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Original Article

Digital Transformation of Financial Management through a Web-Based Accounting Information System at the Ratu Bhasma Bangkiang Sidem Tourist Attraction in Babahan Village, Tabanan Regency

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Abstract

The increasing need for efficient and transparent financial management has encouraged tourism destinations to adopt digital accounting systems. This study aims to design and implement a web-based accounting information system at the Ratu Bhasma Bangkiang Sidem Tourist Attraction in Babahan Village, Tabanan. The problem identified in this study is that financial record keeping is still conducted manually using handwritten notes and spreadsheet files, resulting in data duplication, recording errors, and delays in financial reporting. This study employs a qualitative descriptive method through observation and interviews with tourism managers and administrative staff. The developed system includes features such as a financial dashboard, transaction input forms, automated income and expense recording, cash balance monitoring, and real-time financial reporting. The system is capable of generating daily transaction reports, monthly income statements, cash flow reports, and printable financial summaries automatically. The implementation results indicate that the system improves the accuracy and efficiency of financial data processing, reduces the risk of human error, accelerates report preparation, and supports more structured, transparent, and accountable financial management at the tourist attraction.

Keywords: Accounting Information Systems, Cash Management Systems, Community-Based Tourism, Financial Management, Web-Based Systems.

1. Introduction

The tourism sector plays a strategic role in driving economic growth through job creation, increased community income, and the development of supporting infrastructure (Fatimah et al., 2024). The development of nature-based tourism and agrotourism must be carried out sustainably through professional management and collaboration between local communities and local government (Inuq et al., 2024). Thus, tourism functions not only as an economic sector but also as a means of promoting equitable development.

Sustainable tourism development requires the active involvement of local communities in all stages of management (Djakasaputra et al., 2024). Community participation is a key pillar as it ensures that economic benefits are felt directly whilst preserving the environment (Katuuk et al., 2023; Wibowo & Belia, 2023). Furthermore, community empowerment in the development of tourism packages has been shown to enhance community engagement and local economic well-being (Rahman & Baddam, 2021; Rezza & Simatupang, 2023), whilst supporting a management model that integrates economic, socio-cultural, and environmental aspects (Baig et al., 2024).

Bali is not only known for its cultural and beach tourism but also possesses significant potential for nature and rural tourism (Koswara, 2025). The local government is promoting the development of nature-based destinations as part of efforts to ensure equitable tourism development (Bali Provincial Tourism Office, 2023). One such destination is the Ratu Bhasma Tourist Attraction in Bangkiang Sidem, Babahan Village, Tabanan, which features a natural waterfall set against a tropical forest backdrop and is managed by the Babahan Traditional Village based on principles of environmental conservation and local wisdom (Babahan Village Government, 2024).

Visitor numbers to the Ratu Bhasma Tourist Attraction remain relatively limited. According to the 2025 report, ticket revenue of Rp55,811,000 reflects approximately 3,700–4,000 visits per year, or an average of 310 visitors per month. This indicates that the destination has begun to gain recognition but is not yet operating at full potential, leaving scope for development through improved management, facilities, and promotion. On the other hand, financial management is still carried out manually through simple record-keeping. This situation creates challenges such as potential recording errors, delayed reporting, and difficulties in oversight. Limitations in human resources regarding technology and accounting also act as barriers to more professional management.

The utilisation of information technology is a crucial aspect in improving the quality of destination management, particularly through a web-based system that contributes to enhanced service delivery and information management at both the village and tourist destination levels. Asmara (2019) states that web-based information systems can improve services to the public by providing easy and accurate access to information, whilst Supiyandi et al. (2022) explain that such systems facilitate data processing, making it more effective and efficient.

Although previous studies have discussed the implementation of web-based information systems in tourism management and public services, limited research has specifically examined the development of web-based accounting information systems for community-managed rural tourist attractions. Most prior studies focus on promotional systems, reservation services, or general administrative management, while financial recording and reporting in small-scale tourism destinations are still often conducted manually. In the context of the Ratu Bhasma Tourist Attraction, no integrated accounting information system has yet been implemented to support transparent and real-time financial management. Therefore, this study seeks to fill this gap by designing and implementing a web-based accounting information system tailored to the operational needs of a locally managed nature tourism destination.

2. Literature Review

2.1. Accounting Information Systems and Financial Management

An accounting information system (AIS) is an integrated system designed to collect, process, store, and present financial information to support managerial decision-making and organizational control (Al-okaily et al., 2020; Hall, 2011; Romney & Steinbart, 2017). According to Mulyadi (2016), AIS coordinates documents, records, procedures, and reports to generate relevant financial information required by management. In the context of tourism management, AIS plays an important role in improving transparency, accountability, and efficiency in financial operations.

The implementation of AIS is closely related to the concept of internal control (Tambun & Pratiwi, 2022). Effective financial management requires a system capable of reducing recording errors, preventing data loss, and ensuring the reliability of financial reports (Zamzami et al., 2018). Manual recording systems often create inefficiencies, delays in reporting, and difficulties in monitoring financial transactions. Therefore, organizations increasingly rely on technology-based systems to support operational effectiveness and financial accuracy.

In tourism destinations managed by local communities, the adoption of web-based accounting systems becomes particularly relevant because these destinations frequently face limitations in human resources, technological capabilities, and standardized financial procedures (Koswara, 2025). A web-based AIS enables real-time transaction recording, centralized data storage, and automated financial reporting, which contribute to more structured and transparent financial management.

2.2. Web-Based Systems and Digital Transformation

Digital transformation refers to the integration of digital technology into organizational processes to improve operational performance and service quality. In financial management, web-based systems provide flexibility, accessibility, and efficiency because users can access financial data through internet-connected devices.

Previous studies indicate that web-based information systems improve data processing efficiency and support better organizational management (Supiyandi et al., 2022). Furthermore, Asmara (2019) explains that web-based systems enhance service quality by providing easier and faster access to information. In the tourism sector, digital systems not only improve administrative efficiency but also strengthen governance and accountability within destination management organizations.

The implementation of a web-based Point of Sale (POS) and accounting information system also supports integrated transaction management (Jainuri et al., 2022). POS systems can automatically record sales transactions, generate financial reports, and assist managers in monitoring revenues and expenditures systematically (Okofu et al., 2025). Therefore, integrating AIS and POS technology can improve both operational efficiency and financial decision-making.

2.3. Internal Control and Financial Accountability

Internal control is a process designed to provide assurance regarding operational effectiveness, reliable financial reporting, and compliance with regulations (Zamzami et al., 2018). In community-based tourism destinations, internal control is essential because financial activities are often handled by limited personnel with simple administrative systems.

The absence of standardized procedures may increase the risk of recording errors, data inconsistencies, and weak financial supervision. Therefore, implementing a web-based accounting information system can strengthen internal control mechanisms through transaction documentation, automated calculations, and systematic financial reporting.

In this study, the theoretical relationship between accounting information systems, digital transformation, and internal control forms the foundation for developing a web-based financial management system at the Ratu Bhasma Bangkiang Sidem Tourist Attraction. The system is expected to improve effectiveness, efficiency, transparency, and accountability in financial management practices.

3. Methods

This study requires relevant and accurate data and information to support its findings. The research method employed involved direct observation at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan. This study used a descriptive qualitative approach. Data collection was carried out through primary data obtained from observations and interviews with the management of the Ratu Bhasma Bangkiang Sidem Tourist Attraction in Babahan Village, Tabanan.

In developing the web-based accounting information system, this study applied a system development method consisting of several stages, namely problem identification, requirement analysis, system design, system development, testing, implementation, and evaluation. These stages were carried out systematically to ensure that the developed system was aligned with the operational needs of the tourist attraction management.

To ensure the validity and reliability of the developed system, validation techniques were also conducted through functionality testing and direct user evaluation involving the management of the tourist attraction. The validation process aimed to assess whether the system functions, financial recording processes, and generated reports operated properly and met user requirements. The sequential research stages employed in this study are delineated as illustrated in Figure 1.

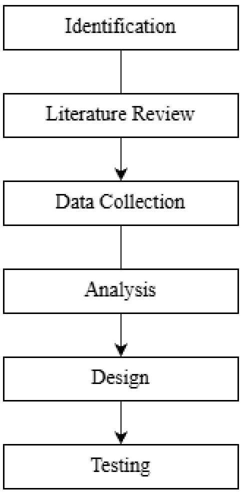


Figure 1. Research Stages

4. Results and Discussion

4.1. Problem Identification

The findings of the assessment carried out by the author in collaboration with the management of the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan, reveal a number of issues, the details of which are systematically encapsulated as presented in Table 1.

Table 1. Identification of Issues

No	Description of Issues
1	Financial transaction recording activities are still carried out manually and in a simple manner.
2	There are no procedures governing the cash management system.
3	Supporting documents such as sales transaction receipts and cash disbursement forms are not yet available.

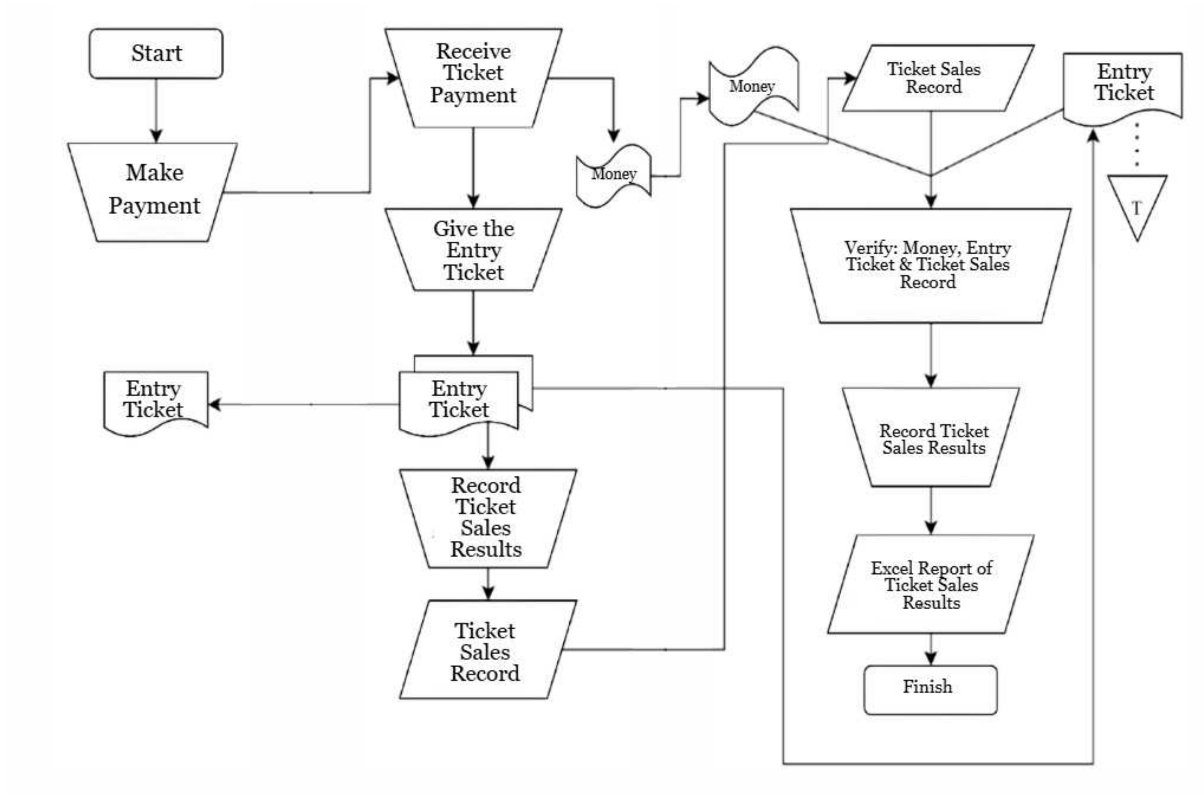
Source: Research data, 2026

Based on research conducted on the Ratu Bhasma Bangkiang Sidem tourist attraction, located in Babahan Village, Tabanan. The solutions that can be offered to the management are the development of cash management procedures and a web-based accounting information system known as FLUX (Financial Landscape and Unified Executive System). To assist the management in understanding how to use the system, a manual has been provided containing instructions on operating FLUX. The following is an explanation of the cash management procedures and the user interface found within FLUX.

4.2. Cash Receipt System at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, Babahan Village, Tabanan

Table 2. Cash Receipt System at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, Babahan Village, Tabanan

Visitor	Ticket Officer	Treasurer



Source: Research data, 2026

The cash collection procedure (in Table 2) is described as follows:

a. Visitors
1. The process begins.
2. Visitors pay for their admission tickets.
3. Visitors receive their admission tickets.

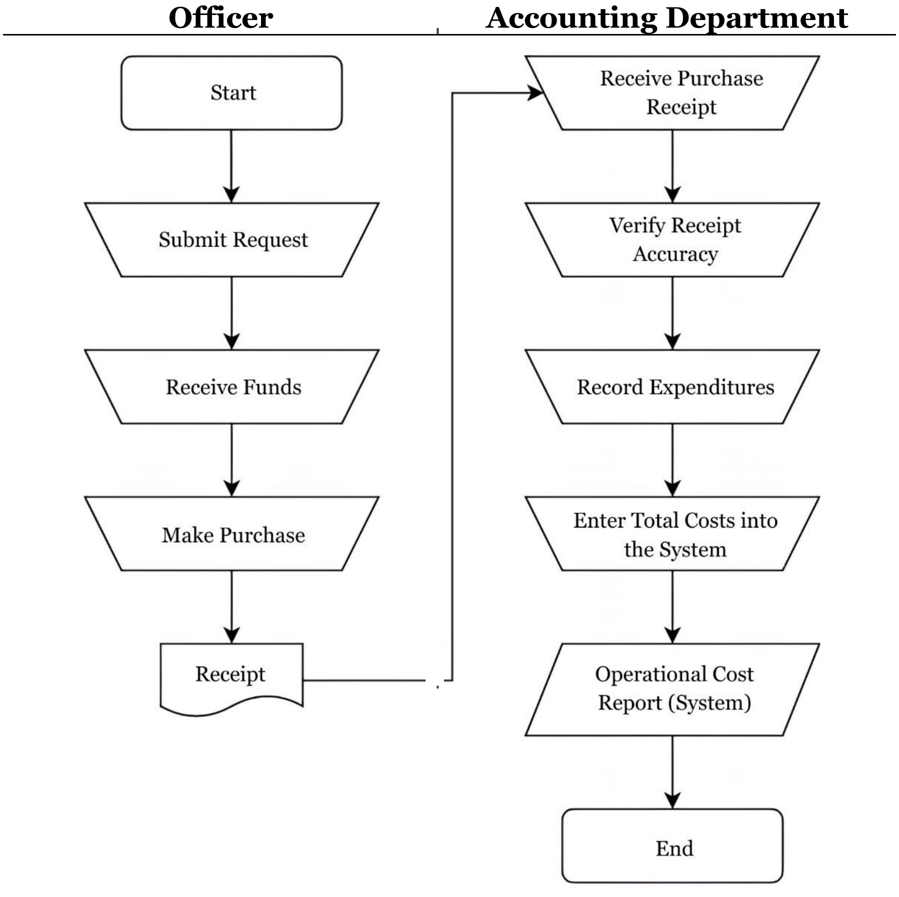
b. Ticket Officer
1. The ticket officer receives payment for the tickets. The money is kept to be handed over to the accounts department.

2. The ticket officer issues a manual ticket to the visitor for the Ratu Bhasma Bhankiang Sidem tourist attraction.
3. One admission ticket is given to the visitor and the remainder is handed over to the accounts department.
4. The ticket officer makes a manual record of the day's ticket sales.

c. Accounting Department
1. The accounting department receives the ticket sales records and the cash proceeds from ticket sales.
2. The accounting department manually checks the ticket sales figures. The accounting department also reconciles the ticket sales figures with the ticket records and the cash received.
3. The accounting department enters the ticket sales data into the Ratu Bhasma Bangkiang Sidem tourist attraction Excel report.
4. The process is complete.

4.3. Expenditure System for Production and Operational Costs at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, Babahan Village, Tabanan

Table 3. Expenditure System for Production and Operational Costs at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, Babahan Village, Tabanan



Source: Research data, 2026

The procedure for expenditure on production and operating costs (as shown in Table 3) is explained as follows:

a. Staff
1) The process begins.
2) Staff will submit a verbal request to the accounts department.
3) Staff will receive cash from the accounts department, adjusted to the amount required by the staff member.
4) The employee will purchase the goods required for the tourist attraction and collect receipts for the purchases.
5) Receipts for the purchase of goods required for the tourist attraction will be submitted to the accounting department.

b. Accounting Department
1) Receive the purchase receipts.
2) Verify that the amount of the purchase matches the receipts received.
3) Receive cash from staff if the cash provided by the accounting department exceeds the cash already used by staff.
4) Record every expenditure on the purchase of operational supplies for the tourist attraction.
5) The accounting department enters the total operational expenditure into the system maintained by the management.
6) The process is complete.

4.4. Accounting Information System Modules and Features (Dashboard, Revenue Entry, Expense Entry, and Financial Statements)

The development of the FLUX (Financial Landscape and Unified Executive System) applied several stages of software development, namely requirement analysis, system design, system development, testing, implementation, and evaluation. Requirement analysis was conducted through direct observation and interviews with the management of the Ratu Bhasma Bangkiang Sidem Tourist Attraction to identify operational and financial management needs. Based on the collected data, the system was designed and developed as a web-based accounting information system capable of supporting transaction recording and financial reporting activities.After the development stage, system testing was conducted to ensure that each feature functioned properly and according to user requirements.

The implementation results showed that the system was able to support more effective and efficient financial management processes compared to the previous manual recording system.The implementation of the FLUX system has several positive impacts on financial management at the tourist attraction.

The system reduces the risk of recording errors because financial transactions are entered and processed automatically in real time. In addition, financial reports such as balance sheets, profit and loss statements, and cash flow statements can be generated more quickly and systematically. This condition improves transparency, accountability, and efficiency in financial management whilst also supporting managerial decision-making processes through more accurate and accessible financial information.

a. Application Dashboard

The dashboard in this web-based accounting information system serves as the main page, displaying a real-time summary of the financial status of the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan, including daily income and expenses based on the selected period. The simple and structured interface makes it easy for managers to access transaction, financial and reporting menus, thereby making the financial monitoring process more effective and efficient, whilst supporting quick and accurate decision-making. The visual representation of the dashboard menu interface is depicted in Figure 2.

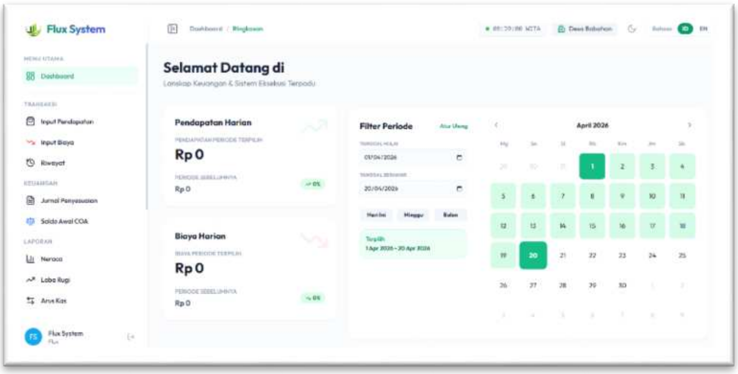


Figure 2. Dashboard Menu View

b. Revenue Input

The revenue input menu in this web-based accounting information system is used to record revenue transactions directly at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan. This feature allows managers to enter transaction details, automatically calculate total payments, and display order summaries in real time. Furthermore, the system also provides customer and commission options, ensuring that records are more comprehensive and structured. With this feature, the revenue recording process becomes faster, more accurate, and fully integrated with the financial system. The corresponding interface of the income input menu is illustrated in Figure 3.

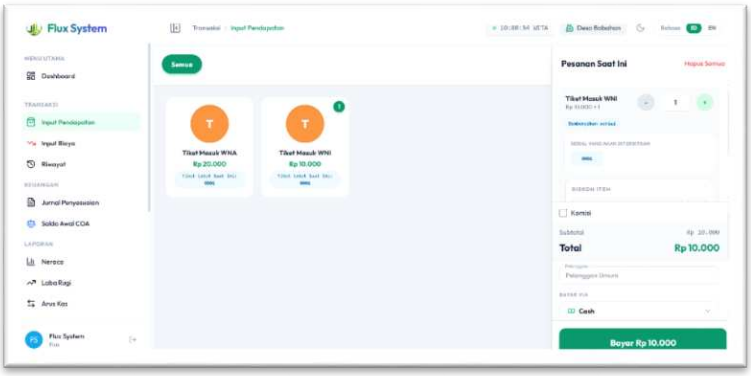


Figure 3. Income Input Menu Screen

c. Cost Input

The expense entry menu in this web-based accounting information system is used to record all expenditure transactions arising from the day-to-day operations of the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan. As shown in Figure 4, this feature allows managers to select the cost account (COA), enter the expenditure amount, and add detailed notes regarding the transaction. The system automatically calculates the total costs and displays a real-time summary of transactions in the current orders section.

In addition, this menu also provides settings for payment sources such as cash or specific bank accounts, as well as the recording of transaction dates and times, ensuring that financial data is more structured and well-documented. With this feature, the expense recording process becomes more systematic, accurate, and integrated with financial reports, thereby facilitating financial control and managerial decision-making. This aligns with the concept of cost accounting, which serves to record, measure, and report all expenditure to support the company's financial planning and control.

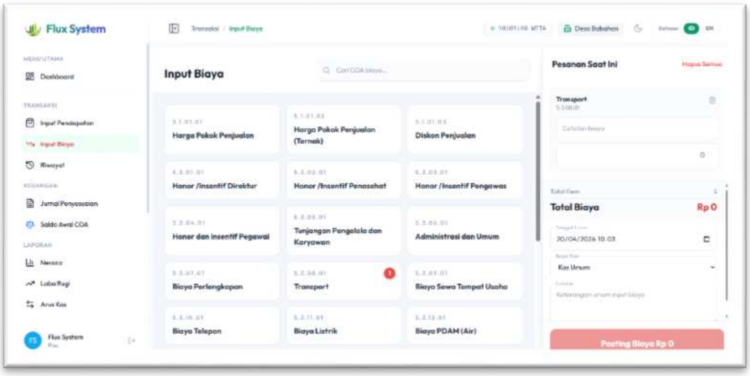


Figure 4. Cost Input Menu Screen

d. Financial Statements

The web-based accounting information system developed for the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan, includes three main types of financial statements: the balance sheet, the profit and loss statement, and the cash flow statement. These three statements are generated automatically based on transaction data entered into the system, thereby producing well-structured and properly documented financial information.

1. Balance sheet

The balance sheet is one of the financial statements that presents an entity's financial position at a specific point in time. In the web-based accounting information system at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan, the balance sheet displays the main components, comprising assets, liabilities and equity. As shown in Figure 5, the data presented is derived from transactions recorded in the system, thereby producing structured information that accurately reflects the entity's current financial position.

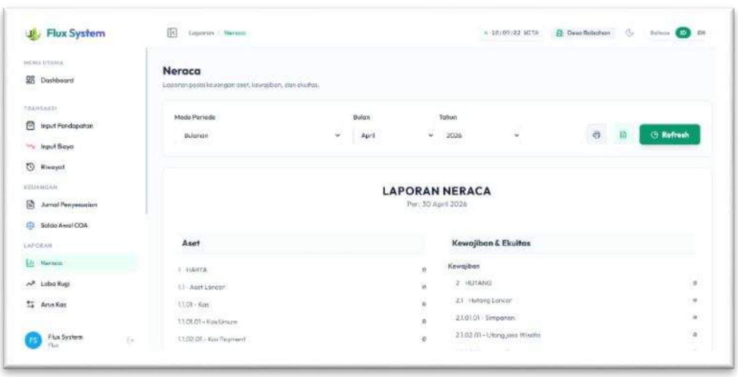


Figure 5. Balance Sheet Menu

2. Profit and Loss Statement

The profit and loss statement is one of the financial statements that presents an entity's financial performance over a specific period. In the web-based accounting information system at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan, the profit and loss statement displays information regarding revenue and expenses arising from transactions recorded in the system, thereby providing a structured overview of operational results in line with prevailing conditions, as illustrated in Figure 6.

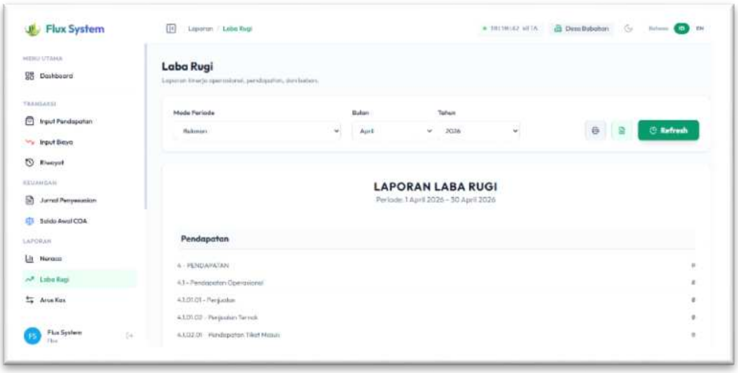


Figure 6. Profit and Loss Statement Menu

3. Cash Flow Statement

The cash flow statement is one of the financial statements that presents information regarding cash flows over a specific period. In the web-based accounting information system at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan, the cash flow statement displays data on cash receipts and disbursements arising from transactions recorded in the system, thereby providing a structured overview of the cash position in line with the activities that have taken place. The cash flow report generated by the system can be seen in Figure 7.

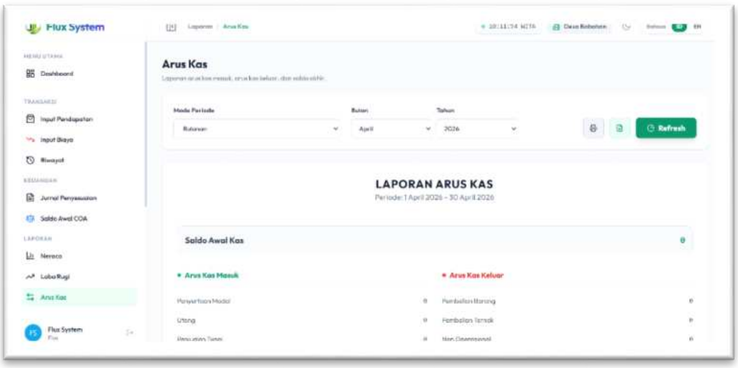


Figure 7. Cash Flow Report Menu

4.5. Implementation of a Website-Based System at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, Babahan Village, Tabanan

The implementation of a web-based accounting information system at the Ratu Bhasma Bangkiang Sidem Tourist Attraction, located in Babahan Village, Tabanan, was carried out as an effort to address issues in the financial recording process, which had previously been carried out manually. In the initial stages, the use of simple recording methods led to a high potential for errors, delays in report preparation, and difficulties in monitoring and verifying financial data. Furthermore, manual data storage also carried the risk of loss or damage.

Through the implementation of the web-based system, the financial recording and management processes have undergone significant changes. Every financial transaction can now be entered directly into the system, which automatically records and stores the data in an integrated manner. This system enables the presentation of financial information in real-time, thereby facilitating managers in monitoring and evaluating financial conditions more quickly and accurately.

Furthermore, the implementation of this system offers various advantages, such as increasing the speed of the recording process, minimising errors (human error), and providing more organised and secure data storage in digital form. The system can also be accessed at any time as required, thereby providing flexibility for managers in managing finances. Consequently, the implementation of a web-based accounting information system at the Ratu Bhasma Bangkiang Sidem Tourist Attraction is capable of enhancing effectiveness, efficiency, and transparency in financial management, whilst supporting more precise and data-driven decision-making.

These findings are consistent with the theory proposed by Mulyadi (2016), which states that an accounting information system functions to collect, process, and present financial information in order to support organisational management and decision-making. The implementation of the FLUX system demonstrates how accounting information systems can improve financial administration through integrated and automated processes.

In addition, the findings of this study support the research conducted by Supiyandi et al. (2022), which explained that web-based systems improve efficiency and effectiveness in data processing and information management. Similar findings were also reported by Asmara (2019), who found that web-based information systems enhance accessibility and support better service management. However, this study differs from previous research because it specifically focuses on financial management implementation within a community-based tourist attraction environment, particularly in the management of cash receipts, operational expenditures, and automated financial reporting.

5. Conclusion

This study demonstrates that the implementation of the FLUX web-based accounting information system successfully addresses several limitations in manual financial management practices at the Ratu Bhasma Bangkiang Sidem Tourist Attraction in Babahan Village, Tabanan. Before the implementation of the system, financial recording activities were conducted manually, causing recording errors, delayed reporting, and difficulties in monitoring financial transactions. After the implementation of FLUX, financial recording, data storage, and report generation processes became more structured, integrated, efficient, and accessible in real time. The implementation results indicate that the system improves financial management effectiveness by simplifying transaction recording processes, reducing human error, and supporting faster financial reporting. In addition, the system strengthens transparency and accountability because financial transactions are digitally documented and systematically stored within the system.

This study contributes theoretically to the development of accounting information system studies in the context of community-based tourism management. The findings confirm that digital accounting systems not only improve information quality and internal control but also support more effective managerial decision-making in small-scale tourism organisations.

Furthermore, this study expands previous research by showing that accounting information systems can be adapted and implemented effectively in rural tourism destinations with limited technological capabilities.

From a practical perspective, this study provides a web-based financial management model that can be adopted by other tourist attractions or village-owned tourism enterprises experiencing similar financial management problems. The implementation of the FLUX system demonstrates that digital transformation can support sustainable tourism governance through more transparent, accountable, and efficient financial management practices. However, this study is limited to the implementation stage and qualitative evaluation of the system. Therefore, future research is recommended to analyse user satisfaction, system effectiveness, financial performance improvements, and organisational readiness for adopting digital accounting systems in tourism organisations.

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