

Analysis Implementation System Information Accountancy Based on E-Commerce On Online Business “ Belanja Diaku "In the Digital Era 5.0"

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The development of digital technology in the Industry 5.0 era has significantly transformed business operations, particularly in the implementation of e-commerce-based Accounting Information Systems (AIS). This study aims to analyze the implementation of AIS within the online thrift fashion business, Belanja Diaku, which utilizes Shopee and TikTok Live as its primary sales and marketing platforms. Using a qualitative descriptive approach, data were collected through observations, interviews, and documentation. The findings reveal that the AIS implementation at Belanja Diaku is effective in recording sales and purchase transactions, with integration across e-commerce platforms and digital payment methods such as ShopeePay and virtual accounts. Additionally, TikTok Live streaming serves as an effective marketing tool that enhances customer engagement. However, challenges remain, including manual inventory control and limited automation in financial reporting and analysis. This study contributes to understanding how digital technologies and AIS integration can support MSMEs' operational efficiency in the Industry 5.0 era.

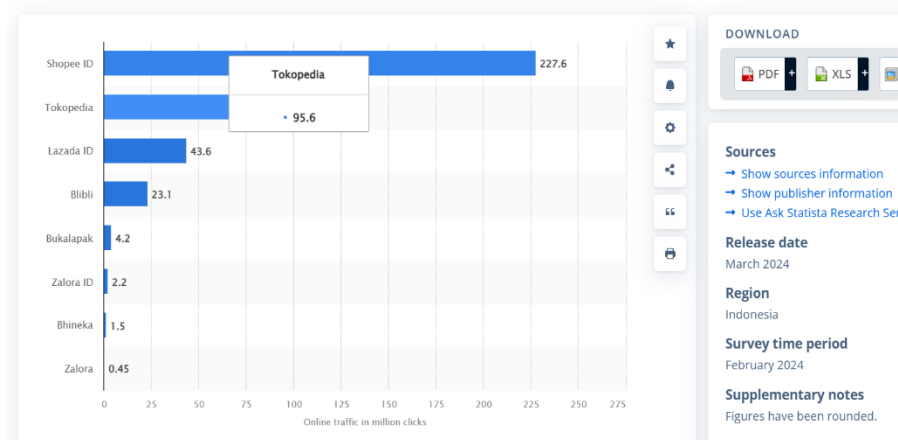
Keywords: *Accounting Information System, e-commerce, Shopee, TikTok Live, Industry 5.0*

INTRODUCTION

The rapid development of digital technology has brought fundamental changes to the landscape of modern accounting. The transformation from manual systems to automated systems based on software has accelerated, simplified, and improved the accuracy of accounting processes.¹ In this digital era, online shopping platforms (e-commerce) have become an integral part of business activities, widely utilized by both producers and consumers. Businesses of various scales, from MSMEs to large corporations, now use the internet as a medium to market their products. Furthermore, the world of information and communication technology is now entering the Digital 5.0 era, characterized by the increasingly close integration between technology and humans. Technologies such as Artificial Intelligence (AI), blockchain, and big data have brought a paradigm shift across many professions, including accounting.² The concept of e-commerce has actually existed since around the 1970s, but mass adoption only occurred with the development of the internet. E-commerce is defined as a platform for buying and selling transactions conducted online via mobile devices and internet networks.

In Indonesia, various types of e-commerce platforms are widely used, with Shopee and TikTok among the most popular. In 2024, Shopee still holds the top position in terms of website traffic. In February 2024, Shopee became the most visited e-commerce site in Indonesia, reaching approximately 228 million visits. Globally, in the same month, Shopee recorded 235.9 million visits, although it experienced a 4.01% decline compared to the previous month. Tokopedia ranked second in the chart below.³

Leading e-commerce sites in Indonesia in February 2024, by monthly traffic
(in million web visits)



¹Maulana, A. R., dan Kustiwi, I. A. (2024). Pengaruh Sistem Informasi Akuntansi di Era Digital. *Jurnal Ekonomi, Manajemen Dan Akuntansi*, 2(1), 35–41.

² Kristianto, G., Yulianti, L., dan Istiningrum, R. F. (2024). Sosialisasi Dampak Profesi Akuntansi pada Era Digital 5.0. *KREATIF: Jurnal Pengabdian Masyarakat Nusantara*, 4(2), 253–263. <https://doi.org/10.55606/kreatif.v4i2.3666>

³ Wahyu, I. N. (2021). Analisis Yang Mempengaruhi Niat Bertransaksi Online E-Commerce Shopee Di Kota Denpasar Provinsi Bali Analysis That Affects Intention To Transact Online At Shopee E- Commerce In Denpasar City, Bali Province Perkembangan dunia pemasaran kini telah mengalami. 1(2), 70–81.

Source : statista.com

Figure 1.1 Number of Visits to the 5 Largest E-Commerce Sites in Indonesia

Shopee is an e-commerce platform founded with the objective of providing a convenient, fast, and practical online shopping experience. Shopee offers a wide variety of product categories, such as men's clothing, women's clothing, accessories, electronics, household equipment, and sports gear. Shopee is a subsidiary of SEA Group, which was first launched in Singapore and later expanded to other countries such as Malaysia, Brazil, Indonesia, Vietnam, and the Philippines.⁴ TikTok, originally known as a social media platform for entertainment, has now transformed into a sales platform through the TikTok Shop feature. This feature is widely utilized by business actors as a creative marketing tool to attract potential buyers. In the digital era, business actors do not only use e-commerce to sell products but also to promote, engage with customers, and utilize customer information to expand business opportunities and solve operational problems - all aimed at increasing profitability.⁵ In fact, in this digital era, business people do business using e-commerce, not only selling products but business people can simultaneously promote, improve, and utilize information from customers on the marketability of their products so as to expand business opportunities, with this e-commerce, the problems that exist in business activities will be easily solved, so that business people can increase profits⁶.

Online business ventures such as "Shopping It is Acknowledged" are examples of SMEs in the fashion sector that sell imported thrift clothing since 2020. In its daily operations, this business utilizes the Shopee platform for transactions. Additionally, they use TikTok's live features as a sales channel and Instagram, where they have 49.3 thousand followers. However, in practice, "Shopping It is Acknowledged" faces several issues regarding the implementation of an e-commerce-based Accounting Information System (AIS). They mainly use the Shopee platform for checkout and shipping processes, while using TikTok Live and Instagram only for promotional purposes. The reason for choosing Shopee for checkout is due to its abundance of vouchers and free shipping offers that attract customer interest, despite Shopee's relatively high admin fees (12%). Moreover, although they actively promote products via TikTok Live, they have not yet optimized the TikTok Shop feature due to the longer commission disbursement time compared to Shopee.

In the Digital 5.0 era, economic and business actors are expected to be proficient in utilizing e-commerce and its various features, including e-commerce-based information systems for transactions. Accounting Information Systems (AIS) play a crucial role in processing, recording, collecting, and storing data to produce useful information for users. In the context of e-commerce, AIS helps minimize human error, facilitates stock information access, streamlines the transaction process, and enables automated authorization systems (Purnamasari et al., 2024). Transparency in e-commerce information systems allows users to access accounting

⁴ Wahyu, I. N. (2021). Analisis Yang Mempengaruhi Niat Bertransaksi Online E-Commerce Shopee Di Kota Denpasar Provinsi Bali Analysis That Affects Intention To Transact Online At Shopee E- Commerce In Denpasar City, Bali Province Perkembangan dunia pemasaran kini telah mengalami. 1(2), 70–81.

⁵ Ardian, F., dan Nawawi, Z. (2022). Pentingnya Pemahaman E-Commerce Bagi Masyarakat di Era Digital. *Economic Reviews Journal*, 1(2), 109–120.

⁶ Ardian, F., dan Nawawi, Z. (2022). Pentingnya Pemahaman E-Commerce Bagi Masyarakat di Era Digital. *Economic Reviews Journal*, 1(2), 109–120.

information directly, such as real-time stock availability, which is beneficial for MSMEs in recapping transactions.⁷

This research is significant as it explores the implementation of AIS in the unique context of the SME "Shopping It is Acknowledged," which integrates Shopee's e-commerce platform and TikTok's live features in the Digital 5.0 era. This era emphasizes synergy between technology and humans, including the use of Artificial Intelligence (AI) and the Internet of Things (IoT) to optimize business opportunities. There is still a lack of specific research focusing on the implementation of AIS on the Shopee platform combined with the use of TikTok Live as part of a sales strategy within the Digital 5.0 framework. The purpose of this research is to explore and analyze the implementation of an e-commerce-based Accounting Information System in the online business "Shopping It is Acknowledged" within the context of the Digital 5.0 era. This study offers new insights by connecting Shopee e-commerce with TikTok Live features in a time where human-technology synergy, including AI and IoT integration, is increasingly close.

Sistem Informasi Akuntansi

According to Bodnar and William (2006), an Accounting Information System (AIS) is a collection of resources - such as human and equipment—that are designed to transform financial and other data into useful information.⁸ Romney and Steinbart (2006) list the five primary parts of an AIS:

1. Individuals who run the system and carry out different tasks.
2. The methods used to gather, process, and store data pertaining to organizational activities, both automated and manual.
3. Information about the business operations of the company.
4. Data processing software for the company.
5. Infrastructure for information technology, which includes network connection devices, computers, and auxiliary devices.

Shagari et al. (2017) contends that the measurements used to assess AIS's effectiveness are based on its primary advantages. An efficient AIS should :

1. lower expenses
2. improve services;
3. strengthen organizational ties; and
4. allow the company to reap the planned and anticipated benefits of the system.

To create the required financial data, AIS essentially consists of well-structured reports, papers, and records. Managers can view financial data and track system performance with this technology.

An AIS is essentially made up of documents, records, and reports that are organized to produce the required financial data. This technology makes it simple for management to view financial information and track how well the system is working.

E-commerce

E-commerce has transformed traditional business paradigms into more efficient, practical, and rapidly implementable models. The initial concept of e-commerce originated from Electronic Data Interchange (EDI), which enabled business transactions without the use of physical documents. The development of e-commerce has been significantly influenced by

⁷ Jannah, A. N., dan Triyanto, E. (2021). Analisis Faktor – Faktor Yang Mempengaruhi Penggunaan Informasi Akuntansi Berbasis E- Commerce Pada Umkm (Vol. 1). <https://doi.org/10.37058/jak.v1i1.2800>

⁸ Bordnar, G. H., dan William, H. S. (2006). Sistem Informasi Akuntansi, Edisi 9, Editor Prabantini, Penerbit ANDI, Yogyakarta.

advancements in technology as well as legal and regulatory frameworks.⁹ Distributing, buying, selling, and marketing goods and services using electronic media, such the internet, television, or other computer networks, is known as e-commerce. It includes a number of tasks, such as automated inventory management systems, automated data gathering systems, electronic payments transfers, and electronic data interchange. According to the information technology sector, e-commerce is a subset of e-business that facilitates business transactions, such as electronic data interchange (EDI), supply chain management (SCM), electronic marketing, online transaction processing, and electronic funds transfer (EFT).¹⁰

Shopee E-Commerce

Shopee, as an e-commerce platform, has successfully attracted millions of users through a variety of engaging features such as free shipping, cashback offers, and interactive games. These features, combined with the influence of social media, have shaped a unique consumer shopping behavior on the platform.¹¹

Shopee is a mobile-based online marketplace application that facilitates buying and selling activities quickly and conveniently. The platform offers a wide range of products, from beauty and fashion items to daily necessities. Shopee is designed in a mobile app format, allowing users to shop online effortlessly without the need for face-to-face interactions or accessing the website through a desktop computer.¹²

Digital 5.0 Era

According to Rosmida (2019), Society 5.0, also referred to as the Digital 5.0 era, is a human-centered society concept that integrates advanced technologies such as Artificial Intelligence (AI) and the Internet of Things (IoT) to address social challenges in both digital and physical spaces. In this era, human activities are highly dependent on technology, with the internet becoming an integral part of daily life. E-commerce plays a central role in business activities due to society's growing preference for technology-based transactions. The synergy between humans and digital technology in the Digital 5.0 era encourages business actors to innovate and adapt by leveraging e-commerce platforms as essential tools for both commercial operations and customer engagement.¹³

Research Methodology

Type and Approach of Research

This study employs a qualitative method with a case study approach. The descriptive qualitative method is selected to deeply understand and explain the implementation of the Accounting Information System (AIS) based on e-commerce in the online business “Belanja Diaku”. The case study approach is used to comprehensively explore how AIS is implemented within the specific context of this business. As stated by Sugiyono (2016), qualitative research

⁹ Pradana, M. (2015). *Pemasaran Digital : Adopsi Media Sosial Pada Ukm. Klasifikasi Bisnis E-Commerce Di Indonesia*, 27(1), 174.

¹⁰ Tukino, Dahlan, Mekar, Yudi, dan Triyugo. (2023). *Strategi Bisnis E-Commerce*.

¹¹ Bahari, W. M., Nabila, A. P., Hidayat, R., dan Kusumasari, I. R. (2024). *Studi Kasus E-Commerce Shopee: Pengaruh Kondisi Keuangan Terhadap Keputusan Berbelanja Online* (Vol. 9).

¹² Gudiato, C., Sedyono, E., dan Sembiring, I. (2022). *Analisis Sistem E - Commerce pada Shopee untuk meningkatkan daya saing*. 2(1), 6–10.

¹³ Hendarsyah, D. (2019). *E-Commerce Di Era Industri 4.0 Dan Society 5.0*. *IQTISHADUNA: Jurnal Ilmiah Ekonomi Kita*, 8(2), 171–184.

aims to examine the natural condition of the research object, in which the researcher acts as the key instrument. Data collection is conducted through triangulated techniques, data analysis is inductive, and the research emphasizes meaning rather than generalization.¹⁴

Research Location

The research is conducted at the online business "Belanja Diaku", which operates through the Shopee platform and is located at Jl. Wendit Utara No. 25, Mangliawan, Pakis Subdistrict, Malang Regency, East Java, Indonesia.

Research Subjects

The research subjects include individuals directly involved in the operations and management of accounting information at "Belanja Diaku", including: The owner, Operational admin, Finance/accounting personnel, Warehouse and packaging team, and Online customer service team.

Data and Types of Data

The data in this study are divided into two categories: primary data and secondary data. Primary data were obtained directly from the field through intensive interaction with research subjects. The main technique used for collecting primary data was in-depth interviews conducted with the owner and employees of the online business "Belanja Diaku". The purpose of these interviews was to comprehensively explore information related to the implementation of the Accounting Information System (AIS) in the business's operational activities, particularly its integration with the Shopee e-commerce platform. In addition, participant observation was employed to directly observe the utilization of Shopee's features relevant to accounting information system functions, such as transaction recording and sales reporting.

Secondary data served as a complement and validation to the primary data collected. The secondary data in this study included sales transaction reports generated through the Shopee platform and utilized in the daily operations of "Belanja Diaku". These documents provided an actual representation of the transaction recording process, which is a key element in an accounting information system. Moreover, relevant literature studies were also used as a source of secondary data, including academic references on the implementation of e-commerce-based AIS and developments in the Digital Era 5.0. This literature was used to strengthen the theoretical framework of the study and as a comparative tool in analyzing empirical findings.

Data Collection Techniques

The data collection techniques used in this study include interviews, observation, and documentation.

In-depth interviews were conducted with the owner of "Belanja Diaku" to obtain substantive information regarding the owner's experiences and understanding of the implementation of the accounting information system integrated with the Shopee platform. The interview questions were designed to be open-ended to allow for broad and in-depth narratives from the respondents. In addition to the owner, interviews were also conducted with several employees directly involved in operational and accounting activities, in order to gain diverse and comprehensive perspectives. Participant observation was also conducted, whereby the researcher directly observed the activities involving the use of Shopee's features in the context of accounting information system implementation. This observation aimed to gain empirical insights into work procedures and the actual workflow of system usage. This technique also served as a verification tool for the data obtained from interviews. Documentation involved the collection and analysis of relevant

¹⁴ Sugiyono. (2016). Memahami Penelitian Kualitatif, Alfabeta CV, Bandung.

documents, such as sales transaction reports from the Shopee platform. These documents were an important source of information to verify data obtained through interviews and observation, and they provided authentic evidence regarding the accounting processes and practices applied in the online business.

Analisis Data

The data analysis in this study employed qualitative descriptive analysis techniques. The data collected from interviews, observations, and documentation were processed by reducing the data (selecting relevant information), presenting the data in descriptive narrative form, and drawing conclusions. To ensure the validity of the qualitative data, this study applied triangulation techniques. Triangulation is a method for verifying data validity by using other sources outside the data itself for comparison or cross-checking.¹⁵ Two types of triangulation used in this study are:

1. **Data Triangulation**

This involves using various data sources (owner, employees, documents) to collect the same or similar information in order to ensure data reliability through multi-source investigation.

2. **Methodological Triangulation**

This involves using different data collection techniques (interviews, observation, documentation) to gather similar data, aiming to test the consistency of information from different methods on the same data source.

RESULTS AND DISCUSSION

A system that generates valuable information for business planning and operation by processing data and transactions is called an information system. A key element that precisely manages a company's financial data, which is essential for management decision-making, is an Accounting Information System (AIS) (Ramadhani et al., 2022). Based on the results of interviews with the representatives of "Belanja Diaku", it was identified that this business implements an online sales and purchasing system, primarily utilizing the Shopee e-commerce platform, TikTok Live, as well as social media platforms such as Instagram and WhatsApp.

The use of this online system has proven effective in expanding market reach and increasing the number of consumers, which correlates positively with rising sales figures and revenue. The effectiveness and efficiency of the online system are also perceived positively by "Belanja Diaku" customers, in line with the growing trend of consumers shifting towards e-commerce as their primary purchasing platform. This phenomenon has encouraged "Belanja Diaku" to continuously develop its sales strategies and enhance its accounting information system. Currently, the main sales channel for "Belanja Diaku" is Shopee, while TikTok Live and Instagram serve as marketing tools. The brand's presence on Instagram is significant, with a follower count of approximately 49.3 thousand.

Regarding the transaction recording system, "Belanja Diaku" relies on Shopee as its primary sales platform, where all transaction data between the seller and customers are automatically recorded in the "Belanja Diaku" Shopee account. The processing of online transaction data in "Belanja Diaku" involves several stages, beginning with order notifications received by the admin, checking stock availability in the warehouse, the packing process, and

¹⁵ Akhmad, K. A. (2015). Pemanfaatan Media Sosial bagi Pengembangan Pemasaran UMKM (Studi Deskriptif Kualitatif pada Distro di Kota Surakarta). DutaCom Journal, 9(1), 43–54. Diakses dari

printing shipping labels. Once ready, the goods are handed over to Shopee's logistics partner (J&T), with an estimated delivery time of approximately 2–3 days.

Sales interactions conducted via Instagram usually begin with a "war" session (live product offering) through WhatsApp at 6:00 PM. Customers are then directed to complete the transaction either by direct bank transfer or through a Shopee link containing the product code of the desired item. When checking out on Shopee, consumers can choose from various payment methods, including Cash On Delivery (COD), Virtual Account transfers, and SPayLater. A similar mechanism is applied for sales conducted via TikTok Live, where customers are directed to the Shopee link available in the bio section of the "Belanja Diaku" TikTok profile (Information provided by the Online Customer Service of "Belanja Diaku").

Implementation of the Accounting Information System in Belanja Diaku

An Accounting Information System (AIS) is defined as an organized system comprising forms, records, reports, and coordinated bookkeeping applications used to generate, manage, and provide financial information required by management. In the context of online sales, an online AIS represents the integration of resources to record, manage, and process sales data conducted via the internet.¹⁶ The integrated e-commerce platform Shopee serves as the primary sales channel for "Belanja Diaku." The business extensively utilizes various features available on Shopee, such as the Sales Financial Report in the Seller Center, monthly income balance information, and customer order history. Shopee also automatically provides daily sales data, including the payment methods used (Virtual Account Transfer, ShopeePay, Cash on Delivery, and SPayLater).

Shopee was chosen as the main transaction platform over TikTok Shop primarily due to its faster fund disbursement process, which is considered superior. Consequently, the TikTok Live feature is mainly utilized as a marketing tool. "Belanja Diaku" benefits from real-time digital transaction records, where every purchase is automatically documented as customers check out via Shopee. The Shopee system records each transaction, including shipping fees, platform administrative deductions (12% of the selling price), and the seller's net income, all accessible through the earnings feature. Inventory management on Shopee is also automated: the stock count decreases automatically with every purchase. Fund disbursement to the seller is processed after deducting platform fees.

Sales Strategies Implemented by "Belanja Diaku"

As a micro, small, and medium enterprise (MSME) specializing in the sale of thrift clothing—both individual pieces and business packages—"Belanja Diaku" targets primarily female consumers seeking trendy fashion at affordable prices. In the Digital 5.0 era, competition in the online thrift fashion market is intense. Therefore, "Belanja Diaku" has adopted several digital marketing strategies to enhance competitiveness and boost sales turnover, including:

1. **Live Selling via TikTok Live**

Promoting products in real-time through daily live streams at 1:00 PM (WIB). Interested customers are directed to complete their checkout through the Shopee cart linked in the TikTok profile.

2. **Multi-Channel Marketing**

¹⁶ Hidayatis, A., dan Mulatsih, E. S. (2023). Analisis Sistem Informasi Akuntansi Penjualan Online Berbasis E – Commerce Dalam Meningkatkan Pendapatan (Studi Kasus Umkm Pyo Jewelry). JEMBATAN (Jurnal Ekonomi, Manajemen, Bisnis, Auditing, Dan Akuntansi), 8(1), 11–20.

Marketing products across several popular platforms, such as TikTok, Instagram, and Shopee Video. The admin actively engages with customers through various social media platforms to maintain strong engagement.

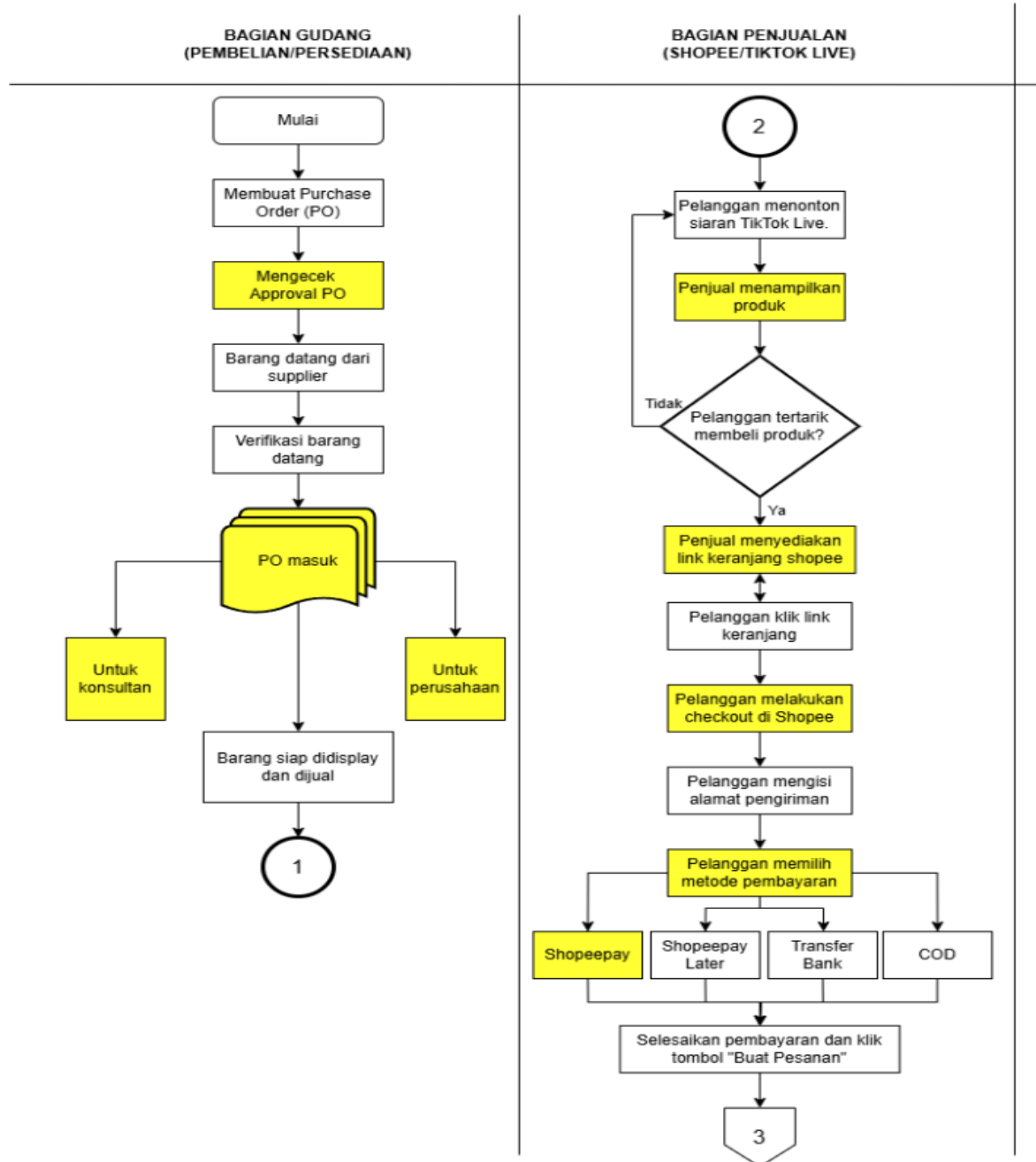
3. Promotional Campaigns

Regularly holding flash sales as a promotional strategy to attract customer interest. Products are packaged in a clean, laundered, neatly folded, and pleasantly scented condition.

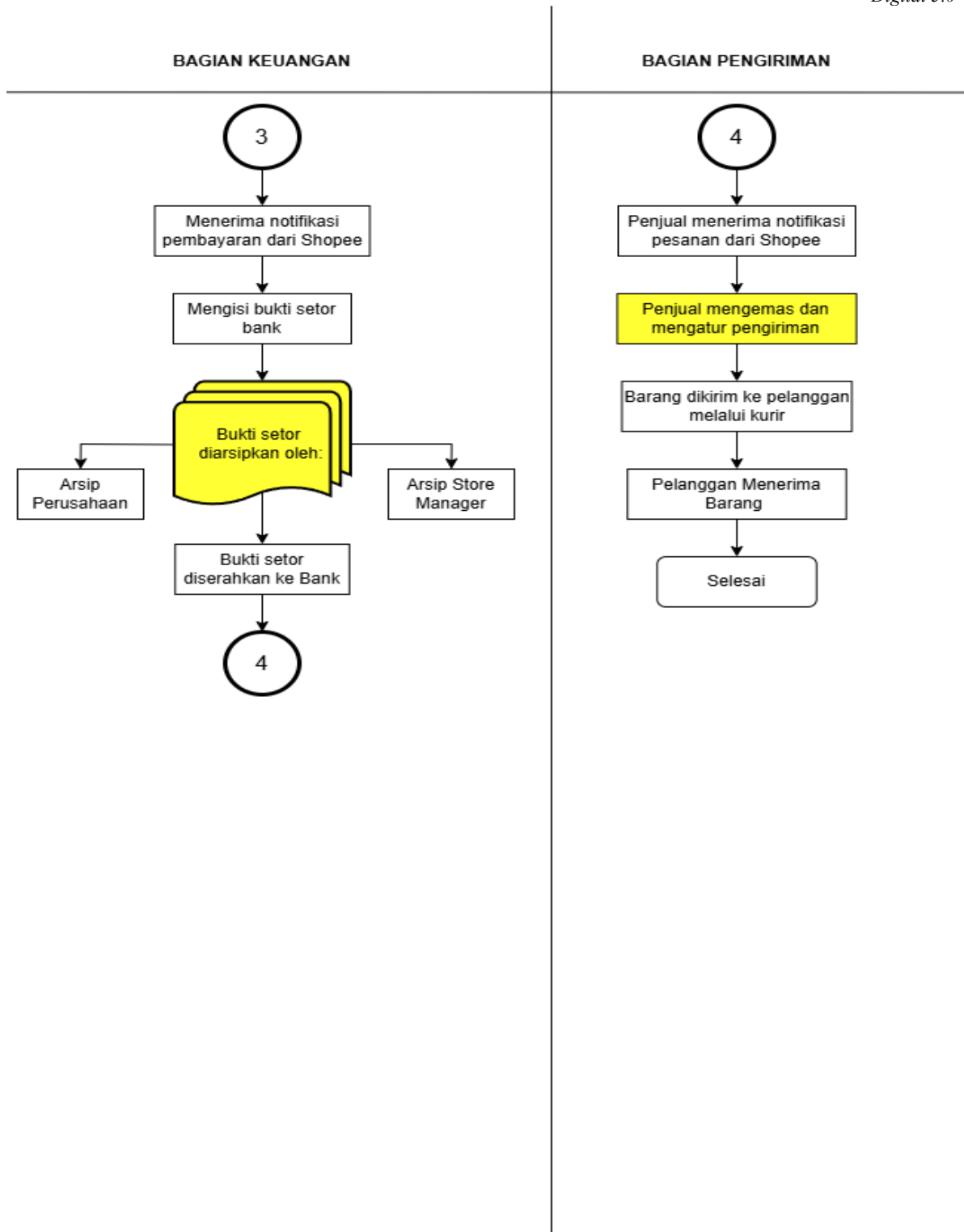
4. Implementing Credit Payment System (SPayLater)

Offering a buy-now-pay-later (installment) payment option through Shopee's SPayLater feature, enabling customers to make purchases even without immediate funds. This method has proven effective in increasing sales turnover, despite a delay in fund disbursement for the seller.

The Mechanism of Purchasing, Selling, Finance, and Shipping at "Belanja Diaku":



PO = Purchase Order
COD = Cash On Delivery



CONCLUSION

Based on the results of the analysis and discussion, this study concludes that the implementation of an e-commerce-based Accounting Information System (AIS) in the online business Belanja Diaku has been quite effective, particularly in recording sales and purchase transactions through integrated platforms such as *Shopee* and *TikTok Live*, which are connected to digital payment systems like *ShopeePay*, COD, and virtual account transfers. The utilization of social media and live streaming features has also proven to significantly enhance customer interaction and increase the number of customers. The novelty of this study lies in the integration of e-commerce with social media as a simple yet adaptive tool for financial recording and reporting for MSME actors. Nevertheless, the existing system still faces challenges in stock control, which is currently handled manually, insufficient oversight in shipping management, and the suboptimal automatic financial report analysis. Therefore, it is recommended that Belanja Diaku develop a more systematic financial reporting system and enhance the automation of stock recording to minimize input errors and accelerate inventory management processes.

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