



# Projected Implementation of a Website-Based Laundry Services Accounting Information System Using the APIK SI Application

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KEYWORDS	ABSTRACT
<p><b>Keywords:</b></p> <p>Website-based Accounting; Accounting Information System; Laundry Services; SI APIK Application.</p> <p><b>Conflict of Interest Statement:</b></p> <p>The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p><b>Copyright © 2024 AAAR. All rights reserved.</b></p>	<p><b>Purpose:</b> The study aimed to improve the efficiency of financial recording and transaction management in a laundry service business. For this reason, business owners need an SI APIK accounting application that is easy to use and provides accurate financial information about their business.</p> <p><b>Research Design and Methodology:</b> The research method employed is qualitative, utilizing data collection techniques that include interviews, observation, and documentation. The types of data used in this research are primary and secondary data. Then, in this study, researchers employed source triangulation as a method to obtain more accurate data.</p> <p><b>Findings and Discussion:</b> The results showed that the SI APIK application can generate automatic financial reports, including balance sheets, cash flow statements, and profit and loss statements. However, the SI APIK application still has a weakness. If the customer places more than one transaction, the user must input customer data individually each time, as the system deems this transaction inefficient.</p> <p><b>Implications:</b> This projection is expected to enable SMEs, such as Arafah Laundry, to leverage technology, optimize financial records, enhance business performance, and compete more effectively in the laundry services industry. Future researchers can apply the SI APIK application to other sectors, such as trade, manufacturing, agriculture, animal husbandry, capture fisheries, aquaculture, and individual use.</p>

## Introduction

The transition from manual to digital financial management presents both challenges and opportunities for SMEs, particularly in service-based businesses like laundries. Arafah Laundry in Jayapura exemplifies the difficulties SMEs face due to outdated bookkeeping, resulting in inefficiencies, inaccuracies, and challenges in measuring business performance. Nasihin et al. (2020) found that manual transaction recording leads to data inaccuracies, hindering growth. Similarly, Novianti & Fitrianti (2022) noted that despite employee competence, the absence of an AIS significantly affects financial management in laundries. These challenges are common among SMEs in regions with limited digital literacy and access to technology (Alazmi et al., 2021). Wicaksono (2022) observed that many businesses still rely on manual processes despite adopting digital tools,



further exacerbating inefficiencies. Theoretically, implementing an AIS provides SMEs with real-time financial data, which is crucial for informed decision-making and performance improvement (Antoni et al., 2022). However, the slow adoption of AIS highlights a gap between theoretical knowledge and practical implementation.

Research is increasingly emphasizing the adoption of AIS to enhance SME financial management. Nasihin et al. (2020) demonstrated that implementing an integrated AIS at Mutiara Laundry enhanced record accuracy and reduced manual errors. Similarly, Noviani et al. (2022) examined Royal Laundry Medan and found that digital tools improved transparency, though systematic integration remained a challenge. Antoni et al. (2022) further highlighted that web-based accounting applications streamline financial operations and provide real-time insights, making them essential for SMEs to optimize their financial management. While these studies confirm the benefits of AIS, they also highlight areas for improvement. Most focus on larger urban enterprises, overlooking the challenges SMEs in remote or underdeveloped regions face (Wicaksono, 2022). Additionally, while the short-term advantages of AIS implementation are well-documented, there is a lack of longitudinal research assessing its long-term impact on business performance in service-oriented SMEs.

Despite advancements in AIS research, significant empirical and theoretical gaps remain. Many studies, such as those by Nasihin et al. (2020) and Noviani et al. (2022), examine urban enterprises and do not address the challenges unique to SMEs in remote locations like Jayapura, where limited access to technology and digital training hinder adoption. This gap is critical, as external conditions have a significant impact on the success of AIS implementation. While existing research highlights the short-term benefits, few studies have explored how AIS influences long-term strategic decision-making and business growth. Moreover, the current literature often assumes that AIS universally benefits SMEs without considering the specific limitations in regions with inadequate infrastructure and low financial literacy. This study expands upon prior findings by evaluating AIS implementation at Arafah Laundry, considering contextual challenges, and assessing its long-term sustainability.

This study addresses two key questions: (1) How can the SI APIK application be effectively implemented at Arafah Laundry to improve financial management? (2) To what extent can SI APIK provide accurate and accessible financial information to support profitability goals? The primary objective is to analyze SI APIK's role in streamlining financial operations and delivering real-time insights for better decision-making. The study's novelty lies in its focus on a small, service-oriented business in a remote region, addressing unique challenges not extensively covered in existing research. By examining a real-world case, this study contributes to understanding how AIS mitigates the limitations of manual bookkeeping, particularly in areas with limited access to technology. Additionally, it extends theoretical discussions by evaluating AIS's practical effectiveness in enhancing financial accuracy and operational efficiency, offering insights applicable to SMEs in similar contexts.

## Literature Review

### *Small and Medium Enterprises (SMEs)*

Accounting is a crucial financial management process involving the collection, recording, analysis, summarization, classification, and reporting of financial transactions. This system provides essential financial information to stakeholders, including management, shareholders, and government agencies, to support informed decision-making. As Masnoni et al. (2024) noted, accounting goes beyond mere record-keeping, serving as a comprehensive tool that enhances an organization's economic well-being by delivering accurate and timely financial data. The significance of accounting in business is evident in its core functions. First, it aids in planning financial growth by allowing businesses to forecast outcomes, set realistic financial goals, and budget effectively. Businesses can identify trends and make strategic decisions by analyzing past financial data. Hasibuan et al. (2023) emphasize that this function is critical for maintaining a business's financial health and achieving long-term objectives. Accounting also plays a vital role in providing data for investors. Accurate financial statements are crucial for investors to evaluate a company's profitability and viability, enabling them to make informed decisions about where to allocate their resources (Noy, 2023). Transparent and accurate reporting is critical to maintaining investor confidence and

attracting potential investments (Ermawati, 2023). Accounting serves as the foundation for securing loans and capital. Financial institutions rely on detailed financial statements to assess a company's financial stability and its ability to repay loans. Accurate accounting is thus crucial for businesses that depend on external funding for operations or expansion efforts (Hastuty et al., 2023). Another critical function of accounting is tracking payments. Effective accounting systems ensure that all transactions, including payments made and received, are accurately recorded. This enables businesses to monitor cash flow, manage liabilities, and fulfill obligations on time, which is crucial for maintaining financial control and preventing fraud (Ndegwa & Mungai, 2019). Beyond these traditional functions, the role of accounting has undergone significant evolution in modern business practices. The integration of information technology has transformed how financial data is collected and analyzed, enabling more accurate and timely reporting. Accounting now encompasses strategic financial planning, risk management, and corporate governance. According to Innes & Norris (2005), this evolution reflects the increasing complexity of business operations and the growing demand for transparency and accountability from stakeholders. In corporate governance, accounting plays a crucial role in ensuring that financial activities are conducted transparently and in compliance with legal standards. This is particularly important in today's business environment, where there is a strong emphasis on corporate responsibility and integrity. Robust accounting practices help protect the interests of shareholders and other stakeholders by maintaining the integrity of financial reporting. Accounting also plays a significant role in managing financial risks. By analyzing financial data, businesses can forecast potential risks and develop strategies to mitigate them. This proactive approach is vital for ensuring the long-term sustainability of a business Samonas (2015). Accounting also supports corporate social responsibility (CSR) initiatives by including non-financial factors, such as environmental impact, in financial reporting. This reflects the growing importance of sustainability in business practices, helping companies demonstrate their commitment to ethical practices (Nursesmi, 2024).

#### *Definition and Function of Accounting*

Accounting is a fundamental process essential for managing the financial operations of any economic entity. It involves the systematic collection, recording, analysis, summarization, classification, and reporting of financial transactions. These processes provide crucial financial information to stakeholders, including management, shareholders, and government agencies, enabling them to make informed decisions (Ermawati, 2023). As Ilyas (2023) explains, accounting is more than just maintaining records; it is a comprehensive system that supports decision-making by delivering timely and accurate financial data. The primary goal of accounting is to provide stakeholders with the information necessary to make informed decisions that align with organizational goals and anticipate future needs. This role is crucial for ensuring that management, investors, and other stakeholders have the necessary data to inform their actions and strategies (Ilyas, 2023).

In the business world, accounting plays several vital roles in achieving success. According to Hasibuan et al. (2023), the primary function of accounting is to support financial planning and growth. Analyzing historical financial data allows businesses to forecast outcomes, budget effectively, and set realistic financial goals (Wirawan, 2023). This planning ensures that a business maintains its financial health and meets its long-term objectives. Another crucial function of accounting is providing data for investors. Accurate financial statements enable investors to assess a company's profitability and viability, informing their investment decisions. The transparency and accuracy of these reports are fundamental to maintaining investor confidence and attracting potential investors (Fung, 2014). Accounting serves as the foundation for securing loans and capital. Financial institutions rely on comprehensive financial statements to assess a company's financial stability and its ability to repay loans (Susrama, 2024). These statements are critical for businesses seeking external funding for operations or expansion. Accounting also plays a vital role in tracking payments. Effective accounting systems ensure that all financial transactions are accurately recorded, which is essential for maintaining financial control, avoiding errors, and preventing fraud (Prasetianingrum & Sonjaya, 2024). Precise records enable businesses to monitor cash flow, manage liabilities, and fulfill financial obligations on time, thereby supporting compliance with legal and regulatory requirements (Mintah

et al., 2022). Beyond these traditional roles, accounting has evolved to meet the demands of modern business practices. The integration of information technology has revolutionized the collection and analysis of financial data, resulting in more accurate and timely reporting. Accounting now also encompasses strategic financial planning, risk management, and corporate governance (Munte et al., 2024). This evolution reflects the increasing complexity of business operations and the need for greater transparency and accountability.

#### *Financial Report*

Financial statements are the crucial outputs of the accounting process, providing essential financial information about a business to stakeholders, including management, investors, creditors, and regulators. These statements are crucial for informed decision-making, as they provide valuable insights into a company's financial position, performance, and changes in its financial status over time. According to Financial Accounting Standards (SAK, 2023), financial statements include the balance sheet, income statement, statement of changes in financial position (such as cash flow statements), and notes to the financial statements, all of which collectively provide a comprehensive view of a company's financial activities. The balance sheet, also known as the statement of financial position, presents a snapshot of a company's assets, liabilities, and equity at a specific point in time. This information is crucial for evaluating the company's financial stability and structure, as well as for enabling stakeholders to make informed decisions regarding investments, credit, and management strategies (Olayinka, 2022). The income statement, a key component of financial statements, is instrumental in evaluating a company's operational efficiency and profitability. It summarizes the company's revenues, expenses, and profits or losses over a specific period, providing insights into its financial health. This statement is crucial for assessing whether the company is generating sufficient income to sustain its operations and justify further investment (Koller et al., 2010). The statement of changes in financial position, including the cash flow statement, details the inflows and outflows of cash, highlighting the company's liquidity and cash management practices. Understanding how money is generated and utilized is crucial for evaluating a company's ability to fulfill its obligations, invest in growth, and return value to shareholders (Rappaport, 1999). Notes to the financial statements provide additional context and explanations, enhancing transparency and enabling stakeholders to make more informed decisions based on a comprehensive understanding of the financial data (Kurniati & Hanif, 2024). These financial statements are indispensable tools for various stakeholders. Investors use them to assess potential returns and risks, creditors evaluate the company's creditworthiness, and management relies on them for strategic planning and decision-making. The comprehensive nature of financial statements ensures they fulfill multiple purposes, making them essential for all parties involved in economic decision-making (Hasibuan et al., 2023).

#### *Accounting Information System*

An Accounting Information System (AIS) is a structured mechanism for collecting, processing, summarizing, and reporting information on financial transactions and business operations. It is crucial in managing a company's financial data, as it provides insights that support decision-making and enhance operational efficiency. According to Abdullah et al. (2020), the primary function of an AIS is to gather and store data related to business activities, which is then used to generate valuable financial information for stakeholders. AIS significantly improves the accuracy and efficiency of financial processes by integrating accounting principles with information technology. This integration allows for real-time processing of financial transactions. It provides immediate access to up-to-date financial information, which is essential for informed decision-making in today's fast-paced business environment (Quynh, 2023). One of the core functions of AIS is data collection. The system systematically gathers data from various business operations, including sales, purchases, and payroll, and stores it in a central database. This organized financial data collection allows businesses to maintain comprehensive and accurate records. Data processing is another critical function of AIS. The system categorizes and processes this data into useful financial information, such as financial statements, utilizing automation to reduce human error and increase reliability (Zamzami et al., 2021). After processing, AIS securely stores the financial data, making it easily retrievable for analysis and reporting. This storage is vital for auditing, compliance, and maintaining accurate records for

future reference (Kolang & Nila, 2023). AIS also supports financial reporting by generating essential financial reports, including income statements, balance sheets, and cash flow statements. These reports provide a clear overview of a company's financial performance, which is essential for informed decision-making by management and stakeholders (Hasibuan et al., 2023). AIS aids in strategic decision-making by providing detailed financial insights that help management plan and control business operations effectively. This comprehensive view of a company's financial health is crucial for aligning decisions with long-term business goals (Ilyas, 2023). Additionally, AIS contributes to internal control and risk management by monitoring financial transactions and identifying potential risks, thereby enhancing the company's ability to prevent fraud and ensure efficient use of resources (Fraihat et al., 2024).

### *Website*

A website is a dynamic collection of interconnected web pages that provide various information made available by individuals, groups, or organizations. As Rochmawati (2019) defines it, a website comprises linked web pages that host a variety of content types, including text, images, animations, audio, video, and other multimedia elements. Collectively, these pages form what is known as the World Wide Web (WWW), a global network where information is shared and accessed. Websites are fundamental to the digital world, serving as the primary medium for disseminating information and facilitating communication. They cater to various purposes, including personal use, business operations, education, and entertainment. This versatility is due to their ability to host a wide range of content types, resulting in a rich and engaging user experience. The structure of a typical website includes a home page, which serves as the main entry point, and additional linked pages that create a navigable web of information. This structure enables users to navigate seamlessly between pages, ensuring that data is readily accessible. Websites often feature dynamic content, which updates in real-time or offers interactive elements, in addition to static content, which remains constant (Poongodi et al., 2020).

Websites can be categorized based on their function. For example, informational websites focus on delivering content, such as news or educational materials, while e-commerce sites facilitate online buying and selling. Social networking sites connect users with similar interests, and content-sharing platforms allow users to upload and distribute media (Madakam & Tripathi, 2021). Multimedia elements such as audio, video, and animations play a crucial role in enhancing the interactivity and appeal of websites. These features are essential for engaging users and making the online experience more dynamic, which is particularly important for retaining visitors and encouraging interaction (Yoyo Sudaryo et al., 2020). As web technology evolves, the integration of these elements continues to grow, offering new ways to present and consume information online (Hasibuan et al., 2023).

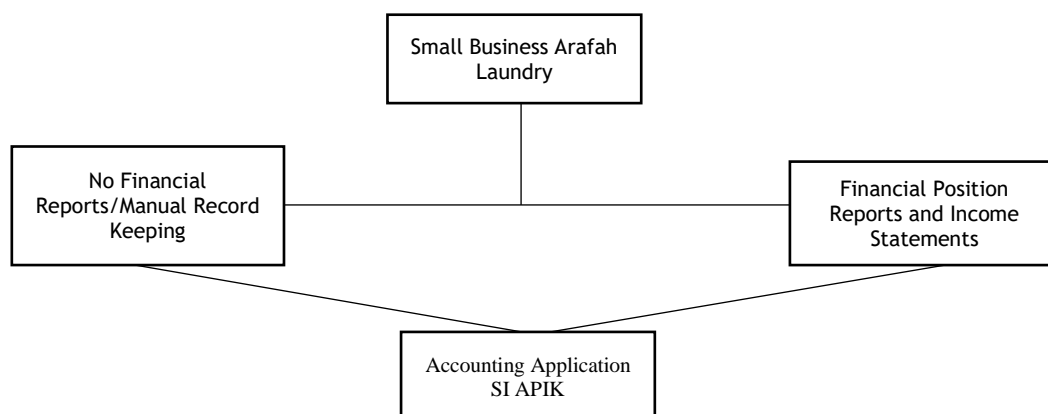
### *APIK SI Application*

SI APIK is an Android-based financial recording system that simplifies financial management for Micro, Small, and Medium Enterprises (MSMEs). According to Haryono (2022), SI APIK is a straightforward, user-friendly tool that enables MSMEs to maintain accurate financial records quickly and easily. The system focuses on enhancing the quality and consistency of financial reports by aligning with established accounting standards and guidelines. The primary objective of SI APIK is to provide MSMEs with a clearer understanding of their financial health. The application enables businesses to track their income, expenses, and overall financial status by standardizing financial records, which is crucial for informed decision-making and sustainable growth (Warsono & Putrie, 2024). The system's accessibility, being available on Android devices, ensures that it can be widely adopted, even in regions with limited access to other technologies (Alshayban et al., 2020). This accessibility, coupled with the simplicity of its interface, enables business owners to input financial data and generate reports quickly without requiring extensive accounting knowledge (Mauricette et al., 2022).

SI APIK's alignment with accounting standards ensures that the financial information it generates is not just reliable but also comparable across different businesses. This standardization is crucial for MSMEs to present clear and consistent financial information to investors, creditors, and regulators (Putri & Kusmila, 2023). The application's ability to produce standardized financial reports enhances



transparency and supports better decision-making for business owners (Hasibuan et al., 2023). SI APIK promotes the long-term sustainability of MSMEs by encouraging regular updates to financial records. This practice enables business owners to gain insights into their cash flow and profitability, allowing them to make informed decisions and enhance operational efficiency (Ilyas, 2023).



**Figure 1. Research Framework**  
*Source:* primary data processed, (2023)

According to Haryono (2022), the Financial Information Recording Application Information System (SI APIK) is a simple, fast, and easy Android-based financial recording system. The Accounting Information System (SI APIK) is designed to improve the quality and consistency of financial reports for Micro, Small, and Medium Enterprises (MSMEs). By providing a framework that complies with applicable accounting standards, this system aims to provide a clearer picture of the financial health of MSMEs.

## Research Design and Methodology

This descriptive research employs a qualitative approach, as the researchers aim to gather as much information as possible about the implementation of a Website-Based Laundry Service Accounting Information System Using the APIK SI Application at ARAFAH LAUNDRY in Jayapura. Data collection techniques are triangulated, data analysis is inductive and qualitative, and qualitative research results emphasize meaning rather than generalization (Sugiyono, 2013). The location of this research is Arafat Laundry, Jl. Genemo No. 03 Hamadi field, South Jayapura. This research employs a purposive sampling technique, which involves selecting research subjects from a population that is considered representative and identified beforehand. This study's primary and secondary data types are primary and secondary.

## Findings and Discussion

### Findings

Generally, the organizational structure is depicted in an organizational chart. An organizational chart is a design drawing of a formal organizational structure. However, based on the results of the interviews, the authors found that ARAFAH LAUNDRY still requires a written organizational structure, as this laundry business is new and currently employs only three employees. Arafah Laundry receives income when a transaction occurs to pick up the customer's finished clothes. Revenue is usually obtained from fees charged for each type of service provided. Arafah Laundry's operating hours, Monday through Saturday, are from 08:00 WIT to 17:00 WIT, and the laundry is closed on Sundays.



Figure 2. Photo with Laundry Owner  
Source: ARAFAH LAUNDRY

### Current System Process

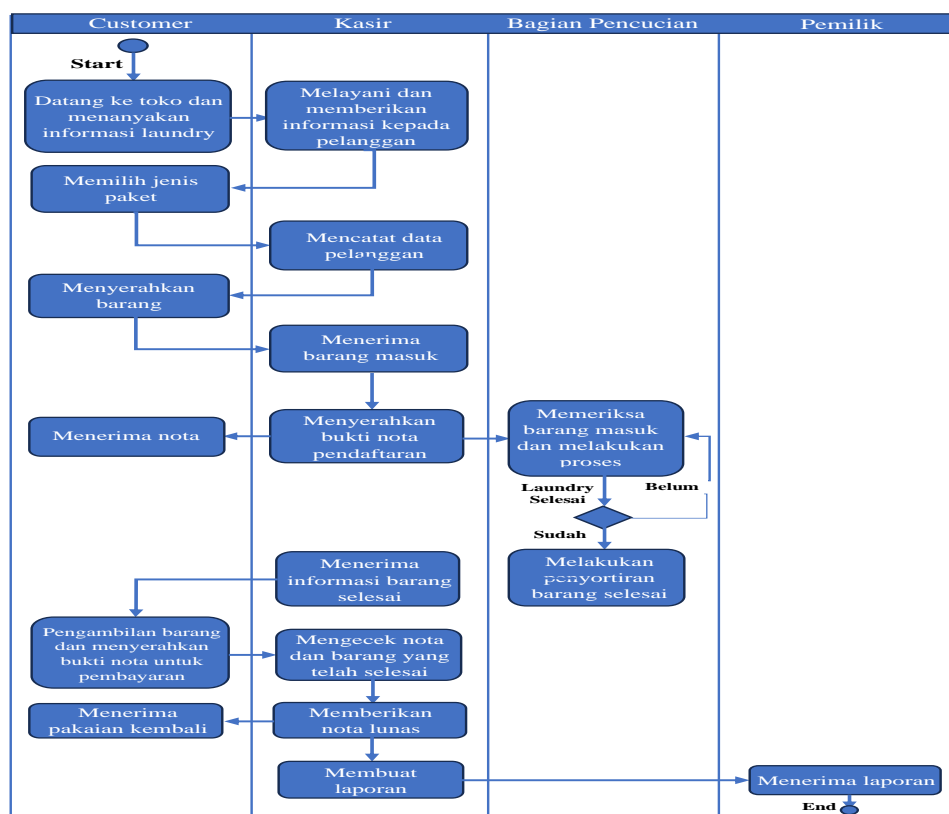


Figure 3. Current System Process

Finally, the cashier manually records all daily income transactions, handwriting them in a notebook and generating reports. If you have submitted a daily report, the cashier will forward it to the owner. The owner receives the report. The laundry owner receives daily, weekly, monthly, and annual reports from the cashier.

**Table 1.** Expenditure Recording Recording Receipts and Expenses at Arafah Laundry  
Period November 1 - November 31, 2023

Date	Deskripsi	Amount (RP)
November 1, 2023	Buy molto sachet 4pcs	28.000
November 3, 2023	Pay for PDAM drinking water	220.000
November 6, 2023	Pay electricity	620.000
	Buy rinso soap	65.000
November 15, 2023	Buy rinso soap	65.000
	Buy molto sachet 3pcs	21.000
November 16, 2023	Plastic bag purchase	63.000
Date	Description	Amount (RP)
November 16, 2023	Buy 2lbr clothes basket	150.000
	Buy a small 4bh clothes basket	200.000
November 17, 2023	Buy Binder clips	55.000
	Plakban	60.000
November 19, 2023	Buy perfume and white plastic	632.000
	Pay salary of A.N Purnamawati	1.000.000
	Pay salary of A.N. H. Saleh	500.000
November 19, 2023	Buy rinso soap	65.000
November 20, 2023	Pay salary of A.N. H. Saleh	150.000
November 21, 2023	Buy one Jergen perfume	265.000
November 22, 2023	Buy 1 kg of perfume	82.000
November 29, 2023	Buy perfume 2bks	154.000
<b>TOTAL</b>		<b>4.395.000</b>

Source: primary data processed, (2023)

**Table 2.** Recording of Receipts  
Period November 1 - November 31, 2023

Date	Description	Amount (RP)
November 1, 2023	Washing iron 4kg	40.000
	Washing iron 6kg	60.000
	10kg iron wash	100.000
	Bed linen (express) 2psg	70.000
November 2, 2023	Washing iron 6kg	60.000
	Washing iron 2.5kg	25.000
November 3, 2023	Washing iron 2.5kg	25.000
	Blanket 2lbr	30.000
	Regular bed sheet 1lbr	10.000
	Washing iron 3kg	30.000
	40lbr chair covers	200.000
November 4, 2023	Washing iron 3.5kg	35.000
	Washing iron 2kg	20.000
	12lbr graduation toga	108.000
	1kg vest	10.000
	Washing iron 5kg	50.000
November 5, 2023	Washing iron 5kg	50.000
	Washing iron 7.5kg	75.000
	Bed sheet + cover + towel	80.000
	Washing iron 4.5kg	45.000
November 6, 2023	Washing iron 4kg	40.000
	5psg bed sheet	175.000
	Small Towel 1bh	10.000
	Washing iron 5kg	50.000
	Washing iron 3kg	30.000
November 7, 2023	Washing iron 7.5kg	75.000
Date	Description	Amount (RP)
November 7, 2023	Washing iron 36.5kg	365.000
November 9, 2023	Iron only 20kg	160.000
	16kg iron wash	160.000
	Washing iron 2kg	20.000
	Curtains 1 door 4br	140.000
	3-door curtain 1lbr	90.000
	12lbr graduation toga	108.000
November 10, 2023	Washing iron 5kg	50.000
	Wash only 6kg	48.000
	Washing iron 3kg	30.000
	3lbr sarong	30.000
November 11, 2023	Washing iron 3kg	30.000
	Washing iron 4kg	40.000
November 12, 2023	Washing iron 4kg	40.000
November 13, 2023	Washing iron 4kg	40.000
	Iron only 4kg	32.000
	Washing iron 2kg	20.000



November 14, 2023	Washing iron 2.5kg	25.000
	1lbr sarong	10.000
	Washing iron 4kg	40.000
	1lbr sarong	10.000
	2.5kg folding wash	20.000
	Regular bed sheet 2pcs	20.000
	Sarong	10.000
	Washing iron 5kg	50.000
	Blanket 2pcs	30.000
	2-door curtains 12psg	900.000
	Big bad cover 1psg	75.000
	Towel 2pcs	30.000
	Bed linen 1set 2psg	70.000
	Mattress wrap 2psg	70.000
November 15, 2023	Washing iron 36.5kg	365.000
	Washing iron 2.5kg	25.000
	Washing iron 2.5kg	25.000
	Sarong	10.000
	Curtains pjg two doors 7set	350.000
November 16, 2023	14pcs Bangs Curtains	350.000
	7kg iron wash	70.000
	Washing iron 5kg	50.000
	17kg iron wash	170.000
	Washing iron 5kg	50.000
November 17, 2023	Washing iron 3kg	30.000
	Washing iron 2.5kg	25.000
November 18, 2023	Washing iron (express) 8kg	160.000
Date	Description	Amount (RP)
November 18, 2023	Washing iron 5kg	50.000
November 19, 2023	Washing iron 5kg	50.000
	Washing iron (express) 6kg	120.000
	Blanket (express) 1pcs	25.000
	Washing iron 6kg	60.000
	5kg iron grandson	50.000
November 20, 2023	Washing iron 5kg	50.000
	Washing iron 4kg	40.000
	Washing iron 4kg	40.000
	Washing iron 2kg	20.000
	Washing iron 1kg	10.000
	Washing iron 15kg	150.000
	3pcs Towel	30.000
	1pcs big blanket	15.000
	Washing iron 2kg	20.000
	32kg iron wash	320.000
	40kg Jacket	400.000
	7kg iron wash	70.000
	Washing iron (express) 4kg	80.000
	9kg folding wash	72.000
November 21, 2023	Washing iron 22kg	220.000
November 24, 2023	Washing iron 5kg	50.000
	2pcs Pillow	20.000
	1pcs big blanket	15.000
	Regular bed sheet 1pcs	15.000
November 25, 2023	5kg folding wash	40.000
	Iron only 7.5kg	60.000
	Washing iron (express) 10kg	200.000
	Washing iron 7.5kg	75.000
	Washing iron 5kg	50.000
November 26, 2023	Washing iron 2.5kg	25.000
November 27, 2023	Washing iron 4kg	40.000
November 28, 2023	10kg folding washing	80.000
	Washing iron 2kg	20.000
November 29, 2023	Washing iron (express) 5kg	100.000
	Washing iron 3kg	30.000
	100kg folding wash	800.000
<b>TOTAL</b>		<b>9.458.000</b>

Source: primary data processed, (2023)

## Implementation of APIK SI Application

Figure 4. Arafah Laundry User Info

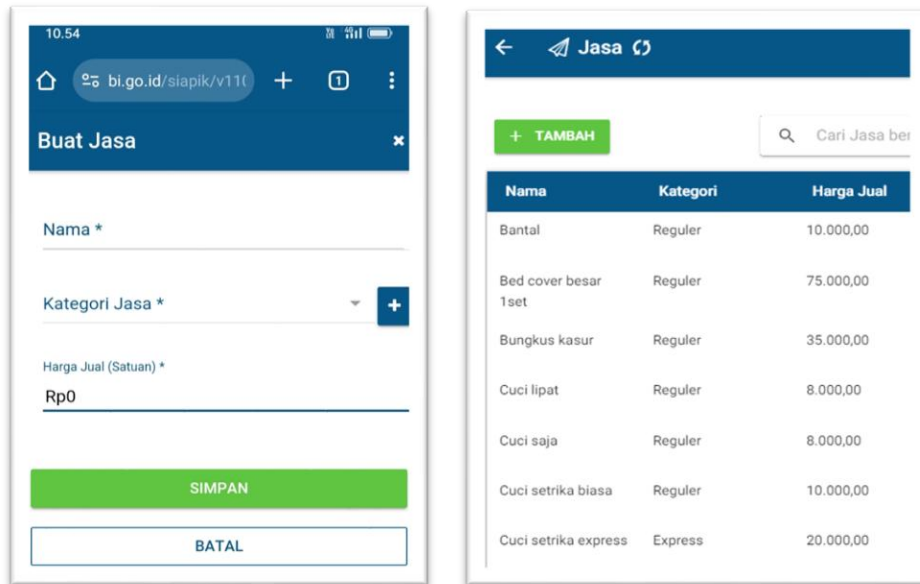
Source: APIK SI Application

A list of categories used for grouping goods that are traded. ARAFAH LAUNDRY is engaged in the cleaning and laundry services industry, providing cleaning and washing services for a range of items, including clothes, blankets, towels, bed covers, sarongs, curtains, bed linen, and other similar textiles. Here is an example of grouping goods.

Figure 5. Arafah Laundry Service Category Data

Source: APIK SI Application

This menu prompts users to enter the service name, category, and selling price. At ARAFAH LAUNDRY, the owner determines the service price. The following is an example of service data from ARAFAH LAUNDRY.



**Buat Jasa**

Nama \*

Kategori Jasa \*

Harga Jual (Satuan) \*

Rp0

SIMPAN

BATAL

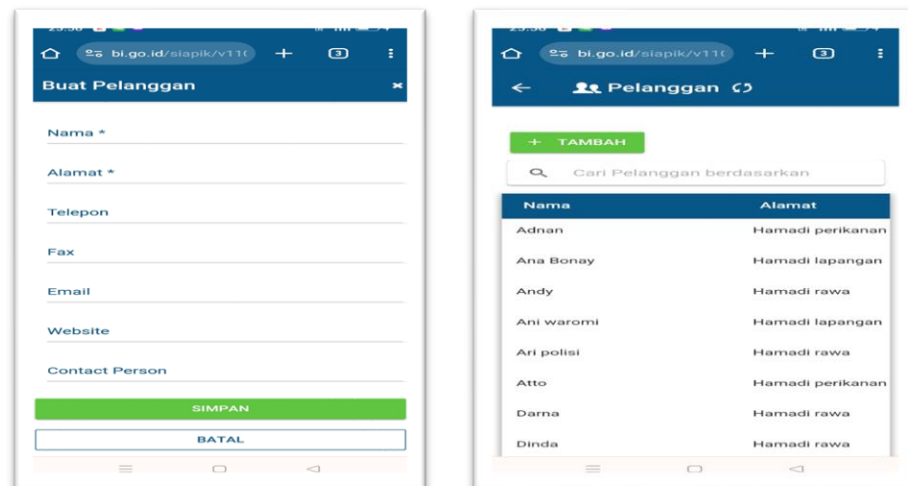
**Jasa**

+ TAMBAH

Cari Jasa ber

Nama	Kategori	Harga Jual
Bantal	Reguler	10.000,00
Bed cover besar 1set	Reguler	75.000,00
Bungkus kasur	Reguler	35.000,00
Cuci lipat	Reguler	8.000,00
Cuci saja	Reguler	8.000,00
Cuci setrika biasa	Reguler	10.000,00
Cuci setrika express	Express	20.000,00

Figure 6. Arafah Laundry Services Data  
Source: APIK SI Application



**Buat Pelanggan**

Nama \*

Alamat \*

Telepon

Fax

Email

Website

Contact Person

SIMPAN

BATAL

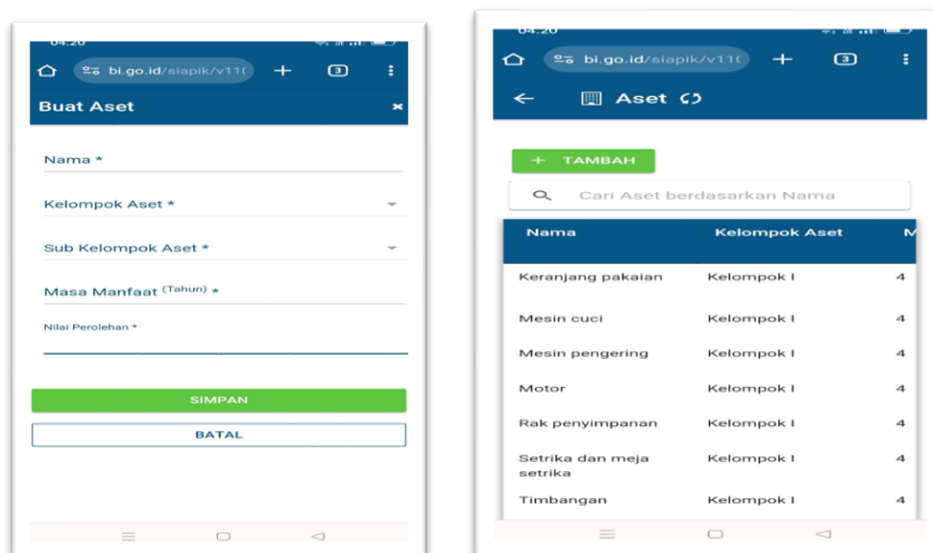
**Pelanggan**

+ TAMBAH

Cari Pelanggan berdasarkan

Nama	Alamat
Adnan	Hamadi perikanan
Ana Bonay	Hamadi lapangan
Andy	Hamadi rawa
Ani waromi	Hamadi lapangan
Ari polisi	Hamadi rawa
Atto	Hamadi perikanan
Dama	Hamadi rawa
Dinda	Hamadi rawa

Figure 7. Arafah Laundry Customer Data  
Source: APIK SI Application



**Buat Aset**

Nama \*

Kelompok Aset \*

Sub Kelompok Aset \*

Masa Manfaat (Tahun) \*

Nilai Perolehan \*

SIMPAN

BATAL

**Aset**

+ TAMBAH

Cari Aset berdasarkan Nama

Nama	Kelompok Aset	M
Keranjang pakaian	Kelompok I	4
Mesin cuci	Kelompok I	4
Mesin pengering	Kelompok I	4
Motor	Kelompok I	4
Rak penyimpanan	Kelompok I	4
Setrika dan meja setrika	Kelompok I	4
Timbangan	Kelompok I	4

Figure 8. Fixed asset data of Arafah Laundry  
Source: APIK SI Application

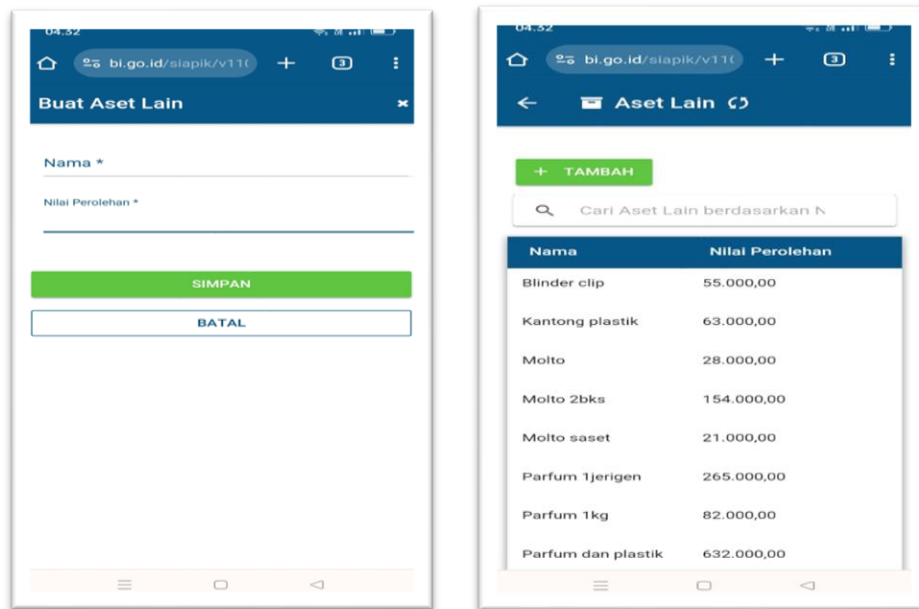


Figure 9. Other Asset Data Arafah Laundry  
Source: APIK SI Application

### Data management process

Purchases of fixed assets at ARAFAH LAUNDRY are made in cash, and other assets at ARAFAH LAUNDRY are made in cash.

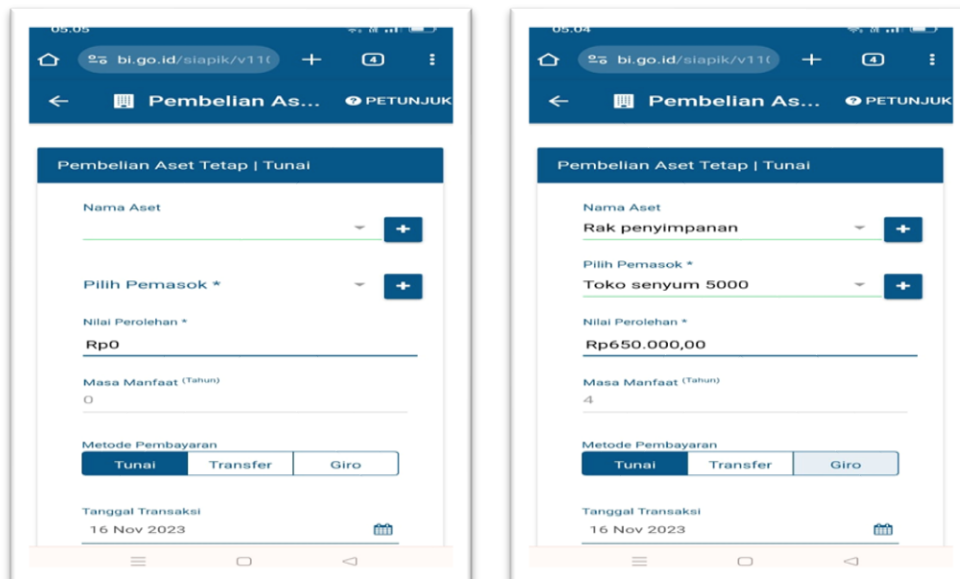
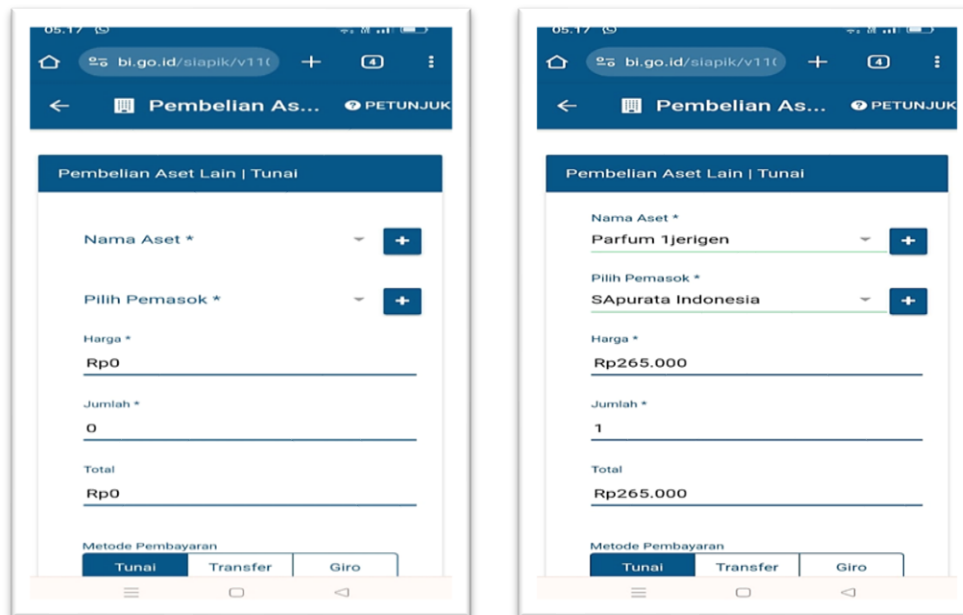
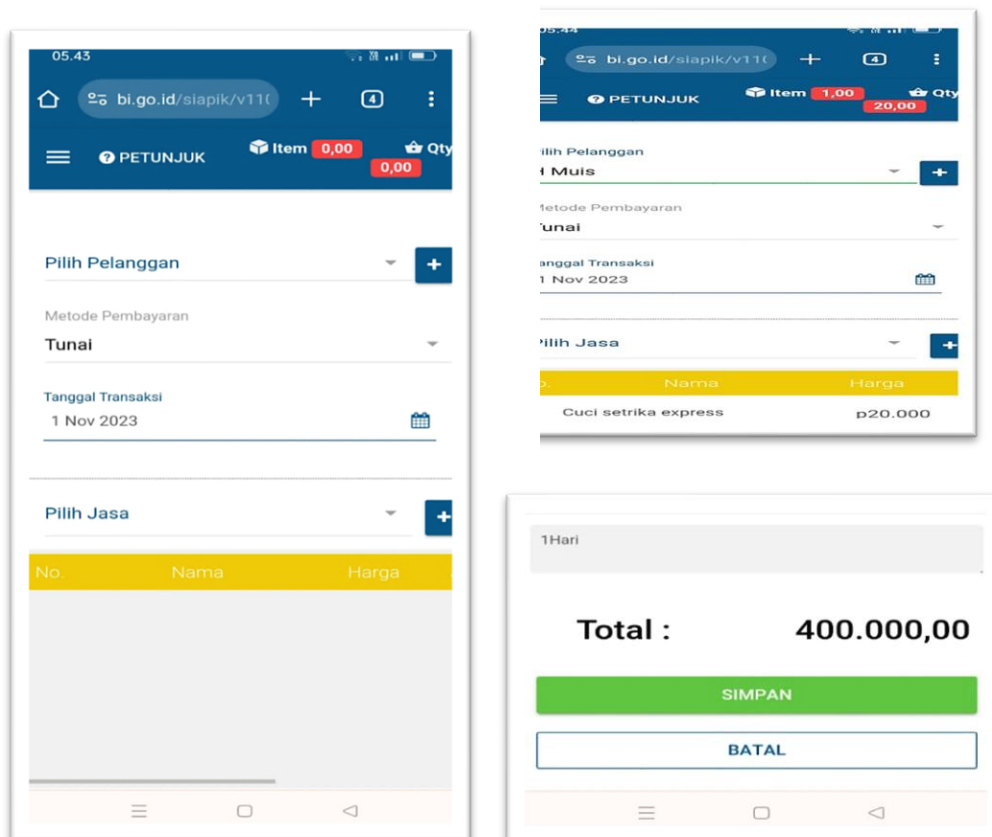


Figure 10. Fixed Asset Purchase of Arafah Laundry  
Source: APIK SI Application



**Figure 11.** Purchase of Other Assets Arafah Laundry  
 Source: APIK SI Application

ARAFAH LAUNDRY conducts service transactions to customers in cash. The following is an example of a cash sales transaction for Arafah Laundry to a customer.



**Figure 12.** Arafah Laundry Service Sales Transaction  
 Source: APIK SI Application

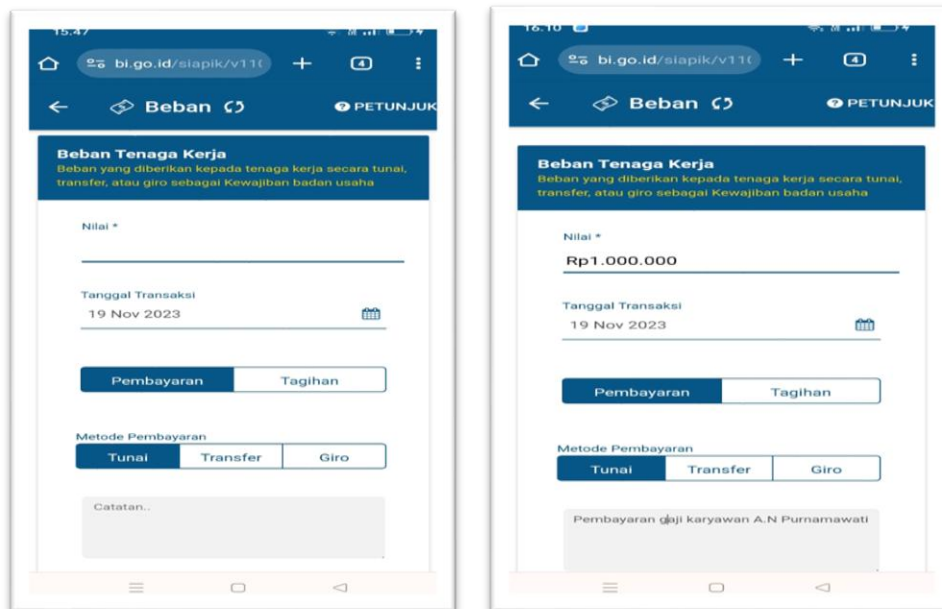


Figure 13. Arafah Laundry Expense Payment Transaction  
Source: APIK SI Application

### Output of SI APIK Application

#### Statement of Financial Position

According to ARAFAH LAUNDRY's statement of financial position, it is noted that the number of assets owned as of November is cash in the amount of Rp. 5,063,000. This cash can come from cash receipts from daily business operations, such as sales of services. The opening balance of the statement of financial position for liability accounts has no short-term or long-term debt. The amount of equity at the beginning of ARAFAH LAUNDRY's financial records is Rp. 5,063,000. The following is a statement of financial position in ARAFAH LAUNDRY as of November 30, 2023.

Arafah laundry Laporan Posisi Keuangan(Neraca) Per November 2023	
Keterangan	Rupiah
<b>ASET</b>	
Kas	Rp5,063,000
Kas Valas	Rp0
Tabungan	Rp0
Giro	Rp0
Deposito	Rp0
Piutang Usaha	Rp0
Beban Dibayar Dimuka	Rp0
Aset Tetap	Rp0
Akumulasi Penyusutan	Rp0
Aset Lain	Rp0
<b>Jumlah Aset</b>	<b>Rp5,063,000</b>
<b>KEWAJIBAN</b>	
Utang Bank	Rp0
Utang Usaha	Rp0
Kewajiban Lain	Rp0
Utang Beban	Rp0
Pendapatan Diterima Dimuka	Rp0
<b>Jumlah Kewajiban</b>	<b>Rp0</b>
<b>MODAL</b>	
Modal	Rp0
Saldo Laba	Rp5,063,000
<b>Jumlah Modal</b>	<b>Rp5,063,000</b>
<b>Jumlah Kewajiban, Modal, dan Saldo Laba</b>	<b>Rp5,063,000</b>

Figure 13. November 2023 Statement Of Financial Position Arafah Laundry  
Source: APIK SI Application



### Income Statement and Retained Earnings

According to ARAFAH LAUNDRY's statement of financial position, it is noted that the number of assets owned as of November is cash in the amount of Rp. 5,063,000. This cash can come from cash receipts from daily business operations, such as sales of services. The opening balance of the statement of financial position for liability accounts has no short-term or long-term debt. The amount of equity at the beginning of ARAFAH LAUNDRY's financial records is Rp. 5,063,000. The following is a statement of financial position in ARAFAH LAUNDRY as of November 30, 2023.

Arafah laundry Laporan Laba Rugi dan Saldo Laba Per November 2023	
Keterangan	Rupiah
<b>PENGHASILAN</b>	
Penjualan	Rp9,458,000
Penghasilan Lain	Rp0
<b>Jumlah penghasilan</b>	<b>Rp9,458,000</b>
<b>BEBAN</b>	
Beban Tenaga Kerja	Rp1,650,000
Beban Sewa	Rp0
Beban Transportasi	Rp0
Beban Bahan Bakar	Rp0
Beban Listrik	Rp620,000
Beban Air	Rp220,000
Beban Telepon	Rp0
Beban Penyusutan	Rp0
Beban Umum dan Administrasi	Rp0
Beban Lain	Rp1,905,000
<b>Jumlah beban</b>	<b>Rp4,395,000</b>
<b>Laba (Rugi)</b>	<b>Rp5,063,000</b>
Saldo Laba (Rugi) Awal	Rp0
Penarikan Oleh Pemilik	Rp0
<b>Saldo Laba (Rugi) Akhir</b>	<b>Rp5,063,000</b>

Figure 14. Income Statement and Retained Earnings of Arafah Laundry  
Source: APIK SI Application

### Cash Flow Statement

The cash flow statement the application issued shows the ending balance in November 2023 as Rp. 5,063,000. The following is a cash flow statement in ARAFAH LAUNDRY as of November 30, 2023.

Arafah laundry Laporan Arus Kas Per November 2023	
Keterangan	Rupiah
<b>PENERIMAAN KAS DAN SETARA KAS</b>	
Kegiatan Usaha	Rp9,458,000
Penerimaan Pinjaman	Rp0
Tambahan Modal	Rp0
<b>PENGELUARAN KAS DAN SETARA KAS</b>	
Kegiatan Usaha	Rp4,395,000
Pelunasan Pinjaman	Rp0
Penarikan Modal	Rp0
<b>Kenaikan(Penurunan) Kas dan Setara Kas</b>	<b>Rp5,063,000</b>
<b>Saldo Awal Setara Kas</b>	<b>Rp0</b>
<b>Saldo Akhir Setara Kas</b>	<b>Rp5,063,000</b>

Figure 15. Cash Flow Statement of Arafah Laundry  
Source: APIK SI Application

### Discussion

Implementing the SI APIK application in ARAFAH LAUNDRY's financial reporting has provided valuable insights into the efficiency and effectiveness of automated financial reporting systems tailored for small businesses. This application enables the owner of ARAFAH LAUNDRY to generate crucial financial statements, including balance sheets, cash flow reports, and income statements, with ease. These tools are essential for providing a comprehensive view of the business's financial health and capturing detailed information on various accounts. The findings align with those of Hanafi & Halim (2016), who emphasized that balance sheets, income statements, and cash records are the cornerstones of financial reporting for any company. The integration of SI APIK has significantly enhanced ARAFAH LAUNDRY's financial reporting practices, ensuring that the financial statements produced are accurate, reliable, and in line with established accounting standards. This has not only streamlined the business's financial management process but also enhanced the transparency and consistency of financial information, allowing the owner to make more informed decisions and maintain a clear understanding of the company's financial position.

The results of the study indicate that the financial reporting activities at ARAFAH LAUNDRY are significantly enhanced by using the SI APIK application. This system streamlines the transaction recording process, making it easier for the owner to monitor and manage the business's financial data. Through the application, ARAFAH LAUNDRY can generate several critical financial statements, including the balance sheet, cash flow statement, and income statement, which are essential for effective business management. The application processes the input data and generates monthly financial statements, giving the owner a clear and organized view of the business's financial position. This is particularly beneficial for small business owners needing more accounting knowledge, as the reports are easy to understand, well-organized, and based on factual data. This finding supports the theoretical framework proposed by Baridwan (2015), which emphasizes that financial reports must possess four main qualitative characteristics: understandability, relevance, reliability, and comparability.

The study's findings strongly support the initial hypothesis, which proposed that implementing the SI APIK application would enhance the accuracy and reliability of financial reporting at ARAFAH LAUNDRY. The results confirm that the SI APIK application has successfully facilitated the creation of accurate, standardized financial statements. This aligns with the hypothesis, indicating that the application improves the precision and consistency of financial data. The study highlights that the SI APIK application not only produces reliable financial information but also does so in a user-friendly format, making it accessible and easy to use for small business owners who may lack extensive accounting knowledge. This outcome reinforces the validity of the hypothesis and highlights the substantial benefits of integrating technology into financial management practices. Specifically, the SI APIK application effectively addresses the inherent challenges of manual financial reporting, such as errors and inconsistencies, by automating the process and ensuring that the financial statements generated are accurate and aligned with established standards. This technological solution is an essential tool for small businesses like ARAFAH LAUNDRY, enabling them to achieve greater financial transparency and make well-informed business decisions based on reliable data.

Beyond validating the initial hypothesis, the study's findings also resonate with established theories in accounting and financial management, particularly the framework proposed by Baridwan (2015). Baridwan's theory emphasizes the four essential characteristics of useful financial reports: understandability, relevance, reliability, and comparability. The financial statements generated by the SI APIK application for ARAFAH LAUNDRY embody these characteristics, making them precious tools for the business owner. The ease with which these reports can be understood, coupled with their relevance to the business's financial activities, ensures that the information is not only accessible but also directly applicable to decision-making processes. Furthermore, the reliability and comparability of the data enhance the accuracy of the insights derived from these reports, allowing the business owner to make well-informed decisions based on solid financial evidence. The alignment of these findings with established accounting theories highlights the effectiveness of the SI APIK application in improving financial reporting practices for small businesses. It underscores the application's role in meeting and exceeding the basic requirements for financial information, thereby

enhancing the overall financial management and strategic planning capabilities of small enterprises such as ARAFAH LAUNDRY.

When comparing the results of this study with those of previous research, it is evident that both similarities and differences exist. Earlier studies, such as those conducted by Hanafi and Halim (2016), have consistently highlighted the importance of generating standard financial reports, including balance sheets and income statements, for effective business management. This study's findings align with those of earlier studies, as the SI APIK application has successfully enabled ARAFAH LAUNDRY to produce these essential financial documents. However, the study also identifies certain limitations associated with the application, which should have been more extensively covered in previous research. Specifically, the SI APIK application requires the user to manually input customer data and transaction details, which can be time-consuming, especially when handling multiple transactions. This limitation suggests that while the application is efficient in generating financial reports, there is still room for improvement in user efficiency.

Despite these limitations, the study's practical implications are significant. The findings demonstrate that the SI APIK application can be a valuable tool for small businesses, such as ARAFAH LAUNDRY, helping them maintain accurate financial records and generate reliable financial statements. This has several practical benefits. First, it allows business owners to monitor their financial performance more effectively, making it easier to identify areas where the business is performing well and where improvements are needed. Second, the application supports compliance with accounting standards, which is crucial for maintaining transparency and credibility with stakeholders, including investors and creditors. Finally, by automating the financial reporting process, the SI APIK application frees up time for business owners, allowing them to focus on other essential aspects of their business, such as marketing, customer service, and strategic planning.

The findings demonstrate that the SI APIK application substantially benefits small businesses, significantly enhancing financial reporting practices. The application has proven to be a valuable tool for ensuring accuracy, consistency, and ease in generating essential financial statements. However, there are also significant opportunities for further research and development to maximize its potential. Future studies could investigate ways to enhance the application's functionality, making it more efficient and user-friendly. For instance, adding features that enable batch processing of transactions or automatic retrieval of customer data could significantly reduce the time and effort required to input information, thereby increasing the application's usability for small business owners with limited resources. Additionally, the research could investigate the long-term effects of utilizing the SI APIK application on overall business performance, examining how it impacts key metrics such as profitability, growth, and financial stability over time. This deeper understanding could refine the application to meet the evolving needs of small businesses better, ensuring it remains an effective tool for financial management and continues to contribute to their success in a competitive market.

## Conclusion

This study demonstrates that implementing the SI APIK application enables ARAFAH LAUNDRY to efficiently maintain accounts and record income and expenditure transactions in compliance with applicable accounting regulations. The application not only automates the generation of financial statements, including the calculation of profits and losses over specified periods but also simplifies the monthly financial reporting process. The company can streamline transaction records through this system, ensuring that all economic activities are well-archived and easily accessible for further assessment. The findings suggest that the SI APIK application provides essential financial information, supporting the ongoing development and growth of ARAFAH LAUNDRY.

The study contributes to both academic and practical fields by offering original insights into the use of automated financial reporting systems for small businesses. The application of SI APIK proves to be a valuable tool in enhancing financial management practices, providing a user-friendly platform that aligns with accounting standards. Its ability to automate complex financial processes highlights its potential for broader applications across various industries, such as trade, manufacturing, agriculture, livestock, and fisheries. The study's practical and managerial implications highlight the

importance of integrating such technology into small business operations to enhance efficiency, accuracy, and informed strategic decision-making.

However, this study also has its limitations. The research is confined to the application of SI APIK within a single small business, which may limit the generalizability of the findings across different industries or business sizes. The audience should be aware of the need for additional research to examine the use of SI APIK in various sectors and assess its efficacy in different operational contexts. Additionally, the current study did not discuss the long-term impacts of using the application on business performance. Future studies could investigate these aspects, focusing on how continuous use of SI APIK influences profitability, growth, and financial stability. Researchers and practitioners should also consider enhancing the application's functionality to address any identified limitations, thereby expanding its usability and effectiveness for a broader range of businesses.

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