



@is The Best :

Accounting Information Systems and
Information Technology Business Enterprise
Volume 8, Issue 1 (2023) Pages 46-60
ISSN: 2252-9853 (Print) | ISSN: 2656-808X (Online)
<https://ojs.unikom.ac.id/index.php/aisthebest/index>

Accredited Ranking 4th, SK Number: 105/E/KPT/2022

DOI: <https://doi.org/10.34010/aisthebest.v8i1.10622>

Analysis of Internal Control at N2 and POSPAY Pringsewu Post Office

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ABSTRACT

Information technology is currently experiencing a very rapid development, companies in operating their business already use a computerized system to access all activities carried out by the company. An information system is a system that collects, controls, and manages data to extract information needed by users for specific purposes. A good accounting information system and internal control will help the company to achieve its goals. The purpose of this study was to analyze the internal controls on the N2 and SOPP Pospay systems applied at the Pringsewu branch post office, Lampung, Indonesia and discuss how internal controls on the use of accounting information systems at PT Pos Indonesia Pringsewu branch. This research uses a qualitative descriptive method. The theory used in this research is the Technology Acceptance Model (TAM) theory. The method used is descriptive qualitative with a case study approach because researchers want to explore information that can finally be drawn conclusions from a case. Data collection methods in this study are interviews, observation, and documentation. The results showed that the use of the N2 System and SOPP Pospay at the Pringsewu post office has not gone well in helping manage transactions. There are risks in using N2 and Pospay in recording the wrong amount of revenue, the document number is still manual so that there is fraud in recording it, the software often errors. Internal control that must be carried out by PT Pos KC Pringsewu is system improvement, separation of responsibilities for authorizing transaction recording.

Keywords: N2, Pospay, Analysis of internal control, Post Office

Introduction

Information technology presents the current business world with situations or conditions that change the business environment very quickly, so that companies are required to carry out their operational activities effectively and efficiently in order to maintain their existence [1]. Different business entities utilize the progress of information technology to improve the business environment through information systems in nearly all regular business operations, influencing almost every sector of worldwide society [2]. According to Huda (2020) states that information technology covers all questions related to processes, uses for tools, and information management. Information technology produces an information system [3]. An information system is a system that collects, controls and manages data to extract the information users need for certain purposes.

PT Pos Indonesia in carrying out its business uses information systems, namely Sistem Online Payment Point (SOPP) Pospay and the N2 system. However, the problem with SOPP Pospay is that it often experiences network problems and the application process slows down at any time. Meanwhile, implementing N2 can shorten employee time for making financial transaction records. However, the N2 system service has a problem. The problem with the N2 system is that there are no backsheets transaction numbers so that financial reports can be manipulated.

This research refers to research by Anggraini (2018) with the research title "The Effect of Implementing an Accounting Information System on the Performance of Tegalsari District Office Employees, Surabaya City" [4]. The novelty of this research is the change in research subject and

research location. Apart from that, this research was also carried out in 2023, which has never been carried out at the Pringsewu post office.

The topic of this research is the application of accounting information systems which is in accordance with several studies. The results of Mulyanti's (2020) research concluded that accounting information systems have a positive and significant influence on employee performance [5]. According to Irawan (2020) the implementation of accounting information systems, motivation and organizational culture simultaneously and significantly influence individual performance [6]. Most governments generally strive for macroeconomic goals with the overarching expectation of positively impacting the population [7]. Meanwhile, research by Ompusunggu (2018) states that the implementation of the accounting information system at RSIA "Kasih Sayang Ibu-Batam" has been running well and effectively [8]. But there are several things that must be resolved, such as the network responsible for the system, as well as the formation of an internal audit team (auditor team). Based on the explanation above, researchers are interested in conducting research entitled "Internal Control Analysis at N2 and Pospay Pringsewu Post Office".

Method

This type of research method is descriptive qualitative with a case study approach in this research which aims to explore and obtain an in-depth picture which is carried out by interviews until the researcher obtains the desired data. The results of this method are in the form of descriptions of the interview results.

The subjects of this research were all employees of PT. POS KCP Pringsewu with samples used were 3 informants, namely WS, MS, and SF. This is because the three informants use and understand the accounting information system at the Pringsewu post office.

According to Sugiyono, data sources transmit data directly to data collectors [9]. The results of interviews with related staff are the primary data used in this research. Other data related to the N2 System and Pospay SOPP. Secondary data used in this research are: Company Profile of PT Pos Indonesia Pringsewu Branch, organizational structure of PT Pos Indonesia Pringsewu Branch, Job description of each position at PT Pos Indonesia Pringsewu Branch. Figure 1 show the example architecture of online payment system.

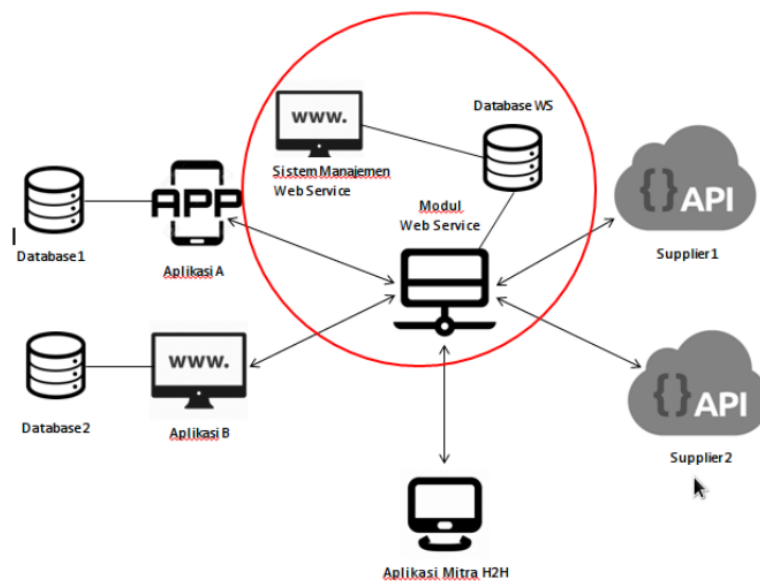


Figure 1. The example architecture of online payment system [10]

Results and Discussion

A. Data Exposure

1. Description of the Informant

This research used three informants as providers of information regarding the use of the N2 System and Pospay SOPP at post offices. The informant is a user of the N2 System and Pospay SOPP. Information comes from informant explanations through interviews which can be seen in the attachment (interview transcript). Table 1 is a list of users of the N2 System and Pospay SOPP as informants.

Table 1. List of Informant Names

No	Informant Code	Informant Name	Gender	Position
1.	WS	Widya Sutaryo	Female	Postmaster
2.	MS	Muhammad Soleh	Male	Service Manager
3.	SF	Siti Fatimah	Female	Counter

2. Description of the Research Location

The location for this research is PT Pos Pringsewu branch because PT Pos Indonesia is a well-known company in Indonesia. The Pringsewu branch post office also uses information technology that can support accounting information systems. However, the implementation of the system is still weak. The Pringsewu post office is located in Pringsewu district, precisely on Jalan Jenderal Sudirman No. 21/63, South Pringsewu as providing safe financial transactions for the community. The Pringsewu post office continues to innovate from year to year so that it remains a company that is able to compete with expedition companies and other service companies. The researcher chose PT Pos Indonesia Pringsewu branch because a problem was discovered that had to be researched in order to minimize and prevent errors or fraud that would occur.

3. Overview of the Implementation of the N2 System

Based on the results of in-depth interviews with all informants, it is known that the implementation of the N2 system at PT Pos Indonesia Pringsewu branch has been carried out well.

The research results show that the implementation of the N2 system at the Pringsewu post office is operating well and is carried out in accordance with the needs of the post office. This is in accordance with the statement of the WS informant who said that the implementation of this system was in accordance with the operational needs of the Pringsewu post office. The SF informant also said that the implementation of the N2 system was quite good and the data required was suitable and in line with the post office's objectives.

Apart from that, the use of the N2 system at the Pringsewu post office is also effective because you only need to enter the type of bill and the nominal payment will appear. This is supported by the statement of the WS informant who stated that transactions at the Pringsewu post office

were effective because they used an application that saved more time. This statement was also said by the SF informant that its use was easier and more practical so that it could immediately print payment receipts.

In the researcher's opinion, the use of the N2 system is considered very important for preparing financial reports at post offices. The procedure for using the N2 system according to supporting informant 1 (MS) is as follows:

- a. The user enters the N2 system, then logs in by entering the user and password
- b. Select the menu that corresponds to the transaction details
- c. Enter transactions based on category
- d. If all transactions have been input, the user can create a balance sheet
- e. Users enter the recapitulation menu
- f. After checking and validating, the report will be printed
- g. The printed report will be sent to the center for review

This activity is carried out every day to report activities to the head office. From the results obtained from the interview, it was concluded that the implementation of the N2 system was accepted by users of the accounting information system at the Pringsewu post office and was in accordance with the TAM construct, namely Actual Usage (System Application) and Perceived Usefulness (Technology Benefits). This is because the Pringsewu post office uses the N2 system which is used to make financial reports.

Based on the results of observations from the research location, the implementation of the N2 system has been carried out well, namely it has been possible to make financial reports more efficiently compared to making financial reports before the N2 system existed.

4. Overview of Pospay SOPP Implementation

Based on the results of in-depth interviews with all informants in the attachment, it is known that the implementation of the SOPP Pospay application at PT Pos Indonesia Pringsewu branch has been carried out well.

This research shows that the Pospay SOPP application at the Pringsewu post office is also well computerized. This is in accordance with the WS informant's statement that the implementation of the Pospay SOPP has been running in accordance with the operational needs of the Pringsewu post office. The SF informant also said that the implementation of the N2 system was quite good and the data required was suitable and in line with the post office's objectives.

The implementation of the Pospay SOPP can be seen from the way employees use the application when making transactions at the counter, this is in accordance with the existing procedural documents at the Pringsewu post office. The application of this application can be said to improve employee performance because employee work is more focused and easier to use. This is in line with the results of the MS informant's statement which said that the implementation of the Pospay SOPP improved employee performance because now they are more focused and can do more work. The SF informant also said that implementing the Pospay SOPP could improve his performance as an employee, but there were employees who worked more relaxed because the work was easy.

The procedure for carrying out bill payment transactions using the SOPP Pospay application according to key informants (WS) is that when a customer arrives, the customer immediately enters and takes a queue number, then the customer waits to be called by the counter staff and asked about the customer's needs. After the officer knows the customer's needs, the officer immediately carries out the transaction according to the type. The counter clerk informs the

total transaction that must be paid, then if the customer has paid the bill, the counter clerk immediately prints a payment receipt.

From the interview above, it can be concluded that the implementation of the SOPP Pospay application is running in accordance with the goals of the post office and users of the SOPP Pospay application are willing to accept the use of the application because of its ease of use. This is in accordance with the TAM construct, namely Perceived Ease of Use (Ease of Using Technology).

Figure 2 is a procedures for bill payment transactions.

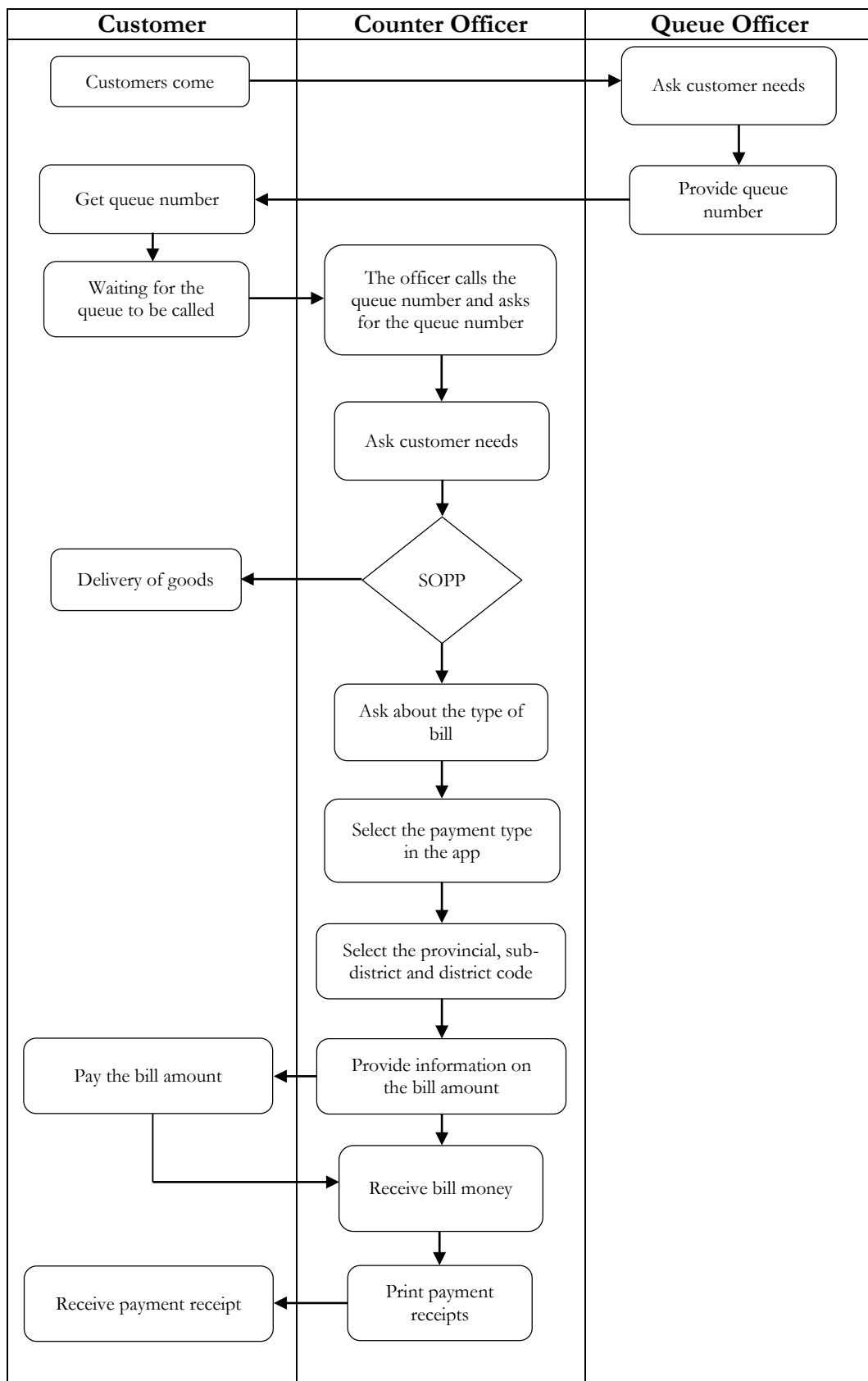


Figure 2. Transaction Procedure Using Pospay SOPP

The key informant (WS) said that the fee for transactions via SOPP Pospay is IDR 3,000.00 – IDR 10,000.00. Another feature in the Pospay application is scanning the Indonesian Standard QR Code (QRIS) for transactions via merchants and micro payments based on giropos, both for financial services or couriers. At the end of each service, the officer will close the counter and print a report that has been categorized according to the type of transaction, making it easier to find out the type of income from Pospay transactions. Then this income will be input into the N2 System.

One of the problems with the SOPP Pospay service is that it has a limited queuing system because there is only one queue line. The counter clerk who calls the queue number does not yet know that the customer will pay the bill or send the package. If the customer wants to send a package, they will be directed to the package delivery section. However, if the customer wants to make a transaction, the counter staff will immediately serve the customer. This process will take time so many customers will feel confused.

5. Description of Obstacles in the Implementation of the N2 System and Pospay SOPP

The Accounting Information System used at PT Pos Indonesia Pringsewu branch has been implemented well, however this accounting information system has obstacles to its implementation. This is in accordance with the statement of the WS informant who said that N2 sometimes does not match income, and in this system there are no backsheet numbers which could create errors in financial transaction reports. This statement is in line with the MS informant who said that the N2 system does not have a backsheet number so the party does not know how many reports have been printed.

Although the use of the N2 system at the Pringsewu post office has been carried out well and is considered effective, there is the possibility of damage to the system. The solution to this problem can be seen in the WS informant's statement. If at any time there is damage to the system, it will be replaced with a new financial report preparation system by the IT team from the central post office. Because to prepare financial reports it will be more effective if you use a system because the financial reports are more relevant.

From the interview above, it can be concluded that the obstacles to implementing an accounting information system are several factors, one of which is that there are no backsheet numbers on financial reports. Another factor is the user of the system, if the data input is incorrect, the financial report results will also not be appropriate.

6. Overview of Internal Control in the Implementation of the N2 System and Pospay SOPP

From the results of research conducted at the Pringsewu post office, it is known that the internal control system at the Pringsewu post office with the implementation of the N2 system and Pospay SOPP will work well if used by employees who understand the system well. Before using an accounting information system, employees must learn how to use the system so that errors or fraud do not occur in financial reports. This was stated by one of the sources, namely WS, who asked if he had to tell what the N2 system was. After that, employees are given information in stages so they can know and master how to use it. Then practice how to use the system, then employees will get used to using the system.

An internal control system is implemented at the Pringsewu post office to regulate Company policies to achieve post office goals in accordance with the post office's vision and mission. Internal control at the Pringsewu branch of PT Pos Indonesia has been implemented quite well although there are several errors as stated in the MS informant's statement regarding internal control at the Pringsewu post office which said that control regarding employees is by being absent from the counter computer. Employees have to be absent from using computers at the counter because they cannot use smartphones. This is done to prevent fraud between

employees at the Pringsewu post office. After being absent, all employees are ready to carry out their respective activities. The head of the Pringsewu post office will routinely evaluate the performance of each employee.

Based on the results of research that has been carried out, the results of implementing the N2 and SOPP Pospay systems have not gone well in helping manage transactions. There are risks in using N2 and SOPP Pospay, namely the occurrence of incorrect recording of income amounts, document numbers that are still manual so there is the possibility of fraud in the recording, besides that the software often experiences problems.

The results of observations at PT Pos Indonesia Pringsewu branch show that internal control at the Pringsewu post office is good, but there are several things that must be considered, one of which is the performance of post office employees. If post office employees, especially those who use the N2 and SOPP Pospay systems, are able to understand and use the system well, then errors or fraud can be minimized.

B. Discussion

1. Analysis of the Implementation of the N2 System and Pospay SOPP



Figure 3. Pospay Application Display

Figure 3 above shows the appearance of the Pospay application analyzed in this research. From the research results that have been obtained, it can be said that the accounting information system is the most important thing for every company. The results of this research say that the implementation of the N2 and SOPP Pospay systems at the Pringsewu post office is not good enough because there are several factors that still need to be improved, including the performance of employees who have to input data according to existing transactions, then the N2 system which does not have document numbers so that reports This can be done manually and trigger fraud, as well as separation of recording duties to authorize transaction recording.

However, currently transaction activities at the post office are running well, although not yet optimal. The results of this research are in line with Khoiriyah (2021) that the Malang city post office has been running well but still has limitations [11]. However, Purwanti's (2019) research shows that implementing an effective accounting information system can actually overcome the company's internal control [12]. Then, companies are shifting from conventional systems to integrate digital online sales systems [13].

From the research results, information was obtained that the implementation of the accounting information system using the N2 system and Pospay SOPP was not optimal enough in inputting data for financial reports, where sometimes there was data that had not been input into the system. This is because human resources are less efficient, resulting in less effective system implementation. Apart from that, an internet network is really needed at the Pringsewu post office to carry out transaction processes.

Transaction data processing depends on the consumer who comes. Inputting service transactions is carried out while the service is in progress. If many consumers come to the Pringsewu post office to process transactions, then usually the problem with the counter staff is the internet connection network. If the network has problems, service will be delayed.

Post office employees who already have duties still have double duties in carrying out their duties as counter attendants. Apart from having the task of serving the counter, they also have the task of recording transaction archives in a diary which will be entered into the N2 system. So that the implementation of the accounting information system at the Pringsewu post office can run well, training for information system users is very important to provide knowledge for those who do not understand. Because one way to change a person's potential is through training.

This research shows that before employees use the accounting information system at the post office, employees will first carry out training or practice on how to operate the N2 system and Pospay SOPP. This practice is carried out by the post office head or Pringsewu post office service manager. The post office officers who are the operators are the IT team from the Central post office located on Jalan Pahoman Bandar Lampung.

The head of the Pringsewu post office supports the implementation of an accounting information system using the N2 system and Pospay SOPP. This can be seen from the performance after implementing this system, where the head of the Pringsewu post office feels that the work after using this system has become more focused. Apart from that, the head of the Pringsewu post office often supervises all post office employees so that work activities run smoothly.

Based on the results of interviews conducted by researchers, internal control is implemented in accordance with the policies and responsibilities that have been given even though there are still obstacles faced by the Pringsewu post office. Supervision of the internal control system is carried out by the head of the Pringsewu post office to evaluate and improve the responsibilities given to each employee so that they can be completed well.

In this section the researcher will discuss the N2 and SOPP Pospay systems according to the results of interviews with informants using the theory used.

a. Perceived Ease Of Use

In this section it can be said that if the user understands the system it will be easier to use and will save the user time and energy when carrying out a task. Davis (1989) emphasized that the perception of ease by users can reveal their reasons for using a system and can reveal whether a new system is ready to be used [14]. The ease of use provided by the N2 and SOPP Pospay systems not only includes ease of use, but also ease of learning, clarity and understandability.

1) Easy to learn

Good use of the application can be seen during the payment process, and users can easily understand and learn what is happening in the N2 and SOPP Pospay systems. There are several ways for employees to learn the N2 and SOPP Pospay systems, including by taking special training provided by the post office or the Pringsewu post office manager.

The ease of learning the N2 and SOPP Pospay systems can be identified through the level of difficulty the application can be learned, such as the following statement "the application is not difficult, I was taught by the postmaster and did not find it difficult" (SF). From the informant's statement, it is known that the informant did not find it difficult to operationalize the N2 and Pospay SOPP systems.

2) Understandable

Pospay's N2 and SOPP systems must be understandable by users. A clear application can be seen in the appearance and features contained in it. Figure 2.2 shows the menu in the N2 system which is quite clear and easy for users to understand.

b. Perceived Usefulness

According to Davis, the meaning of perceived usefulness is when someone realizes that a system can improve their work performance or productivity. If an information system is perceived as useful, then the system will be used, conversely if an information system is perceived as not useful, then the system will not be used, and vice versa. So, if users understand that the information system used will be beneficial for their work, as shown by the use of the N2 System and Pospay SOPP. Pospay's N2 and SOPP systems are useful for increasing employee productivity.

1) Useful Application

The application used by the Pringsewu post office must have benefits for its users. The N2 and SOPP Pospay systems were created to be used by every post office to meet needs and achieve company goals. The N2 and SOPP Pospay systems are useful for doing work, this is felt by informants as well as users who use the N2 and SOPP Pospay systems to complete their work.

2) Increase productivity

There are several ways to increase productivity, including increasing operational and financial efficiency, as well as increasing employee morale so that work is more efficient [15]. With the operationalization of the N2 and SOPP Pospay systems, it can indicate that if the application is operationalized, employee performance will increase. This is in accordance with the following information: "employee performance becomes more focused after using N2 and can do more work" (WS). This statement shows that the N2 and SOPP Pospay systems can increase the productivity of accounting information system users in recording Pringsewu post office transactions.

c. Attitude Toward Using

The effectiveness of using the N2 system and Pospay SOPP must be effective so that it can produce better work results. The use of the N2 and SOPP Pospay systems can be seen from the initial display of the application. This makes it easier for system users to carry out transactions and create financial reports. "Transactions here run effectively,

because we already use the application so just click straight away, saving more time. Financial recording is also easier because it uses the N2 system." Based on the informant's statement, it was concluded that using the N2 system and Pospay SOPP makes work easier because you don't have to make manual financial reports.

d. Behavioral Intention Of Use

One of the goals of information technology is to complete work in a short time and shorten work time. The existence of the N2 and SOPP Pospay systems has clearly accelerated employee work because users only need to enter data into the system. "We use this system in accordance with the needs of post office operational activities because financial recording is more efficient and what is most needed is information on transactions that occur at the Pringsewu post office." From the informant's statement, it can be said that the use of the N2 system and Pospay SOPP is carried out according to the Company's needs.

e. Actual Usage

In using computer technology, a control system is needed to improve the system itself. One of the elements contained in an information system is the element of control. Pospay's N2 and SOPP systems in operation must be controlled to make it easier for users. The application of the N2 and SOPP Pospay systems must be in accordance with user needs. The presence of foreign languages in the system is sometimes an obstacle for users, but after studying and understanding the system, users find it easy to use the system.

In this research, it is explained that the use of information systems using TAM theory is good and the application is in accordance with needs. However, if employees feel that using the system is very easy, then employees will work relaxedly and tend to take their work for granted. Based on the discussion above, it is recommended that the Pringsewu post office supervise, check and control employees so that they work optimally.

2. Analysis of Internal Control for the Implementation of the N2 System and Pospay SOPP
Internal control analysis according to COSO regarding the implementation of the N2 System and Pospay SOPP:

a. Control Environment

Based on the research results, the control environment has been well established, job descriptions and division of tasks are clear, the organizational structure is clear, and the quality of leadership is adequate.

b. Risk Assessment

This assessment was carried out without any special department being responsible. The following are risks that can occur at the Pringsewu post office:

- 1) Loss of transaction receipt archives which causes transactions not to be recorded
- 2) Recordings that do not match the amount of income
- 3) Data on the N2 System that can be manipulated

c. Control Activity

Control at the post office is physical control because every transaction has a proof of receipt. This can be seen from the bookkeeping system, separation of responsibilities, as well as reports and documents for every transaction at the Pringsewu post office.

d. Information and Communication

Information refers to processed data that is intended to offer advantages and significance to the receiver [16]. Communication between employees and customers runs smoothly at the Pringsewu post office because they use the same language. All information from employees will be forwarded to the post office chief and determine how to respond to the information. Information will be conveyed to central management if it relates to major matters.

e. Monitoring Process

This process comes from a clear vision and mission. The Pringsewu post office has a structure and division of tasks that helps the supervision/monitoring process. The post office routinely carries out ongoing monitoring activities.

Internal control has several important elements that are really needed by PT Pos Indonesia Pringsewu branch in operating the accounting information system, namely as follows:

a. Organizational Structure with separation of Functional Responsibilities

Organizational structure is a series of divisions of functional tasks between organizational units that are processed to manage company activities. Having clear task management will make it easier to implement an accounting information system to achieve goals.

From the results of the research above, the functions related to the accounting information system at PT Pos Indonesia Pringsewu branch consist of the sales function (counter section) which is responsible for all transactions at the post office, the treasurer function which is responsible for cash receipts and disbursements, and the function operational manager who oversees the course of company activities.

In carrying out his responsibilities as treasurer and head of the shop he has been good. The counter section deposits the transaction proceeds to the treasurer every day, receives and checks the arrival of packages and inputs receipts into the programmed application.

b. Implementation of a good accounting information system to carry out the responsibilities and functions of each organizational unit

Implementation of a good system is the functional division, authorization system, and accounting function registration procedures that are implemented will not be implemented properly if there is no method for using Pospay SOPP in transactions. The quality of accounting information systems encompasses various dimensions, including integration, flexibility, accessibility, formalization, and media richness [17]. Reliability pertains to the dependability of the operating system, while flexibility indicates the system's adaptability to changing conditions based on user preferences. Integration involves the system's capability to merge data from diverse sources, and accessibility concerns the ease of retrieving information within the system. Lastly, timeliness denotes the system's capacity to deliver prompt responses in accordance with user requests. Based on the results of research conducted at the Pringsewu branch of PT Pos Indonesia regarding its implementation in practice, it is explained that the Pringsewu branch of PT Pos Indonesia has implemented the SOPP Pospay application, the use of which is accounted for by the authorities. The transaction receipt contains the transaction date, salesperson's name, transaction type, and transaction code. This can be seen from forms such as payment receipts, logbooks, and letters of receipt of goods (packages).

- 1) The payment receipt, namely proof of sales (counter section) is confirmation of the sales invoice which is recorded in the sales journal in the form of a print out from the SOPP Pospay application after the counter receives payment from the consumer. The proof of payment receipt has two parts, white for customers and yellow for Pringsewu post office archives.
 - 2) Log book, namely the document required by the counter to the treasurer when giving cash from transactions. This log book contains records of transactions at the post office such as number of transactions, number of package arrivals, number of stamp sales, and others.
 - 3) Goods (package) receipt letter, namely a document containing the name of the goods, quantity, shipping price and number of packages entering the Pringsewu branch post office. If it has been checked and is appropriate, it will be signed by the employee receiving the package.
- c. Employees whose responsibilities correspond to quality
- Based on the research results, PT Pos Indonesia Pringsewu branch already has its respective functions and procedures which are still not good at carrying out their duties, such as the counter section which still often makes transaction nominal errors on the Pospay SOPP application, resulting in discrepancies in the number of transactions and causing reporting errors in the N2 system. .
- The daily closing report is the postmaster's job which is carried out after working hours are finished. This report is closed every day because it will be sent to the central post office for follow-up. This is one form of controlling the authenticity of the information produced.

Conclusion

Based on the results of research that has been carried out regarding the internal control system in the implementation of the N2 System and Pospay SOPP at PT Pos Indonesia Pringsewu branch, the conclusion that can be drawn is that the accounting information system used by PT Pos Indonesia Pringsewu branch, namely the N2 system, is very helpful for managing data finances easily. This system works by managing transaction recaps which then produce financial reports with details of transactions that have occurred at the Pringsewu post office. The Pospay SOPP application is said to be optimal in terms of software that is easy to understand, transaction data that is presented and inputted well, and the application also processes transactions that can present information clearly and help complete activities quickly. The internal control system at the Pringsewu post office is good. The effectiveness of good internal control can help create a better accounting information system. The operational implementation of the N2 System and Pospay SOPP at the Pringsewu post office is quite good. However, the problem with Pospay SOPP is that it often experiences network problems when carrying out transactions, so errors in recording transactions often occur. If there is an error in the input into the Pospay SOPP, then in the N2 System there will definitely be an error as well. The problem with the N2 System is that there are no backsheets numbers so that financial reports can be manipulated. From the existing conclusions, the author can provide input to the Pringsewu post office. The suggestions from this research are for PT Pos Indonesia Pringsewu branch to be able to improve the quality of the use of the accounting information system. Because the accounting information system groups and produces better information so that the objectives of the Pringsewu post office are achieved. Apart from that, the implementation of the accounting information system at PT Pos Indonesia Pringsewu

branch is in accordance with needs, but the obstacles that often occur must be overcome immediately.

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