THE EFFECT OF CASH RECEIPT ACCOUNTING INFORMATION SYSTEM ON CASH INTERNAL CONTROL AT SMP IT QORDOVA BANDUNG DISTRICT PERIOD 2019-2024

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Abstract

SMP IT Qordova is a private educational institution that faces challenges in cash management, especially due to semi-manual recording that is prone to errors and delays in reporting. This study aims to analyse the effect of accounting information system (AIS) of cash receipts on internal control of cash at SMP IT Qordova in the 2019-2024 period. The method used is a quantitative approach with the Rank Spearman correlation analysis technique. The results showed a strong and significant relationship between AIS of cash receipts and cash internal control (r = 0.742; Sig. = 0.006), with human resource competence as the most dominant sub-variable (r = 0.765; Sig. = 0.005). The findings indicate that improving the recording system and human resource capacity can strengthen school cash control.

Keywords: accounting information system, cash receipts, internal control, education, private school

INTRODUCTION

Education plays an important role in promoting national development. To achieve optimal educational goals, an effective and systematic financial management strategy is required. This management includes various important activities, such as financial planning, identification of sources of funds, budget allocation, utilisation of funds, recording or bookkeeping, storage, auditing, supervision, and preparation of financial reports and accountability that support educational operations in the school environment. The Ministry of Education and Culture states that schools as an organisational entity must be able to manage funds professionally to support quality teaching and learning activities. Funds received by schools are managed independently through School-Based Management (SBM). In terms of financial management, MBS requires school managers to be able to plan, implement, evaluate and be accountable for the management of funds in a good and transparent manner. Good fund management cannot be separated from the principles of economy, efficiency, effectiveness, transparency, accountability, fairness, honesty in management and control. (bos.kemdikbud.go.id).

Accounting information systems have a crucial role in supporting companies in collecting and managing financial data that comes from various sources. Data regarding cash flow processed through this system is then presented in an orderly manner, which allows management to gain useful understanding in making more careful and precise financial decisions. Internal control acts as a system to supervise, monitor, and limit access to assets and ensure all transactions are recorded accurately. A company needs good security over its assets so that things that harm the company do not occur such as misappropriation, damage, and loss by irresponsible parties, so that a company needs systems and procedures that can ensure the implementation of company activities effectively and efficiently which are applied to the accounting information system. Efforts that need to be made to help maintain asset security are to compile an accounting information system by considering the principles of internal control to avoid fraud that can occur which can affect the continuity of a company (Djoharam, 2021).

SMP IT Qordova, located in Rancaekek, Bandung Regency, and under the auspices of Yayasan Amal Insan Rabbani, is a private school with approximately 316 students and 25 staff that manages its funds primarily from tuition fees and School Operational Assistance (BOS) funds. The school is committed to improving the quality of education through excellent programmes, with financial management as one of the main focuses. However, initial observations showed that the cash receipts recording system at SMP IT Qordova is still semi-manual, using Microsoft Excel, which causes delays in financial reports and frequent billing errors due to staff

inaccuracy. Limited computer capacity and lack of human resource training also increase the risk of data loss or cash misappropriation, which weakens internal control.

Previous research shows that AIS of cash receipts plays a significant role in improving internal control, but there are still gaps that need to be explored. (Ihsan & Haryanto, 2024)found a monopoly of the treasurer in recording BOS funds at SMP Muhammadiyah 29 Paciran, which reduced the effectiveness of internal control. (Pujiati et al., 2022)concluded that the cash receipt accounting information system has a significant effect on internal control, while the cash sales and expenditure system does not show a similar impact. (Farizi et al., 2025)highlighted the constraints of human resources and technological infrastructure as the main obstacles in the implementation of Accounting Information Systems in village governments. On the other hand, research conducted by (Yulian Mela, 2024)and (Suawah et al., 2021)identified duplication of functions and lack of risk evaluation as weaknesses in cash receipt accounting information systems in the private sector and hospitals. Quantitative research such as that conducted by (Asysyifa Hasna et al., 2024)showed a significant effect of cash receipt information systems on internal control of 70.85%, but did not discuss the specific context of foundation-based private schools.

Based on this review, there is a significant research gap, namely the lack of research that specifically examines the relationship between cash receipt accounting information systems and cash internal control in the context of private schools under foundations, such as SMP IT Qordova. In addition, many previous studies have focused on commercial or government organisations, with little attention to the unique challenges in the education sector, therefore the authors are interested in raising the title "The Effect of Cash Receipt Accounting Information System on Cash Internal Control at SMP IT Qordova Bandung Regency 2019-2024 Period". The purpose of this study was to determine how much influence the cash receipt accounting information system has on internal cash control at Qordova IT Junior High School for the 2019-2024 period.

Cash Receipt Accounting Information System

Accounting Information System (AIS) for cash receipts is a terror- ganised structure consisting of hardware, software, databases, and procedures for collecting, storing, processing, and presenting financial information related to cash receipts (Ariana et al., 2023). Cash receipts for tuition payments, donations, or BOS funds, which require accurate recording and clear security procedures (Hall, 2007). In this study, AIS of cash receipts is broken down into three sub-variables:

1) Technology Infrastructure (XI): Includes hardware (computers) and software (such as Microsoft Excel or accounting applications) used to record and manage cash receipt data. Adequate infrastructure supports the efficiency and accuracy of recording (Ariana et al., 2023.)
2) Recording Procedures (X2): Includes steps such as segregation of duties, transaction documentation (SPP card, proof of payment), and routine reporting. Structured procedures prevent duplication or recording errors (Djoharam, 2021).
3) Human Resource Competence (X3): Covers the expertise and thoroughness of financial staff in operating AIS and complying with procedures. HR competence is very important to minimise the risk of fraud (Farizi et al., 2025).

Cash Internal Control

Cash internal controls are policies and procedures implemented to protect assets, ensure the accuracy of accounting data, improve operational efficiency, and comply with management policies (Hall, 2007). In the context of schools, cash internal control includes the separation of duties between cashiers, recorders, and supervisors, as well as the use of documents such as proof of disbursement to prevent fraud (Ariana et al., 2023). Effective control depends on the quality of the accounting information system, especially in terms of accuracy of recording and transparency of financial reports.

Research Framework and Hypothesis

The cash receipt system affects cash internal control through technological infrastructure, recording procedures, and human resource competencies. Adequate technological infrastructure enables fast and secure recording, structured recording ensures accuracy and transparency, while human resource competence prevents errors or data manipulation (Farizi et al., 2025).

Based on the theoretical basis and the results of previous research, the relationship between variables can be described as follows:
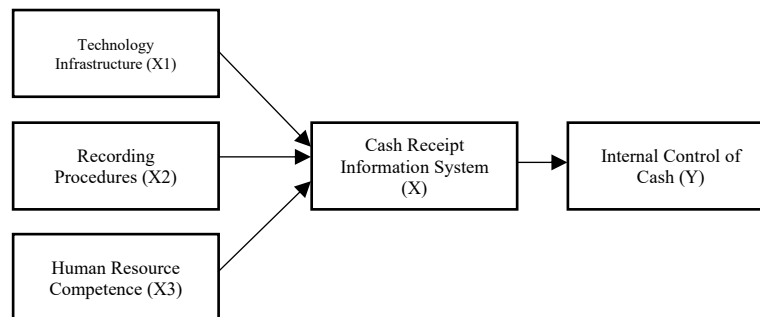

Figure 1. Research Concept Framework Chart
Source: Author 2025

From the conceptual framework and the results of previous journal reviews, the hypotheses proposed in this study are:

H0: There is no effect of the cash receipt accounting information system on internal cash control at Qordova IT Junior High School

H1: There is an effect of cash receipt accounting information system on internal cash control at Qordova IT Junior High School

H2: Human resource competence has a significant effect on internal cash control at Qordova IT Junior High School

Methods

Approach and Type of Research

This research uses a descriptive quantitative approach, where data is presented in the form of numbers and analysed statistically to assess the relationship between the cash receipt accounting information system and cash internal control at Qordova IT Junior High School. This approach measures the effect of independent variables, which consist of sub-variables of technological infrastructure, recording procedures, and human resource competence, on the dependent variable.

The research place to be studied is Qordova IT Junior High School which is located in Rancaekek District, Bandung Regency. The time used for research is March 2025 until completion. The research population is all financial staff of Qordova IT Junior High School, totalling 10 people, which includes financial administration staff, and head of finance. The sampling technique used total sampling, so that the entire population was sampled to ensure thorough analysis. The type of data used in this study is quantitative data, obtained through a questionnaire with a Liker scale (1-5) to measure the cash receipt accounting information system variable, which consists of sub-variables X1, X2, X3, and cash internal control. The research data consists of:

a) Primary Data: Obtained through questionnaires distributed to financial staff and direct observation of the cash receipt process and internal control.

b) Secondary Data: Obtained from financial reports, cash books, proof of payment, bank deposit slips and other relevant documents.

Questionnaire is the main method for collecting primary data. The questionnaire is based on the following variable indicators:

a. Technology Infrastructure (X1): Availability of hardware, use of accounting software (e.g., Microsoft Exel), and reliability of data storage systems.

b. Recordkeeping procedures (X2): Separation of duties, clarity of documentation (SPP card, proof of payment), and accuracy of routine reporting.

c. Human Resource Competence: Staff expertise in operating accounting information systems, accuracy of records, and understanding of control procedures.

d. Cash Internal Control (Y): Asset security, accounting data accuracy, operational efficiency, and compliance with management policies.

e. The questionnaire uses closed questions with a Likert scale

Table 1 Questionnaire Assessment Score

Criteria	Score
Strongly Agree	5
Agree	4
Undecided	3
Disagree	2
Strongly Disagree	1

1. Observation
   Researchers directly observed the cash receipt process, recording transactions and internal control mechanisms at Qordova IT Junior High School.
2. Literature Study
   Collecting theories and data from books, scientific journals, articles, and other literature relevant to accounting information systems and internal control.
3. Documentation
   Using documents such as financial statements, cash books, proof of payment, and bank deposit slips as secondary data.

Analysis Method and Process
   Data was analysed quantitatively using SPSS version 25 software to process questionnaire results and test relationships between variables. The stages of analysis include

1. Validity Test
Measuring the validity of questionnaire items with item-total correlation. Items are considered valid if the correlation value exceeds r-table (critical value at $\alpha = 0,05$ for N= 10).
2. Reliability Test
Measuring the consistency of the questionnaire with Cronbach's Alpha coefficient (accepted if $\alpha > 0,7$).
3. Normality Test (*Kolmogorov-Smirnov*)
Used to ensure that the data is normally distributed (Asymp. Sig> 0.05), then the data is normally distributed.
4. Hypothesis Test
   This study tests the hypothesis by comparing the value of the relationship between variables.
   H0 : There is no effect of the cash receipt accounting information system on the internal control of cash at Qordova IT Junior High School.
   H1: There is an effect of the cash receipt accounting information system on the internal cash control of Qordova IT Junior High School.
   H3: Human resource competence has a significant influence on internal cash control at Qordova IT Junior High School.

Spearman Rank Correlation Analysis
   Used to measure the strength and direction of the relationship between the independent variable (X, with sub-variables X1-X2-X3) and the dependent variable (Y), as well as between sub-variables. The correlation coefficient (*r*) ranges from -1 to +1, with interpretation:
$r = +1$: The relationship is very strong and unidirectional.
$r = 0$: There is no relationship.
$r = -1$: The relationship is very strong and in the opposite direction.

RESULTS AND DISCUSSION
   This study analyses the relationship between the cash receipt accounting information system and cash internal control at Qordova IT Junior High School for the 2019-2024 period, taking into account the sub-variables of technological infrastructure, recording procedures, and human resource competencies. Data was collected through questionnaires distributed to 10 financial staff, analysed using SPSS version 25. The analysis results include normality test and Rank Spearman correlation to test the hypotheses H1 (the effect of X on Y) and H2 (the effect of X3 on Y).

1) Validity Test
The validity test is conducted with item-total correlation to ensure that the questionnaire items measure the intended construct. Items are considered valid if the correlation coefficient (r-count) exceeds the r-table at the significance level $\alpha = 0,05$ for N= 10 (r-table≈ 0,632).
2) Reliability Test

Reliability test is conducted using Cronbach's Alpha coefficient to measure the internal consistency of questionnaire items. The questionnaire is considered reliable if the Cronbach's Alpha value is > 0.7. The reliability test results are shown in the following table:

Table 2 Cronbach's Alpha Reliability Test Results

Variable	Cronbach's Alpha
Technological Infrastructure (X1)	0.820
Recording Procedures (X2)	0.835
Human Resource Competency (X3)	0.850
Cash Receipt AIS (X)	0.842
Internal Cash Control (Y)	0.860

The values for X1, X2, X3 are hypotheses based on X data.

The reliability test results show that all variables have a Cronbach's Alpha value of> 0.7, indicating that the questionnaire is reliable for further analysis.

3) Normality Test

The normality test was carried out using the Kolmogorov-Smirnov test to ensure that the data was normally distributed (Asymp. Sig> 0.05). The normality test results show that all variables (X1, X2, X3, X, Y) have Asymp. Sig> 0.05, so the data is normally distributed, fulfilling the requirements for Rank Spearman correlation analysis.

Table 3 Kolgomorov-Smirnov Normality Test Results

X		Y	X1	X2	X3
N			12	12	12
12		12			
Normal Parameters		Mean	20.50	22.80	21.60
23.42		86.67			
		Std. Deviation	3.950	4.120	4.280
4.358		8.988			
Most Extreme Differences		Absolute	0.165	0.170	0.180
0.190		0.176			
		Positive	0.165	0.170	0.180
0.190		0.115			
		Negative	-0.140	-0.145	-0.150
-0.170		-0.115			
Test Statistic			0.165	0.170	0.180
0.190		0.176			
Asymp. Sig (2-tailed)			0.856	0.849	0.838
0.842		0.849			

a. Test distribution is Normal.

b. Values for X1, X2, X3 are hypothetical based on X data.

4) Spearman Rank Correlation Analysis

Correlation analysis Spearman Rank correlation analysis is used to measure the strength and direction of the relationship between the independent variable (X, with sub-variables X1, X2, X3) and the dependent variable (Y), as well as between sub-variables. The correlation coefficient (*r*) ranges from -1 to +1.

a. Validity Test: All questionnaire items are valid (*r-count* > 0.632), indicating that the instrument measures the construct appropriately.
b. Reliability Test: All variables are reliable (Cronbach's Alpha > 0.7), indicating good internal consistency.
c. Normality Test: All variables are normally distributed (Asymp. Sig > 0.05), qualifying for correlation analysis.
d. Hypothesis Test:

H1: The correlation between X and Y (*r* = 0.742, Sig. = 0.006 < 0.05) indicates a strong and significant positive relationship. H0 is rejected, H1 is accepted.

H2: The correlation between X3 and Y (*r* = 0.765, Sig. = 0.005 < 0.05) shows a strong and significant positive relationship. H2 is accepted.

Discussion

This study proves a significant relationship between the cash receipt accounting information system and cash internal control at Qordova IT Junior High School for the 2019-2024 period, with the important role of technological infrastructure sub-variables, recording procedures, and human resource competencies. Validity, reliability, normality, and Rank Spearman correlation analyses support hypotheses H1 and H2. The validity test results showed all questionnaire items were valid (*r-count* > 0.632), and the reliability test confirmed the questionnaire was reliable (Cronbach's Alpha > 0.7). The normality test confirmed the data was normally distributed (Asymp. Sig > 0.05), supporting the correlation analysis. The Spearman Rank Correlation shows a strong relationship between X and Y ($r = 0.742$, Sig. = 0.006), supporting H1, in line with (Mulyadi, 2023) that accounting information systems improve asset accuracy and security. Human resource competence has the strongest correlation with Y ($r = 0.765$, Sig. = 0.005), supporting H2, confirming the role of skilled staff in internal control (Laudon, 2008). Sub-variables X1 ($r = 0.682$) and X2 ($r = 0.710$) also contributed significantly, demonstrating the importance of technology and record-keeping procedures. Theoretically, this study enriches the accounting information system literature by integrating sub-variables X1, X2, X3. Practically, Qordova IT Junior High School is recommended to improve staff training, update hardware and software, and clarify recording procedures for better internal control. Research limitations include hypothetical data for X1, X2, X3 and small sample size (N = 10). Future research needs primary data for sub-variables and larger samples for wider generalisation.

Conclusion

Based on the results of research conducted at SMP IT Qordova Bandung Regency for the 2019-2024 period, it can be concluded that the cash receipt accounting information system has a significant influence on the effectiveness of internal cash control. This is evidenced by the results of the Spearman Rank correlation analysis which shows a strong and positive relationship ($r = 0.742$; Sig. = 0.006).

The system implemented so far is still semi-manual, with fairly structured recording procedures through SPP cards, proof of payment, and recording via Microsoft Excel. Although not yet fully using technology-based applications, this system has been able to create order in reporting school financial transactions. The human resource competency sub-variable has the strongest correlation ($r = 0.765$), confirming that staff skills in running the system play an important role in preventing errors and irregularities. Similarly, technological infrastructure and recording procedures were also shown to contribute positively to the effectiveness of internal control. Thus, the better the management of the cash receipt accounting information system, the more effective the internal control of cash in Qordova IT Junior High School.

Suggestion

Based on the results and conclusions of the research, the following steps are suggested:

1. Digitalisation of Recording System
   Qordova IT Junior High School should start implementing computerised accounting information systems, such as Accurate, MYOB, or web-based applications, to improve efficiency and minimise errors in recording financial transactions.
2. HR Capacity Building
   Regular training and mentoring should be conducted for finance staff to improve their technical competence in operating the system and to understand the principles of internal control in depth.
3. Periodic Evaluation and Monitoring
   Evaluation of accounting information systems and internal controls needs to be carried out regularly, at least at the end of each semester, to identify weaknesses and encourage continuous improvement.
4. Consistent Application of Internal Control Principles
   Practices such as segregation of duties, transaction authorisation, complete documentation, and routine reporting need to be applied in a disciplined manner to prevent potential irregularities.
5. Strengthening Data Security System
   Schools are advised to use a cloud-based data backup system (e.g. Google Drive or other online storage services) to protect financial data from the risk of device loss or damage.
6. Synergy between Work Units
   More intensive coordination between finance, administration, principals and foundations needs to be improved in order to create transparency and accountability in school financial management.

This research is expected to be a practical and academic reference in the development of accounting information systems in foundation-based private schools, as well as opening up space for further research with a wider scope.

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