



Analysis of accounting information systems of cash receipts and cash distributions at UD. AB Bakery Tebing Tinggi

Vina Winda Sari

STMIK Triguna Dharma, Indonesia

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ABSTRACT

UD. AB BAKERY is a small company that still counts home business or also known as Home Industry, this is because the owner still uses the land where he lives as a place his efforts. UD. AB BAKERY is engaged in the world of deep bread production packaging since the beginning of January 2013. This business produces or processes raw materials into a ready-to-eat product in the form of food light. Not only producing, the owner of this business also directly selling consumer products. UD. AB BAKERY was founded by Mr. Apriansyah with the address on the street of the Association of Lk. IV Kel. Tebing Tinggi Kec. Padang Hilir City of Cliffs Tall. Accounting information systems are very important to be implemented in any business sector, including UD. AB BAKERY. Utilization of the accounting information system provides accurate information about recording cash in and cash out. Accounting information systems are also useful for minimizing cash recording errors, which can affect the future of the company. Cash receipts and disbursements accounting system at UD. ABBAKERY Tebing Tinggi has not been carried out systematically, where all processes of cash receipts and cash disbursements are still in progress note or write in a receipt sheet or bill. UD. AB BAKERY does not perform separation of financial functions, warehouse function and production function so that it is prone to errors –error in recording cash. Internal control system at UD. AB BAKERY yet maximally because there is no segregation of functions clearly.

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Corresponding Author:

Vina Winda Sari,

STMIK Triguna Dharma,

Jl. Pintu Air I Jl. Jenderal Besar A.H. Nasution No.73 20146 Kota Medan Sumatera Utara, Indonesia

Email: Winda_vina@yahoo.co.id

1. INTRODUCTION

All companies, both operating in the service, trade and manufacturing sectors, need to keep accounting records to determine the company's financial condition. Through the financial statements produced by the company, it shows the actual financial situation, whether it is experiencing profit or loss (Fadila, n.d.). As stated by Kashmir (2016: 7) that financial statements are reports that show the company's financial condition at this time or in a certain period.

One of the accounting information systems that are often used by companies is the accounting information system (Muda et al., 2017). The application of this information system is very

important because of its role as a recording system. This information system can provide accurate and timely information. With the availability of timely information, then decision-making can be done (Amelia et al., 2021).

Accounting information systems do not just provide information, but play a very important role for business development, both large and small businesses (Mardia et al., 2021). With an accounting information system, all business activities will be recorded and stored as important information for the next period. Later this information will be used as material for consideration in formulating the company's strategy in the future (Gelinan et al., 2017).

Although accounting information systems have many benefits for companies, the use of accounting information systems is often neglected, especially by small-scale businesses or home industries (Jayanti, 2018). One of them is UD. AB BAKERY. UD. AB BAKERY is a home-based business that produces snacks in the form of packaged bread which is located on Jln. Association of Lk. IV Exod. High Cliff Kec. Padang Hilir City of Tebing Tinggi. When conducting an initial survey, researchers found several accounting problems related to accounting information systems. The system for recording incoming and outgoing cash at UD. AB BAKERY still relies on an unclear system, where when a transaction occurs the cashier records the transaction on a special sheet of paper (Juita, 2016).

This recording system poses various risks. Based on the search results of researchers, sometimes the transaction records are often lost. This is known when the cashier matches the existing cash with the number of transactions, which often do not match (Zamzami et al., 2021). Loss of cash in the sense that credit sales documents are not stored properly so that the remaining payments from these sales are uncollectible. Apart from that, problems that often occur in recording cash at the end of the period result in losses when in fact there are actually profits. This is proven by increasing production in the next period (Hery, 2021).

UD. AB BAKERY is known to serve credit sales to its customers. This is one of the strategies to attract buyers. However, in the absence of an applied accounting system, this is a big risk. Because it does not rely on an accounting information system, the recording of incoming and outgoing cash is inaccurate. This greatly affects the company's performance (Adhitama, 2021). As a result, company owners sometimes do not know if their business is experiencing profits or losses because there is no accurate record of the company's profit and loss (Siswanti et al., 2020).

Accounting information systems are very important to be implemented in any business sector, including UD. AB BAKERY. Utilization of the accounting information system provides accurate information about recording cash in and cash out. Accounting information systems are also useful for minimizing cash recording errors, which can affect the future of the company (PUTRA, 2017).

Accounting is the process of recording the bookkeeping of transactions which are accompanied by proof with invoices, then recorded in the form of journals, ledgers, balance sheets, then will produce information in the form of financial reports that are used by certain parties, such as large companies, small companies and home businesses or which is also called Home Industry (Bahri, 2020). Some experts have expressed opinions regarding the broader meaning of accounting. Accounting Information System is a system that can collect, record, store and process data to produce information for decision makers. This includes people, procedures and instructions, data, software, information technology infrastructure, internal controls and security measures (Taufiq et al., 2021).

Based on the opinions of some of the experts above, it can be concluded that an accounting information system is a system that includes records, forms, and reports in a certain arrangement so as to produce financial information that companies need to make decisions (Ariani, 2018). With a management accounting information system, it is easier to control the work of the system that has been used. In the past, accounting records used the manual method. Currently, accounting

information systems are easier to design because they can be created automatically (Rusliyawati et al., 2021).

Cash Receipts are all parts (items) from which the company receives cash inflows during a certain financial period. The company's cash receipts come from two main sources, namely cash sales and receivables (Silalahi & Tobing, 2016).

In general, cash receipts are cash received by companies in the form of cash or securities that can be used immediately, originating from company transactions and cash sales, settlement of accounts receivable or other transactions that can add to the company's cash (Esteria, 2016).

A cash disbursement is a transaction that causes a reduction in the company's cash and bank balances as a result of cash purchases, debt payments, transaction results, employee wages and other transactions that cause a reduction in cash. Within the company, cash disbursement is a transaction that often occurs. The funds issued by the company, for example, are used for maintenance costs, employee salary costs and other expenses (Jusmani, 2018).

According to Mujilan (2012: 45), cash disbursements are events related to the distribution of goods or services to other entities, and the collection of payments. From this understanding it can be concluded that the cash disbursement system is a transaction activity that causes a reduction in company cash, from ordering, receiving, approving supplier invoices to payment transactions. There are two main systems in the cash disbursement accounting system, the first is the cash disbursement accounting system by check and the second is the cash disbursement accounting system with petty cash (Panjaitan & Ilhamiyah, 2020).

2. RESEARCH METHOD

2.1 Data Analysis Technique

a. Descriptive method

According to Sugiyono (2017: 147), descriptive analysis is statistical analysis used to analyze data by describing or describes the data that has been collected as it is without intends to make general conclusions or generalizations. Descriptive research has the following characteristics: Descriptive research tends to describe what a phenomenon isexistence by means of regularly-strictly reviewing, prioritizingobjectivity, and carried out carefully. There is no treatment given or controlled.

b. Comparative Method

Comparative research is research that is comparative. This research was conducted to compare the similarities and differences based on two or more facts and object characteristics certain frame of mind. In this study the variable is still independent but for more than one sample or at different times. This study will compare the application of accounting information systems according to theory/procedure with practice applied at UD. AB BAKERY.

3. RESULTS AND DISCUSSIONS

3.1 Cash Receipt Accounting System at UD. AB BAKERY Cliff

The accounting recording method used in Home Industry UD AB BAKERY Tebing Tinggi City towards Cash Receipts and Disbursements still not quite right. Where every product sale or purchase occurs raw materials will only be recorded on a sheet of receipt or receipt paper where at any time records can be lost. The receipt or recording of cash is held by the cashier who is are directly the owners of the company itself. As for cash receipts at UD. AB BAKERY Tebing Tinggi namely:

a. Cash receipt system from cash sales

Cash sales carried out by UD. AB BAKREY High Cliff by requiring payment of the price of goods in advance the goods are delivered by the company to the buyer. After the money is received by the company, the goods are then handed over to the buyer. Following explained on matters relating to the accounting system cash receipts at UD. AB BAKERY High Cliff :

a) FunctionSale

This function is responsible for receiving orders from buyers, fill out cash sales invoices and submit the invoice to the buyer for the benefit of paying the price of goods to the cash function.

b) FunctionCash

This function is responsible for receiving cash from the buyer.

c) FunctionWarehouse

This function is responsible for preparing the ordered items by the buyer, as well as submitting the item to the shipping function.

d) Functiondelivery

Functionit is responsible for wrapping goods and deliver the goods that have been paid for to the buyer.

b. Cash receipt system from sales Credit (receivables)

Receipt of cash from receivables made at the company UD. AB BAKERY one of them is: Cash receipt system from accounts receivable through corporate collectors. Receipt of cash from accounts receivable through corporate collectors is carried out with the procedure:

- a) The accounts receivable section provides a list of those who are due to be billedbilling section.
- b) The part of the receivable collector is the direct owner of the companybill the debtor.
- c) The collection department receives checks on behalf of and noticesto the debtor.
- d) The collection department submits the check to the cash department.
- e) The billing section submits a notification letter to the sectionreceivables for the interest of posting in accounts receivable cards.
- f) The cash department sent the check receipt as acknowledgment of receiptcash to debtors.
- g) The cash department deposits the check in the bank, after the check is madeendorsement by authorized officials. Bank performs clearingon the check to the debtor.

3.2 Cash disbursement accounting system at UD. AB BAKERY Cliff

A cash disbursement is a transaction that results in a reduction the company's cash and bank balances resulting from purchases cash, debt payments, transaction results, employee wages and transactions other causes a decrease in cash. Within the company, a cash disbursement is a transaction that often occurs. The funds issued by the company for example used for maintenance costs, salary costs and employee wages other expenses. Cash disbursement in UD. AB BAKERY is to pay a variety kinds of transactions, then the monitoring procedure is carried out in a manner as follows:

- a. All expenditures of money that are relatively large using checks,except for small expenses paid from petty cash
- b. Prepared daily cash reports.
- c. There is no separation between those who write checks, sign checks and othersrecord company expenses.
- d. Organized petty cash for relatively small expensesand of a routine nature.
- e. Inspections are held for an unspecified period of time.

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3.4 Internal Control

The internal control system includes coordinated recording and measurement methods to safeguard organizational assets, check the accuracy and reliability of organizational data, encourage the implementation of management policies. The following is the internal control system for incoming and outgoing cash at UD. A good AB BAKERY is:

- a. An Organizational Structure That Separates Functional Responsibilities Strictly.

The principles of division must be separated operations and storage functions from the accounting function, besides that the function should not be given full responsibility for carrying out all stages of a transaction. While the principles applied by UD AB BAKERY Tebing Tinggi in the internal control system in the organizational structure are: 1. Function of Cashier The cashier is in charge of handling the financial section, both income and expenses that occur within the company 2. Function of Cash This function is responsible as receiving cash from the buyer.

- b. Healthy practices in carrying out the duties and functions of each organizational unit.

The division of functional responsibilities and the established system of authority and record-keeping procedures will not be carried out properly if ways are not created to ensure sound practices in their implementation. The methods used by UD AB BAKERY in creating healthy practices are: Recording incoming and outgoing cash starting from the date of sale, and the price of the goods. Leave taken by employees according to employee needs.

- c. Employees whose quality is in accordance with the responsibilities

The employee quality element is a very important part of internal control. Employees who are competent, honest and proficient in their field will carry out their duties effectively and efficiently. UD AB BAKERY in recruiting employees will ensure that prospective employees are familiar with making bread, disciplined and honest at work. It can be concluded that, the comparison between theory and practice at UD. AB BAKERY Tebing Tinggi, related to the placement of employees, is explained as follows: 1. There is no clear division of functions between the accounting functions. In practice the accounting function often performs the function of the warehouse department. 2. In creating good performance, each employee has been given authority, but sometimes one employee often carries out the duties of another employee, such as the warehouse department sometimes goes down to the production department. 66 3. The established work principles are not appropriate, so that duties and responsibilities are still prone to fraud or negligence making healthy work practices difficult. The units involved in receiving and disbursing cash at UD. AB BAKERY involves the finance department (cashier) and the head of the warehouse. In its implementation, independence is still not going well. This is because the financial function sometimes interferes with the warehouse function. And this causes UD AB BAKERY in Tebing Tinggi city to be unable to make the right decisions for the coming period, so that the business progress experienced by UD AB BAKERY is so slow. This practice is not in accordance with sound accounting practices. Due to the absence of a clear separation of functions, it can make the business vulnerable to misappropriation, especially cash. The established work principles are not appropriate, so that duties and responsibilities are still prone to fraud or negligence, making healthy work practices difficult. The units involved in receiving and disbursing cash at UD. AB BAKERY involves the finance department (cashier) and the head of the warehouse. In its implementation, independence is still not going well. This is because the financial function sometimes interferes with the warehouse function. And this causes UD AB BAKERY in Tebing Tinggi city to be unable to make the right decisions for the coming period, so that the business progress experienced by UD AB BAKERY is so slow. This practice is not in accordance with sound accounting practices. Due to the absence of a clear separation of functions, it can make the business vulnerable to misappropriation, especially cash. The established work principles are not appropriate, so that duties and responsibilities are still prone to

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4. CONCLUSION

Based on the results of research and discussion analysis conducted on UD's cash receipts and disbursements system. AB BAKERY Cliff High, the following conclusions can be drawn: Cash receipts and disbursements accounting system at UD. ABBAKERY Tebing Tinggi has not been carried out systematically, where all processes of cash receipts and cash disbursements are still in progress note or write in a receipt sheet or bill. UD. AB BAKERY does not perform separation of financial functions, warehouse function and production function so that it is prone to errors –error in recording cash. Internal control system at UD. AB BAKERY yet maximally because there is no segregation of functions clearly.

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