



Effect Analysis of e-Catalog Implementation on Income Increase Through Accounting Information System (SIA) Sales SMEs *Batik Tulis*

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Received: 3 July 2018; Revised: 23 September 2018; Accepted: 25 September 2018

Abstrack

Increased profit of batik SMEs is influenced by the use of e-catalogs and profits is increasing if e-catalogs also apply sales SIA. This study aims to (1) analyze the effect of application of batik e-catalog on sales SIA, (2) to analyze the effect of the application of batik e-catalog on increasing the profit of batik SMEs; and (3) to analyze the effect of the application of e-catalog of batik to increase the profit of SMEs batik tulis through SIA sales. The results of research is increasing profit if e-catalog is applied because the consumer network is increasingly widespread and profit is increasing if supported by the SIA integrated sales means consumers choose batik tulis in e-catalog and then make sales transactions through SIA online sales so much easier for consumers buy batik products so that the impact on increasing the profit of SMEs batik tulis.

Key words: e-catalog, profit income, sales SIA, SMEs, batik tulis

Introduction

Batik is an Indonesian cultural heritage that is shown through a sheet of pictorial fabric and has a variety of motifs with different meanings or meanings. *Batik* sales currently decline by 30% since last four years (Tempo, Tuesday, October 3, 2017) because the price of *batik* in the market level of interest is *batik cap* rather than *batik*, with consideration of the function of each *batik* cloth is the same that is for clothing needs. Given the process of making *batik* takes longer time then the price of *batik* is more expensive, while *batik* brand by Sovia, Iif et al. (2016) requires a relatively short time so that the selling price is relatively cheaper. Suryanto, et al. (2015) explains that *batik cap* more widely circulated in the community because the price is cheaper than *batik tulis* the process of making longer to three months or more and is classy. So innovation is done to increase the sales of *batik* cloth by paying attention to the promotion

method to increase sales volume (Swastha and Irawan, 2005).

Catalogs are generally available in manual form, so the media campaign is only used by the owner of the catalog only. One attempt to increase sales volume is by the availability of e-catalogs. The use of e-catalog can be accessed by anyone to know the availability of batik, quick and easy to update data from the contents of e-catalog in accordance with the latest product developments produced by SMEs.

Intended to introduce batik globally. E-catalog is an online media as a media campaign that is more easily obtained for batik enthusiasts who are in any location. The use of web-based e-catalogs can be freely accessed in various regions of the world using the internet and with e-cataloging, data updating can be done at any time. Among them are renewal of product identity, product price, product description, product availability number, and product image. E-

catalogs feature transactional orders and payment method mechanisms. The batik enthusiasts can make direct transactions to SMEs batik without having to come to where the SMEs of batik is available. According Manik (2015) that the promotion of the greatest contribution to the level of sales and promotional activities such as by using the catalog. While transactions that occur in e-catalogs recorded through the Accounting Information System (SIA) sales so that simplify the verification of orders that occur in sales reports. According Rahayu, Mahsina, and Cholifah (2017) effective sales impact on earnings increase. Meanwhile, according to Cahyadi and Wijaya PSM (2011) that to improve the products advertised in the catalog will cause consumers to buy.

This refers to research conducted by Andarwati, M. and Jatmika, D. (2017); under the heading of the quality of the accounting information system on technology acceptance in the SME sector with the TAM model approach; and by Andarwati, M., Nirwanto, N., and Darsono, JT. (2018) entitled analysis of factors that influence the success of information technology based accounting information systems on SME management as end users of accounting information recommends the need for further research on information technology-based accounting information systems in SMEs. This research is an application of the accounting information system section, namely the system of procurement of goods electronically by using e-catalogs which will be used to increase the profits of batik SMEs through the accounting information system (SIA).

Prospects in SMEs batik tulis Trenggalek as a superior product of the area is very potential, especially the manufacture of materials using natural dyes that are able to export, but the promotion is very minimal that is through the exhibition and not using promotions through online media so that the level of sales has not been effective and profit increase has not reached optimal. So, UKM *Batik Tulis* Trenggalek use e-catalog through market place to introduce *batik* motif Trenggalek and through making of *batik* web of Trenggalek to increase market reach for domestic and foreign consumer.

Based on the above description, the problem is (1) how is the effect of the application of e-catalog of *batik* to sales SIA?, (2) how is the effect of the application of *batik* e-catalog to increase the profit of *batik* SME?, and (3)

how the influence of e-catalog of *batik* to increase the profit of SMEs *batik tulis* through SIA sales?

The purpose of this study is to (1) analyze the effect of the application of *batik* e-catalog on sales SIA; (2) to analyze the effect of the application of *batik* e-catalog on the increase of *batik* SME's profit; and (3) to analyze the effect of the application of e-catalog of *batik* to increase the profit of SMEs *batik tulis* through SIA sales.

Material and Methods

Profit is the excess of income derived from the cost during the period of one accounting period (Harahap, 2009) and based on the accounting structure that profit is the difference of gross profit to operating expenses, profits derived from the activities of the company (Soemarso SR, 2002). The increase in profits of firms according to Warsidi and Scout (2000) is profit growth with the value formula of profit growth is

$$\text{Increased profit} = \frac{(\text{year profit } t - \text{year profit } t-1)}{\text{year profit } t-1}$$

Indicators of an increase in profit by Moribe and Ernawati (2000) are increasing sales volume, raising sales prices, and reducing costs.

Sales activity is an important function because as the main source of income, the source of payment of corporate costs, and can cause the receivables and quantity of goods is reduced (Azhar Susanto, 2008). Sales include sales of goods and services sold by credit and by cash (Mulyadi, 2010). The accounting information system (SIA) indicator is the sales order, the warehouse, the shipping part, the sales order part, the billing part, the general ledger, the accounts receivable and the inventory (Baridwan, Zaki: 2009).

E-catalog is part of the implementation of online promotion and electronic publishing is now popular since 2003 and is one of the electronic market for the purpose of doing business via the internet. Consumers surveyed that 98% found e-catalogs are easy to use by anyone and are effective for consumers encouraging extensive browsing of product information (McCarthy, 2006). E-catalogs are static and dynamic. Static in question is to present information with text and static images, while dynamically presenting information and moving images and sound (Lestari, Sri, et al., 2013). E-catalog is able to provide information through the internet media so that it is easy to access and better known in national and

international scope. The indicators of the catalog are frequency, attention, and intensity (Moriarty M. and Klassen B., 2001). Frequencies include the level of frequency and frequency. Attention is attention and ask. Intensity is a state of intense level or size.

The design of this research uses a causality design that is to prove the relationship between the causation of some research variables, the tool used is SPSS analysis version 16. The sample of the population using the questionnaire as a means of data collection. Primary data of this research comes from *batik* in Trenggalek through questionnaire.

Operational definition of increased profit is the development of profit earned by *batik* entrepreneurs, whose indicators include increasing sales volume, increasing sales prices, and reducing costs. Accounting information system (SIA) sales is a system used as sales information of a product, which has indicators such as sales orders, warehouse, delivery, sales order, billing, general ledger, accounts receivable and inventory. E-catalog is the implementation of promotions made online, which has indicators such as frequency, attention, and intensity.

Population and sample of population this study is the owner of SMEs *batik* business as well as *batik* in Trenggalek regency amounted to 44 people, and from the entire population is used as sample, so this research is called census research.

Results and Discussion
Multiple Linear Regression Analysis

The result of the analysis can be modeled by multiple linear regression equation as follows:

$$Y = 5,037 + 1,197X_1 + 0,132X_2 + e$$

The result of the equation can be interpreted as follows:

Constant (a) : 5.037, the value of constant is positive value means if the score of accounting information system (SIA) variable of sales and e-catalog equal to zero (0), then score increase of profit equal to 5,037 meaning that without accounting information system (SIA) sales and e-catalog then *batik* SMEs will get a profit increase of 5.037.

Coefficient b₁ : 1.197, the coefficient of variable accounting information system (SIA) sales are positive, meaning that the accounting information system (SIA) sales performed significant effect on the increase of positive and strong batik profit. If the score of accounting information system (SIA) sales of *batik* increases, then the increase in profit of *batik* SMEs will also increase higher.

Coefficient b₂ : 0,132, coefficient of e-catalog variable is positive, meaning e-catalog have significant effect to increase of batik profit. If the score of e-catalog value increases, then the profit of *batik* SME will also increase.

Table 1. Correlation Coefficient

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|----------------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 5.037 | 2.433 | | 2.070 | .045 |
| Sistem_informasi_penjualan | 1.197 | .073 | .885 | 16.469 | .000 |
| E_katalog | .132 | .049 | .145 | 2.694 | .010 |

Source : primary data processed in 2018

Table 2. Correlation Coefficient

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 25.622 | 3.325 | | 7.705 | .000 |
| | E_katalog | .244 | .097 | .361 | 2.510 | .016 |
| | | | | | | |

Multiple Linear Regression Analysis 2

The result of the analysis can be modeled by regression equation as follows:

$$Y_2 = 25,622 + 0,244Y_1$$

The result of the equation can be interpreted as follows:

Constant (a) : 5,622, the value of constant is positive value means if the score of accounting information system variable (SIA) sales equal to zero (0), then score increase of profit equal to 25,622, which means that without existence of accounting information system (SIA) *batik* sales will get increase earnings of SME *batik* of 25,622.

Coefficient b_3 : 0,244, coefficient of variable of accounting information system (SIA) of sale of positive value, meaning that accounting information system (SIA) of sale which have significant effect to increase of positive and strong *batik* profit. If the score of accounting information system (SIA) sales of *batik* increases, then the increase in profit of *batik* SMEs will also increase higher.

Calculating Direct Influence

1. Effect of e-catalog implementation on accounting information system (SIA) *batik* sales. X to Y1 with a significance level of 0.016 with a coefficient of 0.244, which means that the application of e-catalog effect on accounting information system (SIA) sales of *batik*.
2. The effect of e-catalog implementation on the increase of profit of *batik* entrepreneurs, X to Y2 with a significance level of

0.010 with coefficient value of 0.132 which means that e-catalog implementation has an effect on increasing earnings of *batik* SMEs.

3. The influence of accounting information system (SIA) of *batik* sales to the increase of profit of *batik* entrepreneurs, Y1 to Y2 with a significance level of 0,000 with coefficient of 1,197, which means that accounting information system (SIA) sales of *batik* influence to increase profit of SMEs *batik tulis*.

Indirect Influence

The effect of e-catalog implementation on the increase of profit of *batik* entrepreneurs through sales accounting information system (SIA) of *batik*, (X to Y2 through Y1), with value of $0,244 \times 1,268 = 0,309$, meaning that implementation of e-catalog effect to increase profit SMEs *batik tulis* through accounting information system (SIA) sales of *batik*, with total value of indirect influence of e-catalog application to increase profit of SMEs *batik tulis* of 0.309.

Conclusion

Based on the results of research, it can be concluded that: (1) SMEs *batik tulis* by applying the system with integrated sales to increase profits because the sales process from sales orders to recording the expenditure of goods on inventory is done more quickly and accurately because it already uses an integrated system. In addition, by applying online promotions and always update the e-catalog content is also able to increase profits because consumers are always interested to make sales orders after seeing the type of *batik* products sold are always growing. (2) SIA *batik* sales have an effect on increasing the profit of *batik* SMEs. This means that *batik* SMEs that apply e-catalog as a media campaign to further increase the number of sales, especially sales using integrated sales so that all systems can be interrelated. So with the application of e-catalog, increased profits to be increased because

it makes it easier for consumers in choosing products to be purchased online. (3) SMEs of *batik* have increased profits when e-catalog is applied because it increasingly exploits the network of consumers who see batik products ready for sale. More increased if supported by the sales system that is done by integrated with the process after consumers see the type of batik in the e-catalog and then make sales orders through online sales SIA, making it easier for consumers in the sale of sales must visit the shop SME *batik* shop so that to further increase the number of consumers who will buy batik products that automatically can further increase the profit of *batik* SMEs.

Suggestion

After the researcher conducted research, the suggestion as follows: (1) *Batik* is advised to always maintain e-catalog by up-date to the content of e-catalog for increased sales increase and certainly affect the increase in profit. (2) Further researcher if you want to review the similar research is suggested to add variable increase in profit, including quality of raw material inventory information system.

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