
DESIGN OF ACCOUNTING INFORMATION SYSTEM AT SEVENTH-DAY ADVENTIST CHURCH TAMAN HARAPAN CONGREGATION RAP-RAP AIRMADIDI

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ABSTRACT

This study aims to determine the application of management audits to the company's marketing function. The data used in this research includes primary and secondary data, while the data collection method is carried out through field research and literature. To assess the effectiveness of the marketing function, analysis is used by comparing the marketing function according to the theory and practice applied by the company. The results of this study are conveyed regarding the analytical methods that must be carried out in the inspection, the work program that must be made by the examiner, the problems found in the examination, and the necessary recommendations for the preliminary survey, review, and testing of the management control system. Detailed testing and report development while the work program must be made involves evaluating the company's marketing activities and marketing function issues and formulating recommendations. The problems found and suggestions are that management needs to implement a practical marketing philosophy, marketing information used by management needs to be more adequate, marketing plans need to be strategically oriented, and marketing activities carried out by administration must reflect operational efficiency.

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1. INTRODUCTION

Quality information is the primary need of an organization. The more quality information produced, the more it will determine the accuracy of decision making which will have an impact on the success and sustainability of an organization (Paula Monteiro et al., 2022; Romney & Steinbart, 2018; Yoshikuni et al., 2023). Information is said to be quality available if the Information has the following characteristics: relevant, reliable, complete, timely if needed, understandable, verifiable, and easy to obtain (Romney & Steinbart, 2018). Alsmady (2022), in his research, also stated that the quality of Information in the form of financial statements has a positive effect on organizational performance and increases the reliability of financial statements. Information is also considered quality if it is easy to use (Khalil, 2022).



To get quality Information, an organization must have an accounting information system (Sujana, 2021). This happens because the function of the accounting information system is to assist organizations in collecting and storing data to be processed into quality information by procedures and ensuring adequate controls to protect organizational resources, including data to be available when needed, accurate, and reliable (Romney & Steinbart, 2018). Several previous studies have proven that when an organization precise, clear accounting information system mechanism, the Information produced will improve company performance through the quality of decision-making (Ardiansah, 2020), and reports become more accurate and timely (Andarwati, 2016; Idayati et al., 2022), helping to record and manage finances more efficiently and effectively (Asana & Lestari, 2020), reducing fraud problems (Effendy & Widyaningdyah, 2016), helping to improve the company's internal supervision (Kurniawan & Juniarto, 2022), and other benefits.

This accounting information system mechanism is well applied to every type of organization, both private, government, and even nonprofit organizations such as churches (Kocsis, 2019). In the congregation guidebook, the Seventh-day Adventist Church (SDA, 2015) requires each church, especially the Seventh-day Adventist Church, to have a financial management system regulated by the conference/region. In fact, Information obtained from one of the Bitung North Minahasa Mission Area auditors found conditions, where there was no standard mechanism for congregational financial expenditure and insufficient documents for accountability of congregational financial, outlays.

It is said that "financial management in each congregation today, especially for financial use, varies according to the knowledge and tastes of each church and, on average, still uses manual methods" (Frans, 2022). Traditional and manual financial records impact the indirect availability of congregational financial information when needed. One of the characteristics of quality information is that it is available when required (Romney & Steinbart, 2018). Yoshikuni et al. (2023) also supports ineir research that when accounting information systems are supported by technology, Information will be presented faster and available when needed. The interview results also stated that "different versions of financial statements and insufficient documents" were also found" (Frans, 2022). As stated by Arens et al. (2019), the insufficiency of documents allows auditors to be inefficient and effective in performing their duties and even unable to carry out the audit process.

One of the local churches that must critical attention related to the financial management of the congregation is the Seventh-day Adventist Church, Taman Harapan Rap-Rap Airmadidi Church. Taman Harapan Rap-Rap Airmadidi congregation is a Seventh-day Adventist Church that was newly organized in 2021, with one of the church's focuses besides evangelism being completing the construction of the church building. Based on an interview with the highest leadership, Pastor, "The Church does not have adequate bookkeeping and financial reporting mechanisms. The recording is done manually; if requested, financial statements are unavailable when needed. Congregations in the condition of building churches need accurate recording and adequate supervision because this must be accountable to the congregation and donors who come from outside the congregation as a source of givers, especially accountable to God. And one of the things that can destroy the unity of the congregation can come from financial management that is not transparent and unprofessional.

We, congregants, need the design of a financial information system mechanism that fits our needs" (Mario Roy, 2022).

Based on this description and the need for research objects, the author is interested in evaluating the financial system mechanism practiced now by the congregation, and based on the results of the evaluation, the author will design a relevant accounting information system mechanism for the needs of the community.

2. LITERATURE REVIEW

2.1 Quality of Information

Information is said to be of quality when the information is useful (Romney & Steinbart, 2018). Hall (2018) describes the characteristics of information that are said to be of high quality, including the following: 1) Relevant: The Information presented must be by actual circumstances to support decision-making and increase efficiency. 2). Timely: Quality information is available when needed. 3). Accurate: Accurate means the resulting information is error-free. 4). Complete: Complete Information without leaving or neglecting essential important and not hidden. 5). Summary. The information produced has coessential important information needs, so the summary already contains the information needed.

In addition to the characteristics already mentioned, Susanto (2017) also mentioned the features of the information that are said to be of high quality, namely information must be effective, which means timely, complete, following the format, and available if needed; The Information available must be efficient meaning generated from the maximum use of resources; Information is confidential so there must be restrictions on access to information to those in authority; Information must be based on integrity which must be processed based on established rules; Such Information may be accounted for to the authorities; Information must contain elements of truth so that it can be relied upon.

2.2 Accounting Information System.

A system is a set of components that are integrated to achieve a goal (Romney & Steinbart, 2018). It is further said that an accounting information system is a system that collects, records, stores, and processes data to produce information for decision-making.

Diana & Setiawati (2011) outline some of the objectives of the system Accounting information includes the following:

1. Protect company assets and wealth. In organization's wealth includes cash, merchandise inventory, and support that still exist in the company.
2. Collect various data to help decision-making.
3. In this case, providing information to third parties is regarding information related to tax obligations.
4. Provide historical data for auditing. The stored data will substantially assist the audit process.
5. Collect data for budgeting and valuation of the company.
6. Collect information for planning and controlling activities.

Information systems consist of essential components that are integrated and produce useful information for all interested parties in a company organization (Romney & Steinbart, 2018). Harniangsih (2006) said that the components of accounting information systems are human resources, procedures, forms, data storage, and access control, journals, financial statements, software to manage data, and internal control.

2.3 System Development

The development of accounting information systems is made to meet operational needs emphasizing the results of organizational goals by doing so efficiently and effectively. This efficient and effective factor becomes very important because if the system development work is done inefficiently, the costs incurred will be even more significant. If done ineffectively, then the information system will not be used by the company because it is not by the goals and needs of the organization. The purpose of system development is to improve the quality of information produced, improve the efficiency and effectiveness of company operations, and improve and evaluate the company's internal control for the better (Sarwono et al., 2022).

Suryantara (2014) said that there are stages that must be followed in the system development stage. These stages include system survey and analysis, system design, implementation, and maintenance. Some previous studies have discussed the method of accounting information systems because they help improve the quality of financial information so that it has an impact on the quality of decision-making, including research conducted by Yani (2021), Sinatriyo et al. (2019), Andarwati (2016), Effency & Widyaningdyah (2016), Kurniawan & Juniarto (2022), Ardiansah (2020), (Wardhani & Utama, 2017), Yousida & Lestari (2019), Nugraha et al. (2014), Maknunah (2010), Ningtyas et al. (2019), Asana & Lestari (2020), Sarwono et al. (2022), Noerlina (2011), and Shabelle & Mounni (2013).

3. RESEARCH METHOD

The method used in this study is a case study. A case study studies the specificity and complexity of a single case and seeks to understand the issue in a specific context, situation, and time (Patton, 2022). A case study is a research strategy in which researchers closely investigate a program, event, activity, process, or group of individuals. Such cases are limited by time and training, and researchers gather complete information on using various time-based data collection procedures (Cresswell, 2010). This case study method evaluates the accounting information system mechanism applied so far at GMAHK Congregation Taman Harapan Rap-Rap Airmadidi.

The stages to be carried out in this study are as follows, namely explaining the data collected from interviews and observations in the form of narratives about how the recording mechanism and financial arrangements in the Taman Harapan Rap-Rap Airmadidi, identifying problems and potential problems found in the Taman Harapan Rap-Rap related to financial management analyzing related systems and components, Evaluate by comparing the mechanisms applied with accounting information system theory, making accounting information system designs that are relevant to church needs, providing suggestions or improvements through product outputs accounting information system mechanisms, providing implementation opportunities to users and asking for feedback on the use of accounting information system mechanisms so that there will be improvements to suit user needs.

4. RESULT AND DISCUSSIONS

Based on the results of observations through interviews in the congregation of Taman Harapan Rap-Rap Airmadidi, the actual practice will be compared with the concept of accounting information systems and by the standards of the provisions of the Seventh-day Adventist Church. Table 1 below compares factual and conceptual accounting information systems or church standards that will inform whether the accounting information system mechanism at Taman Harapan Rap-Rap Airmadidi church is effective.

Table 1 Comparison of Accounting Information System Components

No	Accounting System/Church Components	Information Standards	Actual Conditions	Conformity
1	Human Resources It should be clear the division of duties and areas authorization of each position in the organizational structure		In the Taman Harapan Rap-Rap congregation, all functions of responsibility are carried out by each position function in the structure	Appropriate
2	Procedure There are written unsocialized procedures regarding the financial mechanisms of the congregation		In the Taman Harapan Rap-Rap congregation, there is no written procedure on how to regulate finances for the congregation	Not Compliant
3	Form/Document/Notes:			
3.1	Money Receipt Receipt used in the official format issued by organizational with a printed sequence number		There is documentary evidence of receipt in the form of a reticket hat the Regional Office has prepared with the design and number of documents sequentially printed	Sesuai
3.2	Money Expenditure There are expenditure documents to be verified and approved by the competent authorities		There are no documents for the financial expenditure of the congregation	Not Compliant
3.3	External Document There are external documents for proof of spending money		In money expenditure transactions, some have evidence payment documents, and some do not exist	Not Compliant
4	Journal			
4.1	There are records of financial transactions that are recorded chronologically and systematically.		For money receipts, there is a record of receipt transactions on the general ledger blanks prepared by the Regional Office. Still, money expenditure transactions are only recorded in ordinary book records. Per transaction is recorded date, purpose of expenditure and amount of money.	Sesuai
4.2	Transactions must be recorded based on an internal form that verifies the occurrence of transactions		Only the receipt record is based on an official receipt prepared by the regional office. In contrast, the money expenditure record is not based on proof of payment or verification documents such as money-out vouchers.	Not Compliant

5	Financial Statement Financial statements come from the accounting process or accounting information system that produces high-quality information to support decision making	Conditions in the congregation, there is no recording system mechanism procedure. Recording and making financial statements is done traditionally, and producing financial information does not have high-quality financial information.	Not Compliant
6	Software to Process Data Software is used to help process data to be more efficient and available when needed	Recording is done manually and traditionally, so the reality is that when financial statements are needed are not available	Not Compliant
7	Internal Control:		
7.1	Transaction Authorization Only valid transactions will be processed.	All expenditures of money in the congregation are based on the results of committee decisions approved by the congregation members' forum.	Appropriate
7.2	Separation of Duties and Responsibilities Ensure that no one person manages or is responsible for the entire process	The treasurer who does the recording keeps the money and does the reporting.	Not Compliant
7.3	Document storage For stored documents must be ensured that nothing is missing. That is why document numbers must be sequentially printed to facilitate the completeness of records.	The money receipt document has printed sequential receipt proof, but there is no document evidence to verify the expenditure of money	Not Compliant
7.4	Data Access Any confidential data can only be accessed by those who reauthorized.	The deacons and deaconesses on duty calculate tithes and offerings	Not Compliant
7.5	Money Storage Minimizing the potential for fraud in misuse of money should be directly deposited in the bank.	Money deposited by the treasurer is not deposited into the bank	Not Compliant

The Information in Table 1 shows that 14 components are used as a reference to evaluate whether the Taman Harapan Rap-Rap congregation's financial management mechanism is appropriate. And it was found that conformity with the concept of accounting information systems was only 29 percent. The remaining 71% did not follow the accounting information system concept. This indicates several improvements to be made by the Seventh-day Adventist Church of Taman Harapan Rap-Rap Airmadidi Church.

After seeing that several components of the accounting information system are not in accordance with the concept of accounting information systems, the congregation needs to know the potential problems that will arise if this practice is maintained. These risks include that financial information reported by the treasurer can be inaccurate and unreliable, and there will be protests from members of the congregation who understand finances, which will cause conflict in church life. If there is no verification in the form of documents such as outgoing money voucher documents, then later if the financial statements cannot be audited because there are not enough documents. It could be that because the history of spending money cannot be seen, there will be unauthorized expenditures, there is a possibility of irregularities in the use of funds information is not available when needed, cannot evaluate the financial condition of the congregation, and there will be misunderstandings in terms of suspicion that will cause slander and fracture of church harmony.

Based on the evaluation results, the researcher designed a financial information system in the form of making written procedures regarding the mechanism of the congregation's financial information system based on the flow of operations for receiving and disbursing church cash. In addition to written policies, researchers also design recommended documents to be used so that there are sufficient documents to supervise and record the events of transactions made.

The flow of procedures in the cash receipts section can be seen in Figure 2 below:

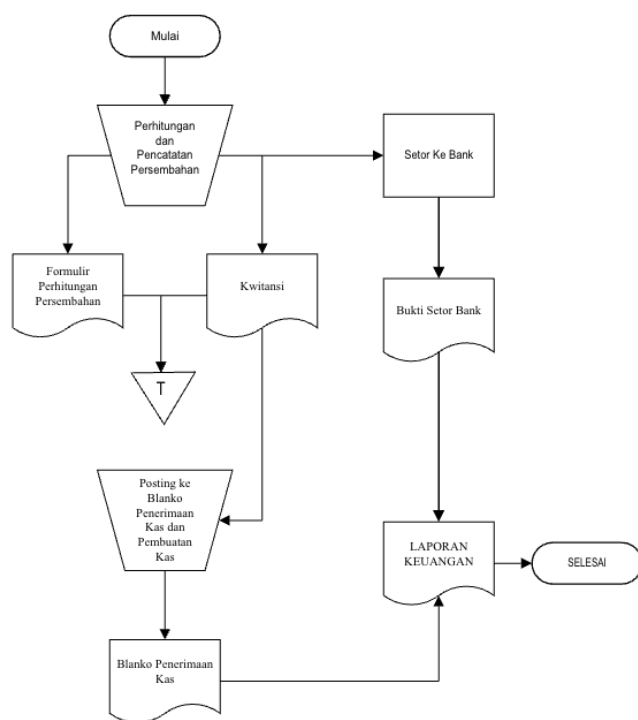


Figure 2. Document flow of church cash receipt procedure

After the Sabbath Service at noon, the deacon on duty will count the offerings according to the types of offerings that have been collected. It is recommended that more than one deacon or deacon be measured and verified by the chief deacon. This also applies to offerings at afternoon events, namely Adventist Youth worship or worship outside the Sabbath.

We recommend that the verification process be recorded in the offering calculation form, as shown in Figure 3 below:

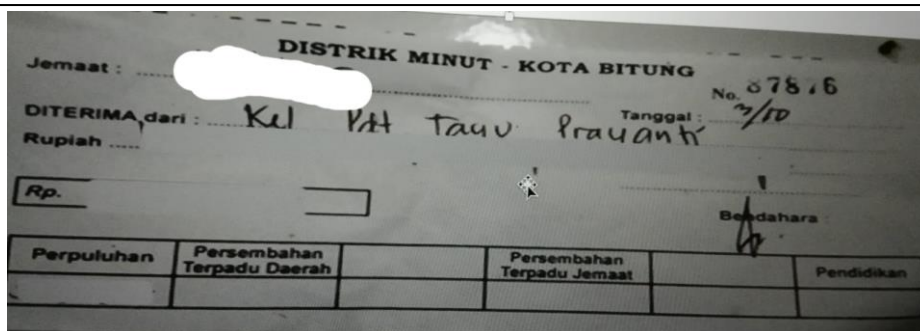


Figure 5. Tithes and offerings receipts

A close up of a paper Description automatically generated with low confidence:

Sequential receipt numbers are printed with a portion column of offering type that the giving unit can fill in. The treasurer must hand over this receipt at the following Sabbath service Socialize with members of the congregation that make sure all receive receipts for tithes and offerings given in envelopes.

Furthermore, the treasurer will post the cash receipt blank based on the receipt. Cash receipt blanks will be a reference for the congregation's financial statements. It is better to keep the offering money in the bank to prevent the risk of loss and anticipate that it will not be used for personal gain. Proof of bank deposit will be a reference for recording the money deposited in the bank.

By the procedure of the rules of the congregation, all expenditures of money are based on the decision of the congregational assembly committee and approved by the congregation's members as a whole. We recommend that all expenses of church money be recorded on the *money expenditure voucher form*. The *money expenditure voucher form* can be seen in Figure 6 below:


	GMAHK TAMAN HARAPAN RAP-RAP AIRMADIDI VOUCHER PENGELUARAN UANG	
	Nomor	230601
	Tanggal	
Diterima dari :	Bendahara Jemaat	
Jumlah :		
Terbilang :		
Ket Penggunaan :		
Mengetahui	Diterima Oleh	
Pendeta	Ketua

Figure 6. Money Disbursement Voucher

This money dispensing voucher is designed with a printed sequence number and some critical data that must be recorded. This is so that every expenditure of funds is verified whether or not it is by the decision. In addition, with this *money expenditure voucher form*, leaders in the congregation can evaluate each expenditure well in each financial statement period. The purpose of the *money expenditure voucher form* can also increase the credibility of money expenditure information so that when money expenditure information is reported, it can be relied upon.

Based on the money expenditure voucher form, a recap will be made on the money expenditure report. The financial expenditure report will be a reference for the overall church financial statements. For more details, the flow of procedures for disbursing church finances can be seen in Figure 7 below:

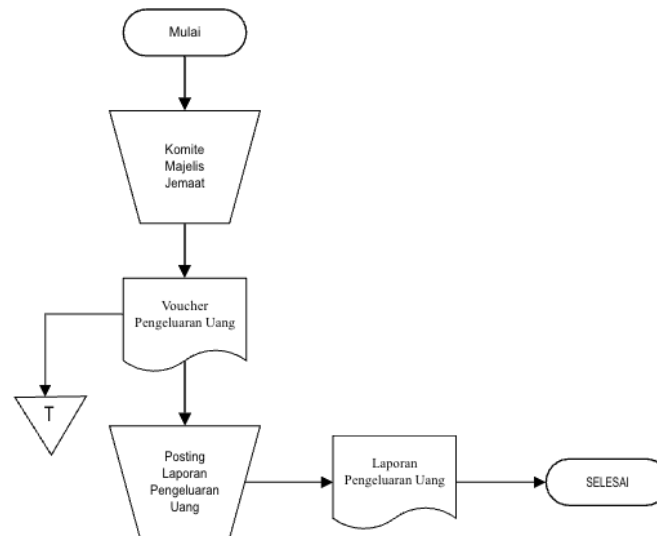


Figure 7. Document flow of church cash disbursement procedures

Record the financial receipts and expenditures of the congregation using a *predesigned Excel template*. This template was developed using *Microsoft Excel software*. Using *templates in Microsoft Excel* is intended to make it easier for treasurers to *post* transactions of church financial receipts and expenditures. The template format in *Microsoft Excel* is adjusted to the general ledger blanks from the Regional Office so that notes on economic receipt statements can be *printout* to attach proof of financial deposit to the regional office. The *use of Microsoft Excel templates* is considered suitable for the needs and conditions of the congregation because, besides being affordable in terms of cost, it is also easy to use. Of course, training must be done to make you more proficient.

The use of *Microsoft Excel templates* also minimize errors caused by accidental input errors, and this *template* will help the Pastor an internal audit before making deposits to the regional office or before financial statements are reported to the congregational assembly committee.

By using this *template of financial receipt and expenditure transaction records* at any time, the financial position of the congregation can be known. So when information is needed it is always available for evaluation and decision-making purposes.

A close-up of a document Description is automatically generated with low confidence

GMAHK JEMAAT TAMAN HARAPAN RAP-RAP AIRMADIDI			
LAPORAN KEUANGAN JEMAAT			
PERIODE			
KAS MASUK:	Rp	KAS KELUAR:	Rp
SALDO AWAL KAS JEMAAT			
SALDO AWAL PEMBANGUNAN			
PERPULUHAN [A]	-	PERPULUHAN	-
PERSEMBAHAN TERPADU [50%*(B+D+F)]	-	PERSEMBAHAN TERPADU (50%)	-
PERSEMBAHAN KHUSUS [C]	-	KHUSUS	-
PERSEMBAHAN SEKOLAH SABAT [E]	-	PENGELUARAN KAS JEMAAT#03	-
PERSEMBAHAN PEMUDA ADVENT [H]	-	PENGELUARAN PEMBANGUNAN#04	-
PERSEMBAHAN PENDIDIKAN [I]	-		
BWA & ADVENTIST PRIA [J]	-		
RABU MALAM [K]	-		
PERSEMBAHAN LAINNYA [L]	-		
DONASI KEG. KEROHANIAN#02	-		
PERSEMBAHAN PEMBANGUNAN [G]	-		
TOTAL KAS MASUK(1)	-	TOTAL KAS KELUAR(2)	-
		Bendahara Jemaat	Ketua Membedangi
			Pendeta Jemaat
SALDO AKHIR (1-2)	-		
KAS JEMAAT*	-		
PEMBANGUNAN**	-		
SALDO AKHIR	-		

Figure 8. Design of Financial Statements

When reporting and accounting for this financial information to the congregational assembly committee, the financial statements become the main information. However, the treasurer must also prepare other report attachments such as economic receipt transaction reports, money expenditure reports, and proof of bank statements for church money balances in the bank.

To reduce fraud in the misuse of church coffers, it is recommended that on Monday every week or routinely the treasurer must deposit the congregation's money in the Bank. This suggestion is possible because the bank's location is very close and affordable and can now be deposited directly through cash deposit ATMs.

Pastors, church leaders, and even all members of the congregation should pay close attention to the financial statements submitted by the treasurer every time the financial reporting agenda is held. All assembly members can contribute to correcting together for the reliability of financial statements before they are presented to the congregation as a whole.

Some way that the congregation assembly can do this is to look at the blanks in the general ledger of records of church financial receipts. Note that the first receipt number should be the follow-up number of the ticket from the previous reporting period. Next, pay attention to whether the receipt numbers should be sequential or there are no double numbers or jumps/none.

The initial balance of tithes and offerings should be the same value as the final balance of tithes and offerings in the previous period. The total in the amount column should equal the total detail of all detail amounts of offerings and tithes. The final balance amount should equal the initial balance plus the deposit period.

For congregational expenditure reports, see *the* sequential expenditure voucher document number with details. The initial document number is a continuation of the sequence of document numbers in the previous reporting period. For pastors, see if all money spent is provided with proof of payment. Every *money expenditure voucher* will always be equipped with a note or proof of payment document.

For church financial statements, ensure the initial balance of the congregation's treasury and the initial balance of construction are the same as the final balance of the congregation's treasury and the initial balance of the previous period's building. Make sure *each total in each item*, both in cash in and out, equals the sum in each source of financial records. (Compare with other reports) Make sure the money-in and cash-out amounts are correct. Ensure the final balance is by the total money in minus the money out.

After the congregational assembly committee approves the treasurer's financial statements, they will be made public to the congregation members. As a suggestion preferably for supervisory purposes, members of the congregation can be involved, one of which is by controlling the money received. Ledger blanks should be affixed to the congregation polling board, but the giving unit's name is not displayed. Members of the congregation need to be socialized to check whether offerings are made through envelopes in specific financial statement periods and whether the receipt number is listed on the receipt statement.

5. CLOSING

5.1 Conclusion

An effective accounting information system mechanism will help an organization prepare accurate and reliable financial statements. The Organization of the Seventh-day Adventist Church, especially the Taman Harapan Congregation Rap-Rap Airmadidi is one of the non-profit organization that requires an effective accounting information system mechanism.

After going through the results of interviews and observations, an evaluation of financial management practices has been carried out, and it is found that there are still several things that need to be improved so that the financial management mechanism in the congregation can run well that it will produce accurate, reliable and available financial statements if required. If improvements are not made, it is possible for several problems such as lack of quality financial information, misuse of offering money, and conflicts in congregational harmony.

Based on the church's needs, the researcher has designed an accounting information system mechanism based on the concept of an accounting information system, which refers to the components that should be in a unified accounting information system. The tool used to improve the quality of accounting information systems is to design *congregational* financial recording and reporting templates in *Microsoft Excel*.

5.2 Suggestion

The application of the new accounting information system must be disseminated to all members of the congregation assembly, especially the treasurer. Technically, the treasurer must train to use financial statement templates. In the running time or within six months, what other needs are needed must be monitored so that improvements can be added for the more effective accounting information system in GMAHK congregation Taman Harapan Rap-Rap Airmadidi.

As another suggestion, further researchers can examine the impact of implementing this new accounting information system, especially for all users of the financial statements of this congregation.

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