

***Application of Accounting Information System for Prepaid and Postpaid
Electricity Revenue Cycle at PT PLN Mojokerto***

ABSTRACTION

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The accounting information system on the revenue cycle is one of the formal activities of the entire accounting information system needed by the company to make a decision. An effective and efficient accounting information system is also very much needed by all companies, especially in the current era of technology, systems and mechanisms are needed to make decisions quickly, accurately, and wisely. PT PLN Mojokerto is one of the state-owned enterprises in the field of electrical energy that supports the performance and services of the company located in the city of Mojokerto.

The purpose of this study was to determine the application of an accounting information system to the cycle of revenue for prepaid electricity and postpaid electricity at PT PLN Mojokerto. The analytical method used in this study is a qualitative descriptive method. The focus of the research focuses on the application of an accounting information system on the cycle of prepaid and postpaid electricity revenues, from receipt of orders, delivery of electricity, cash collection, and cash receipts that will be recognized as revenue. Data collection methods come from documentation and interviews. The data analysis technique uses data analysis in the field of the Miles and Huberman model which includes data reduction, data presentation and drawing conclusions and verification.

The results of this study indicate the application of the revenue cycle accounting information system at PT PLN for postpaid starting with receiving orders, sending electricity, cash collections, and cash receipts, and income will be recognized on an accrual basis, while for the prepaid income cycle starting from receiving orders, cash collections, cash receipts, and delivery of electricity and revenues are recognized on a cash basis. All data is processed in the online application of Centralized Customer Service Application (AP2T), Centralized Management and Monitoring of Revenue Flow (P2APST) and System Application and Product in Data Processing (SAP) to apply the concept of Enterprise Resource Planning (ERP).

Keywords: Accounting information system, Revenue cycle