

The Contribution of Cash Receipts Accounting Information Systems in Strengthening Internal Control (Study on PT. KLN)

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This research examines how the cash receipts accounting information system contributes to strengthening internal controls at PT KLN, while evaluating the consistency of the company's practices with accounting theory and internal control standards. The study aims to provide insights for assessing and proposing enhancements to the system. Using a qualitative approach, data was gathered through interviews, documentation reviews, and observations. Technique triangulation was applied to ensure data validity, and analysis was conducted through data reduction, presentation, and conclusion formulation. The findings indicate that PT KLN's cash receipts accounting information system has not reached optimal performance, primarily due to the absence of a well-defined process flow diagram. Furthermore, internal control weaknesses persist, especially in the organizational structure, where a disconnect between administrative and financial roles hinders efficiency and accountability, necessitating corrective measures.

1. Introduction

1.1 Background

Information is a cornerstone in accelerating economic progress, technological innovation, and business expansion. Its ability to deliver fast, precise, and efficient data makes it indispensable for corporate management and stakeholder reporting [34]. The relentless advancement of information technology has made it an essential component for businesses in every industry [20]. As the corporate landscape grows more competitive, the demand for advanced information systems capable of generating reliable and thorough data has surged. To stay ahead, companies must continually innovate to meet their strategic objectives.

Accounting information systems are pivotal in producing critical business data. [1] [21] highlight that these systems not only manage financial records but also process transactional data into actionable insights. To ensure effectiveness, firms must integrate the latest technological solutions. A robust accounting system reflects a company's maturity, offering key advantages such as: (1) reporting economic activities and financial status to stakeholders, and (2) evaluating performance trends through financial statements. [33] further note that accounting data serves both external and internal purposes, including tax liability calculations.

These systems encompass multiple subsystems, including financing, revenue, expenditure, production, and payroll cycles. The revenue cycle, which involves sales and cash inflows, is particularly significant. Cash, being the most liquid asset, is highly susceptible to fraud, as most transactions involve its use [23]. Consequently, meticulous record-keeping and secure systems are

vital to prevent manipulation [39]. However, even with such systems in place, fraud risks persist, necessitating strong internal safeguards [25].

When adopting accounting information systems, businesses weigh factors like cost, operational efficiency, and adaptability [14]. These systems are designed to: (1) enhance internal oversight, (2) improve data quality, (3) cut administrative expenses, (4) optimize planning, and (5) deter malpractice. Despite their benefits, challenges such as data inconsistencies and high implementation costs remain [37].

Internal controls form a protective framework for organizational assets and continuity [40]. Effective controls require a clear structure, defined procedures, consistent practices, and skilled personnel [13]. They also involve assessing fraud risks and ensuring data integrity [10].

PT KLN, a property developer, handles both cash and credit sales, with leasing firms facilitating the latter. However, its reliance on manual Excel-based records introduces risks like errors and misuse [4]. Studies reveal mixed results on internal controls—some firms struggle with manual processes [9], while others show effective systems despite minor flaws [24]. Overlapping roles and delayed bank deposits are common issues [31] [38].

Experts agree that refining internal controls is crucial for system reliability [15] [17]. Understanding these mechanisms is vital for all businesses, prompting this study on "The Contribution of Cash Receipts Accounting Information Systems in Strengthening Internal Control (Studi pada PT. KLN) ".

2. Literature Review

The cash receipts accounting information system plays a crucial role in ensuring accurate financial reporting and maintaining robust internal controls within an organization. Effective internal control mechanisms help prevent fraud, errors, and mismanagement of cash flows, which are vital for organizational sustainability. This literature review explores prior research on the role of accounting information systems in cash receipts management and their contribution to strengthening internal control, with a focus on PT. KLN as a case study.

2.1 The Role of Accounting Information Systems in Cash Receipts Management

Accounting information systems are designed to collect, process, and report financial data efficiently [28]. In the context of cash receipts, accounting information system ensures that all incoming cash transactions are recorded accurately, classified correctly, and reconciled promptly. According to [11] [18], an automated accounting information system reduces manual errors, enhances transparency, and provides real-time monitoring of cash inflows.

Studies by [12] suggest that companies with well-integrated accounting information system for cash receipts experience fewer discrepancies in financial statements. Automation minimizes human intervention, reducing risks such as embezzlement or misappropriation of funds. Furthermore, accounting information system supports segregation of duties, a key internal control principle, by ensuring that different individuals handle authorization, recording, and custody of cash [7] 34.

2.2 Internal Control and Cash Receipts

Internal control systems are essential for safeguarding assets and ensuring financial accuracy [7]. The Committee of Sponsoring Organizations of the Treadway Commission (COSO)

framework highlights five components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring. In cash receipts management, key control activities include:

- a. Authorization controls – Ensuring only authorized personnel handle cash receipts.
- b. Segregation of duties – Separating cash handling, recording, and reconciliation roles.
- c. Reconciliation procedures – Regularly matching cash receipts with bank deposits.
- d. Documentation and audit trails – Maintaining logs and electronic records for accountability [22].

Research by [19] indicates that organizations with strong internal controls in cash management experience fewer fraud incidents. Additionally, Accounting information systems enhances monitoring by generating exception reports that highlight discrepancies, enabling timely corrective actions [35].

2.3 Empirical Evidence from Previous Studies

Several studies have examined the impact of Accounting information systems on internal control effectiveness. A study by [7] on Nigerian firms found that automated cash receipt systems improved accountability and reduced fraud risks. Similarly, research by [32] in Indonesian companies demonstrated that Accounting information systems integration strengthened internal controls by providing accurate, timely financial data.

However, challenges such as system vulnerabilities, lack of employee training, and resistance to technological adoption can hinder Accounting information systems effectiveness [6]. Therefore, organizations must ensure proper system implementation, continuous monitoring, and staff training to maximize benefits.

The literature underscores the significant contribution of cash receipts accounting information systems in strengthening internal control. By automating transaction recording, enforcing segregation of duties, and enhancing transparency, Accounting information systems reduces fraud risks and improves financial accuracy. PT. KLN can benefit from adopting best practices in Accounting information systems implementation to optimize cash management and internal control mechanisms. Future research should explore the specific challenges faced by PT. KLN in implementing AIS and how tailored solutions can enhance their internal control framework.

3. Methodology

This research employs a qualitative methodology based on Sugiyono's (2018) framework, focusing on descriptive analysis to thoroughly investigate how a company implements its cash receipt accounting information system and internal control mechanisms. The study gathers data through three key methods: (1) comprehensive interviews, (2) document reviews, and (3) direct field observations, with analysis conducted descriptively through insights from key participants to accurately depict real-world conditions.

In qualitative studies, clearly defining the research focus is essential for setting boundaries and maintaining alignment with study objectives. This investigation specifically examines two critical components: (1) the cash receipt accounting system and (2) internal control procedures,

analyzing aspects such as organizational structure, authorization processes, documentation practices, implementation of best practices, and staff competencies. The case study focuses on PT KLN, located in Sidoarjo District. The research utilizes two data categories:

- a. Primary data obtained through detailed interviews with key personnel involved in PT KLN's cash receipt accounting and internal control systems, including executives (Director and Admin & Finance Manager) and operational staff (Finance Department employees).
- b. Secondary data consisting of supporting materials such as company profiles and relevant reports about accounting systems and internal control frameworks.

3.1 Data Collection Approach

The study follows Sugiyono's (2018) methodology through three principal data-gathering techniques: Structured and unstructured interviews (conducted both in-person and online) examining organizational hierarchy, role distribution, and financial reporting processes for cash receipts. Participant and non-participant observation methods to directly assess system implementation, including evaluation of operational tools. Document analysis to collect supplementary information about company operations and internal control applications.

3.2 Ensuring Data Accuracy

To verify data reliability, the research employs triangulation by cross-referencing information from different collection methods (interviews, observations, and documents) concerning identical subjects.

3.2 Analytical Process

The qualitative analysis unfolds in three phases: Data Condensation: Streamlining information by identifying central themes and patterns, particularly evaluating how the cash receipt accounting system enhances internal control effectiveness. Data Visualization: Presenting findings through diagrams, flowcharts, and explanatory narratives to clarify complex information systematically. Conclusion Development: Formulating preliminary findings that undergo continuous validation against collected evidence, with adjustments made when empirical data reveals inconsistencies.

4. Results

The accounting information system serves as a comprehensive framework incorporating diverse financial forms, documentation, and reporting mechanisms designed to facilitate data-driven managerial decisions [29]. This integrated structure encompasses all operational protocols, record-keeping practices, and transactional workflows concerning cash inflows. Functioning as a vital business component, this system critically supports organizational sustainability and operational efficiency.

At PT KLN, financial record-keeping is maintained through a Microsoft Excel-based manual system administered by the administrative division. This platform captures all monetary transactions, including revenue and expenditures, which are subsequently transformed into essential financial statements such as profit/loss reports and balance sheets. These empirical observations corroborate research by [3] [16], indicating that standard cash receipt accounting systems typically incorporate multiple journal types - including sales registers, cash receipt logs, general journals, and inventory tracking records.

Operationally, PT KLN accommodates three principal payment modalities: complete cash payments, installment cash plans, and mortgage financing (KPR). Cash transactions involve direct settlement between purchasers and corporate representatives, while KPR arrangements necessitate coordination with external financial institutions.

The cash receipt protocol at PT KLN initiates upon customer order placement and booking fee submission. Administrative personnel subsequently generate triplicate receipt copies distributed to: (1) the client, (2) financial department, and (3) sales unit. Subsequent phases involve sales team preparation of a Residential Purchase Agreement (SKPR) and dual copies of SP3K documentation, both requiring director authorization and purchaser signatures. The financial division concludes the process by formally recording transactions against previously issued receipts. The accompanying diagram illustrates the complete cash payment sales workflow:

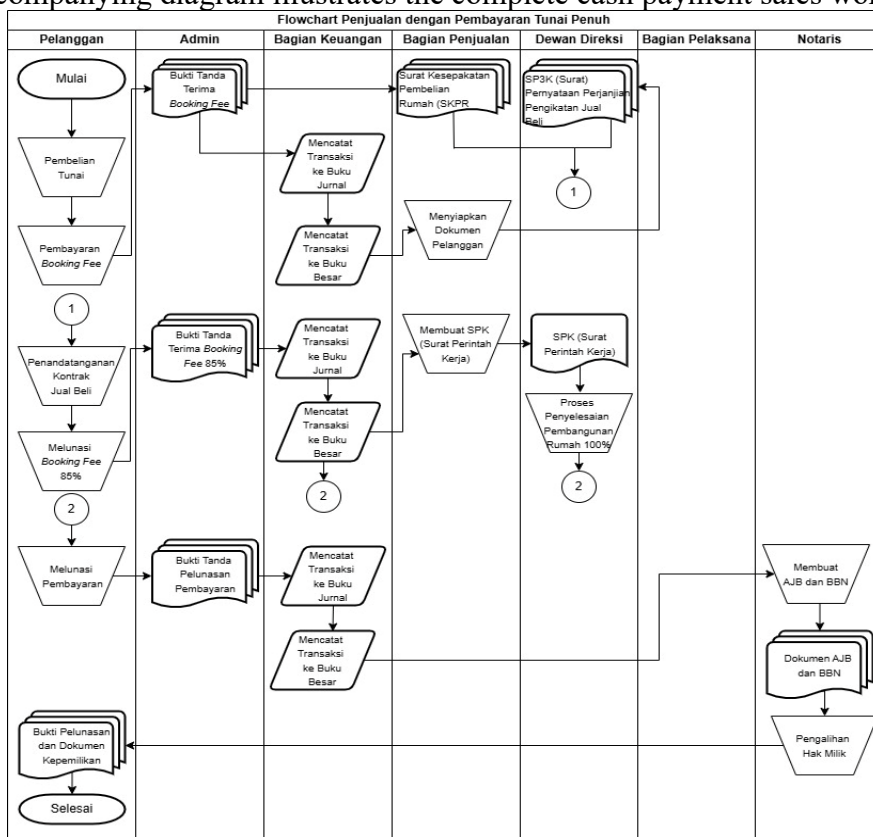


Figure 1: Flowchart of Cash Sales with Full Cash Payment at PT KLN

Source: Processed data by the researcher

The Process of Receiving Full Cash Payment at PT KLN, The procedure begins when the customer makes a down payment of 85% of the total price, with a maximum deadline of 30 days after signing the booking fee receipt. The finance division then issues a fund receipt in duplicate and records the transaction in the financial recording system.

Once the down payment is received, the finance division must report it to the director to obtain an approved assignment letter. This letter is then submitted to the production division as the basis for project execution. The remaining payment is only settled after construction reaches 100% completion.

During the final payment stage, the sales team assists the customer in preparing notarial documents, including the Deed of Sale (Akta Jual Beli/AJB) and name transfer fees (Biaya Balik Nama/BBN). Meanwhile, the administrative team verifies the receipt of funds for the AJB and BBN and issues valid proof of transaction. All financial records must then be processed and booked by the finance division for further reporting.

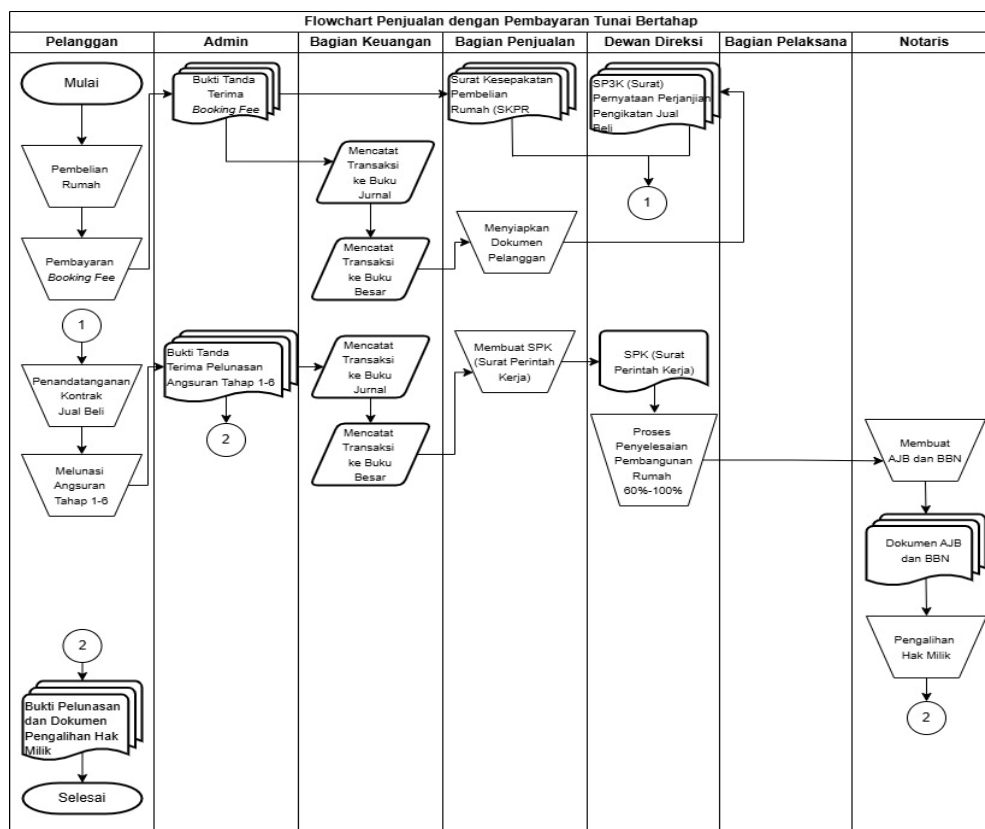


Figure 2: Payment Installment Process Flowchart for Cash Sales at PT KLN

Source: Researcher-processed data

The staged payment procedure for PT KLN's construction projects commences when customers make their initial installment payment following the booking fee agreement signing. To formalize this transaction, the administrative department generates a duplicate payment receipt, which the finance team subsequently logs into the corporate financial system.

Progressing to the next stage, the finance division must secure director-level approval by presenting a detailed report to obtain an authorized project commencement order. This critical document enables the production team to initiate construction activities, continuing until 60% project completion - a milestone tied to the customer's subsequent payment fulfillment.

The project timeline anticipates full completion within six months, triggering the customer's obligation to remit all outstanding balances. During this final phase, the sales department provides comprehensive support to facilitate the preparation of necessary legal documentation, specifically:

- a) Preparation of the official Sales Deed (Akta Jual Beli/AJB)
- b) Settlement of Title Transfer Fees (Biaya Balik Nama/BBN)

Concurrently, the administrative team performs these essential functions:

- a) Processing and archiving all AJB and BBN payment records

b) Generating formal payment confirmation documents

The finance division concurrently updates all financial transactions in the company's central database, ensuring accurate records for compliance reporting and audit requirements.

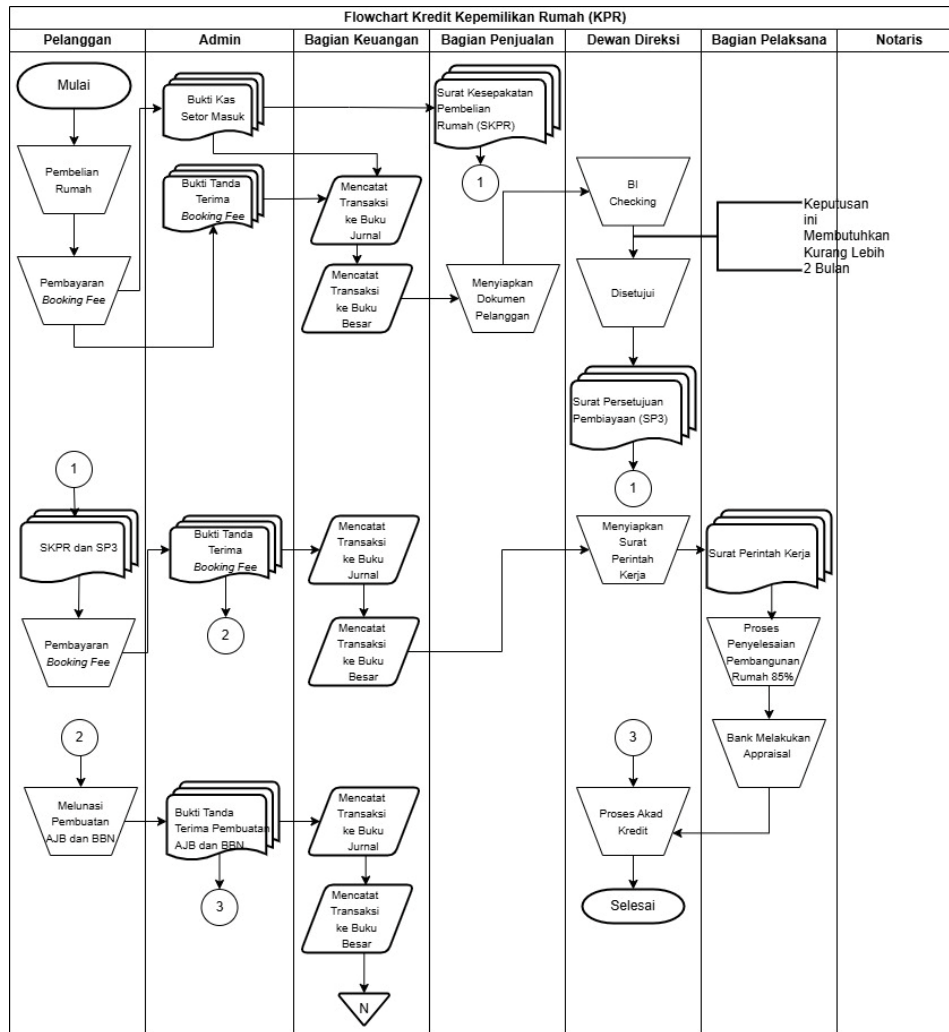


Figure 3 Flowchart of Cash Sales with Home Ownership Credit (KPR) Payment

Source: Data processed by the researcher

The fund receipt process through Home Ownership Credit (KPR) begins with a booking fee payment when ordering a house. The sales team then facilitates the KPR document submission to the bank, including the BI Checking process, which typically takes more than two months for approval. Once approved, the bank issues a Payment Approval Letter (SP3). Following KPR approval, the customer is required to settle the booking fee. The sales team subsequently prepares two copies of payment receipts: one for the customer and another for the finance division's records. The finance division then records the fund receipt transaction.

Next, the finance division submits a report to the director to obtain a signed work order, which is then forwarded to the production division. The house construction process

continues until 85% completion, after which the bank conducts an appraisal. The customer is then required to pay the fees for the Deed of Sale (Akta Jual Beli/AJB) and Title Transfer (Balik Nama/BBN). This payment is also accompanied by the issuance of two copies of payment receipts—one for the customer and one for financial records. The final stage is the credit agreement execution by the bank, marking the completion of the entire process.

5. Discussion

5.1 Internal Control System in Cash Receipt Accounting Information System at PT KLN

The internal control system in the cash receipt accounting information system at PT KLN still has weaknesses. One indicator is the company's organizational structure, which, despite having job descriptions and division of responsibilities for each division, is not yet optimal. The sales and cash receipt processes have been running relatively well and in accordance with internal control principles. However, issues arise due to the lack of clear separation between administrative and financial functions. This could potentially lead to risks of manipulated cash receipt records, which may harm the company.

This finding aligns with [30] research, which states that organizational structure plays a crucial role in defining the division of authority and responsibility to achieve company objectives. [2] [5] [26] also emphasize the importance of segregating duties between parties who receive cash, record transactions, and safeguard funds.

At PT KLN, the process of receiving customer orders for cash sales is handled by the sales division using a House Order Letter (SPR). Meanwhile, transaction recording in the sales journal, cash receipt journal, and general ledger is performed by the accounting function, which authorizes related documents such as the SPR, payment receipts, and cash receipts. However, in practice, this recording is still managed simultaneously by the Finance and Administration Departments without clear task separation.

5.2 Implementation of Healthy Work Practices in Internal Control

The internal control aspect also includes the implementation of healthy work practices [27]. PT KLN has applied healthy work principles by using pre-numbered documents that are printed, duplicated, and stored systematically to ensure accountability and reduce fraud risks. All cash receipts from cash sales are directly deposited into the bank, either on the transaction day or no later than the next business day [36].

Since the company's sales system is entirely cash-based, there is no accounts receivable reconciliation process. Although payments are made in three stages, the company only relies on customer data recap cards without requiring credit cards. Additionally, the sales process is not entirely the responsibility of employees; the director personally verifies transactions, checks their validity, and oversees the entire sales workflow.

5.3 Limitations

This study is limited to analyzing the cash receipt system and thus does not reflect the company's complete accounting system. Findings cannot be generalized to other firms as this evaluation focused solely on PT KLN's cash receipt system.

5.4 Future Research

Subsequent studies should Analyze other accounting information system cycles with different research objects. Expand scope by examining more departments within PT KLN or comparing with similar companies for comprehensive insights.

6. Conclusion

The evaluation of PT KLN's cash receipt accounting information system reveals that while cash collection processes follow established procedures, the company lacks a flowchart as a visual guide. Additionally, internal control systems remain weak, particularly in organizational structure, due to overlapping roles between the administration and finance divisions. To improve operational efficiency, PT KLN should: Develop flowcharts to systematically visualize and simplify understanding of the accounting information system workflow. Segregate administrative and financial functions: administrative staff should handle only cash transactions and bank deposits, while recording tasks should be assigned to a separate team (new hires may be required). Strengthen data security through password protection, regular system maintenance, and routine Excel data backups to mitigate loss or corruption risks. Conduct periodic evaluations to ensure the information system remains aligned with evolving business needs.

7. Recommendation

Create visual flowcharts to systematically map the cash receipt process, improving clarity and simplifying workflow understanding for employees. Separate administrative and financial functions to avoid overlapping roles. Implement password protection for sensitive financial systems. Conduct regular system maintenance to prevent vulnerabilities. Perform routine Excel data backups to mitigate risks of data loss or corruption. Regularly assess the accounting information system to ensure alignment with business needs and adapt to changes.

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