

INTERNATIONAL JOURNAL OF RESEARCH IN COMPUTER APPLICATION & MANAGEMENT

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THE IMPACT OF THE INTERNET NETWORK TECHNOLOGY ON ACCOUNTING INFORMATION SYSTEMS**CARLITO BILI CAEIRO****RESEARCH SCHOLAR (ACCOUNTING PROGRAM), FACULTY OF ECONOMICS & BUSINESS, PADJAJARAN UNIVERSITY, BANDUNG; &
LECTURER****ACCOUNTING DEPARTEMENT
UNIVERSIDADE DA PAZ DILI
TIMOR LESTE****ABSTRACT**

Information technology is a tool that consists of Hardware, Software, Brainware, databases and communication networks that are very helpful in resolving human jobs more effectively and efficiently. Developments in information technology may be able to support the use of the Internet network either between one company or several companies in the exchange of information. With the Internet network through applications that use the required information is readily available to quickly and accurately for various distances and in different times. Internet network help provide information on both sales transactions, payments and can send pictures, models and kind to the parties that need online. Through the Internet network to provide information about payments by using applications such as PayPal, Authorize.net, Checkout or Linkpoint.

KEYWORDS

network technology, accounting information systems.

1. INTRODUCTION

Information technology is a tool that consists of software and hardware, brain ware, database communication network that is used to assist in handling the human work more effectively and efficiently Azhar Susanto (2010). In the development of information technology is very helpful in supporting the use of network technology Interconnection Networking (internet). Internet network technology can only be accessed through hardware such as computers and mobile phones are equipped with the software **Louise and Morris (2012)**. With the Internet network will be used by various groups for various purposes in different times and places, as well as through the Internet network technology will be easier to obtain the information needed by those who have interests in the information generated in a short time and from various distances **Oviliani (2000)**. Internet network technology can be used for various purposes either for communication between individuals, between companies both intranet and extranet is an integral system and as a tool used in the operation of accounting information systems both for transactions in small, medium and large companies as well as through network technology, the Internet will be able to provide transaction information to the customer more quickly, precisely and accurately so that rejuvenate the users of accounting information in decision making Michael (2006). In the use of the Internet network technology all transactions are recorded as electronic web-based so that such transactions more easily and quickly are processed and obtained by its users so it will be easier in the decision Blanche and Anton (2011). As well as using the internet network technology all transactions carried out more comfortably and safely can count on accuracy Fernando and Antonio (2013).

LITERATURE REVIEW**INFORMATION TECHNOLOGY**

1. Turban et.al, 2007 (17) Information Technology as the collection of computing systems used by an organization, its includes the hardware, software, databases, networks and other electronic devices.
2. Francis (2013) Information Technology (IT) is related to the application of computer and telecommunications equipment to store, retrieve, transmit and manipulate data. It can also be described as something that makes the data, information, or knowledge that is perceived in a visual format via any multimedia distribution mechanism.
3. Mea while, according to (Bawaneh, 2011) Information technology refers to the hardware and software used in the computerized information system.
4. Thompson et. all., (1994) defines the use of technology as the benefits expected by users of information systems in performing their duties where the measurement is based on the intensity of use, frequency of use and the number of applications or software used.
5. Romney (2006) states that the use of information technology within the organization will affect the activities or business processes contained in the organization.

INTERNET

1. The Oxford Dictionary of the Internet can be defined as a global computer network which provides various information and communication facilities, which consist of interconnected networks using standard communication protocols.
2. Blogging.co.id. Understanding the Internet is a means of communication via a wired or wireless network using a standardized protocol that can connect devices to each other
3. Wikiedia, Internet (short for interconnection-networking) is an entire network of computers connected together using a standard global system Transmission Control / Internet Protocol Suite (TCP / IP) as the protocol packet switching (packet switching communication protocol) to serve billions of users around world.
4. Google.com internet is a large network of interconnected computer networks that connect people and computers around the world, via telephone, and satellite communications systems to another.

INTRANET

Azhar Susanto (2010) Network communication between the companies within the organizational environment.

EXTRANET

Azhar Susanto (2010) communications network between several companies or organizations in an environment.

ACCOUNTING INFORMATION SYSTEMS

1. George and Hopwood, 1995 (1) Accounting Information System is a collection of resources, such as people and equipment, designed to transform financial and other information into the data. This information is communicated to a wide variety of decision makers. Accounting information systems perform this transformation Essentially Whether they are thoroughly computerized or manual systems.
2. Wilkinson and Cerullo (1995, p.5-6); is a structure that blends in an entity, which uses physical resources and other components, to change the financial transaction data / accounting into the accounting information with the aim to meet the demand for information from the user or users (users).
3. Bodnar and Hopwood (2004). Accounting information system is a collection of resources such as people and equipment, which are designed to alter financial data and other data into information that has, among others, regarding the scope of transaction processing cycles, use of technology, and development of information systems.
4. According to Romney and Steinbart (2003) accounting information system consists of five components, are as follows:
 - a) People who operate the system and carry out a variety of functions.
 - b) Automatic and manual procedures, including the collection, processing and storage of data relating to the company's activities.

- c) Data relating to the company's activities.
- d) Software used to process the data of the company.
- e) Information technology infrastructure which includes computers, network communications equipment

INTERNET USAGE IN ACCOUNTING INFORMATION SYSTEMS

By using Internet technology to improve the systems and processes significant accounting transactions that can be done online either intranet or extranet Francis (2013). Internet technology can change the way the system works information accounting where the speed of giving and receiving data in the form of accounting information system of the type of transaction that was done, and the Internet can help users both internal and external organizations in determining the attitude of the organization on a product, because over the Internet sales will occur electronically Fajar (2013). In addition the use of internet technology by Fernando and Antonio (2013) is that in doing business transactions either sales or purchase transaction uses the internet very helpful and facilitate the payment process using a payment processor like PayPal, Authorize.net, Checkout or Linkpoint , By using the processor will be able to ensure that business transactions conducted are safe, fast and reliable, and can guarantee the level of security for transactions conducted.

In addition to ensure the security of transactions done using the Internet network, especially for a variety of processor abovementioned internet network is also a communications medium most quickly access a variety of purposes in communicating between the parties that have an interest in an organization so that it can quickly be able to give and receives information so as to increase the performance of the organization Teresa and Henrique (2010) The advantage of using the Internet to accounting information system is that the internet can help the parties who are in need of information quickly, as well as with the internet people can exchange information, product catalogs, promotional media, electronic mail, bulletin boards, electronic questionnaires, and mailing list (e-mail) more Internet can also be used for dialogue, discussion, and consultation with consumers on-line, so that consumers can proactively and interactively involved in designing, developing, marketing, and sales of products Oviliani (2000). Further still, according oviliani transactions via the Internet there are two methods, namely push and pull marketing. Excellence business strategy that can be obtained from the Internet is a global communications and interactive; provide information and services in accordance with customer needs; increased cooperation; allow for open markets, products, or new services; as well as integrating on-line activities. in conducting electronic transactions (E-Commerce) there are two models of the application used: the first is Business-to-Consumer and the second is Business-to-Business Commerce. Electronic commerce payment transactions stipulated in the Electronic Funds Transfer System, while data security is governed by the Secure Socket Layer developed into a Secure Electronic Transaction. Azhar Susanto (2010). The world of technology, especially the use of the Internet can have an impact on the accounting information system where all transactions can be done with a batch (online) or at a certain distance with a relatively short time then the internet technology, stakeholders may be able to give and receive the products they need online example can send pictures of the products needed, send info or sales prices thus only be done online.

Efrain Turban et al (2010). using the Internet network can make the process of buying, selling, transferring, or exchanging products, services, and / or other information in a relatively short time, and not using the Internet network technology is not just a business transaction but can mutually party invite - parties who have an interest to collaborate in conducting electronic transactions both intranet and extranet. With the presence of the Internet network facilitates communication between parties who have an interest in giving and receiving of information, because of the lack of information will increasingly make the organization more developed so they can be more competitive Adel (2012). Furthermore, Internet technology is a means of effective and efficient in communicating. In using the Internet to conduct online transactions, things that need to be considered in accounting information systems are all of the data collected to ensure that the data is valid, complete and free from material error is made with a view to the interests of their relevance and efficiency because the system will only be able to capture or read the relevant data it is intended that there will be no errors in transferring electronically either via email or in batches (online) Francis (2013). In the use of the Internet network technology all transactions can be done via the website, this will facilitate the acceptance of both pictures, prices and specifications of items needed. In addition to ensure the security of transactions done using the Internet network, especially for a variety of processor abovementioned internet network is also a communications medium most quickly access a variety of purposes in communicating between the parties that have an interest in an organization so that it can quickly be able to give and receives information so as to increase the performance of the organization Teresa and Henrique (2010) The advantage of using the Internet to accounting information system is that the internet can help the parties who are in need of information quickly, as well as with the internet people can exchange information, product catalogs, promotional media, electronic mail, bulletin boards, electronic questionnaires, and mailing list (e-mail) more Internet can also be used for dialogue, discussion, and consultation with consumers on-line, so that consumers can proactively and interactively involved in designing, developing, marketing, and sales of products Oviliani (2000). Further still, according oviliani transactions via the Internet there are two methods, namely push and pull marketing. Excellence business strategy that can be obtained from the Internet is a global communications and interactive; provide information and services in accordance with customer needs; increased cooperation; allow for open markets, products, or new services; as well as integrating on-line activities. Electronic Commerce Application No 2, namely: Business-to-Consumer and Business-to-Business Commerce. Electronic commerce payment transactions stipulated in the Electronic Funds Transfer System, while data security is governed by the Secure Socket Layer developed into a Secure Electronic Transaction.

Azhar Susanto (2010). The world of technology, especially the use of the Internet can have an impact on the accounting information system where all transactions can be done with a batch (online) or at a certain distance with a relatively short time then the internet technology, stakeholders may be able to give and receive the products they need online example can send pictures of the products needed, send info or sales prices thus only be done online Efrain Turban et al. (2010), using the Internet network can make the process of buying, selling, transferring, or exchanging products, services, and / or other information in a relatively short time, and not using the Internet network technology is not just a business transaction but can mutually party invite - parties have interesting to collaborate in conducting electronic transactions both intranet and extranet. With the presence of the Internet network facilitates communication between parties who have an interest in giving and receiving of information, because of the lack of information will increasingly make the organization more developed so they can be more competitive Adel (2012). Furthermore, Internet technology is a means of effective and efficient in communicating. In using the Internet to conduct online transactions, things that need to be considered in accounting information systems are all of the data collected to ensure that the data is valid, complete and free from material error is made with a view to the interests of their relevance and efficiency because the system will only be able to capture or read the relevant data it is intended that there will be no errors in transferring electronically either via email or in batches (online) Francis (2013). In the use of the Internet network technology all transactions can be done via the website, this will facilitate the acceptance of pictures, prices and specifications of items needed.

TABLE 1: SOME USES INTERNET CAPABILITY IN BRIEF

Application	usefulness
E-mail	Use to send message between a persons
Usenet newsgroup	Use for Group discussions in Bulletin Boards
LISTSERVS	Use to conduct discussions by through E-mail
Chatting	Use to conduct an interactive conversation
telnet	Use to get into the computer and work on another computer
FTP	Use to send files from one computer to another
Ghoppers	Use to search for information by using the menu arranged in a hierarchy
Archie	Use to download documents, software and files that are available in the database
Veronica	Use to increase the speed at gopher search by keyword
WAIS	Use for searching files in the database using key words
World wide web	Use to call, to format and display text information or graphics sound and video

Source: Azhar Susanto (2010)

TABLE 2: TOP TEN USES INTERNET APPLICATIONS IN BUSINESS

COMPANY AND URL	BUSINESS INTERNET APPLICATIONS
A&M Records amrecords.com	Interactive site with video, audio, news, and contests. Fans get up- to-date information on clients represented by A&M. Improves name recognition and Internet presence for company.
Alaska Airlines www.alaska-air.com	Web site used for direct ticket purchases, reservations, and flight information. Konsumen service realized through ease and convenience of information access and improved call-wait times.
Amazon.com www.amazon.com	Online bookstore. Allows konsumens to search by title, author, subject, or keyword, pay by credit card, and have items shipped to them.
Federal Express www.fedex.com	Package tracking service. Konsumens can ship and track own packages, leading to reduced communication costs and labor costs.
First Union Corp. www.firstunion.com	Online banking service allows access to account information and transactions. Reduces telephony costs.
The Dreyfus Corp. www.dreyfus.com	Account and sales information. Konsumen set up new accounts, track status, and access daily rates and prices. Improves ease of transactions and security. Development cost: \$127,500.
Holiday Inns www.holiday-inn.com	Konsumen service and marketing. Online realtime reservations. Konsumens can view accommodations. Development cost: \$300,000.
Land' End www.landsend.com	Interactive shopping for U.S konsumens. Promotes sales and konsumen service by providing overstock catalog and Online event information, such as quilt contest winners.
Charles Schwab Corp. www.schwab.com	Online trading, marketing, and electronic commerce. Reduces employee costs, improves konsumen service, and generates konsumen savings.
Whirlpool Corp. www.whirlpool.com	Konsumen service, public relations, sales, and marketing. Benefits realized through improved consumer relations and direct purchasing of small appliances. Development cost: \$100,000.

Souce: O'Brien (1999:315)

CONCLUSION

Information technology is a tool that consists of Hardware, Software, Brainware, databases and communication networks that are very helpful in resolving human jobs more effectively and efficiently. Developments in information technology may be able to support the use of the Internet network either between one company or several companies in the exchange of information. With the Internet network through applications that use the required information is readily available to quickly and accurately for various distances and in different times. Internet network help provide information on both sales transactions, payments and can send pictures, models and kind to the parties that need online. Through the Internet network to provide information about payments by using applications such as PayPal, Authorize.net, Checkout or Linkpoint

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