Introduction

An Accounting Information System is a system framework formed by an entity that collects, records, stores, and processes data to produce information. This system includes people, procedures and instructions, data, software, information technology infrastructure, as well as internal controls and security measures (Romney & Steinbart, 2014). According to Krismiaji (2010), an accounting information system is a system that processes data and transactions to produce information that is useful for planning, controlling, and operating a business. The cash sales accounting information system is a system that processes cash sales data and transactions to generate useful information in operating a business. A cash sales accounting information system is said to run optimally if the system can increase the company's business value (Krismiaji, 2005). The computerized accounting information system is the recording and processing of data that is done automatically using a computer device (Winarno, 2006). Based on some of these definitions, an accounting information system can be interpreted as a tightly coordinated arrangement of forms, records, equipment including computers and communication equipment, implementation personnel, and reports designed to transform financial data into information needed by management.

The development of information technology is currently growing rapidly, where almost all fields of business applications have used and developed information systems in such a way that
they can advance and develop business very well (Dharma, 2010). The role of the accounting system in business activities is very important to handle the company's operational activities to meet the needs of management and for the benefit of decision-making. Each accounting system is designed to provide sufficient control to ensure that all transactions are recorded, properly authorized, valid, and accurate, and can protect the company's activities effectively and efficiently. Sales activities consist of sales of goods and services, both on credit and in cash.

Currently, PT. Taman Rekreasi Sengkaling UMM only serves ticket sales through on-the-spot and WhatsApp chat, making it difficult for visitors, especially those who are far from the company because the customers are not only from Malang City and Regency, but some are from outside Malang City and Regency. The main problem in this research is the process of ordering tour packages which is still done manually where visitors have to come directly to the PT. Taman Rekreasi Sengkaling UMM to order tour packages, making it difficult for visitors who are far from tourist locations, especially those from out of town. In addition, there is also no website application regarding ordering online-based PT. Taman Rekreasi Sengkaling UMM tour packages.

With the rapid development of technology, several companies have taken advantage of this technological sophistication, especially the use of websites that have been widely used by several companies. At this time many companies have sold their products and services using the website because by using the company's website it can be easier to make sales, even wider sales. In general, the procedure in the ordering process is to go directly to the place, but of course, in this way, consumers are very limited. To overcome this, it is appropriate to create a ticket sales data processing system by utilizing technology-based software that can help create an information system that is fast, accurate, and accountable.

**Research Method**

The type of research used is the type of applied research. Applied research is research aimed at finding a solution to a problem that exists in society, industry, or government as a continuation of basic research (Muhammad, et al., 2020). This research does not focus on developing an idea, theory, or idea but rather focuses on the application of this research in everyday life. The research method uses Research & Development (R&D), which is a process of developing products and testing the effectiveness of these products. This research develops and provides an output or product that can be applied and provides benefits for an object.

This research procedure adapts the ADDIE development model which consists of five stages which include analysis, design, development, implementation, and evaluation (Sugiyono, 2015). Researchers chose the ADDIE model because the ADDIE development model is effective, and dynamic and supports the performance of the program itself (Warsita, 2011:7). The ADDIE model consists of 5 components that are interrelated and systematically structured, which means that the first stage to the fifth stage, the application must be systematic and cannot be ordered randomly. These five stages or steps are very simple when compared to other design models. The simple and systematic nature makes this design model easy to understand and apply. The ADDIE development model consists of five stages which include analysis, design, development, implementation, and evaluation (Sugiyono, 2015).

![Figure 1. ADDIE Development Model Steps](https://ijbssrnet.com/index.php/ijbssr)
Efficiency refers to the quality of the results and output of the company's business activities. By using a sales accounting information system, companies can improve control and risk control over the company's accounting information network, especially in company sales. Tracking and guaranteeing activities on every ticket sales transaction obtained by marketing will be easy to control.

**Implementation Results**

Open the browser application on your computer or mobile phone. For example: Firefox, Internet Explorer, Opera, Google Chrome, Safari, etc. Type in the address: https://sengkalingwaterpark.my.id/. Press the Enter key, then the main page will appear. The main page display is shown in the figure.

The figures show a menu of ticket prices and rides provided by PT. Taman Rekreasi Sengkaling UMM. On the ticket booking page, three main menus explain ticket price menus from the design of the ticket sales accounting information system.
for companies in this study. These menus include "Weekday Ticket Prices" which functions to order tickets on weekdays or weekdays from the company, "Weekend Ticket Prices" which functions to order tickets on weekends or company holidays, and finally the menu "Continuing Ticket Prices" which functions to order canal tickets with several different facilities from other ticket prices. The ticket price page display can be seen in the picture.

![Ticket Price Page](image)

**Figure 3. Company Ticket Sales Pricing Page**

On this page, interested visitors can fill out the available forms to enter data related to ticket sales transactions. The visitor chooses a date for the tour, then fills in the number of visitors who will come, and then selects the "Buy Ticket" and "View Chart" menus. If the visitor has filled in these data, then in the next menu the visitor will make the payment process. Display ticket sales data input can be seen in the picture.
After confirming the payment, visitors can make the payment process by transferring to the company's account number. If payment is not made within 24 hours, the system will automatically cancel. Then this next page is used to view the results of ticket sales invoices that have been selected and ordered by visitors in the ticket sales accounting information system. Company management can check ticket sales reports directly through this page.
Figure 5 Ticket Sales Invoice Check Page
Discussion

The importance of discussions

The proposed ticket sales design provides many improvements to the effectiveness and efficiency of the company's business processes. Among them first, saving time in the ticket sales process. The process of ordering tickets on the spot takes a very long time, in contrast to ordering tickets using an application which can cut processing time much faster. Reduced ticket sales time indicates an improvement in the company's business processes (Sugiyama & Schmidt, 2014). Processing one time-saving output that can be done will have a good impact on the optimization of the next process successively. The ticket sales design plan as illustrated in the image above improves company management to make more optimal strategic decision making. This is because the financial and economic information generated from this business model is of higher quality. So that company management can more easily process company financial data more precisely. By designing a ticket sales system proposed by company management to obtain relevant company financial information with real-time access to the company's financial system. This is important considering that financial information is one of the most crucial information to influence future management policies (Al-Dalabih, 2018).

Conclusions

The root of the problems that often arise include the existence of a bookkeeping process that still uses the manual method, ticket sales which are still carried out conventionally so that it can cause long queues of visitors who will buy tickets, differences in recording in the process of inputting data into the system causes human resource accountability where sources This human resource must be involved in the process of calculating receipts from ticket sales. The solution to solving the problem can be to hold discussions or communicate between the company, and then socialize it for employees of PT. Taman Rekreasi Sengkaling UMM for the use of website-based applications is carried out regularly so that potential visitors can be directed to order tickets through a website-based application to reduce ticket sales queues and make it easier for the financial department to record revenue.

References