



Hekaleka Foundation Financial Information System Development

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ABSTRACT

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The use of information technology in the accounting process is recognized as bringing many advantages, especially in terms of practicality, time requirements and the availability of real-time financial information. Various parties involved, both internal and external, who are geographically separated, can access information of the same quality, and can also be involved in financial management. Organizationally, Heka Leka's financial management is carried out by several parties, namely, the executive director, program director, financial adviser, and treasurer. However, it must be acknowledged that the recording and financial reporting that has been carried out has not been carried out properly. As a result, the information supplied has not been able to meet the needs of the parties involved. Therefore, it is necessary to develop a financial management system that allows all stakeholders, both internal and external, to access the resulting information. In addition, information systems can produce financial information that can be relied on by its users. The implementation of the service includes three stages, namely conducting financial report training and how to input financial data to the Malessy, the Hekaleka network and the Hekaleka Foundation management. This training went smoothly and the Hekaleka Foundation provided participants and accommodated the participants' attendance. Even looking for a place to do training, because the Foundation's place didn't allow it to accommodate a large number of people.

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1. Introduction

Accountability in financial management is an important issue faced by both business organizations and non-profit organizations. Accountability for business organizations is important because it is closely related to management's real efforts to prioritize the interests of the owners[1]. For non-profit organizations, accountability reflects a commitment to carry out the trust of stakeholders in a responsible manner[2].

The main instrument in realizing financial management accountability is the financial report generated from the accounting process for all economic activities of the organization[3]. This financial report becomes the main communication medium for parties with an interest in the organization. Even for many organizations, financial reports are the most important element in managing the organization[4].

Along with the development of technology, especially information technology, recording techniques have shifted from manual recording to financial recording and reporting by utilizing computer technology[5]. The use of information technology in the accounting process is recognized as bringing many advantages, especially in terms of practicality, time requirements and the availability of real-time financial information. Another advantage is related to the disappearance of geographical constraints in financial management[6]. Various parties involved, both internal and external, who are geographically separated, can access information of the same quality, and can also be involved in financial management. These advantages make technology development in the form of accounting and financial information systems more widely used by organizations[7].

Heka Leka, a non-profit organization in the form of a Non-Governmental Organization (NGO) engaged in education with the main mission of realizing an intelligent Maluku society. This organization has been active and is widely known by the people in Maluku Province. This is because, the distribution of activities



carried out is not only centered in Ambon City, but has reached to the farthest/foremost areas of Maluku Province.[8].

To realize its mission, Heka Leka builds cooperation and synergies with various parties who have the same concern. From the results of this collaboration, partners were born who entrust various programs and activities to be carried out by Heka Leka. Just like other non-profit organizations, the main source of funding for Heka Leka is third parties/donors. This of course has implications for the intention to present true accountability for the trust that has been given[9].

For more than 8 years, Heka Leka has been running its activities. A number of funds and activities are managed, even in recent years, the amount of funds managed per year amounted to more than 1 billion. Unfortunately, the management of such large funds is not supported by adequate financial records and reporting. Recording activities are still done manually. This has an impact primarily on the quality of the financial statements produced and the timing of the presentation of the financial statements. In fact, financial reports are an important instrument to account for and communicate the results of the implementation of operational activities to donors[10].

Many things surfaced and became the reason for the inability to improve capabilities, especially in terms of financial management. Limited resources, especially human resources and supporting devices, are the main factors that arise[11]. Organizationally, Heka Leka's financial management is carried out by several parties, namely, the executive director, program director, financial adviser, and treasurer. However, it must be acknowledged that the recording and financial reporting that has been carried out has not been carried out properly. As a result, the information supplied has not been able to meet the needs of the parties involved[12]. Therefore, it is necessary to develop a financial management system that allows all stakeholders, both internal and external, to access the resulting information. In addition, information systems can produce financial information that can be relied on by its users.

Based on the explanation presented, it can be seen that the need for an adequate management system is very urgent for Heka Leka. A system that is able to provide financial information that can be utilized by users is also an important instrument in realizing accountability in financial management at Heka Leka. Therefore, this community service activity is directed to answer Heka Leka's needs by developing a financial information system[13].

2. Method

The implementation of community service activities will be carried out through a series of activities, namely:

a. Design and development of information systems

The design of the information system is carried out through the identification of information needs and the required recording procedures. This design process is carried out using the development of accounting information system flowcharts for various main activities related to financial management within the Heka Leka organization. After being designed in the form of a flow chart, this management system is then translated/developed in the form of a computer-based management system.

b. Information system test

After completion of development, the system was then tested using the simulation method to all parties with an interest in financial management at Heka Leka. This trial is also intended to determine the reliability of the system and identify weaknesses that need to be improved and deficiencies that must be completed[14].

c. Information system implementation and analysis

The results obtained from the system test activity will be continued with implementation. At this stage, the information system will be used in actuality by Heka Leka. This utilization activity will also be accompanied by an analysis of the capabilities of the information system developed[15].

3. Results and Discussion

3.1 Overview of Service Locations

Heka Leka is a non-profit foundation engaged in education. This foundation was founded by Stanley Ferdinandus on September 7, 2011. The dream to realize a Smart Maluku emerged because of seeing the downturn experienced by the Maluku people, especially after the horizontal conflict that devastated Maluku since 1999. This situation prompted several youths in Ambon to move together, carry out something for

Maluku under the leadership of Stanley Ferdinandus. Heka Leka's activities began with the 2 Hours Voor Maluku Movement.

Through this movement, potential Maluku youth, especially in Ambon City, are challenged to see the reality of Maluku and intervene to do something to improve it. Through the 2 hours voor Maluku Movement, Maluku youths are invited to spend 2 hours a week teaching and inspiring Maluku children through various study groups. Since then, Heka Leka has continued to grow and become a forum where many people who care about education in Maluku are involved and work together. Many programs and activities have been carried out and developed to help the community. These activities are not only centered in Ambon City, but also reach various other remote areas in Maluku Province.

Heka Leka realizes that education is a collective movement. It takes cooperation from various parties to educate Maluku children, especially Maluku children themselves. Therefore, Heka Leka continues to strive to inspire, encourage and empower every member of the community, especially the youth in the region to contribute to doing something for their area.

3.2 Information system design and development

Discussion with the management of the Hekaleka Foundation regarding the need for accountability for financial statements which is the main requirement as material for accountability to stakeholders. Heka Leka builds cooperation and synergies with various parties who have the same concern, namely in the field of education. From the results of this collaboration, partners were born who entrust various programs and activities to be carried out by Heka Leka. Just like other non-profit organizations, the main source of funding for Heka Leka is third parties/donors. The recording and financial reporting that has been carried out has not been carried out properly. As a result, the information supplied has not been able to meet the needs of the parties involved. Therefore,

By conducting an inventory of the assets of the Hekaleka Foundation, starting with the number of tables, chairs, computers and books that were donated to the Hekaleka Foundation. Then also make a list of Malessy, donors and networks involved in cooperation with the Hekaleka foundation. Training is given to the Hekaleka foundation network, such as Malessy, donors, foundation administrators and other parties who have networks with the Hekaleka foundation. The account list was created according to the needs of the Hekaleka foundation

Based on data collection and literature review that has been carried out, this service is made to facilitate the recording of financial transactions, especially for the Hekaleka Foundation which has more than one user. And each user has access rights in accordance with the pre-determined authority. This financial information system application is built with a web-based interface that can be accessed according to the access rights of each user. Each user will have an account to access this web page with a user name and password that has been set by the system.

1. Data Structure

The design of a user-based financial information system database for the Hekaleka Foundation is based on the primary need for storing financial data. The database structure consists of Cash and Bank, Income, Expenses, Accounts, Bank List, Contacts, and System Settings.

Table 1.
Data Structure

ITEMS
A. Login Admin
1. Login
2. Reset Password
B. Dashboard
1. Total Penghasilan
2. Total Biaya
3. Saldo Rekening
4. Grafik Arus Kas Per Bulan
C. Kas & Bank
1. Daftar Transaksi
a. Penerimaan Dana
b. Pengiriman Dana
2. Laporan Arus Kas
3. Laporan Posisi Keuangan
D. Penghasilan
1. Laporan Aktifitas
2. Laporan Arus Kas
E. Biaya
1. Rekap Total Biaya
2. Rekap Biaya Sudah Terbayar
3. Rekap Biaya Belum Terbayar
F. Akun
1. Daftar Akun
2. Kategori
G. Daftar Bank
H. Kontak
F. Pengaturan Sistem
1. Pengaturan Kelompok Pengguna
2. Pengaturan Pengguna
3. Log Aktifitas Pengguna

2. Hekaleka Foundation Financial Information System Page

Details of each menu can be accessed after the user has logged in first. Figure 2 shows the login page display for the user.

a. Login

Each user is required to login first to gain access to the recording of financial transactions as needed.



Image 1. Login Page

b. Main page

The main page display consists of eight menus as shown in Figure 3. The main menus are Dashboard, Cash & Bank, Income, Fees, Accounts, Bank List, Contacts, System Settings.

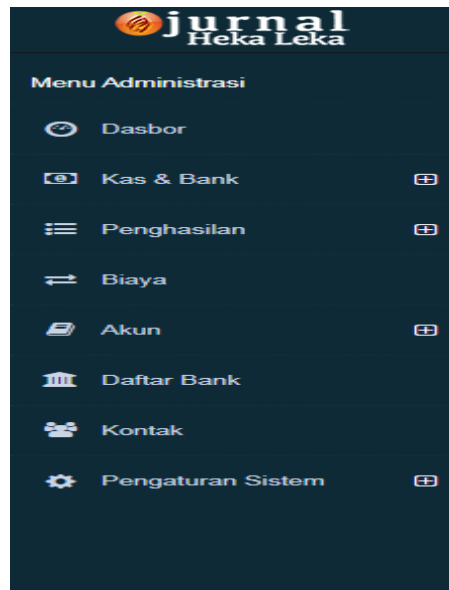


Figure 2. Main page

On the dashboard menu there is a display to see total income, total costs, account balances and cash flow graphs per month.

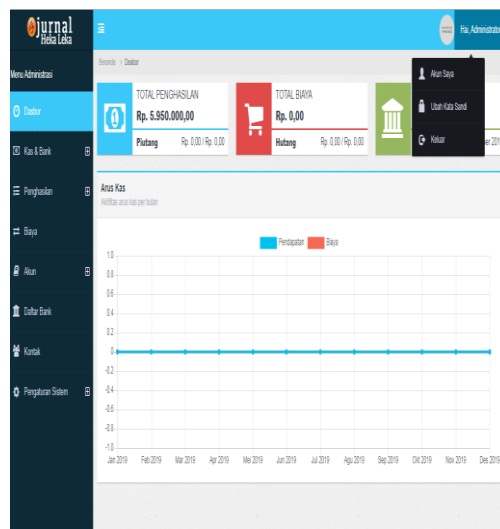


Figure 3. Dashboard Menu

The Cash & Bank menu has a display for inputting transactions such as receiving and sending funds, cash flow reports and statements of financial position, as shown in Figures 5.6 and 7.

Kas & Bank Manajemen akun kas

Daftar Kas & Bank

Kode Akun	Nama Akun	Saldo Bank (Rp)	Saldo Jurnal (Rp)
+ 1102	Bank	3.000.000,00	3.500.000,00
+ 1101	Kas Kecil	1.500.000,00	2.450.000,00

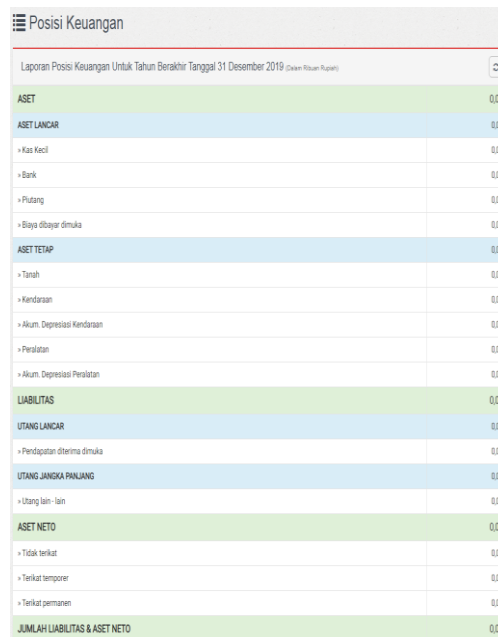
Figure 4. Transaction List

Arus Kas

Laporan Arus Kas Untuk Tahun Berakhir Tanggal 31 Desember 2019 (Dalam Ribuan Rupiah)

ALIRAN KAS DARI AKTIVITAS OPERASI (Operational Cash Flow)	
Kas dari penyumbang	0,00
Kas dari pendapatan jasa	0,00
Kas dari piutang	0,00
Kas dari Pendapatan Bunga	0,00
Kas yang dibayarkan kepada karyawan & supplier	0,00
Kas untuk Pelunasan Utang	0,00
Kas Neto yang diterima (digunakan) untuk aktivitas operasi	0,00
ALIRAN KAS DARI AKTIVITAS INVESTASI (Investing Cash Flow)	
ALIRAN KAS DARI AKTIVITAS PENDANAAN (Financing Cash Flow)	
Kenaikan (penurunan) neto dalam kas & setara kas	0,00
Kas & setara kas pada awal tahun	

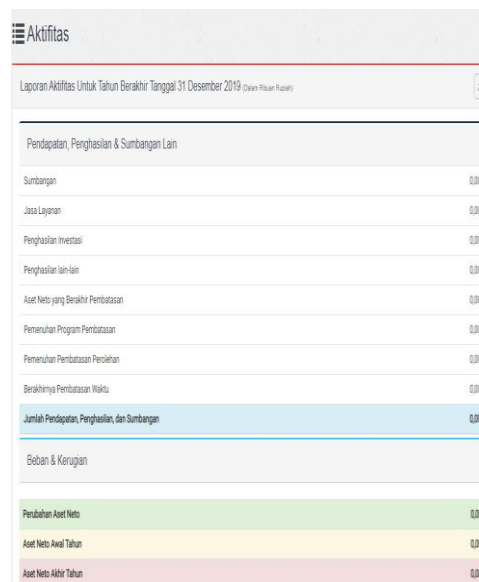
Figure 5 Cash flow statement



Posisi Keuangan	
Laporan Posisi Keuangan Untuk Tahun Berakhir Tanggal 31 Desember 2019 (Dalam Ribuan Rupiah)	
ASET	0,00
ASET LANCAR	0,00
• Kas Kecil	0,00
• Bank	0,00
• Piutang	0,00
• Biaya dibayar dimuka	0,00
ASET TETAP	0,00
• Tanah	0,00
• Kendaraan	0,00
• Akumul. Depresiasi Kendaraan	0,00
• Peralatan	0,00
• Akumul. Depresiasi Peralatan	0,00
LIABILITAS	0,00
UTANG LANCAR	0,00
• Pendapatan diterima dimuka	0,00
UTANG JANGKA PANJANG	0,00
• Utang lain-lain	0,00
ASET NETO	0,00
• Tidak terikat	0,00
• Terikat temporer	0,00
• Terikat permanen	0,00
JUMLAH LIABILITAS & ASET NETO	0,00

Figure 6. Statement of Financial Position

Menu to record data on recorded income per accounting period, and also contains information on total income received.



Aktifitas	
Laporan Aktifitas Untuk Tahun Berakhir Tanggal 31 Desember 2019 (Dalam Ribuan Rupiah)	
Pendapatan, Penghasilan & Sumbangan Lain	
Sumbangan	0,00
Jasa Layanan	0,00
Penghasilan Investasi	0,00
Penghasilan lain-lain	0,00
Aset Netu yang Berakhir Pembatasan	0,00
Pemenuhan Program Pembatasan	0,00
Pemenuhan Pembatasan Penjualan	0,00
Bersikonya Pembatasan Waktu	0,00
Jumlah Pendapatan, Penghasilan, dan Sumbangan	0,00
Beban & Kerugian	
Perubahan Aset Netu	0,00
Aset Netu Awal Tahun	0,00
Aset Netu Akhir Tahun	0,00

Figure 7. Activity report

Regarding the cost menu regarding the recap of total costs, costs that have been paid and costs that have not been paid



Figure 8. Cost

Account menu consisting of a list of accounts and categories

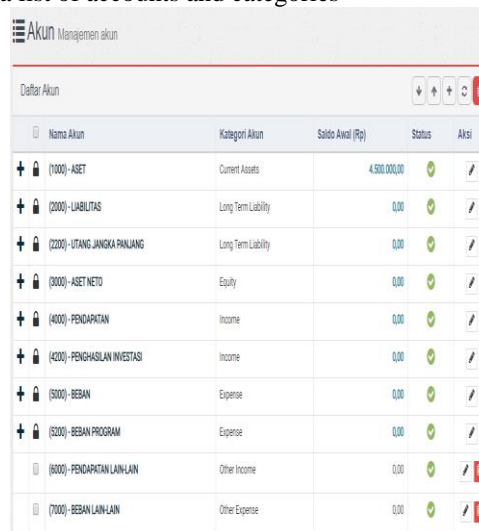


Figure 9. Account register

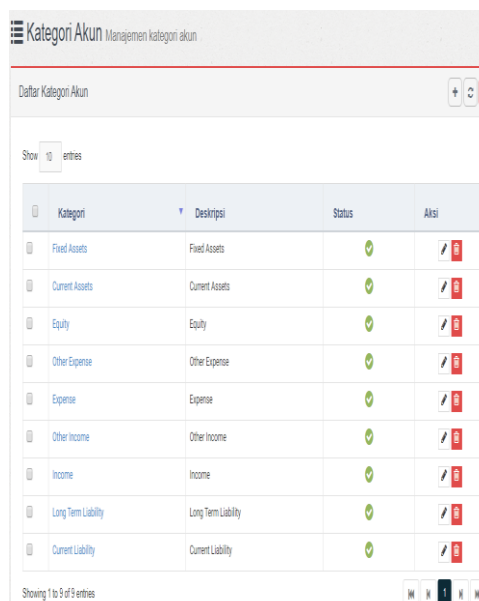


Figure 10. Category

4. Conclusion

To facilitate the Hekaleka Foundation in managing finances, it requires accuracy in recording financial-related events. By utilizing web-based technology, it is possible to help Hekaleka foundation manage its financial transactions accurately, carefully and accountably in a faster time. Because the web-based financial information system can be accessed simultaneously in several places as well as the development of the Hekaleka Foundation Financial Information System which is very helpful in realizing accountability in financial management at Heka Leka Finance.

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