

Development of a Microsoft Excel-Based Inventory Accounting Information System in the Facilities and Infrastructure Department of SMK Negeri 4 Jember

Fitriya Andriyani, S.Pd., M.Akun.

Widya Ayu Pribandari

Public Sector Accounting Study Program

Department of Business

ABSTRACT

The problem underlying this research is the continued use of a manual inventory recording system in the facilities and infrastructure department of SMK Negeri 4 Jember, which is less effective, time-consuming in data management, and prone to human error. This study aims to develop a Microsoft Excel-based Inventory Accounting Information System to improve the quality of inventory management. The research employed a descriptive qualitative method with a case study approach through interviews and documentation. The results indicate that the developed system is capable of improving efficiency, accuracy, and timeliness in recording incoming and outgoing goods, as well as in preparing inventory reports. The system also minimizes manual data entry through the utilization of integrated Microsoft Excel functions and formulas. Furthermore, the system has been developed in accordance with PSAK 202 (Indonesian Financial Accounting Standard on Inventories), thereby supporting the recognition, measurement, and presentation of inventory. It also strengthens the implementation of good governance principles through enhanced transparency, accountability, effectiveness, and efficiency in inventory management.

Keywords: *Accounting Information System, Inventory, Microsoft Excel, PSAK 202, Good Governance*