

FINANCIAL MANAGEMENT INFORMATION SYSTEM IN PT. HALIA NUSANTARA TECHNOLOGY

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ABSTRACT

PT. Halia Teknologi Nusantara is a company located in Bekasi. This company is engaged in industrial trade. Problems that occur at PT. Halia Teknologi Nusantara is the result of company cost planning that has been made by the Manager & development and has been approved by the President / CEO far near to realization, because if the results of the company's budget planning are not in accordance with the realized cost budget at the end of the period, then the company will experience a decrease in profit net, besides that Manager & development has difficulty in overseeing financial transactions due to the number of transactions that occur in one period, in 2017 there were 331 transaction data consisting of income and expenditure costs. Revenue costs include System Integration, Industrial Supply, and Training. For own expenses include payroll costs, company shopping costs, company expenses and other expenses.

Based on the problems that exist in PT. Halia Teknologi Nusantara, we need a financial management information system development. The purpose of this system development is to assist managers & development in planning, controlling and evaluating company finances and overseeing all cash transactions, the management cycle used to build a financial management information system at PT. Halia Teknologi Nusantara is with PDCA (Plan, Do, Check and Act). The results of the test can be concluded that the financial management information system that was built was able to assist in planning the company's budget and transaction monitoring.

Keywords : management information systems, financial management, Plan, Do, Check, Act.

1. INTRODUCTION

. PT. Halia Teknologi Nusantara is a company engaged in the trade of industrial equipment. The company sells such as laboratory equipment, testing equipment, measurement equipment, monitoring equipment such as sensors, motors, actuators. PT. Halia Teknologi Nusantara is produced from three main sectors namely System Integration, Industrial Supply, and Training. On average, for one year, it

can handle 16-20 sales projects, in the order process, the client directly contacts the Manager and Development to determine the costs to be paid. Managers at the company not only take care of the payment process, but are involved in planning, managing and controlling the company's budget, analyzing and evaluating the company's financial statements, and making the company's income statement.

Based on interviews with the President / CEO of PT. Halia Teknologi Nusantara, Mr. Hendra Gani, currently financial management at PT. Halia Teknologi Nusantara starts from the use of capital, then continues with making a budget plan, the budget plan is made to be a reference in the implementation of company activities for one period. In the process of planning the company's cost budget which is carried out by the Manager and Development at the beginning of each year by looking at the realization of the previous period's budget, to determine the amount of the company's cost budget that must be broken, the initial financial capital statement period and the company's previous budget cost report being the Manager's reference and Development to determine the amount of the company's cost budget in the next period. Cost budget planning that has been made by the Manager and Development and has been approved by the President / CEO the results are far from realization, this is evident in the 2017 company cost budget report at the Equipment Expenditure post experiencing a shortage of -7% due to the expenditure of company equipment unexpectedly, the Transport and Marketing Expenditure post experienced a shortage of -66% due to additional out-of-town trips outside that had been planned, this resulted in the Manager and Development having to look for funds to cover any budget posts that experienced shortages, thereby affecting the process overall income and expenses for the company.

Based on an interview with Mr. Nurul Fikri as Manager and Developer PT. Halia Teknologi Nusantara said that at least in 2017 there were 331 transaction data consisting of revenue and expenditure costs. Revenue costs include System Integration, Industrial Supply, and Training. For expenses themselves include payroll costs, company spending costs, company expense costs and others, with many of these transactions causing the Manager

and Development of PT. Halia Teknologi Nusantara has difficulty in overseeing financial transaction activities. So far, reports received by the President / CEO only record sales and expenses transactions without any detailed costs of each transaction and require a long time for the process of recording transactions, resulting in Manager and Development difficulties in conducting supervision of all company financial transactions.

Financial Management Information System is a system that can plan, evaluate company cost budgets, monitor transactions on cash, and provide accurate financial reports. Therefore we need a system to help the President / CEO of the company control all the processes of financial activities ranging from budget planning, financial supervision, financial control and analyzing the company's financial condition

2. RESEARCH CONTENTS

2.1 Theoretical basis

The theoretical foundation is a basic collection of theories that will be the basis in the development of Financial Management Information Systems at PT. Halia Teknologi Nusantara. Theories to be discussed in this foundation are as follows:

2.2 System

According to Indrajit (2001: 2) suggested that the system implies a collection of components that have elements of interrelation with one another [1].

2.3 Information

According to Tata Sutabri (2005) states that information is data that has been classified or processed or interpreted for use in the decision making process. [2].

2.4 Management

Management can be interpreted as the process of utilizing various available resources to achieve a goal. Management can also be intended as a system of power in an organization so that people carry out work. This concept of management resources will increase when the discussion is focused on Management Information Systems. Management resources include these three resources plus resources in the form of information. [3].

2.5 Information Systems

Information systems are defined by Robert A. Leitch and K. Roscoe Davis as follows: Information systems are systems within an organization that meet the needs of daily transaction processing, support operations, managerial and strategic activities of an organization and provide certain outsiders with reports required. [4].

2.6 Management Information System

The term Management Information System consists of three keywords, namely system, information, and management. As mentioned above, management information systems can be defined as

a set of interconnected sub-systems, gathered together and forming a single unit, interacting and cooperating with each other in certain ways to perform data processing functions , receive input (input) in the form of data, then process it (processing), and produce output (output) in the form of information as a basis for decision making that is useful and has a real value that can be felt as a result both at that time and in the future, support operational, managerial, and strategic activities of the organization, by utilizing the various resources available and available for these functions to achieve the objectives. [5].

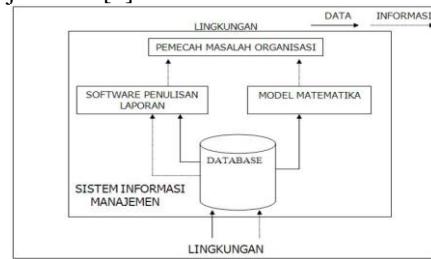


Figure 1 Management Information System Model

2.7 Financial Management Information System

Financial Management Information System is an information system that handles everything related to accounting. Accounting itself is actually a system of information. Important functions formed by financial management information systems in an organization include [5]:

1. Collect and store data about activities and transactions.
2. Processing data into information that can be used in the decision making process.
3. Exactly control the assets of the organization.

2.8 Financial Statements

Financial statements are a report that contains financial information, which is the result of the financial transaction process or the process of accounting activities. This report tells about the company's financial situation in a certain period. The preparation of financial statements is intended to provide information to those who need and are involved in certain tasks within the company to make a decision. [6].

2.9 Types of Financial Statements

companies consist of several types, depending on the intent and purpose of making these financial statements. Each financial statement has its own meaning in looking at the company's financial condition, both in part, and as a whole. However, in practice the company is required to prepare several types of financial reports in accordance with predetermined standards, especially for the benefits of themselves or for the interests of other parties. The preparation of financial statements is sometimes adjusted also to the changing conditions of the company's needs, meaning that if there are no changes in the report, it does not need to be made,

for example capital change reports or notes on financial statements, or it can also be made just additions to strengthen the report that was made. In practice, in general there are four types of financial statements that are usually prepared, namely [7]:

1. Balance Sheet
2. Income Statement
3. Financial Capital Reports
4. Cash Flow Statement

2.10 Understanding of pdca analysis

PDCA (Plan, Do, Check, Action) technique is a method for continuous process improvement. This technique is a cycle popularized by W. Edwards Deming (October 14, 1900 - December 20, 1993), a professor, book author, lecturer and consultant. He is considered the father of modern quality control so this cycle is often referred to as the Deming Cycle. The PDCA Cycle or Cycle encanakan plan, work, check follow up is a four-step problem-solving process that is commonly used in quality control.

2.11 PDCA Cycle

The PDCA cycle provides a measurable and accurate step in the problem solving process. This PDCA cycle is effective for:

1. Assist the application of Kaizen or the process of continuous improvement. When the PDCA cycle is repeated it will open up the possibility to find new areas that need to be improved.
2. Identifying new solutions to significantly improve the recurring process.
3. Open up a broader horizon of the solution to the existing problem, test it and improve its results in a controlled process before it is widely implemented.
4. Avoid widespread waste of resources



Figure 2 PDCA Cycle

1. Plan

Plan (Planning) is the selection and linking facts, making and using assumptions related to the future by describing and formulating certain activities that are believed to be needed to achieve a certain result.

2. Do This means planning a predetermined process and monitoring the implementation process. The measurements of this process have also been determined in the PLAN stage. Refers to the implementation and implementation of planned activities.

3. Check

CHECK is the inspection and review stage and learns the results of the application in the DO phase. Make a comparison between the actual results that have been achieved with the targets

set and also the accuracy of the specified schedule.

4. ACT

Following up on the results to make the necessary improvements, means also reviewing all the steps and modifying the process to improve it before the next implementation. If this stage is completed and we have reached the next stage which is better, we can repeat this process from the beginning again to reach a higher stage

2.12 Problem Analysis

Problem analysis is the initial formulation of the problem that will be described in management at PT. Halia Teknologi Nusantara. Following analysis of the problem of the current system is:

1. Budget planning that has been made by the Manager and Development and has been approved by the President / CEO the results are far from realization.
2. Manager and Development of PT. Halia Teknologi Nusantara has difficulty in overseeing financial transactions

2.13 Analysis of business rules

Analysis of business rules contains an analysis of the rules that apply to the current system at PT. Halia Teknologi Nusantara is as follows:

2.13.1 Business Rules for Preparing a Company Budget

The business rules carried out for the company's cost budget procedures are as follows:

1. Planning the company's budget for the next period no later than the first 10 months at the beginning of the year.
2. Corporate budget planning is carried out by managers and development
3. The company's budget results must be confirmed by the president / CEO

2.14 Budget Analysis

Budget analysis is an analysis of all activities that affect the company's income and expenses and plans that are arranged systematically in a certain period. Budget items to be used are as follows:

1. Payroll budget
2. Company Expanse Budget
3. Company Budget
4. Other Expanse Budget

In the research, the source of income obtained for company needs is from Project Expenditure, Industrial Supply Expenditure and Training Expenditure. The source of income will be divided into financing for the company's budget. So far, the company only sees from the previous realization, because the company has never budgeted for any costs of company activities.

To get the percentage of the budget for the next period (2018) an analysis of financial data for the 2017 period will be conducted (turnover: 1,277,194,676). The following are percentages related to company financing for the following year.

- Percentage of payroll budget
Determination of the percentage of the salary budget is carried out with the following calculation
percentage of payroll budget = $\frac{\text{realisasi penggajian}}{\text{omset perusahaan}}$
 $= \frac{205,000,000}{1,277,194,676} \times 100\% = 16.05\%$
- Percentage of company expance budget
Determination of the percentage of the company's expance budget is done with the following calculation
percentage of company expance budget = $\frac{\text{realisasi beban perusahaan}}{\text{omset perusahaan}}$
 $= \frac{131,501,626}{1,277,194,676} \times 100\% = 10.30\%$
- Percentage of company spending
Determination of the percentage of the company's budget is done with the following calculation
percentage of company spending = $\frac{\text{realisasi belanja perusahaan}}{\text{omset perusahaan}}$
 $= \frac{343,694,222}{1,277,194,676} \times 100\% = 26.91\%$
- Percentage of other expance budget
The determination of the percentage of other expance budget is carried out with the following calculation
percentage of other expance budget = $\frac{\text{realisasi beban lainnya}}{\text{omset perusahaan}}$
 $= \frac{263,068,776}{1,277,194,676} \times 100\% = 20.60\%$

From the calculations above, consideration will be made at each budget item, so that a percentage of the budget for the following period (2018) is obtained as follows.

Table 1. 2018 Budget Planning

Use	Percentage of calculation result	Usage Percentage
Payroll budget	16.05%	20%
Company Expanse Budget	10.30%	15%
Company Budget	26.91%	45%
Other Expance Budget	20.60%	20%
Total		100%

In the use of the budget will certainly have the possibility of shortcomings and priorities which must be done first, therefore an analysis of budget priorities is carried out to determine which budget is deficient and which is the top priority of PT. Halia Teknologi Nusantara.

Table 2. Reason for budgeting

Priority	Budget Post	Reason
1	Company Budget	<ul style="list-style-type: none"> Based on transaction data in 2017, transactions for corporate spending must take precedence to meet the needs of orders because the value cannot be ascertained Purchases for Project Expenditure, Industrial Supply Expenditure and Training Expenditure requirements are dynamic, because these expenses are based on the level of the client's order, so there is a possibility that costs may be small or can be large
2	Payroll budget	<ul style="list-style-type: none"> Employees are the biggest asset for the company Payroll is a budget item that must be paid to guarantee employee welfare The amount to be issued can be estimated based on the number of existing employees but may change at any time if there are additions employee
3	Company Expanse Budget	<ul style="list-style-type: none"> Company expenses are budget items that must be paid by the company

		<p>due to guarantee the company's operations / activities continue to run</p> <ul style="list-style-type: none"> Based on transaction data the company expense must be paid every month but not for building rent so the amount is not too large and can be estimated
4	Other Expanse Budget	<ul style="list-style-type: none"> Other Expense Budgets are budget items used for employee financing outside the business

2.15 PDCA Analysis

The method used in the Financial Management Information System at PT. Halia Teknologi Nusantara is a PDCA (Plan - Do - Check - Action) Method. PDCA analysis contains steps to identify the company's functions and activities that can be seen based on the organizational structure and description of tasks related to finance. In the previous budget analysis there were a number of budget items including the salary budget, company expenditure budget, company expense budget and other expense budgets.



Figure 3. PDCA Financial management cycle at PT. Halia Teknologi Nusantara

2.15.1 Employee Payroll Management Analysis

1. Employee Payroll Planning

Plan / planning for the payroll process carried out by PT. Halia Teknologi Nusantara, namely at the beginning of the month in accordance with SOPs that have been determined by PT. Halia Teknologi Nusantara, and make salary payments to each employee in accordance with the SOP. The current salary budgeting is to provide a budget for payroll that is 20% of the company's total turnover of 245,438,935. Salary

of employees at PT. Halia Teknologi Nusantara is calculated with the provisions of the attendance of employees, positions, basic salary, benefits, and deductions of 275,000 each not included if the employee has exceeded the period of leave determined by the company which is 12 times leave in one year.

2. Employee Payroll Implementation

Do / Implementation for the payroll process is to carry out what has been planned in the previous plan / planning process. namely paying salaries of employees of PT. Halia Teknologi Nusantara for a period in accordance with the SOP rules that have been made.

Table 3. Employee Payroll Implementation 2018

No	Year	Payroll
1	2018	217,000,000

3. Employee Payroll Checking

Check / check for the payroll process is to check or correct the previous stage, which is Plan / planning and Do / implementation. At this stage, PT. Halia Teknologi Nusantara will check what has been planned and what has been done, check the suitability between planning and implementation of the payroll process that has been carried out.

Table 4. Employee Payroll Checking

realization	Payroll budget	The remaining budget	Conclusion
217,000,000	255,438,935	28,438,935	sufficient budget

4. Employee Payroll Action

The conclusion that can be drawn from the checking stage is that the funds spent on payroll do not exceed the budget, so the rest of the budget can be used to cover other budget posts that need it..

Table 5. Employe Payroll Action

Checking Result	Act
Sufficient Budget	Save the remaining budget to help with other budget shortfalls or other corporate financing needs. The remaining budget saved is 28,438,935

2.15.2 Management Analysis of Company Expanse Budgets

1. Corporate Expense Budget Planning

Plan / planning for the company's expense budget is to record funding that will be carried out for office needs such as payment for electricity, water, telephone, office equipment, rent and maintenance.

Based on the analysis that has been done, it has been determined that the company's expense financing budget is 15% of the company's turnover in the amount of 184,079,202. The following are the components of company expenses that will be paid:

1. *Office and Equipment Rent*
2. *Utility and Maintenance Expenditure*
3. *Transport and Marketing Expenditure*
4. *Equipment Expenditure*

2. Implementation of Company Expanse Budgets

Do / The implementation for the company's expense financing budget process is to check the bills of several budget items mentioned at the planning stage

Table 6. Company Expanse 2018

No	Budget Pos	Bill Value
1	<i>Office and Equipment Rent</i>	19,485,300
2	<i>Utility and Maintenance Expenditure</i>	7,650,651
3	<i>Transport and Marketing Expenditure</i>	53,990,678
4	<i>Equipment Expenditure</i>	6,773,350
	Total	87,889,979

3. Checking Company Expanse Budget

Based on the company's expense budget planning funds used to finance the company's expenses by 15% and the implementation that has been done before, the following is the checking stage

Table 7. Checking Company Expanse Budget

realization	Payroll budget	The remaining budget	Conclusion
87,889,979	184,079,202	96,179,223	sufficient budget

4. Company Expense Budget Action

The conclusion that can be drawn from the checking stage is that the budget used for office and equipment rent, utility and maintenance expenditure, Transport and Marketing Expenditure and Equipment Expenditure does not exceed the planned budget, so the rest of the budget can be used to cover other budget items need.

Table 8. Act on Company Budget

Checking Result	Act
Sufficient Budget	Save the remaining budget to help with other budget shortfalls or other corporate financing needs. The remaining budget saved is 96,179,223.00

2.15.3 Corporate Budget Management Analysis

1. Corporate Budget Planning

Plan / planning for corporate budget is to make purchases or expenditures for the needs of Project Expenditure, Industrial Supply Expenditure, and Training Expenditure. This purchase is made if there is an order / project from the client at the company. The plan for this company expenditure is 45% of the company's turnover, which is worth 552,237,605. The following are the components of the budget in the company shopping post

1. *Project Expenditure*
2. *Industrial Supply Expenditure*
3. *Training Expenditure*

2. Implementation

Do / The implementation of the company's budget is to purchase for the needs of Project Expenditure, Industrial Supply Expenditure, and Training Expenditure, for one period. Here are some of the company's shopping values.

Table 9. Corporate Budget Management

No	Years	Budget Komponen	Price
1	2018	<i>Project Expenditure</i>	40,165,000
3	2018	<i>Industrial Supply Expenditure</i>	222,202,800
3	2018	<i>Training Expenditure</i>	14,103,130
All Company Expenditure			275,669,530

3. Checking Company Budget

Check / checking for this company shopping process is checking whether expenditure for company expenditure exceeds the budget that has been budgeted for the next period of expenditure. based on the previous planning and implementation stages.

Table 10. Checking Company Budget

realization	Payroll budget	The remaining budget	Conclusion
275,669,530	552,237,605	276,568,075	sufficient budget

4. Corporate Budgetary Action

The conclusion that can be drawn from the checking stage is that the budget used for Project Expenditure, Industrial Supply Expenditure, Training Expenditure does not exceed the planned budget, so the rest of the budget can be used to cover other budget posts that need it.

Table 11. Corporate Budget Action

Checking Result	Act
Sufficient Budget	Save the remaining budget to help with other budget shortfalls or other corporate financing needs. The remaining budget saved is 276,568,075

2.15.4 Analysis of other expense management budgets

1. Other Expanse Budget Planning

Plan / planning for other expense budgets is to make plans for other expense budgets for one future period. Based on the analysis that has been carried out it has been set for other expense budgets of 20% of the company's turnover in the amount of 245,438,935

2. Implementation of other expense budgets

The implementation for the other expense budgeting process is to check the bills of several budget items mentioned at the planning stage.

Table 12. Implementation of other expense budgets

No	Tahun	Pos Tagihan Anggaran	Nilai Tagihan
1	2018	Conversion etc	233,354,818
		Total	233,354,818

3. Checking Other Expanse Budget

Based on the planning of other expense budget funds that are used to finance other expenses by 20% and the implementation that has been carried out previously can be checked

Table 13. Checking Other Expanse Budget

realization	Payroll budget	The remaining budget	Conclusion
233,354,818	245,438,935	12,084,117	sufficient budget

4. Other Expanse Budget Actions

The conclusion that can be drawn from the checking stage is that the budget used for Conversion etc does not exceed the planned budget, so the rest of the budget can be used to cover other budget posts that need it.

Table 14. Other Expanse Budget Action

Checking Result	Act
Sufficient Budget	Save the remaining budget to help with other budget shortfalls or other corporate financing needs. The remaining budget saved is 12,084,117

2.16 Financial Statement Analysis

Analysis of financial statements is used to create financial statements that will be used in financial management information systems at PT. Halia Teknologi Nusantara, by analyzing the report to determine the format and form of the report that will be used. Its reporting analysis includes analysis of general journal reports, general ledger reports and income statements.

2.16.1 General Journal Reports

A general journal is a journal used for the process of recording all types of financial transaction evidence arising from various types of corporate financial transactions in a given period.

Tanggal	Akun	No Akun	Debet	Kredit
30/12/2017	Salary, Staff	102-02	217,000,000.00	0
	kas	111-11	0	217,000,000.00
30/12/2017	Project, Expenditure	111-02	145,218,539.00	0
	Project, Income	111-01	0	145,218,539.00
30/12/2017	Industrial Supply, Expenditure	112-02	189,955,812.00	0
	Industrial Supply, Income	112-01	0	189,955,812.00
30/12/2017	Training, Expenditure	113-02	8,519,871.00	0
	Training, Income	113-01	0	8,519,871.00
30/12/2017	Transport and Marketing Expenditure	121-02	96,246,472.00	0
	kas	111-11	0	96,246,472.00
30/12/2017	Office and Equipment Rent	131-02	89,335,300.00	0
	kas	111-11	0	89,335,300.00
30/12/2017	Equipment Expenditure	132-02	6,648,283.00	0
	kas	111-11	0	6,648,283.00
30/12/2017	Utility and Maintenance Expenditure	133-02	12,510,220.00	0
	kas	111-11	0	12,510,220.00
30/12/2017	Conversion etc	171-02	219,068,776.00	0
	kas	111-11	0	219,068,776.00
	Jumlah		997,682,074.00	997,682,074.00

Figure 5. General Journal Design

2.16.2 Leader Report

The general ledger is the main book for recording financial transactions that brings together all entries from accounting journals and is a grouping of similar accounts.

Nama Akun : Kas					
Tanggal	Akun	No Akun	Debet	Kredit	Saldo
30/12/2017	kas	111-11	0	217,000,000.00	217,000,000.00
30/12/2017	kas	111-11	0	96,246,472.00	313,246,472.00
30/12/2017	kas	111-11	0	89,335,300.00	402,581,772.00
30/12/2017	kas	111-11	0	6,648,283.00	409,230,055.00
30/12/2017	kas	111-11	0	12,510,220.00	421,740,275.00
30/12/2017	kas	111-11	0	219,068,776.00	640,809,051.00

Figur 6. Cash Ledger Design

Nama Akun : Beban Perusahaan					
Tanggal	Akun	No Akun	Debet	Kredit	Saldo
30/12/2017	Transport and Marketing Expenditure	121-02	96,246,472.00	0	96,246,472.00
30/12/2017	Office and Equipment Rent	131-02	89,335,300.00	0	185,581,772.00
30/12/2017	Equipment Expenditure	132-02	6,648,283.00	0	192,230,055.00
30/12/2017	Utility and Maintenance Expenditure	133-02	12,510,220.00	0	204,740,275.00

Figure 7. Designing the Company Expanse Ledger

Nama Akun : Belanja Perusahaan					
Tanggal	Akun	No Akun	Debet	Kredit	Saldo
30/12/2017	Project, Expenditure	111-02	145,218,539.00	0	145,218,539.00
30/12/2017	Industrial Supply, Expenditure	112-02	189,955,812.00	0	335,174,351.00
30/12/2017	Training, Expenditure	113-02	8,519,871.00	0	343,694,222.00

Figure 8. Designing Corporate Shopping Ledgers

Nama Akun : Penggajian					
Tanggal	Akun	No Akun	Debet	Kredit	Saldo
30/12/2017	Salary, Staff	102-02	217,000,000.00	0	217,000,000.00

Figure 9. Payroll Ledgers

Nama Akun : Beban Lainnya					
Tanggal	Akun	No Akun	Debet	Kredit	Saldo
30/12/2017	Conversion etc	171-02	219,068,776.00	0	219,068,776.00

Figure 10. Designing Other Expanse Ledgers

2.16.3 Income Statement

Profit Loss is a financial statement of a company that is produced in an accounting period that describes the elements of the company's revenue and expense budget so as to produce a profit or loss.

Rugi Laba PT. Halia Teknologi Nusantara Periode 2017	
Pendapatan	2,370,095,288.00
Laba Kotor	2,370,095,288.00
Biaya Operasional	
Biaya Belanja Perusahaan	
111-02 Project, Expenditure	145,218,539.00
112-02 Industrial Supply, Expenditure	189,955,812.00
113-02 Training, Expenditure	8,519,871.00
Biaya Non Operasional	217,000,000.00
Penggajian	
Beban Perusahaan	
121-02 Transport and Marketing Expenditure	96,246,472.00
131-02 Office and Equipment Rent	89,335,300.00
132-02 Equipment Expenditure	6,648,283.00
133-02 Utility and Maintenance Expenditure	12,510,220.00
Biaya Lainnya	
171-02 Conversion etc	219,068,776.00
Total Pengeluaran	997,682,074.00
Laba Usaha	1,372,413,214.00
Laba Sebelum Pajak	145,218,539.00
Pajak	
Laba Bersih	1,227,194,675.00

Figure 11. Design of Profit and Loss

2.17 Entity Relational Diagram (ERD)

ERD is a model that will be used to design databases. ERD for Finance SIM at PT. Halia Teknologi Nusantara

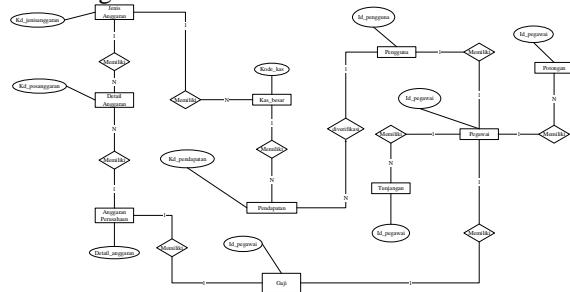


Figure 12. Entity Relational Diagram (ERD)

2.18 Diagram Konteks

Context diagram is a structural analysis tool that describes the relationship and relationship of the system with the entity and the flow of data from the entity to the system and from the system to the entity. Context diagram also illustrates the external entity that is a mindset that produces data that is processed by the system and the purpose of the information generated by the system.

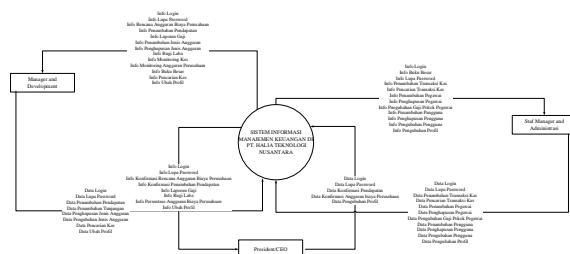


Figure 13. Diagram Konteks

2.19 Skema Relasi

Relation scheme is a picture of some interconnected data and their limitations.

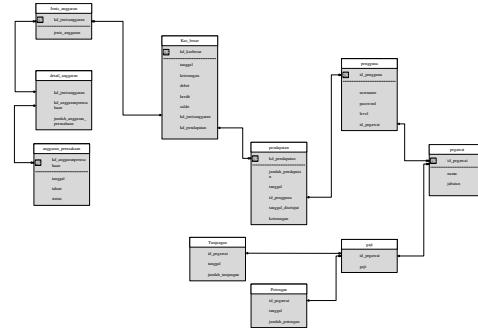


Figure 14. Diagram Skema Relasi

3. CLOSING

This section will explain the conclusions and suggestions of the study.

3.1 Conclusion

The results obtained in making this thesis, the conclusions can be drawn as follows:

1. The financial management information system that was built was able to assist the Manager & development in the process of planning, controlling and evaluating the company's finances
2. The financial management information system that is built can supervise all transactions in cash

3.2 Suggestion

The suggestions for the developer of this financial management information system are as follows:

1. Determination of the percentage of the budget must be dynamic because the realization of each year is different

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