

Evaluation Of Cash Receipts And Expenditure Accounting Information Systems To Improve Internal Control

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Abstract. *This study aims to evaluate the information system, particularly in cash receipts and disbursements, at Metro Swalayan in Malang City. This research is qualitative with a descriptive approach, meaning it will examine and describe the phenomena being studied, whether social phenomena or those derived from individual or group thoughts. The results of this study indicate that the accounting information system for cash receipts and disbursements at Metro Swalayan is not yet in accordance with Mulyadi's theory and previous research. This discrepancy is due to adjustments to operational needs. The shipping and sales functions are combined with the cash receipts function for efficiency.*

Abstrak. Penelitian ini bertujuan untuk mengevaluasi sistem informasi khususnya dalam penerimaan dan pengeluaran kas yang ada di metro swalayan kota malang. Penelitian ini berjenis kualitatif dengan pendekatan deskriptif yang artinya akan melihat dan menjabarkan terkait dengan suatu fenomena yang diteliti baik fenomena social maupun berasal dari pemikiran individu tau kelompok. Hasil dalam penelitian ini menemukan bahwa sistem informasi akuntansi penerimaan dan pengeluaran kas di Metro Swalayan masih belum sesuai dengan teori Mulyadi dan penelitian terdahulu hal ini dikarenakan menyesuaikan kebutuhan operasionalnya. Fungsi pengiriman dan penjualan digabungkan dengan fungsi penerimaan kas untuk efisiensi.

Keywords:

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Introduction

One form of information system that is very important in business processes is the accounting information system where this system becomes a driving force in business because it is a flow in the business activity (Sumardi, 2016). The main purpose of this accounting information system is to provide information for business managers related to quality, accuracy of presentation, internal control, improvement of clerical costs and the implementation of accounting records (Widiyanti & Wibowo, 2021).

This accounting information system is important in business processes because of its role in all activities carried out by the Company, be it from purchasing, inventory management and sales activities (Hermawan & Evianti, 2020). A businessman himself is required to pay more attention to what strategies they will use, therefore with the existence of this accounting information system will provide assistance in the form of information, both in the form of procedures, internal controls and important documents that need to be considered.

An accounting information system is an arrangement of various reports, both in the form of documents, communication tools, and implementation personnel designed to convert financial data into financial information (Arafat et al., 2023). The accounting information system itself aims to provide data in the form of information for business managers which will later be considered in determining decisions and the information as evaluation material in order to improve existing shortcomings such as internal controllers and reduce clerical costs in the implementation of accounting records. The accounting information system itself has a lot of components such as sales information systems, inventory management and sales (Zahra & Supriadi, 2021).

One form of business that requires an effective and efficient accounting information system is the retail business. The retail business itself is a business that sells offline and online, and the goods sold by the retail business are dominated by daily necessities. According to Chaniago et al., (2019) Retail business is the retail sale of goods that are carried out to meet the needs of the end consumer which is personal and not for resale.

In Indonesia itself, the retail business is increasingly mushrooming and is found around the side of the highway. Based on an article reported by DataIndonesia.id Rizaty, (2023) In Indonesia, there were 41,453 convenience stores in operation, an increase of 4.38% from 39,714 units in the previous year. In addition, there are 5,455 retailers that specialize in selling food, beverages, or tobacco, which also increased by 2.27% from 5,334 units in 2021. The number of supermarkets reached 1,544 units, with a growth of 5.18%. Meanwhile, hypermarkets were recorded at 298 units, growing 1.36%. The report also noted that retail sales in Indonesia reached US\$100.4 billion or around Rp1,526.2 trillion (at an exchange rate of Rp15,201/US\$) in 2022, an increase of 8.6% compared to the previous year.

One of the retail companies that is quite famous and located in Malang is Metro Swalayan. Metro Swalayan itself is one of the minimarket companies that has 3 branches in the Malang area. The turnover or gross income of Metro Swalayan increased in 2022, which was IDR 8,283,140,835, where in the previous year, namely in 2021, it was IDR 5,246,688,837. However, it has decreased in 2023 with a turnover of only IDR 7,448,081,825. With the turnover of the supermarket metro, it can be categorized as a small business category in accordance with Government Regulation No. 7 of 2021 or known as PP MSMEs.

The difference between Metro Swalayan itself and other minimarkets lies in the price given tends to be cheaper compared to other minimarkets such as Teh Kotak drinks which in other minimarkets the price can reach Rp 4,000 but in Metro

Swalayan the price is only Rp 3,400, besides that Metro Swalayan also serves pre-order goods which of course cannot be done by other minimarkets such as Indomaret and Alfamart. In daily operational activities, the supermarket metro itself consists of the process of purchasing merchandise, managing inventory, and the last is sales. In its own operational activities, it still has several shortcomings related to its internal control. It should be noted that internal control includes methods, organizational structure and measures necessary to maintain organizational wealth.

Based on data from the researcher's observations, there are several problems faced by the supermarket metro, one of which is related to the purchase accounting information system, where when the goods have been ordered, the party receiving and ordering is carried out by only one person, and the absence of authorization makes the chance of fraud even greater. Not only that, there are often discrepancies in inventory where physical inventory sometimes exceeds the data in the cashier computer. Mistakes that often occur in sales in this store when there is an order sale, where when the sale of the goods is only handled by one person and does not pass through the cashier and the goods are combined with other supplies. In addition, the documents used in its operations also have problems, where there are often mistakes such as in the purchase order document that is not duplicated, only using one letter, making the receipt often get goods that are ordered not in accordance with the goods that come and have already been put into the warehouse. This makes the accumulation of goods that do not match the data on the computer. Based on some of the findings of problems in the supermarket metro, it is also necessary to evaluate the system used by the supermarket metro so that when carrying out operational activities, it is more efficient and effective both in the expenditure and cash receipt systems.

Research Methods

This research can be classified as descriptive research with a qualitative approach. According to the explanation Sugiyono, (2016) Qualitative research aims to describe and analyze phenomena, events, activities, social, attitudes, beliefs, perceptions, and thoughts of individuals and groups. This research was conducted at Metro Swalayan which is located on Jalan Sigura-gura no.12, Lowokwaru District, Malang City. The object of research in this case study is Metro Swalayan, especially handling the buying and selling process. In collecting data in this study through three steps, namely observation, documentation and interviews. For the informants in this research interview, there are four people, namely the store head, supervisor, cashier and finance. The selection of the informant is because the position they hold can provide accurate information related to the cash receipt and expenditure information system where the store head is responsible for carrying out and supervising operational activities, the supervisor conducts daily audits, the cashier receives cash from sales, and the finance department pays for store purchases and other expenses. Meanwhile, the secondary data is in the form of the Company's Operational Standards. After obtaining the data, the data is then analyzed using a descriptive analysis method and comparing the accounting information system in the supermarket metro with the accounting information system according to the theory from Mulyadi and also previous research.

Results and Discussion

The data in this study was collected through interviews, observations, and related documentation in April 2024. The researcher conducted interviews with a number of Metro Swalayan employees to get information. The following is information about the personal data of the informants:

Table 1. Assessment Criteria

Name	Position
Naufal Dwi Affanda	Storefront
Achmad Fachrul Rozy	Cashier
Wahyu Kurniawan	Supervisor
Ellyana Okta Prihandini	Finance
Total	100

Source: Interview Results, (2024)

Cash Receipt System

Based on the results of observations and interviews with employees at the supermarket metro, it was found that the operational activities in this store are supported by the Ipos 5 application. The Ipos 5.0 Professional program is one of the software used for accounting and cashier in businesses, both services, manufacturing, and trading as used by metro supermarkets engaged in retail trade. Each cashier application has its own advantages, as well as the Ipos 5 application used by the metro supermarket, some of the advantages of this Ipos 5 application are complete features with accounting bookkeeping and also affordable prices, while the disadvantages of this application are that when doing stock taking it is still manual and not directly integrated into financial statements.

In the process of receiving cash at the supermarket metro based on an interview conducted on May 5, 2024 at 13.00 with Mr. Naufal as the head of the store said that:

"For the cash receipt itself comes from sales made daily and for the daily turnover is recorded in the cashier book that has been provided by the head of the store, After that the finance department will recap the results of sales in a week and then submit it to the head of the store to be checked again before being audited by the supervisor"

This is also strengthened by the existence of the Company Operating Standards (SOP) that have been made by the metro where customers have determined what goods to buy, then the goods are handed over to the cashier to be input into the computer. After the goods are inputted, the cashier then mentions the bill that must be paid by the customer. When the customer has made the payment, the cashier will issue a double payment receipt which will later be duplicated one for the customer and two copies to be submitted to the finance department which will later be recorded in a daily journal.

Regarding the function for cash receipts in this supermarket metro, according to Mr. Wahyu Kurniawan, for the functions involved in the cash receipt process, there are two functions, namely the financial function and also the cashier function, where the financial function is tasked with recapping the sales proceeds of the store for 1 week and also receiving money from sales from the cashier. Meanwhile, cashiers are in charge of receiving money from buyers and also recapping daily sales results. The documents used in this cash receipt activity are sales invoices and bank deposit receipts. Meanwhile, for the records used, namely the daily journal and cash book a, this cash book a is used to record sales in the cashier area. The following is a flowchart for the cash receipt flow (Sales):

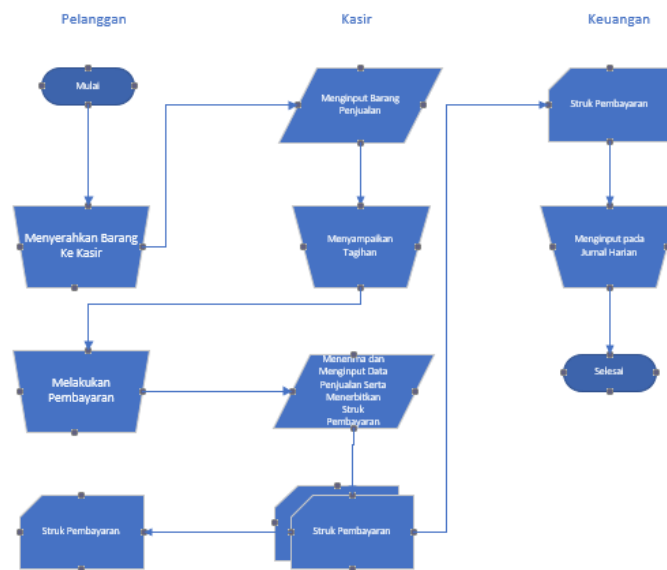


Figure 1. Cash Receipt Flowchart

Source: Company Operational Standards, (2024)

Cash Withdrawal System

The term "inventory" is closely related to companies operating in the trading sector. This inventory is a key element in the company's operational activities and must be maintained both in terms of quality and quantity. Therefore, the company needs to have an effective accounting system by making several separations between departments or functions to minimize the occurrence of fraud, besides that the documents used must be complete and have met the needs as evidence in their operational activities and the use of transaction records in accordance with the provisions and needs in the Metro Supermarkets. Based on an interview on April 30, 2024 at 15.00 with Mr. Wahyu stated that:

"In the supermarket metro itself, in the purchase activities carried out, there are several functions involved, namely the Head of the store, the financial function and also the receipt function. For the documents used, namely the buyer's order letter and also the purchase invoice, while for the accounting records used, it is only Cash Book B."

From the results of the interview conducted with the supermarket metro supervisor, the purchase order process begins with the store head filling out a purchase order form, then the form is submitted to the finance department to make a purchase. After the goods arrive and are received by the finance department, the goods are handed over to the salesperson to make adjustments to the goods received with the purchase invoice. After the goods are in order, the finance department makes a payment and records it in the cash book B. Not only for the payment of the purchase of merchandise but the finance department must also pay water and electricity bills every month which will later be recorded in the cash book b.

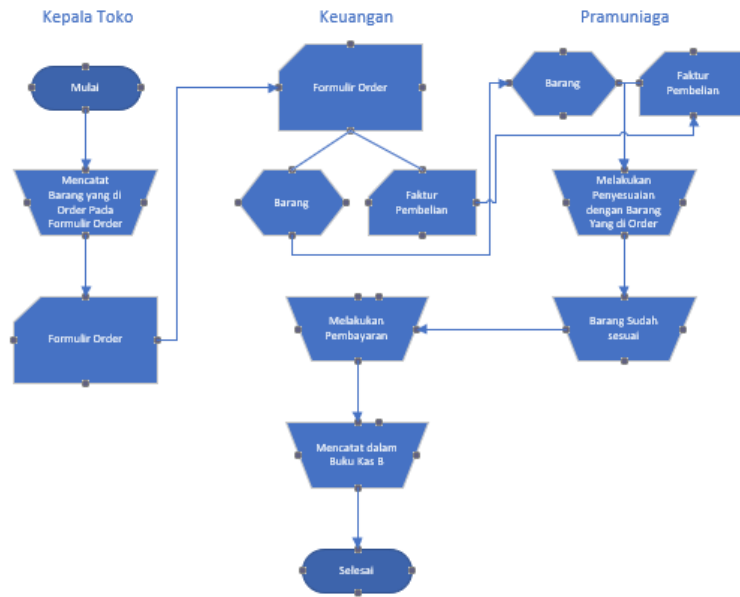


Figure 2. Cash Expenditure Flowchart
 Source: Company Operational Standards, (2024)

For the internal control of the supermarket metro, it is carried out by the separation of functions, namely the purchase function carried out by the finance department and the receipt function carried out by the salesperson. In addition, audits are also carried out every week by supervisors to match expenses and revenues as well as existing prices so that fraud does not occur.

Accounting Information System Evaluation

Based on the results of several interview and observation findings related to the information system of receipts and also cash expenditures in the supermarket metro, the researcher compared it with theory and also previous research in accordance with the research object. The following is a comparison table between the accounting information systems:

Table 2. Comparison of Cash Receipt Accounting Information System

Mulyadi's Theory	Previous Research	Metro Swalayan	Information
Related Functions: -Sales Function -Cash Receipt Function -Warehouse Function -Shipping Function -Accounting Function	Related Functions: -Cash Receipt Function -Warehouse Function -Accounting Function	Related Functions: -Cash Receipt Function -Warehouse Function -Accounting Function	There is no delivery function on the supermarket metro because the operation of this store only serves on-site purchases. In addition, there is no sales function because the buyer can directly pay for the goods he wants to the cashier so that

			the sales function can be unified with the cash receipt function.
Documents: -Sales Invoice -Cash Registration Tape - Proof of Cash Deposit	Documents: -Sales Invoice -Cash Registration Tape - Proof of Cash Deposit	Documents: -Sales Invoice -Cash Registration Tape - Proof of Cash Deposit	It is in accordance with previous theories and research
Accounting Records: -Sales Journal -Cash Receipt Journal - General Journal - Inventory Card	Accounting Records: -Sales Journal -Cash Receipt Journal - General Journal	Accounting Records: -Sales Journal -Cash Receipt Journal - General Journal	The absence of a supply card is due to the integration with the Ipos application. However, the disadvantage of this application is that it cannot calculate the existing cost of goods. And cannot adjust automatically when stock taking is carried out on inventory

Source: Processed by Researchers, (2024)

Based on a comparison of several previous studies, namely the Arafat et al., (2023) and also the theory of Mulyadi, (2016) The above comparison shows that Metro Swalayan adopts some elements from Mulyadi's theory and previous research but also makes some adjustments according to its operational needs. The sending and sales functions are combined with the cash receipt function for efficiency. The documents used remain consistent, while in accounting records, integration with modern applications such as Ipos 5 provides convenience but also raises some weaknesses that need to be improved in order for the accounting information system to be more effective and accurate.s

One way to deal with the shortcomings of the IPOS 5 application is to switch to using accurate pos. Accurate POS offers an uninterrupted cashier transaction process even without an internet connection, equipped with frontliner features that are suitable for various types of retail businesses. The system is integrated with Accurate Online back office software, allowing real-time monitoring as one of its advantages. Business owners can view real-time sales, stock, and cashier performance reports with information that is always up-to-date, allowing for quick and informed decision-making (Agianto & Astuti, 2023).

Table 3. Comparison of Cash Expenditure Accounting Information System

Mulyadi's Theory	Previous Research	Metro Swalayan	Information
Related Functions: -Accounting Function -Cash Expenditure Function -Small Cash Expenditure Function -Internal Inspection Function -Goods Receipt Function	Related Functions: - Accounting Function -Cash Expenditure Function -Small Cash Expenditure Function -Internal Inspection Function -Goods Receipt Function	Related Functions: -Accounting Function -Cash Expenditure Function -Internal Inspection Function -Goods Receipt Function	The absence of this petty cash expenditure function is because the supermarket metro does not distinguish between petty cash and large cash to be more efficient and faster.
Documents: -Proof of Cash Out - Purchase Request Letter -Purchase Order Letter - Goods Receipt Report	Documents: -Proof of Cash Out - Purchase Request Letter -Purchase Order Letter -Goods Receipt Report	Documents: -Proof of Cash Out - Purchase Order Letter -Goods Receipt Report	The absence of this purchase request letter is due to the fact that the request and purchase order are carried out by only one function, namely the store head in ordering inventory goods .
Accounting Records: -Cash Expenditure Journal -Check Register -Petty Cash Expenditure Journal -Debit Card	Accounting Records: -Cash Expenditure Journal -Check Register -Petty Cash Expenditure Journal -Debit Card	Accounting Records: -Cash Expenditure Journal -Check Register -Debit Card	The absence of this petty cash expenditure function is because the supermarket metro does not distinguish between petty cash and large cash to be more efficient and faster.

Source: Processed by Researchers, (2024)

The above comparison shows that Metro Swalayan adopts several elements of Mulyadi's theory and previous research, namely research conducted by Mustika et al., (2022) However, make some adjustments according to their operational needs. The function of small cash expenditure is eliminated for efficiency. In addition, purchase requisition letter documents are also eliminated to simplify the purchase process, where requests and orders are made by the store head only. Documents and other accounting records are still used consistently, but with adjustments to the

recording of small cash expenditures that are consolidated with large cash expenditures. This provides efficiency but may reduce details in the management of small cash.

Conclusion and Advice

The accounting information system for cash receipts and expenditures at Metro Swalayan is still not in accordance with Mulyadi's theory and previous research, this is due to adjusting its operational needs. The sending and sales functions are combined with the cash receipt function for efficiency. Documents remain consistent, and integration with the Ipos 5 app makes it easy to manage, although it has some drawbacks. Overcoming the shortcomings of Ipos 5, Metro Swalayan was able to switch to Accurate POS which offers internetless cashier transactions, frontliner features, and real-time monitoring integrated with Accurate Online, enabling quick and precise decision-making. The functions of petty cash expenditure and purchase requisition letters are omitted for efficiency, although this reduces detail in petty cash management. This adjustment shows Metro Swalayan's efforts to optimize operations while maintaining consistency in accounting documents and records.

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