

Analysis of Accounting Information System for Receipt, Cash Disbursement, Purchasing and Inventory for Internal Control

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Abstract

Mutiara Park is a tourist attraction in Jember Regency, to be precise, the Mutiara Park swimming pool is located in Krangkongan Hamlet, Tegalwangi Village. Mutiara Park Swimming Pool is one of the companies that has an Accounting Information System (SIA) in terms of cash receipts, cash disbursements, purchases and inventories for internal control. The main topic under study is how is the accounting information system for cash receipts, disbursements, purchases and inventories for internal control at the Mutiara Park swimming pool in Jember Regency. This study aims to analyze the accounting information system for cash receipts, cash disbursements, purchases and inventories for internal control at the Mutiara Park Umbulsari swimming pool in Jember Regency. The author uses qualitative methods and uses qualitative descriptions in this study. The author collects data by interviews, literature study, and documentation with the Snowball sampling technique. Research proves that implementing an Accounting Information System (AIS) is very much needed because financial records at Mutiara Park Swimming Pool still use a manual system. The author hopes that this research will be used to help Mutiara Park Swimming Pool be able to compile more systematic company financial records.

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INTRODUCTION

In the era of globalization, the business world faces a competitive atmosphere and conditions or increasingly narrow competition, thus forcing an organization to carry out their business better and more efficiently. Therefore, in the presence of high competition, economic development and progress, financial-related information plays an important role. Financial information, especially that provided by companies, is required by various interested parties. In relation to their interests, parties outside the company, such as creditors, potential investors, tax authorities, and others definitely need this information. In addition, management needs financial data to understand, monitor and implement business strategies. To complete the information needs of external parties and internal stakeholders, an accounting system must be created.

The accounting information system is one of the important accounting systems for companies. An accounting information system is a system that collects and stores information about business activities, helps management develop plans, and offers adequate controls to protect company assets. Companies sometimes find it difficult to assess their performance and to track how various activities affect the resources under their control without converting the data into useful information for existing accounting information systems that monitor ongoing activities. So, wherever a company operates, having a strong accounting information system is essential to its long-term success.

According to Mulyanto in Kuswara and Kusmana (2017:18), "A system that transforms information into an output that is useful for achieving certain goals in an organization is called an accounting information system. The accounting information system consists of various system components, such as software, hardware, and brain devices. Meanwhile, according to Erwan Arbie (2018) states that, "An information system is a system within an organization that helps process transactions every day, assists with functional tasks, assists in company management, and makes it easier to provide the necessary reports." The explanation above leads to the conclusion that an accounting information system is a system component that includes hardware, software, and intellectual property that supports operational activities within an organization. In addition, the accounting information system is also administrative in nature and can make it easier when preparing financial reports. (Sulfitra and Adelina. 2022: 7).

Cash is not only the initial capital of a company but also a benchmark for a company regarding the size of the income earned. The possibility of misappropriation of cash is very large, given its highly transferable nature. Therefore, every business and management needs to have a proper and rigorous accounting information system in terms of training, knowledge and ability to do their job. It serves as a measure of a business's ability to track cash income and expenses using the right methods.

The use of an accounting system is very important in business because it can handle and also oversee all business operations. One accounting system that is used by almost every company is a system of cash receipts, disbursements, purchases and inventories for internal control. The company's operations run smoothly as a result of implementing this system, especially those related to cash movements (both cash receipts, cash disbursements, purchases and inventories). The system that affects internal control over accounting information is an accounting information system. The accounting information system serves as a basis for managers and non-managers in making decisions about what to do and what not to do. When internal control is strong and supports good information, the company's goals will be successfully achieved and can minimize the risks that may arise.

According to the analysis above, the internal control system in a company is very important in every company activity, especially for company assets which are very prone to personnel fraud for personal gain. Therefore, internal control will need a strong information system and competent accounting to be effective.

Mutiara Park Swimming Pool is a tourist attraction in Jember Regency, precisely this Mutiara Park swimming pool is located in Krangongan Hamlet, Tegalwangi Village. Mutiara Park swimming pool is a very interesting tourist spot, because it offers various rides that can be enjoyed by all groups. The phenomenon at Mutiara Park Swimming Pool in Jember Regency is the process of cash receipts through entry from entry tickets using manual recording so that it requires information about a more efficient system of cash receipts, cash disbursements, purchases and supplies. An accounting information system by utilizing and updating the latest accounting information systems can be implemented at Mutiara Park Swimming Pool so that it can help record cash at Mutiara Park Swimming Pool.

METHOD

Research Approach

The research design used is a qualitative research. Qualitative research is research in which the results of the data are from the interpretation of data found in the field and is a naturalistic method because the research is in natural conditions. This study uses a case study approach, where this approach is used to collect data to obtain an overall picture of the Mutiara Park swimming pool. In this study, the focus under study was the accounting information system for cash disbursements, purchases and inventories for internal control.

Method of collecting data

Data collection methods used in this study include :

- Interviews are a type of data collection strategy used to obtain information from interested people and are directly related to the topics discussed in this study. In this study, the researcher interviewed the owner and treasurer of the Mutiara Park Umbulsari swimming pool.
- Observation is a data collection activity by making direct observations at the Mutiara Park Umbulsari swimming pool. The purpose of this study was to find out whether the accounting information system for cash receipts, cash disbursements, purchases, and inventories for internal control at Mutiara Park Umbulsari Swimming Pool was effective and whether there were challenges in the future.
- Research documentation is an effort to collect data using publications that can be accessed as a source of knowledge to achieve the desired goals. The cash collection and disbursement accounting information system at the Mutiara Park swimming pool in Jember District was documented using this methodology. Therefore, researchers use this kind of documentation to support the data they collect in the field and from various sources, including journals and the findings of previous investigations in theses.

Information Retrieval Techniques

Researchers used the Snowball Sampling method for information retrieval. The snowball sampling technique is a data source collection technique obtained from several informants that is used to support data acquisition.

RESULTS AND DISCUSSION

Cash receipts in several areas of the Mutiara Park Swimming Pool include: entrance tickets, game rides, bubble bath tickets, buoy rental, and canteen sales. The number of rentals and the number of sales of food and beverages in the canteen will be influenced by several of these factors, each of which has a different level of revenue growth but is related to one another due to the large number of visitors.

The following is income and expenditure data as well as purchases and supplies at Mutiara Park Swimming Pool :

Table 1.1 Income Data for 1 Day

Information	Weekday	Weekend
Ticket	Rp. 2.320.000	Rp. 8.000.000
Canteen	Rp. 800.000	Rp. 1.250.000
Game	Rp. 150.000	Rp. 430.000
Total	Rp. 3.270.000	Rp. 9.680.000

Table 1.2 Income Data for 1 Month

Information	Amount
Ticket	Rp. 92.320.000
Canteen	Rp. 25.800.000
Game	Rp. 5.620.000
Total	Rp. 123.740.000

Table 1.3 Expenditure Data

Information	Amount
Avitex paint	Rp. 200.000
Gasoline + Diesel	Rp. 100.000
Buy Canteen Materials	Rp. 11.798.552
Total	Rp. 12.098.552

Based on the data above, the level of cash receipts at Mutiara Park Swimming Pool in the ticket section has increased on weekends and even doubled from weekdays. Likewise, cash receipts in the canteen also experienced an increase on holidays and game rides also experienced an increase on holidays.

The system used in Mutiara Park Swimming Pool

What accounting information system does Mutiara Park Swimming Pool use? in financial reporting?

"We are still using a manual system here for financial reporting"

According to the results of an interview with the owner of the Mutiara Park Swimming Pool company named Mr. Rudi, he explained that the accounting information system used was still manual.

Does using a manual system in financial reporting not feel left behind, sir?

"It's true to feel left out, but there aren't enough IT staff here"

Mr. Rudi then explained that the lack of adequate IT personnel who could make the new system usable was an obstacle to implementing a computerized system for corporate financial reporting.

What other challenges hinder the transition from the current manual system to computerized/software, apart from being limited by IT workers?

"Employees understanding of a system is also a significant issue because learning will take time during the transition to the system. I'm afraid it will cause the operation to run slowly as well."

According to Mr. Rudi, understanding the system is also the reason why Mutiara Park Swimming Pool is still using a manual system in submitting its financial data. In addition, Mr. Rudi does not argue that a computerized approach is considered more efficient than a manual system.

Cash receipt and disbursement system

What is the percentage of visitors on weekends and holidays compared to weekdays?

"According to what I've seen, a typical day might see up to 500 visitors. Over 1,000 people have passed, but it's growing again over the Christmas season, increasing on weekends by up to 70%"

According to the results of an interview with Mrs. Linda as a ticketing officer, ticket sales on weekdays only reached 500 people, but during the holiday season the number increased to more than 1,000 people.

What are the terms and conditions for the discount?

"There must be that. If there are at least 20 people/family groups, usually 3-5 people are free, but groups of school children are usually given free discounts for accompanying teachers"

Mrs. Linda then explained that the application of discounts for visitors existed with the provision that groups of school children were subject to free ticket discounts for accompanying furu, while family/adult groups were given free tickets for several people. While working as a cashier at the Mutiara Park Grand Swimming Pool, were there any problems while using the manual method?

"There are, for example, I gave the order nominal or more numbers. That's usually what makes the cashier suddenly go minus even though at closing the amount of money and the sales receipt are the same."

According to Ms. Linda, there are many obstacles encountered when using a manual cash register, one of which is an error in entering the price or amount of food that the customer must pay.

What challenges do you usually encounter as a cashier?

"Oh yes, customers often order the wrong amount which sometimes does not match the cashier's record with the receipt deposited by the customer and results in the cashier getting a warning from the customer"

Mrs. Linda stated that other difficulties that sometimes arise are mistakes made by the food court when giving consumer receipts, causing miscommunication between customers and cashiers.

For the cash disbursement system, ma'am, do you still use the manual system or is there a different system from the receiving system?

"For the cash disbursement report, we use the manual too, but there must be physical evidence brought there"

Mrs. Linda explained that cash disbursement reports also still use a manual system for presentation. However, physical evidence is also included with the submission of files by staff to the head office.

Is there no internal control regarding purchase notes that are included as proof of cash disbursements?

"If there is no supervision section, every incoming note must have a seller's stamp because that will be proof later that there was indeed a purchase transaction"

Mrs. Linda explained that every purchase receipt for goods from a cash disbursement must be accompanied by a stamp from the related store

It can be concluded from the results of the interviews that Mutiara Park Swimming Pool still uses a system of cash receipts, cash disbursements, purchases and supplies that are still manual. The majority of employees claim that this system is very easy to use and understand for business operations. However, this technique also has the disadvantage that it takes a very long time and is not effective in presenting the company's financial statements.

Discussion

Based on the interview results, the cash receipts accounting information system at Mutiara Park Swimming Pool still uses a manual system. This system, according to the treasurer at Mutiara Park, is very easy to understand and apply in the company's operational activities. But behind these advantages, this system also has a weakness, namely the process takes quite a long time/is not efficient. Based on the interview results, the purchasing and inventory accounting information system at Mutiara Park Swimming Pool still uses a manual system. Where the purchase uses a submission form to be submitted to the assistant manager. After being approved by the assistant manager, the purchasing process and inventory can be carried out.

Accounting information systems are used to collect, store, process, and communicate financial information in a company. The main purpose of the accounting information system is to record all financial transactions that occur in the company. Based on the results of the research that has been carried out, the implications that can be directly implemented by Mutiara Park Swimming Pool in recording financial reports are by implementing one of the software, namely QuickBooks. QuickBooks is one of the most popular software and is widely used by medium and high end businesses. The software provides complete features for recording transactions, preparing financial reports, inventory management, and customer management. Recording using QuickBooks can make it easier to record all transactions needed by Mutiara Park Swimming Pool.

CONCLUSION

Based on the results of research and interviews obtained from several employees at Mutiara Park Swimming Pool, the authors conclude that the cash receipts system implemented at Mutiara Park Swimming Pool is good enough even though it still uses manuals in writing financial reports. In contrast to the cash disbursement system applied to the Mutiara Park swimming pool. The cash disbursement system is not yet fully effective due to a lack of manpower in charge of finance, so that the entire cash receipts and disbursement system is only the treasurer who is responsible for this. There are no other functions involved in taking responsibility for managing the company's financial expenses, so that it can allow for corporate financial fraud. Factors that support this are the documents used in the cash disbursement are only cash disbursement application forms and purchase notes. There is no computer system that facilitates these needs.

Based on the conclusions, the researchers provide suggestions for consideration for Mutiara Park Swimming Pool with the addition of employees in charge of cash receipts, disbursements, purchases and inventories who have knowledge in the field of IT (Information Technology) so they can manage financial reports. In addition, with the addition of employees who are proficient in the IT (Information Technology) field, the accounting information system at Mutiara Park Swimming Pool will support the performance and efficiency of working time in the company's finance department.

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