

Implementation of a Web-Based Accounting Information System for Cash Receipts and Disbursements Case Study: UD. Berkah Berkawan

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Abstract. *The process of recording cash receipts and disbursements is an important part of financial management of an entity, be it a business, organization or individual. This process helps ensure that money received and disbursed is recorded correctly, so that it can be used to control finances, prepare financial reports, and fulfill tax obligations. The aim of this research is to create an accounting information system for cash receipts and disbursements at UD. Berkah Berkawan by creating a web-based cash receipt and disbursement application program. This research method uses a study method with an approach used to understand and analyze how an accounting information system operates in a business or organizational context. The results of this research can be used to facilitate UD. Berkah Berkawan in recording transactions and creating financial reports of cash receipts and disbursements.*

Keywords: *Accounting Information Systems, Disbursements, Cash Receipts*

INTRODUCTION

An Accounting Information System (AIS) in a company is a framework or series of processes and technologies used to collect, manage, store, process and report financial and accounting information (Meiryani et al. 2022). The main objective of AIS is to ensure that accurate, relevant and reliable financial information is available to management and interested parties for informed decision making. (Hertati* et al. 2022). There are important components of AIS in a company: (1) Financial Transaction Recording: AIS records all financial transactions that occur in the company, such as sales, purchases, payroll, and bill payments. These transactions are recorded in detail and accurately (Zakki and Sudarmilah 2023). (2) Data Processing: Once transactions are recorded, SIA processes the data to calculate account balances, produce financial reports, and identify relevant trends or patterns (Septiani and Rachman 2021). (3) Data Storage: SIA stores

transaction data and financial information in a secure database or data storage system. This allows easy access to historical information and tracking of changes over time (Saleh and Al-Nimer 2022). (4) Internal Controls: AIS must be equipped with strict internal controls to protect company assets, prevent fraud, and ensure data accuracy. This includes clear policies, procedures and levels of authority (Rosa and Purfini 2019). (5) Financial Reporting: AIS produces financial reports such as balance sheets, profit and loss statements, and cash flow statements. These reports provide an overview of the company's financial performance to management, shareholders and other interested parties (Onodi, Ibiam, and Akujor 2021). (6) Financial Analysis: SIA enables in-depth financial analysis to evaluate company performance, identify trends, and make financial projections for the future (Hashim 2022). (7) Integration with Other Systems: AIS is often integrated with other systems within a company, such as manufacturing systems, inventory systems, and human resources systems, to ensure data consistency and accuracy (Riinawati 2021). (8) Regulatory Compliance: SIA must comply with applicable accounting regulations and standards, such as Financial Accounting Standards (SAK) or Generally Accepted Accounting Principles (GAAP) in certain countries. (9) Use of Technology: AIS is often supported by accounting software and computer systems to automate many accounting tasks, such as tax calculations, bank reconciliations, and report generation and (10) Risk Management: AIS can also be used to identify and manage financial risks within a company, such as credit risk, market risk and operational risk (Feng and Zhong 2022).

An effective Accounting Information System can provide great benefits in managing company finances, making strategic decisions, and fulfilling tax and reporting obligations (Nasution and Fadillah 2022). It also allows companies to increase transparency and accountability in their financial operations (Handayani, Bahit, and Dewi 2022). In an accounting information system, cash receipts and disbursements are very necessary for companies (Handayani, Bahit, and Najman 2023), Therefore, it is necessary to have effective and efficient procedures which will make it easier for companies to manage cash receipts and disbursements (Handayani, Bahit, and Lutfita 2023).

UD. Berkat Berkawan is a company that operates in the business of buying and selling tools and building materials. Goods sold at UD. Berkat Berkawan are building materials such as cement, paint, wood and others. Cash receipts at UD. Berkat Berkawan of Friends occurs when customers pay cash to purchase selected building goods, while

cash disbursements occur when purchasing stock items. However, the process of recording cash receipts and disbursements at UD. Berkas Berkawan still uses manual recording of notes and still does not have financial reports. Because you only rely on notes, this is very risky because there could be recording errors and the notes could be lost and in the absence of financial reports the owner will have difficulty getting accurate financial information. Previous research shows that the use of web-based cash receipt and disbursement applications can assist in the process of recording transactions, as well as creating good cash receipt and disbursement reports. (Wulandari, Bahit, and Ananda 2021).

Judging from the recording process which only relies on notes and there are no financial reports, the cash receipt and disbursement system at UD. Berkas Berkawan is still less effective. Based on these problems, this research aims to provide a solution to overcome the shortcomings of the system for recording cash receipts and disbursements at UD. Berkas Berkawan, in order for the cash receipt and disbursement system to be effective and accurate, the solution that the author will take is to create a web-based cash receipt and disbursement accounting information system.

RESEARCH METHOD

This research is a case study of the accounting information system for cash receipts and disbursements at UD. Berkas Berkawan with the approach used to understand and analyze accounting information systems that are appropriate to the business or organizational context. This method involves in-depth research on one case or several carefully selected cases to explore in-depth information about the implementation, use and impact of accounting information systems in real situations. The steps used in this accounting information system case study research are as follows;

Identification of problems

Problem identification in this research aims to determine the implementation of the accounting information system for cash receipts and disbursements.

Data collection

Collecting relevant data about the cash receipts and disbursements accounting information system in the form of documents, financial records, interviews with related personnel, and direct observation of system operations.

Data analysis

Data analysis was collected carefully to identify weaknesses, strengths, challenges and the impact of the accounting information system for cash receipts and disbursements at UD.Berkat Berkawan.

Interpretation of Results

Interpret the results of this research to understand the implications of the findings and illustrate what can be drawn from the data and analysis that has been carried out in creating an accounting information system for cash receipts and disbursements at UD Berkat Berkawan.

FINDINGS AND DUSCUSSION

Accounting Information System for Cash Receipts and Disbursements Running at UD Berkat Berkawan

Recording of cash receipt and disbursement transactions that occur at UD.Berkat Berkawan still uses the manual method, namely by recording notes. This note is recorded by the cashier and later this note will be handed over to the owner. When receiving and disbursing cash, the owner also does not do bookkeeping, the owner only relies on notes to calculate his income and expenses. If seen from this explanation, of course the recording carried out was ineffective and perhaps inaccurate and also because there was no bookkeeping at UD. Berkat Berkawan, of course the owner will find it difficult to find out data about the income and expenses that occur while the business is running.

1. Cash Receipts Accounting Information System

a) Deskripsi Penerimaan Kas

Cash receipts at UD. Berkat Berkawan occurs when a customer pays cash to purchase the selected building item.

b) Required Information

The function required for this cash receipt is that the cash receipt report is a sales note.

c) Related Functions

Functions related to cash receipts that occur in UD. Berkas Berkawan are (1) The cashier's function is to serve buyers and create sales notes which will later be handed over to the delivery department UD. Berkas Berkawan. (2) The function of the Delivery Department is to send goods that have been purchased by customers to the destination address. (3) The Leadership Function will receive sales receipts which will be submitted by the cashier within a certain period.

d) Network of Procedures That Form a System

Network of procedures that form the cash receipts system at UD. Berkas Berkawan is a cash receipt procedure. This cash receipt procedure is carried out by the cashier who receives money from goods sales transactions with customers and records proof of the transaction on a note.

e) Documents Used

Documents used at UD. Berkas Berkawan in the cash receipt system is a sales note. Sales notes are used as proof of sales transactions that have been carried out.

f) Accounting Records Used

UD. Berkas Berkawan does not yet have financial reports. In daily activities, UD. Berkas Berkawan only records notes.

2. Analysis of Cash Receipts Accounting Information Systems

Based on the research results described by the author previously, it can be seen that the accounting information system for cash receipts at UD. Berkas Berkawan still has several weaknesses, namely:

a) Information Required by Management

Information needed by management at UD. Berkas Berkawan, cash receipts so far have only been sales receipts. UD. Berkas Berkawan still does not have information regarding the cash income report and the overall cash recapitulation report.

b) Related Functions

Functions related to UD. Berkat Berkawan still has weaknesses such as the double function of the cashier which is handled directly by the owner.

c) Network of Procedures That Form a System

The network of procedures that form the system at UD. Berkat Berkawan, cash receipts still use manual recording of notes so it is easy for errors to occur in recording and there are still no records for cash receipt reports.

d) Documents Used

Dokumen yang digunakan pada UD. Berkat Berkawan masih memiliki kekurangan seperti tidak lengkapnya data dan kemungkinan adanya terjadi kehilangan nota transaksi.

e) Accounting Records Used

Notes used in UD. Berkat Berkawan in the accounting information system cash receipts are only in the form of notes.

f) Internal Control System

Internal control system of cash receipts accounting information system at UD. Berkat Berkawan does not fulfill the elements of the cash receipts accounting information system, namely because: (1) The authorization system and recording procedures at UD. Berkat Berkawan is still not completely good, this is because the recording is done manually, namely writing notes. (2) Trapping of responsibilities UD. Berkat Berkawan there are dual responsibilities where the cashier function is handled directly by the owner. (3) Healthy practice in the form of proof of transactions made still does not have a printed code or number which makes the user doubt its authenticity and responsibility. It is necessary to produce proof of transactions that have a printed code or number so that they can be accounted for and (4) Employees whose quality is in accordance with UD. Berkat Berkawan responsibilities. Blessings have been selected according to their quality and abilities. So that they are considered capable of carrying out the duties and responsibilities that have been given.

3. Analysis of Cash Disbursement Accounting Information Systems

Based on the research results and some data that the author has collected, it can be seen that the cash disbursement accounting information system at UD. Berkat Berkawan still has several weaknesses, namely:

a) Information required by management

Information needed by management at UD. Berkat Berkawan, cash disbursements have only been invoices so far. UD. Berkat Berkawan still does not have information regarding cash disbursement reports and overall cash recapitalization reports.

b) Related Functions

Functions related to UD. Berkat Berkawan still has weaknesses such as the double function of the cashier which is handled directly by the owner.

c) Network of Procedures That Form a System

Network of procedures that form the cash disbursement system at UD. Berkat Berkawan, the purchase of inventory still relies on invoices alone and there is no recording for cash disbursement reports.

d) Documents Used

Documents used at UD. Berkat Berkawan in cash disbursement there are no errors or weaknesses, so it does not suggest any changes in the documents used.

e) Accounting Records Used

Accounting records used at UD. Berkat Berkawan, the cash disbursement information system only takes the form of invoices.

f) Internal Control System

Internal control system of cash disbursement information system at UD. Berkat Berkawan does not yet fulfill the elements of the cash disbursement accounting information system, namely because:

g) Authorization system and recording procedures

Authorization system and recording procedures at UD. Berkat Berkawan is still not completely good, this is because there is no recording of cash disbursements and only relies on invoices.

h) Responsibility trap

At UD. Berkat Berkawan there are dual responsibilities where the cashier function is handled directly by the owner.

i) Healthy practice

Invoice at UD. Berkat Berkawan already has a printed number so it can be accounted for.

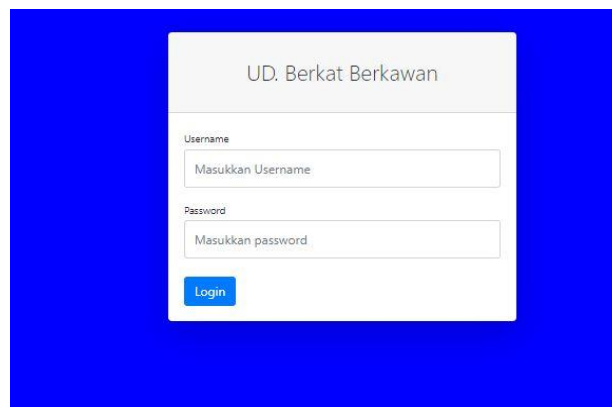
j) Employees whose quality matches their responsibilities

Employees who work at UD. Berkat Berkawan have been selected according to their quality and abilities. So that they are considered capable of carrying out the duties and responsibilities that have been given.

Implementation of Cash Receipts and Disbursements Information System at UD. Berkat Berkawan

1. Login Form

The login form is the first page that is displayed when the application program is run, and to be able to enter the application program the user needs to enter the username and password first. Here is what the login form looks like.



Source: Author

Figure 1. Login Form Display

2. Dashboard

After the user has successfully logged in, the user will enter the dashboard page, on the dashboard menu you will see some information regarding the goods and transactions that have occurred. On the left side there are several menus available in the application that can help users to input data. The following displays the main menu /dashboard.



Source: Author

Figure 2. Dashboard display

3. Inventory

This page manages item data. The item data contains the item name, selling price, purchasing price, stock and limit. There are also options to add, search, edit and delete. The following displays the item data.

No	Nama Barang	Harga Jual	Harga Beli	Stok	Limit	Action
1	Keramik	Rp 50.000	Rp 45.000	151	3	[Edit] [Delete]
2	Kayu	Rp 20.000	Rp 15.000	133	3	[Edit] [Delete]
3	Seng	Rp 65.000	Rp 60.000	120	5	[Edit] [Delete]
4	Pipa	Rp 40.000	Rp 35.000	20	3	[Edit] [Delete]
5	Semen	Rp 60.000	Rp 55.000	20	3	[Edit] [Delete]

Source: Author

Figure 3. Item Data Display

4. Supplier Data

This page manages supplier data. The supplier data contains the supplier's name, telephone number and address. There are also options to add, search, edit and delete. The following displays supplier data.

No	Nama	No Telp	Alamat	Action
1	PT. SEDERHANA	0815795864	Birayang	[Edit] [Delete]
2	PT. TIRTAKENCANA TATAWARNA	2147483647	Batang Alai Selatan	[Edit] [Delete]
3	PT. SEIHAHTERA	815795864	Barabai	[Edit] [Delete]

Source: Author

Figure 4. Supplier Data Display

5. Customer data

This page manages customer data. The customer data contains the customer's name, telephone number, address. There are also options to add, search, edit and delete. The following displays customer data.

No	Nama	Alamat	No Telp	Action
1	Tono	Bawen	02391232	[Edit] [Delete]
2	Arief	Marjeng	01238213	[Edit] [Delete]
3	Galuh	Bukat	091283821	[Edit] [Delete]

Source: Author

Figure 5. Customer Data Display

6. Sales Transactions

The sales form is used to add cash receipt transactions from sales that occur at UD. Berkat Berkawan. In sales there is a note number, date, user name, customer, item name, price, quantity, subtotal, total, payment and change. There are also add and delete options. The following displays the sales form.

No	Nama Barang	Kuantitas	Harga	Sub Total	Action
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Source: Author

Figure 6. Sales Transaction Display

7. Purchase

The purchase form is used to add cash disbursement transactions from purchases made at UD. Berkat Berkawan. The purchase contains the note number, date, supplier, item name, price, quantity, subtotal and total. And there are also add and delete options. The following displays the purchase form.

Source: Author

Figure 7. Purchase Transaction Display

8. Sales List

This Sales List contains a list of sales transactions that have been input. The sales list contains the date, note number, customer name and total, there is also a date feature to view transactions on a certain date. And there are also options for transaction details, adding and deleting. The following displays the sales list.

No	Tanggal	No Nota	Pelanggan	Total	Action
1	23 Jun 2023	SI08/PENU/2023/06/1	Tono	Rp 50.000	[Delete]
2	23 Jun 2023	SI08/PENU/2023/06/3	Tono	Rp 65.000	[Delete]
3	23 Jun 2023	SI08/PENU/2023/06/4	Tono	Rp 155.000	[Delete]
4	23 Jun 2023	SI08/PENU/2023/06/5	Tono	Rp 5.000.000	[Delete]
5	23 Jun 2023	SI08/PENU/2023/06/6	Tono	Rp 2.000.000	[Delete]
Total Penjualan:				Rp 7.280.000	

Source: Author

Figure 8. Sales Transaction List Display

9. Purchase List

This Purchase List contains a list of purchase transactions that have been input. The purchase list contains the date, note number, supplier and total, there is also a date feature to view transactions on a certain date. And there are also options for transaction details, adding and deleting. The following displays the purchase list.

No	Tanggal	No Nota	Supplier	Total	Action
1	23 Jun 2023	UDBB/PEMB/2023/06/2	PT. SEDERHANA	Rp 900.000	[Red X]
2	23 Jun 2023	UDBB/PEMB/2023/06/7	PT. TIRTAKENCANA TASJAWARNA	Rp 450.000	[Red X]
3	23 Jun 2023	UDBB/PEMB/2023/06/8	PT. SEJAHTERA	Rp 600.000	[Red X]
4	23 Jun 2023	UDBB/PEMB/2023/06/9	PT. TIRTAKENCANA TASJAWARNA	Rp 350.000	[Red X]
5	23 Jun 2023	UDBB/PEMB/2023/06/10	PT. SEDERHANA	Rp 550.000	[Red X]
Total Pembelian:				Rp 5.700.000	

Source: Author

Figure 9. Purchase Transaction List Display

10. Cash Receipt Report

The Cash Receipts Report contains a list of cash receipt transactions from sales that have been input. In the cash receipt report, the data can be printed according to the desired date to be submitted to the management later. The following displays the cash receipts report.

UD. Berkat Berkawan
LAPORAN PENERIMAAN KAS
 Periode :2023-08-01 Sampai:2023-08-31

No	Tanggal	No Nota	Pelanggan	Total
1	04 Aug 2023	UDBB/PENJ/2023/08/13	Tono	Rp 50.000
2	05 Aug 2023	UDBB/PENJ/2023/08/14	Tono	Rp 50.000
3	05 Aug 2023	UDBB/PENJ/2023/08/15	Tono	Rp 3.250.000
4	07 Aug 2023	UDBB/PENJ/2023/08/16	Tono	Rp 150.000
Total Penerimaan Kas:				Rp 3.500.000

Source: Author

Figure 10. Display of Cash Receipts Report

11. Cash Disbursement Report

The cash disbursement report contains a list of cash disbursement transactions from purchases that have been input. In the cash receipt report, the data can be printed according to the desired date to be submitted to the management later. The following displays the cash disbursement report.

UD. Berkat Berkawan
LAPORAN PENGELUARAN KAS
 Periode :2023-08-01 Sampai:2023-08-31

No	Tanggal	No Nota	Supplier	Total
1	07 Aug 2023	UDBB/PEMB/2023/08/17	PT. SEDERHANA	Rp 120.000
Total Pengeluaran Kas :				Rp 120.000

Source: Author

Figure 11. Display of the Cash Disbursement Report

12. Cash Recapitulation

Cash recapitulation contains a list of cash receipts from sales and cash disbursements from purchases that have been input. In the cash recapitulation, the data can be printed according to the desired date to be submitted to the management later. The following is a cash recapitulation display.

UD. Berkat Berkawan
LAPORAN REKAPITULASI KAS
Periode :2023-08-01 Sampai:2023-08-31

No	Tanggal	No Nota	Keterangan	Kas Masuk	Kas Keluar
1	04 Aug 2023	UDBB/PENJ/2023/08/13	Penjualan Barang	Rp 50.000	
2	05 Aug 2023	UDBB/PENJ/2023/08/14	Penjualan Barang	Rp 50.000	
3	05 Aug 2023	UDBB/PENJ/2023/08/15	Penjualan Barang	Rp 3.250.000	
4	07 Aug 2023	UDBB/PENJ/2023/08/16	Penjualan Barang	Rp 150.000	
5	07 Aug 2023	UDBB/PEMB/2023/08/17	Pembelian Barang		Rp 120.000
Total Penerimaan Kas :				Rp 3.500.000	
Total Pengeluaran Kas :					Rp 120.000
Total Saldo Akhir :					Rp 3.380.000

Source: Author

Figure 12. Display of the Cash Recapitulation Report

13. Sales Report Per Item

The sales report per item contains a list of cash receipt transactions from sales that have been input. Sales reports per item can be printed according to the selected item and can be printed according to the desired date to be submitted to the management later. The following displays the sales report per item.

UD. BERKAT BERKAWAN
LAPORAN PENJUALAN PER BARANG
Periode :2023-08-01 Sampai:2023-08-31

No	Tanggal	No Nota	Nama Barang	kuantitas	Total
1	04 Aug 2023	UDBB/PENJ/2023/08/13	Keramik	1	Rp 50.000
2	05 Aug 2023	UDBB/PENJ/2023/08/14	Keramik	1	Rp 50.000
3	07 Aug 2023	UDBB/PENJ/2023/08/16	Keramik	3	Rp 150.000
Total Penjualan:					Rp 250.000

Source: Author

Figure 13. Sales Report Display Per Item

CONCLUSION AND RECOMMENDATION

Based on the results of research related to the creation of an accounting information system for cash receipts and cash disbursements at UD. Berkat Berkawan, it can be concluded that the accounting system for cash receipts and disbursements at UD Berkat

Berkawan is in accordance with the accounting cycle, namely data originating from sales transactions and purchase transactions is input into the receipt and disbursement application. Cash disbursements will then produce output in the form of cash receipt reports, cash disbursement reports, cash recapitulation reports and sales reports per item. This research also provides suggestions, namely an accounting information system at UD. Berkat Berkawan can be developed based on Android.

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