

BAB V

CONCLUSION, LIMITATION, SUGGESTION AND IMPLICATION

A. Conclusion

Based on the results of research conducted on accounting information system in savings and loan units KOSUKU can be concluded :

1. Accounting information system for the KOSUKU savings and loan unit has gone well, but it needs to be improved so that the activities in the KOSUKU savings and loan unit will be even better.
2. The problem that occurs in the accounting information system of the KOSUKU savings and loan unit is the problem in the availability of human resources, financial statements that have not been separated from other business units and it is necessary to procure more adequate infrastructure.
3. Savings and loan unit needs repairs in deposit activities, because there is no principal savings and voluntary savings.

B. Limitation and Suggestion

The results of this study prove that the accounting information system in the KOSUKU savings and loan unit has many shortcomings. Problems that occur such as the unavailability of employees that meet the needs of KOSUKU. the impact is that the work done by the employee is still lacking. In addition, problems also occur in the management side who are still working part time and

not always stand by at KOSUKU. So that the work hours between employees and management are not balanced. The KOSUKU savings and loan unit does not have written job desk and operational management standards, so that all activities in the KOSUKU savings and loan unit are not based on job desk and operational management standards. The savings and loan unit does not have a financial report, because the financial statements owned by KOSUKU are still mixed between the savings and loan units and the selling and delivering goods business units.

Based on the results of research conducted on accounting information system savings and loan units KOSUKU it can be given suggestion and some alternatives that can be done by KOSUKU are as follows :

1. KOSUKU requires the reorganization of employees in accordance with the needs. Or another alternative is to provide training to improve employee competence.
2. KOSUKU need to have a board that always stanby or can work full time. The board should come from outside or non-staff of Universitas Jenderal Soedirman.
3. KOSUKU need to create job description and standard operation management, so that employees and management able to provide better service again.
4. KOSUKU need to separate entity savings and loan units with other business units, in order to facilitate the supervisor to evaluate the performance of each business unit.

5. Savings and loan units need to make their own separate notes and financial statements with other business units.
6. Savings and loan units need to update the form. The form should be printed serial number, the fields listed must be clear, complete and easy to understand.

C. Implication

BPM is needed to help a company know the business processes they are running and help prepare business processes in the future. In addition, BPM is one of the tools to evaluate business processes in a company.

The business process that is carried out in the KOSUKU savings and loan unit is actually good, but it is not perfect because one of the activities in the KOSUKU savings and loan unit is that savings activities have not been fully implemented. Therefore, the KOSUKU savings and loan unit needs to improve its business processes by adding savings activities. It is expected that the KOSUKU savings and loan unit is able to apply the BPM function as a whole without skipping one activity in the savings and loan unit activities.