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The role of the Microsoft office Visio in producing accounting information

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Abstract

Along with the times today, technology is a means that is growing very rapidly. The development of technology today is very influential on human life, especially to support companies to be more advanced and develop. To provide this information, a tool or media is needed to process a wide variety of data so that it can be presented as useful information to facilitate work more quickly, efficiently and accurately. This journal aims to determine whether Microsoft office Visio plays an important role in producing accounting

information and how it plays a role. This research was conducted using data collection methods using literature study, namely by tracing the literature which contains the theories of scientific work, both published and unpublished, in the form of hard or soft copies in books, papers and online journals. The result of this research is that Microsoft office Visio plays an important role in producing good and correct accounting information.

Keywords: Microsoft Office Visio, Accounting information, Flowcharts

1. Introduction

Along with the times today, technology is a means that is growing very rapidly. The development of technology today is very influential on human life, especially to support companies to be more advanced and develop. To provide this information, a tool or media is needed to process a wide variety of data so that it can be presented as useful information to facilitate work more quickly, efficiently and accurately.

Every corporate and government agency definitely needs an information system in carrying out its work activities, so that it is more orderly and directed with a more efficient time. Information technology is needed because it is realized that computers are a tool for completing various human jobs quickly and precisely, besides that computers can also store data, repair data and retrieve desired information, where the data and information are stored in a storage medium.

The role of technology in this business plays a very important role, the use of this technology is carried out to improve company performance both for service to consumers and for meeting internal information needs of the company itself.

We notice that every retail company has a storage warehouse and there is a warehouse section that is useful for its management, but this section is still connected with other parts such as the goods receipt section of the company. This condition requires management that manages warehousing, warehousing management is a science that regulates warehouse management related to the receipt, supply and release of goods in the warehouse. In practice this management is called a process in the management of decisions for goods entering the warehouse and goods leaving the warehouse. Warehousing management cannot be separated from the various activities that exist in the warehouse such as receiving goods, storing goods, releasing goods, and returning goods. When the company receives the goods, the process of storing goods and even releasing goods that process through the warehouse, requires clear records. Recording of receipt and release of goods with many types of stock conditions no longer use manual recording to reduce errors in the amount of stock of goods both within the scope of the warehouse and customers, it is necessary to use the Visio application so that the flow chart and recording of goods run effectively and efficiently.

2. Literature Review

2.1 Accounting information system

The Accounting Information System is a system framework formed from an entity that collects, records, stores, and processes data to produce information. This system includes people, procedures and instructions, data, software, information technology infrastructure, as well as internal control and security measures (Romney & Steinbart, 2014). Danang Sunyoto (2014) explains that the accounting information system is a corporate accounting application characterized by a high volume of data processing where the data processing itself includes data collection, data manipulation, data storage, and document preparation.

Based on the above understanding, it can be concluded that the accounting information system is a system framework formed from a collection of resources and system tools that include people, procedures, data, transactions, internal controls and equipment which includes software and information technology infrastructure that functions to record transaction data. as well as processing data in order to produce useful information for operating a business.

2.2 Visio Microsoft Office System Design Tool

Microsoft Office Visio is a software known as a diagrammaker or chart application. This application is very helpful in pouring ideas or concepts into the form of flow charts, diagrams and other illustrative graphs to illustrate information and systems, from explanations in text to drawing diagrams accompanied by a brief explanation. Here are the terms found in Microsoft Visio.

- a. Zero Point Ruler: Zero Point slide is the definition of the 0 location point on the vertical ruler and horizontal ruler. By default, the zero point ruler is in the lower left corner of the work page.
- b. Guide: Guide is a guide line to make it easier for users to place shapes in the work area. Guide is used to make it easier for users to place shapes into the work area.
- c. Guide Point: Guide Point used to assist users in placing shapes in the work area. If the Guide is a guide line, the guide point is a point that is used to make it easier to place shapes.

Microsoft Office Visio has the advantage over word or excel programs in making diagrams. Microsoft Office Visio has many templates that come with shapes or connectors. There are five main steps to creating a diagram in Microsoft Office Visio, namely:

1. Determine the appropriate template
2. Create a shape on the work page (page)
3. Make a connector to connect between shapes
4. Create text (caption shape or connector)
5. Save the Visio document.


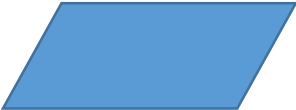

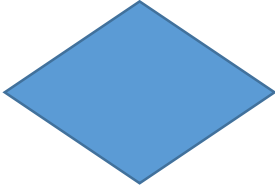
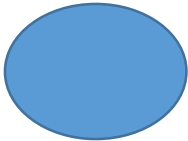
2.3 Standard Operating Procedure (SOP)

SOP is a written standardized stage that documents routine activities, so it is used as a standard / guideline for completing a certain work process in achieving company goals by maintaining consistency, clarifying the flow of tasks, and responsibilities for carrying out the duties of employees (Soemohadiwidjojo, AT 2014)

Apart from being a work reference, SOPs can be used to improve quality, analyze a process, and become a reference for inspection / audit supervision. After the existence of the SOP, it is hoped that it can become a standard reference / guideline for companies to run their work systems so that they are consistent with the processes being carried out. The benefit of implementing SOP perfectly in a procedure is indirectly to help reduce waste and anticipate many mistakes that may occur.

2.4 Flowchart (Flow Chart)

Table 1: Flowchart symbols

No.	Symbol	Name	Function
1		Terminal	Declare the beginning or end of a program
2		Input / Output	State the input / output process regardless of the type of equipment
3		Process	State a process carried out by the computer
4		Decision	Indicates a certain condition that will result in two possible answers, Yes / No
5		Connector	Represents a connection from a process to another process on the same page

6		Offline Connector	Declare the connection from a process to another process on a different page
7		Predefined Process	Declare the provision of storage for a treatment to provide an initial price
8		Punched Card	Represents the input comes from the card or the output is written on the card
9		Punch Tape	
10		Document	Print the output as a document
11		Flow	State the flow of a process.

3. Research Method

The method of data collection uses literature study, namely by browsing the literature which contains theories from scientific works, both published and unpublished, in the form of hard or soft copies in books, papers and online journals.

4. Result

4.1 Runs Microsoft Office Visio

Microsoft Visio(or often called Visio) is a computer application program that is often used to create diagrams, flowcharts, brainstorm, and network schemes released by Microsoft Corporation. This application uses vector graphics to create diagrams.

The original Visio was not made by Microsoft Corporation, but by the Visio Corporation, which was acquired by Microsoft in 2000. Versions that have used the Microsoft name Visio are Visio 2002, Visio 2003, and Visio 2007 which are the latest versions. Visio 2007 standard and professional offer the same user interface, but the professional series offers a wider selection of templates for advanced diagramming and layouts. In addition, the professional edition also makes it easy for users to connect their diagrams to several data sources and also displays information visually using charts.

4.2 Versions in the Ms. Application Visio

- Visio 5.0
- Visio 2000
- Microsoft Visio 2002 (also known as Visio XP)
- Microsoft office Visio 2003
- Microsoft 2007

4.3 Drawing cycles with Microsoft Visio

The cycle is a collection of procedures. The procedure consists of a series of interrelated steps involving several parties. To describe the procedure, an appropriate diagram is needed, namely a flowchart or data flow diagram. Describing procedures can be done manually or with a computer program. Each method has advantages and disadvantages.

Table 2

Profits manually	Profits by way of the computer
Flexible and easy, because it only uses pencil and paper	Practical, because images can be corrected, inserted and modified
Can be colored with various stationery	Can be given a variety of colors with various gradients and variations
Relatively cheap.	Can be used in other applications.

Table 3

Weakness manually	Weakness by means of a computer
It is difficult to duplicate and not easy to edit	Requires a computer program that must be studied first.
Cannot be used for other parts of the system, so each procedure must be reworked.	Requires a computer program that must be studied first.

4.4 Designing Standard Operating Procedure (SOP)

The stages of designing the SOP document that will be made are based on the needs of the company and the suggestions generated from the results of the previous evaluation. Procedures are designed based on processes to reduce errors

that occur previously in an existing process by creating new procedures because the process does not yet have a written procedure.

The design of the Standard Operating Procedure (SOP) that will be used in the business process of incoming and outgoing goods is the Flowchart method. Based on its application, SOP has a better effect in its implementation than the comparison elements, namely processes, technology, people, and organizations.

5. Discussion

5.1 Drawing cycles with Microsoft Visio

The cycle is a collection of procedures. The procedure consists of a series of interrelated steps involving several parties. To describe the procedure, an appropriate diagram is needed, namely a flowchart or data flow diagram. Describing procedures can be done manually or with a computer program. Each method has advantages and disadvantages.

Table 4

Profits manually	Profits by way of the computer
Flexible and easy, because it only uses pencil and paper	Practical, because images can be corrected, inserted and modified
Can be colored with various stationery	Can be given a variety of colors with various gradients and variations
Relatively cheap.	Can be used in other applications.

Table 5

Weakness manually	Weakness by means of a computer
It is difficult to duplicate and not easy to edit	Requires a computer program that must be studied first.
Cannot be used for other parts of the system, so each procedure must be reworked.	Requires a computer program that must be studied first.

6. Conclusion

Based on the explanation above, the authors conclude that the information system is the most important part that must be owned in a company or agency. Because with the existence of an information system can help the companies and agencies involved to improve performance that is getting tighter.

With the increasingly intense global competition, the role of information systems is very helpful for providing computerized data. Moreover, the role of Microsoft office Visio in a company supports operations because it is closely related to procedures.

With the procedure, each department in the company can carry out their respective duties according to the applicable criteria and regulations, so that the company can run well and regularly.

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