ANALYSIS OF THE ACCOUNTING INFORMATION SYSTEM OF CASH RECEIPTS AND EXPENDITURES AT ALAM SEHAT LESTARI (ASRI) IN 2024

Rahimatul Wasilah[1], Iis Sholihat M.Ak[2]
[1,2]Accounting Study Program, Universitas Terbuka, Indonesia
Corresponding author: ema.esy@gmail.com

Abstract

An accounting information system is a system that consists of components to achieve goals. The purpose of this study is to determine the implementation of the cash expenditure receipt accounting information system at ASRI in 2024 in accordance with applicable regulations. This type of research is qualitative research that is descriptive. The type of data used in this study is a type of qualitative data with data collection techniques carried out using observation, documentation, and interviews. The results of this study show that the application of the accounting information system for cash receipts and expenditures carried out at ASRI has been carried out effectively and in accordance with the procedure.

Keywords: Accounting analysis, accounting system, cash receipts, cash expenditure

Introduction

Accounting information systems, according to Dwi Agustiawati 2019, are a collection of resources, such as humans and equipment designed to convert financial data and other data into information, the information is communicated to decision-makers. When the Accounting Information System (SIA) is integrated with the information technology used by the organization does not run well, it will produce information output that can weaken the performance of the organization. The success of an organization's information system depends on how the system is run, the ease of the system for its users and the use of the technology used. Local governments need a system that can produce financial reports and other financial information more comprehensively which includes information on the regional financial position, financial performance conditions, and local government accountability. For this reason, the central government and local governments can utilize and utilize advances in information technology, so that the financial statements produced by local governments can meet the required information value criteria.

SIA must at least generate information: collect transactions and other data to be entered into the system, process transaction data, store data for future purposes, make reports and control the entire process so that the information generated is accurate and reliable.

Economic growth and the development of the business world in the era of the global era require all companies to obtain maximum profits. Therefore, Indonesia must be able to compete with other countries, especially in accounting information systems that are used effectively and efficiently, according to Ade Apriliana Dewi 2021. Most companies consider that the cash receipt and expenditure cycle is very important, especially understanding how the recognition and criteria in the normal cycle of operations of a company and with the development of accounting information system technology, encouraging companies to utilize computerized accounting applications to carry out the stages of recording to financial reporting.

The cash receipt and expenditure cycle forces companies to understand and evaluate the effectiveness of internal control, especially expenditures that have a fairly high transaction volume. This makes the internal control system have a very important role in the accounting information system because it is a policy and procedure in protecting current assets in the form of cash from misuse, it should also be noted that the problems faced in a company can occur because the main elements and procedures of the accounting information system for cash receipts and expenditures that are applied are not appropriate and inadequate, so that it is prone to fraud. Therefore, the researcher is interested in conducting research on "Analysis of Accounting Information System for Cash Receipts and Expenditures at Alam Sehat Lestari in 2024.

Alam Sehat Lestari (Yayasan ASRI) is a private institution which is a non-profit institution in the form of a legal entity of the foundation engaged planetary health in North Kayong Regency, West Kalimantan. Currently, ASRI uses the Sango application in processing financial data related to cash receipts and expenditures. However, for more than 1 year of using the Sango application applied to the financial system at ASRI, it has still not been analysed for the shortcomings and advantages of this financial system. Furthermore, to support better financial records, it is necessary to make further observations about the financial system (Sango) used by ASRI.

In connection with this reason, the author tries to assess the extent to which the effectiveness of using the Sango application accelerates the process of recording ASRI's cash receipt and disbursement cycles, reduces the risk of errors, and improves data accuracy.

Problem Formulation

Based on the background of the problem, the formulation of this research problem is as follows:
1. How does the accounting information system for cash receipts and expenditures perform at Alam Sehat Lestari?
2. Knowing the shortcomings and advantages of the accounting information system that has been used by Alam Sehat Lestari

Research Objectives

Based on the background of the problem, the formulation of this research problem is how the accounting information system for cash receipts and expenditures at ASRI
1. Knowing the application of the cash receipt and expenditure accounting information system applied to ASRI.
2. Knowing the performance of the accounting information system for cash receipts and expenditures at ASRI.
3. Knowing the shortcomings and advantages of the application that has been used in recording the revenue cycle and cash expenditure cycle ASRI.

Research Benefits

Based on the formulation of the problem described, the benefits in the study are:
1. This research is expected to be used for learning so that the knowledge gained during lectures is useful and can be implemented, and can increase knowledge and insight about cash receipts and expenditures.
2. Be able to provide information to the ASRI Foundation regarding the effectiveness of internal control in the management of the ASRI Foundation's cash receipt and expenditure system.

Research Methods

The author uses qualitative research that is descriptive, especially at ASRI to obtain precise and accurate data for the perfection of the system to be created. The qualitative approach was chosen because this study aims to obtain a deep and comprehensive understanding of the phenomena that occur in the institution, how the accounting information system analysis on cash receipts and expenditures can affect various aspects of performance support ASRI.

In qualitative research, the research instrument is the researcher herself. Thus, the researcher herself searches, retrieves, collects and processes the data found ASRI. In order the researcher to obtain data and to prove the validity of the data, supporting instruments such as interview sheets, documentation sheets, observation guidelines, notes, and so on are needed in this research.

The data that has been collected through interviews and observations with ASRI, the author needs to reduce the data so that the research to be carried out is more focused on the purpose of the research. The next process is after the required data has been collected and adequate. So then presenting the data by describing the accounting information system of cash receipts and expenditures at ASRI and describing it in the form of a table. After seeing the reality in the field, data was presented regarding the accounting information system for cash receipts and expenditures, then the author conducted an analysis by comparing the accounting information system applied to ASRI with the generally accepted accounting information system theory from literature references such as books, research references, and so on. So that conclusions can be drawn regarding the description of the accounting information system at ASRI according to accounting standards or not.

Research Location

This research was carried out at the Yayasan Alam Sehat Lestari, a non-profit organization focusing on planetary health in West Kalimantan that carries a vision to realize a healthy, prosperous society, and

sustainable nature with the preservation of forests with high conservation value. The location of this research was chosen because the Alam Sehat Lestari Foundation Institution is a relevant representation to analyze accounting information systems on cash receipts and expenditures have an increasingly sophisticated technology sector, which has unique challenges and characteristics. In addition, this company already has a financial system such as software in the management of cash receipts and expenditures which makes it an ideal research object to understand, how the analysis of accounting information systems on cash receipts and expenditures can affect the company's performance.

Data Source

The data used by the author are primary data and secondary data:

1. Primary Data: Primary data plays an important role in scientific research because it has several advantages. Primary data provides more accurate and relevant information because it is collected directly from the source. Thus, researchers can obtain information that is more in line with their research objectives. The author conducted an interview with ASRI's financial staff to obtain the necessary data and find out the shortcomings and advantages of the application that has been used in recording ASRI's revenue cycle and cash expenditure cycle

2. Secondary Data: Secondary data is data collected from pre-existing data. Usually the data has been used by previous researchers or collected by related agencies. Secondary data are obtained from a variety of written sources that can enrich the analysis of the research, including annual report documents in the Institution, financial statements in receipts and cash expenditures related literature on Accounting Information System Analysis of Cash Receipts and Expenditures in company performance is also used as a basis for building a theoretical framework and a reference for further analysis.

Data Collection Techniques

The data collection technique used by the author is a combination of in-depth interviews and documentation studies:

1. In-Depth Interview: The interview is conducted with the staff of ASRI who are directly involved in the process of receiving and disbursing cash at ASRI. This interview process aims to get a more accurate perspective on the analysis of the accounting information system of cash receipts and expenditures in the institution, its influence on decision-making, and its impact on the company's performance. The interview will be conducted in a semi-structured manner, where the researcher uses flexible interview guidelines, allowing adjustments according to the responses of the relevant staff.

2. Documentation Study: The researcher will take documentation related to the data that will be taken by the author at ASRI. Secondary data collection through documentation studies is carried out by examining various internal company documents related to the application of management accounting. The documents to be taken are the data used by the Institution in the form of the Sango application which is made in documentation that includes annual financial statements. This documentation study is important to provide evidence of cash expenditures and inflows carried out by the Institution and to verify the information obtained through interviews.

Research Procedure

This research procedure has several interrelated stages, namely, the main stage is research preparation, which includes the discussion and selection of topics to be taken, determination of the location to be taken, then conducting interviews and the next research instruments. In addition, the research conducted interviews and prepared documentation to obtain information that had been obtained at ASRI. After the data is obtained and collected, the author conducts data analysis with a discussion topic, this analysis allows the author to see the relationship between the analysis of the accounting information system of receipts and cash expenditures in depth. The last stage is the drawing of conclusions which includes the preparation of analysis results and recommendations based on the author's findings.

Data Processing and Analysis Techniques

In this study, the data analysis technique used is thematic analysis. Thematic Analysis: data obtained through interviews and documentation are analyzed by identifying the main themes that emerge from the data. This analysis allows researchers to group data into specific categories, such as the systems used by the institution in cash inflows and expenditures. These themes are then analyzed to determine the analysis of the accounting information system of cash receipts and expenditures on the performance of the institution.

Result and Discussion

The author will discuss the disadvantages and advantages of the financial information system used by the Institution in the form of software (Sango) by conducting interviews with financial staff at ASRI. The financial statements produced by ASRI use a computerized system using Software/Application (Sango). Sango is a financial recording tool at a special non-profit institution and has been adjusted to ISAK 35. This application provides a lot of automation in the preparation of the Institution's financial statements. With this automated application, the finance division/accounting function at ASRI can do the work quickly because the financial staff only needs to record transactions in a few working papers.

In this application, the module for recording transactions on cash receipts and expenditures consists of 4 modules: Cash/bank receipt module, Cash/bank disbursement, General journal and Advance. In the process of recording transactions for each account, both in the "Debit" and "Credit" sections, users only need to fill in the account number, description and nominal for the account name, source of funds, program id and project id will be filled in automatically. The account number that is filled in automatically will generate a ledger report on each account and produce financial statements, namely financial position, comprehensive report, change in net assets and cash flow.

During the use of a software-based financial system (Sango), the accounting cycle for recording receipts and expenditures of beautiful cash is processed systematically and integrated

The advantages and disadvantages of Sango when used while at ASRI Institute are as follows Advantages of Sango:

1. The main report produced refers to the standardization of non-profit financial reporting in Indonesia, namely ISAK 335.
2. Sango can generate financial reports automatically.
3. Sango software can be used by multiple users and can be accessed remotely.
4. In the Sango software, there is an Analysis feature that functions to check the synchronization of data input by the user. Users will easily and quickly fix when Sango finds a data sync.
5. During the creation of the Sango database, a Chart of Account (COA) is provided that can be used by non- profit organizations.
6. Sango has embedded a down payment feature that can be used as a form of control over down payments for activities and other matters. In the advance payment module, there are payment forms, additional payments, responsibilities and advance information
7. Sango can generate reports per donor

As a Non-Profit organization, there is often funding from donors who fund Lemb activities Disadvantages of Sango:

1. The opening balance always changes when used by 2 users/more at the same time.
2. The down payment feature that has been accounted for cannot be revised if there is an error in the transaction input, in this case we must delete the transaction and re-input it
3. When withdrawing financial statements on the application cannot be done at the same time.
4. In the comprehensive report cannot produce subtotals

Financial accounting information system at ASRI in financial management, it consists of planning/budgeting system, utilization/management system and accountability/reporting system carried out by Finance staff in consultation with Program Managers and Directors. Some of Asri's financial management systems are as follows :

1. Budgeting System
   a. Preparation of the Annual Master Budget
      1) The preparation of the organization's annual master budget is prepared by the Director, Program Manager, and Financial Staff based on the work plan that has been approved by the Director, Program Manager and the person in charge of their respective programs.
      2) The proposed annual master budget of the organization must be agreed upon by the Foundation Management.
   b. Preparation of Proposals to Donor Institutions and Determination of MOUs
      1) Based on the approved program work plan, the Director is assisted by the Program Coordinator, Financial Staff and Division Manager to describe/lower in a proposal.
      2) The proposal that has been prepared is submitted to the Donor Institution (selected). If approved, the Donor Institution will send a formal notification with requirements regarding financial management and reporting of activities to the Director or Program Manager, for review and approval, approval and signature.
      3) Official notices that have been approved will be archived by ASRI
   c. Amendment of the MoU to the Donor Institution.

1) The Finance Staff must periodically prepare a budget status report and submit it to the Division Manager and Director.
2) Directors and Division Managers periodically monitor and supervise the realization of the budget and analyze the possibility of budget changes based on reports from the Finance Staff.
3) If there is a change in the budget, the Program Manager and Division Manager prepare a proposal for budget amendments to be sent to the Donor Institution through first review and approval from the Director.
4) If approved by the donor, the Director or Program Manager will accept and sign the budget amendment. Signed amendments will be archived.

Table 1 Fund Receipt Process

No	Procedure Description	Executive	Form used
1.	Receive cash from the remaining down payment liability (PJUM), other receipts both from internal and external parties (including donations)	Finance Staff	
2.	Make 2 (two) copies of cash/cheque/BG receipts consisting of 1 (one) copy for the payer/giver and 1 (one) copy for the receiving party as an archive	Finance Staff	Receipts for Cash receipt/ cheque/BG
3.	Prepare deposit slips for bank receipts and record those receipts in the Bank Book	Finance Staff	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents
4.	Give the receipt to the bank the next day	Finance Staff	Deposit slip
5.	Submit a Bank Proof of Receipt Voucher, deposit slip and other supporting evidence for authorization	Finance Staff	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents
6.	Receive and signing proof of acceptance	Authorized Officer (Finance Manager/ Finance Director)	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents
7.	Submit deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents to the bookkeeping department to be included in the accounting program (SANGO)	Finance Staff	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents
8.	Receive and book the Bank Proof of Receipt Voucher, into the program and archive the supporting evidence to the financial file	Finance Staff	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and documents, *Sango*

Source: Data Processing Result, 2024

2. Financial Management System
    a. Acceptance
        1) The source of cash receipts comes from 2 sources, namely, first, sources of receipts from donors, both donor institutions and individuals and second, consulting and facilitation services both as resource persons, trainers, facilitators and so on) related to work is an honorarium received by ASRI staff involved in activities. Usually, this activity arises due to requests from ASRI Foundations special activities from ASRI. Income from the consulting/facilitation services will go into the institution's account/cash through a deposit of funds by the honorarium recipient to the finance staff or deposited directly into the account of ASRI. The amount of the percentage value of the income deposited into ASRI account refers to the internal memorandum of official travel.
        2) The donor or grant makes a transfer to ASRI, as the recipient of cash.
        3) The bank account used to accommodate the receipt of funds is a bank account in the form of a checking account in the name of ASRI, not a personal account or savings account.
        4) ASRI submits the signature specimen to the bank for the appointment of at least 5 (five) officials/persons authorized to represent the institution in matters with the bank, including:
            a) Signatory of a check or current account.
            b) Request for bank statement (bank statement).
            c) Other bank administration matters.
        5) If there is a request to open a separate account that is separate from the bank account of other donor institutions, in connection with the cooperation agreement or grant, this is allowed with a transparent process known to both parties. It also makes it easier to identify the receipts and expenditures of program fees from each of the relevant program donors.
        6) The number of bank accounts opened depends on the needs of the institution/foundation by paying attention to the principles of efficiency and benefits.
        7) Every receipt of funds from Donor Institutions and other Donors must be made a Letter of Confirmation of Receipt of Funds and a Thank You signed by the Executive Director.
        8) Any cash receipts must be deposited into the bank no later than the next day.
        9) Each receipt must be recorded in financial software (Sango) with a receipt of supporting receipt to then be archived.

Table 2. Procedure for Receiving Funds via Bank Transfer

No	Procedure Description	Executive	Form used
1.	Check the bank statement after receiving proof of transfer or bank note from the donor institution or other donor	Finance Staff	Bank Statement
2.	Prepare a Voucher for Bank Receipt	Finance Staff	Bank Proof of Receipt Voucher
3.	Receive the Bank Proof of Receipt Voucher, sign and return to the Finance Staff.	Finance coordinator an / Finance Manager	Bank Proof of Receipt Voucher
4.	Make a confirmation letter of receipt of funds and send it to the Finance Manager, Director and Executive Director	Finance coordinator an / Finance Manager	Letter of Confirmation of Receipt of Funds
5.	Review, sign and send a Letter of Confirmation of Receipt of Funds to donors, donors	Director, Executive, Finance Director, Finance Manager	Letter of Confirmation of Receipt of Funds
6.	Record the Voucher of Bank Receipt to the bank book	Finance Staff	Bank Statement
7.	Receive and book the Bank Proof of Receipt Voucher into the program and archive the supporting evidence to the financial file	Finance Staff (Bookkeeping/ Accounting)	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and documents, SANGO

Source: Data Processing Result, 2024

Table 3 Procedure for Receiving Funds via Cash/Check/Bilyet Giro
Source: Data Processing Result, 2024

No	Procedure Description	Executive	Form used
1.	Receive cash from the remaining down payment liability (PJUM), other receipts both from internal and external parties (including donations)	Finance Staff	
2.	Make 2 (two) copies of cash/cheque/BG receipts consisting of 1 (one) copy for the payer/giver and 1 (one) copy for the receiving party as an archive	Finance Staff	Receipts for Cash receipt/cheque/BG
3.	Prepare deposit slips for bank receipts and record those receipts in the Bank Book	Finance Staff	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents
4.	Give the receipt to the bank the next day	Finance Staff	Deposit slip
5.	Submit a Bank Proof of Receipt Voucher, deposit slip and other supporting evidence for authorization	Finance Staff	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents
6.	Receive and signing proof of acceptance	Authorized Officer (Finance Manager/ Finance Director)	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents
7.	Submit deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents to the bookkeeping department to be included in the accounting program (SANGO)	Finance Staff	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and other supporting documents
8.	Receive and book the Bank Proof of Receipt Voucher, into the program and archive the supporting evidence to the financial file	Finance Staff	Deposit slips, Bank Proof of Receipt Vouchers, Bank Books and documents, Sango

The procedure for cash receipts at ASRI:

1. All monetary expenditures must be supported by proof of expenditure and approved by the authorized officials. Expenses are made through cheque/ BG/ withdrawal form or transfer application except for small expenses from petty cash.

2. All cheques/ BG/ withdrawal forms or transfer applications must be signed by an authorized person.

3. The finance department is not allowed to issue cheques/ BG/ withdrawal forms or transfer applications that are not authorized by the authorities.

4. Cheques/ Billyet Giro/ withdrawal form or transfer application that is invalid must be kept.

5. Spending money other than petty cash can be done 3 (three) times every week, namely on Mondays, Wednesdays and Fridays.

6. Bank reconciliation is made monthly

The system and procedures for Expenditure at ASRI are as follows:

1) Down Payment Expenses

a) UM submission must be completed with the TOR of the activity (if needed), the activity budget that has been approved by the supervisor / manager / related director / executive director.

b) Budget approval to ensure that the proposed activity budget is available, in accordance with the work plan that has been set. The limits of authority for budget approval include:

- The application value ≥ 5 million must be approved by the
Manager.

- The application value ≥ 5 million to ≥ 25 million must be approved
by the Director

- The application value ≥ 25 million must be approved by the
Executive Director.

c) The proposed activity budget must be reviewed by the Finance Team to ensure the availability of the budget based on funding sources.

d) UM submissions must be received by the finance department no later than 3 (three) days before the activity is carried out.

e) UM submission can be done by paying.

f) To reduce the risk of managing large amounts of down payments, UM transfers can be made in stages.

g) For the cost of activities related to the 3rd party (three), if the 3rd party can issue an Invoice / bill, then the implementer of the activity can make a payment / transfer request directly by the Finance Team.

h) The realization of activities can be more (overspend) or less (underspend), but must not exceed the overall program budget. So that if there is a possibility of unavoidable expenses and will have an impact on the sustainability of the program and ASRI as a whole, the implementer of the activity must immediately inform the supervisor / manager / related director / executive director.

i) UM Accountability (PJUM) must be carried out no later than 7 (seven) working days after the activity ends, in accordance with the health condition concerned.

j) PJUM verification is carried out in accordance with the reporting standards and meets the required evidence provisions. All expenses must be accompanied by proof of transactions, the lack of evidence is the responsibility of the staff concerned.

k) If it is found that the report is unreasonable or has not been equipped with adequate supporting documents, then the PJUM will be returned and discussed with the applicant/UM manager and the relevant supervisor/manager/director.

l) If the Down Payment < Expenses, the financial staff immediately submits an application for reimbursement funds no later than 3 (three) working days. This is to ensure the availability of the budget and the effective time of the budget/funding source that can be charged.

m) If the Advance > Expenses, the Financial Staff shall immediately refund the reimbursement / reimbursement no later than 3 (three) working days after the refund application is approved.

n) The excess UM can be deposited into the account of the ASRI institution/Foundation or submitted to the finance department. The value that can be deposited in cash ≥ Rp. 1,000. 000,- (one million rupiah).

o) Underpayment of activities must be paid immediately by the finance department after the accountability report is reviewed and approved by the finance department.

p) The next UM submission for the same project cannot be paid if the previous UM has not been accounted for.

Table 4 Procedure for Cash Receipts

No	Procedure Description	Executive	Form used
1.	Submit a Down Payment Submission accompanied by the Budget, Framework of Reference for Activities (KAK) / ToR (Term of Reference) activities	UM Applicant	UM Submission, Budget, ToR
2.	Review UM applications and check budget availability, give approval if available. Rediscuss if there are unmet requirements or budget unavailable	Supervisor of UM Applicant, Finance Manager, Related Director, Executive Director	UM Submission, Budget, ToR
3.	Approve and forward to the Finance Staff. If not approved, it will be returned to the applicant	Finance Manager, Related Director, Executive Director	UM Submission, Budget, ToR
4.	Prepare checks and bank disbursement receipts that are complemented by UM submissions to be signed by authorized officials and recorded in bank books	Finance Staff	Proof of bank expenses, UM Submission, Budget, ToR

5.	Signing checks and bank expense receipts, returning to finance staff	Authorized Officials	Signed cheque, Proof of signed bank disbursement
6.	Photocopy checks for archiving, disburse funds to banks and make transfers to UM applicants	Finance Staff	Proof of transfer
7.	Receive proof of transfer, record into bookkeeping system, archive to financial files	Finance Staff (bookkeeping)	SANGO

Source: Data Processing Result, 2024

Table 5 UM Accountability Procedure

No	Procedure Description	Executive	Form used
1.	Prepare accountability complete with supporting evidence according to applicable requirements and submit to financial staff for verification	UM Applicant	UM accountability, supporting evidence
2.	Review the suitability of PJUM with supporting evidence, check UM submissions	Finance Staff and Supervisors of related activities	UM accountability, supporting evidence
3.	Give approval and sign PJUM	Supervisor of related activities	UM accountability, supporting evidence
4.	Submit verified PJUM to the Finance Manager for approval	Finance Staff	UM accountability, supporting evidence
5.	Give consent and forward to the Finance Staff (Bookkeeping) to be recorded in the bookkeeping system. If not approved, it will be returned to the applicant to be completed immediately	Finance Manager, Related Director, Executive Director	UM accountability, supporting evidence
6.	Receive the PJUM and booking it into the bookkeeping system, archive the financial file	Finance Staff	*Sango*
7.	If PJUM< UM, request the return of the remaining UM to the UM applicant	Finance Staff	Money Receipt
8.	Prepare deposit slips and proof of receipt of money on the bank book and deposit the money to the bank	Finance Staff	Deposit slip, proof of receipt of money
9.	If PJUM > UM, then prepare proof of money expenditure, check and ask for the approval of the authorized official	Finance Staff	Check, Proof of bank disbursement, bank book
10.	Sign checks and bank expense receipts, return to finance staff	Authorized Officials	Signed cheque, Proof of signed bank disbursement
11.	Photocopy checks for archiving, disburse funds to banks and make transfers to UM applicants	Finance Staff	Proof of transfer
12.	Receive proof of transfer, record into bookkeeping system, archive to financial files	Finance, Staff (Bookkeeper)	*Sango*

Source: Data Processing Result, 2024

3.   Expenditure System - Small Cash Management

The management of small cash funds is not found in the finance division. The formation of petty cash funds is only in the part that does require funds that are incidental and routine but have a small value. The Petty Cash or Petty Cash System and Procedure are as follows:

a.   Petty cash is formed to finance routine office expenses that are not too large.

b.   Petty cash funds are formed in a certain amount that the Financial Coordinator conducts cash taking on petty cash every month up to meet the routine needs of the office for a month. At ASRI Kas Kecil, it is managed by each team, including: the clinic team and the operational team.

c.   Small Cash Funds are held by the Small Cash Manager appointed by each Team. The Petty Cash Manager is responsible for the use and accountability of the Petty Cash Fund under its authority.

d.   Small Cash Funds are formed with an imprest system, meaning that the Small Cash Funds managed by each team are fixed in number. For example, if the amount is set at Rp. 5,000,000,- (Five Million Rupiah) then the value remains the same, if there is use, then the value that is refilled is a number of values that are used and accounted for so that the value of the Petty Cash will return to Rp. 5,000,000,- (Five Million Rupiah).

e.   The replenishment of petty cash is carried out after the petty cash balance is depleted and an accountability sheet for the use of petty cash funds is made equipped with supporting evidence as a basis for proof of bank expenditure.

f.   The Financial Coordinator conducts cash taking on petty cash every month.

Table 6 Procedure for Expenditure System

No	Procedure Description	Executive	Form used
1	Compile a Fund Application Form for Small Cash (KK)	Finance staff	Fund Application Form for Small Cash (KK)
2	Check the Fund Application Form for KK	Coordinator/ Finance Manager	Fund Application Form for KK that has been checked by the Coordinator
3	Conduct an examination and approval of the Fund Application Form for KK	Director/Coordinator/ Financial Manager	Fund Application Form for KK that has been checked and approved by
4	To the procedure "Withdrawal of funds through banks"		
5	Record Small Cash receipts transactions in the KK Book, save Cash Funds as KK	Finance staff	Petty Cash Book
6	Apply for KK funds	Applicant	Memo KK
7	Review and disburse funds if approved	Finance staff	Petty Cash Memo signed by Finance and the Applicant
8	Accountability for the use of KK	Applicant	Proof of Payment/ Proof of Transaction in accordance with the standard provisions of financial proof
9	Check the remaining KK funds, compile KK Accountability and KK Filling Fund Application Form	Finance staff	KK Accountability (KK Book), Proof of Payment/ Proof of Transaction, KK Replenishment Fund Application Form
10	Review and approve the accountability of the KK	Director,Finance Manger / Coordinator	KK Accountability (KK Book), Proof of Payment/ Proof of KK Transaction, KK Replenishment Fund Application Form

Source: Data Processing Result, 2024

4. Reporting System
   a. Reporting on the use of funds.
   1) Finance Staff: compile financial reports of each program into Sango's online system and update the institution's financial progress in the online system Google Drive "Financial Tracker" review by Program Managers and Directors.
   2) Division manager: review the submission and accountability of the staff Advance.
   3) Program Manager and Director: review and cross-check the reporting of the utilization of funds that have been carried out by the Financial Staff on ASRI's online system (Sango and Google Drive "Financial Tracker").
   b. Monitoring and Evaluation of Fund Utilization.
   1) Monitoring the use of funds is carried out by the Director and Division Manager at any time through an online report on the use of funds prepared by the Finance Staff.
   2) Every month, the recapitulation of the use of funds is reported by the Director to the Board.
   3) The Director/Board has the right to question and reprimand if the use of funds is considered inefficient, misappropriated, or does not enforce the principles of transparency.
   4) Auditor Services will be requested every time for audits and checks.

Conclusion and Advice

According to the results of the research that has been submitted, the final conclusion can be drawn from the research on the Analysis of Accounting Information System for Revenue and Cash Expenditure (Case Study at ASRI), namely:

1. It has been running effectively in the implementation of the accounting information system for cash receipts and expenditures at ASRI because it has used software applications to facilitate recording in cash receipts and expenditures.
2. Data such as cash receipt and disbursement forms, invoices, proof of deposit, and SPP play an important role in validating and ensuring the accuracy of cash receipt and disbursement transactions at ASRI. The use of structured documents demonstrates the Institution's prudence towards the integrity of financial data
3. A detailed approach to the division of functions, involving the grant, cash, operational, bookkeeping, and finance teams, proves that ASRI is serious about improving the efficiency and accuracy of each step of cash receipt
4. There is a potential for complexity in the types of documents used, such as Forms (UM, PJUM, Request transfer, Reimbursement, etc.) invoices, proof of deposit. Therefore, it is recommended that ASRI re-evaluate the needs of this document, ensuring a good understanding of the use and process of each document. This evaluation can bring further improvements in the efficiency and overall management of documents.

Suggestion
1. It is necessary to re-evaluate the process of submitting documents between sections and consider automation. By adopting automation solutions or the latest technology, companies can increase efficiency and speed in Sango Software.
2. Further study of ASRI's financial system (sango) is needed in terms of a more complete description of financial statements. to support the accounting information system on cash receipts and expenditures with applications that support the increasingly modern financial system.

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