FINANCIAL MANAGEMENT INFORMATION SYSTEM IN CV.KARYA BAKTI

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ABSTRACT

CV Karya Bakti is a trading company in the field of selling beef cattle. The business activities of CV.KARYA BAKTI of selling beef cattle with the way weigh of life. I.e. living cow multiplied by weighting the costs that the company had set earlier. By way of determining the selling price of a cow without charge non operating like feeding company benefit maximum, and less with the large number of transactions still use paper records (manual paper) that simply records all transactions of any vulnerable receipts broken/missing, so the troublesome financial manager in the preparation of reports for evaluation by the Director.

Methods of development of the software used in the meranvang and build the financial management information system it is using terstuktur and pedeketan for management functions using the function of Planning (Planning), Do (do), Check (Checking) and the Act (action). Analysis of PDCA that will be implemented is in the preparation of the financial statements. Method of decision-making for the determination of the sale price of beef used is a Full Costing Method, where the method of charging all the costs of the production of both operational and non operational activities against one product.

Based on the test results using the black box method for functional, error-free syntax already. For it can be concluded that it has managed to make a system that can help ease the Financial Manager in determining the selling price of a cow, helping finance manager in the preparation of the report and make it easier for directors in oversight in each transaction.

Keywords: Financial , Full Costing, determination of the sale price

1. INTRODUCTION

CV.KARYA BAKTI is a company engaged in the field of selling beef cattle housed in Sumedang. The company has been established since 2009. in CV.KARYA BAKTI there are 4 types of beef including Limousine, Ongole, Brahman, Simental. CV.KARYA BAKTI became supplier of beef cattle remains for the region of Sumedang, Arrowroot, Subang and Bandung Pangalengan, by 2015 CV.KARYA BAKTI dairy farms managed to sell 236 cows. The sales process is currently running, namely, beef sold directly to the consumer, by means of the consumer come directly to the site of CV.KARYA BAKTI and then dealing with the Treasurer, in it there is the organizational structure of one of them is Part of the financial support the passage of business processes.

Based on the results of observation on the CV.KARYA BAKTI and the results of interviews with Mr. Roni as financial manager and Mr. h. Tatang as Director/owner of CV.KARYA BAKTI, said that in January 2015, there are 50 transaction data including Fee income and expenses. Costs include sales revenue and expenses such as the purchase of cattle, feed, the purchase cost of payroll etc, with many transactions difficult CV.KARYA BAKTI to conduct surveillance. Reports received by the Director, only a number of calculations are less informative, i.e. only recorded sales and purchase transactions without any details of the cost of any cattle resulting in difficult Director in conducting surveillance against any deals, because the financial system running currently noted many things manually on some paper work/book (manual paper) from receipts and selling transaction result , very time consuming and risky. In addition, the finance manager at the CV.KARYA BAKTI in charge of the examine and supervise the buying and selling process that includes cash flow in and out like cattle sales, buying a cow purchase feed, transportation costs and payroll. Any Financial managers are responsible for determining the selling price of a cow, while for current financial manager in determining the sale of beef on the basis of weigh of life i.e. living cow weigh a predetermined Price multiplied by CV.KARYA BAKTI plus the cost of transportation, without taking into account other operating costs such as feed, the

cost of care, so that by the time the old cows sold and an increase in weight is not good then CV.KARYA BAKTI has decreased in profit.

To be able to do the processing of financial data effectively and efficiently then needed a management information system that can help CV.KARYA BAKTI in optimizing financial management process, these are going to be in the process of monitoring memepermudah and more accurate financial reporting. Therefore needed further research for the creation of a financial management information system that can organize, oversee financial activities at CV.KARYA BAKTI. Therefore further research needed for the development of a financial management information system CV.KARYA BAKTI.

1.1 Understanding Management Information System

The system can be defined as a collection of things or the elements that work together to form a unity and working together to achieve a goal. The following are some sense from management information systems:

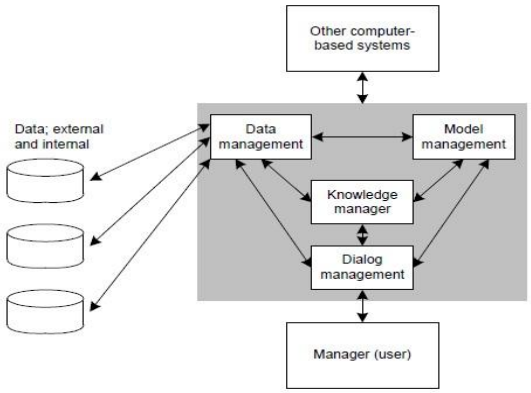
1. According to Gordon b. Davis, that management information systems is a human/machine that is integrated to menyajiakn information in support of the functions of the operations, management, and decision making within an organization.
2. According to Suhardiman Yowono management information system is the whole network of the information addressed to the leaders for the purposes of the implementation of the management functions for the leaders, especially in determining the right decision.
3. According to The Liang Gie, management information systems are all interwoven and units of the network traffic of all kinds of information, meaning that it is a network between sections and sub sections. And what is meant by the description is data and information.

The conclusion that the concept of management information system has several characteristics:

1. in an organization, there is a special section as a provider of the SIM.
2. SIM is jalian traffic data and information of each section within the organization that is centered at the SIM.
3. SIM is the tangle of relationships between the inside of the Organization through a driver's license.

1.2 Decision Making

Decision support system (SPK) or Decision Support System (DSS) is an information system that provides information, modeling, and pemanipulasian data. This system is used to assist decision making in situations that are semi structured and the situation is not tersetruktur



Gambar 1 component SPK

Describes the components of the CMS that a decision support system built of several subsystems, among others:

1. Data management, including database containing relevant data for various situations and regulated by software called a Database Management System (DBMS).
2. Model Management, involving model finansia, stastikal, management, science, or various other quantitative models so as to provide the analytical capabilities of the suatau system and management software is required.
3. Knowledge Manager, can support other subssitem or acting as a component which acts on its own.The User Interface, the display of the interface that the user can communicate and deliver orders at DSS.

1.3 Metohd Full Costing

According to Mulyadi (2009:17) Methods of determining the cost of production which takes into account all the elements of cost of production into the cost of production, which consists of the cost of raw materials, direct labour, factory overhead costs, both fixed as well as variable behaves.

1. Raw material cost

Direct raw material cost is the cost of the raw materials is a part which cannot be separated from the product, e.g. the cost of purchasing a cow.

2. Direct labor cost

Direct labor is labor that is used in change or convert the raw material into a finished product and can be traced directly to the finished product, such as transportation costs.

3. The factory Overhead costs

Factory Overhead costs are direct costs other than raw materials and direct labor but help in changing the ingredients of the product is completed. These costs cannot be traced directly to the finished product. Factory overhead costs are grouped into:

a. direct raw materials (helper)

Indirect material is the material used in the projected product but smaller relative usage and costs cannot be traced directly to the finished product, such as costs for the purchase of medicines – drugs.

b. Indirect Labor

Indirect labor is labor that helps the finished product processing, but can not be traced to the finished product, e.g., i.e., employee salaries, the salary of the supervisor of the enclosure, the salary of the Treasurer, the salary of the driver.

4. Determination of the sale price, according to a Full Costing Method

In the determination of prices by using the Full Costing Method should first look for marked up obtained with the formula:

% Mark up:
The cost of the expected Profit nonPro + production costs

While the company expected profits that is 30% of all amounts that are happening, so the selling price of each product can be calculated as follows:

The cost of raw materials: Rp.xxx.xxx
TKL costs: Rp.xxx.xxx
Factory overhead costs: Rp.xxx.xxx
Production costs: RP.xxx.xxx
Production cost * 30% = Rp xx. xxxx

% Markup = Rp. xxx.xxx + Rp.xxx.xxx * 100%
Rp.xxx.xxx
= x %

Production costs: URRp.xxx xx
Markup x% * production cost: URRp.xxx xx
Total sale price: Rp.xxx.xxx

The Selling Price Per Unit:
Total selling price = Rp. xxx xxxx.
Amount Per unit

2. THE CONTENT OF RESEARCH

2.1 Analysis Of The Problem

Analysis of the problem was an early formulation of the problem which will be outlined in the financial management in CV.KARYA BAKTI, analysis of the problems of the current running system are:

1. Director of the difficulty of conducting surveillance against the flow of cash in and out, transaction details and selling beef from cows each.
2. Finance Manager the trouble of taking decisions the right selling price determination to further increase profits.

2.2 Analiysis PDCA

At this stage it does is analyze management activities at CV.KARYA BAKTI. Analysis of PDCA containing step function – identification of functions and corporate events can be seen based on the structure of organizations and the description of the task relating to the financial

In this research the sources of financial funds for the purpose of the company is from the previous perisahaan (turnover of the company). The source of the funds will be divided into several pembiayan companies. Because the company never have budgeted for any cost of activities then conducted an analysis of the financial data of December 2014 (turnover: Rp. 390,305,000) to determine the approximate percentage that will be used in this study. Here are the percentages for each financing can be seen in table 2.1.

The use of	Percentage Use
The Purchase Of A Cow	90%
Load Transortation	5%
Burden Of The Purchase Of Feed	1%
A Load Of water And Electrical	0,5%
Payroll	3%
Supplies	0,5%
Total	**100%**

Figure 2 Persentase Purchasing

2.1.1 Non Operating Process

The process included in the Group of non-operational process is a process that has certainly done each month. The following is a process which belongs to the Group of non-operating process

2.1.1.1 Payroll Processing

Analysis of the management will be made to the payroll process in CV.KARYA BAKTI with the analysis of PDCA. The following is a description of stages – stages.

1. Plan (Planning)

At this stage of Plan/planning for payroll processing is done by CV.KARYA BAKTI is the appropriate Term and contract work for each employee.Budgeting payroll currently is to provide budget for payroll which is about 3% of the (turnover: Rp. 390,305,000) company that is amounting to Rp. 11,709,150.

2. Do (Execution)

At the stage of implementation of the Do/payroll process is carrying out what is already in the process of rencakan Plan/Planning before, i.e. do pembayran salary with the rules that have been created in the beginning of the month to see the implementation of payroll payments can be seen in Table 2.2

Table 2.2 implementation of the payroll process

No	Month	Total Payroll
1	**Jan-15**	**Rp 8.100.000**

3. Check (Checking)

At this stage of Check/Checking is doing pengecekkan or correction of the phase has been running earlier Plan/Do/planning and implementation, check out kesesuain between planning and execution against the payroll process of rebellion has been done.

Based on the stage of implementation and planning before, here are the stages of pengecekannya can be seen in table 2.3

Table 2.3 checking of Financing Payroll

The Fund Issued	Budgeting Payroll
Rp. 8.100.000	Rp.11.709.150

From the table above it can be concluded that the funds expended for the payment of salaries of employees does not exceed the budget, so that the remaining funds can be used to cover other budget needs such as for the purchase of cattle. If the payroll Fund issued exceeds the budget, then it needs to be done some checking against the payroll calculation.

4. Act (action)

At this stage the Act/action of the payroll process is doing the repair process planning and payroll pelasksanaan that was already set, the change can be done based on the stage of the Check has been done. The conclusion that can be drawn from the stage of checking is that funds are issued to penggajjian not exceed the budget provided, i.e. the remaining cost budget of Rp. 3,609,150 until the rest of the budget could be used to cover the budget of other membutuhkannnya such as purchase of cattle. If the payroll Fund issued exceeded the budget then the deficiency will be taken from the rest of the budget other than the purchasing budget.pembelian Cow.

2.1.1.2 Process OF Financing The Company's Burden

Analysis of the management will be made to process the company's burden of pembiayan on CV.KARYA BAKTI by conducting analysis of PDCA. The following is a description of stages – stages.

1. Plan (Planning)

At this stage of Plan/planning for the process of financing the company's burden is to register a financing that will be dilaukan. Based on the analysis of the financing for the budget is done superbly burden companies is of 0.5% of the (turnover: USD 390,305,000) of Rp. 1,951,525. In this stage, make a list of what your company has to load diabayar this month

Here's a list of the company's burden every month:

a) Electricity (Per month)

b) water (Per month)

2. Do (Execution)

At this stage of the implementation process to Do/financing burden the company was checking the Bill against several bills that have been mentioned in the Plan/planning. The following is an example of the Bills that have been paid in January 2015 Table 2.4

Table 2.4 Financing Burden in January 2015

Date	Description	Total
31-Jan-15	**Payment Of Electricity and Water**	**Rp 765.000**

3. Check (Checking)

At this stage of Check/pengeckan to the process of financing the company's burden is by checking or correction of terhdap what is already done in the DO/implementation, i.e. by doing an adjustment fund comes out with funds that are already full. Does exceed the planned fund.

Based on the planning of the funds used to finance the company's load is 0.5% and the implementation of which has been done before can do penegcekan with see table 3.5

Table 3.5 the checking Financing Burden the company January 2015.

The Fund Issued	Budget Electrik & Water
Rp. 765.000	Rp.1.951.525

From the table above the company issued funds amounting to Rp. 765,000 and company provided fee i.e. 0.5 from (turnover: USD 390,305,000) of Rp. 1,951,525, it can be inferred that the cost does not exceed the burden of enterprises.

4. Act (action)

`At this stage the Act/action to the process of financing the company's burden is to do no further than checking stages. in case the cost burden of the company's swelling. Or exceed the budget then held the process of checking the Bill what causes costs

burden the company swelled, so could be evaluated and determining solutions to handle it.

Based on the stages of the process of checking the company's burden of financing has been done before, the cost to the budget is not completely unused because the financing of the month does not exceed the planned budget, the remaining cost is Rp. 1,186,525 planning so that it can be used for other expenses such as the cost of purchasing a cow needs and in case of shortage costs can take charge of planning the purchase of a cow. It is said that the series of processes that have been conducted have satisfied a predefined process.

2.1.2 Process Operasional

The process includes the nature of the Group's operations is a process that has not been done every month due to several factors so that the process is carried out every month due to several factors so that the process is not done. The following processes are included in the Group's operational processes.Proses Pembelian Cow

Analysis of the management process will be made to purchase a cow by CV.KARYA BAKTI by conducting analysis of PDCA. The following is a description of stages – stages.

1. Plan (Planning)

At this stage of Plan/Perencanan purchase a cow done anytime and erratic for volume purchases of beef every day,. The purchase price is determined by the way the cows weigh of life, namely the weight of cows live per (kg) multiplied by the price the company set. The process of budget planning for the purchase of Cowv i.e. by 90% of (turnover: USD 390,305,000) of Rp. 437,763,000.

2. Do (Execution)

At this stage, based on the results of interviews with finance manager in making purchases of beef is done in a straightforward manner came to breeders who sell cows. An example of the calculation of the purchase of a cow that is as follows:

On January 2, 2015 CV.KARYA BAKTI buy beef at a price of Rp. 17,088,000 and transportation costs Rp. 250,000, weighing 356.

IDR 48,000 x 356 = 17.088.000 IDR

As for the total cost to purchase a cow in January 2015, can be seen in table 2.6:

Table 2.6 Beef Purchases in January 2015

Date	Description	Total
31-Jan-15	**Purchase of Cow**	**Rp 437.763.000**

3. Check (Checking)

At this stage is checked against a stage Plan/DO/implementation planning and whether financing the purchase of cows in accordance with that in the previous plan, namely amounting to 90% of the turnover of the company, Financing Financing cattle at table 2.7.

Table 2.7 Cow Purchase Financing in January 2015.

The Fund Issued	The Cow Purchase Budget
Rp. 437.763.000	Rp.351.274.500

Based on the table above the company issuing the funds for the purchase of a cow that is amounting to Rp. 437,763,000 and cost the company provided for the purchase of cattle, namely by 90% (turnover: USD 390,305,000) of Rp. 351.274.500. can be inferred that occurred pembekakan the purchase of a cow with the difference of Rp. 86.488.500, so planning should be done re pembekakan not happen back in for the purchase of cattle, with a condition like this then it needs help with the cost of other budget unused.

4. The Act (action)

At this stage the Act/Action do penindak lajutan from stage – a stage that is done before, for this process in the event of ketidaksesuain between the amount of cash in the Treasury. Based on the process of checking has been done then it can be inferred that occurred pembekakan the cost against the purchase of cows that are too large, exceeding the budgeted costs. then restart planning required against the purchase of a cow.

2.1.2.2 Beef Sales Process

Analysis of the management will be made to process the sale of beef in CV.KARYA BAKTI with the analysis of PDCA. The following is a description of stages – stages.

1. Plan (Planning)

At this stage of Plan/Planning i.e. which CV.KARYA BAKTI do sales of beef with the way weigh of life i.e. cow weights (kg) multiplied by the price specified by the financial manager, 60% of the price of beef to market prices d per kg.

2. Do (Execution)

At the stage of implementation of the Do/is doing selling cows with the calculations below.

a) determination of the sale price of beef according to CV.KARYA BAKTI

CV.KARYA BAKTI buy Cow types a weighted 4042 no Brahman 356kg at 17,088,000, with the count per (kg) i.e. Rp. 48,000 and transportation costs Rp. 250,000, after 4 days of experiencing the

increase in weight of 4kg cow weights at the moment so will be sold multiplied by 360kg a weighted price set i.e. CV.KARYA BAKTI of 52000 per (kg), then the price of cattle at the time will be sold to Rp 18,720,000 plus transportation costs Rp. 250,000 and selling transportation buy Rp. 250,000 CV.KARYA BAKTI, then sell the Cow type Brahman No. 4042 with price of Rp 19,220,000. determination of sale price calculation can be seen in table 3 IV:

Table 2.4 sample sale Cattle according to CV.KARYA BAKTI

	Purchas	**Sales**
Type Of Beef	Brahman 4042	Brahman 4042
Weight(kg)	356	360
The Proce Of Beef	Rp 17.088.000	Rp 18.720.000
Transportation	Rp 250.000	Rp 250.000
Price/Kg	**Rp 48.000**	**Rp 53.389**
Total	Rp 17.338.000	Rp 18.970.000

The company's price = 60% of the price of the beef market

Beef = selling price (the price of the company * cow weights) + Buy + Sell Transport Transportation)

= (Rp. 52,000 * 360) + Rp. 250,000 + 250,000

= Rp. 19,220,000

The selling price per Cow (kg) = selling price/Weight cow

= Rp. 19,220,000/360

= Rp 53.38 = Rp. 53.400(dibulatkan)

Based on the above calculations, the CV.KARYA BAKTI sold a cow alive with price per (kg) i.e. Rp. 53,400 (rounded).

a) determination of the sale price of beef according to the method of Full Costing

In the determination of the sale price by using the method of Full Costing must first be sought mark up obtained with the formula:

% Mark Up = cost of production + Profit Non expected {2 .. 1}

The expected profits of the company IE 10% of any cattle, based on the results of the interview with the CV.KARYA BAKTI, for the calculation of profit can be seen below:

The purchase price of a cow: Rp. 17,088,000

The cost of transportation to buy Cows: Rp. 250,000

The cost of transportation to sell Cows: Rp. 250,000

Total cost: Rp. 17,588,000

The expected profit = Total cost x 10%

17,758,000 = Rp x 10%

= 1,758,800 Idr

The cost of non production Feed Cost = + cost of care

= Rp. 80,000 + 156,000 Rp.

= Rp 236,000

% Mark up =

RP Rp + 236,000 1,758,800 x 100%

RP. 17,588,000

= 11% {2 .. 1}

Total cost: Rp. 17,588,000

Mark Up 11% x 17,588,000: Rp. 1,934,680

Total sale price: Rp. 19,522,680 {2 .. 2}

The selling price per (kg) = Total selling price/Weight Cow

= Rp. 19,522,680/360

= Rp. 54,230

Based on the above count that by selling price using the Full Costing Method i.e. Rp. 54,300 per cow (kg) life (rounded off), and had a difference with the selling price of the company i.e. Rp. 900.

The results of the determination of sale price according to price according to the method of Full Costing can be seen in Table 3.9.

Table 2.4 determination of sale price of beef Full Costing Method

The Purchase Price Of	Rp. 17.088.000
Transportation Costs To Buy Transpotation Costs To Buy	Rp. 250.000
Transportation Costs To Sell	Rp. 250.000
The Total Costs	Rp.17.588.000
Profit is expected	Rp.1.758.800
Mark up(%)	11%
Total Cost Of	Rp. 17.588.000
Mark up 10% * 17588000	Rp.1.934.680
Total Price	Rp. 19.522.680

3. Check (Checking)

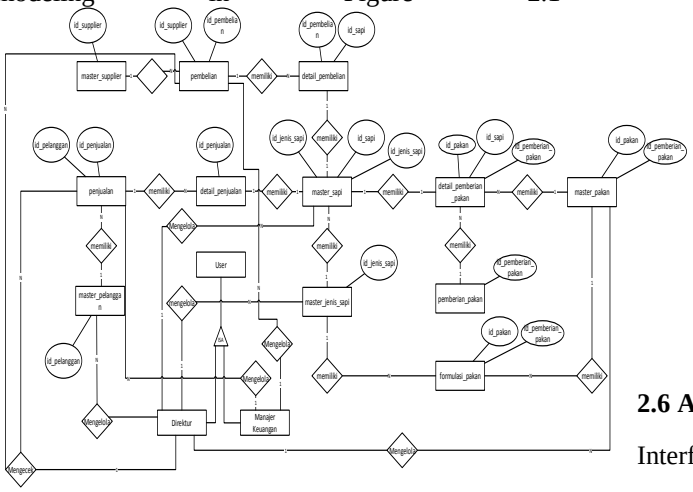
At this stage of Check/Checking IE melekukan pengeckan against benefit, if there is a reduction in profits then carried back to the stage Plan/planning.

4. Act (action)

At this stage the Act/Action is an advanced penindak of tah stage has been done before, for this process in the event of ketidaksesuain between the number of finance gained and in cash.

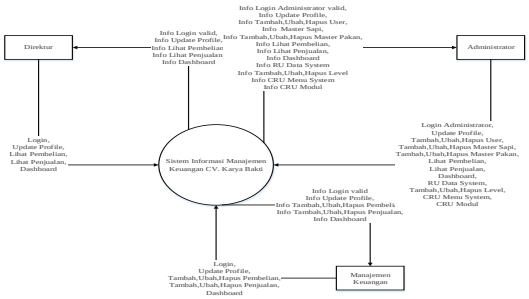
2.3 Analysis Database

In the construction of Financial Management information system in CV.KARYA BAKTI required a database design, modeling to be used in the design of this database menggunanan Entity Relational Diagram (ERD). The database modeling in Figure 2.1



2.4 Functional Needs Analysis

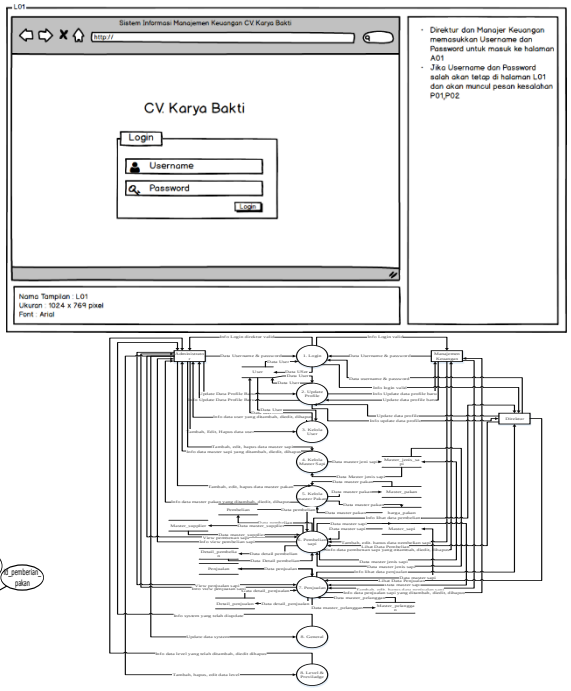
A functional needs analysis is an analysis of the needs of functionally well within the flow of the data or information. A functional needs analysis described in structured analysis which would be discussed as follows.



Gambar 2.2 Context Diagram

2. DFD (Data Flow Diagram)

Diagram of the data stream context is that of the system is described with more detail using Data Flow diagrams. For more details can be seen in Figure 2.4



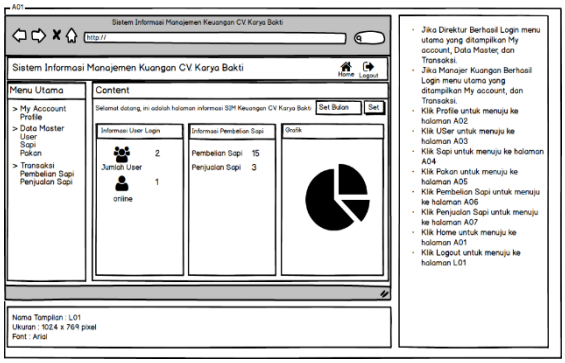
Gambar 2.4 DFD Level 1

2.6 Antar Muka

Interface Login Form can be seen in Figure 2.5.

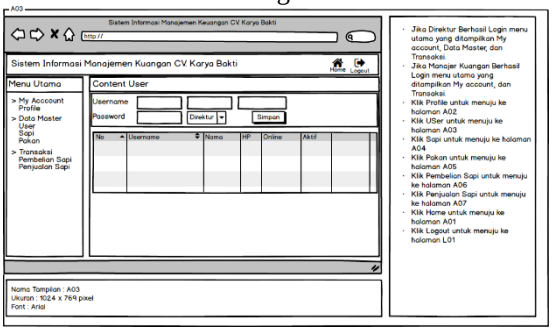
Gambar 2.5 Interface Login

The design of the main page of the interface in this research can be seen in Figure 2.6



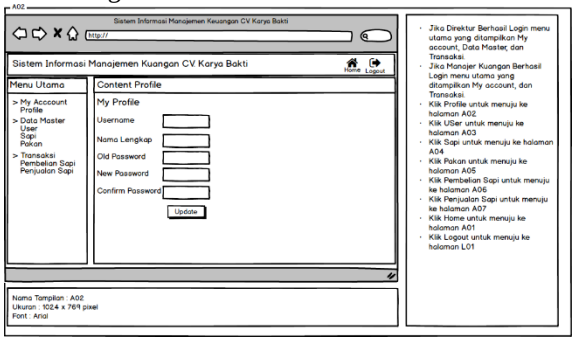
Gambar 2.6 Interface Halaman Utama

The design of the interface for User Page in this research can be seen in Figure 2.7



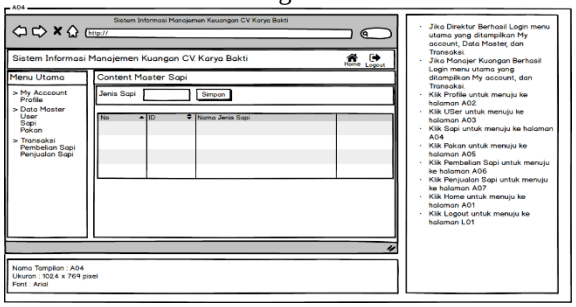
Gambar 2.7 Interface User

Design of interfaces in this research profile can be seen in Figure 2.8



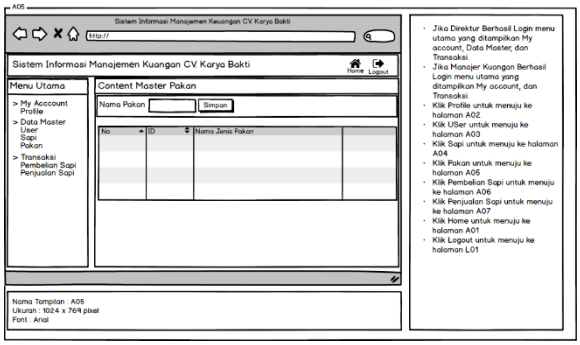
Gambar 2.8 Interface Profil

The design of the interface of the Master cattle at this research can be seen in Figure 2.9



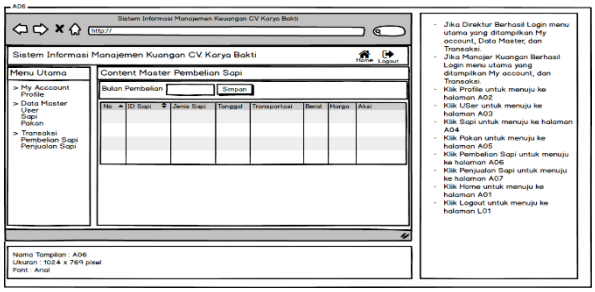
Gambar 2.9 Interface Master Cow

The design of the interface of the Master cattle at this research can be The design of the interface of the Master Feed on this research can be seen in Figure 2een in Figure 2..10



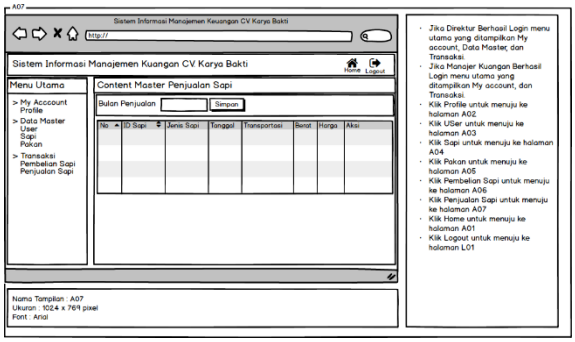
Gambar 2.10 Interface Master Cow

The design of the interface is the purchase of a cow on this research can be dillihat in Figure 2.11



Gambar 2.11 Interface Pembelian Cow

The design of the interface this study cattle at Sales can be seen in Figure 2.12



Gambar 2.12 Interface Penjualan Cow

2 Cover

3.1 Conclusion

Based on the research that has been done on the analysis, design, implementation and testing of the system of information and financial management in the CV work of filial piety then can be drawn the following conclusions:

1. the financial management information system has been able to help make it easier for the Manager in the determination of the sale price.
2. Financial Management information systems can help ease in doing financial report preparation

3.2 Advice

Of all the results that have been achieved at this time, still had some shortcomings. It is recommended to add things that could complement this financial Manajemn information system.

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