

## Accounting Information System for Cash Receipts and Cash Expenditures at PT Graha Jember Lestari

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### Abstract

**Purpose:** This research paper aims to evaluate the accounting information system for cash receipts and expenditures at PT Graha Jember Lestari. It addresses the system's functions, documents, records, and procedures, highlighting the need for a tailored approach to improve management and financial reporting.

**Method:** The study utilizes the Participatory Action Research (PAR) method for data collection and analysis, focusing on current accounting practices and the use of Microsoft Excel and Word for processing cash transactions.

**Practical Applications:** The findings suggest that implementing a more suitable accounting information system can enhance data accuracy and streamline financial reporting, ultimately improving decision-making and efficiency in managing cash flow.

**Conclusion:** The research concludes that PT Graha Jember Lestari must adapt its accounting information system to better meet operational needs. While Microsoft Excel and Word are currently used, they are not optimal for efficient cash transaction processing, highlighting the importance of tailored accounting practices to resolve operational challenges.



## **Introduction**

In an organization, having available information helps decision-makers provide the best advice on how to operate and what options are available. Users will certainly find it easier to utilize more comprehensive and clear information (Handoyo et al., 2018; Pratama et al., 2023). However, strong information quality is also a prerequisite. If the generated information turns out to be inaccurate, it can mislead users. Therefore, the accuracy of information must be guaranteed, and the generated data should be organized. The same applies to information that can be used to make financial decisions, such as accounting information (Djoharam, 2021).

Information technology can be utilized to process data in the business and education sectors to obtain accurate and high-quality information (Farismana & Pramadhana, 2023; Wasiyo, 2024). Additionally, it is used to make tasks easier to complete. The role of computers in cash inflows and outflows can enhance business operations and facilitate the management of expenses, revenues, and financial reports (Arizona et al., 2022; Muhtar et al., 2022; Wibisono et al., 2022). PT. Graha Jember Lestari is a trading company engaged in corporate management, located on Jalan Tengiri, Botosari, Dukuh Mencek, Sukorambi District, Jember Regency. Computers have been used by PT. Graha Jember Lestari as a means of processing cash inflows and outflows, but only through Microsoft Word and Excel applications. The processing of cash inflows and outflows at PT. Graha Jember Lestari has not been significantly facilitated by Microsoft Excel, as it requires summarizing each cash transaction obtained from receipts to be used for financial reports.

The accounting system managing cash receipts and expenditures is one of the accounting information systems (AIS) used by this company. This is due to the numerous transactions related to cash receipts and expenditures within the company. To use this system effectively, proper procedures or systems must comply with the established management policies. In general AIS, checks and bank transfers can be used for large transactions, while petty cash can be used for relatively small purchases. When errors or discrepancies occur within the company, they usually involve internal parties, especially in the cashier department.

Previous research was conducted as follows: First, a study by (Djoharam, 2021) used a descriptive method and focused on the effectiveness of the cash receipts and expenditures accounting system. According to the established procedures, transactions are authorized by the appropriate parties, there is a separation of functions, and a good internal control system has been implemented. Second, a study by (Setiawan, 2016) utilized a qualitative descriptive method and focused on evaluating the effectiveness of the implementation of internal control systems for cash expenditures. Third, a study by (Nisa', 2017) used a qualitative descriptive approach, focusing on analyzing accounting information systems that utilize computers. Fourth, a study by (Prasesti et al., 2021) focused on using descriptive methods to analyze the internal control system for cash receipts and expenditures at PT. Surya Sejahtera Bersama branch in Surabaya, which is a crucial system needed by the company.

In this context, the importance of the internal control system in the accounting information system is significant due to the policies and procedures aimed at protecting cash as a current asset from misuse, as well as ensuring the accuracy of information and compliance with applicable regulations. It is essential to emphasize that fundamental components and practices within the accounting information system, such as incorrect or insufficient cash receipts and expenditures, can contribute to company problems. Therefore, the author is interested in creating a journal based on their own community service results on the topic "Accounting Information System for Cash Receipts and Expenditures at PT Graha Jember Lestari."

## **Method**

Qualitative data and the Participatory Action Research (PAR) technique are the types and sources of data used in the writing of this journal. In the context of the accounting information system for cash receipts and cash expenditures at PT Graha Jember Lestari, the use of the PAR method can help develop a better accounting information system and ensure more effective cash management. The PAR method can assist in identifying problems and developing practical solutions for the users of the accounting information system. Company interviews about the history, vision, mission, organizational structure, job descriptions, and accounting information regarding cash receipts and expenditures, such as functions, documents, records, and procedures used in the accounting information system, were utilized as qualitative data sources in this journal. Additional data used also comes from secondary data sources obtained from direct data collection and data processing from PT Graha Jember Lestari.

In writing this journal, observation and interview methods were used to gather data, specifically through direct observation of the objects and conducting interviews with individuals familiar with the company's cash receipt and expenditure systems. The author employed an analytical approach consisting of stages such as data collection and presentation, data analysis and processing, and drawing conclusions.

## **Result**

### **Cash Receipts Accounting Information System**

At PT. Graha Jember Lestari, the responsibility for running the cash receipts system is divided between the head of the accounting department and the cashier. Every time a transaction occurs, the head is responsible for authorizing and assisting in the execution of cash receipts, while the cashier is responsible for receiving the money, helping in the recording, archiving the documents used, and recording each cash receipt transaction at PT. Graha Jember Lestari. The hypothesis (Mulyadi, 2010) regarding the cash receipts and disbursements system is supported by the author. According to this theory, the cash receipts system consists of receiving cash in the form of cash and credit, while the cash disbursements system includes cash disbursements in the form of cash and checks.

PT. Graha Jember Lestari has two types of accounting information systems: the cash receipts accounting information system and the cash disbursements accounting information system.

#### **1) Cash Receipts Accounting Information System Through Cash Sales at the Company**

The following process is part of the accounting system used by PT. Graha Jember Lestari for receiving cash through cash sales: The cashier makes three copies of the cash inflow evidence immediately after receiving the second copy of the sales invoice, the second and third copies of the receipt, and the cash. The authorization is separated into three parts:

- a. The cashier hands over the first copy of the cash inflow receipt to the head of accounting.
- b. The second copy is given to the cashier.
- c. The third copy is handed over to the shipping department.

Next, the cashier makes two copies of the bank deposit receipt when depositing money into the bank. The documents are handed over to the responsible department.

- a. The cashier files the third copy of the deposit receipt and sales invoice in date order.
- b. The second receipt is received by the head of accounting.
- c. The first copy of the Bank Deposit Receipt (BSB) along with the cash is deposited into the bank.
- d. The cashier files the second copy of the Bank Deposit Receipt (BSB) in date order.

Subsequently, the second copies of the Cash Receipt (BKM), receipt, and sales invoice are given to the head of the accounting department, who records them in the Cash Receipts Journal based on the Cash Receipt (BKM). The cashier recapitulates the Receipt (BKM) and arranges the files by date. The cashier also prepares a monthly report to be submitted to the CEO.

PT. Graha Jember Lestari's accounting system has several internal controls for cash receipts through cash sales, namely:

- a. Cash is directly received by the cashier, who also deposits the money into the bank on the same day.
- b. To separate the functions of cash receipt and recording, the head of accounting records the journal.
- c. The head of accounting, who reports to the director for final decision-making and is responsible for cash receipts.

## 2) Cash Receipts Accounting Information System Through Payment of Sales Receivables

PT. Graha Jember Lestari has a procedure for cash receipts through the payment of sales receivables involving several departments within the company. The invoicing department checks the credit status of customers due for payment and informs the promotion or sales department by attaching the first copy of the sales invoice. The shipping department then collects payments from customers, and when the payment is received, the cashier creates a triplicate receipt, which is distributed as follows:

- a. The customer receives the first copy along with the sales invoice.
- b. The second and third copies, along with the cash, are handed to the cashier.

The triplicate Cash Receipt (BKM) is then distributed as follows:

- a. The cashier receives and files the first copy of the Cash Receipt (BKM) in date order.
- b. The head of accounting receives the second copy, which serves as the basis for recording the cash receipt in the journal.
- c. The third copy is given to the shipping department as proof that the payment has been handed to the cashier.

The cashier will keep the second copy of the receipt in date order, while the third copy is submitted to the head of accounting for filing. The head of accounting then receives the second copy of the Cash Receipt (BKM) and the third copy of the receipt, and this information is recorded in the Cash Receipts Journal and Receivables Ledger.

In the Cash Receipts Accounting Information System for Payment of Receivables, PT. Graha Jember Lestari also applies several internal controls. The receivables department is responsible for collecting receivables when due. In addition, the documents used in this process are reinforced by the cashier, the invoicing department, and the head of accounting. The accounting department also records each transaction in the journal and the Receivables Ledger.

## Cash Disbursements Accounting Information System

At PT. Graha Jember Lestari, cash disbursements are managed by the head of the accounting department and the cashier. The head of the accounting department is responsible for authorizing credit and cash disbursements for specific activities. The cashier, on the other hand, is responsible for preparing the money and recording each transaction. Every receipt or note received is recorded immediately, so there is no need for a journal in cash disbursements.

Some cash disbursements at PT. Graha Jember Lestari must be reported in the cash flow statement in accordance with PSAK. These disbursements include employee salary payments, interest payments, income tax payments, raw material purchases, and shipping costs to customers.

The need for a cash disbursements accounting information system arises from PT. Graha Jember Lestari's use of credit for raw material purchases. Checks and bank transfers are the two methods used for cash disbursements; however, both methods require approval from a supervisor or top management. Payments or settlements of obligations in the form of debts to suppliers are made through cash disbursements on the due date. Third parties provide oversight of the financial situation for cash disbursements made by PT. Graha Jember Lestari. The procedures for cash disbursements via bank transfers and checks at PT Graha Jember Lestari are as follows:

- a. The purchase invoice and the third copy of the debit note are submitted to the head of accounting.
- b. The purchase invoice is obtained from the supplier after the head of accounting issues a cash disbursement receipt. The three copies of the debit note (if there is a purchase return) are handed to the cashier, along with the purchase invoice and the first copy of the cash disbursement receipt, in order to meet the payment deadline. The second copy of the cash disbursement receipt is filed according to the serial number.
- c. The head of accounting submits to the cashier the purchase invoice, debit note (if there is a purchase return), and the first copy of the cash disbursement receipt, which is then authorized by the director to write a check or use a giro account for the amount stated on the cash receipt.
- d. To settle the supplier's payment, the director must complete and sign the check or giro, which is then handed to the cashier for payment.
- e. The supplier withdraws the money from the respective bank after the cashier completes the purchase transaction with them using a check or giro.
- f. The payment of the supplier's logistics purchase is evidenced by the bank providing a bank transfer receipt to the cashier.
- g. The cashier then gives the first copy of the bank transfer receipt they received from the bank, the third copy of the debit note (if there is a purchase return), and the purchase invoice to the head of accounting, who files the first copy of the cash disbursement receipt according to the serial number.
- h. Lastly, the cashier gives the head of accounting the bank transfer receipt, the third copy of the debit note (if a purchase return is made), and the supplier's invoice, which is then recorded in the accounts payable ledger, general ledger, cash disbursement journal, and filed according to the number.

PT. Graha Jember Lestari has implemented several internal controls in its cash disbursements accounting information system using bank transfers, including:

- a. Only the cashier is authorized to receive and disburse cash.
- b. There is a written signature and serial number.
- c. Supervisor approval is obtained before using the account.
- d. All documents have been settled.

The use of petty cash funds with the imprest system (a bookkeeping method where the petty cash fund remains constant) at PT. Graha Jember Lestari demonstrates the efficiency of the cash disbursements accounting information system. The imprest method for cash disbursements involves physical cash.

Petty cash funds, as described by Soemarso (2004), are a set amount of money within the company used to pay for certain expenditures. Petty cash disbursements are typically smaller in scale than other disbursements, which are handled through bank checks for other purposes.

The elements of the Accounting Information System in the company are as follows:

- a. Human Resources (HR): Each HR in the company meets the basic elements stipulated in the AIS, but the weakness in HR lies in the lack of caution in estimating the budget for future expenditures and revenues, which leads to instability in profit/loss statements and excessive costs.
- b. Documents/Data: The documents used comply with the AIS elements that have been established.
- c. Procedures: The procedures used are considered to be in line with the AIS elements because they are carried out manually as well as computerized.
- d. Software: The software used is categorized as suitable because it helps in the cash disbursement and receipt systems, yielding good and easily understandable results.
- e. Infrastructure: The technology infrastructure used operates in line with the company's

plans, allowing the system and data processing to function properly.

## Discussion

According to (Fattima et al., 2024; Stefani & Mahroji, 2023), an Accounting Information System (AIS) is used to process an organization's financial data to produce information that is useful for management decision-making. The management of cash receipts and disbursements at PT. Graha Jember Lestari can be more effective and efficient by using AIS properly and appropriately. However, despite its advantages, there are some shortcomings in the cash receipts and disbursements accounting information system at PT. Graha Jember Lestari that require improvement. Therefore, the author provides suggestions as solutions to create better internal controls, which are as follows:

### 1. Cash Receipts Accounting Information System

Two methods are used by PT. Graha Jember Lestari for cash receipts: payment of sales receivables and cash receipts through cash sales.

#### a. Cash Receipts Accounting Information System for Cash Sales

- 1) The cashier, head of accounting, shipping department, and director have all performed their roles correctly in the Cash Receipts Accounting System through Cash Sales, ensuring that the system is free from any deficiencies.
- 2) Some improvements are needed for the Cash Receipts documents, one of which is that the receipt form does not include the company's logo or identity.
- 3) PT. Graha Jember Lestari uses fairly good accounting records for the Cash Receipts Journal and Monthly Reports, as they already include the company's logo, address, and relevant information.

#### b. Cash Receipts Accounting Information System for Payment of Sales Receivables

- 1) The responsibilities of the cashier in the Cash Receipts Accounting System for Payment of Sales Receivables have been carried out properly along with the head of accounting, shipping department, promotion or sales department, invoicing department, and director, ensuring that there are no shortcomings in the system.
- 2) Some improvements recommended by the author for the payment receipt documents include adding the company logo or identity and pre-printed serial numbers on the form.
- 3) The use of receivables cards and the cash receipts journal has resulted in fairly good accounting records.

However, the company needs to be more careful in checking the received checks to avoid errors in recording the check's nominal amount, and diligence is required in checking documents with nominal values as part of the company's internal controls to ensure that the company's assets are well-controlled and that the targeted financial reports are achieved. The cash receipts accounting system is supported by customers, the head of accounting (taxes), the cashier (receipts), and the banking process, and each function operates according to the procedures/systems established by the company. After recording each receipt, the company will prepare a cash flow statement to obtain a detailed breakdown of every cash receipt received.

### 2. Cash Disbursements Accounting Information System

PT. Graha Jember Lestari uses two methods for cash disbursements: bank transfers or checks, in an effort to prevent fraud that could harm the company. However, the use of clear and confidential documents is required to prevent irresponsible parties from interfering. The functions related to the responsibilities assigned by the company have been carried out well, but there are still some areas that need improvement to enhance the company's internal controls in this regard. Additionally, to ensure that orders are clear and

well-documented, accounting records should include the company's logo and columns that are sufficiently wide and well-organized.

The company conducts every cash receipt and disbursement transaction based on established systems, and payments are made through checks/banks because the company uses a petty cash system, and every transaction must be accompanied by a transaction receipt for fund disbursement. This facilitates the input of transaction data for the preparation of financial reports, whether quarterly, semi-annual, or for an entire accounting period, such as the annual financial report. The annual report will be audited by the audit team.

### 3. Internal Control

PT. Graha Jember Lestari has used bank transfers to control cash disbursements automatically and has successfully safeguarded the company's assets through the internal control system that has been implemented.

However, weaknesses have still been found in the company's internal controls. To improve the effectiveness of the company's internal control, several suggestions can be implemented, such as: the cashier should stamp "Paid" after completing a bank transfer transaction for cash disbursements; additionally, the recipient's name and account number on the bank transfer for cash disbursements must match and be correct, and the responsibility for all documentation related to the bank transfers carried out by the company falls on the cashier. This can enhance the company's internal control system for better outcomes.

## Conclusion

To improve operational efficiency and facilitate better decision-making, PT Graha Jember Lestari needs to implement an Accounting Information System (AIS) that aligns with established standards. This will help avoid issues such as accounting errors, financial losses, and difficulties in tracking financial transactions.

For cash receipts, PT Graha Jember Lestari utilizes two methods: cash sales and payment of sales receivables. As for cash disbursements, the company uses bank transfers and checks. It is essential to ensure that no fraud is committed by parties that may seek to harm the company.

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