

Financial Accounting Information System Design Model Cash Receipts and Expenditures at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressor Cikarang XIX District Bekasi

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Abstract-*This study aims to describe and design a financial accounting information system for cash receipts and payments. Designing a financial accounting information system in order to improve the effectiveness of controlling cash receipts and disbursements.*

This research uses a descriptive qualitative approach. The data used in this study are primary data and secondary data. The type of data used is qualitative data in the form of a brief history of the organization, organizational structure and relevant information. Data collection methods used in this research are library research and field research.

The result of this research is that the financial accounting information system in the HKBP Cikarang Ressor Cikarang Church, XIX District Bekasi already uses a computer but is still manual. So the researchers designed an accounting information system using PHP and MySQL applications integrated with PHPMyAdmin with XAMPP as a web server. This application can be used to process data and financial data reports.

Keywords: *Accounting Information Systems, Cash Receipts, Cash Disbursements, Churches, Websites*

I. PRELIMINARY

Along with the times, accounting information systems and technological developments are currently increasing. This is also because it is supported by adequate facilities and infrastructure. The rapid development of accounting information systems can affect the needs of organizations including in the religious sphere, where the system that previously existed in one religious organization was still manual-based and currently the current needs of religious organizations related to accounting information systems have shifted to a computerized system.

In general, the main purpose of the financial statements of non-profit entities is to provide relevant information to meet the interests of resource providers who do not expect repayment, members, creditors and other parties who provide resources to non-profit entities (PSAK number 45, revised 2011). One form of non-profit organization that is obliged to create an accounting information system for cash receipts and payments is a church organization.

The church is a non-profit or religious non-profit organization in the community. Where a place of worship such as a church can be said to be an entity that has an interest in making financial reports. This is because the congregation who has donated and made offerings has the right to know the use of the funds by means of financial reports. The church itself also functions as the manager of funds from the public, so it is only natural that activities in the church carry out accounting practices.

The Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi is a non-profit organization that serves spiritual activities for Christians, especially people of Batak ethnicity. The Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi has used computers as a tool in processing cash receipts and disbursements, but only limited to use in the form of Microsoft Excel. The finance department has a core role in recording church receipts, expenses and financial reporting.

The phenomenon in the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi requires an information system that can process cash receipts and disbursements data quickly, easily, and accurately so that it helps the financial department process cash receipts and disbursements.

Different research by Suginam (2015) in this study carried out direct observations made by the author at the Republic of Indonesia Employee Cooperative Office of the Ministry of Religion, Deli Serdang Regency, the system that is running at the company, documenting cash receipt data still uses Microsoft standard data processing applications. Office Word and Microsoft Excel so that the cash receipt report is not informative and requires a long time to enter data.

Based on this phenomenon, the researchers are interested in examining how the practice of financial accounting information systems for cash receipts and payments that occur at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi and design a financial accounting information system that can be used to support treasurer finance activities. the church in managing funds. Based on this description, the researcher is interested in conducting a study entitled "Design Model of Financial Accounting Information System Cash Receipts and Expenditures at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi".

II. THEORETICAL BASIS

2.1 Research Review

Research conducted by Mubarak and Hadiani (2016) from BSI Bandung University and Amik BSI Bandung. This research was conducted directly by observing and studying literature on web-based programming, journals and books on the Waterfall method. By using the Waterfall method, making the application more structured and the resulting application can help record cash receipts and disbursements transactions more effectively and efficiently.

Research conducted by Maknunah (2015) from the Informatics Management Study Program, STMIK Pradnya Paramita Malang. In this study, the method of analysis is carried out using descriptive analysis which is supported by observation and interview techniques, literature study, direct survey by interviewing related people to complete the required information. The result is an acceptance and accounting information system

cash disbursements have separated cash receipts and payments by assigning tasks to different people. Internal control of cash receipts and disbursements has not there is a plan for cash receipts and disbursements in accordance with the annual work plan. The physical calculation of cash balances has never been done because there has not been an audit of the revenue and expenditure accounting information system.

Research conducted by Pakpahan, et al., (2019) from the Information Technology Faculty of Advent Indonesia University and the Faculty of Economics, Advent Indonesia University. In this study, a church finance application was designed that allows recording of receipts and expenses in one easy-to-use application. The application is designed using the prototyping method where the application prototype can be immediately implemented and updated in accordance with the development needs of the user. This financial application provides the function of recording members, departments, fiscal years, budgets, revenues, expenses, cash advance and various reporting functions such as: member reports, department reports, daily revenue reports, monthly income reports, expense reports, budget reports,

Research conducted by Nugraha, et al., (2014) from the Department of Accounting, University of Muhammadiyah Malang. This research is a case study with descriptive analysis method. Designing an accounting information system in order to improve the effectiveness of controlling cash receipts and cash disbursements. The results of the analysis show that in several transactions at the Grand Jami Mosque there are dual functions, incomplete receipts, and financial reporting using a cash basis. So the researchers designed with the involvement of other functions as well as additional cashier functions, several additional documents, and using Microsoft Excel with accrual basis accounting.

Research conducted by Apriliah, et al., (2018) from the Department of Computer Science Masters Program, Faculty of Information Technology from STMIK Nusa Mandiri Jakarta and Bina Sarana Informatics University. In this study, the company still uses a system that has not been computerized in the process of recording and managing its financial data such as data management of cash receipts and cash disbursements so that it experiences many obstacles, for example in recording, processing transaction data and transaction reports that take a long time and in storage. data that is still not neatly stored. So it is necessary, a financial system whose data processing is done computerized, researchers use the waterfall method and visual basic applications in designing a cash expenditure and cash income information system.

Research conducted by Biswas, et al., (2015) from the Department of Accounting, Department of Business Administration, Northwestern University, Khulna, Bangladesh. In financial reporting, there are two accounting bases, one accrual basis and the other cash basis. This research has collected data from 12 private companies for 5 years. Researchers also collected data from 30 executives from outside parties to show their opinions. This study focuses on the usefulness of the accrual basis of accounting and focuses on the limitations of the cash basis of accounting in Indonesia. The statistical tools used such as Cronbach's Alpha, R square, F values and coefficients have been used to analyze the collected data. This study also shows how the accrual basis is more effective than the cash basis of accounting.

Research conducted by Rahman, et al., (2014) from the Department of Accounting, Hajee Mohammad Danesh University of Science and Technology, Bangladesh. This study uses exclusive findings, amounting to 300 companies were randomly selected as respondents and interviewed to get answers from specific questionnaires. This research ultimately suggests the proper application and use of accounting software ensures strong corporate responsibility and accountability for business and also helps company owners and policymakers better understand about its performance and outcomes. By using accounting software technology, small and medium-sized business firms can reduce their operating costs and then increase their profitability and competitive power.

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2.2 Understanding System

Tata Sutabri (2012: 6), ssystem is a group of elements that are closely related to one another, which function together to achieve certain goals. Meanwhile, according to Romney and Steinbart (2015: 3), a system is a series of two or more components that are interrelated and interact to achieve goals. According to Hutahaeon (2015: 3) the system characteristics are as follows:

- 1) Component (Components),
- 2) System Limits (Boundary),
- 3) Environment Outside the System (Enviroment),
- 4) System Connectors (Interface),
- 5) Enter System (Input),
- 6) System Output (Output),
- 7) Processing System,
- 8) System Goals.

2.3 Definition of Information

Understanding information according to Mardi (2011: 5), is the result of the process or the results of data processing, including the combined results, analysis, conclusion, and processing of computerized information systems. While the definition of information according to Sutarman (2012: 14), information is a collection of facts (data) that are organized in a certain way so that they have meaning for the recipient.

2.4 Definition of Accounting

Mursyidi (2010: 17) states that accounting is the process of identifying financial data, processing and analyzing relevant data to be converted into information that can be used for decision making.

2.5 Understanding Accounting Information Systems

The accounting information system is a system that collects, records, stores, and processes data to produce information for decision makers. (Kurniawan and Parapaga, 2014). Accounting Information Systems must have the following characteristics according to Krismiaji (2010: 15):

- 1) Relevant,
- 2) The system must be trustworthy,
- 3) Complete,
- 4) On time,
- 5) Easy to understand.

2.6 Understanding the Cash Receipts Accounting System

The cash receipt accounting system is a record that is made to carry out activities of receiving money from cash sales or from receivables that are ready and free to use for general company activities (Mulyadi, 2010: 439).

2.7 Understanding the Cash Expenditure Accounting System

According to the Ministry of National Education (2011) the cash disbursement accounting system is a process or way of issuing an exchange instrument that is accepted for debt repayment and can be received as a deposit to a bank in an amount equal to its nominal value which occurs at any time.

2.8 Procedure for Recording Cash Receipts and Cash Disbursements

According to Widaningsih and Rizal (2012: 11) several standard operating procedures for cash receipt transaction administration, namely:

- 1) Receipt of cash starts from the occurrence of transactions that cause cash receipts such as cash sales and receivables payment.
- 2) Examine the proof of transaction issued by the sales department carefully which then matches the copy.
- 3) Count the number of transactions correctly.
- 4) Check the money received and then make a confirmation.
- 5) Make proof of cash receipt transactions.

According to Mulyadi (2010: 515) the accounting system for spending cash with checks does not require a check request, which consists of a network of the following procedures:

- 1) Procedure for Making Cash Out Evidence
 - a) Cash payment procedures
 - b) Procedure for recording cash disbursements
- 2) A cash disbursement accounting system that requires check requests, which consists of a network of the following procedures:
 - a) Check request procedure
 - b) Procedure for making cash out evidence
 - c) Cash payment procedures
 - d) Procedure for recording cash disbursements

2.9 Definition of System Development Life Cycle (SDLC)

System Development Life Cycle (SDLC) refers to the models and processes used to develop software systems and describe the process, namely the developer accepts the move from problems to solutions (Simarmata, 2010: 39).

2.10 System Development Life Cycle (SDLC) Design Method

According to Kenneth, E. Kendall, Julie E. Kendall (2010), The Classic Life Cycle is one of the application methods of SDLC. The method of designing a System Development Life Cycle (SDLC) is:

- 1) Planning
- 2) Analysis
- 3) Design and programming
- 4) Implementation
- 5) Testing

2.11 Model System Development Life Cycle (SDLC)

There are many SDLC models, one of which is the waterfall model which consists of five stages to be completed sequentially in order to develop software solutions (Bassil, 2012). Waterfall is a system development model that is the basis or beginning for other system development models (Khurana, 2012).

2.12 Definition of Financial Statements

Financial statements, namely providing an overview of the state of a company, where the balance sheet which reflects the value of assets, debt and equity as well as losses and profits that reflect the results that have been achieved during a certain period (Bambang Riyanto, 2012: 327).

2.13 The Elements of a Non-Profit Organization Financial Report

According to IAI (2011: 45) determines the elements in the financial statements of non-profit organizations based on PSAK No. 45, including:

- 1) Statement of Financial Position
- 2) Activity Report
- 3) Cash flow statement

2.14 Purpose of Non-Profit Organization Financial Statements

The main objective of financial statements according to PSAK No. 45 is to provide relevant information to meet the interests of donors, organization members, creditors, and other parties who provide resources to non-profit organizations.

2.15 Model Resources Events Agents (REA)

The REA data model was developed specifically for use in designing AIS. The REA data model focuses on the business semantics underlying an organization's value chain activities. The REA data model classifies entities into three distinct categories:

- 1) Resources that the organization gets and uses.
- 2) The events (business activities) that the organization carries out
- 3) Agents who participated in this event

2.16 Developing a Resources Events Agents (REA) Diagram

Developing a REA diagram for a specific business cycle consists of the following three steps:

- 1) Identify relevant events
- 2) Identification of resources that are affected by each economic exchange activity and the actors involved (internal actors and external actors) in these activities.
- 3) Determines the cardinality of the relationship

2.17 Implementing the Resources Events Agents (REA) Diagram on a Relational Database

After the REA diagram has been compiled, the REA diagram can be used to design a good relational database structure. A good relational database structure complies with the normalization rules, so there are no anomalous problems with changes (update), insert (insert), and delete (delete). Implementing a REA diagram into a relational database requires the following three steps:

- 1) Create a table for each distinct entity and each M: N (many-to-many) many-to-many relationship.
- 2) Define attributes for each table

2.18 Understanding MySQL

MySQL is a database containing one or a number of tables. A table consists of a number of rows and each row contains one or the number of tables. A table consists of a number of rows and each row contains one or a number of tables (Kustiyahningsih, 2011: 145).

2.19 Get to know MySQL

According to Wahana Komputer (2010: 26), MySQL has several characteristics that make it one of the most widely used database software by users around the world. MySQL possesses the following properties:

- 1) MySQL is a DBMS (Database Management System) Database is a structured data collection.

- 2) MySQL is an RDBMS (Relational Database Management System).
- 3) Relational databases store data in separate tables, instead of storing data in large storage spaces, adding speed and flexibility.
- 4) MySQL is an open source software.
- 5) Open source means that everyone can use and modify the software in question.
- 6) MySQL is very fast, reliable, and easy to use.
- 7) MySQL server was actually developed to handle large databases faster than existing solutions and has been used successfully in high demand production environments for the last few years.
- 8) MySQL server works on client-server or on embedded systems.
- 9) MySQL server software is a client-server system consisting of multi threaded SQL servers that support different backkends.
- 10) There is also a MySQL server as an embedded multi-threaded library that you can plug into applications to get a smaller, faster, and easier MySQL server to set up stand alone products.
- 11) MySQL has a large number of supporting software.
- 12) Your preferred application or language may support MySQL server databases.

2.20 Understanding PHP

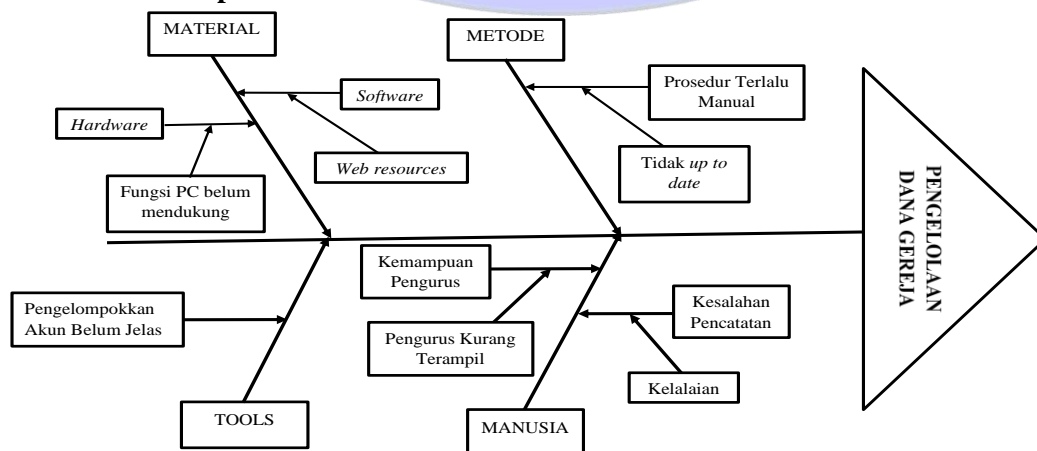
PHP (Hypertext Preprocessor) is an interpreter programming, which is the process of translating a line of machine code that is understood by the computer directly when the line of code is executed or often called a language with open copyright or also known as open source, where users can develop PHP function codes according to with their needs (Madcoms, 2011: 49).

2.21 How PHP Works

According to Saputra and friends (2012: 5) PHP is a server side scripting language, in which PHP always requires a web server to carry out its actions. In principle, it can be described how to work as follows:

- 1) The server will read the request from the client / browser.
- 2) Then proceed to search for pages on the server.
- 3) The server performs the instructions given by PHP to make modifications to the page. Then the modification results will be returned to the client / browser.

2.22 Fishbone Conceptual Framework



III. RESEARCH METHODS

The research strategy used in this research is descriptive qualitative research method. A qualitative descriptive research method is a research that is intended to reveal an objectively scientific empirical fact based on scientific logic, procedures and is supported by strong theoretical and methodologies in accordance with the applied disciplines. (Mukhtar, 2013: 29).

The type of data used in this research is qualitative data in the form of a brief history of the organization, organizational structure, and relevant information in this paper. Data source:

- 1) Primary data is data obtained directly into the field, the data is in the form of operational procedures related to cash receipts and disbursements obtained by interviewing the Treasurer of the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX Bekasi District.
- 2) Secondary data is data obtained through intermediary media or indirectly by searching, reading, and collecting data related to cash receipts and disbursements at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi.

Data collection in this study was carried out in several ways:

- 1) library research
- 2) Field Research

The stages carried out by the researcher in conducting data analysis are:

- 1) conducted an analysis of the practice of the financial accounting information system implemented in the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi.
 - a) analyze the flow of data from transactions
 - b) analyze proof of transactions
 - c) analyze transaction journals
- 2) analyze existing cash receipts and disbursements systems.
 - a) analyze the job description of each division
 - b) analyze control procedures
 - c) analyze information and communication
- 3) conducted a financial accounting information system design model that can be used in the Church of Huria Kristen Batak Protestant (HKBP) Cikarang Ressort Cikarang XIX District Bekasi.
 - a) determine operational procedures and controls performed by all divisions
 - b) create a financial reporting flow format

IV. RESULTS

4.1 Description of Research Object

4.1.1. A Brief History of the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang District XIX Bekasi

The HKBP Church is one of the churches with the largest congregation in Asia and is a forum for fellowship of Christians from the Batak tribe who have dynamics in the history of its development from time to time. With the end of the HKBP crisis and reunification the congregation can be a spur for the implementation of ministry and evangelism together with the rest of God's congregations so

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that every tribe, people, and nation residing in the territory of Indonesia and throughout the world can receive baptism in the name of God the Father, His Son Jesus Christ and the Holy Spirit.

4.1.2. Vision and Mission of the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang District XIX Bekasi

The vision in the HKBP Church is to develop into a church that is inclusive, dialogical and open, as well as capable and powerful to develop a quality life in the love of the Lord Jesus Christ, together with all people in the global community, especially the Christian community, for the glory of God the Father who omnipotence and mission in the HKBP Church, which is to try to improve the quality of all members of the community, especially HKBP residents through quality church services so that they are able to carry out the mandate of the Lord Jesus in the whole behavior of personal life, family life, and the life together of all human communities at the local and national levels , at the regional and global level in facing the challenges of the 21st Century.

4.1.3. Principles of the Protestant Batak Christian Church (HKBP) Cikarang Ressort Cikarang District XIX Bekasi

To carry out the mission towards the above vision, HKBP adheres to the following principles:

- 1) serve, not served.
- 2) into salt and light.
- 3) uphold justice, peace and the integrity of creation.

4.1.4. Purpose and Objectives of the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi

The aims and objectives of the HKBP Church are:

- 1) preach and live the word of God.
- 2) maintain the purity of the preaching and teaching of the Word of God.

4.1.5. The structure of the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang District XIX Bekasi

Organizational structure is a form of relationship between positions in a structured organization. The organizational structure is made with the aim that the organization can clearly describe its duties and authorities and be directed at each management.

4.2 Financial Accounting Information System Practices Cash Receipts and Disbursements

The practice of the financial accounting information system for cash receipts and disbursements at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang District XIX Bekasi is in accordance with existing procedures, it's just that the recording is still done manually. The church finance department records every transaction that occurs using Microsoft Excel, this can lead to less effective and efficient recording of cash receipts and payments at the church and can make it difficult for parties who need information. Manual recording of cash receipts and disbursements can be seen in Figure 4.2.

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
|----|--------------------|-----------|-----------|-----------|-----------|---------|-----------|-----------|---------|-----------|------|----------|------------|------------|-----------|
| 1 | PERSEMBAHAN MINGGU | | | | | | | | | | | | | | |
| | NO | WARTA | TANGGAL | PAGI | SIANG | SM PAGI | SM SIANG | P umum | p sM | DIAKONIA | wijk | kegorial | pers 24 | persbh 25 | 26,00 |
| 2 | | | | | | | | | | | | | | | |
| 3 | 1 | 2-Dec-19 | 25-Nov-19 | 5.496.525 | 9.138.775 | 481.100 | 573.750 | 2.582.700 | 186.150 | 8.419.200 | | | | | |
| 4 | 2 | 9-Dec-18 | 2-Dec-18 | 5.330.000 | 4.311.500 | 713.500 | 852.000 | 1.701.500 | 276.000 | | | | | | |
| 5 | 3 | 16-Dec-18 | 9-Dec-15 | 4.128.000 | 7.274.300 | 416.000 | 587.000 | 2.012.200 | 176.000 | | | | | | |
| 6 | 4 | 23-Dec-18 | 16-Dec-18 | 5.385.000 | 9.091.000 | 337.000 | 551.000 | 2.554.500 | 156.000 | | | | | | |
| 7 | 5 | 30-Dec-18 | 23-Dec-18 | 4.714.000 | 7.151.500 | 328.500 | 317.000 | 2.094.000 | 114.000 | | | | | | |
| 8 | 6 | | 24-Dec-18 | | | | | 6.177.000 | | | | | 35.007.000 | | |
| 9 | 7 | | 25-Dec-18 | | | 688.000 | 1.023.000 | 5.806.000 | 301.500 | | | | | 32.903.000 | |
| 10 | 8 | | 26-Dec-18 | | | | | 226.000 | | | | | | | 1.284.000 |
| 11 | 9 | 6-Jan-19 | 30-Dec-18 | 4.806.500 | 6.330.000 | | | 1.964.000 | | 4.464.000 | | | | | |
| 12 | 10 | | 31-Dec-18 | | | | | 1.834.500 | | | | | | | |
| 13 | 11 | | 1-Jan-19 | | | | | 856.950 | | | | | | | |
| 14 | 12 | 13-Jan-19 | 6-Jan-19 | 3.421.000 | 5.187.000 | | | 1.518.000 | | | | | | | |
| 15 | 13 | 20-Jan-19 | 13-Jan-19 | 4.923.000 | 9.679.000 | | | 2.576.500 | | | | | | | |
| 16 | 14 | 27-Jan-19 | 20-Jan-19 | 5.585.000 | 7.034.500 | 618.000 | 504.000 | 2.492.000 | 197.000 | 1.500.000 | | | | | |
| 17 | 15 | 3-Feb-19 | 27-Jan-19 | 4.344.000 | 7.295.000 | 539.000 | 489.000 | 2.317.000 | 181.000 | 7.694.500 | | | | | |
| 18 | 16 | 10-Feb-19 | 3-Feb-19 | 3.567.000 | 5.101.000 | 625.000 | 603.000 | 1.793.000 | 218.000 | 1.500.000 | | | | | |
| 19 | 17 | 17-Feb-19 | 10-Feb-19 | 5.285.500 | 7.988.000 | 500.000 | 638.000 | 2.607.000 | 200.000 | 1.500.000 | | | | | |

| | A | B | G | H | I | J | K | L | M | N | O | P | Q | R | S | T |
|----|----|-----------|-----------|----|-------------------|-----------|------------------|-------------------|------------------------|-------------|-----------|-----------|----------|---------|---------|---------------|
| | NO | TGL | SEKBEND | BV | pengajar plano | TU | PENATA GEREJA | TRANS PDT TAMU | SNACK PARHALAD O | Sipalasroha | LISTRIK | AIR | INTERNET | LIS PDT | AIR PDT | ALAT TULIS |
| 1 | | | | | | | | | | | | | | | | |
| 2 | 1 | 2-Dec-19 | | | | | | | 150.000 | | | | | 466.390 | | |
| 3 | 2 | 9-Dec-19 | 1.200.000 | | | 2.700.000 | 2.700.000 | | 150.000 | | 1.003.000 | | | | | |
| 4 | 3 | 16-Dec-19 | | | | 2.700.000 | 2.700.000 | | | | 6.012.000 | | | | 388.600 | 498.875 |
| 5 | 4 | 23-Dec-19 | | | | | | | 150.000 | | | | 533.500 | 492.638 | | |
| 6 | 5 | 30-Dec-19 | | | | | | 600.000 | 735.000 | | | 1.659.560 | | | | 299.600 |
| 7 | 6 | 6-Jan-19 | 1.200.000 | | | 2.700.000 | 2.700.000 | | 450.000 | | | | | | | |
| 8 | 7 | 13-Jan-19 | | | | | | | 150.000 | | | | | | 148.000 | |
| 9 | 8 | 20-Jan-19 | | | | | | | 150.000 | | | | 533.500 | 347.553 | | |
| 10 | 9 | 27-Jan-16 | | | | | | | 150.000 | | | | | | | |
| 11 | 10 | 2-Feb-19 | 1.200.000 | | | 2.703.000 | 2.700.000 | | 150.000 | | | 2.106.115 | | | | |
| 12 | 11 | 10-Feb-19 | | | | | | 600.000 | 150.000 | | | | 533.500 | 448.833 | 148.800 | |
| 13 | 12 | 17-Feb-19 | | | | | | | 150.000 | | | | | | | 57.200 |
| 14 | 13 | 24-Feb-19 | | | | | | 600.000 | 150.000 | | | | | | | |
| 15 | 14 | 3-Mar-19 | 1.200.000 | | | 2.703.000 | 3.100.000 | | 150.000 | | | 1.992.115 | | | | |
| 16 | 15 | 10-Mar-19 | | | | | | | 150.000 | | | | | | | |
| 17 | 16 | 17-Mar-19 | | | | | | | 150.000 | | 1.002.500 | | 580.579 | 423.118 | 283.300 | 565.000 |
| 18 | 17 | 24-Mar-19 | | | | | | | 150.000 | | | | | | | 348.125 |
| 19 | 18 | 31-Mar-19 | | | | | | 600.000 | 150.000 | | 1.002.500 | 1.992.320 | | | | |
| 20 | 19 | 7-Apr-19 | 1.200.000 | | | 2.703.000 | 2.700.000 | | 150.000 | | | | | | | |

Figure 4.2 Church Cash Receipt and Expenditure Report

4.3 Designing Financial Accounting Information Systems Cash Receipts and Disbursements

Based on the results of interviews and observations conducted directly, the researchers designed a financial accounting information system for cash receipts and disbursements that could be used by the financial department of the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang, XIX District Bekasi so that the church's financial department did not record manually. .

4.3.1. Context Diagram of the Church's Financial Accounting Information System

Context diagram is a diagram that consists of a process and describes the scope of a system. This diagram is the highest level of DFD (Data Flow Diagram) which describes all the input into the system / output of the system which provides an overview of the entire system.

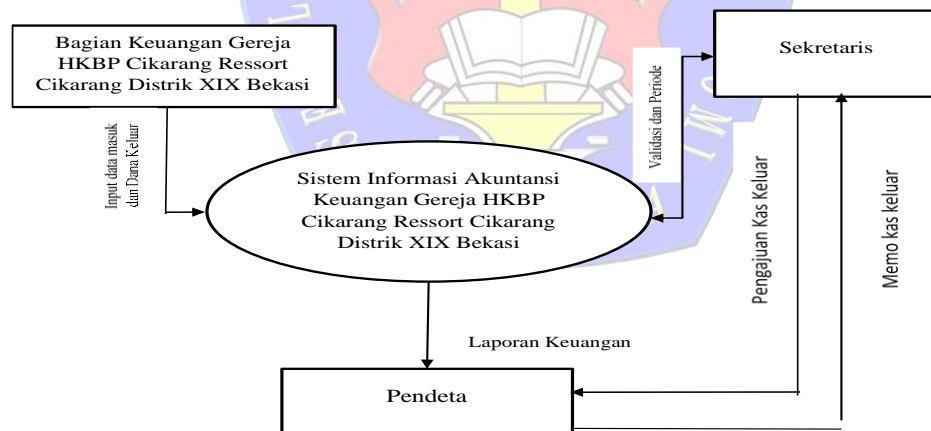


Figure 4.3 Context Diagram of Financial Accounting Information Systems on Church Cash Receipts and Expenditures

Source: Data processed by researchers

4.3.2. Data Flow Diagram (DFD) Zero Level Financial Accounting Information System Church Cash Receipts

Data flow diagram The accounting information system for receiving funds from the Church of HKBP Cikarang Ressort Cikarang consists of three processes, namely the cash register input process, creating and updating reconciles, and the process of making financial reports. The financial department of the HKBP Cikarang Ressort Cikarang Church enters the cash receipt transaction data that occurs. The cash receipt transaction data is reconciled based on the evidence

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there is. The results of the cash receipt report are then validated and reconciled by the church secretary for a financial report to be made to the pastor as shown in Figure 4.4.

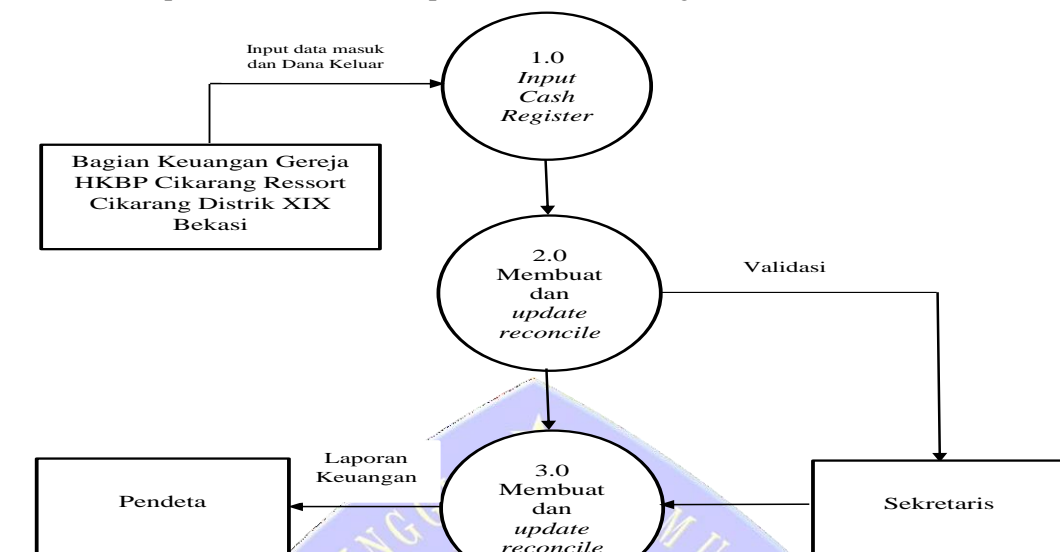


Figure 4.4 Data Flow Diagram Financial Accounting Information System Church Cash Receipts

Source: Data processed by researchers

4.3.3. Data Flow Diagram (DFD) Zero Level Church Cash Expenditure Financial Accounting Information System

Data flow diagram of financial accounting information system on Church fund expenditure HKBP Cikarang Ressort Cikarang consists of three processes, namely the input expenditure process, then validated and approved by the secretary. The results of the financial statements on cash disbursements will be given to the pastor as shown in Figure 4.5

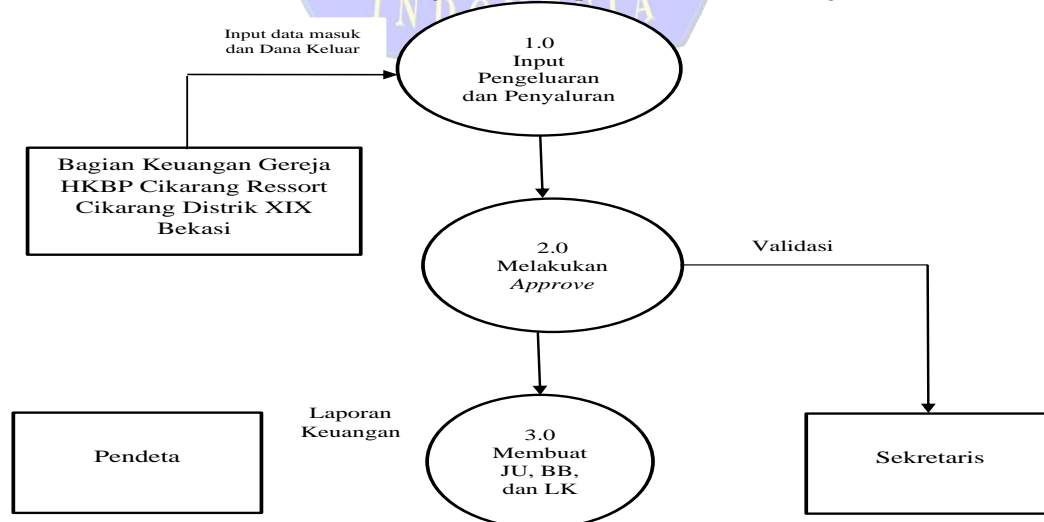


Figure 4.5 Data Flow Diagram of the Church's Cash Expenditure Financial Accounting Information System

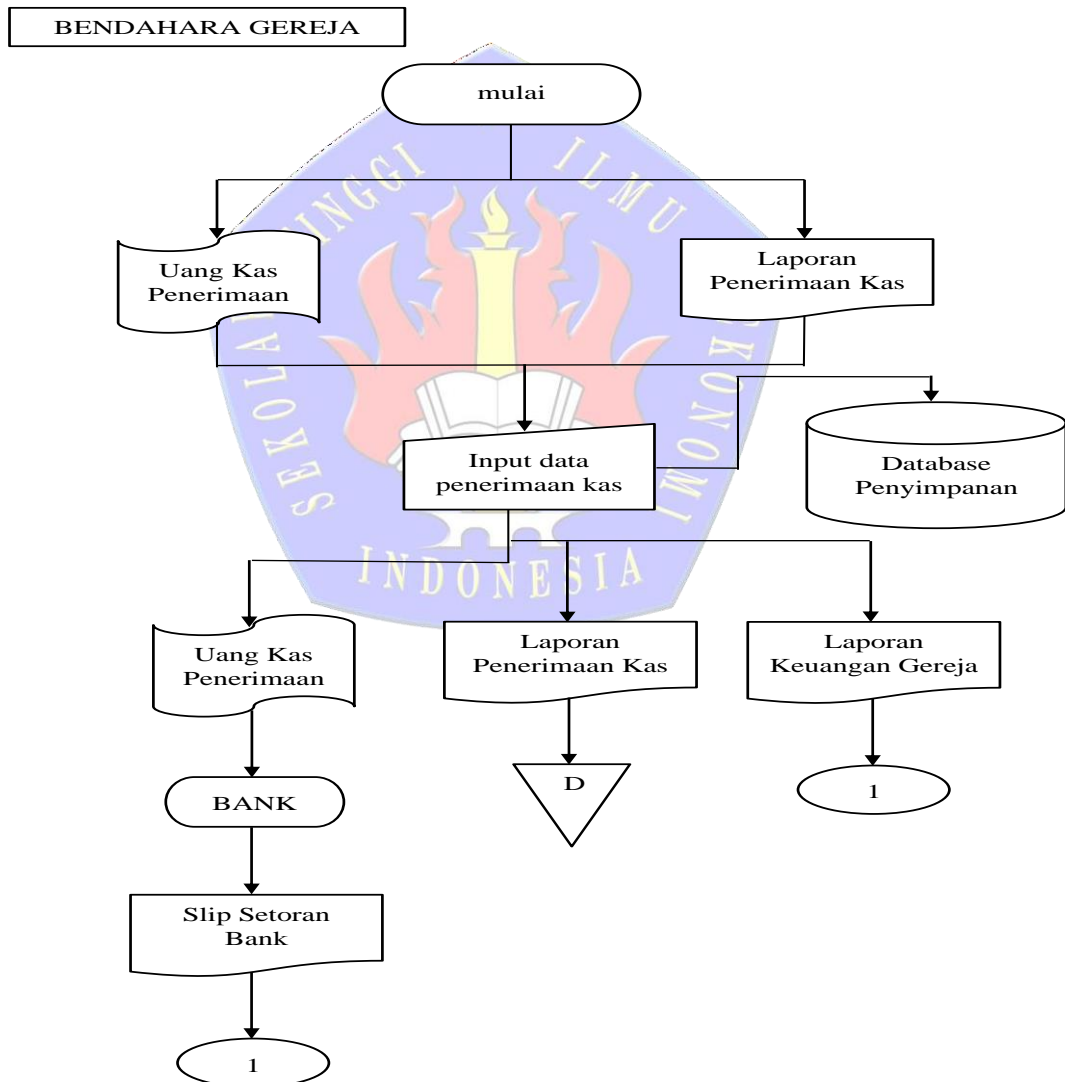
Source: Data processed by researchers

4.3.4. Flow chart Financial Accounting Information System Church Cash Receipts

Flow chart financial accounting information system cash receipts contained in the Church of Huria Kristen Batak Protestant (HKBP) Cikarang Ressort Cikarang Bekasi XIX District are public week offerings, Sunday school offerings, social deacon offerings, parheheon party offerings, and deposit interest.

This activity begins with the revenue report given to the church treasurer to record the amount of cash receipts based on the source of cash receipts and the types of receipts. Cash from receipts will be deposited by the treasurer to the bank with a deposit slip from the church financial statements that have been made submitted and filed with the ressort pastor as a report. Deposit slips and financial statements that are still in the form of a collection of papers and are only filed by the ressort pastor. Database Deposit slips can be inputted into the accounting information system so that data can be stored neatly in the database and financial reports generated by the accounting information system will be stored neatly so that the data is safe.

Penerimaan Kas Gereja HKBP Cikarang Ressort Cikarang Distrik XIX Bekasi



PENDETA RESSORT

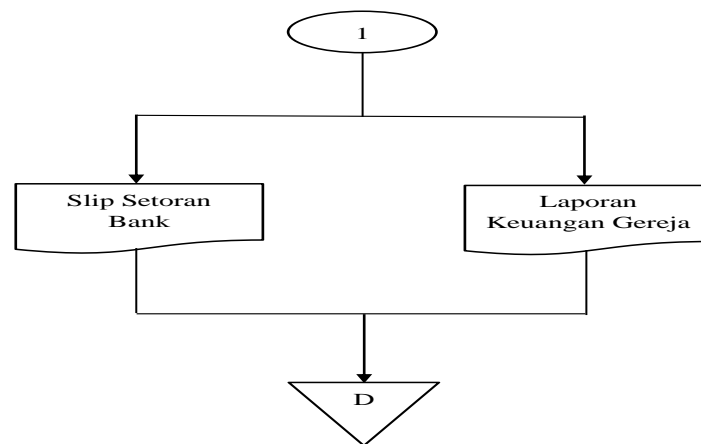


Figure 4.6 Flowchart of Financial Accounting Information System on Church Cash Receipts

Source: Data processed by researchers

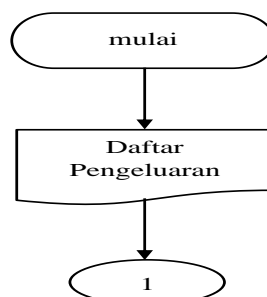
4.3.5. Flow chart Church Cash Expenditure Financial Accounting Information System

Flow chart the financial accounting information system for cash disbursements contained in the Church of Huria Kristen Batak Protestant (HKBP) Cikarang Ressort Cikarang District XIX Bekasi are routine expenses, church guests, inventory maintenance, inventory procurement, office stationery, facility costs, sipalasroha and program funds.

This activity starts from the church secretary providing a list of expenses to the church treasurer. The church treasurer forwards the list of expenses to the ressort pastor to be discussed at the assembly meeting. The results of the meeting obtained a decision whether the list of expenses was fulfilled or not. If not, the expenditure list cannot be issued by the church treasurer, but if it is fulfilled, the ressort pastor will provide the list of expenses to the church treasurer. The church treasurer will record church expenses based on the expense list and will provide the church secretary with proof of expenses and the money. Evidence of cash disbursements can be inputted into the accounting information system so that the proof of expenditure data can be neatly stored inside database.

Pengeluaran Kas Gereja HKBP Cikarang Ressort Cikarang Distrik XIX Bekasi

BENDAHARA GEREJA



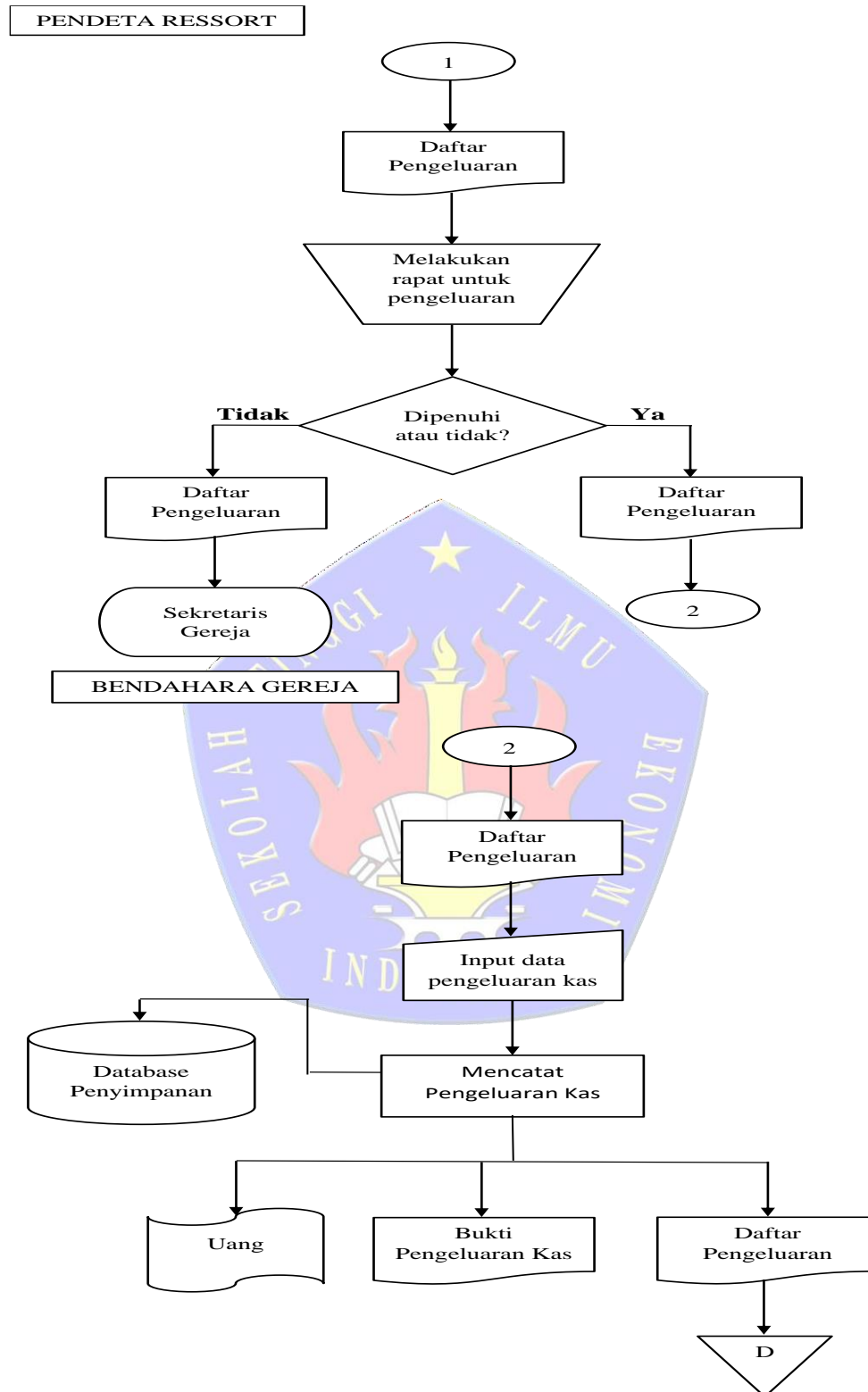


Figure 4.7 Flowchart of Financial Accounting Information System on Church Cash Expenditures
Source: Data processed by researchers

4.4 Main Menu of Church Financial Accounting Information System

The main menu of the financial accounting information system of the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi in Figure 4.8 which can be used as news information and transparent financial reports.

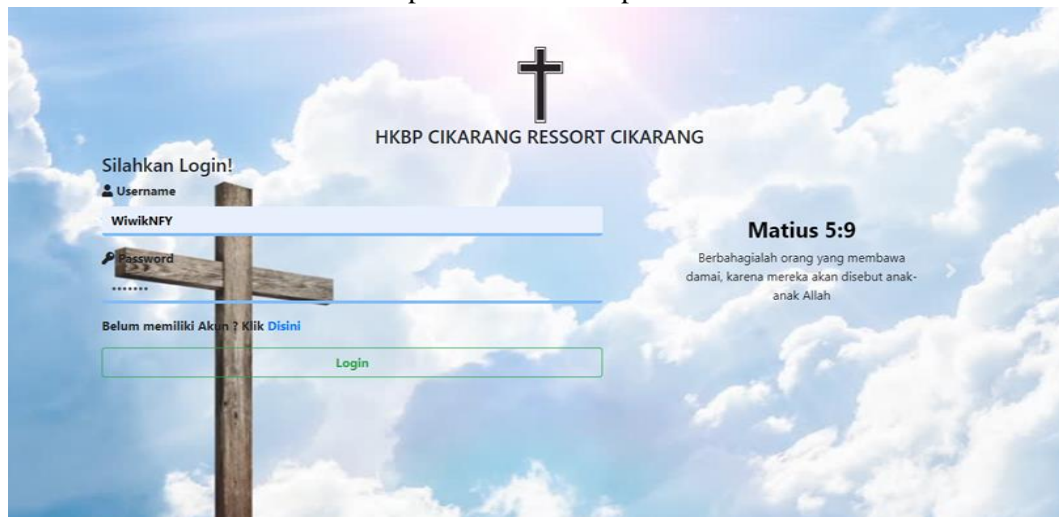


Figure 4.8 Main Menu System of the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang District XIX Bekasi

Source: Data processed by researchers

4.4.1. Input Menu Cash Receipt HKBP Church Cikarang Ressort Cikarang XIX District Bekasi

The financial department of the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang Bekasi XIX District receives offerings, hamuliateon (thanksgiving), program refunds, poti parasiroha, deposit interest, book sales, umbrella sales, district ressort contributions, parasiniroha year, and auction adolescents then input data as shown in Figure 4.9.

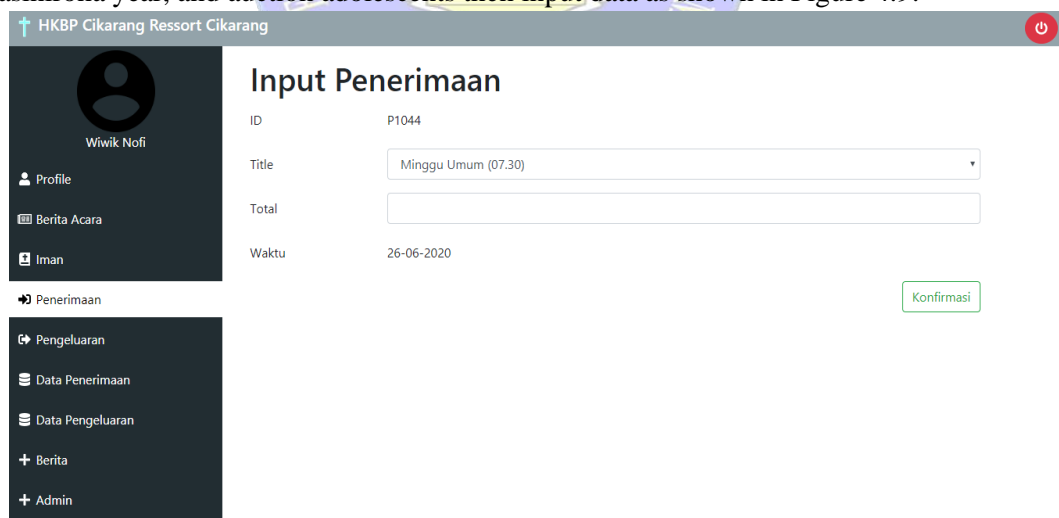


Figure 4.9 Input Menu Cash Receipt of the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi

Source: Data processed by researchers

4.4.2. Input Menu Cash Expenditure HKBP Church Cikarang Ressort Cikarang XIX District Bekasi

The financial department of the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi makes deposits, shopping, salaries, transport, sipalas roha, inventory maintenance, namabalu gifts, and love visits then input data as shown in Figure 4.10.

Figure 4.10 Input Menu Cash Expenditure Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi
Source: Data processed by researchers

4.4.3. Menu Input Report Cash Receipts HKBP Church Cikarang Ressort Cikarang District XIX Bekasi

The cash receipts report input menu is used to view cash receipts that occur at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi. The cash receipt report input menu contains ID, title, total, date and time. When the treasurer makes a transaction by inputting the receipt form, the data will automatically be output and can be seen through the cash receipt report in Figure 4.11.

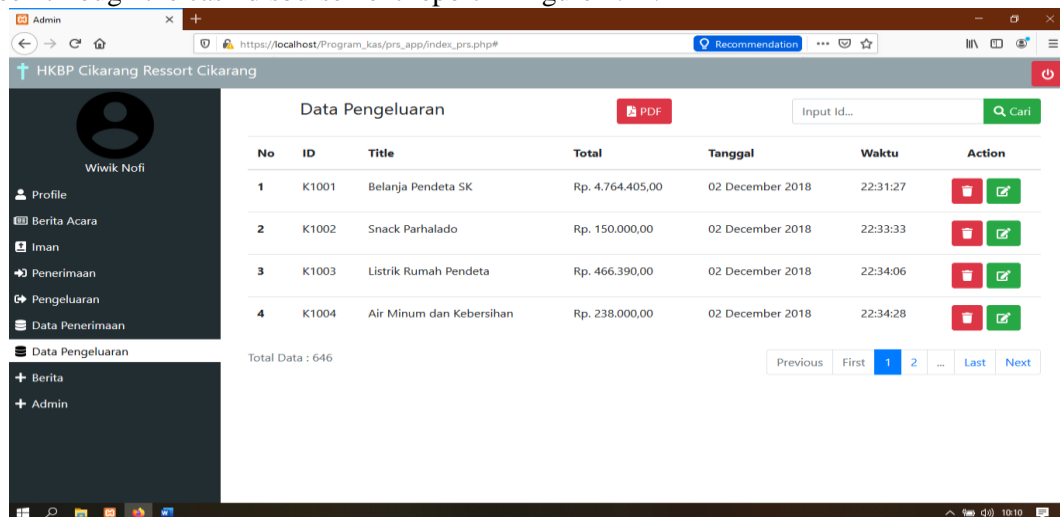
| No | ID | Title | Total | Tanggal | Waktu | Action |
|----|-------|------------------------|------------------|------------------|----------|--------|
| 1 | P1001 | Minggu Umum (07.30) | Rp. 5.496.525,00 | 25 November 2018 | 00:20:02 | |
| 2 | P1002 | Minggu Umum (10.00) | Rp. 9.138.775,00 | 25 November 2018 | 00:23:08 | |
| 3 | P1003 | Sekolah Minggu (07.30) | Rp. 481.100,00 | 25 November 2018 | 00:23:54 | |
| 4 | P1004 | Sekolah Minggu (10.00) | Rp. 573.750,00 | 25 November 2018 | 00:25:02 | |

Total Data : 739

Figure 4.11 Input Menu Cash Receipt Report Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi
Source: Data processed by researchers

4.4.4. Menu Input Report Cash Expenditure HKBP Church Cikarang Ressort Cikarang XIX District Bekasi

The input menu for the cash disbursement report is used to view cash disbursements that occur at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi. The cash disbursement report input menu contains ID, title, total, date and time. When the treasurer makes a transaction by inputting the expenditure form, the data will automatically be output and can be seen through the cash disbursement report in Figure 4.12.



| No | ID | Title | Total | Tanggal | Waktu | Action |
|----|-------|--------------------------|------------------|------------------|----------|-----------------|
| 1 | K1001 | Belanja Pendeta SK | Rp. 4.764.405,00 | 02 December 2018 | 22:31:27 | [Delete] [Edit] |
| 2 | K1002 | Snack Parhalado | Rp. 150.000,00 | 02 December 2018 | 22:33:33 | [Delete] [Edit] |
| 3 | K1003 | Listrik Rumah Pendeta | Rp. 466.390,00 | 02 December 2018 | 22:34:06 | [Delete] [Edit] |
| 4 | K1004 | Air Minum dan Kebersihan | Rp. 238.000,00 | 02 December 2018 | 22:34:28 | [Delete] [Edit] |

Total Data : 646

Figure 4.12 Input Menu Cash Expenditure Report of the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi
Source: Data processed by researchers

4.5 Testing of Financial Accounting Information Systems Cash Receipts and Disbursements at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi

The test was carried out to test the functional feasibility of the financial accounting information system for cash receipts and disbursements at the Church of Huria Kristen Batak Protestant (HKBP) Cikarang Ressort Cikarang District XIX Bekasi which is used for this test is using the black box testing technique. The test carried out only observes the results of the execution and checks the functional feasibility of the financial accounting information system for cash receipts and disbursements at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang XIX Bekasi District that has been made.

1. Browser testing

| | | |
|----|-------------------|--|
| 1. | Testing Scenarios | Open with Google Chrome |
| | Test Case | Google Chrome (open) |
| | Expected results | Applications can be accessed and displayed accordingly |
| | Test result | According to expectations |
| | Conclusion | Valid |

| | | |
|----|-------------------|--|
| 2. | Testing Scenarios | Open with Mozilla Firefox |
| | Test Case | <i>Mozilla Firefox</i> (open) |
| | Expected results | Applications can be accessed and displayed accordingly |
| | Test result | According to expectations |
| | Conclusion | Valid |

2. Login test

| | | |
|----|-------------------------|---|
| 1. | Testing Scenarios | If any column is left blank |
| | Test Case | <i>Username:</i> (empty) |
| | Expected results | The application denies access and displays a message "please fill in the username field" |
| | Test result | According to expectations |
| | Conclusion | Valid |
| 2. | Testing Scenarios | Fields are filled but do not match (username and password) |
| | Test Case | <i>Username:</i> (111111) <i>Password:</i> (111111) |
| | Expected results | The application denies access and displays a message "check your username / password again" |
| | Test result | According to expectations |
| | Conclusion | Valid |
| 3. | Testing Scenarios | Filled and appropriate fields (appropriate username and password) |
| | Test case | <i>Username:</i> (admin) <i>Password:</i> (admin) |
| | Expected results | The application receives access and takes the user to the dashboard page |
| | The results of the test | According to expectations |
| | Conclusion | Valid |

Table 4.1 Testing of Financial Accounting Information Systems Cash Receipts and Expenditures at the Batak Protestant Christian Church (HKBP) Cikarang Ressort Cikarang XIX District Bekasi

V. CONCLUSIONS, RECOMMENDATIONS AND LIMITATIONS OF THE RESEARCH

5.1 Conclusion

Based on the results of research that has been conducted at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang Bekasi XIX District regarding the design of financial accounting information systems using a database, the authors can draw some conclusions as follows:

1. The recording system of cash receipts and disbursements used by the Church of Huria Kristen Batak Protestant (HKBP) Cikarang Ressort Cikarang XIX District Bekasi has used computerized recording but it takes a long time to prepare reports of cash receipts and disbursements. The design of this Financial Accounting Information System is in accordance with the procedures for receiving and disbursing funds carried out by the church's finance department.
2. The design of this Financial Accounting Information System uses a PHP (Personal Home Page) system with MySQL as a database. The design of this Financial Accounting Information System is able to accelerate the provision of financial reports. With this church finance application program, it can help the church finance department to make reports of cash receipts and disbursements both daily, weekly, and monthly.
3. The design of the Accounting Information System for Cash Receipts and Expenditures of the Church of HKBP Cikarang Ressort Cikarang District XIX Bekasi can be run using Mozilla Firefox and Google Chrome.

5.2 Suggestion

Based on the results of research that has been carried out at the Huria Kristen Batak Protestant Church (HKBP) Cikarang Ressort Cikarang Bekasi XIX District regarding the design of financial accounting information systems, the researchers provide the following suggestions:

1. It is hoped that the system that has been developed can be applied in managing transaction data and making reports easier, faster and more accurate.
2. It is expected that every user who uses it is someone who really understands computer-based accounting information systems or web servers.

5.3 Research Limitations

The limitation of this research is that the researcher only conducts research on cash receipts and expenditures, so that he does not conduct a broader research. It is hoped that from the limitations of this study, the next research can carry out research by conducting research in a broader financial perspective so as to produce more detailed conclusions.

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