

## General Journal Recording System Analysis In Companies using Online Accounting Software

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### Abstract

*A company in its financial activities will certainly make a record that serves to record all types of proof of transactions that will be used in a certain period or commonly referred to as general journals. This is an important activity in the financial part of the company because if the recording of transaction evidence can be done properly, it will be able to provide detailed information about changes in economic resources that occur due to activities carried out by the company in order to gain profits, therefore proof of transaction must stored properly so that when errors occur and errors can be used. By using online accounting software can make it easier to record and analyze general journals and at the same time as a solution to avoid financial manipulation, thus recording general journal activities will be more effective and efficient and safer than still using manual or offline recording.*

**Keywords:** *online accounting software, recording, general journal*

### 1. Introduction

In a company in its financial activities will certainly do a record that serves to record all types of proof of transactions that will be used in a certain period [1].

A general journal is an activity of recording transactions that are recorded according to the time of occurrence of the transaction [2] so that the general journal has a role that can describe the activities of the company every day in a month [3] and if the general journal can be managed properly it can have a different function that can provide information informative finance through recording transactions carried out with these explanations [4][12] this can be said to be an important activity in the financial part of the company.

In recording and analyzing the general journal activities, security must be ensured so there will be no financial manipulation that can harm the company [5] because there are many who misuse it. To simplify recording and analyzing general journals, the accounting system can be used wherever and whenever [6], [13] by connecting the internet so that you do not have to have a lot of backing up with a good internet connection [7], everything can be accessed without complicating company employees and this can also save time because only once the work can be accessed anywhere and anytime [8], [14]. The system function is used to fulfill an obligation arising from a transaction activity [9].

The general journal menu serves to record specific company bookkeeping. To access this menu, click the list of accounts in the menu on the left for general journal creation. that is, as shown below:

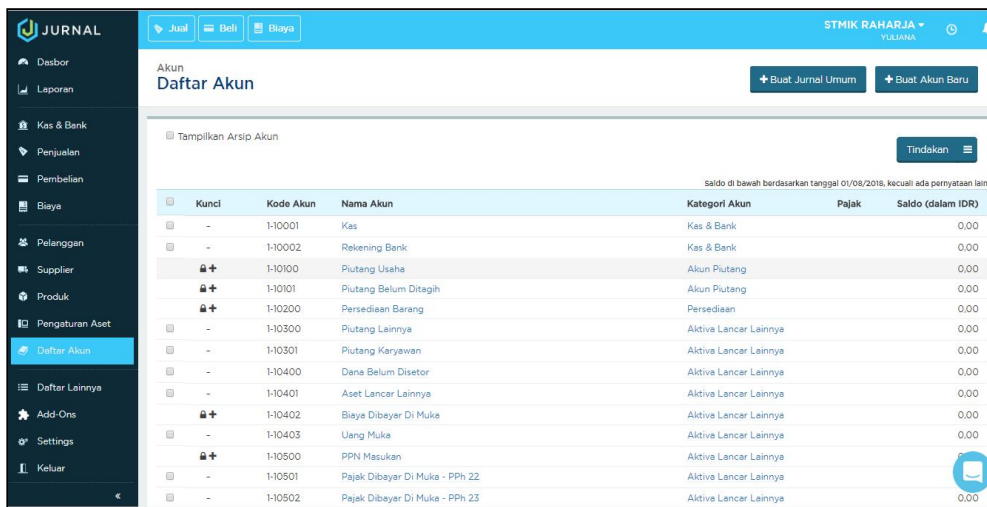


Figure 1. Display Menu Account List

## 2. Results and Discussion

In the process of recording and analyzing the company's general journal will be easier and the work will be more efficient and effective by using online accounting software [10],[15] that can be accessed anywhere and anytime. There are several steps that must be taken when you want to access online accounting software to record and analyze general journals.

### 2.1 Create a General Journal

When you want to make a general journal, select the account list menu and select + Create general journal, it will be directed to a new journal form

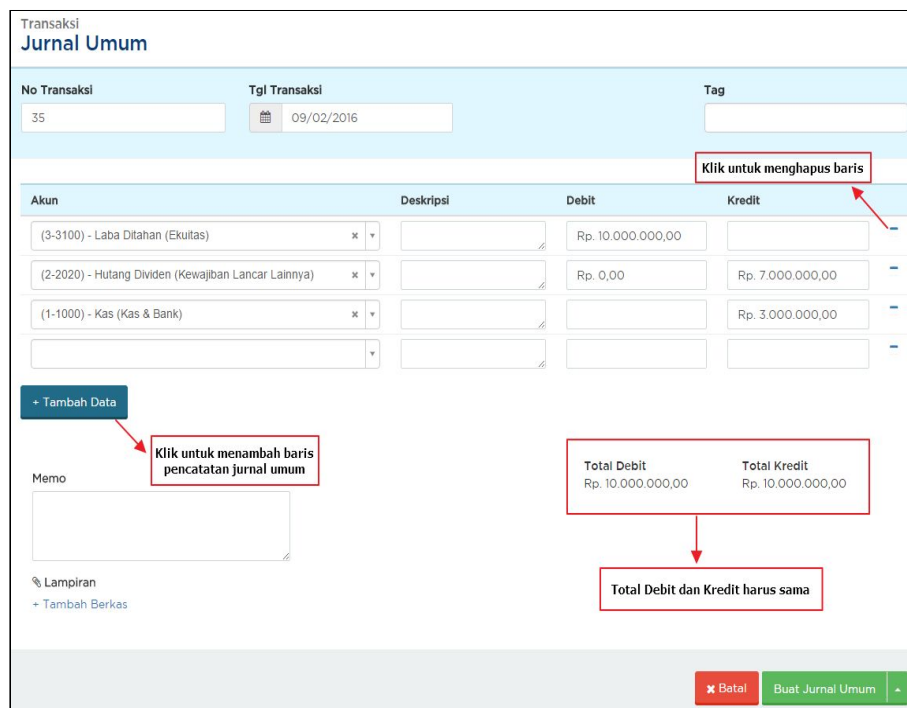


Figure 2. Display of New Journal Form

- a. +add new : to add a new line for recording general journals
- b. (-) : to delete rows
- c. Total Debits and credits must be the same
- d. No Transaksi : The number to be assigned and ordered automatically by the system, but in this case can be changed as desired. This transaction number will make it easier for employees to track transaction data.
- e. Date Transaction : Select transaction date according to journal creation date  
Tag: This field works for filters.
- f. Account: Select the account you'd like to record as a debit or as a credit. For paying accounts, note the Credit column. For accounts that accommodate charges / fees, they can be recorded in the Debit column.
- g. Description: Enter a charge description. Example: Electricity cost;
- h. Debit: Enter the debit balance
- i. Kredit: Enter credit balance
- j. Memo: Provide information where necessary

## 2.2 Printing the General Journal

If a new journal has been successfully created, then online accounting software can also print general journals[11], as follows:

- a. Select the print & preview button and select the preview journal entry as shown below

Transaksi  
**Journal Entry #35** **Selesai**

◀ Sebelumnya   Selanjutnya ▶

**Tgl Transaksi:** 09/02/2016      **No Transaksi:** 35      **Tag:**

Akun	Deskripsi	Debit (in IDR)	Kredit (in IDR)
Laba Ditahan		10.000.000,00	0,00
Hutang Dividen		0,00	7.000.000,00
Kas		0,00	3.000.000,00
		<b>Total Debit</b> 10.000.000,00	<b>Total Kredit</b> 10.000.000,00

Terakhir diubah oleh Novina pada 28/12/2017 02:43 PM GMT +7

Preview Journal Entry

Hapus
Cetak & Lihat
Tindakan

Kembali
Ubah

Figure 3. Display preview of journal entry

- b. After that will appear as below

PT. ABC  
 Telp: 021-20008888  
 Fax: 021-20007777  
 Email: novina.fransisca@jurnal.id  
 Website: rollington@abc.id

**JURNAL**  
Simple Online Accounting Software


**JURNAL UMUM**

No Transaksi : 35  
Tanggal : 09/02/2016

AKUN	DESKRIPSI	DEBIT (in IDR)	KREDIT (in IDR)
3-3100 Laba Ditahan		10.000.000,00	0,00
2-2020 Hutang Dividen		0,00	7.000.000,00
1-1000 Kas		0,00	3.000.000,00
<b>TOTAL</b>		<b>10.000.000,00</b>	<b>10.000.000,00</b>

Dibuat oleh,      Diperiksa oleh,      Disetujui oleh,      Diterima oleh,

Figure 4. Display of General Journal

In Figure 4. shows the journal display that is ready to be printed but can also be downloaded while if you really want to be printed immediately select the symbol 

### 2.3 View and Search for General Journals that have been completed

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Daftar Lainnya  
Daftar Transaksi

journal entry

Tanggal	Nomor	Memo	Kontak	Tgl Jatuh Tempo	Status	Sisa Tagihan	Total	Tags
19-04-2018	Journal Entry #43	Sales Invoice #JP10018/2017; Sales Invoice #JP10018/2017			Selesai	Rp. 0,00	Rp. 0,00	
27-03-2018	Journal Entry #1002				Selesai	Rp. 0,00	Rp. 0,00	
27-03-2018	Journal Entry #10010				Selesai	Rp. 0,00	Rp. 0,00	
23-03-2018	Journal Entry #28	(10001) Mesin Cetak ; (10001) Mesin Cetak ; (10001) Mesin Cetak			Selesai	Rp. 0,00	Rp. 0,00	
19-03-2018	Journal Entry #25	(10002) Mobil; (10002) Mobil			Selesai	Rp. 0,00	Rp. 0,00	
28-02-2018	Journal Entry #42	(10003) Mobil 001; (10003) Mobil 001			Selesai	Rp. 0,00	Rp. 0,00	
31-01-2018	Journal Entry #41	(10003) Mobil 001; (10003) Mobil 001			Selesai	Rp. 0,00	Rp. 0,00	
31-12-2017	Journal Entry #40	(10003) Mobil 001; (10003) Mobil 001			Selesai	Rp. 0,00	Rp. 0,00	
31-12-2017	Journal Entry #24	Reversal; Reversal; Reversal; Reversal; Reversal; Reversal			Selesai	Rp. 0,00	Rp. 0,00	
30-11-2017	Journal Entry #39	(10003) Mobil 001; (10003) Mobil 001			Selesai	Rp. 0,00	Rp. 0,00	
31-10-2017	Journal Entry #38	(10003) Mobil 001; (10003) Mobil 001			Selesai	Rp. 0,00	Rp. 0,00	
30-09-2017	Journal Entry #37	(10003) Mobil 001; (10003) Mobil 001			Selesai	Rp. 0,00	Rp. 0,00	
31-08-2017	Journal Entry #36	(10003) Mobil 001; (10003) Mobil 001			Selesai	Rp. 0,00	Rp. 0,00	

Figure 5. Display Transaction List

In Figure 5. shows the transaction list view to see general journals that have been made can be done in the list of transactions and typed what is searched, as shown below

### 2.4 Duplicate General Journal

Transaksi  
Journal Entry #35

Selesai

◀ Sebelumnya   Selanjutnya ▶

Tgl Transaksi: 09/02/2016      No Transaksi: 35      Tag:

Akun	Deskripsi	Debit (in IDR)	Kredit (in IDR)
Laba Ditahan		10.000.000,00	0,00
Hutang Dividen		0,00	7.000.000,00
Kas		0,00	3.000.000,00
		<b>Total Debit</b>	<b>Total Kredit</b>
		10.000.000,00	10.000.000,00

Duplikat Transaksi  
Atur Transaksi Berulang

Hapus      Tindakan      Kembali      Ubah

Figure 6. Display of duplicate forms of general journals

In Figure 6 shows the display To duplicate the general journal select another list menu, then click Transaction List, type as desired then type the general journal number that will be duplicated then scroll down then click action and click duplicate transaction

### 3. Conclusion

Based on the explanation described above, the general journal is an important activity that must be considered because general journals are an important activity that records all types of transactions that have several functions, one of which is to describe activities every day in a month, if a general journal can be managed with well it will get information about financial information and with general journals to prevent financial abuse. With the existence of online accounting software can facilitate a company in recording and analyzing general journals well and also because it is online, it can make the recording of the company's general journal more effective and efficient.

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