

Analysis Of The Implementation Of Financial Information Systems To Improve Financial Performance PT. Angkasa Pura Aviation

Aully Yullah¹, Nina Andriani², Fitriyani Panggabean³

Universitas Pembangunan Panca Budi

(email : aully.kamara.91@gmail.com)

Abstract

Year 2021 The financial information system at PT Angkasa Pura Aviassi currently uses the Mekari journal application. The use of this recording system is still relatively new and simple, so it becomes an obstacle in financial recording due to the need for adaptation to the new system. The identification of the problem is that the use of financial information systems using the mekari application system is still relatively new and there is no applicable SOP and financial performance using financial information systems cannot help optimally. The formulation of the problem is how to implement a financial information system to improve financial performance at PT Angkasa Pura Aviation? The purpose of this study to analyse the application of financial information systems to improve financial performance at PT Angkasa Pura Aviation. Qualitative descriptive research method. The data analysis technique used in this research is descriptive qualitative analysis, where the procedure is carried out by providing questionnaires and interviews to employees in the financial division who have used the financial information system, namely the mekari journal so that this is considered to improve financial performance. The results of the study are the application of financial information systems at PT Angkasa Pura Aviassi has had a significant positive impact on the company's financial performance. The system is able to control the activities of units in improving financial performance due to cost efficiency.

Keywords :

Financial Information System, Financial Performance

1. Introduction

PT Angkasa Pura II established a subsidiary PT Angkasa Pura Aviassi with a focus on managing strategic partnerships at Kualanamu International Airport. PT Angkasa Pura Aviassi is one of the state-owned companies engaged in airports and airport



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services. PT Angkasa Pura Aviassi was established based on notarial deed no. 7 dated 7 November 2018 in Tangerang, Banten. The head office of PT Angkasa Pura Aviassi is domiciled in Kualanamu, Deli Serdang, North Sumatra. PT Angkasa Pura Aviassi, a joint venture between PT Angkasa Pura II (Persero) and GMR Airports Consortium. Year 2021 The financial information system at PT Angkasa Pura Aviassi currently uses the Mekari journal application. The use of this recording system is still relatively new and simple, so it becomes an obstacle in financial recording due to the need for adaptation to the new system. Changes in financial data quality. there are significant changes in the process of recording financial transactions, reporting, and data analysis after the implementation of Jurnal. In addition, the SOP has not been running optimally. So that it becomes an obstacle in using the mekari journal application. Very significant data changes that cause problems related to the use of financial information systems and the possibility of obstacles or obstacles in adapting to the new system. Financial performance is a measure of a company's success in managing its financial resources during a certain period. Simply put, financial performance shows how well a company is able to generate profits, manage debt, and utilise its assets. Financial performance provides a clear picture of the financial health of a company. This information is very useful for various parties, such as: Investors to assess whether the company is worth investing in, creditors to assess the company's ability to repay loans, management to evaluate the company's performance and make better business decisions, and other stakeholders such as employees, suppliers, and the government, to assess the stability and sustainability of the company. In terms of decision making, changes in the management decision-making process related to finance after the existence of more accurate and real-time data, increased speed and accuracy in decision making. the possibility of new strategic decisions taken based on better data analysis. According to research conducted by Oktaviana (2023), the results of the study indicate that the readiness of PT X's human resources for accounting information systems is adequate and qualified, due to maximum training and selection. PT X previously implemented a Microsoft Excel accounting information system for financial reports and sales transaction data, then integrated it using Journal.id website software so that recording would be easier and avoid fraud. PT X experienced an increase in revenue every month after using the concept of implementing an accounting information system. The speed of the process in the company is increasing in handling cases, namely processing accounting information system data and processing fraud against the company, without long handling. Meanwhile, research conducted by Anis miftahul (2020) with the title Analysis of Financial Performance Measurement at PT Angkasa Pura I (Persero) Juanda Surabaya International Airport with a Balanced Scorecard Approach. stated that the number of respondents in this study were employees from several divisions and several customers of PT Angkasa Pura I (Persero) Juanda Surabaya airport. employee respondents were 65 people from several divisions. the results showed that the



performance of the financial perspective increased in 2017-2018 but in 2019 experienced a decline. while the performance of non-financial perspectives increased in 2017-2018 although in 2019 it decreased due to external factors that occurred. The financial information system uses the mekari application journal system which is commonly used among MSMEs because this system tends to be cheap. There are differences in procedures from using the previous Mekari and SAP applications. From the explanation above, the researcher is interested in conducting research related to the Analysis of the Application of the Financial Information System Using the Mekari Journal Application at PT Angkasa Pura Aviation.

2. Theoretical Foundation

2.1 TAM Theory

The TAM (Technology Acceptance Model) theory was first introduced by Fred Davis in 1989. TAM theory is a model used to explain why someone wants or does not want to use a new technology. This model is very useful in understanding how users accept and use an information system.

3. Research Methods

The type of data used in this study is primary data, namely data collected directly from the original source. Examples: survey results, experimental results, observation data. Sugiono (2018). Data sources are obtained as follows: the results of questionnaires and interviews from PT Angkasa Pura Aviation employees who work in the finance department. The techniques used in this study consist of : Documentation technique is one of the techniques used for researchers in documenting the data needed for research purposes. Observation technique is a technique used in observing research to obtain objective data from research. Library Study is one of the studies used to obtain theories that support this research. Interview is one of the ways researchers reveal the results of research conducted by distributing questionnaires to audies. The data analysis technique used in this research is descriptive qualitative analysis, where the procedure is carried out by giving questionnaires and interviews to employees in the finance department who have used the financial information system, namely the mekari journal so that this is considered to improve financial performance.

4. Discussion and Research Results

4.1 Discussion

The financial information system implemented by PT Angkasa Pura Aviation currently uses a platform called mekari journal. Jurnal mekari is one of the flagship products of Mekari, a financial technology company that provides various business solutions for companies in Indonesia. Mekari Jurnal itself is an online accounting software designed to help businesses, both large and small, manage their finances



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more efficiently and accurately. Jurnal by Mekari is one of the most popular cloud-based accounting solutions in Indonesia. Designed to simplify the financial management of businesses, both small and large scale, Jurnal offers a variety of features that can help you automate accounting processes, produce accurate financial reports, and make business decision making easier.

1. Transaction recording: With Jurnal, you can record various types of financial transactions, from sales, purchases, to operational expenses centrally.
2. Financial reports: Journals automatically generate various types of financial reports, such as income statements, balance sheets, and cash flow statements. These reports can be customised and downloaded in various formats.
3. Tax, in its calculation, the journal helps you manage tax obligations with automatic tax calculation features and tax report generation.
4. Inventory For companies that involve inventory management, Jurnal provides features to track stock items and manage purchases and sales.
5. Integration integrates with various other business applications, such as e-commerce, banks, and payment gateways.
6. Ubiquitous access where with cloud-based access, you can access and manage your business finances from anywhere and anytime through a computer or smartphone device.

4.2 Research Results

From the research conducted, the researcher conducted 35 interviews, namely financial employees of PT Angkasa Pura Aviation. The results of the interviews conducted are as follows: Financial performance as measured by the liquidity ratio states that there is a significant change by using a financial information system, as well as a significant change in profitability ratio of 50 per cent. The financial performance carried out shows very significant results because the use of financial information systems is able to produce accurate output. The financial information system has the purpose of the company's strategic priorities and operational needs. Each goal has measurable indicators of success to facilitate monitoring and evaluation of its achievement. Increasing operational efficiency by accelerating the financial transaction process through automation, reducing the use of physical documents and manual processes, optimising the allocation of human resources, minimising data redundancy and duplication of work and targeting a 40% reduction in transaction processing time. Strengthening Internal Control includes implementing a multilevel authorisation system, restricting access based on roles and responsibilities, recording audit trails for each transaction, standardising operational procedures and improving financial data security. Improving data accuracy and reporting, namely minimising manual data input errors, consolidating financial data in real-time, creating automated financial reports, providing dashboards for performance monitoring and targeting data accuracy levels to reach 98%. Optimisation of financial management



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that must be carried out is more effective cash flow management, accelerating the collection process of receivables, debt management efficiency, optimising usage and increasing return on investment. Better decision-making which is the provision of real-time financial information, comprehensive financial performance analysis, data-based financial forecasting and planning, business intelligence for trend analysis and strategic decision-making support Compliance with Regulations where the fulfilment of applicable accounting standards and compliance with tax regulations, ease in the audit process and structured transaction documentation. Improved customer service including accelerated billing and invoicing processes, ease of payment through various channels, transparency of billing information, faster complaint handling and increased customer satisfaction. Improved efficiency, data accuracy, or significant decision-making. financial information systems have had a significant positive impact on the operations of PT Angkasa Pura Aviasi. Improvements occurred in all key aspects with an average increase in efficiency above 70%, an increase in accuracy above 90%, and an increase in the quality of decision making reflected in the improvement of the company's financial performance. PT Angkasa Pura Aviasi's financial reports have effectively met the needs of users in decision making. This is indicated by the high level of fulfilment of needs for various levels of users, significant improvement in the quality of decision making, and positive impact on business performance. The system provides data analysis features to support strategic decision making. Effective data analysis must be able to provide valuable insights to support strategic decision making. Financial information systems must be continuously developed to keep up with technological developments and changing business needs. Data quality is very important to produce accurate and relevant analysis, the existence of a strong financial information system and supported by sophisticated data analysis features, PT Angkasa Pura Aviasi can improve operational efficiency, identify new business opportunities, manage risks effectively and make better decisions. The control mechanism to prevent data input errors, which has been carried out so far, is to carry out periodic checks that are linked to experts, which are carried out, namely data validation, such as automatic checking the system will automatically check whether the data entered is in accordance with a predetermined format (for example, dates, numbers, characters.). The system will limit the value that can be entered in a field (for example, the number of passengers cannot be negative), the data entered will be matched with the data already in the system (for example, account code, customer name).

5. Conclusions and Suggestions

5.1 Conclusion

- a. The implementation of the financial information system at PT Angkasa Pura Aviation has had a significant positive impact on the company's financial performance. The system is able to control the activities of units in improving



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financial performance due to cost efficiency.

- b. The financial information system plays a very important role in helping PT Angkasa Pura Aviasi make faster and more accurate decisions. Real-time and Accurate Data This system provides access to real-time and accurate financial data. This allows management to monitor the company's performance continuously and identify trends and emerging issues quickly.

5.2 Suggestion

- a. The mekari journal application used by PT Angkasa Pura Aviasi is still relatively simple, so the expected results are not so optimal, employees feel very objected to the change in application from SAP using mekari journals.
- b. Further research can add other variables such as SIA in conducting this research.

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