

SWOT Analysis of Financial Accounting Capabilities and The Establishment of Simple Cash Reports Information Systems for RPTRA Management in Meruya Selatan West Jakarta

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Abstract

Abstract: This study aims to analyze the Strengths, Weaknesses, Opportunities and Threats of the financial accounting capabilities of the RPTRA management in Meruya Selatan Village, build a simple cash report system and implement cash reports to empower RPTRA business activities carried out by the Meruya Selatan Village team in order to improve the economic quality of the micro sector and increase in family income need to be supported by the recording of simple financial data but can provide information about the source or receipt of funds and the allocation or use of funds along with the remainder or balance of funds. The stages of this activity are (1). Data collection, (2). Data analysis, (3). Establish a simple cash report system. (4). System implementation and training. The research method used is qualitative analysis using the SWOT method and building a simple cash report system. The result of study are (a) Standard Operating Procedure of Cash Transaction are (1) Cash receipt and payment transaction.(2) Recording on cash receipt and payment voucher.(3). Posting cash receipt and cash payment, (3) Cash Report (Cash Ledger) (4) Archive. (b) Standard Operating Procedure of Bank Transaction are (1) Bank receipt and payment transaction.(2) Recording on bank receipt and payment voucher.(3). Posting bank receipt and cash payment ,(3) Bank Report (Bank Ledger) (4) Archive.

Keyword: SWOT analysis, Information System, and Cash

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INTRODUCTION

The empowerment of RPTRA's business activities carried out by the PKK (woman community) and society Meruya Selatan Village team in order to improve the economic quality of the micro sector and increase family income needs to be supported by recording simple financial data but can provide information about funding sources and receipts and allocation or use of funds and remaining fund.

The effort of agat business can be done efficiently is by recording cash receipts and expenditures. Cash and cash equivalents are corporate cash in current assets which are highly liquid funds.

Every system requires information to facilitate the activities that have been planned and supervised to control the financial cash flow of the company.[1] A good accounting system is necessary for any company that is the accounting system of cash receipts and disbursements.[2]. The Receipt System and Cash Expenditures are required good procedure that will later in accordance with management policies has been

established .[3].With a cash receipt and information system Cash outlays are expected to increase effectiveness and work efficiency [4] . Cash expenditure is an activity that is important in the company's operations, including purchasing goods, company operational costs and others that can be done in two ways, namely direct (cash) or via bank transfer [5]

The Meruya South village has five RPTRA are South Meruya RPTRA or RPTRA Permata, RPTRA Mahkota, RPTRA Manuver, RPTRA Manunggal and RPTRA Menara which carry out business activities managed by PKK women's groups. This business must be managed efficiently and effectively so that the business activities can run continuously. business activities carried out by RPTRA management are manufacturing waste recycling crafts, selling creative products from batik, selling snacks, ice cream, rice, oil, Japanese tissue crafts, and craft from mute.

Regarding result of reseach Rundengan. F.D.P (2016) that Direct supervision by the office head. Each cash receipts to avoid all the financial problems.[6]. Saifudin and Ardani (2017) that the

results showed that after analyzing the information system of cash receipts and payments on Dr. Kariadi Semarang are adequate and contribute effectively and efficiently to improve internal controls over revenue. But still need to be considered for risk assessment and supervision by forming a team of auditors for the entire hospital.[7] Tenda, *et.al.* (2015) that the system accounting information for cash disbursements that occur in the General Bureau in accordance with Permendagri Number 13 of 2006.[8]. Rachmawati. S. D and Fardinal (2017) that the results of research shows that control activities influences significant to quality of accounting information system, information and communication influences are not significant to quality of accounting information system, and quality of accounting information system significant influences to quality of financial report. [9] Bahari. I.S, Dwiatmanto, and Endang. M. G. W (2017) that Based on the results of the analysis, there are still weaknesses in the system of sales and cash receipts.[10]

This study aims to analyze the Strengths, Weaknesses, Opportunities and Threats of the financial accounting capabilities of the RPTRA management in Meruya Selatan Village, build a simple cash report system and implement cash reports to empower RPTRA business activities carried out by the Meruya Selatan Village team in order to improve the economic quality of the micro sector and increase in family income need to be supported by the recording of simple financial data but can provide information about the source or receipt of funds and the allocation or use of funds along with the remainder or balance of funds.

MATERIALS AND METHODS

Rangkuti (2013) that SWOT analysis is interpreted as analysis based on logic that can maximize strengths and opportunities, but simultaneously can minimize weaknesses and threats[11].

Susanto (2017) that The system is a group/group of sub systems / parts / components anything physical or non physical that are related to each other others and work together harmoniously to achieve one goal certain. [12]

Krismaji (2015), that Information is data that has been organized and has uses and benefits.[13] Kadir (2014), that Information systems are a formal set of procedures where data is grouped, processed into information, and distributed to users. [14]

Mulyadi (2016) that petty cash expenditures are made in a manner cash, carried out through a petty cash fund held incorrectly one of 2 systems, namely: imprest system and fluctuating system [15]

Object Research

This research was conducted on 5 RPTRAs in Meruya Selatan Sub-District, Kembangan District, West Jakarta as follows:

1. RPTRA Meruya Selatan (Permata)
2. RPTRA Mahkota
3. RPTRA Manunggal
4. RPTRA Manuver
5. RPTRA Menara

Method of collecting data

This research uses data collection techniques as follows:

1. Observation

This observation technique is used by making direct observations on the RPTRA 5 research objects in the Meruya Selatan Village.

2. Interview

The interview technique is used by conducting direct interviews with the parties who are competent in this matter of management in the 5 RPTRAs in the Meruya Selatan Village.

Data Analysis Method

Analysis of the data used is qualitative analysis. Anggraeni. D.M and Saryono (2013) that qualitative research that is used to discover, describe, and explain the quality of social influences that cannot be explained, measured or described through a quantitative approach. [16]

Stage of Research

Stages of this study (1). Data collection, (2) Data analysis, (3). Establish a simple cash report system. (4). System of implementation and training.

Data collection was carried out by observation and interview with management in five RPTRA in Meruya Selatan Village. Furthermore, data analysis is performed using SWOT. Then build a simple cash report system in accordance with the Financial Accounting Standard Procedure (PSAK). Finally, implement the system and training for RPTRA management.

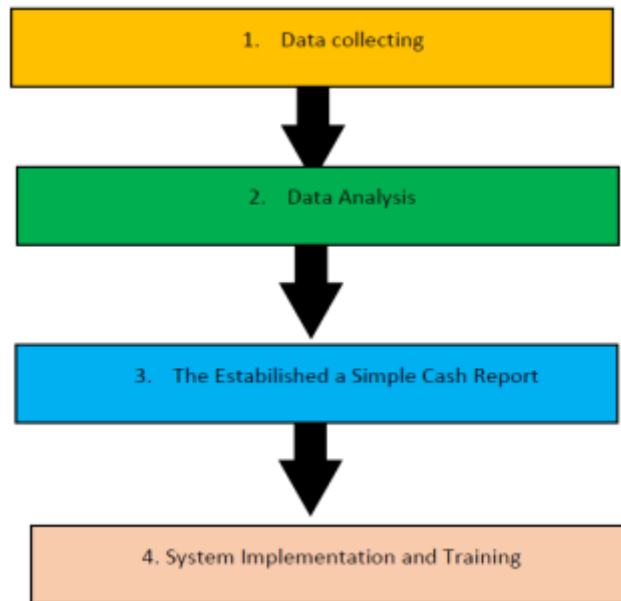


Fig-1: Stage of Research

RESULTS AND DICUSSION

Analysis of SWOT (Strengths, Weaknesses, Opportunities and Threats) SWOT Analysis of RPTRA South Meruya

External Environment	Opportunity	Threats
Internal Environment	<ol style="list-style-type: none"> Support from Kelurahan Meruya Selatan. Having PPM UMB support for the even. Having cash flow budget for supplies from DKI Regional Government (Pemda DKI). 	<ol style="list-style-type: none"> Competitors who do not want an increase in profitability and business efficiency for RPTRA Meruya Selatan.
Strength	Strength Opportunity Strategy	Strength Threats Strategy
<ol style="list-style-type: none"> Having your own office space as a place of activity and training place. Having management and organizational structure. The willingness to increase understanding, knowledge and skills towards data collection of cash and bank funds. Support, cooperation and active management role. 	<ol style="list-style-type: none"> Using the RPTRA building as a training ground. In collaboration with PPM UMB to provide training to the administrators of the South Meruya RPTRA. 	<ol style="list-style-type: none"> Making competitors as partners and means of exchanging ideas by forming the RPTRA association especially in efforts to control the sources and uses of funds.
Weakness	Weakness Opportunity Strategy	Weakness Threats Strategy
<p>Not yet neatly arranged RPTRA cash books.</p> <p>There has never been a simple cash training for RPTRA administrators.</p> <p>Lack of ability to control the sources and uses of funds.</p>	<ol style="list-style-type: none"> Formatted a Simple Cash Report and following training in collaboration with PPM UMB. Applying the results of the training with the improvement of the cash report so that it is neatly organized and correct. Base of the cash reports that are presented correctly, the management can control the 	<ol style="list-style-type: none"> Increasing consumer cooperation and trust for increasing cash receipt form sale. Maintain good cooperative relationships with other competitors and RPTRA on an ongoing basis.

	<p>source and use of cash so that profitability and efficiency can increase.</p>	
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Resource: Team Analysis (2018)

The Establishment of Systems of Simple Cash Reports:

The process of forming a simple cash report is as follows:

1. Setting up an account code

The account code created in accordance with PSAK (Financial Accounting Standards Guide) by using a 5 digit number is as follows:

- 10000 Assets
- 11000 Current Assets
- 12000 Fixed Assets
- 13000 Other Assets
- 20000 Debt
- 21000 Current Debt
- 22000 Long-Term Debt
- 30000 Capital
- 31000 Capital Paid
- 32000 Profit (Loss)
- 33000 Prive
- 40000 Revenues
- 41000 Sales
- 42000 Credit Sales
- 43000 Sales Discounts
- 44000 Sales Returns
- 45000 Service Revenues
- 50000 Cost of Goods Sold
- 51000 Damaged Cost
- 60000 Administration Expenses
- 70000 Marketing Expenses
- 80000 Other Revenues
- 90000 Other Expenses

2. Prepare the Cash and cash equivalent document form

- a. Cash voucher form
 - 1) Receipt cash voucher
 - 2) Payment cash voucher
- b. Bank voucher form
 - 1) Receipt bank voucher
 - 2) Payment bank voucher
- c. Fund receipt form
 - 1) Bill
 - 2) Invoice

3. Making Standard Operating Procedures of Cash and cash equivalents

- a. Standard Operating Procedure of Cash Transaction
- b. Standard Operating Procedure of Bank Transaction

4. Cash Accounting Cycles

- a. Cash and cash equivalents transactions
- b. Journal of Cash and cash equivalents
 - 1) Cash Journal
 - 2) Bank Journal
- c. Ledgers Cash and cash equivalents
 - 1) Cash report / cash ledger
 - 2) Bank reports / bank ledger.

5. Control of Cash and cash equivalents

- a. Verification of the feasibility of cash and cash equivalents transaction documents
- b. Audit reports Cash and cash equivalents.

Standard Operating Procedure of Cash Transaction

Standard operating procedure of cash on RPTRA in South Meruya as follow:

1. Cash receipt and payment transaction.
Process of cash receipt and payment transaction used documents are bill and invoice. The payment and receipt transaction used cash money.
2. Recording on cash receipt and payment voucher.
Splited bills and invoices of cash receipt with cash payment to entry on cash receipt voucher or cash payment voucher, then attached the bills and invoices on cash receipt voucher or cash payment voucher. The phase of entry to cash receipt and payment voucher used documments are cash receipt voucher, cash payment voucher, bill and invoice.
3. Posting cash receipt and cash payment
Posting voucher of cash receipt or cash payment to the computer based on dated. The phase of Posting cash receipt and cash payment used documments are cash receipt voucher, cash payment voucher, bill and invoice.
4. Cash Report (Cash Ledger)
After posting cash receipt and cash payment process had result is cash ledger or cash report. The documents on this phase are cash report (cash ledger) with attachments are cash receipt voucher, cash payment voucher, bill and invoice.
5. Archive.
Keep the cash report with attachment as archieve file.

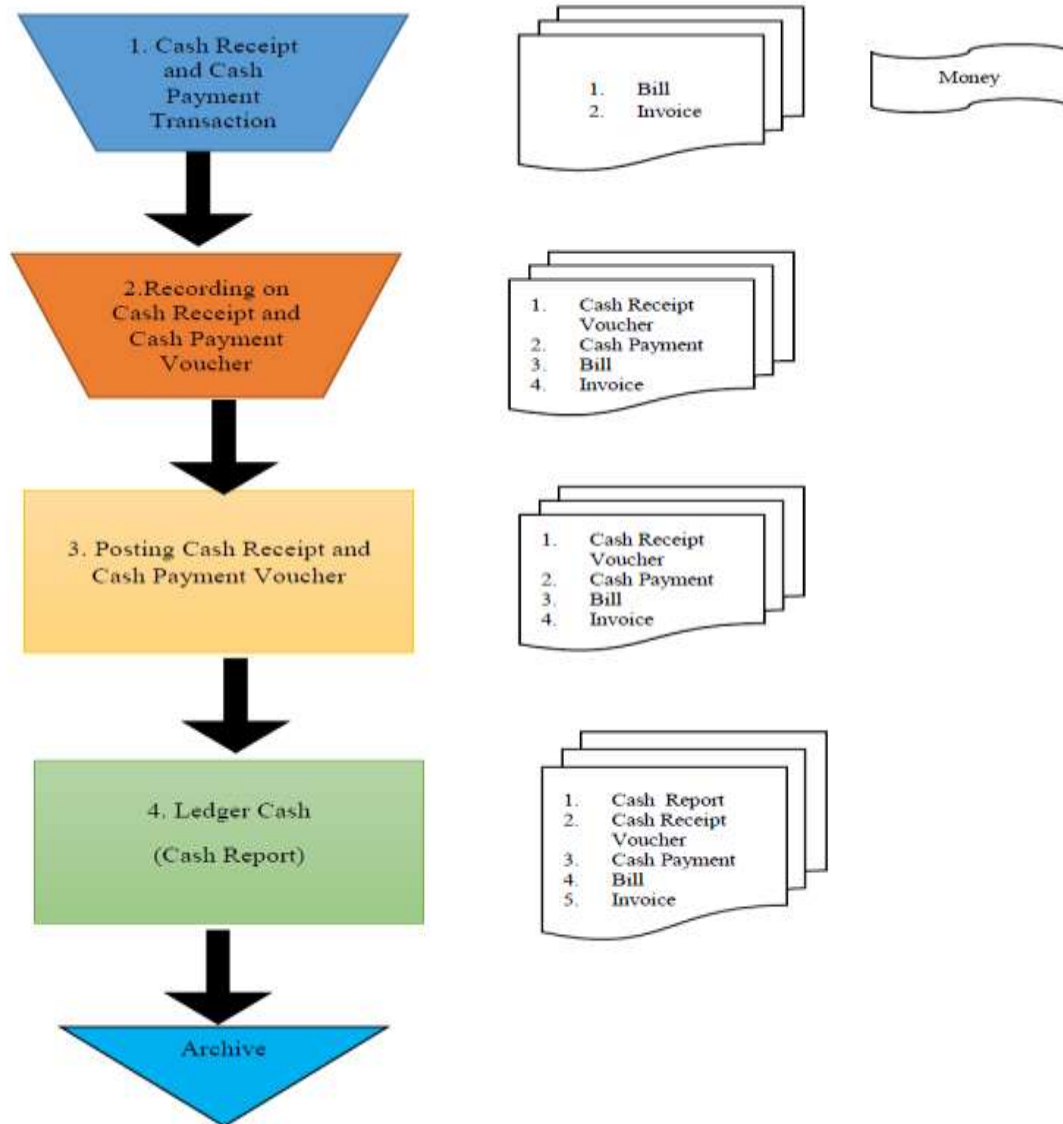


Fig-2: Flow chart of Standard Operating Procedure of Cash Transaction

Standard Operating Procedure of Bank Transaction

Standard operating procedure of bank on RPTRA in South Meruya as follow:

1. Bank receipt and payment transaction.
Process of bank receipt and payment transaction used documents are bill and invoice. The payment and receipt transaction used cheque or debit card.
2. Recording on bank receipt and payment voucher.
Splited biills and invoices of bank receipt with bank payment to entry on bank receipt voucher or bank payment voucher, then attached the bills and invoices on bank receipt voucher or bank payment voucher. The phase of entry to bank receipt and payment voucher used documents are bank receipt voucher, bankmpayment voucher, bill and invoice.
3. Posting Bank Receipt and Bank Payment

4. Bank Report (Bank Ledger)
After posting bank receipt and cash payment process had result is bank ledger or bank report. The documents on this phase are bank report (bank ledger) with attachments are bank receipt voucher, bank payment voucher, bills and invoices.
5. Archive.
Keep the bank report with attachment as archieve file.
The flow chart of Standard Operating Procedure of Cash as follow:

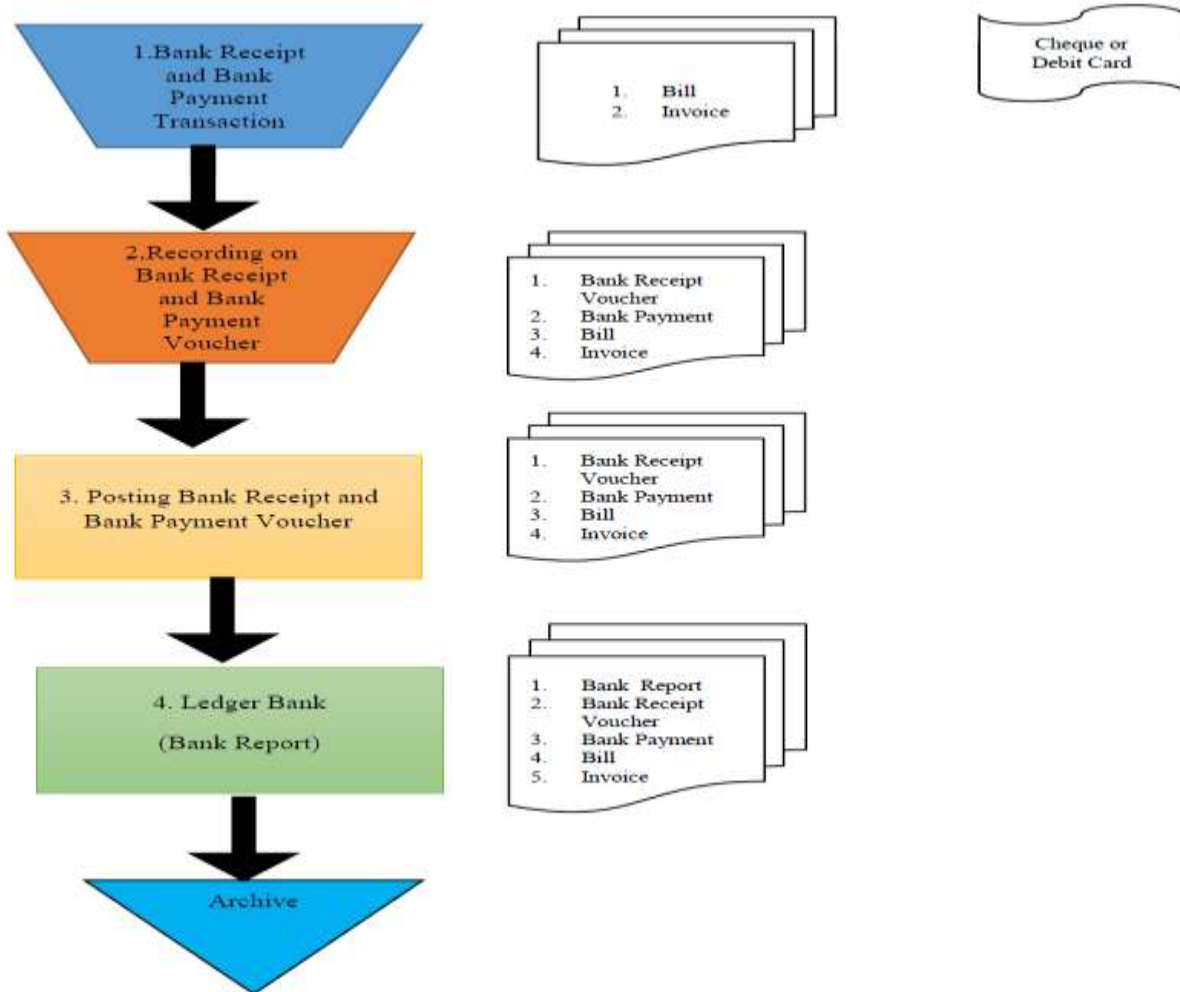


Fig-3: Flow chart of Standard Operating Procedure of Bank Transaction

CONCLUSION

Analysis of SWOT (Strengths, Weaknesses, Opportunities and Threats) as follow: Strengths Opportunities Strategy are (1) Using the RPTRA building as a training ground. (2) Collaboration with PPM UMB to provide training to the administrators of the South Meruya RPTRA. Strengths Treats Strategy are (1) Making competitors as partners and means of exchanging ideas by forming the RPTRA association especially in efforts to control the sources and uses of funds. Weaknesses Opportunities Strategy are (1) Formatted a Simple Cash Report and following training in collaboration with PPM UMB. (2) Applying the results of the training with the improvement of the cash report so that it is neatly organized and correct. (3) Base of the cash reports that are presented correctly, the management can control the source and use of cash so that profitability and efficiency can increase. Weaknesses Threats Strategy (1) Increasing consumer cooperation and trust for increasing cash receipt form sale. (2) Maintain good cooperative relationships with other competitors and RPTRA on an ongoing basis.

Standard Operating Procedure of Cash Transaction are (1) Cash receipt and payment transaction, (2) Recording on cash receipt and payment voucher, (3). Posting cash receipt and cash payment, (3) Cash Report (Cash Ledger), (4) Archive. Standard Operating Procedure of Bank Transaction are (1) Bank receipt and payment transaction, (2) Recording on bank receipt and payment voucher, (3). Posting bank receipt and cash payment, (3) Bank Report (Bank Ledger), (4) Archive.

Recommendation

The implementation of a simple cash report information system should be carried out through training so that RPTRA management can improve performance

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