

## ANALYSIS OF REGIONAL CASH RECEIPTS AND EXPENDITURES ACCOUNTING INFORMATION SYSTEMS IN IMPROVING THE INTERNAL CONTROL SYSTEM

(CASE STUDY OF THE MUNICIPAL FINANCIAL AND REGIONAL REVENUE  
MANAGEMENT AGENCY SUKABUMI)

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### Abstract

*This research aims to determine and explain the accounting information system for cash receipts and disbursements as an effort to improve internal control at BPKPD Sukabumi City. The method used is descriptive qualitative with triangulated data collection, namely observation, interviews and documentation; and also data analysis techniques for data reduction, data presentation and conclusions. The research results concluded that the internal control system for cash receipts and disbursements was running well, this was assisted by the implementation of the PANTAS and SIPKD applications to make it easier for users to produce information that was effective, efficient, transparent, auditable and accountable. Apart from that, it can also be seen from the implementation of the accounting information system for cash receipts and disbursements which is in accordance with Permendagri Number 77 of 2020 concerning "Technical Guidelines for Regional Financial Management", and Sukabumi City Mayor Regulation No. 76 of 2020 concerning "Position, Organizational Structure, Main Duties, Functions and Work Procedures" of the BPKPD. The implications of the results of this research prove the theory that accounting information systems can improve internal control systems as organizational structures, methods and measures are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies.*

**Keywords:** Accounting Information System, Cash Receipts, Cash Disbursements, Internal Control System, BPKPD.

### INTRODUCTION

As the body that has the authority to manage the finances of Sukabumi City, it is important for the Regional Financial and Revenue Management Agency (BPKPD) to have an accounting information system that can help present information that will be conveyed as a matter of responsibility and transparency of information to the public. One of the information systems contains reporting on regional cash receipts and expenditures, which will later be deposited into the Regional General Cash Account (RKUD) or issued for regional expenditures at designated banks. (Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget, 2014).

Therefore, an accounting information system is very important for the sustainability of an agency/company. According to what is said, an accounting information system is a framework that regulates elements such as forms, documents in the form of notes/journals, ledgers and reports that are designed or coordinated so that can produce/provide accounting and financial information that management needs in managing its finances (Mulyadi, 2018). The system itself consists of various procedures, which are procedures for recording information from forms, journals and ledgers in order to provide information including,

writing, duplicating, calculating, coding, registering, sorting, moving and comparing.(Irawaty, 2023). From the procedures carried out, it will be possible to see whether the management of cash receipts and disbursements under study is good and in accordance with the regional financial management guidelines implemented or not. (Situmorang, 2022).

As has been explained, the accounting information system also regulates the elements and procedures for receiving and disbursing regional cash, which is one of the important and sensitive assets which is also intended for the community and the function of the region itself. Apart from that, cash receipts are cash receipts which cause the company's assets to increase in cash (Panjaitan & Ilhamiyah, 2020). Cash receipts intended for regional interests are called Regional Revenues, which are cash receipts received through the Regional General Cash Account (RKUD), which in accordance with the provisions of statutory regulations are recognized as additional capital or net assets that will be used as regional rights in the 1st period. (one) budget year for regional financial needs. Accounting for regional cash expenditures is a manual and computerized process starting from recording, classification to financial transactions as well as an overview of transactions and financial reporting related to cash expenditures of Regional Work Units (SKPD). (Southeast, 2012 and Regional, 2012). This cash disbursement accounting is called Regional Expenditures which will be used for regional financial needs such as development of regional public facilities, the economy and community welfare, and others.

The accounting information system also needs to be accompanied by a control system including organizational structure, methods and measures that are coordinated to safeguard organizational assets (in this research in the form of regional cash), check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. (Mulyadi, 2018). This is related to the accounting information system which of course requires control in order to achieve the objectives in the definition of internal control. Apart from that, internal control is also designed to be able to detect, prevent or correct errors or deviations that occur in the accounting information system for cash receipts and disbursements, along with monitoring the continuity of financial management that occurs within a company to avoid misuse, obstacles and intentional errors. or not (Fadhila et al., 2023).

In line with this, from the results of interviews with the BPKPD Expenditure Treasurer, a problem phenomenon was found where in the General Cash Book (BKU) document there were recording errors, such as incorrect nominal records or cash balances that did not match the cash receipts and disbursements that should have occurred. This recording error can affect the total balance that is not in balance between the General Cash Book (BKU) and proof of transactions from the Bank, namely the Current Account, because it does not match the actual transactions in the Regional General Cash Account (RKUD) and can affect the presentation of the Cash Flow Report ( LAK) and Budget Realization Report (LRA) later.

Another problem was also found to be the absence of written Standard Operating Procedures (SOP) in each field at BPKPD, especially in the treasury and accounting fields which are directly related to regional cash receipts and expenditures. SOP is an important

thing, one of which can be used to control systems or procedures for resolving problems that occur. Even though most employees can resolve problems that occur without looking back at existing SOPs that were created in the past, these employees will not always serve and work at BPKPD due to employee changes. When old employees no longer work, without written SOPs, new employees who are still unfamiliar with their duties and responsibilities will be confused about how to resolve problems that occur. Therefore, the accounting information system that is being implemented also needs to have SOPs created again, printed and posted in every field in the BPKPD, as a means of preventing the recurrence of human error and an effort to improve internal control.

In research conducted by (Dewi, 2020) with the title "Analysis of Accounting Information Systems in Receipts and Disbursements of Cash in School Operational Assistance Funds (Bos) as a Tool of Internal Control", the cash receipt and disbursement system related to boss funds at SDN 012 Tanjung Gadai, Tebing Tinggi Timur District, Meranti Islands Regency has been implemented and designed properly seen from the principles/guidelines/guidelines that are implemented, so that the information produced is accurate and adequate as a tool for internal control of the report. Apart from that, in publishing the funds, the boss has complied with the procedures in which the Budget Realization Report (LRA) is prepared.

However, in research conducted by (Jeane Maitulung, Hendrik Manossoh, 2020) with the title "Evaluation of the Implementation of the Government Accounting System for Original Regional Revenue in the Sangihe Islands Regency Government" where the results of the research show that the systems and procedures implemented have not worked well and there are still discrepancies in the two procedures with existing regulations, such as discrepancies in the deposit documents for each receipt used by the Revenue Treasurer. The implementation of the PPKA service acceptance system and procedures is not in accordance with Minister of Home Affairs Regulation No. 59 of 2007, this can be seen from the absence of an Assistant Revenue Treasurer.

Therefore, regarding this problem, it is necessary to analyze the accounting information system for regional cash receipts and disbursements in an effort to improve the internal control system at BPKPD Sukabumi City, so that cash management as a company asset can be achieved properly and as a producer of effective, reliable, accurate, high-quality information. , can be trusted and is useful for society and subsequent government policies. From the description above, this research aims to determine and explain the accounting information system for cash receipts and disbursements as an effort to improve internal control at BPKPD Sukabumi City.

## **LITERATURE REVIEW**

### **Accounting information system**

An Accounting Information System (AIS) is a system that collects, stores and processes financial and accounting data used by decision makers (Ferdiansyah et al., 2023). AIS is designed to collect and display accounting information so that accountants and management can make informed decisions. AIS is usually computer-based and consists of

several interconnected components, such as records, forms, tools and equipment such as computers, communication tools, implementing staff and reports. (Meiryani & Reyhan, 2022). The main function of AIS is the collection and storage of business data, data processing, and presentation of financial information as a basis for consideration for making decisions by management. SIA must also ensure that the financial reports produced are timely, relevant, meaningful, reliable and up to date. In regional financial management itself, there is a Regional Financial Management Information System (SIPKD) which is an application to assist regional governments in increasing effectiveness, efficiency, transparency, accountability, auditability and economy in the field of regional financial management. In addition, the implementation of systems and procedures must be in accordance with the regulations or laws that apply to financial management in the relevant area (BPPKPD, 2018).

### **Reception**

Regional cash receipts are the inflow of money into regional treasuries, which can come from various sources such as regional income, regional financing, tax revenues, regional levies, regional wealth management results, and other regional revenues. (Rahariyanto & Rahayu, 2022). Regional cash receipts aim to assist the government in making effective decisions. The regional cash receipts process involves various procedures, including recording special journals, verifying the amount of cash received, grouping cash receipts by type, and safe storage to ensure the accuracy and security of cash receipts information. (Farhan et al., 2023). Apart from that, regional cash receipts also involve depositing money into regional cash accounts at designated government banks. Regional cash receipts refer to all forms of funds or cash receipts received by a regional government, such as a district or city. Regional treasury revenues can come from various sources, including taxes including property tax, sales tax, motor vehicle tax, and others. Taxes are the main source of income for the government. Retributions are obtained by local governments from collecting fees for certain services, such as parking fees, business permit fees, and other fees. (Yusuf et al., 2020). Part of National Income, namely income received by the central government, is reallocated to regional governments as part of other fund allocations. Donations and Grants originating from third parties, whether from private institutions, international institutions, or foreign governments. Business and Investment Results are income obtained from local government investments in certain businesses or projects. And loans from financial institutions, municipal bonds, or other loan sources.

Regional cash receipts have an important role in carrying out regional government functions, such as financing development, providing public services, paying employee salaries, and general financial management. (Rachma Ardhiani et al., 2020). The importance of managing regional cash receipts efficiently and transparently is a focus in maintaining healthy and sustainable public finances. The process of recording and reporting regional cash receipts must meet applicable accounting standards to ensure the accuracy and reliability of regional government financial information (Jati, 2019).



## **Expenditure**

Regional cash expenditures refer to the outflow of money from regional treasuries, which can be used for various purposes such as regional expenditures, financing expenditures, and other regional expenditures. (Rachma Ardhiani et al., 2020). The regional cash disbursement process involves various procedures, including recording special journals, verifying the amount of cash disbursed, grouping cash disbursements by type, and safe storage to ensure the accuracy and security of cash disbursement information (Andri Astuti & Trisnowati, 2019). Apart from that, regional cash expenditures also involve disbursing money from regional cash accounts at designated government banks. In the framework of regional cash management, regional governments must comply with applicable laws and regulations and carry out internal control over regional money management. Regional cash expenditures are an important part of regional government financial activities, which involve the process of disbursing money for various purposes and require regular procedures to record, verify and store cash disbursement information properly. (Wirianata et al., 2023). Regional cash expenditures refer to expenditures of money or funds carried out by regional governments, such as districts or cities. This expenditure occurs in various forms to finance various public activities and services organized by local governments. Covers employee expenses, namely salaries and benefits for government employees, including health costs, insurance and other benefits. Expenditures for goods and services such as purchasing goods, consulting services, facility maintenance, and other operational needs to support local government activities (Muna Fauziah et al., 2023). Capital Expenditures are expenditures for long-term investments, such as infrastructure development, land purchases, construction of buildings, roads, bridges, and others (Alhidayatullah & Antony, 2021). Social Assistance and Welfare Programs, where funds are spent on social assistance programs, welfare programs, education, health and other programs for the community (Matata et al., 2022). Debt and Interest Payments, if there are loans previously taken by the local government. Subsidies, namely local governments provide subsidies for certain industries, transportation, or certain services that require additional financial support. Regional cash expenditures must be regulated in accordance with the financial plan that has been prepared in the Regional Revenue and Expenditure Budget (APBD) (Meiryani & Reyhan, 2022). These expenditures must also comply with applicable regulations and procedures and be reported transparently to ensure accountability and efficiency in local government financial management (Railis et al., 2022). Managing regional cash expenditures well is very important to maintain the financial health of local governments, ensure sustainable development, and provide adequate public services to the community. (Arrina Lestari, 2022).

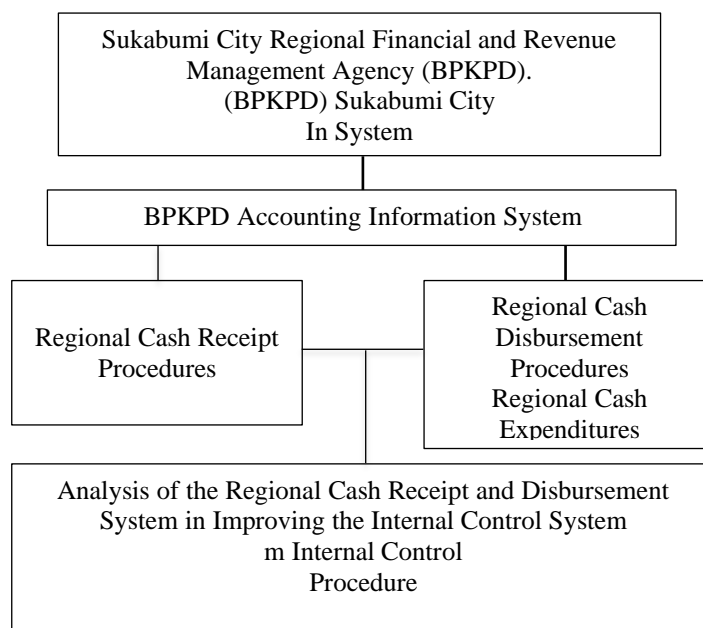
## **Internal Control System**

Internal Control System (SPI) refers to the systems and procedures designed by a company or government entity to protect assets, ensure the reliability of financial reports, promote operational efficiency, and ensure compliance with applicable laws and regulations (Situmorang, 2022). SPI also aims to provide adequate confidence in achieving

organizational goals through effective and efficient activities. SPI elements include the control environment, risk assessment, control activities, information and communication, and internal control monitoring (Fadhila et al., 2023). SPI also involves an organizational structure that separates responsibility and authority, coordinated methods and measures to safeguard organizational assets, and policies, techniques, procedures, physical tools, and documentation that interact within the organization. (Kalsum & Ikhtiari, 2023). In the government context, the Government Internal Control system (SPIP) is an internal control system that is implemented comprehensively within the central government and regional governments. SPIP aims to provide adequate assurance regarding the achievement of financial reporting reliability, operational effectiveness and efficiency, as well as compliance with applicable laws and regulations (Antony et al., 2022). Thus, SPI or SPIP is an integral part of the actions and activities carried out continuously by the leadership and all employees to ensure the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of assets, and compliance with laws and regulations. (Antony & Alhidayatullah, 2020).

An internal control system is a set of procedures, policies, and mechanisms designed and implemented by an organization to help achieve operational, financial, and compliance goals. (Fadhila et al., 2023). The main objective of the internal control system is to protect company assets, ensure the accuracy of financial data, promote operational efficiency, and comply with applicable regulations and policies. (Vidyasari & Suryono, 2021). The internal control system consists of several main components, namely, the control environment which includes organizational culture, values, management attitudes, and commitment to internal control. A good environment supports the implementation of effective controls. Risk Assessment where the organization must identify and evaluate risks that may occur in achieving its goals, including financial, operational and compliance risks (Coşkun & Akgül, 2022). Control Activities are processes and policies designed to manage and reduce risk (Barbuşă-Mişu et al., 2019). Examples include verification, approval, segregation of duties, and monitoring. Information and Communication as an internal control system requires the appropriate and timely flow of information between various parts of the organization (Gochhayat et al., 2017). Good communication ensures the necessary information is available for informed decision making. Monitoring: The organization needs to regularly monitor the effectiveness of the internal control system. This can be done through internal audits, regular evaluations and performance reviews. A strong internal control system helps organizations manage risk, prevent fraud, ensure regulatory compliance, improve operational efficiency, and optimize the use of resources (Park & Yoon, 2022). Proper implementation of an internal control system is essential in a complex and dynamic business environment.

Based on the above, the following framework was created.



**Figure 1. Framework of Thinking**

## METHOD

Research methods are basically scientific methods used to obtain information to fulfill certain goals and uses (Sugiyono, 2017). The method used in this research is qualitative method. Qualitative methods are methods that are based on the meaning of social reality that occurs or appears, not on the causes of that reality. This qualitative research has an in-depth explanation of a phenomenon by collecting as much data as possible. In this case, researchers use a descriptive qualitative approach which will produce images or written words about a process or phenomenon of people and the behavior observed. (Sendari Ayu, 2019). The objects of this research are accounting information systems, receipts, cash disbursements and internal control systems Sukabumi City Regional Financial and Revenue Management Agency (BPKPD).

In qualitative research, the population and sample are termed as social situations where there are sources of information/informants as (actors/perpetrator), analyzing the accounting information system for cash receipts and disbursements as (activity) carried out at the Regional Financial and Revenue Management Agency (BPKPD) Sukabumi City as (place).

## Data Collection Techniques/Data Triangulation

Data collection techniques are a series of activities carried out by researchers to collect data that is valid and also in accordance with reality (Salmaa, 2023). The type of data used in this research is sourced from primary data, namely data obtained directly in the field through interviews with informants involved in the activities being researched, and secondary data, namely data obtained from various literature.

In the data collection process the author used data triangulation techniques. According to Sugiyono (Sugiyono, 2017) states that "Triangulation is defined as a data collection

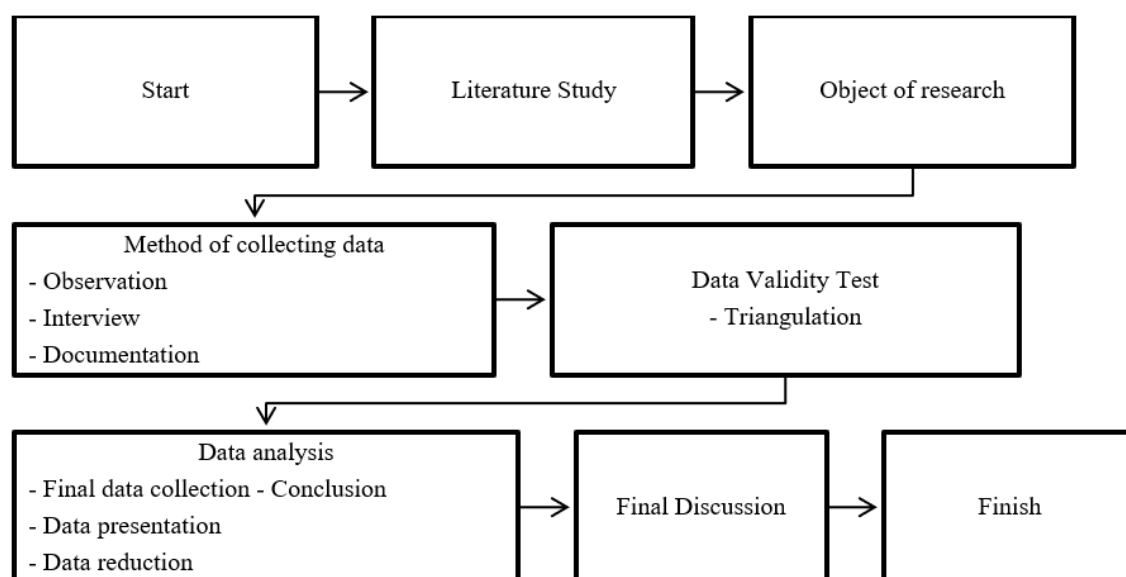
technique that combines various data collection techniques and existing data sources". As for collecting the data needed, the author collects data using the following techniques:

1. Participatory observation (Participant Observation), namely where the researcher participates directly in the procedures for cash receipts and disbursements at BPKPD.
2. Interview, which is a way of obtaining research information with a list of questions according to the problems discussed in this research.
3. Documentation, namely recording activities from observations and interviews in the form of notes, books, pictures, financial reports, as well as applied regulations/policies.

### Data analysis technique

The data analysis method applied uses Miles and Huberman's description, namely:

1. Analysis before going to the field
2. Data Analysis in the Field
3. *Data Collection*
  - a. At this stage the author will collect data by conducting interviews with key informants or someone who really knows about the situation of the research object as well as recording and recording the results of interviews with related parties.
  - b. Data Presentation (Data Display), presents the accounting information system for cash receipts and disbursements in the form of a flowchart.
  - c. Data Reduction, to summarize the accounting information system related to regional cash receipts and expenditures from the results of observations, interviews and documentation.
  - d. Conclusion/Verification (Conclusion Drawing), concluding the implementation and role of internal control that occurs in the BPKPD regional cash receipts and disbursements accounting system.



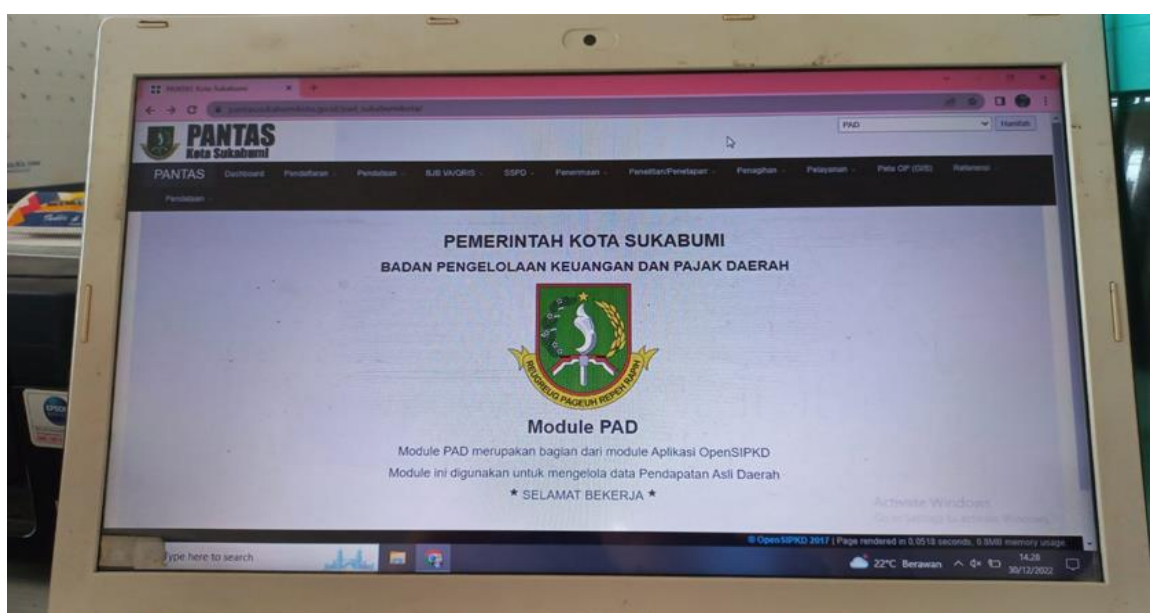


## RESULTS AND DISCUSSION

Regional cash receipts at BPKPD are in the form of regional income which includes: Original Regional Income (PAD), which includes Regional Taxes, Regional Levies, and other PAD. Meanwhile, regional cash expenditures are in the form of regional expenditure which includes: Stock Money (UP)/Change Money (GU)/Add Money (TU) and Direct Costs (LS).

Management of cash receipts and disbursements is supported by an accounting information system in the form of a computerized application which includes:

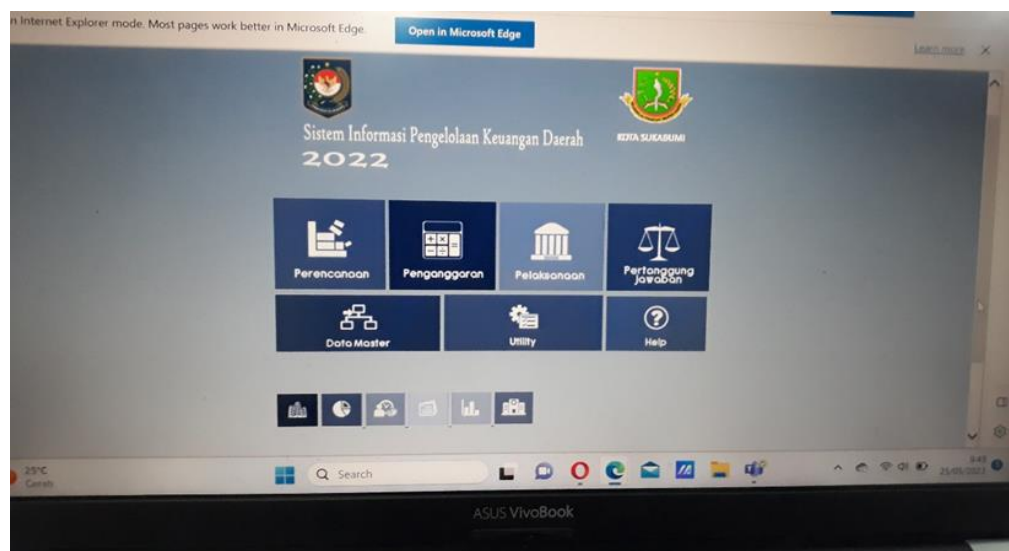
### Sukabumi Online Tax (PANTAS)



**Figure 2. PANTAS application**

This application is used for managing, reporting, bookkeeping and collecting regional taxes which are regional income from taxpayers to pay regional taxes to BPKPD through the Regional General Cash Account (RKUD) as additional funds.

## **Regional Financial Management Information System (SIPKD)**



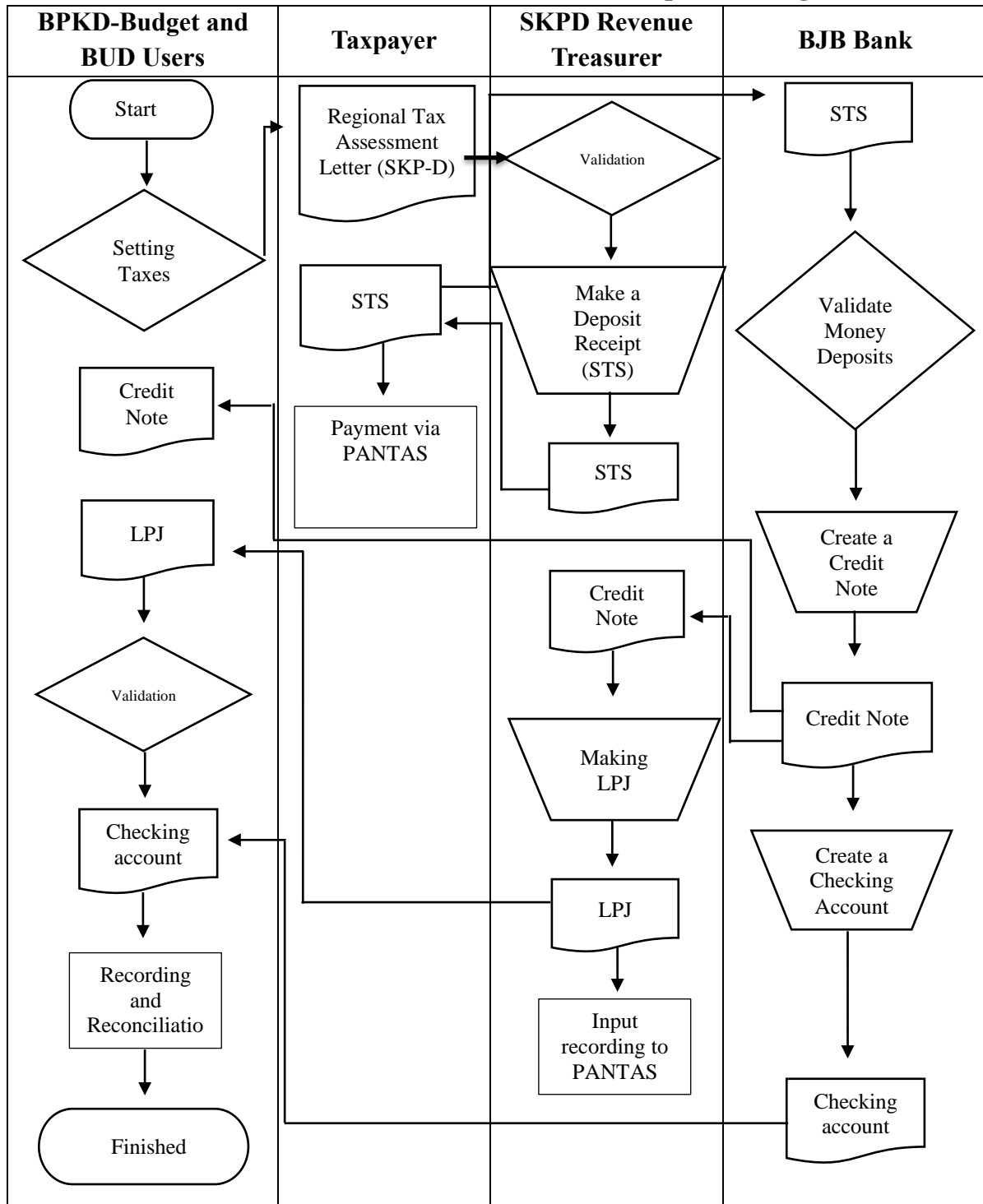
**Figure 3. SIPKD application**

Used for bookkeeping of regional cash receipt and expenditure transactions, using the Implementation and Administration Module which is based on the principles of effectiveness, efficiency, transparency, economics, auditability and accountability. For regional cash disbursements, the Regional Work Unit (SKPD) uses this application to create a Payment Request Letter (SPP) and Payment Order Letter (SPM) which then the BPKPD in the treasury sector prints a Fund Disbursement Order (SP2D) which will be issued via SIPKD from the SPP and SPM submitted by the SKPD. Later, the receipt and expenditure transactions that occur will be recorded in the General Cash Book (BKU) in the SIPKD of each SKPD as information regarding the daily inflow and outflow of cash with transaction classification, status and description. Apart from that, BPKPD in the accounting sector uses this application to create financial reports in the Accountability Module which produces a Budget Realization Report (LRA) and Cash Flow Report (LAK) as Reconciliation material at the end of each month.

In operation, SIPKD cannot be accessed on Google Chrome or Mozilla Firefox and can only be accessed via Internet Explorer and must be connected via a special network or LAN and connected to the user's laptop or computer, this is because SIPKD stores data that is not all data can be published. Therefore, the use of SIPKD and its users is deliberately limited. For example, when a Transportation Service user/user opens a SIPKD, the Transportation Service user/user cannot open the Environmental Service's SIPKD, so the financial data can only be seen by the relevant agency and the related financial management body, namely BPKPD.

Regional Cash Receipt Procedures

Table 1. Flowchart of Procedures for Cash Receipts from Regional Taxes



Source: Sukabumi City Regional Financial and Revenue Management Agency (BPKPD), 2023

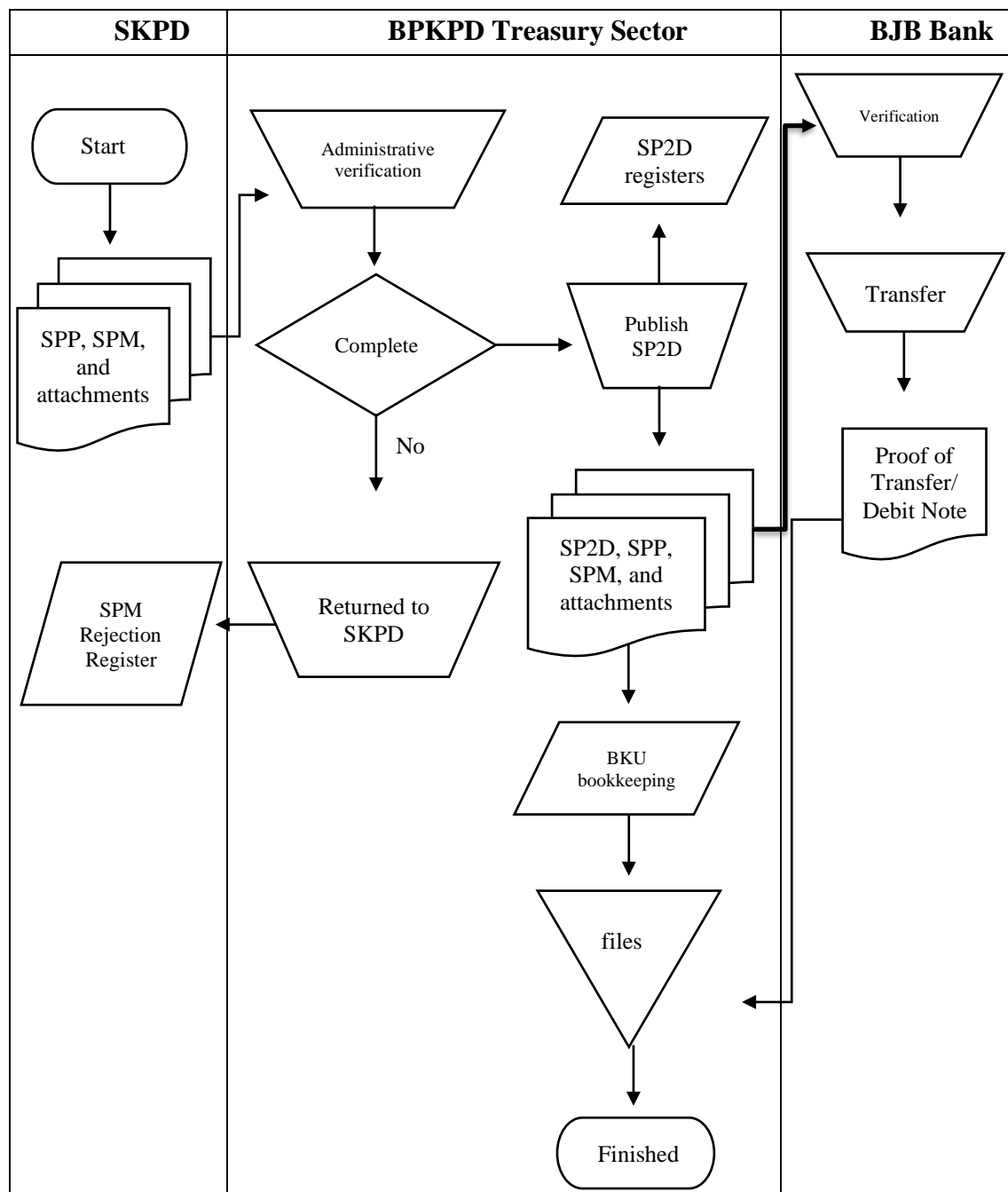
### **Discussion of Regional Cash Receipts:**

1. BPKPD as the Budget User issues Regional Tax Assessment Letters (SKP-D) for Taxpayers and for Revenue Treasurers.
2. The revenue treasurer verifies and validates the Regional Tax Assessment Letter (SKP-D) from the Taxpayer to test the conformity between the amount of money received and that in the SKP-D.
3. If it is valid/correct, the Revenue Treasurer approves and provides a Deposit Receipt (STS) to the Taxpayer.
4. Taxpayers will deposit money to Bank West Java and Banten (Bank BJB) along with STS from the Revenue Treasurer through the Sukabumi City Online Tax application system (PANTAS).
5. Tax billing in the PANTAS application system includes the nominal amount and due date which must be paid automatically. If the taxpayer is late in paying, the overdue fine will also be automatically calculated in the PANTAS application system.
6. After the Taxpayer deposits the money, Bank BJB will carry out authorization and match the STS with the amount of money deposited, after matching the Bank will send proof of the transaction in the form of a Credit Note/banking notification from the Regional General Cash Account (RKUD) to the Revenue Treasurer and BPKPD as Regional General Treasurer (BUD) on revenue receipts;
7. The Revenue Treasurer carries out validation by examining credit notes or banking notifications regarding income received directly from the RKUD. If receipt of the notice/notification is not communicated automatically, the Revenue Treasurer is obliged to request proof of transaction for revenue received directly from the RKUD;
8. Apart from that, income received by the Revenue Treasurer must be transferred to the RKUD account no later than 1 (one) day.
9. The Revenue Treasurer will input records in real time. Taxes received will be entered directly or recorded in the PANTAS application.
10. The Revenue Treasurer carries out bookkeeping as control. Based on proof of receipt in the form of a Credit Note, the Revenue Treasurer records what has been validated in the General Cash Book (BKU) on the revenue side according to the revenue account code, and records it both electronically and manually in the STS Register book and ratifies it by the Budget User every month.
11. The Accounting Sector of the Regional Financial and Revenue Management Agency (BPKPD) as Regional General Treasurer (BUD) carries out verification, evaluation and analysis of the Accountability Reports (LPJ) of Regional Work Units (SKPD) regarding information on recapitulation of receipts, deposits and cash balances held by the Treasurer. , periodically or routinely, by examining the suitability of the LPJ with the RKUD mutation.
12. Apart from that, in the context of accountability and control, the BPKPD Accounting Division also carries out periodic reconciliation of receipts at the end of each month with Bank BJB, in order to match the balances received with those recorded, from the identification of income transactions received. Revenue realization reports are also

created by displaying the data every month and descriptively analyzing the achievement of revenue realization. The Accounting Sector also makes a Cash Flow Report (LAK) according to the BKU which is made based on regional cash receipts that occur.

**Regional Cash Disbursement Procedures**

**Table 2. Flowchart of Cash Disbursement Procedures**



Source: Sukabumi City Regional Financial and Revenue Management Agency (BPKPD), 2023



### **Discussion of Regional Cash Disbursement Procedures:**

1. The SKPD Expenditure Treasurer makes a Request for Expenditure Payment (SPP), along with an attachment containing: Statement Letter (SP); SP Summary; SPP details; Copy of SPP; and Statement Letter.
2. The SKPD Expenditure Treasurer sends the SPP along with the attachments which have been recorded in the SPP Register to the PPK-SKPD.
3. PPK-SKPD verifies the budget and checks the completeness of the SPP and its attachments.
4. If the SPP and its attachments are incomplete, PPK-SKPD will record the SPP Rejection Register.
5. If complete and valid, PPK-SKPD makes a Payment Order (SPM) which will also be recorded in the SPM Register.
6. The SPP and SPM are sent to the Budget User for verification and signature if they are declared valid and complete, and then sent to the BPKPD. If it is not complete, BPKPD will ask the Expenditure Treasurer to create an SPM Rejection Register.
7. BPKPD checks the completeness of the SPP, SPM files and their attachments, if complete, BPKPD will issue a Fund Disbursement Order (SP2D) and record it in the SP2D Register.
8. If declared valid and complete, the SP2D by BPKPD is sent to Bank BJB for disbursement.
9. BJB Bank carries out verification and after that disburses funds from the Regional General Cash Account (RKUD) according to the nominal value stated on the SP2D, and the funds disbursed will go to the Budget User's account.
10. BJB Bank sends proof of transfer in the form of a Debit Note and also issues an Account Statement for the transaction to BPKPD.
11. The BPKPD Expenditure Treasurer records SP2D documents, and records and inputs every expenditure transaction from the relevant SKPD in the General Cash Book (BKU).
12. Documents that have been input will be archived.
13. The BPKPD Accounting Sector carries out Reconciliation and matches the BKU with the Bank BJB Current Account.
14. If it is declared unsuitable, then there is an input error in the BKU, and it needs to be checked again with the Bank BJB Statement as a reference.
15. The resulting BKU will later be made into a Cash Flow Report (LAK) by the BPKPD Accounting Division as control of the information so that it can be accounted for and used as an audit tool.
16. SKPD issues a functional and administrative Accountability Report (LPJ) no later than the 10th of the following month, which is signed by the Budget User for verification and also signed by the BPKPD User as a sign of approval.

## **SIA Regional Cash Receipts and Expenditures in Improving Internal Control at BPKPD**

The influence of the Accounting Information System (AIS) in internal control includes:

1. The accounting information system implemented can facilitate the implementation of management, bookkeeping, reporting and service activities effectively, efficiently, transparently, auditably and accountably.
2. The accounting information system implemented can also make it easier to create a General Cash Book (BKU) which is carried out every day, and prepare financial reports such as Budget Realization Reports (LRA) and Cash Flow Reports (LAK).
3. The PANTAS application accounting information system can facilitate automatic regional tax calculations where when taxpayers enter their turnover and type of regional tax, the specified tax will be automatically calculated. For example: When the taxpayer enters the gross turnover from his restaurant tax, Rp. 100,000,000,-, then a 10% tax will automatically appear, so the calculated tax is Rp. 10,000,000,-.
4. The SIPKD accounting information system can also improve internal control in terms of security because financial information in SIPKD is confidential and only authorized people can access the financial reports. Apart from that, the accountability module in SIPKD can also make things easier for accounting employees because financial transactions can be journalized automatically, especially for accounting employees who have limited understanding of regional financial accounting processes.

### **Efforts to improve the Internal Control System (SPI):**

As an effort to improve the internal control system, BPKPD implements an accounting information system for regional cash receipts and disbursements in accordance with (Permendagri, 2020) regarding "Technical Guidelines for Regional Financial Management". Additionally, in accordance with (Sukabumi, 2020) regarding "Position, Organizational Structure, Main Duties, Functions and Work Procedures of the Sukabumi City Regional Financial and Revenue Management Agency", to separate the functions and placement of employees according to their quality/reliability along with the duties, responsibilities and authority carried out between the treasury sector as the field that carries out transactions with Regional Work Units (SKPD) and inputting transaction data and the accounting field as the field that carries out and verifies the recording of financial reports which can be used as internal control supervision in managing good and controlled financial reports.

Based on the discussion above, it is stated that the accounting information system in improving the internal control system is good. This is proven based on cash receipt and disbursement procedures which are in accordance with the guidelines of Minister of Home Affairs Regulation No. 77 of 2020 and the implementation of the duties, functions, responsibilities and authority of the BPKPD accounting sector in resolving the problem phenomenon in this research, which at the time of Reconciliation was carried out, namely by matching existing/processed financial transaction data in the information system used,

where the balance in the Current Account treasurer with the balance in the General Cash Book (BKU), discrepancies were found and several calculation errors occurred. This occurs due to recording errors such as entering the wrong number into the BKU, or forgetting not to input daily expenditure caused by the negligence of the SKPD treasurer who entered the wrong account code, which should have been included in shopping for work stationery equipment but instead it was entered in the account code for shopping for food and drink.

The BPKPD accounting sector is an authorized field, according to Perwal No. 76 of 2020 will carry out its duties in resolving problems that occur, namely by summoning the SKPD to check and re-match the BKU with the Current Account which will be used as a reference because the Current Account records every transaction that occurs where money in and money out is clearly recorded in the Current Account, until the balance in the Current Account and BKU is stated to be the same/balance.

## CONCLUSION

Based on the results of the discussion above, it is concluded that the Sukabumi City Regional Financial and Revenue Management Agency (BPKPD) carries out financial reporting as an indicator of cash control, has been implemented in a system that can make it easier for users to produce information that is effective, efficient, transparent, auditable and accountable, with the help of the PANTAS and SIPKD applications. The accounting information system in improving the internal control system at BPKPD Sukabumi City was also stated to be good, this can be seen from its implementation which is in accordance with the procedures and standards of Minister of Home Affairs Regulation No. 77 of 2020 concerning "Technical Guidelines for Regional Financial Management" which are implemented. BPKPD in accordance with Perwal No. 76 of 2020 concerning "Position, Organizational Structure, Main Duties, Functions and Work Procedures of the Sukabumi City Regional Financial and Revenue Management Agency", separates the functions of the accounting and treasury fields, as supervision of internal control in managing good and controlled financial reports. It is hoped that the results of this research can be used as a reference for the Sukabumi City BPKPD, and it is hoped that this research can become a reference for other researchers who conduct research related to accounting information systems, regional cash receipts, regional cash expenditures, and internal control systems. As well as suggestions for future research to add discussion regarding the role of leadership in Sukabumi City's internal control system, expand the research object by involving many government agencies, and add quantitative research methods so that the results can be described clearly.

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**ANALYSIS OF REGIONAL CASH RECEIPTS AND  
EXPENDITURES ACCOUNTING INFORMATION SYSTEMS IN  
IMPROVING THE INTERNAL CONTROL SYSTEM ...**

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DOI: <https://doi.org/10.54443/sibatik.v2i12.1543>

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