

# Synergy of Accounting and Search Engine Marketing (SEM) Applications for Business

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**Abstract**—Nowadays, accounting is highly necessary for interested parties to use accounting reports as the main source of information for decision making. In addition, the use of information technology in accounting is purposed for time and cost efficiency. Reviewed from the viewpoint of the process of its activities, accounting can be defined as the process of recording, classifying, summarizing, reporting and analyzing financial data of an entity. The type of research in this research is descriptive qualitative. Here, it can be seen that accounting is a complex activity, involving various kinds of activities. Other necessary information in the decision making. By using SEM strategy, marketers can improve the likelihood of potential customers visiting a business's website when they are looking for information.

**Keywords**—*accounting, information technology, SEM*

## I. INTRODUCTION

The role of accounting as a tool in making economic and financial decisions is increasingly being recognized by all interested parties. Even business organizations are currently trying to apply accounting concepts to their management patterns for activities accountability purpose. That is why accounting is increasingly being studied in various kinds of society, from students in primary education to higher education. It is undeniable that most of the information that modern managers need is accounting information. Therefore, managers are required to have the ability to analyze and use accounting data. This increasingly rapid economic development requires economic actors to better understand accounting data that can provide financial information needed by the public in making economic decisions. Search engine marketing (SEM) is a digital marketing strategy used to increase the visibility of a website in search engine results pages (SERPs). With SEM It is arguably the fastest way to drive traffic to a website.

## II. LITERATURE REVIEW

### A. Accounting Definition and Objectives

Accounting is an information system that measures business activities, processes data into reports, and

communicates the results to decision makers. In addition, accounting is the language of business as accounting communicates most of the business information [1].

The more someone mastered the language of accounting, the better they are in handling various aspects of finance that they face. The definition of accounting can be identified through 2 (two) points of view, namely the definition from the point of view of the user of accounting services and the definition from the point of view of the process of its activities. When viewed from the point of view of users of accounting services, accounting can be defined as a discipline and/or service activity that provides information needed to carry out activities efficiently and evaluate the activities of a financial entity or transactions. The use of accounting information is to:

- Making effective planning, as well as conducting supervision and making proper economic decision by management.
- Liability of entities to investors, creditors, governments, and so on.

Meanwhile, reviewed from the point of view of the process of its activities, accounting can be defined as the process of recording, classifying, summarizing, reporting and analyzing financial data of an entity. Here, it can be seen that accounting is a complex activity, involving various kinds of activities. So that basically accounting have to:

- Identify which data is related or relevant to the decision to be taken;
- Process or analyze relevant data;
- Turn data into information that can be used for decision making.

Thus, in general, accounting can be defined as a financial information system that generates reports to interested parties regarding economic activity and the condition of the company. As a financial information system, accounting is a process of 3 (three) activities, namely identifying, recording and communicating the economic events of a company that produce information for its users.

### III. METHODOLOGY

The type of research in this research is descriptive qualitative. This research was conducted using a descriptive qualitative method because the researcher wanted to analyze how many entrepreneurs or business people have involved information technology and accounting in their business [2].

The data analysis technique used by the researcher in this study used the concept of Milles and Huberman's analysis model. The first step in data analysis is data reduction or data reduction. Reducing data means summarizing, choosing the main things, focusing on the important things, looking for themes and patterns. The next step after doing data reduction is to perform data display (data presentation).

The third step in qualitative analysis is drawing conclusions and verification. After the data is presented, the next step in the conclusion is the process of verifying the data, where the author will provide conclusions from the data that has been obtained to know the results.

### IV. RESULTS AND DISCUSSION

#### A. *The Role of Accounting in Companies and Accounting Users*

Interested parties use accounting reports as the main information source for decision making. Other information is also needed in making company decisions. The information is collected into one, analyzed and finally used as a basis for decision making [3].

As an information system, accounting is highly necessary both by the company's internal parties, as well as from outside the company. Broadly speaking, the parties who need accounting information like Manager, a manager of a company requires accounting information for the preparation of company plans, evaluating the progress achieved by the company, and taking necessary corrective actions.

Investor, really need accounting data of an organization to analyze the development of the organization concerned. Investors have invested in a business, with the aim of getting results. Thus, investors must analyze the financial statements of the company that they will choose to be injected funds from the investors.

Creditors, have an interest in accounting data, because creditors have an interest in providing credit to their prospective customers. The customers chosen by the creditors are those who are able to return the loan principle along with its interests on time. Therefore, creditors are very interested in the financial statements of prospective customers and their customers.

Nonprofit Organization, although nonprofit organizations are not for profit, they still need financial information for the purpose of budgeting, paying employees and paying for other expenses.

And other users, accounting information is also needed by other organizations such as labor organizations, which require accounting information to apply for salary increases, benefits, and to know the progress of the company where they work.

#### B. *The Role of Information Technology in Helping the Accounting Process in the Company*

The main reasons for using information technology in accounting are efficiency, time and cost savings. Other reasons include increasing effectiveness and achieving results or outputs of financial statements properly and correctly. Besides that, the use of information technology is utilized for the protection of company assets.

The rapid progress of information technology greatly influences the development and application of accounting science. The emergence of terms such as enterprise systems, e-business, business intelligence, conforming to assurance and compliance standards, IT governance, XBRL, and knowledge management shows that the world of accounting is becoming increasingly complex, not only focusing on journals and the preparation of financial statements, but it makes the world of accounting more interesting. The role of accountants can include 3 areas, namely the first as a designer, the second as a user, and the third as an examiner (auditor).

So that an accountant functions to identify, record all transactions in a company to present them in financial statements to be reported to related parties. This will be more easily and quickly presented if an accountant is also mastered in operating a program that supports transaction processing in company activities until it becomes a financial report.

There are several programs designed to operate transactions in a company, such as MYOB *Accounting*, *Dac Easy Accounting for Windows* (DEA), *Sofi*, *Accpac Simply Accounting*, and so on. For example, MYOB *Accounting* which is one of the Windows-based programs for *accounting* from MYOB Limited. The software is suitable to be applied to business conditions in Indonesia for small and medium scale. Its various advantages are that it is relatively easy to use and can be mastered in a relatively short time, makes transactions up to billions of rupiah, and is recommended to be applied to 105 types of companies. Same goes with other accounting programs that have its own advantages. So that at this time the company can display financial statements in a *website* owned by the company.

#### C. *Role of Accounting in Business*

The purpose of accounting is to provide financial information to management, investors and creditors. Accounting measures and summarizes the activities of a company and communicates the results to management and other interested parties.

Managers need accurate and timely financial data to make smart decisions in dealing with their finances. Therefore, the role of accounting is very important in influencing business.

**So that we can know that accounting is very important for business, one of which is as a financial control tool**, with the role of accounting in the business world, it will certainly help in knowing all data related to finance. So that with the role of accounting, business owners can find out information about the business that is being carried out, for example, what is the condition of the business they have, is it profitable or is it a loss?

**Can Help Stakeholders in Making Decisions**, with the role of accounting, the data and figures presented are very accurate, making it easier for leaders to make good and right decisions for every business that is being occupied and carried out. Therefore, accounting plays an important role in evaluating the feasibility of an investment. Proper investment considerations can demand careful analysis of costs and projections of expectations for future cash flows in a business.

**Connecting with Third Parties**, an accountant has a role as a bridge when making decisions with vendors or other third parties who use the reference to the company's financial data that he has made to decide a policy. In addition, an accountant can act as a liaison between the company and the state government in terms of paying taxpayers and auditors.

**Assist in Completing Business Financial Statements**, with Financial Statements, current records not only help to track expenses, gross margins, and possible debt, but will also help to compare current data with previous accounting records and allocate budgets appropriately.

The role of accounting in the business world is very important because accounting is considered as one of the determinants of the future or business continuity of a company, accounting is used as a business language that conveys financial and non-financial information about a business or organization to stakeholders.

#### *D. Search Engine Marketing (SEM)*

Search Engine Marketing (SEM) is a form of marketing on the internet through website promotion activities by increasing the visibility of the website on search engine results pages such as Google (SERP).

SEM is an effective promotional media and the fastest way to direct potential customers to the website, besides optimizing for search engines, SEM also includes the use of paid search as its main component. Some examples are pay per click or Pay Per Click (PPC) listings and ads like Google Ads. So mostly in the form of campaigns (advertising) and PPC activities

#### *E. The Benefits of SEM for Business*

Using SEM as a marketing tool in a business in the right way will help business owners grow. Other than that, it can increase brand awareness of the product to be sold or promoted. Here are some of the benefits of using SEM including fast results, where the process of making SEM like Google Adwords is a fast process. SEM is recognized as superior in terms of speed compared to SEO which takes

longer. In addition, the use of SEM benefits a marketer because they can directly deliver the advertisements they want to the appropriate target market. SEM can also adjust to the abilities and desires needed. If the business's financial budget for SEM is no longer available, the ad will automatically stop.

#### *F. The Role of SEM in Business*

As we know that business people in Indonesia are dominated by small and medium scale businesses and most of the business people in Indonesia use information technology such as doing promotions and selling online, then the use of SEM is suitable to help increase sales and promote businesses owned by business people in Indonesia. There are several roles of SEM in helping to improve the business they own.

With SEM can help jack up the Web Traffic, of the many web optimization methods, SEM is one of the many internet marketing strategies that are believed to be able to increase visitor traffic. With the high flow of website traffic, it can certainly have a good influence on your online business. An undeniable fact, as traffic increases, Web visitors who may become customers are even higher, including an increase in conversions in other, better forms.

As an easy way to appear on the first page of Search Engines, Actually, it is common knowledge that SEM techniques require more costs so that the optimization techniques get optimal results. Although it costs more when using SEM, but the increase in conversion can be optimal, it can even make the Return on Investment (ROI) high too. Considering that by using SEM, the chances of a website owned by a business person being on the first page of Google are getting bigger. Of course, marketing ads through this search engine can get priority in search engines, even being able to beat other similar search results.

Can help increase Brand Awareness, building brand awareness needs to be done from the start, and needs to be done continuously as long as the business is running. Using SEM, this process of building brand awareness can be done simultaneously with conversion and traffic optimization. That is, in one job, you can do several things at once with results that you can also design according to your expectations. The simple logic is, when an online store or business is on the first page of a search engine, it will certainly make it easier for consumers to find the product or brand they own. So indirectly, making the product or brand known and remembered by potential consumers through SEM advertising.

Can help get consumer demographic data for free, applying Search Engine Marketing (SEM) techniques can indeed bring more benefits in internet marketing services. Business owners can get consumer data, in the form of gender, regional data, and consumer interests. With this data, it can help in conducting analysis, define better market targeting in the future, also can start categorizing customers based on their loyalty.

## V. CONCLUSION

Information and accounting technology is very helpful for business people in running their business. one of which helps in decision making. In this modernization era, efficiency is very much needed, here information technology is an efficient tool for business people because there are applications to help business people in managing their business, one of which is by utilizing SEM applications. In addition, the existence of information and accounting technology can help business people in their business activities such as easier decision making, seeing the number of items owned more easily and knowing the total assets owned easily and quickly.

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