Department of Digital Business
Journal of Artificial Intelligence and Digital Business (RIGGS)
Homepage: https://journal.ilmudata.co.id/index.php/RIGGS
Vol. 4 No. 2 (2025) pp: 4277-4281
P-ISSN: 2963-9298, e-ISSN: 2963-914X

The Influence of Management Information System (MIS) on the Effectiveness of Finance Department Performance

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Abstrak

This study aims to determine how influential the use of Management Information Systems (MIS) is in improving performance effectiveness, facilitating data processing and collection, ensuring data accuracy, and facilitating the data delivery process. This study was conducted using a qualitative method using articles related to the influence of the implementation of Management Information Systems (MIS) from previous studies to strengthen arguments related to the influence of the implementation of Management Information Systems (MIS) in a company. The results of this study are expected to provide insight to readers regarding how much influence the use of Management Information Systems (MIS) has in improving work effectiveness, facilitating data processing and collection, ensuring data accuracy, and facilitating the data delivery process, especially in financial management.

Keywords: Management Information System, Increases Work Effectiveness, Simplifies Data Processing And Collection, Ensures Data Accuracy, Simplifies The Data Delivery Process.

1. Introduction

The development of information technology, technology is currently increasingly rapid and has spread to various sectors, many agencies are trying to improve work efficiency through computer-based information systems, which enable data processing processes. become information. Every agency usually has an information system, although some still rely on manual tools and some have switched to computerized computer systems. In the era of globalization of education, the challenges faced by educational institutions are becoming increasingly severe, both basic and not. Therefore, an educational information system can become an important foundation that supports and advances educational institutions in facing global competition. (Nugraha & Setiawan, 2016).

Management Information System (MIS) is a vital tool for increasing effectiveness and efficiency in data and information management. By implementing an Information Management System, educational institutions can make it easier to access information, improve administrative performance, and support better decision making. Web-based information systems can create efficient financial operations. The use of the website as a source of information for students is considered effective, based on various dimensions of website quality, such as transparency, accountability, interaction and usefulness. (Mega, 2023).

Financial management includes administrative activities that include planning, recording, implementation, accountability and reporting. Financial management is not only related to school administration, but also includes all aspects of education, planning, human resources, team collaboration, leadership, curriculum, and others. With good management, it is hope that a learning environment will be create that meets expectations and is able to achieve educational goals efficiently and effectively. (Sembiring & Prana, 2023).

The Management Information System (MIS) in financial management is known as the Accounting Information System (AIS), both of which have a relationship that specifically focus on the use of data and financial information to assist management decision making. So, the Financial Information System (FIS) provides financial information that is part of the broader information contained in the Management Information System (MIS). Thus, Financial Information System (FIS) and Management Information System (MIS) are interrelated and work together to ensure that accurate and relevant information is available for management to make the right decisions in running the organization.

In this modern era, there are many kinds of financial information systems software which are starting to be used to increase the effectiveness of a company's performance, especially in managing company finances. The reason for using a financial information system application is because it can help in presenting financial information, especially financial reports that are needed such as information in cash management, information in investment management, capital budgeting and information. information in financial planning so that management becomes slow in presenting financial reports such as balance sheets, profit and loss, capital changes which are the basis for making decisions more accurately and on time.

This article is written with the aim of providing a contribution to the understanding of the importance of effective implementation of a Management Information System (MIS) and an effective Accounting Information System (AIS) in facing the increasingly complex demands of information technology. This article illustrates how important it is to have a financial information system that is capable of presenting information in a timely and accurate manner to assist management decision making. Overall, this article not only contributes to the development of financial management and information systems, but also has a practical impact that can help companies in optimizing financial operations through system implementation. sophisticated and effective information.

2. Research methods

This research uses a qualitative method in which the author collects data from previous research which is combined to strengthen arguments regarding how important it is to implement a Management Information System (MIS) in a company. A qualitative approach is a way of exploring and understanding the meaning of a number of individuals or a group of people who are considered to originate from social or humanitarian problems according to Crescendo. Qualitative research is a systematic approach to collect and analyze descriptive data aimed at understanding individual experiences and their social context.

3. Results and Discussion

Management Information System

According to Kadir, a management information system is defined as a system that is used to show or present specific information that is useful in supporting operational ratios, decision making and management in an organization. Meanwhile, some experts provide formulas for management information systems, among others.

According to Kroenke, an information system is defined as the use and development of some effective information in an organization. According to Stoner, a management information system is defined as a mechanism that is formal and provides information for management in an actual (timely) manner. This information can be used to make it easier for management and related parties to take and determine decisions so that planning functions, operational effectiveness, ratios and control in the organization can run as they should.

According to Mc. Leod, an information management information system is a computer-based system in which various information can be used by several users with similar information needs. This information can be in the form of an explanation of the company's progress and what events have occurred at the company in the past, present (currently) or possibilities that will occur in the future. This information is available in various forms including specific educational reports, reports of a special nature, as well as results (oput) from mathematical simulations or trials. Information in the company can be used and managed by the company itself, or by other staff who at that time are making a decision in resolving a problem.

Based on several opinions above, it can be concluded that Management Information System (MIS) is a computer-based information system that is applied to all or part of the company's activities, both internal and external activities, and is useful for use as a guideline in determining certain decisions in the company.

The relationship between Management Information Systems and Financial Information Systems

Management Information System (MIS) is a system designed to provide information needed by management to carry out management functions such as planning, controlling and decision making which includes various subsystems that covers all aspects of an organization's internal ratios, including finance, production, marketing and human resources. The Accounting Information System (AIS) is a subsystem of the Management Information System (MIS) which specifically focuses on data management and organizational financial information. An Accounting Information System (AIS) includes procedures for collecting, storing, processing, and

DOI: https://doi.org/10.31004/riggs.v4i2.1186

reporting financial data to assist decision making at various levels of management. Accounting Information Systems (AIS) also play a role in ensuring the accuracy and reliability of financial information used in planning, controlling and reporting processes.

In terms of the relationship between Management Information Systems (MIS) and Financial Information Systems (FIS), according to Jogiyanto, Management Information Systems (MIS) are formal systems designed to provide accurate and timely information to support management decision making, and Accounting Information Systems (AIS) are an important part of Management Information Systems (MIS) in the financial context. Meanwhile, according to Gordon B. Davis, Management Information System (MIS) is an integrate system that presents information to support operational functions, management, and decision-making processes in an organization, including financial information provided by the Accounting Information System (AIS).

In this way, Accounting Information Systems (AIS) can be seen as a vital subsystem in Management Information System (MIS), which specifically focuses on providing financial information needed by management for effective and efficient decision making.

Financial Information System

According to experts, information systems consist of five basic resources, namely Humans, Hardware, Software, Data, and Networks. You must recognize these five components when working in various types of information systems. These human resources include end users and information system experts. Hardware resources include all physical equipment and materials used in information processing. Data resources involve raw materials such as information systems, formulas, numbers, letters and other characters that describe business transactions. Network resources include network communication technologies such as internet services, and e$strane$t have become the basic ingredients for successful e-business and e-comerce operations. Information systems in finance present information from elements of financial management such as cash management information, investment management information, capital budgeting information and financial planning information.

Financial planning information systems can make estimates of financial performance and financial needs of a company. To evaluate the current and predicted financial performance of a business. They also help determine the financial needs of a business and analyze various financial alternatives. Financial analysts use financial forecasts related to economic situations, business operations, various types of finance available, interest rates, and stock and bond prices to develop optimal financial plans for the business. Hanafi (2005) states that financial planning is very useful for directing and controlling the finances (cash flow) of an organization. This planning includes the goals to be achieved, analysis of the differences between these goals and the company's current conditions, and alternative actions required to achieve these goals based on current conditions. Two financial planning techniques are cash budgeting and managing sales percentage.

There are several things that make a report unable to provide benefits. Firstly, the report does not meet the timely element. An inaccurate report means that it will provide things that are outdated, not up to date, so that it will not be maximally useful for making decisions. Second, the report's truth is not acknowledged. This can happen if a report contains data that is incomplete or less than it should be. It could be that a report contains a lot of data, but it is not presented in a detailed and easy-to-understand form. A manager has very limited time to read a report compared to the many problems that are under his/her responsibility. Therefore, they cannot be forced to analyze and re-understand a report that contains a lot of data and is not detailed.

Research into a report not only includes the form and type, but also includes the number and frequency of the report being produced compared to the number and frequency of management's level of need for the report (Putra & Sukartha, 2023). The research results of Youself (1993) in Lagace$ and Bo$urgault (2003) examine computer-based technology and its influence on information performance. The research results show that this technology has succeeded in eliminating activities that do not provide added value and organizations that apply the technology have high flexibility compared to those that do not apply the technology.

The Relationship between Financial Information Systems and Financial Information Performance

There are a number of research studies that have been researched by previous researchers that are still related to this research. Research into the influence of information systems on performance, ratios as measured from the aspects of productivity, cost, quality, flexibility and delivery capability by Anatan (2006). Research results show that information systems have an influence on productivity, costs, quality, flexibility and delivery capabilities. Results of research by Rai et al, (1997) regarding the development of information systems that utilize information technology as an investment in human services systems. The results of research show that the

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development of information systems that utilize information technology as an investment in the company's sales system has a positive contribution to company performance and work productivity.

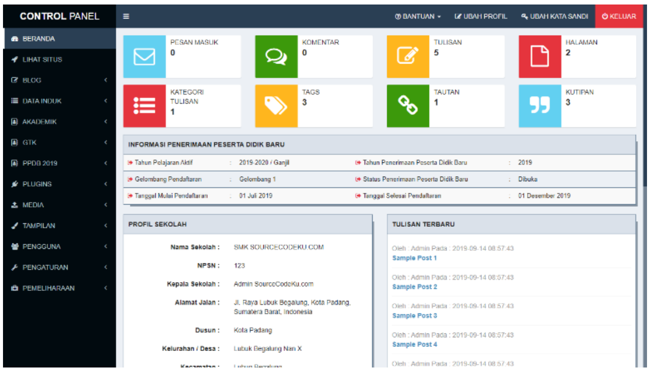
The results of Weill's (1992) research on information technology investment for transaction activities in the manufacturing industry have a positive relationship with company performance. The results of the research show that information systems affect business performance (market growth, financial performance, product and service innovation and company reputation). The results of this research are also supported by the results of Hermanto (2007) which show that the information system has a positive effect on the financial ratio of change in profit, financial ratio of cash to total debt, total debt equity, equity earning before interest and tax, net income to equity and sales to fixed asset. Research Results Vlosky et al., (1994) on the Reasons for the Use of Technology and Information Systems in Home Computers. As for the results of his research, the reasons based on the highest order are Reducing data entry errors, Increasing data accuracy, Reducing order cycle time, Improving product filling, Increasing control, Managing Preparation, Part of corporate strategy, Creating Cost cutting, Establishing quick response, Applying just in time, Increasing cash flow. From the eleven reasons identified using factor analysis, the reasons identified can be narrowed down to four, i.e. Increasing the order cycle, Reducing errors, Company strategy and high availability management processes.

Research Results Igbaria (1994) and Lee et al., (1995) on the importance of computer benefits for various needs, especially the need for accounting information systems. The results of the research show that various problems associated with the use of computer technology are complexity problems, lack of top management support for the use of computer technology and (3) Lack of positive attitude and attitude of users.

The difference from previous research with this research is the focus in this research is the specialization on the application of financial information systems to the performance of information, while the previous research seperti research by Anatan (2006), Hoque et all., (2000), and Rai et all, (1997), Weill (1992), Vlosky et all, (1994), Igbaria (1994) and Lee et al., (1995) though the same research. The object of his knowledge is about Information Systems in finance and accounting but the research conducted by researchers is different in terms of variables, depending on the research used, the object of research and the nature of the variables studied. The variables in this case Information Systems in Finance have not been the same previous research, maybe from the previous research there is the same in the method of research, but different in terms of the object of the research and the nature of the variables under research.

Examples of Application of Management Information Systems and Financial Information Systems

The following is an example of the application of a website-based Management Information System (MIS) that is often used in a company or agency that aims to facilitate the delivery of information to the management of a company or agency.



Gambar 1. Website Management Information System (MIS)

The following is an example of the application of the Financial Information System (FIS) based on applications and websites that are commonly used in assisting financial management in a company or related agencies, such as in publishing, journals, books financial statements and the like.

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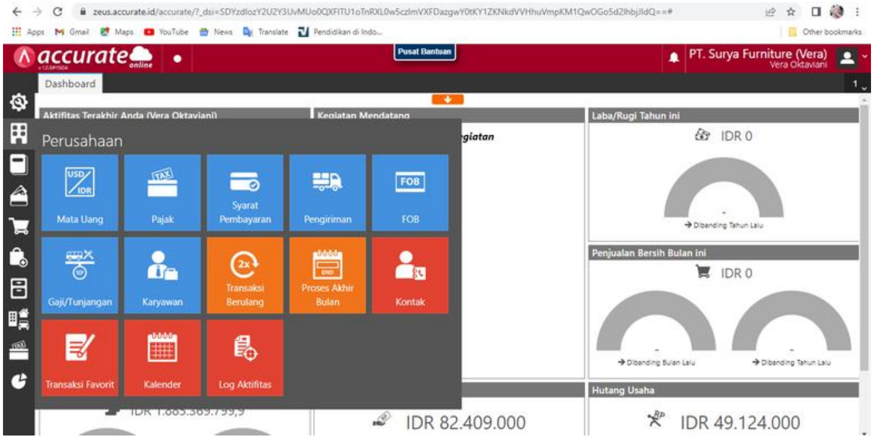

Gambar 2. Website Financial Information System (Accurate)

4. Conclusion

This research aims to find out the influence of the use of Management Information System (MIS) in facilitating the processing and accuracy of data, data collection related to the influence of the implementation of Management Information System (MIS) is carried out using previous research to strengthen the argument regarding the influence of the implementation of Management Information System (MIS) in a company. The results of this research are expected to provide insight to readers to understand the extent of the impact of the use of Management Information Systems (MIS) to improve work efficiency and data accuracy in business, especially in research finance. Based on the results of the analysis from several previous studies, it can be concluded that the Management Information System (MIS) is a computer-based information system that is applied to all or part of the company's activities, both internal and external activities, and is useful for use as guidance in determining certain decisions in his company. And the Financial Information System (FIS) has five basic resources, namely people, hardware, software, data, and networks, where data resources are related to raw materials for the information system, formulas, numbers, letters, and other characters that describe business transactions. Network resources include network communication technologies such as the internet, and e-extranet has become the basis for successful e-business and e-commerce operations. The financial information system provides information from elements of financial management such as cash management information, investment management information, capital budgeting information and financial planning information. There is also a relationship between the Management Information System (MIS) and the Financial Information System (FIS), which specifically focuses on the use of data and financial information to support management decision making. So, the Financial Information System (FIS) provides financial information that is part of the broader information contained in the Management Information System (MIS). Thus, Financial Information System (FIS) and Management Information System (MIS) are interrelated and work together to ensure that accurate and relevant information is available for management to make the right decisions in running the organization.

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