The Use of Practical Information System to financial management for entrepreneurship cell

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Small and Medium Enterprises (SMEs) have a major role to absorp labor and to face and it's ability to contribute to increase the Gross Domestic Product (GDP) (Untari, 2007). In addition, by developing SMEs will have an impact on poverty reduction in Indonesia.

To develop SMEs was not easy. Based on the Central Statistics Agency (BPS) in 2008 identified several constraints faced by SMEs, one of which is the lack of knowledge about financial management. This will have an impact on the disability of SMEs in calculating capital loan in order to expand their business as well as the most severe impact is bankruptcy.

To support SMEs to be able to grow and tough it is necessary to correct and reliable financial management that relevance with the characteristics of the SME business sectors. Based on the initial survey that we conducted on the SME owners, most are not able to calculate the cost of goods sold (COGS) so that the difficulty in determining earnings and calculate the break-even point (BEP).

The purpose of this study was to determine how the calculation of cost of goods sold in accordance with the characteristics of businesses, especially SMEs whose scope of business to produce goods for sale. The management will be integrated with the application of information technology makes it easier and properly controlled.

Keywords: entrepreneurship cell, financial management, information technology, user friendly

Introduction

According to the Chairman of the Committee on National Economy, Indonesia has a great potential to become a developed country. Because of supported by natural resources with a broad spectrum, which is a natural resource inputs, geographical location in the heart of Asia-Pacific trade, diversity of cultures, traditions, and natural spread throughout the archipelago [1]. To support this, the Indonesian government to make a design in the form of MP3EI program (Master Plan for the Acceleration

and Expansion of Indonesian Economic Development). In MP3EI economic development potential to be one of the pillars of development in addition to improving connectivity, and strengthening human resources and science and national technology. So this taken by increasing increase the entrepreneurial spirit as the main factor driving the change, and the role of business in economic development.

One way in which the government in the development of the economic potential, the entrepreneurial spirit is developing SMEs. Because SMEs have a major role in supporting economic growth. As result, to developing SMEs will have an impact on poverty reduction in Indonesia.

Literature Review

Sir Adiningsih said there are several constraints to manage SMEs such as the lack of a systematic approach to SME financing, and many SMEs are not bankable, either due to the lack of transparent financial management and lack of managerial and financial capability. As for the software development is how the creation of SME financial information software system that is easy for users so it can help SMEs in financial management.

Kieso (2010), COGS calculation obtained by:

Beginning inventory in work in process + (Direct material + Direct labour + Overhead) – Ending inventory work in process.
To obtain breakeven point (BEP) in units obtained by: Fixed cost: (Price per unit- Variable cost)

COSGS and breakeven point calculation is important so that the owner can do calculations in repayments if they want to make a loan to the bank.

Research Method

Data obtained from the SME partners Bongsari Church built on the grounds of data accessibility as a partner of Catholic University Soegijapranata. 24 SMEs partners which is made up of many types of businesses that tailor, selling meatballs, chips, etc.. The focus of this research is the SMEs that produce goods to be sold.

Almost all of the existing SME groups have been accompanied by students are included in the financial statements as simple as making the recording of cash in and cash out. But according to researchers COGS calculation process has not been done well. While the plot of this research can be described as follows:
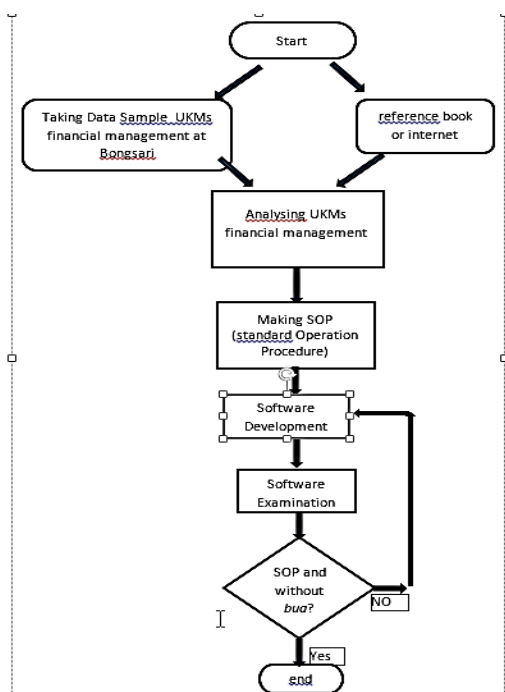
Research Results

Based on the results of interviews, then the data obtained can be used as the basis of calculation of COGS and BEP. Type of business is producing cake (pie pieces) to 140.

Total Cost	Rp 115.350
Divide (unit)	140
COGS per unit	Rp 824
Price per unit	Rp 1.600
Profit per unit	Rp 776
BEP unit	72

This calculation very simple because the production work is done directly by the owner so that labor costs are not included in the calculation. In addition, Overhead cost had been including in the total cost so taht easier for owner.

To facilitate the counting process used software to calculate the Cost of Goods Sold (COGS), earnings per unit, and the BEP and monthly balance sheet and per product produced.

Software created using web programming such as PHP, mysql and ajax. So it is possible to instal software in Internet applications. The initial view of SME financial management software is as follows:

Fig : First layout

Inputing data used for production and the resulting unit as well as the selling price.
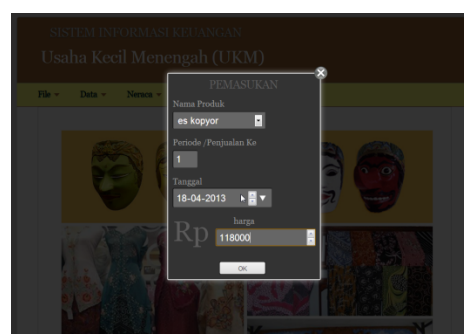

Fig : Inputing data

On input application results per product and the selling price. Users can enter the selling price and automatically, the software will calculate earnings per unit, total revenue if sold all and BEP (minimal units sold). This helps the user to plan the sale price and the
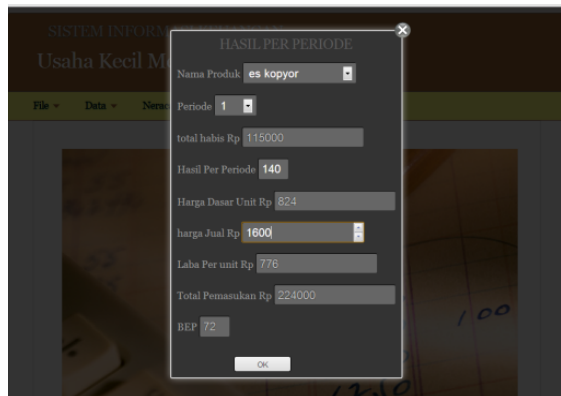
minimum target product (BEP) should be sold.

Fig : Counting Process Profit and BEP

This report is divided into the total report, per product and per period of sale. So that with this report, users or SMEs can use this information for planning and management efforts.

Conclusions

UKM Bongsari still use simple financial management. So they need software to counting COGS and BEP. And The uses of computer software will help users in COGS and BEP calculation and bookkeeping balance report. So this software will help users to manage their financial.

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