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## Evaluation of Accounting Information Systems on Cash Receiving and Distribution Procedures at Semen Padang Large Family Cooperatives (KKSP) at Unit Services

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**Abstract:** The purpose of this study is to explain how the accounting information system for cash receipts and cash disbursements procedures and the problems that exist in the department store unit at the large family cooperative of PT Semen Padang. This research uses a descriptive method. The results of the study explain that: 1) Documents used are complete, 2) Functions related to cash receipts and disbursements have been running well, because they have separated functions, 3) Cash receipts and disbursements procedures at department stores implemented by KKSP have been running well and is the same as theory, 4) Internal control of cash receipts and disbursements has been implemented properly and sound practices are found in cash management.

**Keywords:** Accounting Information Systems, Procedures, Cash Receipts and Expenditures

### INTRODUCTION

Cooperatives are useful as discussion material for the welfare of the local community, especially for its individuals or members. Cooperatives are individual financial developments that depend on standards of connection and are the mainstay of the public economy with respect to the understanding of a created and prosperous society. As applies in Article 33 paragraph 1 which states "The economy is regulated as a joint business that depends on the rules of family relations". This will be achieved if participation is important. Participation is expected to achieve goals that were difficult for the community to achieve from the start, but are effective when done together. In accordance with Law Number 25 of 1992, cooperatives are elements of business which are persons or elements of law that depend on their implementation based on Pancasila and the 1945 Constitution, as is the case for the financial development of a group that relies on stability standards.

The Semen Padang Big Family Cooperative (KKSP) is a useful business substance that includes trade, transportation distribution and administration or services that serve two

needs, namely specifically for individuals who are organizational workers and non-individual needs. Units that cater to individual needs include: department store units, various business units and savings and loans, while activities that serve non-individual needs are: cleaning service and contractor administration units, general trading units (PERDU), distribution and transportation units. This study only discusses the convenience store unit. This is due to the wide scope of the unit.

The activities of the KKSP department store unit actually require a well-designed accounting system, where the accounting system is the organization of forms, records and reports that are coordinated in such a way as to provide financial information needed by management to facilitate the management of the company. Implementation of an accounting information system can streamline a given operational cost and can make the quantity of workers worth claiming. One of the accounting systems used by the company is an information system related to cash receipts that can be seen from the transactions that have been carried out, the validity of recording transactions, securing assets and each document so that they can be accessed only by parties in accordance with management authorization, responsibilities, documents required documents, required records, and functions. The accounting system must pay attention to the effectiveness and efficiency of implementation.

The accounting system that occurs regularly in a company can be seen from the procedures of the cash receipts and disbursements system, where the procedure is a series of activities or activities that are carried out repeatedly in the same way. Evaluating the accounting information system for cash receipts and disbursements in a company is very important, considering that cash is a volatile asset compared to other assets. Cash is the company's most current asset, because cash is most often used for transactions within the company. All transactions that occur in the company either directly or indirectly are always related to cash. Cash is a liquid asset, the standard medium of exchange and the basis for measuring and accounting for other items. (Kieso, Weygandt and Kimmel, 2010).

Cash is a very important component in the implementation of the running of a company. Where a company must have sufficient inventory, this means that the cash stored in the company is not too large because too large a cash inventory will lead to fraud or fraud in its use. There is too little cash inventory in the company which may not be able to meet the company's operational needs. Cash is easily misappropriated when it occurs in transactions, for that we need a procedure that regulates the cycle of cash receipts and disbursements that is designed so that every transaction related to cash can be properly recorded and monitored. With the implementation of the procedure, the company is protected from certain parties who want to embezzle or misappropriate the company.

The accounting system for cash receipts and disbursements procedures that occur in the transaction process, this is done so that there are no errors or fraud either intentionally or unintentionally so as to facilitate the cash management process. The company makes a cash receipt and disbursement procedure that is designed in such a way that cash to be received and issued into the company can be processed first through the stages of the procedure and adequate internal control is needed by using appropriate procedures. How to record cash transactions, the company records all cash receipts and cash disbursements in a cash book or available accounting application in order to know the progress of cash receipts and disbursements each year and to avoid fraud in cash management, so as to produce

information about the cycle of receipts and payments. appropriate and accurate cash disbursements, and can assist companies in making decisions related to investment, funding, and operations.

The problems faced in the cash receipts and disbursements procedure at KKSP are adjustments to the new system, frequent system errors, and human errors. Barriers that occur in the system, namely the system that has changed from the old system is replaced by using a new system. This new system also still often causes errors because the system is still not ready to be used in data processing. In addition to the adjustment of the new system and the occurrence of system errors, human errors also often occur in the implementation of cash receipts and disbursements procedures.

## **RESEARCH METHOD**

The type of research used is descriptive research. Descriptive research is a method used to describe or analyze a research result but is not used to make broader conclusions (Sugiyono, 2014: 213).

Researchers get data in the form of qualitative data carried out in research that is obtained in the form of verbal, symbols or pictures, which is also referred to as descriptive data. Which the author obtained through interviews, observations, documentation, and much more. The author also obtained direct data from an organization or place where researchers conducted research, namely internal data, and researchers also obtained sales data from companies, namely external data.

According to Sugiono (2015: 308) "data collection method is a scientific way to get valid data with the aim of being able to find, prove, develop a certain knowledge so that in turn it can be used to understand, solve and anticipate problems". Several methods of data collection include: field studies, literature studies.

Data collection techniques are the most important step in research. Sugiyono (2015:308). In this study the collection techniques used are: observation, interviews and documentation.

Analysis by comparing and describing with existing theories with the conditions that occur in the object of research, and making procedures using *flowcharts* in order to describe parts of the cash receipts and disbursements information system.

In this method, the writer analyzes the data by describing or describing the data that has been collected, and the writer also processes the data in depth from the results of observations, interviews, observations and documentation and others that the authors do at the research site, namely the Semen Padang Large Family Cooperative (KKSP).

## **FINDINGS AND DISCUSSION**

### **Accounting Information System for Cash Receipt Procedure Cash**

Receipts at the Semen Padang Family Cooperative (KKSP) department store unit are derived from:

1. Cash receipts from cash sales Cash
  - a. sales at the department store unit are units that serve the needs of Cooperative members as well as the general public. Cash receipts from cash sales at KKSP department stores are in the form of over-the-counter sales.

- b. Cash sales at ATK are a sub-section of department stores that also serve the needs of Cooperative members as well as the general public, where the company receives cash inflows from cash sales carried out in its normal business. Cash sales at ATK only provide tools needed by the office such as office stationery and for school needs.
2. Cash receipts from credit sales

KKSP cash receipts from credit sales originating from the department store unit are in the form of a corporate billing system, because credit is reserved for cooperative members who are directly employees of the company PT. Semen Padang and APLP (subsidiary of supporting institutions). Credit sales are never bad because receivables are made by deducting employee salaries by the treasurer of each company.

### **Accounting Information System for Cash Disbursement Procedures Cash**

Disbursements originating from department stores including other units are issued through the main cash register based on supporting evidence from each of these units. Cash disbursement accounting system at PT. Semen Padang consists of 2 forms, namely:

1. Cash Disbursement System with Checks

Cash disbursements on KKSP issued to finance the activities of the department store unit can use checks whose amount is greater than one million. The cash disbursement accounting system at KKSP does not require a check request because based on supporting documents, the check will be issued by the authorized party and given to the debtor, thus issuing a check to pay debts that come from a purchase transaction does not require a check request document.

2. Cash Disbursement System with cash Cash

Disbursements at KKSP from department stores can be issued through a petty cash fund in cash, where the amount is less than one million. Cash disbursements that are held with petty cash funds at KKSP still use the *imperest system*.

The cash disbursement system for the purchase of merchandise using checks and cash through petty cash can be seen in the following explanation:

- 1) Cash disbursement system on checks for merchandise purchase transactions

Purchase of merchandise is carried out to increase the inventory needed at the KKSP department store unit so that, in purchasing goods In the trade, debt arises, which can be done in the following ways: The

- a. supplier can take a check directly to the KKSP's main cash from the purchase of merchandise from a department store unit that pays debts by check.
- b. Debt payments are paid directly by using a check that is sent to the supplier's account through the bank from the purchase of merchandise.

- 2) Cash disbursement system with cash through petty

cash funds Cash disbursement using petty cash funds at KKSP uses a fixed fund system (*imprest fund system*), where the amount in the petty cash account is always fixed, recording is done at the end of each period. Cash disbursements at department stores are used to finance operations that require relatively small cash outlays. For example: photocopy fees, water, telephone, electricity fees, etc.

## **Causes of Problems with KKSP Cash Receipts and Expenditures at the Department Store Unit**

### **1. System Error**

In the system that has changed or the understanding of the old system is replaced by using the new system. This creates problems for employees, because it hinders employees from processing data or recording data related to cash receipts and cash disbursements, this is because the system is still not ready to use and the system often has *errors*.

### **2. Frequent human errors**

In addition to the adjustment of the new system and the occurrence of system *errors*, *human errors* also often occur in the implementation of cash receipts and cash disbursements procedures at the Semen Padang Large Family Cooperative, Toserba Unit. *human error* occurs due to a lack of accuracy in the cash receipts and cash disbursements section of employees in processing data or the process of recording and inputting data.

## **Settlement of Cash Receipt and Disbursement Problems at PT. Semen Padang**

Problems has tried to create an internal control system that is useful for evaluating performance in the cash section, this is to minimize fraud in the cash section because if the company does not make the right efforts quickly, the company will experience losses. The internal control system for cash receipts and cash disbursements is in the form of an organizational structure that is described by separating functions in each procedure. This segregation of duties is useful for minimizing errors that will hinder the procedure for cash receipts and cash disbursements. Authorization system and recording procedures that are described with authority in cash receipts and disbursements procedures and recordings carried out by the cash receipts and disbursements section. Authority will make it easier for employees to do their jobs. The recording of cash receipts and disbursements procedures is carried out in a computerized manner, this is done so that the procedure process can run effectively and efficiently.

As for the efforts related to the obstacles that occur in the *error* and *human error* for cash receipts and disbursements are as follows:

### **1. System Error**

a. develops the creation of an integrated system that can support the entire process of cash receipts and disbursements and make it easier for employees to process data.

### **b. Accessibility**

Increase convenience in data processing by providing access or adequate facilities. An example of increasing the speed of Wifi or Lan.

### **2. Humman Error**

Every employee who works must have education, receive training and have experience when doing work can be done well. Training must be provided so that employees have abilities that match their expertise. Having employees who are competent in the recording process can be in accordance with existing procedures and will make it easier to do work.

3. The recording of cash receipts and disbursements procedures is carried out in a computerized manner, this is done so that the procedure process can run effectively and efficiently. Furthermore, this healthy practice is described in the form of documents required for cash receipts and cash disbursements procedures that are in accordance with

applicable regulations and the functions of the cash department run according to their duties and expertise.

### **Evaluation of the Accounting Information System for Cash Receipt and Disbursement Procedures at KKSP in the Department Store**

1. Unit Evaluation of the Accounting Information System for Cash Receipt Procedures
  - a) Based on the documents obtained that have been used in KKSP On cash receipts, it can be concluded that the documents used at the Semen Padang Large Family Cooperative have used and are in accordance with the applicable and applied accounting system.
  - b) Functions that have been carried out by KKSP, the authors conclude that the sales function has been separated from the cash function, where sales have the responsibility of entering evidence and making daily reports of cash receipts and the cash function is the cashier who receives payments from *customers*. So the function that has been used in the Semen Padang Big Family Cooperative has used and is in accordance with the specified accounting information system.
  - c) Big Family Cooperative PT. Semen Padang uses a predetermined recording method, based on valid documents, such as requiring that every recording by the accounting department be based on source documents originating from the department store unit. The storage of cash receipts is carried out by the main treasury and the recording of transactions in the journal by the accounting department. The accounting records used by KKSP have gone well with the accounting records used should.
  - d) The Cash Sales procedure is in the form of an over-the-counter sale, where the buyer (customer) goes directly to the department store to purchase daily necessities by issuing cash payments to the cashier for the goods purchased. Meanwhile, the Credit Sales Procedure of the department store unit is in the form of a corporate billing system. For members who make purchases of goods on credit, it will be recorded through a credit card and a report will be sent to the finance and HR division (treasurer) of each member company, with salary deductions through the treasurer of each member company, so that credit payments are never bad.
  - e) Internal control over cash receipts at department stores has been well implemented and healthy practices are found in managing cash receipts. This of course aims to control an effective internal system. Internal control of cash receipts at the KKSP department store unit has also separated its functions. Objectives The internal control system at KKSP maintains the security of company assets as well as organizational records, checks the accuracy of the accuracy and correctness of accounting data, promotes company efficiency, and helps prevent deviations from existing management policies.
2. Results of the Evaluation of the Accounting Information System on Cash Disbursement Procedures The
  - a) cash disbursement function has been separated from the recording function. The internal control element at the KKSP department store has separated the cash disbursement function, so that the accounting data recorded in the accounting records is guaranteed to be in good condition. In this case, the cash disbursement function is held by the main treasury (Finance Division) and the recording section is carried out by the accounting department to be journalized.

- b) Cash disbursement at the KKSP department store unit is authorized by the authorized official based on supporting documents that have been approved by the department head.
- c) Big Family Cooperative PT. Semen Padang uses a predetermined disability method. Based on legal documents, such as requiring every record by the accounting department to be based on source documents originating from the department store unit.
- d) Cash disbursements on KKSP using checks have been written whether in cash and write down the name of the intended recipient of the check and the name of the check issued by the authorized finance department.
- e) Cash disbursements using petty cash funds in KKSP are carried out using the *imperest system* has been used properly.
- f) All evidence in supporting documents for cash disbursements has been given a printed serial number.

## CONCLUSION AND RECOMMENDATIONS

### Conclusion

The conclusion of this study shows that the accounting information system for cash receipts and disbursements procedures at the PT. Semen Padang Family Cooperative (KKSP) has in principle been implemented in accordance with the functions that have been determined by the division of tasks in each unit and In cash receipts and disbursements, there are elements of an accounting information system as well as cash receipts and disbursements procedures at the department store unit that can improve company performance, so as to be able to achieve the desired goals for the company.

Based on the data obtained and the evaluation that has been carried out in the study, it can be concluded that:

1. The department store unit is one of the units that provide daily needs, where all cash receipts come from sales both in cash and credit. This department store unit is open to the public and members, meanwhile, credit sales are specifically for cooperative members who are directly employees of APLP (Subsidiary of Supporting Institutions) Cash
2. sales are in the form of *over-the-counter sales*, buyers (*customers*) come directly to the department store to buy necessities daily by issuing cash payments to the cashier for goods that have been purchased, while credit sales from department stores are in the form of a corporate billing system. For *users* or members who make purchases of goods on credit, it is recorded through a credit card and the report will be sent to the finance and HR division (treasurer), with salary deductions through the treasurer of each member company or *user* , so that credit payments are never bad.
3. Big Family Cooperative PT. Semen Padang uses a predetermined recording method, based on legal documents, such as requiring that every recording by the accounting department be based on source documents originating from the department store unit
4. . Credit sales from the department store unit are in the form of a corporate billing system. For members who make purchases of goods on credit, it will be recorded through a credit card and a report will be sent to the finance and HR division (treasurer) of each member company, with salary deductions through the treasurer of each member company, so that credit payments are never bad.

5. Cash disbursements at the large family cooperative of PT. Semen Padang, a department store unit, consist of purchases of merchandise that incur accounts payable and cash disbursements to finance operational activities.
6. Payment of debt by check can be taken by check directly to KKSP's main cash by bringing supporting evidence that has been determined, paying debts by check from KKSP's bank account by transferring cash to supplier's account.
7. The internal control system for cash receipts and disbursements is running well, because the functions of the main cash section and the accounting section have separated the functions and are running as they should. And also has been implemented well and found a healthy practice in the management of cash receipts. This of course aims to control the effective internal system and the implementation of healthy practices in its implementation.

### **Suggestion**

The implementation of an accounting information system for cash receipts and disbursements procedures at the large family cooperative PT. Semen Padang (KKSP) is in accordance with the company's operational guidelines, this is of course always maintained by the company. After conducting research at the PT. Semen Padang Large Family Cooperative (KKSP) in the department store unit in particular, the authors suggest to the PT. Semen Padang, especially the department store unit, includes:

1. It is better if data processing uses information technology to make it more efficient and the management can make decisions quickly and accurately.
2. Preferably in processing transaction data at the department store unit using an application program that can process and produce correct and timely information according to needs, where the filing in the department store unit which is done manually is replaced with a database without changing the existing structure.
3. In carrying out a job, you must be careful so that there are no errors in recording, inputting and so on.
4. The author hopes that KKSP employees will continue to improve their discipline and activeness in working in accordance with the Company's Motto and Vision and Mission in the future.
5. The author suggests that KKSP Semen Padang can maintain the performance and achievements that have been achieved by the Company so far and always make changes according to the needs of the times. So it is necessary to evaluate and improve the performance of the company.

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