

LEMBAGA PENELITIAN DAN PENGABDIAN KEPADA MASYARAKAT

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SURAT TUGAS

Nomor : 00762/H.2/ST.LPPM/VII/2020

Kepala Lembaga Penelitian dan Pengabdian Kepada Masyarakat Universitas Katolik Soegijapranata Semarang dengan ini memberi tugas kepada :

- Nama : Prof. Dr. Ridwan Sanjaya, MS.,IEC (Ketua)
G. Freddy Koeswoyo S.E.,MSi (Anggota)
Dr. Theresia Dwi Hastuti S.E.,M.Si (Anggota)
- Status : Dosen Tetap Universitas Katolik Soegijapranata Semarang
- Tugas : Penelitian Ristek Dikti tahun anggaran 2020 Skim Penelitian Terapan Unggulan Perguruan Tinggi dengan judul **"Inovasi Sistem Informasi UMKM untuk Mendukung Kemandirian Pengambilan Keputusan Bisnis dan Pengembangan Ekonomi Kreatif"**
- Waktu : 12 Maret – 22 Desember 2020
- Penyelenggara : Ristek-Dikti
- Lain-lain : Harap melaksanakan tugas dengan sebaik-baiknya dan penuh tanggung jawab serta memberikan laporan setelah selesai melaksanakan tugas.

Demikian surat tugas ini dibuat untuk dapat dipergunakan sebagaimana mestinya.



Semarang, 3 Juli 2020
Kepala LPPM



Dr. Berta Bakti Retnawati, MSi
NPP.058.1. 1998.219

PROTEKSI ISI LAPORAN KEMAJUAN PENELITIAN

Dilarang menyalin, menyimpan, memperbanyak sebagian atau seluruh isi laporan ini dalam bentuk apapun kecuali oleh peneliti dan pengelola administrasi penelitian

LAPORAN KEMAJUAN PENELITIAN MULTI TAHUN

ID Proposal: 4adff3d0-350c-4423-bd5d-e0b3090aaade
Laporan Kemajuan Penelitian: tahun ke-2 dari 3 tahun

1. IDENTITAS PENELITIAN**A. JUDUL PENELITIAN**

Inovasi Sistem Informasi UMKM untuk Mendukung Kemandirian Pengambilan Keputusan Bisnis dan Pengembangan Ekonomi Kreatif

B. BIDANG, TEMA, TOPIK, DAN RUMPUN BIDANG ILMU

| Bidang Fokus RIRN / Bidang Unggulan Perguruan Tinggi | Tema | Topik (jika ada) | Rumpun Bidang Ilmu |
|--|------|--|-----------------------|
| Pengembangan Industri Kreatif dan UMKM | - | Pengembangan koperasi dan usaha mikro, kecil dan menengah (UMKM) | Manajemen Informatika |

C. KATEGORI, SKEMA, SBK, TARGET TKT DAN LAMA PENELITIAN

| Kategori (Kompetitif Nasional/ Desentralisasi/ Penugasan) | Skema Penelitian | Strata (Dasar/ Terapan/ Pengembangan) | SBK (Dasar, Terapan, Pengembangan) | Target Akhir TKT | Lama Penelitian (Tahun) |
|---|--|---------------------------------------|------------------------------------|------------------|-------------------------|
| Penelitian Desentralisasi | Penelitian Terapan Unggulan Perguruan Tinggi | SBK Riset Terapan | SBK Riset Terapan | 6 | 3 |

2. IDENTITAS PENGUSUL

| Nama, Peran | Perguruan Tinggi/ Institusi | Program Studi/ Bagian | Bidang Tugas | ID Sinta | H-Index |
|---|------------------------------------|-----------------------|--------------|----------|---------|
| RIDWAN SANJAYA Ketua Pengusul | Universitas Katolik Soegijapranata | Sistem Informasi | | 9799 | 3 |
| THERESIA DWI HASTUTI S.E., M.Si, Doktor Anggota Pengusul 1 | Universitas Katolik Soegijapranata | Akuntansi | | 6011200 | 1 |
| G FREDDY KOESWOYO S.E. | Universitas Katolik Soegijapranata | Akuntansi | | 6049315 | 0 |

| | | | | | |
|-----------------------|--|--|--|--|--|
| Anggota Pengusul 2 | | | | | |
|-----------------------|--|--|--|--|--|

3. MITRA KERJASAMA PENELITIAN (JIKA ADA)

Pelaksanaan penelitian dapat melibatkan mitra kerjasama, yaitu mitra kerjasama dalam melaksanakan penelitian, mitra sebagai calon pengguna hasil penelitian, atau mitra investor

| Mitra | Nama Mitra |
|----------------------------|-------------|
| Mitra Pelaksana Penelitian | - |
| Mitra Calon Pengguna | Sri Winarti |

4. LUARAN DAN TARGET CAPAIAN

Luaran Wajib

| Tahun Luaran | Jenis Luaran | Status target capaian (<i>accepted, published, terdaftar atau granted, atau status lainnya</i>) | Keterangan (<i>url dan nama jurnal, penerbit, url paten, keterangan sejenis lainnya</i>) |
|--------------|-----------------------------------|---|--|
| 2 | Dokumentasi hasil uji coba produk | Ada | analisis sistem dan perancangan software sistem akuntansi UMKM berbasis SAK EMKM |

Luaran Tambahan

| Tahun Luaran | Jenis Luaran | Status target capaian (<i>accepted, published, terdaftar atau granted, atau status lainnya</i>) | Keterangan (<i>url dan nama jurnal, penerbit, url paten, keterangan sejenis lainnya</i>) |
|--------------|--|---|--|
| 2 | Publikasi Ilmiah Jurnal Internasional | submitted | publikasi pada jurnal berindeks scopus dibidang IT atau akuntansi |
| 2 | Prosiding dalam pertemuan ilmiah Internasional | sudah terbit/sudah dilaksanakan | presentasi dalam forum internasional di Thailand |
| 2 | Hak Cipta | granted | software akuntansi untuk UMKM |

5. ANGGARAN

Rencana anggaran biaya penelitian mengacu pada PMK yang berlaku dengan besaran minimum dan maksimum sebagaimana diatur pada buku Panduan Penelitian dan Pengabdian kepada Masyarakat Edisi 12.

Total RAB 3 Tahun Rp. 482,132,000

Tahun 1 Total Rp. 0

Tahun 2 Total Rp. 317,896,000

| Jenis Pembelanjaan | Item | Satuan | Vol. | Biaya Satuan | Total |
|--|--------------------------------------|--------|------|--------------|------------|
| Bahan | ATK | Paket | 2 | 2,500,000 | 5,000,000 |
| Bahan | Bahan Penelitian (Habis Pakai) | Unit | 50 | 500,000 | 25,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | HR Sekretariat/Administrasi Peneliti | OB | 1 | 500,000 | 500,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Luaran KI (paten, hak cipta dll) | Paket | 1 | 57,896,000 | 57,896,000 |

| Jenis Pembelanjaan | Item | Satuan | Vol. | Biaya Satuan | Total |
|--|---|-----------|------|--------------|------------|
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya penyusunan buku termasuk book chapter | Paket | 2 | 7,500,000 | 15,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya seminar nasional | Paket | 3 | 5,000,000 | 15,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya seminar internasional | Paket | 3 | 10,000,000 | 30,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya Publikasi artikel di Jurnal Nasional | Paket | 3 | 500,000 | 1,500,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Publikasi artikel di Jurnal Internasional | Paket | 3 | 5,000,000 | 15,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Uang harian rapat di dalam kantor | OH | 10 | 500,000 | 5,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Uang harian rapat di luar kantor | OH | 10 | 500,000 | 5,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya konsumsi rapat | OH | 20 | 100,000 | 2,000,000 |
| Pengumpulan Data | FGD persiapan penelitian | Paket | 3 | 7,500,000 | 22,500,000 |
| Pengumpulan Data | Penginapan | OH | 10 | 1,000,000 | 10,000,000 |
| Pengumpulan Data | HR Pembantu Peneliti | OJ | 25 | 300,000 | 7,500,000 |
| Pengumpulan Data | HR Sekretariat/Administrasi Peneliti | OB | 25 | 300,000 | 7,500,000 |
| Pengumpulan Data | HR Petugas Survei | OH/OR | 25 | 300,000 | 7,500,000 |
| Pengumpulan Data | Uang harian rapat di dalam kantor | OH | 25 | 500,000 | 12,500,000 |
| Pengumpulan Data | Uang harian rapat di luar kantor | OH | 25 | 500,000 | 12,500,000 |
| Pengumpulan Data | Transport | OK (kali) | 50 | 300,000 | 15,000,000 |
| Pengumpulan Data | Uang Harian | OH | 50 | 300,000 | 15,000,000 |
| Pengumpulan Data | Biaya konsumsi | OH | 50 | 100,000 | 5,000,000 |
| Pengumpulan Data | Tiket | OK (kali) | 55 | 200,000 | 11,000,000 |
| Sewa Peralatan | Ruang penunjang penelitian | Unit | 3 | 5,000,000 | 15,000,000 |

Tahun 3 Total Rp. 164,236,000

| Jenis Pembelanjaan | Item | Satuan | Vol. | Biaya Satuan | Total |
|--------------------|--------------------------------------|----------------|------|--------------|------------|
| Analisis Data | HR Sekretariat/Administrasi Peneliti | OB | 3 | 1,000,000 | 3,000,000 |
| Analisis Data | HR Pengolah Data | P (penelitian) | 3 | 1,000,000 | 3,000,000 |
| Analisis Data | Honorarium narasumber | OJ | 3 | 5,000,000 | 15,000,000 |
| Bahan | ATK | Paket | 1 | 750,000 | 750,000 |

| Jenis Pembelanjaan | Item | Satuan | Vol. | Biaya Satuan | Total |
|--|---|-----------|------|--------------|------------|
| Bahan | Bahan Penelitian (Habis Pakai) | Unit | 1 | 2,000,000 | 2,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya penyusunan buku termasuk book chapter | Paket | 2 | 7,500,000 | 15,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | HR Sekretariat/Administrasi Peneliti | OB | 3 | 750,000 | 2,250,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya seminar nasional | Paket | 3 | 1,000,000 | 3,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya seminar internasional | Paket | 3 | 7,500,000 | 22,500,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya Publikasi artikel di Jurnal Nasional | Paket | 3 | 1,000,000 | 3,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Publikasi artikel di Jurnal Internasional | Paket | 3 | 7,500,000 | 22,500,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Luaran KI (paten, hak cipta dll) | Paket | 3 | 1,000,000 | 3,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Uang harian rapat di dalam kantor | OH | 10 | 500,000 | 5,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Uang harian rapat di luar kantor | OH | 10 | 500,000 | 5,000,000 |
| Pelaporan, Luaran Wajib, dan Luaran Tambahan | Biaya konsumsi rapat | OH | 50 | 100,000 | 5,000,000 |
| Pengumpulan Data | HR Petugas Survei | OH/OR | 1 | 2,236,000 | 2,236,000 |
| Pengumpulan Data | Penginapan | OH | 2 | 2,500,000 | 5,000,000 |
| Pengumpulan Data | FGD persiapan penelitian | Paket | 3 | 4,000,000 | 12,000,000 |
| Pengumpulan Data | HR Sekretariat/Administrasi Peneliti | OB | 3 | 500,000 | 1,500,000 |
| Pengumpulan Data | HR Pembantu Lapangan | OH | 3 | 1,500,000 | 4,500,000 |
| Pengumpulan Data | Uang harian rapat di dalam kantor | OH | 5 | 500,000 | 2,500,000 |
| Pengumpulan Data | Uang harian rapat di luar kantor | OH | 5 | 500,000 | 2,500,000 |
| Pengumpulan Data | HR Pembantu Peneliti | OJ | 10 | 500,000 | 5,000,000 |
| Pengumpulan Data | Biaya konsumsi | OH | 50 | 100,000 | 5,000,000 |
| Sewa Peralatan | Transport penelitian | OK (kali) | 3 | 3,000,000 | 9,000,000 |
| Sewa Peralatan | Ruang penunjang penelitian | Unit | 5 | 1,000,000 | 5,000,000 |

6. KEMAJUAN PENELITIAN

A. RINGKASAN: Tuliskan secara ringkas latar belakang penelitian, tujuan dan tahapan metode penelitian, luaran yang ditargetkan, serta uraian TKT penelitian.

A. Latar Belakang

Usaha Mikro kecil dan menengah (UMKM) di Indonesia menjadi salah satu penyokong dan penggerak perekonomian masyarakat. Perkembangan UMKM memiliki potensi yang besar dalam meningkatkan taraf hidup masyarakat banyak. Hal ini terwujud melalui keberadaan usaha kecil dan menengah dalam kehidupan social ekonomi sebagaimana besar masyarakat serta kontribusinya terhadap produksi nasional seperti banyak jenis unit usaha dan pengusaha serta penyerapan tenaga kerja. Dalam pengembangan usahanya UMKM menghadapi berbagai kendala salah satunya adalah penyusunan laporan keuangan yang valid dan handal. Laporan keuangan berfungsi sebagai alat untuk menganalisis kinerja keuangan yang dapat memberikan informasi tentang posisi keuangan, perkembangan usaha, kinerja usaha dan arus kas usaha sehingga dapat dijadikan dasar dalam membuat keputusan ekonomi usahanya. Pengelolaan keuangan menjadi salah satu aspek penting bagi laporan kemajuan usahanya.

B. Tujuan Penelitian

Tujuan riset ini adalah mengimplementasikan pengelolaan keuangan UMKM yang reliabel, akuntabel dan bankable sesuai dengan standar akuntansi UMK dengan menggabungkan software akuntansi bisnis dalam upaya: (1) pengembangan potensi ekonomi kreatif untuk mengentaskan kemiskinan. (2) pengembangan potensi sumberdaya manusia (SDM) (3) mengevaluasi internal bisnis dengan cara mendampingi pembukuan akuntansi agar sesuai dengan standar akuntansi UMKM (4). Perancangan software akuntansi UMKM yang andal reliabel, akuntabel dan bankable yang dapat diterapkan juga pada industry UMKM yang lain di Jawa Tengah.

C. Tahapan Metode penelitian

Fokus riset ditahun kedua ini adalah (1) merancang system dan software akuntansi berbasis standar akuntansi UMKM yang andal, akuntabel, reliabel dan bankable (2) membuat software akuntansi yang siap diterapkan pada masyarakat pengrajin batik pewarnaan alam maupun batik tulis. (3) mengevaluasi aplikasi software akuntansi bisnis tersebut pada UMKM pilot project

D. Luaran yang ditargetkan

1. Luaran wajib yang ditargetkan berupa hasil produk software akuntansi berbasis android yang siap digunakan oleh UKM untuk membukukan berbagai kebutuhan pencatatan dan pembukuan usaha batik tulis lasem yang nanti dapat dikembangkan juga untuk produk-produk UKM lainnya

2. Luaran tambahan lainnya berupa : sertifikat Hak Cipta, Publikasi di jurnal internasional (submitted) dan presentasi pada forum ilmiah internasional
semua luaran baik luaran wajib maupun luaran tambahan sudah terpenuhi

E. TKT Penelitian dan Hasil Penelitian yang diperoleh:

1. TKT penelitian yang telah dicapai adalah TKT level 6 yaitu demonstrasi produk /model/software pada lingkungan subsistem yang relevan
2. Hasil penelitian yang diperoleh:

Tahun 1: a. Model penelolan keuangan UKM berbasis standar akuntansi EMKM

b. Hak Cipta atas model

c. Presentasi di Forum internasional

Tahun 2: a. software akuntansi berbasis android

b. sertifikat hak cipta atas produk software akuntansi berbasis android

c. presentasi di forum internasional --> akan dilaksanakan bulan juli 2021 di kuching malaysia

d. publikasi jurnal internasional bereputasi submitted

B. KATA KUNCI: Tuliskan maksimal 5 kata kunci.

software akuntansi berbasis android; reliabel; bankable; andal

Pengisian poin C sampai dengan poin H mengikuti template berikut dan tidak dibatasi jumlah kata atau halaman namun disarankan seringkis mungkin. Dilarang menghapus/memodifikasi template ataupun menghapus penjelasan di setiap poin.

C. HASIL PELAKSANAAN PENELITIAN: Tuliskan secara ringkas hasil pelaksanaan penelitian yang telah dicapai sesuai tahun pelaksanaan penelitian. Penyajian dapat berupa data, hasil analisis, dan capaian luaran (wajib dan atau tambahan). Seluruh hasil atau capaian yang dilaporkan harus berkaitan dengan tahapan pelaksanaan penelitian sebagaimana direncanakan pada proposal. Penyajian data dapat berupa gambar, tabel, grafik, dan sejenisnya, serta analisis didukung dengan sumber pustaka primer yang relevan dan terkini.

Pengisian poin C sampai dengan poin H mengikuti template berikut dan tidak dibatasi jumlah kata atau halaman namun disarankan ringkas mungkin. Dilarang menghapus/memodifikasi template ataupun menghapus penjelasan di setiap poin.

C. **HASIL PELAKSANAAN PENELITIAN:** Tuliskan secara ringkas hasil pelaksanaan penelitian yang telah dicapai sesuai tahun pelaksanaan penelitian. Penyajian meliputi data, hasil analisis, dan capaian luaran (wajib dan atau tambahan). Seluruh hasil atau capaian yang dilaporkan harus berkaitan dengan tahapan pelaksanaan penelitian sebagaimana direncanakan pada proposal. Penyajian data dapat berupa gambar, tabel, grafik, dan sejenisnya, serta analisis didukung dengan sumber pustaka primer yang relevan dan terkini.

Hasil penelitian pada tahun kedua ini adalah terciptanya software akuntansi UMKM yang user friendly, transparan, akuntabel dan *bankable*. Software akuntansi yang dirancang dapat diakses dengan handphone sehingga memudahkan wirausaha UMKM untuk dapat menangani transaksinya dimanapun berada (angel, 201; budisusety (2018)

pengumpulan data

data yang dikumpulkan didalam penelitian ini adalah data mengenai:

1. Fitur beranda merupakan fitur dimana pengguna bisa melakukan transaksi dan memantau kondisi bisnis. Pada fitur beranda perusahaan bisa mencatat transaksi jual, beli, kas masuk dan kas keluar. Selain itu juga bisa melihat berbagai jenis laporan dari kondisi bisnis perusahaan dan ada juga informasi singkat tentang kondisi perusahaan kebutuhan pengrajin batik
2. Fitur master merupakan fitur dimana pengguna bisa melakukan input master data yang sudah dimiliki perusahaan/bisnis-nya. Sebelum pengguna menggunakan aplikasi ini pengguna harus mengisi beberapa master data sebagai data awal penunjang sistem. Master data juga akan menyimpan beberapa data penting yang dibutuhkan pengguna selama menjalankan bisnisnya. Pada fitur master ada beberapa subfitur yaitu:
 - a. Master Mitra
 - b. Master Produk
 - c. Master Kas/Bank
 - d. Master Saldo Awal Piutang / Hutang
 - e. Master Aktivitas
3. Transaksi
Fitur transaksi merupakan fitur dimana pengguna bisa melihat riwayat transaksi yang sudah dilakukan mulai dari penjualan, pembelian, kas keluar dan masuk. Pada fitur transaksi pengguna bisa mencari transaksi secara spesifik berdasar tanggal / pelanggan / pemasok / jenis transaksinya.
4. Profil
Fitur profil merupakan fitur dimana pengguna bisa mengubah berbagai pengaturan profil yang digunakan pada aplikasi. Pada fitur profil ini pengguna bisa mengubah nama, nomor HP, alamat, *email*, *password* dan lain-lain. Jika perusahaan ingin mengkoneksikan printer dengan aplikasi lewat *bluetooth*, pengguna bisa melakukannya lewat fitur profil ini

Data diatas diperoleh dengan cara melakukan studi dokumentasi dan wawancara dan *focus grup*

discussion. Metode wawancara dilakukan terhadap (1). Pemilik UMKM Batik Lasem (2). Tenaga akuntansi/pembukuan pada UMKM batik tulis Lasem (3). Data hasil *focus grup discussion* tersebut didiskusikan dengan tim pengembang software akuntansi berbasis android untuk dapat dilakukan analisis sistemnya dan kemungkinan berbagai kebutuhan pemrograman software akuntansi berbasis android (Banoglu et al, 2015; Basry et.al , 2019; Budisusetro, 2011)

ANALISIS DAN PENYUSUNAN SOFTWARE AKUNTANSI UMKM

Proses penyusunan software akuntansi dilakukan dengan tahapan dan hasil sebagai berikut:

1. Penyiapan berbagai kebutuhan dan kondisi untuk penyusunan software akuntansi berbasis standar UMKM dengan cara identifikasi layout, sarana prasarana dan aspek-aspek pengetahuan lain yang menunjang.

a. Kebutuhan terkait penyusunan software akuntansi.

Dari hasil focus group discussion diperoleh informasi bahwa kebutuhan software akuntansi bagi para pengusaha batik tulis lasem adalah software yang mudah digunakan, tidak terlalu kompleks dan mudah dipahami. Software tersebut juga bisa mengakomodasi kebutuhan tentang laporan-laporan seperti laporan stock, laporan kas masuk dan kas keluar, laporan penjualan dan laporan pembelian (callum and Jeffrey, 2013; compaua, 1995).

b. Kondisi UMKM terkait dengan kesediaan android, familiaritas menggunakan android dengan berbagai fasilitasnya, tingkat pembukuan akuntansi usahanya

c. Aspek-aspek pengetahuan penunjang yang dibutuhkan.

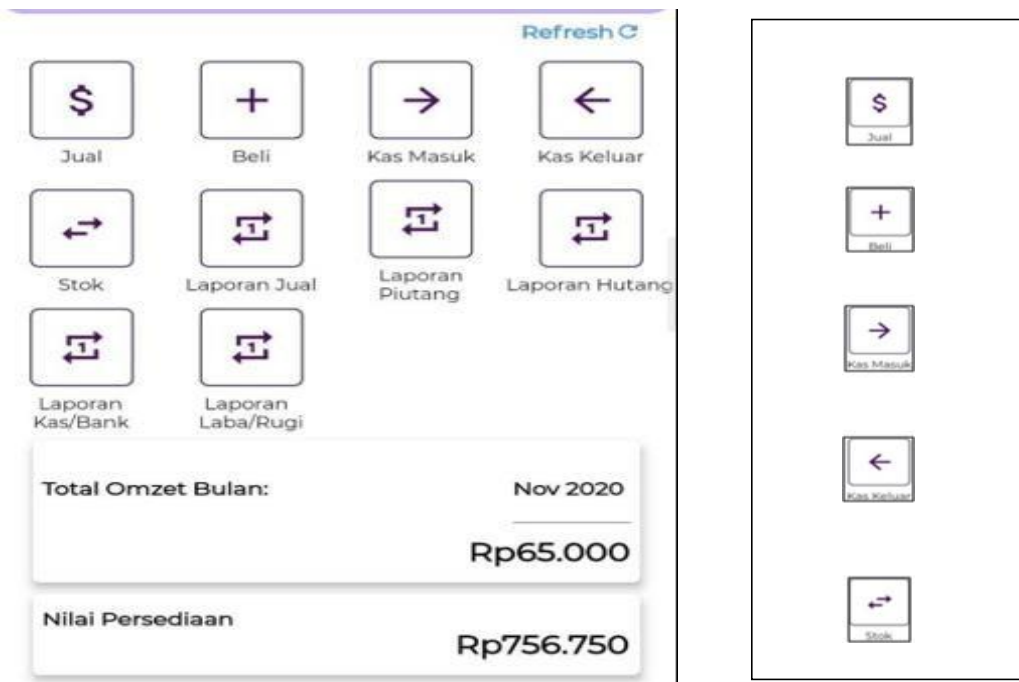
Pengetahuan penunjang yang dibutuhkan adalah kemampuan untuk menggunakan software akuntansi berbasis android, pengetahuan tentang penentuan harga pokok persediaan, faktur penjualan, faktur pembelian, laporan penerimaan dan pengeluaran kas, pengubahan password, pemahaman tentang master file juga penting untuk diketahui

2. Membuatkan analisis system yang dibutuhkan untuk perancangan software akuntansi UMKM yang user friendly , transparan, akuntabel dan *bankable* (

Tahapan didalam melakukan perancangan proses dan icon-icon pokok yang meliputi:

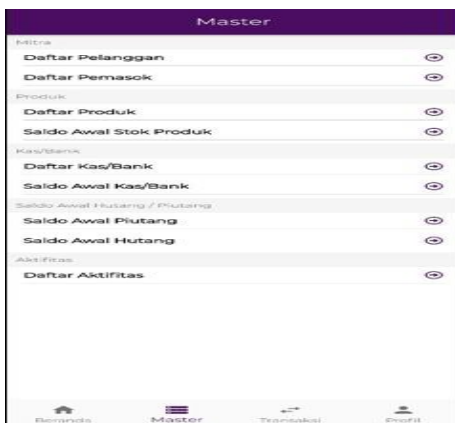
a. Fitur-fitur pokok

b. icon-icon dari fitur



Analisis data-data master:

analisis fitur dalam profile



3. Perancangan dan pengembangan software akuntansi berbasis UMKM yang user friendly, transparan, akuntabel dan bankable.
1. Salah satu tantangan bagi UMKM adalah pengetahuan mengenai akuntansi. Sebagian besar UMKM tidak mempunyai pengetahuan yang cukup mengenai pembukuan atau akuntansi, sedangkan pemahaman mengenai akuntansi sebetulnya sangat diperlukan oleh UMKM agar mereka bisa mengelola usahanya dengan lebih baik. Pemahaman mengenai akuntansi juga akan membuat UMKM bisa mengetahui profitabilitas usahanya, dan juga membuka akses UMKM terhadap bank. Oleh sebab itu diperlukan sebuah alat bantu untuk memudahkan mereka mengelola pembukuan transaksi usaha UMKM. Sebuah alat bantu yang bisa dimanfaatkan dengan mudah menggunakan telepon seluler, dan bisa mencatat transaksi usaha mereka secara *real time*, dan secara langsung bisa memonitor pergerakan barang, kas dan bank, serta menghasilkan

laporan laba rugi. Berdasarkan hal tersebut, maka kami merancang dan membuat sebuah aplikasi akuntansi berbasis mobile yang bisa dibuat dan diunduh oleh para pelaku UMKM (Fagan dan Neill, 2003; Febiantoro, 2020; Gefen dan Straub, 2000; Ha & Stoel, 2009)

4. Pembuatan program/software akuntansi berbasis android penyusunan software akuntansi berbasis android

Berikut ini adalah Timeline penyusunan software akuntansi berbasis android **MAESA (Mobile App for Easy SMEs Accounting)**

| Timeline Project | 8 juni 2020 - 7 September 2020 |
|-----------------------------------|---------------------------------------|
| Phase 1: Desain Analisa dan UI/UX | 8 Juni 2020 - 12 Juni 2020 |
| Phase 1: Pengembangan Aplikasi | 15 Juni 2020 - 10 Juli 2020 |
| Phase 1: Training dan UAT | 13 Juli 2020 - 17 Juli 2020 |
| Phase 1: Go Live | 20 Juli 2020 |
| Phase 2: Desain Analisa dan UI/UX | 20 Juli 2020 - 24 Juli 2020 |
| Phase 2: Pengembangan Aplikasi | 27 Juli 2020 - 28 Agustus 2020 |
| Phase 2: Training dan UAT | 31 Agustus 2020 - 4 September 2020 |
| Phase 2: Go Live | 7 September 2020 |
| Maintenance Aplikasi | 7 September 2020 - 28 Februari 2021 |

Berikut ini adalah tahapan

5. Pengujian software akuntansi berbasis android

Pengujian dilakukan untuk memastikan bahwa program yang sudah ddibuat dapat digunakan dan mengevaluasi kesesuaian perencanaan dengan produk yang dihasilkan.

Proses pengujian produk dilakukan dengan mentrainingkan kepada UMKM mitra. Training yang diberikan adalah:

- Pelatihan install software ke Android masing-masing
- Pelatihan penggunaan software
- Implementasi transaksi dummy ke dalam software
- Implementasi transaksi riil yang dimiliki oleh UKM

D. **STATUS LUARAN:** Tuliskan jenis, identitas dan status ketercapaian setiap luaran wajib dan luaran tambahan (jika ada) yang dijanjikan. Jenis luaran dapat berupa publikasi, perolehan kekayaan intelektual, hasil pengujian atau luaran lainnya yang telah dijanjikan pada proposal. Uraian status luaran harus didukung dengan bukti kemajuan ketercapaian luaran sesuai dengan luaran yang dijanjikan. Lengkapi isian jenis

luaran yang dijanjikan serta mengunggah bukti dokumen ketercapaian luaran wajib dan luaran tambahan melalui Simlitabmas.

Status Luaran dapat dijabarkan sebagai berikut:

| no | Jenis luaran | identitas | Status ketercapaian |
|----|---|-------------------|--|
| 1 | Dokumen hasil uji coba produk | Keluaran wajib | 100% sudah jadi dokumennya berupa buku panduan penggunaan software akuntansi berbasis android |
| 2 | HKI atas produk | Keluaran tambahan | Sudah tercapai |
| 3 | Publikasi dijurnal internasional | Keluaran tambahan | Tersubmit |
| 4 | Proceeding dalam pertemuan ilmiah internasional | Keluaran tambahan | Artikel sudah di accepted untuk dipresentasikan dibulan juni 2021. Forum ini diundur karena pandemi covid 19 |

E. PERAN MITRA: Tuliskan realisasi kerjasama dan kontribusi Mitra baik *in-kind* maupun *in-cash* (untuk Penelitian Terapan, Penelitian Pengembangan, PTUPT, PPUPT serta KRUP). Bukti pendukung realisasi kerjasama dan realisasi kontribusi mitra dilaporkan sesuai dengan kondisi yang sebenarnya. Bukti dokumen realisasi kerjasama dengan Mitra diunggah melalui Simlitabmas.

Realisasi kerjasama dan kontribusi Mitra.

Mitra penelitian PTUPT ini adalah paguyuban usaha bersama sebagai bagian dari mitra yang dibuatkan rancangan software akuntansi berbasis android.

Kontribusi yang sudah diberikan oleh mitra berupa:

1. In-kind: penggunaan tempat usahanya sebagai tempat untuk berkumpul para pengusaha batik di Lasem dan melakukan FGD dengan tim peneliti
2. In cash: menyewakan alat transportasi untuk teman-teman pengrajin batik mengikuti uji coba penggunaan software akuntansi berbasis android di Rembang Pati

F. KENDALA PELAKSANAAN PENELITIAN: Tuliskan kesulitan atau hambatan yang dihadapi selama melakukan penelitian dan mencapai luaran yang dijanjikan, termasuk penjelasan jika pelaksanaan penelitian dan luaran penelitian tidak sesuai dengan yang direncanakan atau dijanjikan.

Kendala yang dihadapi selama melakukan penelitian dan mencapai luaran yang disajikan adalah:

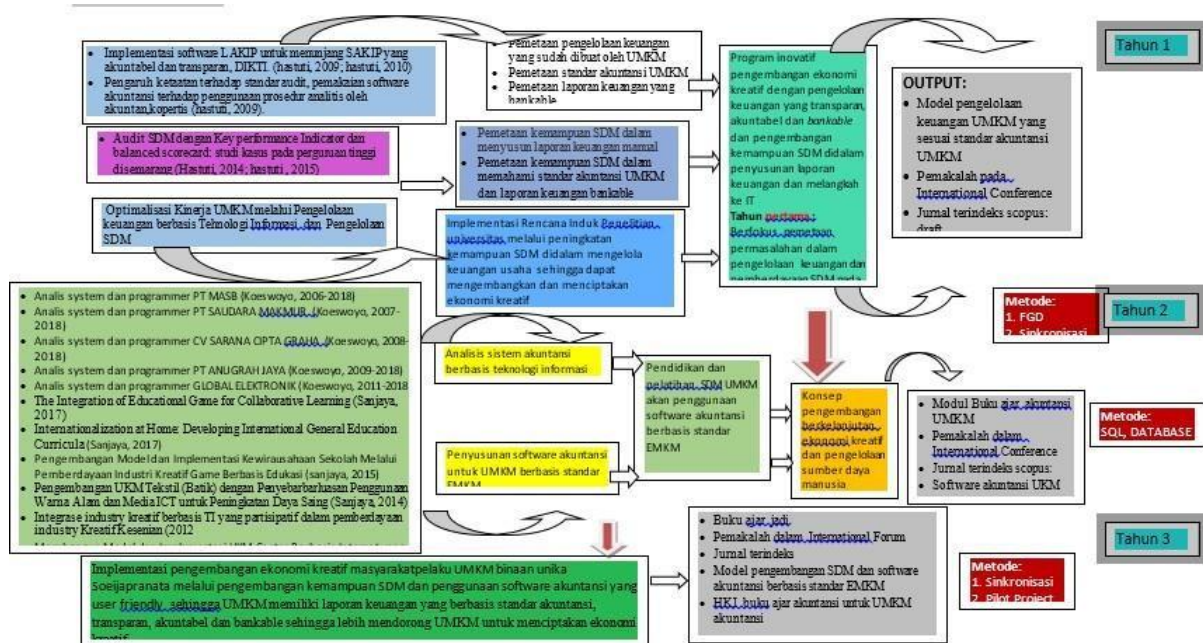
1. Kondisi pandemi covid yang terjadi akhir-akhir ini menjadi kendala untuk memenuhi luaran berupa presentasi di international conference forum sehingga penyajian materi di proceeding conference jadi mundur juga.
2. Koordinasi dengan mitra sedikit terhambat karena kondisi pandemi, meski akhirnya diwaktu-waktu terakhir bisa dijalankan proses perancangan sistem akuntansi berbasis komputer.

G. RENCANA TAHAPAN SELANJUTNYA: Tuliskan dan uraikan rencana penelitian di tahun berikutnya berdasarkan indikator luaran yang telah dicapai, rencana realisasi luaran wajib yang dijanjikan dan tambahan (jika ada) di tahun berikutnya serta *roadmap* penelitian keseluruhan. Pada bagian ini diperbolehkan untuk melengkapi penjelasan dari setiap tahapan dalam metoda yang akan direncanakan termasuk jadwal berkaitan dengan strategi untuk mencapai luaran seperti yang telah dijanjikan dalam proposal. Jika diperlukan, penjelasan dapat juga dilengkapi dengan gambar, tabel, diagram, serta pustaka yang relevan. Jika laporan kemajuan merupakan laporan pelaksanaan tahun terakhir, pada bagian ini dapat dituliskan rencana penyelesaian target yang belum tercapai.

Rencana tahap berikutnya:

Rencana tahap berikutnya meliputi Implementasi software akuntansi berbasis android pada beberapa UMKM di wilayah Jawa Tengah sebagai pengujian atas software yang dibuat dan meningkatkan menjadi contoh pengelolaan keuangan yang transparan, akuntabel, dan *bankable* bagi UMKM di beberapa wilayah di Jawa Tengah

Bagan alir penelitian lengkap dengan penahapan yang jelas, mulai dari awal penelusuran kompetensi masing-masing anggota , proses pelaksanaan penelitian, periode pelaksanaan, metode penelitian yang diterapkan dan indicator capaian yang ditargetkan, dapat dilihat pada skema di bawah ini.



Pada tahun ke 3/tahun terakhir metode yang akan digunakan adalah:

- Sinkronisasi dan revisi software akuntansi yang dibuat agar semakin memantapkan softwernya sesuai dengan kebutuhan dilapangan
- Untuk dapat elakukan sinkronisasi ini, software akuntansi berbasis android yang sudah dirancang ditahun kedua, diimplementasikan pada pilot project beberapa jenis/kelompok usaha UMKM lainnya yang sejenis dengan program softwernya. Sehingga softwernya semakin teruji dan penggunaannya semakin meluar.
- Edukasi terhadap pelaksana pengelola keuangan UMKM yang akan menggunakan doftware akuntansi berbasis android ini untuk dipandu dan dievaluasi lebih lanjut sehingga software benar-benar digunakan dalam praktek riilnya dan berkelanjutan serta makin meluas.
-

H. DAFTAR PUSTAKA: Penyusunan Daftar Pustaka berdasarkan sistem nomor sesuai dengan urutan pengutipan. Hanya pustaka yang disitasi pada laporan kemajuan yang dicantumkan dalam Daftar Pustaka.

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Dokumen pendukung luaran Wajib #1

Luaran dijanjikan: Dokumentasi hasil uji coba produk

Target: Ada

Dicapai: Tersedia

Dokumen wajib diunggah:

1. Dokumentasi (foto) Pengujian Produk
2. Dokumen Deskripsi dan Spesifikasi Produk
3. Dokumen Hasil Uji Coba Produk

Dokumen sudah diunggah:

1. Dokumen Deskripsi dan Spesifikasi Produk
2. Dokumen Hasil Uji Coba Produk
3. Dokumentasi (foto) Pengujian Produk

Dokumen belum diunggah:

- Sudah lengkap

Nama Produk: software akuntansi berbasis android MAESA (Mobile App for Easy SMEs Accounting)

Tgl. Pengujian: 19 November 2020

Link Dokumentasi:

<https://drive.google.com/file/d/1g1zaaeRGYsVGLuNRmhuJl6vO6ZSd7AJk/view?usp=s>
haring

DESKRIPSI DAN SPESIFIKASI CIPTAAN “MAESA”

- Nama produk ciptaan : software akuntansi berbasis android
- Namaproduk : MAESA (Mobile App for Easy SMEs Accounting)
- Spesifikasi : solusi mobile aplikasi untuk UMKM.

Ini merupakan software keuangan dan akuntansi yang dapat membantu pencatatan transaksi-transaksi yang dikembangkan dan diakses dengan handphone, sehingga mudah dibawa kemana saja dan cukup simple. Berbagai fitur dan pengendalian dirancang untuk dapat mendukung pencatatan dan pembukuan keuangan sehingga dapat membantu pengusaha/UMKM untuk melakukan pengambilan keputusan bisnis secara lebih cepat dan lebih baik karena berbasis data data yang valid dan terakses dengan cepat. Spesifikasi meliputi sebagai berikut:

1. Android Aplikasi :
 - a. Onboarding Page :
 - i. 3 splash screen
 - ii. Informasi syarat dan ketentuan
 - iii. Halaman Register
 - iv. Halaman Login
 - b. Home Page :
 - i. Summary Dashboard per tahun bulan
 1. Total penjualan
 2. Total saldo kas/bank
 3. Total persediaan
 4. Laba Rugi
 - ii. List Transaksi :
 1. Penjualan (POS)
 2. Pembelian
 3. Kas Masuk
 4. Kas Keluar
 5. Retur Jual
 6. Retur Beli
 7. Adj Stok (Penyesuaian)
 - iii. Footer Menu
 1. Home
 2. Master
 3. Harta

4. Transaksi

5. Profile

- c. Penjualan (POS)
 - i. Mencatat penjualan barang
 - ii. Dapat langsung daftarkan produk
 - iii. Dapat langsung daftarkan pelanggan
 - iv. Ada pilihan pembayaran : Tunai, E-wallet, Piutang
- d. Pembelian
 - i. Mencatat penerimaan pembelian barang
 - ii. Dapat langsung daftarkan produk
 - iii. Dapat langsung daftarkan pelanggan
 - iv. Ada pilihan pembayaran : Tunai, E-wallet, Hutang
- e. Kas/Bank Masuk
 - i. Mencatat penerimaan uang masuk di kas/bank
 - ii. Dapat langsung daftarkan pendapatan lain-lain
 - iii. Dapat langsung melunasi piutang
- f. Kas/Bank Keluar
 - i. Mencatat pengeluaran uang dari kas/bank
 - ii. Dapat langsung daftarkan biaya
 - iii. Dapat langsung melunasi hutang
- g. Retur Jual
 - i. Mencatat retur jual pelanggan
 - ii. Retur Jual akan mengurangipiutang
 - iii. Retur Jual dapat langsung direfund
- h. Retur Beli
 - i. Mencatat retur beli supplier
 - ii. Retur beli akan mengurangi hutang
 - iii. Retur beli akan dapat langsung input terima refund dari supplier
- i. Adj Stok
 - i. Mencatat penyesuaian stok
- j. Laporan
 - i. Laba Rugi
 - ii. Saldo persediaan
 - iii. Saldo piutang
 - iv. Saldo hutang
 - v. Saldo kas/bank
- k. Master
 - i. Bisnis Partner
 - ii. Kas/bank
 - iii. Biaya/pendapatan
 - iv. Produk
- l. Saldo Awal
 - i. Hutang

- ii. Piutang
 - iii. Kas/bank
 - iv. Persediaan
 - m. Histori Transaksi
 - i. Pilih jenis transaksi dan tentukan filter tahun bulan
 - ii. Dapat lihat summary transaksi dan lihat detail transaksi
 - n. Profile
 - i. Bisa lihat profile dan ubah data profile
 - ii. Bisa ubah password
- 2. Isi dari masing-masing tahapan
 - a. Phase 1
 - i. Desain Analisa dan UI/UX
 - ii. Pengembangan Android Aplikasi, meliputi transaksi :
 - 1. Penjualan
 - 2. Kas/Bank Masuk
 - 3. Kas/Bank Keluar
 - 4. Retur Jual
 - 5. Master Bisnis Partner
 - 6. Master Produk
 - 7. Master Kas/Bank
 - 8. Master Biaya
 - 9. Saldo awal piutang
 - 10. Saldo awal kas/bank
 - 11. Histori transaksi
 - 12. Profile
 - 13. Summary Dashboard penjualan
 - 14. Summary Dashboard kas/bank
 - 15. Laporan saldo Kas/Bank
 - 16. Laporan Penjualan
 - iii. Training
 - iv. UAT
 - v. Deploy ke play store
 - b. Phase 2
 - i. Desain Analisa dan UI/UX
 - ii. Pengembangan lanjutan di luar phase 1
 - iii. Training
 - iv. UAT
 - v. Deploy ke play store
- 3. Infrastruktur server yang disediakan oleh PTUPT UNIKA
 - a. 1 VM Staging Server Cloud di google cloud (Aplikasi + Database)
 - i. Core : 2
 - ii. RAM : 8GB

iii. HDD SSD 4 buah (@250Gb)

- b. 1 VM Production/Live Server Cloud di google cloud (Aplikasi + Database)
 - i. Core : 2
 - ii. RAM : 8GB
 - iii. HDD SSD 4 buah (@250Gb)

DOKUMEN HASIL PENGUJIAN PRODUK

Produk yang dihasilkan dari penelitian “Inovasi Sistem Informasi UMKM untuk Mendukung Kemandirian Pengambilan Keputusan Bisnis dan Pengembangan Ekonomi Kreatif” adalah berupa software Akuntansi berbasis Android, yang dalam rancangannya termuat fitur-fitur sebagai berikut:

Aplikasi Android dengan nama: **MAESA (Mobile App for Easy SMEs Accountng)**

- 1) Onboarding Page:
 - a. 3 splash screen
 - b. Informasi syarat dan ketentuan
 - c. Halaman Register
 - d. Halaman Login
- 2) Home Page:
 - a. Summary Dashboard per tahun bulan
 - i. Total penjualan
 - ii. Total saldo kas/bank
 - iii. Total persediaan
 - iv. Laba Rugi
 - b. List Transaksi:
 - i. Penjualan (POS)
 - ii. Pembelian
 - iii. Kas Masuk
 - iv. Kas Keluar
 - v. Retur Jual
 - vi. Retur Beli
 - vii. Adj Stok (Penyesuaian)
 - c. Footer Menu
 - i. Home
 - ii. Master
 - iii. Harta

1. Transaksi

2. Profile

- b. Penjualan (POS)
 - a. Mencatat penjualan barang
 - b. Dapat langsung daftarkan produk
 - c. Dapat langsung daftarkan pelanggan
 - d. Ada pilihan pembayaran: Tunai, E-wallet, Piutang
- c. Pembelian
 - a. Mencatat penerimaan pembelian barang
 - b. Dapat langsung daftarkan produk
 - c. Dapat langsung daftarkan pelanggan
 - d. Ada pilihan pembayaran: Tunai, E-wallet, Hutang
- d. Kas/Bank Masuk
 - a. Mencatat penerimaan uang masuk di kas/bank
 - b. Dapat langsung daftarkan pendapatan lain-lain
 - c. Dapat langsung melunasi piutang
- e. Kas/Bank Keluar
 - a. Mencatat pengeluaran uang dari kas/bank
 - b. Dapat langsung daftarkan biaya
 - c. Dapat langsung melunasi hutang
- f. Retur Jual
 - a. Mencatat retur jual pelanggan
 - b. Retur Jual akan mengurangi piutang
 - c. Retur Jual dapat langsung direfund
- g. Retur Beli
 - a. Mencatat retur beli supplier
 - b. Retur beli akan mengurangi hutang
 - c. Retur beli akan dapat langsung input terima refund dari supplier
- h. Adj Stok
 - a. Mencatat penyesuaian stok
- i. Laporan
 - a. Laba Rugi
 - b. Saldo persediaan
 - c. Saldo piutang
 - d. Saldo hutang
 - e. Saldo kas/bank
- j. Master
 - a. Bisnis Partner
 - b. Kas/bank
 - c. Biaya/pendapatan

- d. Produk
- k. Saldo Awal
 - a. Hutang
 - b. Piutang
 - c. Kas/bank
 - d. Persediaan
- l. Histori Transaksi
 - a. Pilih jenis transaksi dan tentukan filter tahun bulan
 - b. Dapat lihat summary transaksi dan lihat detail transaksi
- m. Profile
 - a. Bisa lihat profile dan ubah data profile
 - b. Bisa ubah password

Berdasarkan perencanaan fitur-fitur tersebut kemudian dilakuakn pengerjaan dan analisis sistemnya serta persiapan sarana prasarana penunjang. Berikut adalah tahapan pengerjaan dan pengujiannya

Tahapan Project software

Tahap 1

- I. Desain Analisa dan UI/UX
- II. Pengembangan Android Aplikasi, meliputi transaksi:
 - 1. Penjualan
 - 2. Kas/Bank Masuk
 - 3. Kas/Bank Keluar
 - 4. Retur Jual
 - 5. Master Bisnis Partner
 - 6. Master Produk
 - 7. Master Kas/Bank
 - 8. Master Biaya
 - 9. Saldo awal piutang
 - 10. Saldo awal kas/bank
 - 11. Histori transaksi
 - 12. Profile
 - 13. Summary Dashboard penjualan
 - 14. Summary Dashboard kas/bank
 - 15. Laporan saldo Kas/Bank
 - 16. Laporan Penjualan
- III. Training
- IV. UAT
- V. Deploy ke Google Play Store

Tahap 2

- I. Desain Analisa dan UI/UX
- II. Pengembangan lanjutan di luar phase 1
- III. Training
- IV. UAT
- V. Deploy ke play store

Infrastruktur server yang disediakan oleh PTUPT UNIKA

- 1) 1 VM Staging Server Cloud di google cloud (Aplikasi + Database)
 - a. Core: 2
 - b. RAM: 8GB
 - c. HDD SSD 4 buah (@250Gb)

- 2) 1 VM Production/Live Server Cloud di google cloud (Aplikasi + Database)
 - a. Core: 2
 - b. RAM: 8GB
 - c. HDD SSD 4 buah (@250Gb)

- i. Perkiraan biaya Rp 1.500.000 / bulan per 1 VM
- ii. Free Trial dari google cloud sekitar Rp 4.000.000
- iii. Pembelian Domain dan SSL dilakukan oleh PTUPT UNIKA

3) Timeline, Budget dan Term of Payment

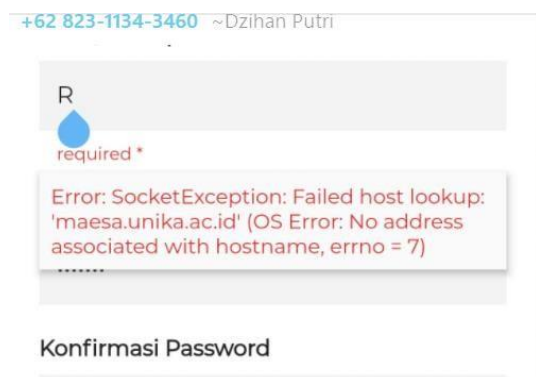
| Timeline Project | 8 juni 2020 - 7 September 2020 |
|-----------------------------------|---------------------------------------|
| Phase 1: Desain Analisa dan UI/UX | 8 Juni 2020 - 12 Juni 2020 |
| Phase 1: Pengembangan Aplikasi | 15 Juni 2020 - 10 Juli 2020 |
| Phase 1: Training dan UAT | 13 Juli 2020 - 17 Juli 2020 |
| Phase 1: Go Live | 20 Juli 2020 |
| Phase 2: Desain Analisa dan UI/UX | 20 Juli 2020 - 24 Juli 2020 |
| Phase 2: Pengembangan Aplikasi | 27 Juli 2020 - 28 Agustus 2020 |
| Phase 2: Training dan UAT | 31 Agustus 2020 - 4 September 2020 |
| Phase 2: Go Live | 7 September 2020 |
| Maintenance Aplikasi | 7 September 2020 - 28 Februari 2021 |

PENGUJIAN PRODUK:

Proses pengujian produk dilakukan dengan mentrainingkan kepada UMKM mitra. Training yang diberikan adalah:

- Pelatihan install software ke Android masing-masing
- Pelatihan penggunaan software
- Implementasi transaksi dummy dan riil ke dalam software

Berikut berbagai data terkait dengan pengujian produk:



+62 822-3110-9434 -Setyo

62B2231109434

.....

Lupa Password°

Login

Incorrect username or password

1 2 3 4 5 6 7 8 9 0

+62 821-3 810-1884 Sholeh :tM it za)

Alamat 1
BONANG

Info

Toko Belum Diverifikasi

OK

Kode POS

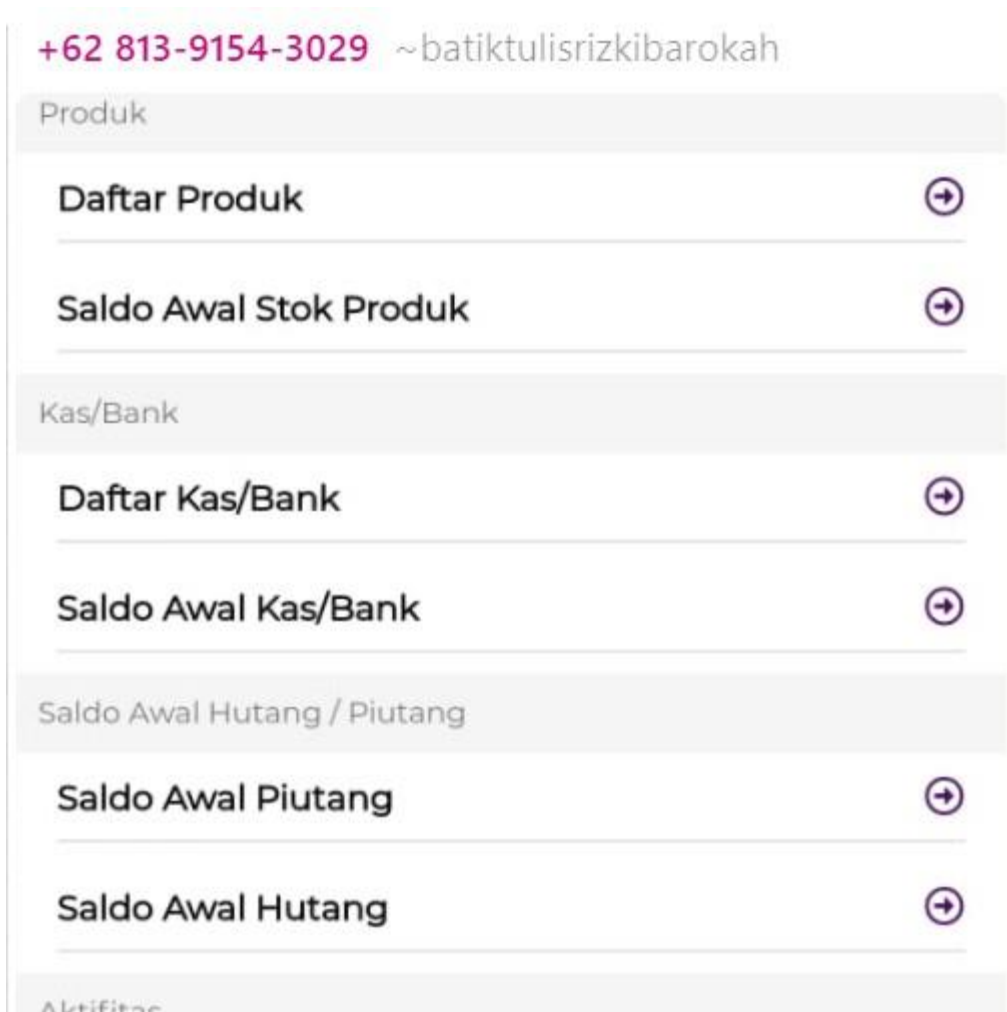
Nurjanah Lasem Btk Trisula

| 3ual | Beli | Kas Masuk | Kas Keluar |
|---|---|---|---|
|  |  |  |  |
| Stok | Laporan 3ual | Laporan Piutang | Laporan Hutang |
|  |  | | |
| Laporan Kas/Bank | Laporan Laba/Rugi | | |

Total Omzet Bulan:

Nov 2020

Rp0



Berdasarkan pengujian produk tersebut diperoleh masukan beberapa kelemahan yang perlu dibenahi. Pada dasarnya secara keseluruhan software sudah siap pakai, hanya ada satu yang perlu membenahi yaitu **transaksi retur penjualan belum memotong penjualan dalam laporan laba rugi.**

Di luar kelemahan software yang sangat mudah untuk dibenahi tersebut adalah faktor kunci lain yang perlu ditekankan bila menggunakan software ini, **yaitu jaringan dan kapasitas server yang harus diperbesar** ketika jumlah UMKM yang menggunakan aplikasi ini meningkat.

Demikian laporan pengujian produk, akan menjadi catatan untuk perbaikan yang akan kami lakukan

Ketua peneliti

Prof. Ridwan Sanjaya, PhD

DOKUMENTASI PENGUJIAN PRODUK

Berikut ini adalah dokumentasi yang bisa dilaporkan terkait dengan pengujian produk berupa software akuntansi berbasis android MAESA (**MAESA (Mobile App for Easy SMEs Accountitng)**)











Dokumen pendukung luaran Tambahan #1

Luaran dijanjikan: Prosiding dalam pertemuan ilmiah Internasional

Target: sudah terbit/sudah dilaksanakan

Dicapai: Accepted

Dokumen wajib diunggah:

1.

Dokumen sudah diunggah:

1. Naskah artikel

Dokumen belum diunggah:

-

Peran penulis: first author

Nama Konferensi/Seminar: international Conference on Computer and Information Science

Lembaga penyelenggara: Universiti Teknologi Petronas

Tempat penyelenggara: Borneo Convention Centre kuching, malaysia

Tgl penyelenggaraan mulai: 13 Juli 2021 | Tgl selesai: 3 Juli 2021

Lembaga pengindeks: scopus

URL website: <http://estcon.utp.edu.my/iccoins/>

Judul artikel: Accounting-based Digital Payment Systems for SMEs)



REPUBLIK INDONESIA
KEMENTERIAN HUKUM DAN HAK ASASI MANUSIA

SURAT PENCATATAN CIPTAAN

Dalam rangka perlindungan ciptaan di bidang ilmu pengetahuan, seni dan sastra berdasarkan Undang-Undang Nomor 28 Tahun 2014 tentang Hak Cipta, dengan ini menerangkan:

Nomor dantanggal permohonan : EC00202054281, 30 November 2020

Pencipta
Nama : Freddy Koeswoyo, Ridwan Sanjaya dkk
Alamat : Puri Anjasmoro L-10/10, RT/RW : 003/002, Kel. Tawang Sari, Kecamatan Semarang Barat, Semarang, JAWA TENGAH, 50144
Kewarganegaraan : Indonesia

Pemegang Hak Cipta
Nama : Freddy Koeswoyo, Ridwan Sanjaya dkk
Alamat : Puri Anjasmoro L-10/10, RT/RW : 003/002, Kel. Tawang Sari, Kecamatan Semarang Barat, Semarang, JAWA TENGAH, 50144
Kewarganegaraan : Indonesia

Jenis Ciptaan : Buku Panduan/Petunjuk
Judul Ciptaan : Panduan Penggunaan Maesa (Mobile App For Easy SMEs Accounting)
Tanggal dan tempat diumumkan untuk pertama kali di wilayah Indonesia atau di luar wilayah Indonesia : 11 November 2020, di Semarang
Jangka waktu perlindungan : Berlaku selama hidup Pencipta dan terus berlangsung selama 70 (tujuh puluh) tahun setelah Pencipta meninggal dunia, terhitung mulai tanggal 1 Januari tahun berikutnya.

Nomor pencatatan : 000221540

adalah benar berdasarkan keterangan yang diberikan oleh Pemohon.
Surat Pencatatan Hak Cipta atau produk Hak terkait ini sesuai dengan Pasal 72 Undang-Undang Nomor 28 Tahun 2014 tentang Hak Cipta.

a.n. MENTERI HUKUM DAN HAK ASASI MANUSIA
DIREKTUR JENDERAL KEKAYAAN INTELEKTUAL

Dr. Freddy Harris, S.H., LL.M., ACCS.
NIP. 196611181994031001



LAMPIRAN PENCIPTA

| No | Nama | Alamat |
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| 1 | Freddy Koeswoyo | Puri Anjasmoro L-10/10, RT/RW: 003/002, Kel. Tawang Sari, Kecamatan Semarang Barat |
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4,344

Forwards d messa ge
From: iccoins2020 <tg.edu.my@iccoins2020@.edu.my>

Subject: [ICCOINS 2020] Noflicahon of Acceptance for paper #1570634879 (Accounting-based Digital Payment Systems for SMEs)
To: Ridwan <a<ri>>, heresla <Ms i >, <gmail.com>, Freddy Koeswoyo <heddy i >

Dea Prof RidwanSa(aya)

We are pleased to inform that your paper #1570634879 (Accounting-based Digital Payment Systems for SMEs) has been accepted for ICCOINS2020. Due to the current situation of Covid-19, please be informed that the conference has been shifted to a new date, i.e., 13-15 Jun 2021, at the same venue which is Borneo Convention Center, Kuching, Sarawak

In view of the new date, we value your work and are very hopeful that you are still interested to submit your work in sharing your work with other researchers.

For camera ready submission, please revise your paper according to the comments given, and also ensure your paper is formatted according to IEEE format provided in ICCOINS 2020 website. In please also note that the paper similarity index does not exceed 30%. Failure to do so may result in rejection of your paper automatically by EDAS.

Please note that the camera ready submission of camera ready paper will be as follows:

- 1. Early Bird - 30th September 2020
- 2. Normal Registration - 31st December 2020

A separate email will be sent to you for the payment. Do follow the latest news regarding the conference at the following link: <http://sconulip.edu.my/iccoins/>. Thank you

datamektan.zip



Search results x SimlitabmasN x (320) WhatsApp x Post Attender x Unduh file | it.



Comments to Authors: Please inform the authors the strengths and weaknesses of their paper and justify your assessment. Please indicate any changes that should be made to the paper.

The paper made a commendable attempt to highlight the continuing problem of digitalization among SMEs with the goal to produce accounting and bankable reports. However, it is rather doubtful if a focus on digital payment can be able to achieve this. A few grammatical errors need to be corrected.

Comments to Authors: Please inform the authors the strengths and weaknesses of their paper and justify your assessment. Please indicate any changes that should be made to the paper.

This paper looks at the accounting features in digital payment systems in e-marketplaces. This paper focuses on Bank SMEs.

The paper is acceptable but it will be better if the authors can give some background on the buy and sell of bank online in Indonesia or example like Sales, market share etc.

I think that the section title can be renamed. It will be good to have a section called Existing Digital Payment System and a Proposed Payment System etc. These titles are more descriptive rather than Concepts Overview or Strategies (strategy).

On the 3rd page, para, the authors wrote "The second approach". I was wondering where is the first approach.

It will be better if the authors can provide diagrams on how buy and sell on the e-marketplaces in relation to the accounting cycle and also be use of QR code digital payment. Fig 2 and 4 are just

Dokumen pendukung luaran Tambahan #2

Luaran dijanjikan: Hak Cipta

Target: granted

Dicapai: Bersertifikat

Dokumen wajib diunggah:

1. Deskripsi dan spesifikasi ciptaan
2. Sertifikat hak cipta

Dokumen sudah diunggah:

1. Deskripsi dan spesifikasi ciptaan
2. Sertifikat hak cipta

Dokumen belum diunggah:

-

Nama Ciptaan: buku panduan menggunakan software akuntansi berbasis android
"MAESA"

Pemegang Hak Cipta: Freddy Koeswoyo, Ridwan Sanjaya, Theresia Dwi Hastuti

No Pencatatan: EC00202054281

Tgl Pencatatan: 30 November 2020

DESKRIPSI DAN SPESIFIKASI CIPTAAN “MAESA”

Nama produk ciptaan : software akuntansi berbasis android

Nama produk : MAESA (Mobile App for Easy SMEs Accounting)

Spesifikasi : solusi mobile aplikasi untuk UMKM.

Ini merupakan software keuangan dan akuntansi yang dapat membantu pencatatan transaksi-transaksi yang dikembangkan dan diakses dengan handphone, sehingga mudah dibawa kemana saja dan cukup simple. Berbagai fitur dan pengendalian dirancang untuk dapat mendukung pencatatan dan pembukuan keuangan sehingga dapat membantu pengusaha/UMKM untuk melakukan pengambilan keputusan bisnis secara lebih cepat dan lebih baik karena berbasis data data yang valid dan terakses dengan cepat. Spesifikasi meliputi sebagai berikut:

1. Android Aplikasi :
 - a. Onboarding Page :
 - i. 3 splash screen
 - ii. Informasi syarat dan ketentuan
 - iii. Halaman Register
 - iv. Halaman Login
 - b. Home Page :
 - i. Summary Dashboard per tahun bulan
 1. Total penjualan
 2. Total saldo kas/bank
 3. Total persediaan
 4. Laba Rugi
 - ii. List Transaksi :
 1. Penjualan (POS)
 2. Pembelian
 3. Kas Masuk
 4. Kas Keluar
 5. Retur Jual
 6. Retur Beli
 7. Adj Stok (Penyesuaian)
 - iii. Footer Menu
 1. Home
 2. Master
 3. Harta

4. Transaksi

5. Profile

- c. Penjualan (POS)
 - i. Mencatat penjualan barang
 - ii. Dapat langsung daftarkan produk
 - iii. Dapat langsung daftarkan pelanggan
 - iv. Ada pilihan pembayaran : Tunai, E-wallet, Piutang
- d. Pembelian
 - i. Mencatat penerimaan pembelian barang
 - ii. Dapat langsung daftarkan produk
 - iii. Dapat langsung daftarkan pelanggan
 - iv. Ada pilihan pembayaran : Tunai, E-wallet, Hutang
- e. Kas/Bank Masuk
 - i. Mencatat penerimaan uang masuk di kas/bank
 - ii. Dapat langsung daftarkan pendapatan lain-lain
 - iii. Dapat langsung melunasi piutang
- f. Kas/Bank Keluar
 - i. Mencatat pengeluaran uang dari kas/bank
 - ii. Dapat langsung daftarkan biaya
 - iii. Dapat langsung melunasi hutang
- g. Retur Jual
 - i. Mencatat retur jual pelanggan
 - ii. Retur Jual akan mengurangipiutang
 - iii. Retur Jual dapat langsung direfund
- h. Retur Beli
 - i. Mencatat retur beli supplier
 - ii. Retur beli akan mengurangi hutang
 - iii. Retur beli akan dapat langsung input terima refund dari supplier
- i. Adj Stok
 - i. Mencatat penyesuaian stok
- j. Laporan
 - i. Laba Rugi
 - ii. Saldo persediaan
 - iii. Saldo piutang
 - iv. Saldo hutang
 - v. Saldo kas/bank
- k. Master
 - i. Bisnis Partner
 - ii. Kas/bank
 - iii. Biaya/pendapatan
 - iv. Produk
- l. Saldo Awal
 - i. Hutang

- ii. Piutang
 - iii. Kas/bank
 - iv. Persediaan
 - m. Histori Transaksi
 - i. Pilih jenis transaksi dan tentukan filter tahun bulan
 - ii. Dapat lihat summary transaksi dan lihat detail transaksi
 - n. Profile
 - i. Bisa lihat profile dan ubah data profile
 - ii. Bisa ubah password
2. Isi dari masing-masing tahapan
- a. Phase 1
 - i. Desain Analisa dan UI/UX
 - ii. Pengembangan Android Aplikasi, meliputi transaksi :
 - 1. Penjualan
 - 2. Kas/Bank Masuk
 - 3. Kas/Bank Keluar
 - 4. Retur Jual
 - 5. Master Bisnis Partner
 - 6. Master Produk
 - 7. Master Kas/Bank
 - 8. Master Biaya
 - 9. Saldo awal piutang
 - 10. Saldo awal kas/bank
 - 11. Histori transaksi
 - 12. Profile
 - 13. Summary Dashboard penjualan
 - 14. Summary Dashboard kas/bank
 - 15. Laporan saldo Kas/Bank
 - 16. Laporan Penjualan
 - iii. Training
 - iv. UAT
 - v. Deploy ke play store
 - b. Phase 2
 - i. Desain Analisa dan UI/UX
 - ii. Pengembangan lanjutan di luar phase 1
 - iii. Training
 - iv. UAT
 - v. Deploy ke play store
3. Infrastruktur server yang disediakan oleh PTUPT UNIKA
- a. 1 VM Staging Server Cloud di google cloud (Aplikasi + Database)
 - i. Core : 2
 - ii. RAM : 8GB

iii. HDD SSD 4 buah (@250Gb)

- b. 1 VM Production/Live Server Cloud di google cloud (Aplikasi + Database)
 - i. Core : 2
 - ii. RAM : 8GB
 - iii. HDD SSD 4 buah (@250Gb)



REPUBLIK INDONESIA
KEMENTERIAN HUKUM DAN HAK ASASI MANUSIA

SURAT PENCATATAN CIPTAAN

Dalam rangka perlindungan ciptaan di bidang ilmu pengetahuan, seni dan sastra berdasarkan Undang-Undang Nomor 28 Tahun 2014 tentang Hak Cipta, dengan ini menerangkan:

Nomor dantanggal permohonan : EC00202054281, 30 November 2020

Pencipta
Nama : Freddy Koeswoyo, Ridwan Sanjaya dkk
Alamat : Puri Anjasmoro L-10/10, RT/RW : 003/002, Kel. Tawang Sari, Kecamatan Semarang Barat, Semarang, JAWA TENGAH, 50144
Kewarganegaraan : Indonesia

Pemegang Hak Cipta
Nama : Freddy Koeswoyo, Ridwan Sanjaya dkk
Alamat : Puri Anjasmoro L-10/10, RT/RW : 003/002, Kel. Tawang Sari, Kecamatan Semarang Barat, Semarang, JAWA TENGAH, 50144
Kewarganegaraan : Indonesia

Jenis Ciptaan : Buku Panduan/Petunjuk
Judul Ciptaan : Panduan Penggunaan Maesa (Mobile App For Easy SMEs Accounting)
Tanggal dan tempat diumumkan untuk pertama kali di wilayah Indonesia atau di luar wilayah Indonesia : 11 November 2020, di Semarang
Jangka waktu perlindungan : Berlaku selama hidup Pencipta dan terus berlangsung selama 70 (tujuh puluh) tahun setelah Pencipta meninggal dunia, terhitung mulai tanggal 1 Januari tahun berikutnya.

Nomor pencatatan : 000221540

adalah benar berdasarkan keterangan yang diberikan oleh Pemohon.
Surat Pencatatan Hak Cipta atau produk Hak terkait ini sesuai dengan Pasal 72 Undang-Undang Nomor 28 Tahun 2014 tentang Hak Cipta.

a.n. MENTERI HUKUM DAN HAK ASASI MANUSIA
DIREKTUR JENDERAL KEKAYAAN INTELEKTUAL

Dr. Freddy Harris, S.H., LL.M., ACCS.
NIP. 196611181994031001



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Dokumen pendukung luaran Tambahan #3

Luaran dijanjikan: Publikasi Ilmiah Jurnal Internasional

Target: submitted

Dicapai: Submitted

Dokumen wajib diunggah:

1.

Dokumen sudah diunggah:

1. Naskah artikel

Dokumen belum diunggah:

-

Nama jurnal: International Journal of Business Information System

Peran penulis: first author | EISSN: 1746-0980

Nama Lembaga Pengindek: inderscience publisher

URL jurnal: <https://www.inderscience.com/jhome.php?jcode=ijbis>

Judul artikel: The Effect of Perceived Usefulness, Perceived Easy of Use and Computer Self Efficacy to Usage of Accounting Software

The Effect of Perceived Usefulness, Perceived Easy of Use and Computer Self Efficacy to Usage of Accounting Software.

Theresia Dwi Hastuti*, Ridwan Sanjaya** dan Freddy Koeswoyo *

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Abstract: The technology acceptance model (Davis 1989) is one of the most widely used models of IT adoption. According to TAM, IT adoption is influenced by two perceptions: usefulness and ease-of-use.. Research has shown that perceived usefulness (PU) affects intended adoption of IT, but has mostly failed to do so regarding perceived ease of use (PEU). The objective of this research is to find out whether the perceived usefulness, computer self efficacy and the perceived easy of use have a positive effect on the usage of accounting software in SMEs. The population in this study were all individuals who owned a batik business in the city of Lasem. The research design used is quantitative research. Types of research data are primary data obtained by distributing questionnaires to respondents and analysis data used multiple regression. This study found that the benefits of information technology and computer self-efficacy had a positive effect on usage of accounting software , but perceived easy use had no effect on usage of accounting software by SMEs.

Keywords: Perceived usefulness; Perceived ease-of-use, computer self efficacy, usage of accounting software

Biographical notes: Theresia Dwi Hastuti graduated from Accounting Department at Sebelas maret University – Indonesia, holds a Master of Science on Accounting Department at Gajahmada University – Indonesia and holds a doctoral degree at Diponegoro University. She is now a Lecturer and Researcher and candidate professor of Accounting Department at Soegijapranata Catholic University – Indonesia.

Ridwan Sanjaya graduated from Information Technology Departement at Stikubank – Indonesia, holds a Master of Science on Internet and E-Commerce Technology Department at Assumption University Thailand . and holds a doctoral degree at Assumption University Thailand. He is now a Lecturer and Researcher and professor of Information System Department at Soegijapranata Catholic University

Freddy Koeswoyo graduated from Accounting Departement at Soegijapranata Catholic University- Indonesia and Holds a Master of Sciende on Accounting Departement at Diponegoro University-Indonesia. Hhe is now a Lecturer and Researcher of Accounting Department at Soegijapranata Catholic University – Indonesia.

1 Introduction

Currently, the small and medium-sized industry is experiencing a quite terrible exposure because of the Covid pandemic, which is currently uncertain when it will end. The impact is very influential on the sustainability of this small and medium industrial sector business. Changes in uncertain economic conditions have a significant impact in all aspects, therefore efforts are needed so that the company's operational activities can survive and the company's survival is maintained, it requires the ability to change the mindset of the micro and medium industry owners to adapt to the demands of the times.

The COVID-19 pandemic has economic, social and political implications in almost all countries, including Indonesia (Susilawati et al, 2020; Pakpahan, 2020; Sugiri, 2020). The World Trade Organization (WTO) estimates that the volume of world trade globally is likely to decline by around 32% by 2020 during the COVID-19 period (Islam, 2020). Limitation of community activities as an effort to handle the COVID-19 pandemic has caused significant economic losses nationally (Hadiwardoyo, 2020). The sectors affected during the COVID-19 pandemic are transportation, tourism, trade, health and other sectors, but the economic sector most affected by COVID-19 is the household sector (Susilawati et al., 2020; Sugiri, 2020). Meanwhile, according to the OECD (2020) and Febrantara (2020) the business sectors that have had a significant impact are tourism and transportation.

Meanwhile, according to the Ministry of Cooperatives and Small and Medium Enterprises, around 37,000 MSMEs have reported that they have been very seriously affected by this pandemic which includes around 56% having reported a decline in sales, 22% reported problems with the aspect of financing, 15% reported problems related to the distribution of goods and 4% reported difficulties in meeting raw materials. Febrantara (2020) and OECD (2020), the impact of the COVID-19 pandemic on SMEs can be seen from the supply side and the demand side. From the offer, with the Covid-19 pandemic, many SMEs experienced a labor shortage due to the imposition of social distancing. On the demand side, reduced demand for goods and services has resulted in SMEs not being able to function optimally which leads to reduced company liquidity.

The modern economic environment, which is currently experiencing intense competition, the knowledge and information revolution has revolutionized the way of doing business (Pavic et al., 2007). Currently, both large organizations and SMEs are looking for ways to strengthen their competitive position and increase their productivity (Premkumar, 2003). Correspondingly, there is increasing awareness about the advantages of investing in IT in SMEs as one of the competitive advantages of reaching the market, and making decisions more quickly. The development of IT significantly helps SMEs through the provision of infrastructure that provides the appropriate type of information (Soubari et al, 2011). IT can also provide SMEs with competitiveness through integration between supply chain partners and inter-organizational functions, as well as by providing other important information (Bhagwat and Sharma, 2007).

The influence of globalization on SMEs has forced many of them to adopt information technology as a solution to survive and develop themselves. There has been a large increase in the application and adoption of ICT in organizations to store, process, distribute, and exchange information within companies and along their supply chains (Apulu et al., 2011; Olise et al., 2014; Agboh, 2015). Companies utilize ICT for many purposes, including increasing efficiency and reducing costs, and providing enhanced services to their customers (Ashrafi and Murtaza, 2008; Apulu et al., 2011; Harrison and van Hoek, 2011). The use of computer-based information technology is now a necessity. Various business fields need it. Moreover, the current condition, the ability to be able to introduce its products to consumers is no longer limited by time and space, the use of computers to market products is important so that companies can be known, compete and are attracted by consumers. What must be prepared so that small and medium industries are able to compete is their willingness to learn about information technology and promotional channels, markets, resource management, computer-based financial management that facilitates their business. A little investment in information technology will be able to change many things and small and medium industries. The willingness to change is the key to success.

In Indonesia, most SMEs run their businesses in traditional ways, including in production and marketing. However, the problem faced by SMEs in developing countries is not really their size, but rather the isolation that hinders SMEs' access to markets, information, capital, expertise and institutional support.

SMEs need to take advantage of information technology to increase their competitiveness, considering that in this era of globalization, the arena of competition is increasingly competitive and is global in nature. As explained above, one of the strategies to increase the competitiveness of SMEs is through the use of information technology. Utilizing information technology will encourage SMEs to get export opportunities and other business opportunities. In a business context, the internet has a transparent impact that creates a new paradigm in doing business, in the form of digital marketing, e-commerce or e-business, especially by utilizing the internet as a medium, market, and supporting infrastructure (Basry and Sari, 2018). According to Angel (2001) there are several studies that analyze information technology issues. The main focus is on the factors that contribute to the success of information technology, information technology implementation, attitudes and behavior towards information technology, satisfaction with the use of information technology

2 Research Question

Based on an understanding of the conditions of SMEs in current business development, especially in the Covid 19 pandemic, which really needs information technology support in order to win business competition, this research will focus on:

1. Does perceived usefulness have a positive effect on the usage of accounting software in SMEs?
2. Does Computer Self Efficacy have a positive effect on the usage of accounting software?
3. Does perceived easy use have a positive effect on the usage of accounting software?

3 Research Objective

The objective of this research is to find out whether the perceived usefulness, computer self efficacy and the perceived easy of use have a positive effect on the usage of accounting software in SMEs.

4 Literature review

4.1. The Theory of Reasoned Action (TRA)

Erdogmus and Eersen (2011) describe Theory of Reasoned Action (TRA) which explains user attitudes towards technology in organizations. TRA explains that a person's behavior is predicted by their behavioral intentions. The most widely used model of Theory of Reasoned Action is the Technology Acceptance Model (TAM). TAM developed by Fred Davis in 1985 is an information systems theory designed to explain how users apply and understand information technology. The purpose of TAM is to explain and predict the acceptance of the relationship with the information base of a user on a technology and to explain the behavior of end users with wide variations and the number of user populations. TAM has three key variables: Perceived usefulness (PU), perceived ease of use (PEU) and behavioral intention to use (BIU). The reason for using perceived usefulness and perceived ease of use is because based on Davis's (1989) theory these two factors are the most significant factors affecting the desire to adopt information technology.

4.2. Technology Adoption Concept

Technology is seen as a tool used by individuals in carrying out their duties. In the context

of information systems research, technology refers to computer systems (hardware, software, and data) and user support services (training, help lines, etc.) that are provided to assist use in carrying out a task. Technology can also be defined as a technical framework, concepts and intangibles that are developed to solve technical problems and the ability to utilize the concept of tangible things in an effective way. The adoption of technology as a result of the acceptance of technology by the end user is based on the perception of usefulness and ease of use of the technology, resulting in behavior and attention to use new technology (Bahmanziari, Person, and Crosby, 2003).

4.3. Hypothesis development

The Technology Acceptance Model (TAM) explains that three social influence mechanisms, namely compliance, internalization, and identification will play a role in understanding the social influence process. Compliance is a situation in which an individual performs behavior to achieve certain rewards or avoid punishment (Miniard & Cohen, 1979). Individual belief in a behavior will increase their social status. Venkatesh & Davis (2000). Internalization is defined as the incorporation of reference beliefs into a person's belief structure (Warshaw, 1980). Davis et al (1989) identified two attitudinal beliefs (usability benefits and ease of use) as the basic determinants of information system acceptance. Perceived ease of use refers to the degree to which consumers believe that effort will not be required to use the system. The usefulness of a system will be considered by consumers if the use of the system can improve performance (Davis et al., 1989). Ease of use is felt when the higher the system specifications, the higher the perceived usefulness (Elkhani, Soltani, & Nazir Ahmad, 2014). This is supported by several other researchers (see for example, Bhatiasevi & Yoopetch, 2015; Kim, 2014; Lee, Hsieh, & Hsu, 2011; Lee, Hsieh, & Ma, 2011; Lee, 2009; Ha & Stoel, 2009; Ramayah & Lo, 2007; Luarn & Lin, 2005). Several studies have found that perceived ease of use has a positive effect on the use of information systems (Anisur et al., 2016; Elkhani et al., 2014; Kripanont, 2007; Konradt, Christophersen, & Schaeffer-Kuelz, 2006; McFarland, & Hamilton, 2006; Ramayah, 2006; Teo, Lim, & Lai, 1999). This current study found that perceived ease of use has a positive effect on actual usage of internet technology. The impact of perceived ease of use on actual usage is also supported by some previous studies (eg, Anisur et al., 2016; Elkhani et al., 2014; Kripanont, 2007; McFarland & Hamilton, 2006). The result suggests that the more employees perceive the internet as easy to use, understandable and flexible, the more actual usage of internet would be. Based on this description, in this study the following hypothesis can be formulated:

H1: Perceived ease of use (PEU) affects the use of information technology.

Perceived usefulness is the extent to which a person believes that using a technology will improve job performance (Davis et al., 1989). In the TAM theory, (Davis, 1989; Davis et al., 1989) explains that perceived benefits are able to positively and significantly influence the use of information systems. In the TAM theory, it shows that perceived usefulness is the most significant construct that affects attitude, behavioral intention and behavior in using technology compared to other constructs (Davis, 1989). Perceived usefulness is one of the fundamental antecedents of technology use and adoption (Tarhini et al., 2016; Negahban & Chung, 2014; Callum & Jeffrey, 2013; Joo & Sang, 2013). Usability benefits are also thought to have a direct influence on the use of accounting software. Research conducted by Husni and Fairol (2016) and Utami and Kusumawati (2017) shows that perceived benefits have a positive effect on actual use. People believe that using certain systems will improve their work performance (Davis, 1989). Previous studies have shown that perceived usefulness has a positive influence on actual use in the context of intranet technology (Lee & Kim, 2009; Ramadhan et al 2016). These results are consistent with research (Kim et al., 2007; Anisur et al., 2016; Kripanont, 2007; Norzaidi et al., 2007; McFarland & Hamilton, 2006; Ramayah, Ignatius, & Aafaqi, 2005; Teo et al., 1999). Hence, the hypothesis is as follows:

H2. Perceived usefulness has a positive effect on actual usage of the internet.

Bandura (1986) defines self-efficacy as an individual's assessment of one's abilities to organize itself and act in harmony with the desired goal. Therefore, computer self-efficacy can be defined as a person's assessment of his or her own potential to use a computer (Compeau and Higgins 1995). Computer self-efficacy significantly influences individual behavioral intentions to use Information system files. A lot of research has been done in this regard. In a recent study conducted by Alenzi et al (2010), it was found that computer self-efficacy had a positive effect on students' intention to use the e-learning system. Yi and Hwang (2003) found that self-efficacy is one of the significant predictors of intention to use web-based information systems. Therefore, it is expected that the relationship between self-efficacy and the intention to use online social networking sites will be positive. People with higher levels of knowledge and self-knowledge about computers use more computers and experience less computer-related anxiety (Sam et al. 2005). Likewise, SMEs who are familiar with computers will be more confident in using computers to help their business. Self-efficacy plays a major role in shaping the learning environment that will enhance the habit of using information technology. Based on the description above, this study proposes the following things hypothesis to test:

H3: Computer Self Efficacy affects the usage of accounting software in SMEs.

5 Methodology

The research design used in this research is quantitative research. Types of research data are primary data obtained by distributing questionnaires to respondents. The questions posed relate to data on attitudes, demographic habits, psychographics, and perceptions of information technology (Malhotra, 2012).

The technique used to test the validity and reliability is the Pearson and Cronbach Alpha product moment correlation on the basis of a reliable decision if the Cronbach Alpha value is > 0.6 . Methods of data analysis using a linear regression model. This test is used to determine the effect of the independent variable, the moderating variable on the dependent variable.

The Classical Assumption Test applied is multi-collinearity, autocorrelation, heteroscedasticity, and normality testing. Normality testing uses Kolmogorov Smirnov which will detect whether there are confounding variables or residuals that are spread normally or abnormally in the regression model. Multi-collinearity between independent variables is tested with $VIF < 10$. Heteroscedasticity testing is intended to test whether the test on the regression model has a difference in the value of variance from one residual observation to another, and the Autocorrelation Test is to determine whether there is a relationship between disturbing errors in period t with period disturbing errors. $t-1$ (previous) in the linear regression model.

5.1 Nature of the sample

The sampling technique uses purposive sampling technique by taking several population samples that have been determined based on predetermined criteria (Joyanto, 2013). The population in this study were all individuals who owned a batik business in the city of Lasem, Pati Regency of Indonesia and the purposive sampling criteria used were: (1) owning a Lasem batik business 2. Joining a joint business group 3. Willing to be a respondent

6. Result and Discussion

6.1. Demographics of Respondents

Table 1 Gender

| Gender | Frequency | percent |
|--------------|-----------|-------------|
| Male | 10 | 17.2% |
| Female | 47 | 84,8% |
| Total | 57 | 100% |

From table 1 above, it can be said that the respondents who filled out the questionnaire consisted of 58 batik craftsmen consisting of 10 men and 47 women. This means that the percentage of men is 17.2% and women are 84.8%. So the respondents of this study are dominated by women

Table 2 Business Age

| Duration of business (year) | frequency | presentage |
|-----------------------------|-----------|-------------|
| 1 - 5 | 29 | 50,8% |
| 6 - 10 | 24 | 42,1% |
| 11 - 15 | 2 | 3,5% |
| 16 - 20 | 1 | 1,8% |
| > 20 | 1 | 1,8% |
| Total | 57 | 100% |

From table 2 can be seen the age of the batik craftsmen business The age of batik business dominated in 1 to 5 years, as much as 50.8%, 6 to 10 percent as much as 42.1%, and over 15 years only in ranges from under 4 %. Based on this result, the majority of business age in 1 until 5 year, its chow that the Lasem batik industry still young organization.

Table 3 Income of Business

| Income of Business (average in month in IDR) | frequency | presentage |
|--|-----------|-------------|
| >10.000.000 | 45 | 79% |
| 10.000.000 - 50.000.000 | 7 | 12,3% |
| > 50.000.000 | 5 | 8,7% |
| Total | 57 | 100% |

Table 3 illustrates the business turnover, the turnover below 10 million per month is 79%, between 11 to 50 million 12.3% and above 50 million 8.7%. Based on these data, it can be concluded that the majority of the batik craftsmen's business turnover who became respondents was 10 million and below.

6.2. Validity dan Reliability

Table 4 validity and Reliability

| No | Variable | questioner item | Validity | Reliability |
|----|------------------------------------|-----------------|----------|-------------|
| 1. | Usage of accounting software (UAS) | 2 | valid | 0.920 |
| 2. | perceived usefulness (PU) | 6 | valid | 0.890 |
| 3. | perception easy of use (PEU) | 6 | valid | 0.925 |
| 4. | computer self efficacy (CSE) | 4 | valid | 0.894 |

Based on table 1 we can conclude that testing the validity and reliability of the research questionnaire is all valid and reliable. validity is obtained by comparing the results of r count with r table, while for reliability using the Cronbach alpha value. The questionnaire is declared reliable if the Cornbach alpha value is > 0.6. All reliability results show values above 0.6 so that it is concluded that it is reliable

6.3. Descriptive Statistics

table 5 Statistic descriptive variable

| variable | N | minimum | maximum | mean |
|--------------------|----|---------|---------|--------|
| UAS | 57 | 2,50 | 5.0 | 4,1316 |
| PU | 57 | 2.83 | 5.0 | 4.0574 |
| PEU | 57 | 2.5 | 5.0 | 3.8595 |
| CSE | 57 | 1.0 | 5.0 | 2.8991 |
| Valid N (listwise) | | | | |

Based on table 5, the average value usage of accounting software is 4.1316, which means that the average use of computers by SMEs to support high businesses. The mean value of perceived usefulness of information technology is 4.0574, meaning that the perceived usefulness of information technology is highly valued by Lasem batik craftsmen. The average value of the perception of ease of use of information technology is 3.8595, meaning that the ease of use of information technology is considered high, although not as high as the perception of its usefulness, while the average value of confidence in using information technology is only 2.8991, meaning that confidence in being able to use information technology is considered to be low.

6.4. Classic Assumption Testing

Classical assumption testing is carried out as a condition for multiple regression models, classical assumption testing includes multicollinearity, autocorrelation, heteroscedasticity, and normality testing and the results are all tests passed, so the regression model can be used for hypothesis testing.

6.5. Model Testing

Tabel 6 Model Summary^b

| Model | R | R Square | adj R Square | Std. Error of the Estimate |
|-------|--------------------|----------|--------------|----------------------------|
| 1 | 0,864 ^a | 0,746 | 0,732 | 0.92297 |

a. Predictors: (Constant), CSE, PU, PEU

b. Dependent Variable: UAS

Based on the table 6, it is known that the adjusted R Square is 0.732, which means that the independent variable can affect the dependent variable by 73.2% and the remaining 86.8% is influenced by other variables. The reason for choosing the Adjusted R square value is because it has been adjusted to the error that occurred.

Table 7 ANOVA^a

| Model | sum of Squares | df | mean square | F | sig. |
|--------------|----------------|----|-------------|--------|--------------------|
| 1 Regression | 130.256 | 3 | 43.419 | 50.969 | 0.000 ^b |
| Residual | 44.297 | 52 | 0.852 | | |
| Total | 174.554 | 55 | | | |

a. Dependent Variable: UAS

b. Dependent Variable: PU, PEU and CSE

Based on the table 7, it is known that the significant .F value is 0.000 <0.05, which means

the model is fit. So the independent variable can be used to predict the dependent variable.

6.6. Hypothesis Testing

In this study, hypothesis testing was carried out using multiple regression analysis. The following are the results .:

Table 8 Coefficient^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients beta | t | sig. |
|-------|----------|-----------------------------|-----------|--------------------------------|--------|-------|
| | | B | Std Error | | | |
| 1 | constant | -0.162 | 0.928 | | -0.172 | 0.862 |
| | PU | 0.390 | 0.490 | 0.760 | 0.7918 | 0.000 |
| | PEU | -0,033 | 0.045 | -0.071 | -0.727 | 0.471 |
| | CSE | 0.179 | 0.032 | 0.406 | 5.635 | 0.000 |

7 Conclusions

The use of information technology by SMEs is an important tool for introducing products to customers, entering new markets that are no longer limited by space and time. This is an opportunity for SMEs to keep their business sustainable by continuing to innovate, especially in how to market their products, especially in the current conditions of the Covid 19 pandemic.

TAM explained that there are 2 important things in explaining the desire to use information technology, namely the ease of use of IT and the benefits of information technology itself. coupled with the belief in using information technology by users.

This study found that the benefits of information technology and computer self-efficacy had a positive effect on usage of accounting software , but perceived easy use had no effect on usage of accounting software by SMEs.

the results of this study are consistent with the research of Gefen and straub (2000); Shu et.al (2011); Ho et al (2019); Banoglu et al (2015), Isaac et.al (2016).

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