



Analysis Of Financial Management In An Effort To Increase Revenue At Mini Waterpark

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ABSTRACT

This study aims to determine the application of financial management carried out by Mini Waterpark in an effort to increase revenue. This research is a type of field research with a descriptive qualitative approach. The type of data used in this study is primary data obtained through direct interviews between researchers and Mini Waterpark as an informant, and secondary data used is data obtained through data that has been researched and collected by other parties related to research problems, as well as in the form of literature books and research journals regarding theories that are considered relevant to the research theme that are used as reference materials in research, especially human resource management literature on motivation and work spirit. Data collection methods are literature, observation, interviews and documentation. And the data obtained will be analyzed using a theoretical basis, data reduction data presentation for problem solving so as to get conclusions and suggestions. The results of this study are that Mini Waterpark has been able to manage its finances quite well although it still has some obstacles in running it, this can be seen through the increase in revenue of Mini Waterpark from January to 2 June 2024 and the way Mini Waterpark in financial management, namely pass the financial planning stage, create an organizational structure and segregation of functions, regulate financial circulation, make financial reports and the last one always evaluates financial management.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan manajemen keuangan yang dilakukan oleh Mini Waterpark dalam upaya meningkatkan pendapatan. Penelitian ini merupakan jenis penelitian lapangan dengan pendekatan kualitatif deskriptif. Jenis data yang digunakan dalam penelitian ini adalah data primer yang diperoleh melalui wawancara secara langsung antara peneliti dengan owner Mini Waterpark sebagai informan, dan data sekunder yang digunakan adalah data yang diperoleh melalui data yang telah diteliti dan dikumpulkan oleh pihak lain yang berkaitan dengan permasalahan penelitian serta berupa buku – buku literatur maupun jurnal penelitian mengenai teori-teori yang dianggap relevan dengan tema penelitian yang dijadikan sebagai bahan rujukan dalam penelitian, khususnya literatur manajemen sumber daya manusia tentang motivasi dan semangat kerja. Metode pengumpulan data adalah kepustakaan, observasi, wawancara dan dokumentasi. Dan data yang didapat tersebut di analisa dengan menggunakan dasar teoritis, reduksi data penyajian data untuk pemecahan masalah sehingga mendapatkan kesimpulan dan saran. Hasil penelitian ini adalah Mini Waterpark sudah mampu memajemen keuangan dengan cukup baik meskipun masih memiliki beberapa kendala dalam menjalankannya, hal ini dapat dilihat melalui peningkatan pendapatan Mini Waterpark dari bulan Januari hingga Juni 2024 dan cara Mini Waterpark dalam memajemen keuangan yakni melewati tahap perencanaan keuangan, membuat struktur organisasi dan pemisahan fungsi, mengatur sirkulasi keuangan, membuat laporan keuangan dan yang terakhir selalu melakukan evaluasi manajemen keuangan.

INTRODUCTION

Given the rapidly growing economy at this time is able to create increasingly tight business competitors , every company is required to be able to improve its competitive advantage in order to survive in the business world. To be able to have a competitive advantage, the company must be able to manage finances well, because financial management is one of the most important areas of management in a company to facilitate achieving goals in the company. Financial management not only regulates the problem of how to obtain funds and how the capital structure is, but it also studies how to use funds effectively and efficiently. Therefore, the role of financial management of a company is increasingly recognized by various parties, both profit-oriented and non-profit organizations.

Corporate financial management is very important to be carried out so that the income obtained can be used and managed effectively and efficiently, management is the science of art and the art of managing the process of utilizing human resources and other resources effectively and efficiently to achieve a certain goal (Jaenudin, 2016). Financial management is an important element in an agency or institution (Santoso, 2018) , so that Mini Waterpark finance is one of the most important elements in company operations in order to be able to measure the level of success of the company.

In implementing good financial management to increase company income, a special strategy is needed so that its implementation can run effectively and efficiently. According to Sodikin and Riyono (2014:37), income is a financial situation obtained during the reporting period in the form of inflows or increases in assets, or decreases in liabilities resulting in an increase in equity that does not come from

investor contributions. Increasing income is the goal of every business because by increasing company income, it means that the company's financial management and strategy are successful.

Mini Waterpark is a company engaged in business and of course must have all kinds of good management, especially financial management, in order to survive and grow rapidly, because Mini Waterpark is not the only water ride in the city so it must be able to have a competitive advantage with similar businesses.

LITERATURE REVIEW

According to James C. Van Horne, financial management is all company activities related to the acquisition, use, and management of funds. The goal is to maximize the value of the company through effective financial decision making. Financial analysis involves evaluating financial statements to assess the company's financial condition and performance. Financial ratios such as profitability, liquidity, and efficiency are used to measure the company's ability to generate profits and manage resources.

METHODS

The type of research on Financial Management Analysis in an Effort to Increase Revenue at Mini Waterpark is a type of qualitative research. According to Sudaryono (2017:19), qualitative methods are research conducted to analyze social life by describing the social world from the perspective of individual interpretation in a natural setting.

RESULTS

Financial Planning Budget planning is one of the functions of financial management. Standard Operating Procedures (SOP) are needed as a guideline for companies in implementing financial management. Mini Waterpark does have an SOP in financial planning, but it is not stated in writing, but it was conveyed during the meeting, the reason Mini Waterpark does not make a written financial planning SOP is because the income and expenditure cycle is never the same every month, because Mini Waterpark's income and expenses depend on the level of the number of visitors. Budget planning at Mini Waterpark is carried out every month through an evaluation meeting held at the end of the month, this is done because it must be adjusted to the estimated budget for the following month by looking at and estimating the level or number of visitors in the previous month and looking at the situation and conditions such as national holidays, school semester holidays, and others.

After the evaluation, Mini Waterpark can determine the next steps to increase Mini Waterpark's income, namely by holding promotions, providing or improving adequate facilities for visitor comfort, improving the cleanliness and beauty of Mini Waterpark by adding plants or decorations, if possible Mini Waterpark adds new rides so that visitors are interested in swimming in Mini Waterpark. The success rate of Mini Waterpark in managing finances to increase income can be seen from the amount of monthly income. The income of Mini Waterpark for the last 6 months is:

Table 1 Ticket counter and cafe income Mini waterpark in 2024

Month	Income
January	Rp. 222,887,000
February	Rp. 191,415,500
March	Rp. 234,778,000
April	Rp. 236,182,000
May	Rp. 71,904,000
June	Rp. 269,905,000
July	Rp. 261,368,000
August	Rp. 144,804,000
September	Rp. 185,266,000
October	Rp. 209,521,500
November	Rp. 215,435,000
December	Rp. 362,924,500
Total	Rp. 2,606,390,500



DISCUSSION

Budget planning in Mini Waterpark is managed by the management and assisted by the treasurer or accounting and attended by all employees, so suggestions from all employees are also needed in planning this Mini Waterpark budget. The tips for Mini Waterpark in managing budget planning so that it is realized according to expectations are by having an evaluation of financial planning so that Mini Waterpark is able to minimize less important expenses, and is able to allocate funds according to their respective needs. Evaluation can be carried out through internal and external evaluations, but Mini Waterpark only conducts internal evaluations, namely between management, treasurer and manager only, Mini Waterpark does not yet have an external audit to conduct financial report audits, even though this internal audit is important so that there are no deviations that are detrimental. Although Mini Waterpark does not conduct external audits, Mini Waterpark remains transparent about financial information so that it can increase trust between each other.

CONCLUSION

Mini Waterpark has been able to manage its finances quite well even though it still has some obstacles in running it, this can be seen through the increase in Mini Waterpark's income from January to June 2021. Mini Waterpark's way of managing finances is through the financial planning stage, creating an organizational structure and separation of functions, managing financial circulation, creating financial reports and finally always conducting financial management evaluations.

SUGGESTIONS

It is better if the recording system of expenses in Mini Waterpark is written in a book made based on the classification of each expense, for example: code 01 for fuel, code 02 for electricity and water payments, and so on. It is better if Mini Waterpark has a general treasurer who is the point of collection of incoming money from both the Mini Waterpark counter and the Mini Waterpark cafe.

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