MANAGEMENT INFORMATION SYSTEM AT CV. BAU DUREN

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ABSTRAK

Management Information System is a computerized system that can provide information desired by the user. It describes the company or one of its main systems of what had happened in the past, what is happening now and what may happen in the future.

CV. Bau Duren is a company engaged in the production of food, CV. Bau Duren was established on March 14th, 2015 in Bandung. The items that are being produced is BAUDUREN CUP. In processing company funds, the Ministry of Finance of CV. Bau Duren is yet to implement the concept of budgeting to manage cash flow, so the company can see the margin over all cost.

Based on the problems that have been described above, Financial Management Information System at CV. Bau Duren is needed in order to assist the Minister of Finance in applying the concept of budgeting. This system is expected to assist the Minister of Finance in determining the budget of CV. Bau Duren. With this system, all transactional data are recorded through the system, so the possibility of the difference between the balance per bank and the balance per book which Minister of Finance has made is getting lesser.

Keywords **:** *MIS, Information Systems Management, Information Systems, Financial Management Information System, Financial Information Systems, Finance.*

1. INTRODUCTION

1.1 Background

CV. Bau Duren is still relatively new company, which is engaged in the production of BAUDUREN CUP initiated by the president and vice-president CV. Bau Duren. In a young age CV. Bau Duren has reached enormous income. CV. Bau Duren engaged in the production of food, in producing its products CV. Bau Duren also has several production houses. In terms of sales, CV. Bau Duren not directly connected with customers, but sold through a registered agent in the CV. Bau Duren. In the current procedures made by CV. BauDuren, agents have resellers that will deal directly with customers and agents can also make direct sales to customers.

Based on interviews with two persons namely Mr. Erianto Ferry as Minister of Finance and Mr. Aufa Radians as Minister of Communication and Information CV. Bau Durian. As Minister of Communication and Information Mr. Aufa Radians explains in part the current operational orders placed transaction still use messenger. Viewed from the sales transaction data CV. Bau Duren each month handles approximately 454 transactions booking especially in January 2016, with an average of 15 orders per day, so it takes a long time for the process of recording transactions in the transaction file in Microsoft Excel and search the data and has a human error. Based on interviews with Mr. Feri Erianto as the Minister of Finance had difficulty in the decision making process for the planning and controlling the company's budget and financial analysis which is caused due to the absence of the budget process and recording of transactions was not optimal. So that there is a discrepancy between the total derived from the financial statements and the actual funds that exist in savings. Based on the financial data of January 2016 and the results of interview with Minister of Finance it is true that the occurrence of inaccurate results between the income earned in January 2016, stated on the financial statements is 1.662.871.137 IDR while based on the information the Minister of Finance Mr. Feri Erianto earnings in January 2016 did not reach the numbers on financial statements.

In the opinion of Raymond McLeod, Jr. Management Information System (MIS) is a computerized system that can provide information desired by the user. It describes the company or one of its main systems of what had happened in the past, what is happening now and what may happen in the future. [15]

Based on the above, we need a system that can help CV. Bau Duren in optimizing the company's financial management processes that will facilitate the company's budget planning process, monitoring the company's cash flow and more accurate financial reporting. With the use of database technology, the existing financial flow activity will be recorded in the system so that CV. Bau Duren can perform an analysis of the company's sales and cash flow. So we need a system that can process, record and provide

output that is expected by the CV. Bau Duren namely Financial Management Information System.

1.2 Outline of the Problem

The problem of this research is based on the background described above, namely how to build a Financial Management Information System at CV. Bau Durian.

1.3 Purpose and Goal

Based on the formulation of the problem which has been described previously, the purpose of this study build on the Financial Management Information System CV. Bau Duren. While the purpose of this study was as follows:

a. Assisting the Minister of Finance CV. Bau Duren in the company's budget planning process and monitoring the company's cash flow.
b. Assisting the Minister of Finance CV. Bau Duren in analyzing the company's cash flow to support decisions regarding bonuses agent, the financing company expenses, payroll and company spending.

2. CONTENT OF RESEARCH

2.1 Theoretical Basis

The theoretical basis is a collection of theories that became the basis for the development of Management Information Systems in the CV. Bau Duren.

2.1.1 Management Information System

The term Information Management System consists of three key words, namely:

a. System
   The system is a set of things or events or elements or sub-systems that work together or are connected with certain ways so as to form a single unit to perform a function in order to achieve a goal.
b. Information
   Information is basically a set of data that has been processed into a meaning and usefulness. Transformation of data into information is done in a system, in which data is input and processed or processed by the system into outputs in the form of information [2].
c. Management
   Management can be interpreted as a process utilizing a variety of resources available to achieve a goal. Management can also be intended as a system of power in an organization so that the people carrying out the work. The concept of management resources will be increased when the discussion is focused on Management Information Systems, management resources include three of these resources plus the resources of information [1].

As already discussed above, management information system can be defined as a set of sub-systems are interconnected, gathered together and form a unified whole, interact and cooperate between the parts to each other with specific ways to perform data processing functions, receive input (input) in the form of data, then process (processing), and produces 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 activities, managerial, and strategic organization, by utilizing a variety of existing resources and available for these functions to achieve the goal [1].

2.1.2 Management Information System

PDCA is the English abbreviation of "Plan, Do, Check, Act" (Plan, Do, Check, Follow-up), which is a four-step problem-solving process is iterative commonly used in quality control [16]. PDCA cycle shown in Figure 1.



Figure 1. PDCA Cycle

a. *Plan:* define plans and objectives to be achieved.
b. *Do*: execute what is at the stage of plan.
c. *Check*: the results of monitoring and evaluation has been done, whether in accordance with the planned phase plan.
d. *Act*: follow up to make the necessary repairs.

In analyzing the PDCA there is a template that can be used, can be seen in Figure 2 below.

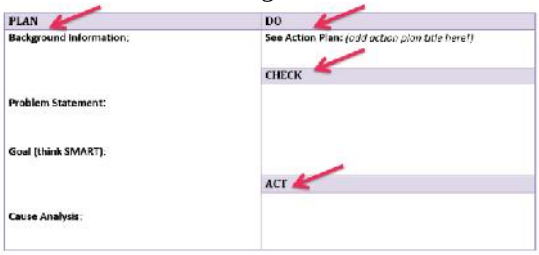


Figure 2. PDCA *Template*

Here is an explanation of the template PDCA above:

a. *Background information* shows the present situation, what are the information so that it can be the basis to take corrective action.
b. *Problem statement* containing the problem to be solved, the distance between the present situation (*background information*) and the destination (*goal*) is to be achieved.
c. *Goal* how to measure the success of a process. Determined to think SMART (*Specific*, *Measurable*, *Achievable*, *Relevant*, *Timely*).
d. *Clause Analysis* explain what caused the problem, what prevents to achieve the goal, why the cause is and whether there are priority highest cause.
e. *Do* outlines a solution to resolve the basic problem, what should be done, who is responsible and when.
f. *Check* contains the results for the purpose, whether actual results correspond to planned results.
g. *Act* contains explanations adjustments if that does not work, reassess and make changes. If the solution to solve the problems documented standard processes.

2.1.3 Financial Statements

Financial statements are a report containing financial information, which is the result of financial transaction processing or process accounting activities. These reports tell you about the company's financial condition at a particular or any period. Financial statement is intended to provide information to those who need and engage in specific tasks within the company to take a decision [8].

Here are some frequently used financial statements, can be seen in the following points:

a. Sales Report
   Sales report is a report that makes the company's sales history data within a certain period. Field or column that used to contain the sales data is dynamically according to the company's needs.
b. Purchase Report
   Purchase report is a report that makes a purchase history data of companies within a certain period. Field or columns used to store the data dynamic purchasing reports are based on the needs of companies.
c. General Ledger Report
   General ledger report is the financial statement notes or summarizing transactions conducted by the company for a certain period.
d. Ledger Report
   Ledger report is financial statements which are groupings (for each account) of any transaction that has been recorded in the general journal reports.
e. Income Statement
   Income statement is financial report shows data on expenditures and revenues of companies that got the conclusion of the company's income.

2.2 Problem Analysis

From interviews with Mr. Feri Erianto as finance minister from CV. Bau Duren. Analysis of the problem of the system that is currently running on the CV. Duren smell is as follows:

1. The Minister of Finance has not implement the budget system in the company's financial management.
2. The Minister of Finance has difficulties in analyzing financial intended as a tool to support decision making of the company's budget planning n.

2.3 Analysis of Business Rules

Here is a business rules based on the requirements contained in Bau Duren is as follows:

1. The fees are used to finance the company will be taken from the fund companies that have been grouped into each financing (budget).
2. The purchase of raw materials has been scheduled on Wednesday, Friday, or Saturday, because of the cooperation that has been done between Bau Duren and suppliers.
3. Purchase of raw materials is done when the storage of raw materials is available and also look at the needs of production.
4. Payroll employees based group.
5. The employee benefits are obtained from the employee group.
6. Agents are given bonus is an agent who has conducted Agent gets Agent (AGA).
7. Logic bonuses are:
   - If revenue agents (up line) is greater than the revenue agent referrals bonus (up line) is the bonus percent up line * turnover downline.
   - If revenue agents (up line) is smaller than the revenue agent referrals bonus (up line) is the bonus percent up line * turnover alone.
8. Agents for preorder (The smell of durian packages) through a Web application that is built.

2.3.1 Analysis of Agent Bonus Percentage

This analysis is about the process in determining the large percent bonus percent will be given to the agent. At the CV. Bau Duren today there is some percentage of the bonus will be awarded to each agent, the following data is the percentage of the bonus will be awarded to the agent, can be seen in Table 1.

Table 1. Data Percentage Bonus Agent

Bonus Percentage	Description
3%	The bonus percentage is the percentage that is being used by Bau Duren to be given to agents who sign up. Period : July 2016 – Now
5%	The bonus percentage is the percentage that both times used by Bau Duren to be given to agents who sign up. Period : Mart 2016 – July 2016
10%	The bonus percentage is the percentage that was first used by Bau Duren to be given to agents who sign up. Period : Mart 2015 – Mart 2016

The percentage change is happening bonus based on company policy.

2.4 Budget analysis

Budget analysis is an analysis of the matters that affect the use of funds and budget planning. Budget heading to be used is as follows.

1. Payroll
2. Company's Expense
3. Purchase of Raw Materials
4. Bonus Agent Payment
5. Other Expenses

In the use of the budget will definitely have the possibility of a shortage, so they will do the analysis of budget priorities to determine the budget which will come first if there is a shortage of funds. Here is an analysis of budget priorities, can be seen in Table 2.

Table 2. Budget Priority

Priority	Budget Items	Causes?
1	Purchase of Raw Materials	• Based on transaction data in January and February, the transaction for the purchase of raw materials should be prioritized to meet the needs of the order because the value that cannot be set based on the previous month. • Purchase of raw materials is a budget item that is dynamic, because these expenditures by level of dealer orders, thus having the possibility of cost incurred large or small.
2	Bonus Agent Payment	• Based on transaction data, the bonus payment agent must take precedence to ensure good relations with the Agent.
		• Bonus payment agent is a budget item that costs a dynamic based on the level of orders and turnover every agent's.
3	Company's Expense	• Company's expense is a budget items that will be borne by the company to ensure the continuity of the company's activities. • Based on data from the company's expense transactions must be paid every month, but not for lease financing the building so there are not too big for each month.
4	Payroll	• Payroll is a budget item that must be paid to ensure the welfare of employees. • Because the amount to be issued can be predicted based on the number of existing employees.
5	Other Expenses	• Other expenses are budget items that the priority level can be neglected in favor because this transaction can be postponed purchases. As ATK purchasing companies that are not too big.

To get a percentage of the budget for the next month (February) will be calculated as follows by considering other matters concerning the financing company for the next month.

1. Percentage of Payroll Budget
   Determining the percentage of payroll budget is done with the following calculation.

$$a \quad p \quad = \frac{p \quad d \quad p}{o \quad p \quad ha}$$

$$= \frac{55.600.000}{1.662.871.137} \times 100\% = 3.4\%$$

2. Percentage of Company's Expense Budget
   Determining the percentage of company's expense budget is done with the following calculation.

$$a \quad b \quad p \quad ha \quad = \frac{p \quad d \quad b \quad p \quad ha}{o \quad p \quad ha}$$

$$= \frac{3.200.000}{1.662.871.137} \times 100\% = 0.2\%$$

3. Percentage of Raw Material Purchase Budget
   Determining the percentage of raw material purchase budget is done with the following calculation.

$$a \quad b \; ha \; b \quad = \frac{p \quad d \quad b \; ha \; b}{o \quad p \quad ha}$$

$$= \frac{558.216.000}{1.662.871.137} \times 100\% = 33.6\%$$

4. Percentage of Bonus Agent Budget
   Determining the percentage of bonus agent budget is done with the following calculation.

$$a \quad b \quad a = \frac{p \quad d \quad b \quad a}{o \quad p \quad ha}$$

$$= \frac{76.439.400}{1.662.871.137} \times 100\% = 4.6\%$$

5. Percentage of Other Expenses
   Determining the percentage of other expenses budget is done with the following calculation.

$$a \quad l\epsilon = \frac{p \quad d \quad l\epsilon}{o \quad p \quad ha}$$

$$= \frac{140.079.593}{1.662.871.137} \times 100\% = 8.5\%$$

From the above calculation will be performed in consideration of every post, so in the budget can be a percentage of the budget for the month of February as follows.

Table 3. Budget Planning in February

Budget Items	Percentage in Calculation	Percentage
Payroll	3.4%	10%
Company's Expense	0.2%	15%
Purchase of Raw Materials	33.6%	40%
Bonus Agent Payment	4.6%	30%
Other Expenses	8.5%	5%
	Total	**100%**

2.5 PDCA Analysis

The method used in the Financial Management Information System at CV. Duren smell is PDCA (Plan - Do - Check - Action). PDCA analysis contains identification step functions - the functions and activities of the company which can be viewed by the organizational structure and job descriptions pertaining to the financial.

Here is the exposure of PDCA analysis for any process that has been determined before.

2.5.1 Payroll Proses

1. *Plan*
   Planning for payroll processing done by Bau Duren is in accordance with the SOP that has been determined by Bau Duren, and pays the salary of each employee in accordance with the SOP.
   Budgeting payroll at this time is to provide the budget for payroll in the amount of 10% of the total turnover of the company. Salaries of employees in the CV. Bau Duren is affected by the presence of employees, office / class (base salary) employee, office allowances / class, and other fringe benefits. The number of employees working in the CV. Bau Duren center until the month of May 2016 is 25 people.

2. *Do*
   Do or implementation for the payroll process is to implement what has been planned on the plan / planning, namely the payment of salaries does Bau Duren accordance with SOP rules that have been made. Implementation of the payroll payments can be seen in Table 4.

Table 4. Implementation of Payroll Process

Nama	Gol.	Gaji Pokok	Tunjangan	Hari Kerja	Tunjangan Lain	Total Gaji
Muhammad Hakim D.K.	1	2.500.000	1.000.000	26	0	3.500.000
Agis Martha R.	1	2.500.000	1.000.000	26	0	3.500.000
Feri Erianto	1	2.500.000	1.000.000	26	0	3.500.000
Senni Budi P.P.	1	2.500.000	1.000.000	26	0	3.500.000
Fuad Hasan	1	2.500.000	1.000.000	26	0	3.500.000
Dimaz Sri N.	1	2.500.000	1.000.000	26	0	3.500.000
Aufa Radian	1	2.500.000	1.000.000	26	0	3.500.000
Dadan Herdiansyah	2	2.000.000	200.000	26	0	2.200.000
Syarif Hidayatuloh	3	1.800.000	200.000	24	0	1.861.538
Adang Firdaus	3	1.800.000	200.000	23	0	1.792.308
Doni Ramdani	4	1.500.000	200.000	26	0	1.700.000
Rai Jajang T.	4	1.500.000	200.000	26	0	1.700.000
Sena Prandhika R.	5	1.300.000	200.000	25	0	1.450.000
Erik Ferdinand	5	1.300.000	200.000	26	0	1.500.000
Deni Rahman	2	1.300.000	200.000	26	0	1.500.000
Cecep Indra Aditya	5	1.300.000	200.000	26	0	1.500.000
Imam Al Hikmah J.	5	1.300.000	200.000	26	0	1.500.000
Ikbal Ramdani	5	1.300.000	200.000	26	0	1.500.000
Gabby Darra Oktami	4	1.500.000	200.000	24	0	1.584.615
Bisma	4	1.500.000	200.000	26	0	1.700.000
Muhammad Tirtayana	5	1.300.000	200.000	26	0	1.500.000
Ayi Maosul Azis	2	2.000.000	200.000	26	0	2.200.000
Hildan	5	1.300.000	200.000	23	0	1.350.000
Mercy	4	1.500.000	200.000	26	0	1.700.000
Rifky Rahkmansyah	2	2.000.000	200.000	25	0	2.123.077
					Total Penggajian	**54.861.538**

3. *Check*
   Checks for payroll processing are checking or correction of the phase which has been running previous Plan / planning and Do / implementation. At this stage, the smell of Duren will check against what was planned and what has been done, check the compatibility between the planning and implementation of the payroll process that has been done.
   Based on the implementation phase and prior planning, the following are its checking phase can be seen in Table 5.

Table 5. Checking for Payroll Payment

Funds Used	Payroll Budget	Remaining Budget	Conclusion
54.861.538	**166.287.114**	**111.425.576**	**Adequate Budget**

4. *Act*
   The conclusion that can be drawn from the checking stage is that the funds spent on the payroll does not exceed the budget provided, so that the remaining of budget can be used to cover other budget needs. Below is a table of follow-up on the stage of checking the payroll process can be seen in Table 6.

Table 6. Follow-up of Payroll Process

Checking Result	Follow-up
Adequate Budget	Keep the rest of the budget to help other budget shortfalls or other financial needs of your company. The rest of the budget in the tube amounted to 111.425.576

2.5.1 Company's Expense Process

1. *Plan*
   Planning for the financing process is to record expenses for financing that will be done. Based on the analysis that has been done has been set for budget financing corporate expenses amounted to 15% of the total turnover of the company in the amount of 249 430 671, -. Here is a burden on companies that will do the payment:
   - Electricity payments (monthly)
   - Water payment (monthly)
   - Telephone and Internet costs (monthly)
   - Building costs (monthly, yearly)

2. *Do*
   Do or implementation for the financing burden of the company is to check the bill against several bills that have been mentioned at planning stage. Here is an example of the application of the value of the bills that have been paid can be seen in Table 7.

Table 7. Company's Expanse in February

Bill Name	Bill Value
Electricity payments	5.500.000
Water payment	800.000
Telephone and Internet cost	1.000.000
Building cost	50.000.000
Total	**57.300.000**

3. *Check*
   Based on the planning of the funds used for the payment of corporate expenses amounted to 15% and the implementation of which has been done before can be checked by looking at Table 8.

Table 8. Checking for Company's Expense Process

Funds Used	Payroll Budget	Remaining Budget	Conclusion
57.300.000	**249.430.671**	**192.130.671**	**Adequate Budget**

4. *Act*
   Based on the checking stage of the financing process burden on companies that have been carried out before, the cost budget is not entirely used for financing the company in the month does not exceed the planned budget, so it can be said that the series of processes that have been carried out in compliance with the process that has been set. Here is a follow up to the burden of financing the company can be seen in Table 9.

Table 9. Follow-up of Company's Expense Process

Checking Result	Follow-up
Adequate Budget	Keep the rest of the budget to help other budget shortfalls or other financial needs of your company. The rest of the budget in the tube amounted to 192.130.671

2.5.1 Bonuses Agent Process

1. *Plan*
2. This process has a period of a month and a fund for financing based planning is 30% of the turnover of the company is worth 498 861 341, -.
   Bonuses given to the agent is under the following conditions:
   - If the agent turnover (up line) is bigger than the turnover downline bonuses agent (up line) is the percent bonus up line * turnover downline.
   - If the agent turnover (up line) is smaller than the turnover downline bonuses agent (up line) is the percent bonus up line * turnover alone.

3. *Do*
   Here is the application or implementation for the bonus agent payment processing for some agents who have downline based on sales data in September 2016 can be seen as follows:

Table 10. Data *Agent gets Agent*

Agent Code	Agent Name
BNDG040654	Titi Eka Wahyuningsih
BNDG200792	Yudha Firmansyah
BNDG020654	Muhammad Naufal Imaduddin
BNDG030639	Irfan Samtidar
BNDG030618	Muhammad Irfan Fajar K
BNDG020676	Yeni Mirah Dwi Nursanti
BNDG020673	Dini Nurdiani
BNDG080608	Haris Rachman
JBNB150666	Eros Komalasari
BNDG020625	Siti Sukmawati

Table 11. *Up line* and *Downline* Income

Agent Code	Agent Name	Income
BNDG040654	Titi Eka Wahyuningsih	11.238.000
	Buddy Setiawan	842.800
BNDG200792	Yudha Firmansyah	1.428.000
	Afrisia Syarah Devi	17.579.000
BNDG020654	Muhammad Naufal Imaduddin	15.684.000
	Haris Rachman	11.292.000

Agent Code	Agent Name	Income
	Rama Yoga Manggala	0
BNDG030639	Irfan Samtidar	35.304.000
	Rahmayani	1.704.000
	Adie Permana Kusumah	5.060.500
	Devi Solihat	11.782.000
	Gina Silvia	0
	Dea Fitriana Wijayanti	0
	Fitria Komalasari H	15.036.000
BNDG030618	Muhammad Irfan Fajar K	36.246.000
	Dini Nurdiani	2.856.000
	Yeni Mirah Dwi Nursanti	14.148.000
	Yudha Firmansyah	1.428.000
	Nova Astiriani	5.292.000
BNDG020676	Yeni Mirah Dwi Nursanti	14.148.000
	Titi Eka Wahyuningsih	11.238.000
BNDG020673	Dini Nurdiani	2.856.000
	Nurul Ardi	0
	Ilma Amaliyawati	0
BNDG080608	Haris Rachman	11.292.000
	Yanti Novianti	0
JBNB150666	Eros Komalasari	0
	Aris Noor Cahya	3.408.000
BNDG020625	Siti Sukmawati	0
	Siti Khadijah	0

Tabel 12. Hasil Perhitungan Bonus AGA

Agent Code	Agent Name	Bonuses
BNDG040654	Titi Eka Wahyuningsih	842.800
BNDG200792	Yudha Firmansyah	71.400
BNDG020654	Muhammad Naufal Imaduddin	564.600
BNDG030639	Irfan Samtidar	1.679.125
BNDG030618	Muhammad Irfan Fajar K	1.186.200
BNDG020676	Yeni Mirah Dwi Nursanti	1.123.800
BNDG020673	Dini Nurdiani	0
BNDG080608	Haris Rachman	0
JBNB150666	Eros Komalasari	0
BNDG020625	Siti Sukmawati	0
	Total	**5.467.925**

4. *Check*
   Based on the planning and implementation has been done, it can be concluded as follows.

Table 13. Checking of Bonus Agent Process

Funds Used	Payroll Budget	Remaining Budget	Conclusion
5.467.925	**498.861.341**	**493.393.416**	**Adequate Budget**

5. *Act*
   Based on the checking process that has been done it can be concluded that the funds issued does not exceed the budget provided. So the rest of the budget can be used to cover other needs. Here is a follow-up can be done to the process of granting bonuses agent, can be seen in Table 14.

Table 14. Follow-up of Bonuses Agent Process

Checking Result	Follow-up
Adequate Budget	Keep the rest of the budget to help other budget shortfalls or other financial needs of your company. The rest of the budget in the tube amounted to 493.393.416

2.5.1 Raw Material Purchasing Process

1. *Plan*
   Planning to purchase raw materials are purchased raw materials on every week on the days that have been determined are Wednesday, Friday, and Saturday. Purchases of raw materials do if the storage of raw materials still available are not tied to the day that has been determined. Planning to spend this raw material is 40% of the turnover of the company is worth 665 148 455.

2. *Do*
   Do or implementation for the purchase of raw materials are making a purchase raw materials on the days that has been determined, at the planning stage.
   Here are some data purchases of raw materials, can be seen in Table 15..

Table 15. Purchase of Raw Materials

Tanggal	Nama Barang	Jumlah	Harga	Subtotal
1 Februari 2016	Pencetakan Stiker	1	4,650,000	4,650,000
2 Februari 2016	Pencetakan Stiker	1	4,650,000	4,650,000
5 Februari 2016	Susu	2	390,000	780,000
7 Februari 2016	Susu	10	390,000	3,900,000
9 Februari 2016	Daging Durian	792	55,000	43,560,000
10 Februari 2016	Daging Durian	162	55,000	8,910,000
11 Februari 2016	Daging Durian	512	55,000	28,160,000
12 Februari 2016	Daging Durian	450	55,000	24,750,000
	Susu	1	1,560,000	1,560,000
	Cup	1	10,000,000	10,000,000
13 Februari 2016	Susu	3	390,000	1,170,000
14 Februari 2016	Susu	5	390,000	1,950,000
15 Februari 2016	Pencetakan Sticker	1	8,200,000	8,200,000
18 Februari 2016	Daging Duren	1590	55,000	87,450,000
	Susu	5	390,000	1,950,000
	Cup	1	10,000,000	10,000,000
19 Februari 2016	Susu	10	390,000	3,900,000
	Cup	1	24,000,000	24,000,000
20 Februari 2016	Cup	1	5,040,000	5,040,000
21 Februari 2016	Susu	5	390,000	1,950,000
	Cup	1	30,160,000	30,160,000
25 Februari 2016	Daging Durian	2590	55,000	142,450,000
	Susu	5	396,000	1,980,000
	Susu	4	390,000	1,560,000
26 Februari 2016	Susu	2	396,000	792,000
27 Februari 2016	Cup	1	9,000,000	9,000,000
28 Februari 2016	Daging Durian	1722	55,000	94,710,000
	Susu	4	390,000	1,560,000
			Total Pengeluaran Bahan Baku	**545,411,000**

3. *Check*
   Checks for the purchase of raw materials are checking whether the expenditure for the purchase of raw materials in excess of funds that have been budgeted for the purchase of raw materials for this month. Based on the planning and implementation stages before, here is the stage of checking for the purchase of raw materials can be seen in Table 16.

Table 16. Checking for Raw Material Purchasing Process

Funds Used	Payroll Budget	Remaining Budget	Conclusion
545.411.000	**665.148.455**	**119.737.455**	**Adequate Budget**

4. *Act*

   Act or follow-up of the purchasing process of raw material are with if the raw material is available, the purchase of raw materials will be made. If the raw materials already meet the minimum stock purchase of materials and time has not reached, it will be the purchase of raw materials, although not on a predetermined day.

   Here is a table of the follow-up of the checking phase raw material purchasing process can be seen in Table 17.

Table 17. Follow-up of Raw Material Purchasing Process

Checking Result	Follow-up
Adequate Budget	Keep the rest of the budget to help other budget shortfalls or other financial needs of your company. The rest of the budget in the tube amounted to 119.737.455

2.6 Financial Statement Analysis

Financial statement analysis performed to make the design of financial reporting that will be used in Management Information Systems at CV. Bau Duren, by reporting analysis to determine the format or the form of a report to be used. Analysis reporting that includes reporting analysis General Journal, Ledger and Profit and Loss.

2.6.1 General Ledger Report

Here is a general ledger reporting table design can be seen in Table 18.

Table 18. Design of General Ledger Report

Tanggal Transaksi		Nama Transaksi	Ref	Debit	Kredit	Deskripsi
Februari	1	Kas	-	Rp1.644.000	0	
2016		Penjualan	-	0	Rp1.644.000	
		Kas	-	Rp1.764.000	Rp0	
		Penjualan	-	Rp0	Rp1.764.000	
	4	Kas	-	Rp86.000	0	
		Penjualan	-	0	Rp86.000	
		Kas	-	Rp1.644.000	0	
		Penjualan	-	0	Rp1.644.000	
		Pembelian	-	Rp39.000	0	
		Kas	-	0	Rp39.000	
	5	Kas	-	Rp1.944.000	0	
		Penjualan	-	0	Rp1.944.000	
		Kas	-	0	Rp1.042.344	
	21	Kas	-	Rp1.704.000	0	
		Penjualan	-	0	Rp1.704.000	
		Penggajian	-	Rp10.707.694	0	
		Kas	-	0	Rp10.707.694	
	22	Kas	-	Rp1.644.000	0	
		Penjualan	-	0	Rp1.644.000	
		Kas	-	Rp3.450.000	0	
		Penjualan	-	0	Rp3.450.000	

2.6.1 Reports Ledger

Here is a report ledger table design that can be seen in Table 19, the form report ledger used is the form of 3 columns (form a single balance) [5].

Table 19. Design of Reports Ledger [8]

Nama Akun : Kas

Tanggal Transaksi		Keterangan	Ref	Debit	Kredit	Saldo
Februari	1	Kas		Rp1.644.000	0	Rp1.644.000
2016				Rp1.764.000	0	Rp3.408.000
	4	Kas		Rp86.000	0	Rp3.494.000
				Rp1.644.000	0	Rp5.138.000
				0	Rp39.000	Rp5.099.000

Nama Akun : Penjualan

Tanggal Transaksi		Keterangan	Ref	Debit	Kredit	Saldo
Februari	1	Penjualan		Rp1.644.000	0	Rp1.644.000
2016				Rp1.764.000	0	Rp3.408.000
	4	Penjualan		Rp86.000	0	Rp3.494.000
				Rp1.644.000	0	Rp5.138.000

Nama Akun : Beban Perusahaan

Tanggal Transaksi		Keterangan	Ref	Debit	Kredit	Saldo
Februari	5	Beban Perusahaan		Rp1.042.344	0	Rp1.042.344
2016						

Nama Akun : Pembelian

Tanggal Transaksi		Keterangan	Ref	Debit	Kredit	Saldo
Februari	4	Pembelian		Rp39.000	0	Rp39.000
2016						

Nama Akun : Penggajian

Tanggal Transaksi		Keterangan	Ref	Debit	Kredit	Saldo
Februari	4	Penggajian		Rp10.707.694	0	Rp10.707.694
2016						

2.6.1 Income Statement

Income statement is part of the financial statements of a company resulting in an accounting period which outlines the elements of revenues and expenses of the company to achieve a profit (or loss). Here is the design of the reporting of income that can be seen in Table 20.

Table 20. Design of Income Statement

Detail Laba Rugi		Anggaran	
		%	Nilai Anggaran
Pendapatan	1.662.871.137		
HPP	123.231.222		
	---------- (-)		
Laba Kotor	1.539.639.915		
Biaya Operasional			
- Biaya Bonus Agen	545.411.000	30%	498.861.341,1
- Biaya Pembelian Bahan Baku	5.467.925	40%	665.148.454,8
Biaya Non-operasional			
- Penggajian	54.707.692	10%	166.287.113,7
- Beban Perusahaan	52.700.000	15%	249.430.670,55
- Biaya Pembelian Lain	0	5%	83.143.556,85
	---------- (+)		
Total Pengeluaran	658.286.617		
	---------- (-)		
Laba Usaha	881.353.298		
	---------- (+)		
Laba Sebelum Pajak	881.353.298		
Pajak	88.135.329,8		
	---------- (-)		
Laba Bersih	793.217.968,2		

3. PENUTUP

In this section will be presented the conclusions that can be obtained from the discussion of previous chapters as well as suggestions for improvement and further development of the system.

3.1 Conclusion

After doing the analysis, design, and testing. It can be concluded as follows:

- Financial management information system is helping the Ministry of Finance implement the budget system for the processing of corporate funds of CV. Bau Duren.
- Financial management information system can assist the Minister of Finance in managing corporate finance of CV. Bau Duren in the decision making of the company's budget planning.

3.2 Suggestion

Based on test results and conclusions above, so that the system will be built next better should do the following:

- The system will be built next, should be able to issue recommendations next month's budget for the company.
- The system will be built next, should be able to do the recording of financial cash flow more complete adjusted to related companies.

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