementation of an integrated ERP system can help in automation and financial data processing real-time. Then we always update every software we use if there are any updates. Then we also implement data policies periodically. So implement a policy that requires updating financial data periodically, such as daily, weekly or monthly. Finally, we ensure that book closing is carried out on time every month to reflect the actual financial condition."*

Based on the interview results, it can be seen that the company uses an ERP system to integrate various financial processes, such as accounting, payroll and reporting. This enables automation and real-time processing of financial data, time, increasing efficiency and reducing the risk of errors. The company ensures that book closing is carried out on time every month. This is important to produce financial reports that are accurate and reflect the company's actual financial condition.

Accounting information system security at PT. Jaya Construction Bumi Karsa KSO, namely by limiting access to employee data, then using strong authentication such as complex passwords, apart from that, actions to use the system as well as all actions that are not in accordance with procedures, this was conveyed based on the results of an interview with Mrs. Fidiyah Riskyanti R as Staff The communication states that:

*"To ensure the security of our accounting system, we limit data access to only employees who need it to carry out their duties. then Use strong authentication, such as complex passwords, two-factor authentication, and biometrics. finally implement role-based access controls to limit the actions users can perform on the system."*

Based on the results of the interview, it can be seen that the accounting system data at PT. Jaya Solusi Bumi Karsa KSO may only be accessed by employees who need it to carry out their duties. For example, a finance manager may need access to financial data, but marketing staff do not. Provide the minimum access rights required to perform tasks thereby reducing the risk of data misuse. Ensure that the password used is difficult to guess by using a combination of upper and lower case letters, numbers, and symbols. In addition to passwords, users must also go through additional layers of security, such as codes sent to their phones or emails. Define access rights based on the user's role in the organization. For example, an accountant may be able to enter and edit financial data, but not delete data or access strategic reports that only managers can access.

## **b. Quality of Information Produced by the Accounting Information System at PT. Jaya Construction Bumi Karsa KSO North Luwu Regency**

The quality of information produced by the accounting information system implemented by PT. Jaya Construction Bumi Karsa KSO is good, this is in accordance with the results of an interview with Mr. Firdous Noor Huda who stated that:

*"The quality of this accounting information system has produced quite good quality, from our data it has been tracked because in the project the process is also long, starting from the process of purchasing materials, spare parts, fuel, wages for foremen then*

*wages for sub-contractors, already Continuously organize the reporting system properly so as to produce important data for the Company.*

Of course, the quality of information in a system cannot be separated from the increasing employee performance. Talking about employee performance, the researcher asked the informant a question, whether the implementation of the accounting information system at PT. Jaya Solusi Bumi Karsa KSO can improve employee performance, then Mr. Firdous Noor Huda stated that:

*"If that's for sure, the existence of this accounting information system plays a very important role in the performance of employees in the office and in the field"*

By increasing employee performance, of course the information system will also improve company performance. Talking about the company's performance, the researcher asked the informant a question about this, whether implementing an accounting information system could improve the company's performance, Mr. Firdous Noor Huda stated that:

*"Entering the 8th year of this company's existence, I think the company's performance is quite good, it could even be said to be very good, of course influenced by the implementation of the accounting information system itself. This accounting information system has an important role for companies operating in the construction sector like us. By implementing an accounting information system, it makes things easier for companies, especially for company performance, in managing projects so that they are completed on time."*

Based on the results of interviews conducted by researchers regarding the quality of information produced by the accounting information system at PT. Jaya Solusi Bumi Karsa KSO North Luwu Regency above, it can be concluded that this accounting information system has very good quality. This can be seen from what is produced by the accounting information system, such as producing information regarding company data, producing financial information and so on. The quality produced by this system will of course also affect employee performance, namely employees will become more enthusiastic at work because this information system is very helpful for them. With increasing performance from this company, it is certain that the performance of the company will also improve, because a company will develop for the better if the people in the company are enthusiastic in carrying out their work, in this case the employees. So the quality of this accounting information system greatly influences employee and company performance in the future.

The existence of an accounting information system in the company is in accordance with needs and has an important role in the company which can assist all management activities in determining financial management decisions. This is in accordance with the results of an interview conducted by Mr. Firdous Noor Huda as the head of the project who stated that:

*"Yes, it meets our needs. From the results of the existing financial information we can use it as a reference to determine whether it meets our needs. From the results of the existing financial information we can use it as a reference for making decisions, such as project budgeting. We can see how strong the funds we have are able to achieve. whether a project is planned or not, decisions are made, such as project budgeting, we can see the strength of the funds we have to be able to work on the planned project or not."*

Based on the results of the interview, it can be seen that the information system is very useful in company activities, this also indicates that the quality of reports and information in the accounting information system is good and of good quality in determining costs and budgeting for company projects.

According to another informant, Mr. Hafidz Noordianto as operations manager, the information and reports from the accounting information system produced are easy to understand, the report form is simple and uses a good format so that it does not make it difficult to interpret

the results of existing reports. This is in accordance with his statement which stated that:

*"Yes, of course it's easy, the structure of the financial reports presented is very clear in a simple table format so that readers, including me, can easily assess and provide conclusions from the report results or existing information"*

Based on the results of the interview, it can be seen that the presentation of reports and information produced by the company is good and easy to understand, making it easier for users of the information and data to use it.

The quality of information can also be influenced by the device used. The company implements a computerized system to increase the effectiveness of the company's accounting information system so that information can be processed quickly and well. This is in accordance with the results of interviews conducted with Mr. Hafidz Noordianto as operations manager who stated that:

*"It is very effective because using computers the information provided is very fast and can be processed well, the accuracy of the reports and data presented is also good so that management feels very helped by reporting and information using computers."*

Based on the results of the interview, it can be seen that computers are capable of processing information very quickly, much more faster than using conventional systems. This allows companies to produce reports and data analysis in a short time, thereby helping make faster and more precise decisions. Computers have the ability to process data well and accurately. This means that the data generated from the computer is reliable and can be used to make the right decisions. Computer-generated reports and data are generally more accurate than those created manually. This is because computers are not susceptible to human errors in accounting information systems such as fatigue, errors or omissions.

The quality of information is seen from the data used, whether the data is always updated or not, at PT. Jaya Kontruksi regularly updates data and information every day, week and month, depending on the needs and type of data. This is based on the results of an interview conducted with Mr. Hafidz Noordianto as operations manager who stated that:

*"Very often because good data is always updated. For example, when a sale occurs, sales, inventory and receivables data will be updated automatically in the system. Data can be updated at certain time intervals, for example daily, weekly or monthly. This often happens in batch processes where data is collected and processed at a specific time. So we update the data daily, weekly and monthly depending on the needs and type of data."*

Based on the interview results, it can be seen that in an ideal system, data must be updated immediately after a transaction occurs.

For example, every time there is a sale, related data such as sales, inventory and receivables are immediately updated in the system automatically. This ensures that the data is always up-to-date. Data updates can be done at certain time intervals depending on business needs. Data does not always have to be updated regularly real-time but can be collected and updated periodically, such as daily, weekly, or monthly. The frequency of data updates can vary depending on the type of data and business needs. Some data may need to be updated daily, while others may simply need to be updated weekly or monthly.

### **c. The role of accounting information systems in management decision making at PT. Jaya Construction Bumi Karsa KSO North Luwu Regency**

An adequate Accounting Information System is used as a means of assisting the Company in managing and supervising all company activities including financial data processing so that the role of the information system is very necessary and plays an important role in all aspects, especially in terms of decision making.

Talking about the role of accounting information systems in decision making at PT. Jaya Construction Bumi Karsa KSO will of course play a very important role in decision making in a company. This can be seen from the results interviews conducted by researchers by asking several questions to informants, what is the role of accounting information at PT. Jaya Solusi Bumi Karsa KSO, then Mr. Firdous Noor Huda, answered:

*"So it's like this, everything has been tracked from the start of the project to the end of the project, you can see from above what happened and was decided previously, for example the previous purchase of equipment was so much and now the price is so much, whether it is still reasonable or not then also the wages of workers, the average will be later we can make it, and it's all recorded in our system. "So the role of this accounting information system plays a very important role for the company, especially in making decisions. This information system manages and then produces data regarding the required reports, making it easier to make decisions."*

Apart from that, the accounting information system will make work more effective and efficient in helping employees and management, then Mr. Firdous Noor Huda, who stated that:

*"Of course, the accounting information system is very helpful, and very effective, efficient, especially for management and managers in making decisions"*

Accounting information systems can help management in making decisions, Mr. Firdous Noor Huda, who stated that:

*"I think this accounting information system has an important role, it is very, very helpful to have a computerized system, all data and information can be tracked, from the purchase of materials, purchase of equipment, payroll for employees, foremen, subcontractors purchasing fuel and materials. other things, making it easier to run the project and making it easier to make decisions about what the future will look like."*

Based on the results of the interview, it can be concluded that this accounting information system is very helpful for companies, where the accounting information system can collect, process and then produce data and information about the company, whether it is information regarding purchases and wages, financial transactions, monitoring the progress of projects being implemented and so on. . Apart from that, this accounting

information system is also very effective and efficient so that it really helps employees in carrying out their duties and helps company managers in making decisions, both short and long term, for the future sustainability of the company. So it can be said that this accounting information system plays a very important role in management decision making at PT. Jaya Construction Bumi Karsa KSO North Luwu Regency. The accounting information system in managing financial reports has an important role in producing financial reports. The process of producing financial reports has mechanisms and procedures that must be based on facts and evidence of transactions that are appropriate to the activities carried out. This is based on the results of interviews conducted with Mrs. Fidiyah Riskyanti R as Communications Staff who stated that:

*"In general, the accounting cycle at PT. Jaya Construction Bumi Karsa KSO through transaction history. and Based on the proof of the transaction, it is then recorded in the Journal Book, according to the transaction in question. Exit Vouchers, Incoming payment bills include New Installation Bills, network disruption bills, Indihome bills, project work bills, and other bills. The number of accounts in the general ledger column will automatically be posted immediately by the staff. Then at the end of each year the numbers of accounts in the ledger will be closed as a basis for preparing financial reports consisting of a balance sheet, profit and loss report and cash flow report."*

Based on the results of the interview, it can be seen that the accounting process begins with recording all transactions that occur in the company. This transaction can be in the form of issuing vouchers, paying bills, and so on. Every transaction must have valid proof, such as an invoice or

receipt. Proof of this transaction is then recorded in the Journal Book according to the type of transaction. Examples of types of transactions recorded include new installation bills, network disruption bills, Indihome sales bills, project work bills, and other bills.

The number of accounts in the general ledger column will automatically be posted immediately by staff, meaning that data from the journal book is transferred to the general ledger for each related account. At the end of each year, the accounts in the ledger will be closed to be used as a basis for preparing financial reports. The financial reports prepared include a balance sheet, profit and loss report, and cash flow report. This report describes the company's financial position and operational results during a certain accounting period. The role of information systems is also being able to provide information and reports in a short time, with a computerized system.

## 5. Discussion

### a. PT Accounting information system. Jaya Construction Bumi Karsa KSO North Luwu Regency

The accounting information system is one of the most important and necessary parts for management in the company. This system is planned, designed, installed, managed and perfected carefully. Accounting information systems have a very important role in the sustainability of the company. Accounting information systems can provide information about finances and also about the company, especially in decision making. Therefore, there is a need for an information system that can help the company's sustainability and can also improve and develop the company.

PT. Jaya Construction Bumi Karsa KSO, the author has conducted research directly at the company by observing and also conducting questions and answers. A computerized accounting information system is certainly very helpful for companies in carrying out all activities within the company. This can be seen from the results of interviews conducted by researchers at PT. Jaya Solusi Bumi Karsa KSO, the company has implemented a computerized accounting information system using an application device, namely SIMPRO (project management information system). SIMPRO application (Project management information system) used by PT. Jaya Construction Bumi Karsa KSO is used by the Company as a tool to assist Company management in making decisions. Application This is very effective and efficient in helping and simplifying all work with the company's operational activities. Apart from that, the existence of this accounting information system will certainly support the Company in managing accounting data from PT. Jaya Konsteuksi Bumi Karsa KSO.

PT. Jaya Solusi Bumi Karsa KSO has not implemented a security system to maintain and manage the confidentiality of the digital data accounting information system because all data archives are collected online with limited access. This action was taken because there is no need for digitization because the access used still meets the capacity to maintain the integrity of the accounting information system, reports and the existing accounting information system.

The existence of an accounting information system in the company. Jaya Solusi Bumi Karsa KSO really helps management in making decisions with Computer-based systems make all information activities easier, more effective and accurate, which can be accessed easily and at any time.

The accounting information system is running well, while the obstacles that occur in the system are minor problems that can be overcome so that they do not interfere with the company's operational activities in the accounting information system and in management decision making.

Companies use ERP systems to integrate various financial processes, such as accounting, payroll, and reporting. This allows automation and processing of financial data real time, increasing efficiency and reducing the risk of errors. The company ensures that book closing is carried out on time every month. This is important to produce financial reports that are accurate

and reflect the company's actual financial condition.

**b. Quality of information produced by the accounting information system at PT. Jaya Construction Bumi Karsa KSO**

Information quality is the extent to which the information obtained can fulfill information needs in accordance with what is expected and needed to carry out a process within the company. The quality of information produced by an information system depends on how the data is processed from the system used by the company, therefore it will be used as a reference by the company, especially management, in the decision-making process, so quality information is really needed.

The quality of information is also influenced by computer devices. Computers are able to process information very quickly, much faster than using conventional systems. This allows companies to produce reports and data analysis in a short time, thereby helping make faster and more precise decisions. Computers have the ability to process data well and accurately. This means that the data generated from the computer is reliable and can be used to make the right decisions. Computer-generated reports and data are generally more accurate than those created manually. This is because the computer is not vulnerable against human errors in accounting information systems such as fatigue, mistakes or negligence.

In an ideal system, data should be updated as soon as a transaction occurs. For example, every time there is a sale, related data such as sales, inventory and receivables are immediately updated in the system automatically. This ensures that the data is always latest. Data updates can be done at certain time intervals depending on business needs. Data does not always have to be updated in real-time but can be collected and updated periodically, such as daily, weekly or monthly. The frequency of data updates can vary depending on the type of data and business needs. Some data may need to be updated daily, while others may simply need to be updated weekly or monthly.

**c. The Role of the Accounting System in Management Decision Making at PT. Jaya Construction Bumi Karsa KSO North Luwu Regency**

The role of the accounting information system for the company in this case, especially the management, is of course very important and influential. Because the accounting information system in the Company provides data and information that is needed and needed by management as a basis for decision making. This means that the role of the accounting information system is considered effective and efficient because it can make a big contribution to the company, especially the company management in decision making.

Decision making is a difficult thing for a leader to do, because they have to make the right decision and be able to do it useful for the company. Decision making has a very important role in management because every decision taken by management is the result of a final decision that must be implemented and carried out within the company.

Accounting information systems play a very important role in the company, especially for management in the company to help with decision making. Likewise with the accounting information system at PT. Jaya Solusi Bumi Karsa KSO is very helpful for the company, especially for the company management. This is in accordance with the results of interviews conducted by researchers, which stated that accounting information systems play a very important role in decision making.

Accounting information systems can produce various financial reports such as balance sheets, profit and loss reports, cash flow reports, as well as reports related to employee salaries and other operations. These reports provide a comprehensive picture of a company's financial condition. Financial reports help management in assessing the company's financial performance.

This information also allows management to identify opportunities and risks that the company may face. With accurate information, management can make the right financial decisions.

Accounting Information Systems allow management to analyze historical data and company financial trends. This analysis helps in preparing realistic and data-driven plans and budgets. The information produced by accounting information systems helps companies allocate resources effectively. With proper resource allocation, companies can achieve their strategic goals more efficiently.

## 6. Conclusion

Based on the discussion in this research, the researcher can conclude this research as follows: Accounting information system at PT. Jaya Solusi Bumi Karsa Kso North Luwu Regency plays an important role in management decision making, because the accounting information system is very effective and efficient so that management, especially managers in the company, makes it easier to make decisions. Apart from that, the system used has also been computerized, namely using the SIMPRO application (project management information system) so that all activities within the company become more effective and efficient.

Accounting information systems have played a very important role in PT decision making. Jaya Construction Bumi Karsa Kso despite the problems experienced in the accounting information system process, where often all activities and transactions within the company become hampered due to poor networking. However, this does not reduce the function of the accounting information system in decision making.

## 7. Recommendation

Based on the description presented in the section above regarding the role of accounting information systems in decision making at PT. Jaya Solusi Bumi Karsa Kso North Luwu Regency, the accounting information system is very good and plays a very important role in the company. However, there are several shortcomings in this research so it can be recommended: It is recommended for future researchers to include more data regarding the accounting information system in the company that will be the object of research, so that the research results will be much more perfect.

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