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Implementation of Information Technology Systems as a Media for Financial Decision Making at SMAK Framatu Surabaya

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ABSTRACT

This study aims to determine the impact of implementing information technology systems as a medium for making financial decisions at SMA Framatu Surabaya. The research method uses field research with observation and interviews. Data analysis technique using quantitative descriptive. The results of the study show that using information technology systems as a medium for making financial decisions will have a positive influence on schools. Where by using information technology systems, schools can obtain financial information accurately, quickly and precisely. The data obtained from the information technology system is used as a medium for making school financial decisions. So that schools can know exactly how much the amount of receipts and expenditures is during one period. On the other hand, this information is also used by schools to control and control operational expenses in order to avoid wasting cash. The impact of managing and controlling cash will make the school's financial balance sheet healthier and better.

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INTRODUCTION

In today's global economic era, the need for information is very important in all aspects of life. The need for fast, relevant and reliable information is the first and foremost thing for users of the information. Therefore, support in the form of Information Technology is very much needed in today's era of automation, especially in developing information systems. All components involved in the development of an information system today without exception continue to make improvements and updates to their technology in order to meet the need to obtain fast and accurate information as a means of decision making.

The rapid development of information technology is in line with the continued development of human civilization, especially in the field of information openness. The development of information technology includes the development of infrastructure such as hardware, software, data storage technology, and communication or network technology. The development of information technology not only affects almost all aspects of life such as health, education, government, and others. One of the areas most affected by the progress of information technology is the business world, especially related to information related to the performance of a business entity which is generally provided by the accounting information system.

Financial reports are important in the business world and public institutions. In Indonesia, financial reports are reviewed to meet the demands on public institutions that are increasingly strengthening, both central and regional. Financial reports have a role in providing important

information for the financial position in the results of the work carried out. Firdaus et al. (2015) Regional government financial reports describe the output or results of activities that will be achieved in connection with the use of the budget with measurable quantity and quality so that they can explain the performance and responsibilities of financial managers. In this case, the regional government plays a role in presenting and reporting regional government financial reports (LKPD) that are useful and in accordance with the needs of their users (Aprsiansyah et al., 2020). The importance of regional government financial reports is to make and evaluate decisions regarding resource allocation, because in preparing financial reports it has the aim of accounting for financial performance to the public (Lufthiadi et al., 2021).

Ikyarti and Aprilia (2019) stated that financial reports are said to be of quality if they can provide information that is easy to understand, useful, free from material errors, and reliable. The qualitative characteristics of financial reports are normative measures that must be realized in accounting information in order to achieve goals. Quality financial reports can help government obligations, especially in decision making in social, economic, and political matters (Alamsyah et al., 2015).

There are several factors that can affect the quality of financial reports. Research conducted by Tawaqal and Suparno (2017) factors that affect the quality of local government financial reports are accounting information systems, internal control systems and human resource competencies. The study is supported by Agustina et al. (2020) who stated that factors that affect the quality of local government financial reports include the use of information technology, the application of accounting information systems and human resource competencies.

Another factor that supports efforts to improve the quality of financial reports According to (Irafah et al., 2020) is the competence of human resources. Competent human resources are needed to produce financial reports that are in accordance with qualitative characteristics. Local governments must have competent resources, have an accounting education background or have the ability in the financial field so that in financial management they can implement a good accounting system (Khoirunisa, 2019). Tawaqal and Suparnno (2017) stated that the competence of local government human resources in understanding and applying accounting logic has a significant impact on the quality of financial reports. In fact, in presenting quality financial reports, many obstacles are found related to inadequate human resources.

In any form of business, an entity will try to make various innovations to support the company's work system. One of the policies taken is to accelerate and improve company performance by implementing an information-based technology system. The implementation of an information-based technology system is the company's answer to the difficulty in decision making due to limited information obtained. Therefore, educational institutions must change the governance system from conventional to an information-based technology system. Given the importance of using an information-based work system, it is necessary to innovate and renew the work system. By using an information-based technology system, it enables the company to solve any difficulties faced. Even an information-based technology work system is able to provide various types of information quickly, precisely and accurately for every stakeholder in the company.

Likewise, what happened to the educational institution at SMA Framatu Surabaya, which faced various difficulties in making decisions about finance. This difficulty occurred because the school still uses a conventional financial management system. The impact of implementing a conventional financial governance system causes institutions to face difficulties in deciding a policy related to finance. Where the institution does not know for sure how much income or revenue is obtained each year. The limited information causes the institution to experience an

unstable financial balance because the burden of expenditure is higher than income. Starting from this problem, the institution sees the importance of an information technology system in decision making, so educational institutions can utilize the system to accelerate the process of presenting and reporting finances in order to obtain fast, precise and accurate results. The speed and accuracy of data can be the basis for companies in making decisions to determine the future of the company.

Financial decision making is always based on data or information obtained from the system used in schools. The information technology system is one of the systems that is able to provide financial information to institutions. The information technology system itself is an information device that is interconnected with each other to collect, present, process and produce quality output data. Data obtained from the information system will be more accurate, reliable and trustworthy. Therefore, the application of information technology systems in the world of education is the answer to the challenges of today's business world. So the financial governance system in the world of education must shift from a conventional system to an information technology-based system. Because of the importance of the information technology system in the world of education, the system must be innovated from time to time in order to improve the quality of data produced by the information system. In addition, information control is needed, so that data confidentiality can be maintained and can answer the needs of information users.

To answer this problem, the school uses the Fantura Information System (FIS) information technology system, this system is able to help with various difficulties faced by the school. At least, the existence of the Framatu Information System (FIS) system will make reporting, presentation and financial information faster, more precise and accurate. Thus, every day the financial governance system and other non-financial information can be the basis for making decisions about the steps of the institution in the future.

LITERATURE REVIEW

2.1 Understanding Financial Reports

Financial reports according to IAI in SAK (2017:1-2) are a series of financial reports. Financial reports are considered complete if they include several important things such as balance sheets, profit and loss reports, and changes in capital. This report presents the company's overall financial condition contained in the cash flow report and other notes on finances that are attached together in the financial report. Meanwhile, according to M. Sadeli, financial reports are a process that occurs in accounting activities that produce information for company decision making. There are several accounting activities that include identifying, measuring, and reporting information for decision making for the company

According to S Munawir, financial reports are an accounting process that is useful for obtaining information about the financial condition of a company.

From the theory above, it can be concluded that financial reports are a whole series of accounting activities, starting from the identification process to policies for decision-making based on the information obtained in order to determine the company's strategic steps in the future.

2.2 Decision-making

According to Syaekhu and Suprianto (2021: 33) Decision making is a routine management job, so management needs to know what decision making is, how to arrive at a decision, what the decision really is with its levels, and its classification to obtain the right decision for the institution. In decision making, it is necessary to know the theories, techniques, approach

methods and ethics in decision making as well as the relationship between decision making and problem solving. So that the decisions taken will have a positive impact on the development of financial governance in an institution. Because the good and bad governance of an institution is very dependent on the decisions taken by stakeholders.

METHODS

This study uses a qualitative approach by applying the library research method or literature review. Literature review is an important thing in qualitative research which is related to the review of theories that can be used to explain phenomena and reviews of previous research to show the relationship between the research being conducted and that which has been done. The type of case study research at one of the schools in Surabaya. This type of research focuses more on testing the background of the problem in detail in order to obtain accurate results. The location of this research was conducted at a high school in the city of Surabaya.

The scope of research in the field of accounting information systems, especially in the application of information technology systems as a medium for financial decision making. The scope of research in the field of accounting information systems, especially in the application of information technology systems as a medium for financial decision making.

The method of collecting data directly by systematically recording the activities of the institution that is the object of research. The activity of conducting direct interviews with the leader and treasurer to obtain an overview of the condition of the institution, especially related to decisions on the use of finances. Data analysis for writing this paper uses the Quantitative descriptive analysis method. Quantitative descriptive is a method of analyzing data in the form of numbers.

RESULTS AND DISCUSSION

4.1 Information Technology

Information Technology includes all integrated tools and methods used in capturing or capturing data, saving, processing, distributing, or presenting information needs electronically into various formats, which are useful for users (information users). This technology can be a combination of hardware and software from computers, non-computers (manual) or procedures, operators, and managers in a system that is integrated with each other.

According to Syafnidawaty (2020) information technology is a system that converts data into information and the process of presenting data and information according to the needs of information users. According to Elisabet Yuaneti Anggraeni (2017: 2) the definition of an information technology system is a system that provides various types of information that can be used by management to make decisions. According to I Made Wartana (2017: 13) an information technology system is a system used to process, process, compile, store, manipulate data into quality information for decision making.

From the theory above, it can be concluded that the information technology system is a set of systems divided into software and hardware and is able to provide various information and convenience for companies in making decisions. Information technology presents fast, precise and accurate information that is able to answer the difficulties of information users.

The development of human civilization is accompanied by the development of information delivery methods which are then known as (Information Technology). Initially, Information Technology was developed by humans in prehistoric times and functioned as a system for recognizing the forms they knew, they described the information they got on cave walls, about

hunting and their prey. Until now, information technology continues to develop but its delivery and form are more modern.

4.2 Functions of Information Technology

a. Capture is a technology that captures information.
b. Storage functions to store data or information in the form of media for the benefit of parties who need the information.
c. Processing is an activity that changes or processes data into accurate, reliable and trustworthy information.
d. Transmission functions to send data from one place to another via computer media.
e. Look for Return (Retrieval) functioning do searching or browsing stored information data.
f. Generating is the process of organizing data and information into a more valuable and meaningful form.

The use of appropriate information technology will be able to support the realization of quality financial reports. Research conducted by Mustafa et al. (2011) provides evidence of the influence of the use of information technology on the reliability and timeliness of financial reports. The use of information technology including computer technology and communication technology in regional financial management will improve the processing of transactions and other data, accuracy in calculations, and preparation of reports and other outputs more timely. The use of information technology will also greatly help speed up the process of processing transaction data and presenting government financial reports so that the financial reports do not lose the value of information, namely timeliness.

4.3 The purpose of information technology

Along with the development of the times, human life cannot be separated from the use of technology. In fact, almost all lines of life are not unrelated to technology. Including in the field of information. The massive distribution of information is also inseparable from the existence of technology. Information technology so easily and quickly changes human civilization in this century. Its role is so amazing, of course it is very unfortunate if you do not understand what information technology means. But don't worry, because this time I am happy to explain it. After knowing what information technology is and its benefits, move on to the purpose of information technology. In general, it is clear that the purpose of information technology is to facilitate the dissemination of information. Specifically, the purpose of information technology can be seen from its users, for example to increase the effectiveness and efficiency of work tasks, and also to open creativity in developing and creating information flows. The role of information technology is very important in human life today, because the presence of information technology is able to solve every difficulty faced in the world of work. The presence of technology itself helps human performance become easier and more effective.

4.4 Benefits of Information Technology

Information technology is very important for human life today. Information technology can simplify and accelerate human activities. Of course, the benefits of this information technology are very different depending on consumer activities according to the business field they are engaged in. The benefits of information technology can be classified into several parts based on needs, including the following:

1. Education World

In the world of education, information technology greatly supports school activities through computer media that make students more effective in learning. In addition, students are able to find out various new information and enrich students' knowledge. For schools themselves, information technology will provide various accurate information about school developments ranging from improving the quality of teacher resources, students, number of students, achievements and information about the school's financial condition. This information will be presented in the information system that exists in the school environment.

2. Business and banking world

This information system is used to store data or information related to transactions or all business assets of the company. By using information technology media, companies are able to access all data and are able to assess the performance of their company.

3. The world of government

Information technology systems are utilized to process data that will be delivered to the public. This data is used so that the government can know for sure the condition of its society through information media available in the community. In addition, many community activities can be monitored in order to achieve the goals that are aspired to together.

4. Medical world

Information systems can provide an overview of the patient's condition through the diagnosis displayed on the computer. Information technology is a very important information medium for the medical world, such as radiology and ultrasound.

Basically, the benefits of information technology for an institution are very important, and provide a tremendous impact on improving the quality of service and the quality of human resources. Therefore, this information system must be utilized seriously by stakeholders in order to be able to answer every difficulty in their respective workplaces.

4.5 The Role of Information Technology

According to Rafi Hafizhudin (2019), decision making is a policy taken through various mechanisms to produce a precise and accurate decision.

According to Alisa (2022), decision making is a study of alternative methods taken to make the best decision. According to Heny Pertiwi (2020), decision making is a policy taken to resolve problems that occur in an institution using various specific criteria. According to Haudi (2021:1), decision making is an assessment to make a choice. This decision is taken after making various considerations about the impacts obtained from the decision.

4.6 Decision making stages

According to Syaekhu and Suprianto (2021: 33) Decision making is a routine management job, so management needs to know what decision making is, how to arrive at a decision, what the decision really is with its levels, and its classification to obtain the right decision for the institution. In decision making, it is necessary to know the theories, techniques, approach methods and ethics in decision making as well as the relationship between decision making and problem solving. So that the decisions taken will have a positive impact on the

development of financial governance in an institution. Because the good and bad governance of an institution is very dependent on the decisions taken by stakeholders.

There are several steps that can be taken in the decision-making process for the future of an institution as follows:

a. Understanding stage (intelligence phase)

The stage where actions are taken to identify each issue or problem that occurs, so that the data becomes the basis for testing and analyzing in the future.

b. Design phase (Design Phase)

The steps taken to find alternative solutions to solve problems that occur in the company. This policy is taken based on the results obtained from the identification results.

c. Choice Phase

The stage for determining one choice from various alternative choices obtained during the planning period by taking into account the goals that a company wants to achieve.

4.7 Factors that influence the decision-making process

In decision making, it is always influenced by 2 factors, namely internal factors and external factors.

a. Internal factors

Internal factors are factors that come from within oneself, which make it difficult for someone to make decisions due to lack of experience. The impact of lack of experience will make it difficult for managers to decide on future business strategies or policies. This limitation is an obstacle for companies to compete with other companies. This limitation will make the company in a less profitable condition because it is unable to compete with other competitors.

b. External factors

Factors that come from outside a person that make it difficult for people to make policies because of the closeness of relationships, pressure from various parties in the environment. In the business world, emotional closeness, relationships will create a polemic for someone in making important decisions about the future of a company. This is because a management or stakeholder has relationships and has the same interests as related parties in the business activity. This is where it is expected that a management must act professionally and independently in making decisions regarding all parties within the scope of the company.

4.8 Technology components that support decision making

In a company a manager can take strategic decisions expected to pay attention to several other supporting information components. These supporting components are a reference for managers to decide the direction of the company in the future, including:

a. Information Gathering (Information Gathering)

In making a decision, a company manager must need adequate and accurate information to make strategic decisions for the company. This information can be obtained through customer users, financial and non-financial reports of the company, market trends, information about other competitors. This data is a reference for making the right decision for the company's future progress.

b. Data collection (Data Collection)

The use of information technology media can speed up or facilitate companies in obtaining information about business conditions and company activities as a whole. The use of this

information helps companies to access all information about the production process and the sales process of the company's products. This data is used by the company to determine new strategic steps for the company to minimize obstacles that have occurred in the company's activities so far.

c. Use of Processing Tools

In obtaining more accurate information, companies before making decisions must carry out various provisions such as preparation, arrangement, creation and management of information. Of course this process takes a very long time, to obtain adequate data from information received by a company. The data must be translated thoroughly and carefully to obtain accurate information.

d. Implementation of Collaboration

In making a decision must involve all components of the company. The goal is that a decision to be taken can be considered well to anticipate the impacts in the future.

4.9 Financial statements

According to Hery (2017:2) Financial reports are the result of accounting activities that are used as a tool to see the company's ability to carry out business activities. According to Suteja (2018) financial reports are a condition that shows the financial position of the accounting process for a period. According to Munarwin in (Sari, 2017) financial reports are a tool to obtain information about the financial condition of a company. Financial reports according to IAI in SAK (2017:1-2) are a series of financial reports. Financial reports are considered complete if they cover several important things such as balance sheets, profit and loss reports, and changes in capital. This report presents the company's financial condition as a whole, contained in the cash flow report and other notes about finances that are attached together in the financial report. Meanwhile, according to M. Sadeli, financial reports are a process that occurs in accounting activities that produce information for company decision making. There are several accounting activities that include identifying, measuring, and reporting information for decision making for the company. According to S Munawir, financial reports are an accounting process that is useful for obtaining information about the financial condition of a company.

From the theory above, it can be concluded that financial reports are a whole series of accounting activities, starting from the identification process to policies for decision-making based on the information obtained in order to determine the company's strategic steps in the future. Financial reports are also a source of information about financial conditions, so that this information can be used by information users to make stock investments.

According to the Indonesian Accountants Association (IAI) in financial accounting standards (2017) explains the purpose of financial reports as follows: Providing information related to the financial position, performance, and changes in the financial position of an entity that is useful for a large number of users for decision making. According to Hery (2017: 3) financial reports aim to provide various types of information to stakeholders to carry out investment activities.

Thus it can be said that the purpose of financial reports is to provide various kinds of information about financial conditions so that companies can make the right and quick decisions to make investments. Of course, the information obtained from financial reports is a reference for stakeholders. For stakeholders, the information presented in financial reports

provides information about the distribution of business dividends. The greater the profit obtained, the greater the profit received by stakeholders.

The activity of analyzing financial reports based on the items in the financial report, in order to measure the ability to finance each operational activity of the company. The data obtained is a tool to measure the company's ability to fund all company activities during one accounting period. Because the determination of the company's ability can be seen from the data presented by the company, in the form of cash receipts and cash expenditures. From the presentation of this data, the company can make a decision to maintain the stability of the institution's financial condition. For management, information obtained from financial reports will be analyzed and a comprehensive evaluation of the data will be carried out. The goal is for management to anticipate the possibilities that will occur from the activities of educational institutions or companies during a certain period. This is where the ability of company management is needed to play its role and function as a controller and decision maker for the future of all businesses.

4.10 Types of Financial Reports

According to PSAK (Indonesian Accounting Association, 2021: 1.4) there are several types of financial reports, namely:

1. Financial Position Report at the End of the Period
2. Statement of Profit and Loss & Other Comprehensive Income During the Period
3. Statement of Changes in Equity during the period
4. Cash Flow Report During the Period
5. Notes to the Financial Statements
6. Financial Position Report at the beginning

4.11 Benefits of Financial Reports

1. Forecasting and comparing financial impacts

Financial reports have benefits to predict, forecast, assess, measure the company's financial capabilities from business activities. This information is a consideration for the company in determining strategic policies and as a material for company evaluation. Where the company is expected to always predict the company's capabilities, both short-term and long-term. The company's capabilities are always considered based on overall business activities. To maintain financial stability, the company must increase revenue by increasing production activities. On the other hand, it is also necessary for the company to suppress and control the burden or expenses to maintain the company's financial stability.

2. Providing information as a decision maker

Financial reports have an important role for management in making business decisions. Business decisions depend on information obtained from company activities during an accounting period. This information relates to financial capabilities, market competition, product quality offered in the market, of course all of this is the basis for management decision making.

3. As evaluation material

The financial report presented becomes the basis or reference for the company to evaluate the company's performance during a period. On the other hand, evaluation activities can be used to make decisions about future business development. Because for the company, the results of the evaluation carried out by all components of the company will provide various solutions or new strategies to create a healthy company ecosystem. In addition, evaluation

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activities become input or suggestions for the company to review the causes that make it difficult for the company to compete with other companies. On the other hand, the evaluation itself will provide solutions or input for management in developing products that are suitable according to consumer needs or market needs.

4. Helping with budgeting

Financial reports are the basis for companies in preparing budgets and company financing. The size of the company's activity burden is closely monitored by the company's own capabilities. In preparing the budget, it is not made for personal interests or certain parties but must see the company's capabilities as a whole. This goal is to anticipate budget deficits or minimize budget waste.

5. As internal control

Financial reports are a tool to control all transactions that occur in the company. The purpose of internal control is to anticipate fraud or errors in the presentation of the company's financial statements. The more effective internal control will produce quality financial reports and create a business activity that is free from fraud.

6. Knowing business profits

In a company, the presentation of financial reports is very much needed by all stakeholders of the company. This is because financial reports can provide detailed information about the financial condition of the business. Where stakeholders can know for sure whether the company is making a profit or loss during a period. In addition, financial reports are also important information for determining company policies in order to pursue profits in the future.

4.12 Discussion

In maintaining the stability of school finances, it is necessary to conduct a proper financial analysis of budget revenues and expenditures. School institutions must know for sure the income and expenditure items for a year. From the income and expenditure data, it will be the basis for taking alternative policies related to cost allocation. Therefore, institutions must estimate correctly based on the financial information obtained in order to overcome budget deficiencies or deficits in the future. To find out in detail the routine activities of the school, an information system is needed that presents routine activity reports. This information also includes financing that supports school activities. With adequate, accurate and detailed information, school institutions can get a clear picture of the financial condition of the school both in terms of income and expenditure.

Table 1. School Income 2018-2022

Year	Budget revenue target	Budget Realization
2018	4,456,500,000	4,240,000,000-
2019	4,678,800,000	4,545,500,000,-
2020	4,890,500,000.	4,765,000,000,-
2021	4,980,900,000	4,890,000,000,-
2022	4,260,700,000	4,160,500,000,-

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The implementation of information technology systems is expected to improve the financial governance of institutions to become healthier. Although from the presentation of revenue data there are still differences between the planned and realized budgets, at least the data is the basis for making financial decisions for school institutions in the current academic year. Because the data presented is accurate, reliable and can be accounted for its truth. Therefore, financial revenue data must be used as a medium for making school financial decisions in the current academic year. The goal is that the higher the revenue or income from year to year will create a healthier school financial condition. Conversely, if the income continues to decline, it will create an unhealthy school financial condition. In addition, increasing revenue helps schools to increase school activities, as well as developing the quality of teacher resources and student self-development. The amount of revenue or income is a barometer for schools in determining the activities and operational activities of the school for one period. In this activity, it is hoped that schools will be able to control spending in order to maintain the financial stability of the school in the future.

Table 2. School Expenditures 2018-2022

Year	Budget Expenditure Target	Budget Realization
2018	4,320,000,000,-	4,335,000,000,-
2019	4,456,900,000,-	4,560,234,580,-
2020	4,780,500,000,-	4,765,889,890,-
2021	4,870,500,000,-	4,770,560,680,-
2022	4,230,000,000,-	4,215,000,000,-

Every institution strives for the financial management system to change for the better from time to time. For this reason, institutions need to change the financial management system from conventional to financial management with a technological nuance. This can be seen from the presentation of budget expenditure data which has differences, although not yet significant, but at least there are changes from year to year. Of course, the purpose of using an information technology system will make it easier for institutions to find out the burden of expenditure and at the same time try to reduce costs that are not really necessary in order to maintain stability and make the school's financial balance sheet healthier. Therefore, every financing must be calculated carefully so that there is no expenditure deficit in later years. Because the use of an information technology system will bring changes in financial management as a whole. The use of information technology media can present detailed, comprehensive and detailed information for school institutions, about all school financing. The data presented can be used by schools to see the ability and allocation of the budget issued according to or not the initial planning. If not in accordance, then this information provides input so that schools are wiser in using the existing budget.

Table 3 Realization of income and expenditure

Year	Reception	Expenditure	Difference
2018	5,456,500,000	5,470,600,000,-	(14,100,000)
2019	5,545,000,000	5,560,234,580,-	(15,234,580)
2020	5,765,000,000	5,765,889,899,-	(889,899)
2021	5,980,000,000	5,970,560,680,-	9,439,320
2022	4,260,700,000	4,245,600,000,-	15,100,000

Financial management in an institution needs to be carried out professionally by using information-based technology media. The use of information technology media helps school institutions to play their role, namely, supervising, controlling and controlling the financial receipt and expenditure system so that there is a balance or minimizing the budget deficit. Because with the existence of an information technology system, it will make it easier for institutions to know for sure the receipt and expenditure from the data presented by the system. From the financial data presented in the information media, it provides direction for management in making future decisions. This decision focuses more on the goals to be achieved by looking at financial capabilities as a whole. Because the financial data presented in the financial report is a reference for determining the target for developing the institution's performance. Of course, there is great hope that the information technology system can create a more transparent financial governance and will create a healthy and stable financial balance sheet. This can be seen from the data presented in the realization of receipts and expenditures in 2018-2022. Where there are changes that occur, from the aspect of increasing receipts and expenditures are increasingly well controlled. These data will show that the condition of financial governance continues to change for the better, because there is a clear control and control function from the school.

CONCLUSION

Based on the research and discussion results, it shows that there is a positive impact from the use of information technology systems as a medium for financial decision-making at SMA Fantura Surabaya. This can be seen from the change in the financial balance from a deficit to a surplus. Of course, this is influenced by the existence of information technology media used by school institutions to find out for sure the financial data presented. So that the data is used by the school to control and supervise every cash expenditure in order to minimize cash deficits in 2022 and beyond. The application of information media has provided more value for schools, especially in controlling unnecessary financing. The information presented is a guideline for schools to always control all activities in order to maintain the financial stability of the school. The hope of this study is that school institutions are able to utilize information technology system media correctly in order to maintain the stability of the financial balance so that the decisions taken have a positive impact on the institution in the future. This means that the more effective the use of this information media will have a positive impact on schools in carrying out their functions to control and reduce financing. On the other hand, it is used to find out in detail about the income obtained in one period.

The results of this study help schools to be able to utilize the information technology system properly, because by using information technology media, financial management will be healthier in the future. In addition, schools can know for sure the income and financing that will be used during one period. Thus, it will minimize cash waste so that the financial balance sheet remains healthy. Meanwhile, for further research, the results of this study can be used as a reference, if the same theme and can use financial ratios to find out in detail the financial capabilities of an institution.

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