

Cash Processing Administration System In The Indonesian Red Cross Blood Transfusion Unit, Semarang City

Okky Dwianto Wahyu Nugrohojati
Universitas Sains dan Teknologi Komputer
Email : okkydwianto@gmail.com

Eko Siswanto
Universitas Sains dan Teknologi Komputer
Email : okkydwianto@gmail.com

Bagus Sudirman
Universitas Sains dan Teknologi Komputer
Email : okkydwianto@gmail.com
Jl. Majapahit 605, Semarang, telp/fax : (024) 6723456

***Abstract.** The cash processing administration system in a company plays a very important role. One of the problems that often arises in a cash processing administration system is the inaccurate calculation results of cash administration reports. This can result in inaccurate calculations of a company's profits and losses. Besides that, the use of company funds for something is not necessary, because every income and expenditure of company funds can be seen clearly and can be checked at any time. In short, companies will be able to quickly and easily find out the income and expenditure of funds. Information technology which is developing rapidly at this time provides very helpful benefits for the development of a company's information system, especially with the use of computer-based information technology, because by using computer technology in an information system you will be able to process data more quickly with lower error rates. minimal and saves time. The procedures that will be processed consist of the administration section and the finance section. If there is an income or expenditure of money or funds, the data can simultaneously be entered into the computer and will automatically influence or add to the existing data in the company. In this way, the condition of the money or funds in the company can be known with certainty and accuracy.*

Keywords : Information Systems, Company, Administration.

1. INTRODUCTION

A system is really needed by a company or agency to organize an activity. The system must be in accordance with the needs of a company or agency. The system can manage data into information. A system for managing data requires supporting facilities to help process data quickly and the results of reports required by a company or agency require a system called an information system.

The role of finance is very important, so it is necessary to develop and create a system, both in the system of recording, managing and processing financial data so that undesirable things do not happen which give rise to fraud in companies or agencies, especially in the operational recording of cash receipts and operational cash disbursements. Every company or agency will try to create an information system that is effective, easy and quick to produce the required financial report information.

The cash administration financial report can be seen from the cash receipts and cash disbursements book in a company or agency which is produced weekly, monthly, and summarized annually. At the end of the month, in the cash administration financial report there is operational information on cash receipts and operational cash disbursements in a company or agency.

The benefits of cash administration reports for management, investors, creditors and other users are:

- (1) Provides information about cash receipts and expenditures that occur in a company for a certain time period
- (2) Assess the company's ability to inject cash in the future
- (3) Assess the company's ability to fulfill its obligations to pay dividends and fund requirements for external activities
- (4) Assess the effect of cash and non-cash investments and other financial transactions on the company's financial position during a certain period.

The Semarang City Indonesian Red Cross Blood Transfusion Unit needs a system to help record financial reports so that they are faster, more effective and efficient. The Indonesian Red Cross Blood Transfusion Unit in the city of Semarang is located on Jl. MGR. Soegijopranoto SJ No. 31 Semarang, the Indonesian Red Cross is a national association organization in Indonesia which operates in the social and humanitarian sector. The Indonesian Red Cross always adheres to the seven basic principles of the International Red Cross and Red Crescent movement, namely Humanity, Equality, Voluntarism, Independence, Unity, Neutrality and Universality. To date, the Indonesian Red Cross is in 33 PMIs (provincial level) and around 408 Indonesian Red Cross Branches (city/district level) throughout Indonesia. The Indonesian Red Cross does not take sides with certain political groups, races, ethnicities or religions. In its implementation, the Indonesian Red Cross also does not make distinctions but prioritizes victims who most need immediate help to save their lives. The Semarang City Indonesian Red Cross Blood Transfusion Unit has 115 employees, with 3 permanent doctors and 6 contract doctors, 2 permanent ATDs and 1 contract ATD, 6 permanent PTTDs and 12 contract PTTDs, 23 permanent analysts and 3 Contract Analysts, 9 permanent Aftaper and 7 contract Aftaper, 4 permanent Donor Directors and 1 contract Donor Director, 19 permanent Administration and 5 contract Administration, 2 permanent Drivers and 2 contract Drivers, 3 permanent Security Guards and 1 contract security guard, 2 permanent technicians, 4 outsourced cleaners. The Semarang City Indonesian Red Cross Blood Transfusion Unit is very concerned about the condition of its cash administration, because financial management related

to cash in the company is the main key to operational activities. The controlled flow of incoming and outgoing funds really helps the operational activities of the Indonesian Red Cross Blood Transfusion Unit in Semarang City, so the alternative of using a cash administration recording system is very appropriate and wise, however, a cash administration recording system is the right alternative to support the preparation of reports, especially more efficient financial reports.

The cash receipt and cash disbursement system at the Indonesian Red Cross Blood Transfusion Unit in Semarang City uses *Microsoft Excel to prepare reports*. *Microsoft Excel*, which is used to create cash administration reports, makes recording less fast and formula errors often occur. This results in inaccurate information. Therefore, the cash processing administration system used by the Semarang City Indonesian Red Cross Blood Transfusion Unit can be said to be complicated and the risk of recording errors is high. Apart from that, the current cash processing administration system has a low level of security because anyone can easily enter and change stored data. Not only that, human resources in the finance department still do not understand the function of an information system in creating and managing cash administration reports.

Based on the problems above, to solve these problems, researchers are interested in producing a Cash Processing Administration System that will make it easier to manage cash receipts and disbursements. The program is expected to be able to handle existing problems in the Semarang City Indonesian Red Cross Blood Transfusion Unit, namely by building a cash processing administration system using a *Microsoft Access database*. This information system really helps the finance department in recording cash transactions. This information system will be connected to the administration department to be able to directly record income received by the administration department to provide information to the finance department, which will later be processed into a cash administration report. Or often called *Multi User*, this *Multi User* information system will be limited by access rights so that not all parts can enter the cash entry and cash disbursement sections. The level of security will be guaranteed by having a *password* when *the user* enters the system, unlike *Microsoft Excel* where anyone can easily change stored data. The data will add up properly according to the correct results, and entering the data does not take a long time, in contrast to when using *Microsoft Excel* which requires *the user* to enter the formula one by one the data that will be needed to add up. With this cash processing administration system, it is hoped that it will simplify and speed up the process of posting cash administration reports which will provide information for administrators in making decisions and improving employee performance.

2. THEORETICAL FOUNDATION

A. Cash Flow Statement

Financial reports are a medium of communication and accountability between the company (management) and the owners or other parties. Financial reports describe the financial condition and position as well as the business results of a company in a certain period. Financial reports can be easily prepared according to a specified format with the data we obtain from previous records with the help of working papers. (Glorida Karyawati, 2009)

The basic requirement for a report to be made is the clarity and completeness of the data and information reported by the report maker. Each component of the financial report must also be clearly and completely identified. The following are several components of information in financial reports, namely: (1) the name of the reporting company or other identity, (2) the scope of the financial report (how many entities), (3) the date or period covered by the financial report, (4) the reporting currency , (5) numerical units used in presenting financial statements. (Evi Maria, 2007)

The commonly known types of financial reports are Profit and Loss Reports, Capital Changes Reports, Balance Sheet Reports and Cash Flow Reports.

1. General Journal (*General Journal*)

It is the simplest form of journal that chronologically records transactions expressed in debit and credit units to certain accounts.

The use of a general journal is only for small changes where there are not too many similar transactions. Each general journal entry consists of four parts, namely (1) account and amount that must be debited, (2) account and amount that must be credited, (3) date, (4) explanation. (Evi Maria, 2007)

2. *General Ledger* _

Is a collection of accounts used to sort and summarize every information for every transaction. This ledger holds all the Balance Sheet and Income Statement estimates. The information obtained from the ledger at the end of the period is the account balance or the remaining nominal amount of the ledger accounts.

There are several types of ledger forms, starting from the simplest, namely *the T-account form* because its shape resembles the letter T and the form of a Balanced Account. (Evi Maria, 2007)

3. *Balance Sheet* _

Is a list of assets, liabilities and owner's equity on a certain date, usually the end of the month or the end of the year. (Evi Maria, 2007)

The balance sheet report prepared by the company has benefits including:

- a. Provides information about the company's financial position at a certain time.
- b. Assess the company's liquidity and smooth operations.
- c. Assess the company's funding structure.
- d. Analyze the composition of the company's assets and service potential.
- e. Evaluate the potential of services or economic resources controlled by the company.

4. *Cash Flow*

Is part of a company's financial reports produced in an accounting period that shows the inflow and outflow of money (cash) of the company. (Evi Maria, 2007)

The benefits of cash flow reports for management, investors, creditors and other users are:

Provides information about cash receipts and expenditures that occur in a company for a certain time period.

- a. Assess the company's ability to inject cash in the future.
- b. Assess the company's ability to fulfill its obligations to pay dividends and fund requirements for external activities.
- c. Assess the effect of cash and non-cash investments and other financial transactions on the company's financial position during a certain period.

The Cash Flow Report consists of several activities or company activities, namely:

1. Cash flow from operating activities, reports an overview of receipts from cash payments related to company operations such as production activities, receipt of goods, services.

2. Cash flow from investment activities, reporting cash transactions for the acquisition or purchase and sale of fixed assets and other investments that do not include cash equivalents.
3. Cash flow from financing activities, reporting cash transactions related to investments by owners, borrowing funds and withdrawals of money by owners.

Cash Flow Reports can be presented in several methods, including:

- a. Direct Method (*Direct Method*), in this method cash flows are reported in the form of groups of cash receipts and cash disbursements from operating activities in full (*gross*) and then continue reporting investment and financing activities.
- b. Indirect *Method* , in this method net income is adjusted by eliminating: (1) the influence of transactions that are still unrealized (*deferral*) from cash inflows and outflows from previous transactions, (2) the influence of estimates contained in the investment group and financing that does not affect cash.

B. Information Systems Design

1. Planning

Design has the aim of designing a new system that can solve the problems faced by the company which is obtained from selecting good alternative systems (Bin Ladjamudin, 2005) .

2. System

A system is a network of interconnected procedures, gathered together to carry out an activity or complete a certain target (Bin Ladjamudin, 2005).

3. Information

Information is data that has been processed into a form that is more meaningful and useful for the recipient to make decisions now and in the future (Bin Ladjamudin, 2005).

4. Information Systems Design

Information System Design is the process of developing new system specifications based on the results of system analysis recommendations to produce information (Kusrini, 2007).

C. *Microsoft Visual Basic 6.0 programming*

1. *Microsoft Visual Basic 6.0 Programming Overview*

Is a programming language that works within the scope of *Microsoft Windows* . *Microsoft Visual Basic 6.0* can utilize the capabilities of *Microsoft Windows* optimally, its capabilities can be used to design application programs that look like other application programs based on *Microsoft Windows* . (Hengky A. Mangkulo, 2011)

Some of the features of *Microsoft Visual Basic 6.0* include:

- a. Using a program creation platform called *Developer Studio* , which has the same appearance and tools as Visual C++ and Visual J++.
- b. Has a reliable *compiler* that can produce executable files faster and more efficiently than before.
- c. Has several additional new *Wizard tools*.
- d. Addition of new, more sophisticated controls and improvements to the *Visual Basic language structure rules* .
- e. Ability to create *ActiveX* and more Internet facilities.
- f. Faster and more reliable means of data access to create highly capable *database applications*.
- g. *Visual Basic 6.0* has several versions or editions that are tailored to the needs of its use.

Several versions of *Microsoft Visual Basic 6.0* on the market include:

1. *Standard Edition* or *Learning Edition* : this is the standard version which includes various basic tools from *Microsoft Visual Basic 6.0* for developing applications.
2. *Professional Edition* : this version provides various extra tools needed by professional programmers.
3. *Enterprise Edition* : this version is specifically for programmers who want to develop *remote computing* or *client server applications* .

D. *Microsoft Access*

- Understanding *Microsoft Access*

Is an application program for processing a relational model database, because it consists of column columns and row columns. (Nana Suarna, 2008)

- *Microsoft Access Functions*

Microsoft Access has several functions, including:

1. To create an inventory application program.
2. To create an employee or employee salary application program.
3. To create sales and purchasing application programs.
4. To create an attendance application program.
5. To create educational application programs.

Advantages of Using *Microsoft Access*

Some of the advantages of using *Microsoft Access* are:

1. Manipulating tables and data is very easy to do.
2. Relationships between tables can be created easily.
3. SQL commands can be given.
4. Facilities for data security are available.
5. Capable of storing very large amounts of data (much larger than Paradox).
6. One of the advantages of *Microsoft Access* from a programmer's perspective is its compatibility with the *Structured Query Language* (SQL) programming language. Users can mix and use both types (VBA and Macros) to program forms and logic and also to apply object-oriented concepts.

3. METHODOLOGY

The data collection methods used by the author in the research include:

1. Data Type

The types of data needed in writing this final assignment are as follows:

a. Primary data

This data was obtained by the author through interviews and *observations* carried out directly in financial administration regarding detailed problems. The data obtained is in the form of cash administration reports and cash books.

b. Secondary Data

This data was obtained from a literature study conducted by the author and reference reports from other agencies in accordance with what was researched. This data is in the form of books regarding company cash administration reports and company history documentation.

2. Data collection

To prepare a good and correct report, real and accurate data is needed. In an effort to compile and obtain these data, the following methods were used:

a. *Observation* / Direct Observation

In this case the author made direct observations by observing how the system works at the Indonesian Red Cross Blood Transfusion Unit in Semarang City in real time and practicing the existing data processing system.

b. *Interview* / Interview

The author asked a number of questions regarding the cash administration data processing system that runs at the Indonesian Red Cross Blood Transfusion Unit in Semarang City to employees who handle financial administration to obtain information about the system that will be created.

c. Literature review

In this case the author looked for data sources from a number of books related to cash administration systems. The author took books about computerized systems, financial reports, *database design*, *Microsoft Visual Basic 6.0*, *Microsoft Access*.

4. Results and Discussion

A. Input Design

a. User Login Design

The user login form is the first display that appears when the program is run. In the login form the user must enter a username and password to enter the main menu. Next, click the login button and if you want to cancel the process, click the exit button.



User Login Design Image

b. Main Menu Design

The main menu form is the main menu display when the program is run.



Main Menu Design Image

c. Account Input Design

The account input form is a form used to enter the account code and account name along with the positions required in the trial balance and general journal transactions. In this form there are seven command buttons, namely new which functions to add or fill in data according to existing sources, save which functions to save data that has been input, delete functions to delete data that does not match existing sources, cancel functions to cancel transactions that have been filled in before being saved, edit functions to correct data that has been saved according to existing sources, search functions to search for the name of the account that has been saved, exit functions to exit the account form that is being run.

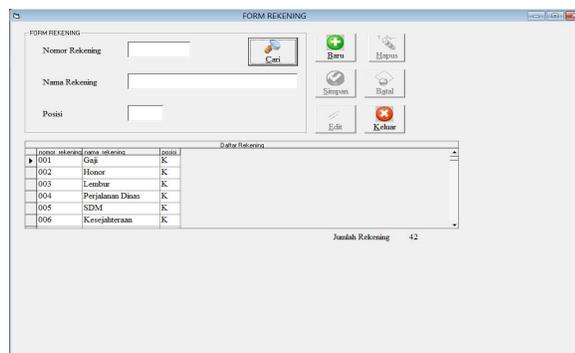


Image of Account Input Design

d. Beginning Balance Design

The opening trial balance form is a form used to fill in data on the company's final balance from the previous period. In this form there are five

command buttons, namely new which functions to add or fill in data according to existing sources, save which functions to save data that has been input, delete functions to delete existing data, cancel functions to cancel transactions that have been entered before. saved, exit functions to exit the trial balance form that is being run.



Initial Balance Input Design Image

e. Intake Design

The Entry Form is a form used to enter daily cash inflow transactions. In this form there are five command buttons, namely new which functions to add or fill in data according to existing sources, save which functions to save data that has been input, delete functions to delete data that does not match existing sources, cancel functions to cancel transactions that have been filled in before being saved, exit function to exit the general journal form that is being executed.



Input Input Design Drawing

f. Expenditure Design

The Expenditure Form is a form used to enter daily cash outflow transactions. In this form there are five command buttons, namely new which functions to add or fill in data according to existing sources, save which

functions to save data that has been input, delete functions to delete data that does not match existing sources, cancel functions to cancel transactions that have been filled in before being saved, exit function to exit the general journal form that is being executed.

TANGGAL	NOMOR_REKENING	NAMA_REKENING	DEBIT	KREDIT
03/07/2019	001	GAJI	RP 0,00	RP 1.000.000,00
03/07/2019	002	HONOR	RP 0,00	RP 2.000.000,00
04/07/2019	003	LEMBUR	RP 0,00	RP 3.000.000,00

Input Expenditure Design Drawing

g. Final Balance Design

The Final Balance Form is a form used to display the total amount of the total balance. In this form there are three command buttons, namely the process for displaying the amount of the initial balance, income and expenses, print functions to display the amount in the final balance form, exit functions to exit the final balance form that is being run.

Final Balance Input Design Image

h. Post Report Design

The posting report form is a form used to search for stored forms. In this form there are two command buttons, namely print, which functions to display the data in the form according to the conditions that have been saved, exit functions to exit the posting report form that is being executed.



Post Report Input Design Image

2. Output Design

a. Account Statement



Image of Account Statement

b. Beginning Balance Report

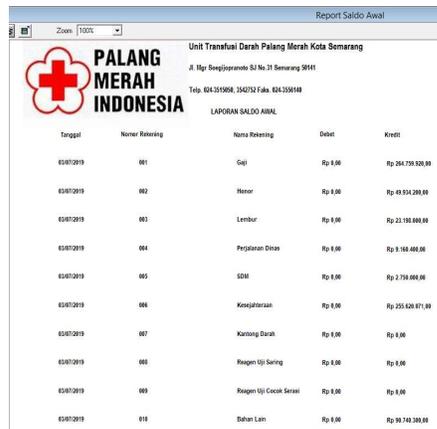


Image of Initial Balance Report

c. Income Report

Tanggal	Nomor Rekening	Nama Rekening	Debit	Kredit
03/07/2019	001	Gaji	Rp 1.000.000,00	Rp 0,00
03/07/2019	002	Honor	Rp 2.000.000,00	Rp 0,00
04/07/2019	003	Lembur	Rp 1.000.000,00	Rp 0,00

Income Report Image

d. Expense Report

Tanggal	Nomor Rekening	Nama Rekening	Debit	Kredit
03/07/2019	001	Gaji	Rp 0,00	Rp 1.000.000,00
03/07/2019	002	Honor	Rp 0,00	Rp 2.000.000,00
04/07/2019	003	Lembur	Rp 0,00	Rp 1.000.000,00

Picture Expense Report

e. Final Balance Report

LAPORAN PERIODE SALDO AKHIR	
Periode Tanggal : 01/Jul/2019 s/d 18/Jul/2019	
Total Saldo Awal	1.192.906.444
Total Pemasukan	10.000.000
Total Pengeluaran	6.000.000
Saldo Akhir	1.196.906.444

Image of Final Balance Report

5. Conclusion

To conclude the final assignment data that the author has completed, it contains conclusions and suggestions based on the previous chapters and practical work that the author has carried out in the financial section, namely regarding the cash processing administration report of the Indonesian Red Cross Blood Transfusion Unit, Semarang City. Hopefully these conclusions and suggestions can be useful.

The conclusions obtained based on the final assignment that the author has completed are as follows:

1. The author has completed the creation of a Cash Processing Administration system at the Semarang City Red Cross Blood Transfusion Unit.
2. The Cash Processing Administration System can be used to prepare cash administration reports by the Semarang City Indonesian Red Cross Blood Transfusion Unit.
3. The results of the financial reports at the Semarang City Red Cross Blood Transfusion Unit after being tested are satisfactory for users.

BIBLIOGRAPHY

- Bin Ladjamudin, 2005; **"Information Systems Analysis and Design"** ; Yogyakarta: Science Graha
- Buchari Alma, 2006; **"Marketing Management and Services Marketing"** , Bandung: Alfabeta
- Evi Maria, 2007; **"Accounting for Service Companies"** ; Yogyakarta: PT Gava Media
- Gloria Karyawati, 2009; **"Advanced Financial Accounting"** ; Jakarta : Erlangga
- Harianto Kristanto, 2005; **"Database Concepts and Design"** , Yogyakarta: Andi Offset
- Hengky A. Mangkulo, 2011; **"Easy Ways to Master Vb 6.0"** ; Surabaya: PT Elex Media Komputindo
- Imam Paryudi and Janner Simarmata, 2006; **"Database"** , Yogyakarta : Andi Offset
- Kusrini et al, 2007 ; **"Practical Guide to Building an Accounting Information System with Visual Basic and Microsoft SQL Server"** ; Yogyakarta : Andi Offset
- Nana Suarna, 2008; **"Microsoft Access 2007 Practical Guide"** ; Bandung: Yrama Widya
- Tata Sutabri, 2005; **"Information Systems Analysis"** ; Yogyakarta : Andi
- Tavri D. Mahyuzir, 1995; **"Analysis and Design of Data Processing Systems"** ; Jakarta: PT Elex Media Komputindo