
**ANALYSIS OF THE USE OF ACCOUNTING INFORMATION SYSTEMS BASED ON SYSTEM,
APPLICATION, AND PRODUCT IN PLANNING AND DECISION MAKING
(CASE STUDY AT PT. WASKITA KARYA TBK BALI BRANCH)**

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ABSTRAK

Tujuan penelitian untuk menganalisis dan mengetahui penggunaan sistem informasi akuntansi berbasis System, Application, and Product (SAP) dalam perencanaan dan pengambilan keputusan yang dilakukan oleh PT. Waskita Karya Tbk Cabang Bali. Populasi dalam penelitian yaitu manajer proyek dan kepala bagian atau pegawai bidang tersebut. Sampel yang digunakan dalam adalah manajer proyek, sekretaris, kepala bidang keuangan, kepala bidang logistik (pengadaan), kepala bidang komersial, dan kepala bidang teknik. Metode pengambilan sampel yang digunakan adalah pegawai yang sudah mengerti, mengetahui dan sering menggunakan SAP dalam perusahaan. Teknik pengumpulan data dalam penelitian adalah wawancara, observasi, dan dokumentasi. Teknik analisis data kualitatif merupakan proses yang dilakukan terhadap data yang bersifat non-kuantitatif. Proses analisis data kualitatif melibatkan beberapa tahap, termasuk pengumpulan data, reduksi data, analisis deskriptif kualitatif, analisis perbandingan, penyajian data dan pembuatan kesimpulan. PT. Waskita Karya Tbk Cabang Bali menggunakan aplikasi SAP untuk menginput berbagai data yang berkaitan dengan pelaksanaan proyek yang sedang dijalankan agar dapat selesai dengan tepat waktu. SAP digunakan oleh manajer proyek dan kepala bagian untuk mempermudah dan membantu kinerja pada bagian tersebut dalam melakukan perencanaan kinerja proyek dan pengambilan keputusan terkait rencana proyek dalam kegiatan operasional dapat diselesaikan oleh manajer proyek, dan setiap keputusan yang diambil oleh manajer proyek harus dilaporkan kepada pimpinan pusat sebagai bentuk pertanggungjawaban atas kinerja perusahaan di cabang kantor tersebut.

Kata Kunci: Sistem Informasi Akuntansi, Perencanaan, Pengambilan Keputusan.

ABSTRACT

The purpose of the study was to analyze and determine the use of System, Application, and Product (SAP) based accounting information systems in planning and decision making carried out by PT Waskita Karya Tbk Bali Branch. The population in the study were project managers and heads of sections or employees of these fields. The samples used in were the project manager, secretary, head of finance, head of logistics (procurement), head of commercial, and head of engineering. The sampling method used is employees who already understand, know and often use SAP in the company. Data collection techniques in the study were interviews, observation, and documentation. Qualitative data analysis technique is a process carried out on non-quantitative data. The qualitative data analysis process involves several stages, including data collection, data reduction, qualitative descriptive analysis, comparative analysis, data presentation and conclusion making. PT Waskita Karya Tbk Bali Branch uses the SAP application to input various data related to the implementation of projects that are being carried out so that they can be completed on time. SAP is used by project managers and section heads to facilitate and assist the performance of the section in planning project performance and decision making related to project plans in operational activities can be completed by project managers, and every decision made by the project manager must be reported to the central leadership as a form of accountability for the company's performance in the branch office..

Key words: Accounting Information Systems, Planning, Decision Making.

INTRODUCTION

Currently, the rapid development of information systems will create information systems that can affect the business world, so that it will make changes in people's lives, especially in the business world. The changes that occur will make people or companies to always use accounting information systems. The information system also aims to streamline work and save time in order to increase future profits. Accounting is a very important role in the company, because it can provide information on all data of a company. With the increasingly complex competition, many companies want to improve services faster at a lower cost. Companies are starting to use accounting information technology to help management do more operational activities and processes. By using accounting information systems, companies can increase the efficiency of these systems and produce more efficient management.

Accounting information systems have a key role in supporting management in the decision-making process, especially those related to financial aspects, planning, and inventory management. In all company activities, the existence of a reliable accounting information system is very important to ensure the availability of accurate and relevant information. The accounting information system acts as a tool used by company management to understand the overall situation of the company, which facilitates the future planning process. The objectives and functions of the accounting information system have an important role for the company. The objectives of the accounting information system should direct management in doing their work so that they can produce useful data, especially to assist in planning and control. The accounting information system also aims to process accounting and financial information and produce financial reports. Managers and other interested parties in making business decisions can use these reports. The main function of the accounting information system is to process financial and non-financial transactions, which have a direct impact on the financial transaction process. Data such as income, expenses, employee information, inventory, and corporate tax information can be stored in the accounting information system. This also shows that the level of accuracy of the information received has a direct impact on the success of the planning process and in decision making. To prevent failure in business, the performance of the accounting information system can be measured by looking at how well the accounting information system functions in the company and how well the accounting system is used in the company. If the company does not have an accounting information system, there are many mistakes, system errors, or intentional fraud. The weakness of the system used by a company can cause losses due to recording errors and omissions in processing inventory data.

With the development of information technology, management accounting information systems have been used in the business world with various models or methods, including Enterprise Resource Planning (ERP) models, data-based systems, and manual processes (Harris & Mardiyati, 2013). Many companies already use well-established software in today's digital era such as SAP, ERP, Oracle, etc. But there are some companies that are still with the system. But there are also some companies still with manual systems not using ERP or SAP systems. Enterprise Resource Planning (ERP) is an approach that uses information technology to manage various company resources, not just limited to accounting. ERP (Enterprise Resource Planning) is a transaction framework that integrates various aspects of company operations, including finance, distribution, production planning, inventory management and control, and ordering goods (Nolastname et al., 2021 a). This system uses hardware and software to coordinate and integrate accounting data from all business processes, which results in fast decision making because it provides fast analysis and financial reports, sales reports as well as profit and loss reports (Mulia Andirfa, & Rizka. 2020). One of the ERP software used to improve operational effectiveness and efficiency in organizations is System, Application and Product (SAP). System, Application and Product (SAP) software is used by companies to help integrate business processes. SAP is also Enterprise Resources Planning (ERP) software, which is an IT and management tool that helps companies plan and carry out various daily activities. The main purpose of implementing the System Application and Product in data Processing system is to find out how the implementation of this system has an impact on the company and how the performance of these system users in the company.

In Indonesia, SAP is also one of the most widely used types of ERP software by companies. System, Application and Product (SAP) is a very complex software that has many interconnected components. Many companies choose to use the SAP system and make it the company's best choice because it helps large companies and small companies in all industries well. System, Application and Product (SAP) software is used by companies to help integrate business processes. SAP stands for System, Application, and Product in Data Processing, which

is software used by management in various operational aspects in the company. SAP can also be used in system settings, data processing, and business process management, including tasks such as inputting employee data, item data, and report generation. With the help of SAP, reports can be prepared quickly and accurately. One of the main advantages of SAP is data openness, which allows various parties involved in the company to access information carefully, even if the data is entered by different individuals or departments. The main goal of using SAP is to improve the performance and efficiency of company operations in various fields. This allows managers to oversee various aspects such as quality, quantity, timeliness, new product development, human resource development, budget achievement, cost reduction, revenue enhancement, and managerial performance (Darajan, 1985). Various matters relating to company operations are integrated in one software, so that the arrangement is easier than doing it manually. The use of SAP minimizes the need for manual processes in recording transactions, making it more efficient (Suci Kurniawanti, Alistraja Dison Silalahi, 2021).

PT Waskita Karya Tbk is a company that works in the field of services, especially construction services and has a role in the development of the country. PT Waskita Karya Tbk is also the largest construction state-owned company in Indonesia that develops business through five main business pillars; construction, toll road investment, precast concrete, realty, and energy. The company also has various assets related to its business activities, such as purchases and inventories of construction materials, contracts from heavy equipment between purchase / rent, and contracts that bind the rights and obligations of the company. With an accounting information system that can assist in providing accurate, detailed, relevant and timely information when needed and improve the quality of the company if it has been implemented properly. (Romney and Steinbart, 2014: 10). By using an accounting information system, the company will know how much inventory is needed and also the company can see other data such as finances available to the company without having to ask the relevant section. From the process of controlling and planning material inventory carried out and used by the company, it is known that there are still several problems that occur in the process of receiving material inventory, renting / buying heavy equipment, and the process of ordering material inventory. In the process of recording in the material warehouse, there are problems that are sometimes and often encountered, namely recording that is sometimes incomplete. The amount of material inventory and materials needed often cannot be determined exactly, because it all depends on the many and few material needs that are used directly in the field without being able to know in advance. If this mistake is often made, it can result in the company making mistakes in inventory preparation and not necessarily in accordance with the required inventory. And the company also cannot determine quickly because the recording of material inventory is wrong and not necessarily in accordance with the finances available in the company. When still using a manual system, there are often problems about the lack of integration between planning and financial management in every operational activity of the company, which can cause difficulties in managing project budgets and calculating the costs required to complete the project. And also the lack of supervision and management of project quality can affect the cost and time of project completion. But by looking at the data contained in SAP, the work in the field does not experience time delays. PT Wijaya Karya Tbk can find out quickly, precisely and correctly how inventory, planning, and finance have been recorded in the system without having to wait for the party in that section to provide information first so that it can quickly make decisions correctly. So that material inventory, planning in material purchases and company finances can be controlled properly.

Planning is the process of determining future goals and establishing the steps necessary to achieve them (Alder, 1999). Planning is considered an activity that is limited by a certain time, so it is defined as an activity that is planned to achieve a goal within a certain period of time. Planning has a very important role to play in achieving goals in a project. It involves determining the company's goals and designing a comprehensive strategy to achieve them. This process includes allocation of required resources, scheduling of work, and actions needed to achieve the goals. Strategic planning helps set service standards, identify the time and volume of work required, determine who is involved in terms of qualifications and numbers, and calculate the cost and quality of work. To make the execution process more purposeful, a planning system is essential for all types of work and projects. Therefore, planning is very important for the execution of works and projects all over the world. Planning is also useful as a standard of implementation and supervision, priority setting, saving the use of organizational resources, helping managers adjust to environmental changes, tools to facilitate coordination with related parties, and tools to minimize uncertain work (Usman, 2011). The SAP system has the ability to assist companies in managing and supervising inventory, as well as facilitating the control and planning process at every stage of production. With

effective administration and integrated information systems, the efficiency of business operations increases, and divisional developments can be monitored in real-time through the system without having to conduct direct supervision. The use of the SAP Project Management module allows companies to better manage construction projects, ensuring the quality of information and accurate data to support fast and precise decision-making. The SAP Warehouse Management module helps in managing daily activities in the warehouse, from the management of receiving goods to the release of goods used by the company. The SAP Financial Management module assists companies in managing budgets and calculating the costs required to complete company activities or activities. With the integration of modules that support procurement, inventory, production, logistics, and human resources functions, companies can operate more efficiently.

Decision making is the final stage in the problem solving process which involves choosing one of several available options. Decision making is a decision based on choosing between alternatives with immediate time considerations and limited review (Siregar, et al 2013: 357). These decisions are often made with limited time and information considerations. Decision making is decision making based on choosing between alternatives with immediate time considerations and limited review (Siregar, et al 2013: 357). The goal is to overcome or solve existing problems, so that the expected goals can be achieved effectively. Strategic decision making has specific characteristics that distinguish it from other types of decisions. To achieve long-term competitive advantage, the main focus of strategic decision making is the selection of alternative strategies that can be used. While operational decision-making, which is carried out by lower-level management, deals with the day-to-day activities in the company's operations. These decisions are usually taken without requiring approval from the leadership, so they can be taken immediately to continue the company's operations. To ensure the quality of information and data in the system, the decision-making process can be enhanced with real-time access to company data. This allows decision-makers to see the latest information on company performance and make decisions based on the most up-to-date data. The SAP system, with its automated financial reporting feature, can help companies create financial reports such as balance sheets, income statements, and cash flow statements. SAP integrates various company functions, including finance, inventory, production, and sales. This allows decision makers to see the relationship between different aspects of the business and analyze the impact of decisions across different departments. The SAP Human Resource Management module has an important role in assisting companies in making decisions related to human resource needs. This SAP module functions in workforce planning and employee skills development, organizing and managing the placement of individuals involved in company projects or tasks, and providing information on staff performance, including productivity and work quality. In addition, the SAP system also supports planning and decision-making by bringing together analytical capabilities in one solution, including in terms of monitoring and managing project quality.

In previous research from Meiryani, Fernando, E., Hendratno, S. P., Kriswanto, & Wifasari, S. (2021). "Enterprise Resource Planning Systems: The Business Backbone". This research shows that ERP is an important part of the company's infrastructure and is necessary for the company's survival. Each company can have a different form of ERP according to the needs and scope of the company, either by creating its own ERP, involving developers, or buying ERP products that have been provided by other companies. ERP helps companies overcome common challenges with seven basic capabilities, including accelerated information processing, increased automation, contextual information provision, smart and fast collaboration, business and operational optimization, innovative processes, and investment in ERP built for the future. Research from Lin, P. C., Shu, M. H., Hsu, B. M., Hu, C. M., & Huang, J. C. (2022). "Supply Chain Management System for Automobile Manufacturing Enterprises Based on SAP". This research shows that the SAP system is the largest and most widely used ERP software in the world by large manufacturing companies. The SAP system is used as an enterprise information platform that integrates existing information resources, including financial systems, logistics, cost control, production control, and others. The project implementation uses the SAP R/3 system as the core with a customer/service architecture to expand system functions in the future. Effective cost control allows companies to produce products at the same cost but with greater output and better quality, and can meet the individual needs of customers. Research from Agitha Ayu Prananda & Christian Datu (2016). "The role of management accounting information systems in fixed asset investment decision making at PT Etmieco Sarana Laut Bitung". This study aims to determine the effect of management accounting information systems on fixed asset investment decision making in the company. The results obtained in this study are that management has implemented differential management accounting information in the process of making fixed asset investment decisions, namely making

decisions to purchase Boiler Dryer machines based on cost savings. The management of PT Etnieco Sarana Laut Bitung should increase the influence of accounting information to select the program that is economically best for the company in the future.

System, Application, and Product (SAP) is very well used in all companies without having to use a manual system that can show an error in the company. SAP is also very well used in companies in the planning and decision-making process, because it can be seen directly in the data available on the system and companies can directly make effective and efficient decisions with what the company needs or in overseeing the company's finances. By using SAP, companies can overcome problems that often occur, of course, in construction companies. SAP can also assist companies in integrating planning, financial management, project budget management and supervision and management of the company's project quality. Because the company PT Waskita Karya has used a System, Application, and Product (SAP) based accounting information system in project work at the company, the researcher wants to find out more about the use of the SAP system in the planning and decision-making process in companies that are carrying out a project which is the company's task. Previous research also states that the SAP system is used as a corporate information platform that integrates existing information resources, including financial systems, logistics, cost control, production control, and others. By increasing the influence of accounting information to select the program that is economically best for the company in the future. The purpose of this study was to analyze and find out more about accounting information systems based on System, Application, and Product (SAP), the use of accounting information systems based on System, Application, and Product (SAP) in planning, and to find out about the use of accounting information systems based on System, Application, and Product (SAP) in decision making carried out by PT. Waskita Karya Tbk Bali Branch. So this research is entitled "**Analysis of the Use of System, Application, and Product Based Accounting Information Systems in Planning and Decision Making (Case Study at PT. Waskita Karya Tbk Bali Branch)**".

METHOD

This research uses qualitative research methods with a case study approach. By applying a case study approach, researchers have the opportunity to collect very detailed and in-depth data on how PT Waskita Karya Tbk Bali Branch uses SAP-based accounting information systems. This makes it possible to gain a more comprehensive and in-depth understanding of the role of SAP-based accounting information systems in the planning and decision-making process at the company. Also this is to find out more about the advantages of management accounting information systems and the benefits of implementing these systems in organizations, fraud, loss of data and inaccurate information, and significant data invalidity are very likely to occur if the accounting information system continues to be used manually. This research was conducted at PT Waskita Karya Tbk Bali Branch and for 3 months. Researchers took PT. Waskita Karya Tbk Bali Branch in this study because they wanted to find out the use of SAP-based accounting information systems in construction service companies and compare the results of this study with accounting information systems that are still used manually in other construction service companies. The data that will be examined during this study is to determine the accounting information system used in the company. This study also uses independent variables, namely the accounting information system (input, process, and output), and the dependent variable of this study is planning and decision making. The data in this study are also used to compare the accounting information system for the planning and decision-making process of companies that are still carried out manually with companies that have been carried out with the System, Application and Product (SAP) software application.

The population in this study were project managers, heads of sections or staff in these sections who already knew until they were accustomed to using SAP-based accounting information systems at the company PT. Waskita Karya Tbk Bali Branch. The samples used in this study were the project manager, administration, head of finance, head of logistics (procurement), head of commercial, and head of engineering at the company PT. Waskita Karya Tbk Bali Branch.

The type of data used in this research is primary data. Primary data is data obtained directly from the source, namely through direct interaction or interviews with the parties involved. In this study, primary data was obtained through direct interviews with project managers, secretaries, heads of finance, heads of logistics (procurement), heads of commercial, and heads of engineering from PT Waskita Karya Tbk Bali Branch. This primary data includes information about an overview of how PT Waskita Karya Bali Branch uses SAP-based accounting

information systems, and the role of these information systems in the planning and decision-making processes in the company. This primary data is obtained through verbal interviews and observations of the behavior of subjects who can be trusted and are accustomed to using the SAP system for company operations.

The data collection techniques used in this research are interviews, observation, and documentation. With the data collection techniques used, this study can obtain comprehensive and in-depth data regarding the use of SAP-based accounting information systems in planning and decision making at PT. Waskita Karya Bali Branch. Interviews are conducted by asking written questions related to research on the use of SAP so that it will provide direct insight from project managers and heads of fields about how the SAP system is used in the company. In this study, researchers used direct observation to find out and observe activities in the use of SAP-based accounting information systems in the company. Documentation is additional information that comes from important records or documents owned by a company. Documentation is also taken so that the research results are more credible or reliable because they are supported by accurate data (Sugiyono, 2012). This research is documentation data by interviewing the parties concerned in each section within the company. Observation and documentation can complement the understanding of data and information generated by daily practices and processes in the company. All data collection techniques used in this study assist researchers in thoroughly understanding how SAP-based accounting information systems contribute to planning and decision making in the company.

In qualitative research, researchers need to record field notes, identify relevant data to support arguments or statements in research reports, and observe the relationship between the data that has been collected. Qualitative data analysis technique is a process carried out on non-quantitative data. The data collected in this study were analyzed subjectively. The qualitative data analysis process involves several stages, including data collection, data reduction, data presentation and conclusion making.

The data collection stage carried out in this study is based on questions that have been prepared and in accordance with the problem to be studied. The data reduction stage is also a simplification, classification of data so that research data can produce meaningful information and facilitate drawing conclusions. The amount of data and complex data requires data analysis through the reduction stage. In this stage also uses triangulation techniques, which in this technique involves combining and comparing data from various sources or data collection methods. In this study on the use of the SAP system in planning and decision making, triangulation can be done by combining data from interviews, observations, and related documents. This triangulation analysis approach can help increase the reliability and validity of findings in research.

Qualitative descriptive analysis is an analytical approach that emphasizes understanding of the problem, context, complexity, and subjectivity. Qualitative descriptive analysis is a technique used to collect, process, analyze, and present data descriptively. Qualitative data can be in the form of sound recordings and visual data, such as pictures or videos. Descriptive analysis is used to provide an accurate description of the group, explain the mechanism of the process or relationship, provide a complete description either verbal or numerical, provide basic information about relationships, differences between what happened before or what is happening now and classify research subjects. In this study using qualitative descriptive analysis to describe and provide an explanation of the use of SAP in all company operational activities, especially in planning and decision making.

The comparative analysis stage is used to compare averages between two or more groups of data samples. Comparative analysis is used to compare relevant groups or units in research to find similarities and differences in themes, patterns, or meanings that emerge from qualitative data. This study uses comparative analysis to be able to provide deeper insight into what influences or distinguishes the use of SAP software and manual systems in a company.

The data presentation stage is the stage when a set of data is systematically arranged and easy to understand, so that it provides the possibility of producing conclusions. To make the research report can be understood and analyzed in accordance with the desired objectives, one of the activities in making the report is the presentation of data. The presentation of data also serves to show how a situation develops, and can also make comparisons at a certain time. The conclusion drawing stage aims to find the meaning of the data collected by looking for relationships, similarities, or differences to make conclusions as answers to existing problems. In the conclusion, verification can be carried out so that the assessment of the suitability of the data in the basic concept of analysis is more precise and objective.

RESULTS AND DISCUSSION

Qualitative methods are often the primary choice in social science research. In qualitative research, data is collected through observations that can be structured or unstructured, as well as through interactive communication. One method that is often used is in-depth interviews, where the researcher acts as the main instrument in collecting data. In this study, information was collected from 6 respondents who could be interviewed to be able to analyze and obtain information on the use of SAP-based accounting information systems, as well as how the use of SAP applications in planning and decision making at the company. In this section describes the identity of the respondents interviewed.

No.	Position	Gender	Total
1.	Project Manager	Male	1
2.	Administration	Female	1
3.	Head of Finance	Male	1
4.	Head of Logistics (Procurement)	Male	1
5.	Head of Equipment	Male	1
6	Head of Engineering	Male	1

Figure 1. Identity of the sample

N o.	Age Ranges	Total
1.	21 – 30	1
2.	31 – 40	5

Figure 2. Sample identity based on age

The Use of System, Application, and Product (SAP) Based Accounting Information System at PT Waskita Karya Tbk Bali Branch.

PT Waskita Karya aims to increase sustainable corporate value by developing integrated systems and technology, building strong financial fundamentals, implementing excellent Enterprise Risk Management, forming competent and superior performing human resources, and achieving a balanced portfolio through investment in new business fields. In addition, PT Waskita Karya also has goals to achieve profit, build image, and develop professionalism. To find out the use of System, Application, and Product (SAP) based accounting information systems, the first interview was conducted with the Company's Project Manager by knowing the company structure. In the company PT Waskita Karya there are several fields of administration, finance, logistics (procurement), equipment, and engineering.

PT Waskita Karya Tbk is a company engaged in construction services, namely construction service providers who are able to carry out their activities to realize a planning result into a building or other physical form. Before running a project, the company needs to prepare everything needed such as: preparing good quality building materials and meeting the requirements. Carry out all work that is the responsibility in accordance with the work plan, complete and submit the work on time in accordance with the agreement letter, carry out maintenance as long as the project is still under the responsibility of the executor, and provide experienced labor and equipment needed when carrying out work. In the work of a construction project, of course, it is carried out by many experienced people to complete a project. The company also carries out a project in accordance with the Construction Budget Plan (RAPK) and other planning activities, records all supplies needed directly in the project, and supervises all workers who are on duty in the field so that a project can run smoothly and on time.

The results of interviews with six informants found that PT Waskita Karya Tbk Bali Branch already uses an accounting information system. The accounting information system used is System, Application, and Product (SAP). PT Waskita Karya implements SAP digitalization which aims to make all loads more controlled and transparent because the system is integrated in real time, and in each project is able to work very efficiently so that project work can be completed faster. This SAP is an application of information technology that is used in company activities and is centered (server) at the head office where the user (user) is in addition to the head office as well as branch offices throughout Indonesia. From the accounting information system used, it can be seen that it plays an important role in carrying out effective and efficient activities at PT Waskita Karya Tbk Bali Branch. The existing accounting information system greatly assists employees in carrying out the implementation of ongoing projects and employee work processes. The function of using SAP in PT. Waskita Karya Tbk Bali Branch is to manage construction projects including planning, scheduling, budget supervision, assisting in managing budgets, tracking project costs, and providing the information needed to calculate the cost of services, recording inventory of available materials, tools, and materials, and managing inventory used in construction projects, seeing the company's performance in various fields, and supporting the company's strategic and operational decision making.

PT Waskita Karya Tbk Bali Branch uses the System, Application, and Product (SAP) application to help office performance, complete various tasks with vendors and employees against the company with the aim of ease of interaction through data and information exchange will speed up the process regardless of time. This SAP application system inputs data in the form of company resource planning focusing on the efficiency of material inventory and financial processes with the aim of making it easier to get data and information quickly. This illustrates that PT Waskita Karya Tbk Bali Branch uses SAP applications by inputting various data related to the implementation of projects that are being carried out so that they can be completed on time. And SAP is also used by the head of the section to facilitate and assist the performance of the head of the section in planning project performance and decision making that will be carried out by PT. Waskita Karya Tbk Bali Branch with third parties such as vendors, private companies or from the government itself.

The Use of System, Application, and Product (SAP) Based Accounting Information System in Planning at PT. Waskita Karya Tbk Bali Branch.

Based on the results of interviews related to planning at PT Waskita Karya Tbk Bali Branch, that each section in the company has a process of preparing their respective work plans. This work plan will then be submitted to the project manager. After all the work plans are compiled, a work meeting will be held with the project manager to discuss them so that the project can run smoothly and on time. Each field compiles its work plan according to the authority given by the company to complete a project. The compiled plan is then submitted to the project manager for evaluation of the compiled plan if there are errors or deficiencies in the field. The compiled plan is then entered into the SAP application.

Planning plays an important role in reducing the risk of unwanted problems. With planning, companies can anticipate unexpected problems. These problems may occur in the future and prevent problems from occurring in the first place. In the field of finance, the availability of a predetermined work plan allows the field to manage project finances, manage staff related to project work, and manage taxes, financial reports, and employee salaries. With the availability of all data in the SAP system, the logistics (procurement) field can control the supply of materials and tools needed in the project so that it can control the delivery and storage of materials. In the field of equipment can also see in the SAP system about the remaining material inventory data. If the material inventory has decreased a lot, the field can prepare all the equipment needed by the project in the future and organize all existing equipment without having to wait for information from other fields.

This SAP-based information system can assist managers in planning, including cost estimates, performance planning, and monitoring worker performance on projects. Accounting information is considered the most effective and efficient tool in managing company operations. Therefore, information and accounting information systems are indispensable for identifying improvement opportunities and evaluating the progress made by companies in implementing actions designed to create improvements.

The Use of System, Application, and Product (SAP) Based Accounting Information System in Decision Making at PT. Waskita Karya Tbk Bali Branch.

Each stage in the decision-making process leads to a final choice. The end result can be an action to be taken or an opinion about the choice. The purpose of decision making is to overcome or solve the problems faced so that efforts to achieve the desired goals can be carried out properly and efficiently. Decision making involves a systematic approach to the various alternatives available, and the actions taken must be based on calculations to choose the most efficient or most expeditious action in achieving the goal.

The interview results show that decision-making at PT Waskita Karya Tbk Bali Branch is based on procedures set by the head office, with planning guidelines prepared by PT Waskita Karya Tbk Bali Branch. However, in terms of effectiveness, this decision-making approach can hamper the company's performance, especially if information obtained from and for other parties will also be delayed. Therefore, PT Waskita Karya entrusts decision-making related to the plan to the project manager, and every decision taken by the project manager is reported to the central leadership as a form of accountability for the company's performance in the branch office.

From the results of the study it is also known that PT Waskita Karya Bali Branch can make its own decisions in operational activities but in project budget planning must wait for decisions from the head office. Decision making in operational activities can be taken by the project manager or branch office because it can immediately overcome the material inventory has run out or reduced a lot. If the plan in making decisions in the field of supplies must wait from the head office decision, it takes even longer to complete the project and the project cannot be completed on time.

In effective use, SAP can help companies optimize the decision-making process by providing quick access to information related to project supplies and budgets. However, if PT Waskita Karya Tbk Bali Branch experiences obstacles in project decision making and must always wait for decisions from the head office, this can cause delays in project implementation. This can be caused by internal company policies, organizational structure, or lack of effective system integration. Information systems such as SAP are tools or systems and how they are used and integrated in business processes is key to ensuring efficiency in decision making and project execution. If PT Waskita Karya Tbk Bali Branch wants to improve their decision-making process, they can consider conducting a review of their policies, procedures, and system integration to ensure that their SAP system supports more efficient decision-making in operational activities and project budget planning.

Company leaders are always faced with the problem of making decisions between two or more alternatives. In decision making, it is important to have access to relevant information. Data from SAP systems can provide information about various aspects of the business such as costs, inventory, project budgets, and so on which are important in decision making. With respect to the concept of accounting information systems for decision-making purposes, a manager must use different cost concepts towards different decision-making. Therefore, the concept of SAP-based accounting information systems is very important for decision-making purposes. The role of management accounting information systems is very important in providing information and assisting companies in decision making. Information plays a role in improving management's ability to understand the surrounding environment and identify relevant activities. Management information system planning which is part of the organizational control system needs attention because information systems are useful for companies to control and monitor value-added processes. The SAP-based accounting information system used at PT Waskita Karya Tbk Bali Branch is a normal system and procedure that uses information to maintain or provide alternatives for planning, control, decision making and improve managers' understanding of the project being carried out and can identify relevant company activities and project activities. This allows managers to better understand the project being run and make better decisions based on available data and can help managers focus on key aspects that affect company performance.

CONCLUSION

PT. Waskita Karya Tbk Bali Branch implements SAP digitalization which aims to make all loads more controlled and transparent because the system is integrated in realtime, and in each project is able to work very efficiently so that project work can be completed faster. PT. Waskita Karya Tbk Bali Branch uses the SAP application by inputting various data related to the implementation of the project being carried out so that it can be completed on time. SAP is used by the head of the section to facilitate and assist the performance of the head

of the section in planning project performance and decision making that will be carried out by PT. Waskita Karya Tbk Bali Branch with third parties such as vendors, private companies or from the government. Each field compiles its work plan in accordance with the authority given by the company to complete a project. The compiled plan is then submitted to the project manager for evaluation of the compiled plan if there are errors or deficiencies in the field. Planning plays an important role in reducing the risk of unwanted problems. In the financial field, the availability of a predetermined work plan allows the field to manage project finances, manage staff related to project work, and manage taxes, financial reports, and employee salaries. With the availability of all data in the SAP system, the logistics (procurement) and equipment fields can control the supply of materials and tools needed in the project so that they can control the delivery and storage of materials, and also see data about the remaining material supplies. To overcome or solve the problems faced so that efforts to achieve the desired goals can be carried out properly and efficiently, PT Waskita Karya entrusts decision making related to project plans to project managers, and every decision made by project managers is reported to the central leadership as a form of accountability for the company's performance in the branch office. From the results of the study it is also known that if the plan in making decisions in the field of supply must wait from the decision of the head office, it will take even longer to complete the project and the project cannot be completed on time, it will cause PT. Waskita Karya Tbk Bali Branch to experience obstacles in making project decisions and must always wait for decisions from the head office, this can cause delays in project implementation. This can be caused by internal company policies, organizational structure, or lack of effective system integration. For further researchers, they can conduct further research on the use of SAP-based accounting information systems at each stage of the planning and decision-making process. And also expand the research by including other variables that affect planning and decision making. In further research, it is hoped that it can increase the number of populations, samples, and variables. If the population, sample and variables increase, it is likely to provide different results.

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