



The Role of Management Information Systems in Organizational Fund Management: Study on the Student Executive Board of the Faculty of Economics and Business, Tadulako University

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Article Info

Article history:

Received 17 Jul, 2025

Revised 05 Sep, 2025

Accepted 29 Sep, 2025

Keywords:

Management Information System;
Fund Management;
Student Executive Board;
Transparency;
Accountability

ABSTRACT

This research discusses the role of Management Information Systems (SIM) in managing student organization funds, with a research focus on the Student Executive Board of the Faculty of Economics and Business (BEM FEB), Tadulako University (UNTAD). The main problem raised is the suboptimal financial system of student organizations that are still managed manually, as well as the lack of transparency and accountability in fund management. The purpose of this research is to explore how SIM is used in practice, to deal with the challenges faced, and its contribution to the efficiency and transparency of the organization's financial governance. This research used a qualitative approach with a case study method, and data collection techniques of semi-structured interviews and documentation. The results show that although the use of SIM is still limited to simple applications such as Excel and Google Drive, the system has helped the management in recording finances, preparing reports, and monitoring expenses. SIM also encourages a more accountable and collaborative organizational culture. However, limited human resources, infrastructure, and digital literacy are significant challenges in optimizing the system. This research contributes to understanding the role of information technology implementation at the student organization level and recommends the need for institutional support and continuous training to strengthen digital-based managerial capacity in the campus environment.

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INTRODUCTION

The current era of globalization is marked by an increasingly open information era. How to get information at this time can be done easily and quickly. The circulation of a lot of information easily and quickly is due to the development of current technology (Saptariantio et al., 2024). Student organizations are one of the organizations that can adopt technology in carrying out organizational management, thus the need for technology is very important in realizing more efficient and open management.

The dynamics of campus life show that student organizations play a vital role as a forum for developing students' potential, leadership, and social contributions. One of the most active organizational entities in the university environment is the Student Executive Board (BEM), which not only manages student activity programs, but also manages the circulation of a large amount of funds. However, behind these activities, a big question arises: to what extent has the management of student organization funds been carried out efficiently, accountably and transparently. Fund management of student organizations must be accountable and more open recording.

The current phenomenon shows that many student organizations still use manual or semi-manual systems in their financial management. Physical document-based recording systems or simple spreadsheets are

often prone to errors, data loss, and the difficulty of the internal audit process. Not infrequently, lack of clarity in fund management leads to internal conflict, a crisis of trust between members, and allegations of misuse of funds (Yasmin et al., 2021). This reality reflects the need for transformation in the student organization fund management system to be more adaptive to the challenges of an increasingly digital age.

SIM is a system designed to support decision-making activities by integrating the process of collecting, processing, storing, and distributing information systematically (Yoraeni et al., 2023). In various modern institutions and organizations, information systems have proven to be able to improve operational efficiency, speed up the flow of information, and support more accountable financial governance. Therefore, it is very relevant to explore how SIM can be adopted and optimally utilized in the context of student organizations, which have tended to escape the attention of similar studies.

This study focused on the Student Executive Board of the Faculty of Economics and Business (BEM FEB) of Tadulako University as the object of research. BEM FEB as an organization with high program intensity and extensive student involvement, certainly has an urgent need for a structured and modern fund management system. By exploring how SIM is used if it has been used or why it has not been used optimally, this research wants to reveal the challenges, potentials, and solutions that can be implemented to improve the management of student organization funds more broadly.

The urgency of this research is even higher when associated with the importance of transparency and accountability in financial management, which is now a basic value in various lines of organization, including at the student level. In this era of digitalization, the younger generation is required not only to be intellectually critical, but also competent in technology-based management. Therefore, the discussion on the role of SIM is not just a technical matter, but touches on aspects of character education, organizational governance, and student empowerment in managing financial responsibilities professionally.

This study will systematically explain how Management Information Systems can play a strategic role in managing student organization funds. The discussion begins with a literature review on the concept of SIM and financial management of student organizations, followed by a descriptive qualitative research methodology used to explore real practices in BEM FEB Tadulako University. Furthermore, the findings will be analyzed to identify the effectiveness of SIM use, implementation constraints, and strategic recommendations that can be applied for future system improvements.

With a comprehensive approach, this research is expected to not only be a scientific contribution in the field of information and financial management, but also a practical guide for student organizations in various universities that want to transform towards more transparent, efficient, and accountable governance.

LITERATURE REVIEW

Management Information System (MIS) is an integration of people, technology, and procedures to collect, store, process, and distribute information to support the decision-making process in organizations (Nandina & Firdaus, 2024). SIM not only acts as a technical tool, but also as a strategic framework that helps organizations manage resources efficiently and be responsive to changes in the external environment. In the context of student organizations, SIM can play an important role in improving financial and administrative governance, which was previously done manually and prone to errors and irregularities.

The use of SIM in small to medium scale organizations is proven to increase efficiency and transparency. The adoption of management information systems in non-profit organizations helps speed up the process of recording, reporting, and strengthening internal control mechanisms (Syamil et al. 2023). Therefore, SIM is not only the domain of business or government organizations, but also relevant for social organizations such as student organizations that need an organized and accountable managerial system.

Fund management in student organizations is a process that includes planning, implementation, supervision, and financial reporting of the activities carried out. The quality of this management greatly determines the level of trust between members of the organization and the credibility of the organization in the eyes of campus institutions. However, in practice, fund management is often carried out without standard operational standards and has not utilized information technology optimally (Rahmawati & Suryana, 2024).

Research by Dewi et al. (2024) states that most student organizations in Indonesia have not consistently applied the principles of accountability and transparency. This is exacerbated by the low financial and managerial literacy of the administrators who are generally temporary and change every year. As a result, fund management tends to be poorly documented, complicating the process of evaluation and accountability to members and the faculty.

The implementation of SIM in managing student organization funds can be the answer to these problems. With a digital system, the financial recording process can be automated and documented, as well as facilitating the periodic monitoring and evaluation process. Therefore, focusing on this aspect is important in assessing the potential integration of information technology into student organization governance.

METHODOLOGY

This research uses a qualitative approach with a case study method to describe in depth and thoroughly how the Management Information System (SIM) plays a role in managing student organization funds, especially at the Student Executive Board (BEM) of the Faculty of Economics and Business (FEB), Tadulako University. This approach was chosen because it is able to explore social context, managerial practices, and internal dynamics that cannot be measured numerically, but need to be understood through direct interaction and interpretation of non-statistical data (Citriadin, 2020)

Qualitative research is considered most suitable for answering exploratory research questions, such as: how SIM is used by student organizations, what obstacles are faced, and its impact on transparency and accountability of financial management (Karim et al., 2023). In this context, a case study was chosen as the main research design because it allows researchers to explore one case unit, namely BEM FEB, intensively and in depth, so as to capture the empirical reality and complexity of SIM implementation at the campus organization level.

The researcher conducted semi-structured interviews with several key informants, such as the BEM treasurer, BEM chairperson, faculty administrative staff, and student affairs advisor. The interview questions focused on the financial recording process, the use of SIM, challenges faced, and perceptions of the effectiveness of the system. This technique provided space for informants to express their experiences, perceptions, and personal evaluations of the system used.

RESULTS

Management Information System as an Effective Financial Management Instrument

The use of Management Information System (SIM) within the Student Executive Board of FEB UNTAD has proven to make a significant contribution to the effectiveness of organizational fund management. Although the system used is still simple such as Microsoft Excel and Google Drive, its existence has facilitated the process of recording financial transactions, monitoring the flow of funds in and out, and preparing Accountability Reports (LPJ). BEM administrators stated that this system helps avoid recording errors and loss of transaction evidence, as well as speeding up the process of recapitulating the final report of activities.

In addition to technical conveniences, the use of SIM encourages administrators to be more responsible. Neat and organized documentation of every expenditure makes administrators more disciplined and careful in making financial decisions. As a result, the organizational structure becomes more professional and transparent, creating a culture of fund management that is administratively and morally accountable to the members of the organization and the faculty.

The Information System Used is Still Limited, but Adaptive

Although they have not used professional accounting applications such as Accurate, Myob, or QuickBooks, the BEM FEB UNTAD board chose to use Microsoft Excel and Google Spreadsheet as their financial information system solution. This choice reflects an adaptation to limited resources because it does not require license fees, is easy to use, and is compatible with available devices.

Microsoft Excel is used to record transactions in detail down to the smallest amount, prepare a simple balance sheet, and monitor budget fluctuations per activity. Meanwhile, Google Sheets provides the advantage of real-time collaboration between administrators who are in different locations. The revision history feature makes it easy to track changes and increases the sense of responsibility for data accuracy.

Challenges of Information System Usage: Human Resources and Infrastructure

In its implementation, the main challenges of implementing the Management Information System (SIM) within BEM FEB UNTAD lie in the aspects of human resources (HR) and limited technological infrastructure. Many new members are not familiar with the use of spreadsheets or digital document management systems, which requires adaptation time and technical training. This competency gap means that SIM management is often only handled by one or two administrators who are more technologically proficient, thus burdening certain individuals and hampering managerial sustainability.

In addition, hardware limitations such as inadequate laptops or smartphones, as well as unstable internet access, are also obstacles to optimal SIM operation. Some members had difficulty opening large files or accessing documents simultaneously in real time. The use of a free Google Drive account has also resulted in limited storage capacity, often making it difficult to store important documents such as proof of transactions and activity accountability reports.

SIM Encourages a Culture of Transparency and Accountability in Student Organizations

The implementation of the Management Information System (MIS) in BEM FEB Tadulako University has proven to encourage a stronger culture of transparency and accountability. The findings show that all financial transactions have been recorded openly and documented, not only to fulfill reports to the faculty, but also as a form of accountability to members and students. Financial reports on activities are no longer seen as an administrative burden, but rather part of honest and professional organizational governance.

One concrete example of this practice is BEM's initiative in sharing financial reports of activities publicly through the organization's social media such as Instagram. This action shows a concrete effort in applying the principle of *open governance* in the student organization environment.

DISCUSSION

The research findings show that the implementation of SIM in student organizations has a real impact on social, technological, and educational aspects. SIM is a system that provides timely, relevant, and quality information for decision makers. In the context of student organizations, especially in activities that involve a large budget, the existence of SIM provides a systematic and well-documented basis of information, which is very helpful for administrators in evaluating the efficiency of activities and developing more strategic future budget plans.

Furthermore, the implementation of SIM not only supports administrative aspects, but also plays a role in building organizational character. The culture of transparent and accountable fund management through SIM also encourages professional and ethical administrators. Thus, SIM becomes an instrument that not only improves technical efficiency, but also strengthens the overall governance of the organization.

In addition, the adaptive strategies used by student organizations in utilizing simple tools such as Excel and Google Sheets demonstrate efficiency and flexibility in managing financial information, especially in the midst of limited resources. However, the use of non-professional systems is certainly not free from challenges, such as the absence of automation features and adequate data protection. This risk becomes more apparent with the growth of data and the annual regeneration process in the management structure. Therefore, increased digital literacy and continuous training are needed so that organizations can gradually transition to a more secure and integrated system.

The success of SIM implementation is highly dependent on the readiness of human resources and adequate infrastructure support. The technology skills gap among organizational members is a real challenge that must be addressed systematically, as this imbalance can create dependency on certain individuals and hamper organizational regeneration.

Addressing these issues requires collective intervention and institutional support. Faculties play an important role in providing digital literacy training for administrators, providing shared tools, and even developing an integrated campus SIM platform that can be accessed across student organizations. These steps will strengthen the function of SIM not only as a technical tool, but also as a medium for managerial learning. SIM is more than just a financial recording tool; it plays a strategic role in shaping a transparent and accountable organizational culture. The practice of open reporting through social media increases internal trust among members and strengthens the organization's reputation in the eyes of external sponsors and partners. This demonstrates a cultural shift from closed bureaucracy to participatory and inclusive management.

The process of honest and accurate documentation through SIM also contributes to the character building of the board in terms of integrity and managerial ethics. The awareness that the organization's funds are a trust encourages the board to be morally and administratively responsible, equipping them with important skills that are highly relevant in the professional world. Therefore, SIM can be viewed not only as a technical instrument, but also as a means of character education and reinforcement of good governance values. The implications of the results confirm the importance of SIM as an instrument for shaping a healthy and professional organizational culture. Transparency in fund management fosters mutual trust, encourages a culture of critical discussion, and strengthens the credibility of the organization in the eyes of external partners, which is important in developing student networks in the era of cross-institutional collaboration.

In terms of technology, student organizations are now at an important momentum towards comprehensive digitalization. The need for more sophisticated and integrated systems needs to be accompanied by an increase in the digital capacity of administrators. Without adequate digital literacy, technology adoption risks creating dependency without substantial understanding, which could ultimately hinder the sustainability of the system. On the other hand, the educational implications of the results of this study indicate that student organizations have the potential as a medium for strategic learning. The experience of managing organizational finances through SIM is a form of practical education that is very relevant to the demands of today's workforce. Therefore, universities should encourage and facilitate the implementation of SIM as an integral part of the learning process, in order to produce graduates who are not only academically excellent, but also adaptive, digitally savvy, and have high managerial integrity.

CONCLUSION

This research shows that the implementation of Management Information Systems (MIS), albeit in simple forms such as Excel and Google Drive, has played an important role in supporting the efficiency, transparency, and accountability of fund management at BEM FEB Universitas Tadulako. SIM helps the process of recording, reporting, and monitoring finances to be more structured and collaborative. This finding directly answers the formulation of the problem regarding how SIM is used and its impact on the managerial practices of student organizations. Despite the benefits, the study also identified key challenges such as

technological limitations, digital literacy gaps among new members, and lack of infrastructure support, which hinder the optimization of the system.

In a broader context, the use of SIM in student organizations is not just an administrative solution, but also a medium for character education and strengthening students' managerial capacity. SIM is proven to encourage the creation of a more professional, open, and responsible organizational culture, in line with the principles of good governance and modern information management theory. Therefore, the development of SIM in student organizations needs to be supported in a sustainable manner, both through increasing human resource capacity and system integration that is more adaptive to the needs of campus digitalization. This research provides an important basis that the implementation of SIM is not only relevant, but also strategic in shaping a generation of students who are ready to face technology-based managerial challenges.

RECOMMENDATION

Based on the results of the study, it is recommended that student organization administrators such as BEM FEB Tadulako University actively increase capacity in the use of Management Information Systems (SIM), through digital financial management training and the use of collaborative platforms such as Google Sheets more systematically and thoroughly. The faculty and university also need to provide institutional support in the form of providing technological infrastructure, access to official campus digital platforms, and ongoing training programs so that the financial governance process of student organizations can be more professional, transparent, and sustainable. In addition, future research is recommended to expand the scope of study objects to student organizations in other faculties or different universities, as well as using a quantitative or mixed-method approach to measure more objectively the impact of SIM on organizational efficiency and accountability, while overcoming the limitations of this study which is qualitative and focuses on one case.

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