

CHAPTER V

CONCLUSION

5.1 Conclusion

This study is conducted to analyze the accounting information system that has been implemented by the research subject which is UD Dior 77, and then designing a new one in order to improve the performance of its accounting information system. This study uses qualitative approach and collects all the data and information from three methods which are observation at the subject's office, documentation of implemented accounting information system by the subject, and interview to the owner of UD Dior 77. According to the results of this study, it can be concluded that:

1. UD Dior 77 has implemented accounting information system in its business, yet it is still semi-manual and conventional.
2. UD Dior 77 sometimes does not use transaction source or proof when it comes to selling the chicken eggs.
3. UD Dior 77 has already used software to help its accounting information system automated only for the interlining fabrics, on the other hand the chicken eggs is not supported by any software and completely done manually.
4. UD Dior 77's current software which is "Dior" is not compatible anymore for its business operation due to the size of data in its database which makes

this software slow, and this “Dior” software does not have the feature to calculate and display automated income statement.

5. The solution provided in this study hopefully may help the research subject to implement more effective accounting information system in its business.

5.2 Research Limitations

The study has limitation in the process, which is the research subject lacks of knowledge related to accounting function and calculation.

5.3 Recommendations

There are few recommendations for researchers that have interest in this type of study and the research subject in this research which are:

1. The theoretical recommendations for further research in the future are:
 - a. The cycle of business that can be studied in this type of research may be various such as financial and inventory cycle.
 - b. The software used for creating software or application in the next study may be greater than Microsoft Access 2013 to create more complex accounting information system.
2. Practical recommendation for UD Dior 77 is UD Dior 77 may implement more practical and efficient accounting information system such as that has been proposed in the study in order to bring adequate financial information that can be used as the basis of decision making.

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