

The Business Process for Receipt and Disbursement of Cash Through Website: Case Study of Riverstone Hotel & Cottage

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ARTICLE INFO

Keywords: SIA, E-Commerce, Business Process Modelling

Received : 14, July

Revised : 27, July

Accepted: 28, August

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ABSTRACT

This study aims to present an effective business process model to tackle issues related to the cash inflow and outflow cycle at Riverstone Hotel & Cottage. It utilizes Research and Development (R&D) as the research type and follows the ADDIE method, consisting of three stages: analysis, design, and development. The findings suggest the necessity of a website system featuring separate cash inflow and outflow menus for the administrative and front office departments, as well as for the hotel's services (rooms and halls) and expenditures. Implementing real-time management can help reduce processing delays during the calculation and input of room/hall prices across different platforms. Moreover, daily/monthly transaction reports can be conveniently accessed from the provided menu options, eliminating the need for manual recalculations.

INTRODUCTION

The existence of accounting information systems (AIS) is highly valued by companies because it provides essential accounting information for stakeholders' decision-making (Yuliana, et al, 2021). Given the current business environment, technology has become a critical foundation in a company's operational activities to achieve their objectives (Sari, et al, 2019). Designing these AIS should be adapted to the company's specific circumstances and needs to create an efficient and effective system (Putri, et al, 2017). AIS significantly aids in the smooth operation of business processes. Nevertheless, there remains a lack of awareness regarding the importance of implementing AIS, with some businesses considering it unnecessary.

In recent years, the tourism sector has become increasingly competitive in the business world. The expanding tourism industry highlights the critical role of hotels, essential for the success of hospitality. This drives hotels to innovate continually and improve by delivering superior customer service. This includes enhancing their internal control systems, especially in cash management, to ensure effectiveness and alignment with company objectives. According to Yanti et al. (2020), weak internal controls in an organization heighten the risk of errors and fraudulent activities, whereas robust controls can minimize such risks. Therefore, organizations must implement control systems capable of preventing potential fraudulent behavior.

Riverstone Hotel & Cottage is a hospitality industry that provides room service sales to its customers. The services offered by the hotel require them to practice good accounting and internal control systems to minimize the potential for deviations or errors that could lead to losses for the company. For example, insufficient attention to the sales transaction input process and accounts receivable recording, as well as the lack of thorough internal checks on cash receipts, indicate that the company needs to evaluate its internal control system, especially in cash receipt procedures, to establish an effective internal control system.

Riverstone Hotel & Cottage faces challenges with its manual cash receipt accounting system, which is prone to human error due to staff working different shifts. Mulyadi (2016) emphasizes that establishing a robust control system involves clearly defining functional responsibilities within the organizational structure. Additionally, there has been no testing of the internal control system for cash receipt functions, leaving the effectiveness of these processes at Riverstone Hotel & Cottage undetermined.

Many companies continue to use manual methods for recording transactions and financial reporting, which are time-consuming, frequently incomplete, and prone to high error rates (Achadiyah, 2019). This raises doubts about the reliability of financial reporting in accurately depicting business conditions (Andarsari & Dura, 2018), potentially leading to misguided decision-making. Persistent reliance on such methods could exacerbate issues concerning profit information, emphasizing the necessity for companies to adopt accounting information systems tailored to their specific requirements.

An Accounting Information System (SIA) is designed in a computerized manner to enhance the management of business processes related to transactions, making them faster, more precise, and accurate, including the storage of accounting transaction data. This capability facilitates the reliable creation of cash receipt reports. In assisting with business transaction management, SIA encompasses the sales cycle, cash receipt cycle, cash disbursement cycle, inventory cycle, human resources or payroll cycle, and financial reporting cycle (Romney et al., 2016). Each of these cycles is interconnected in the business process.

Some companies, including Riverstone Hotel & Cottage in the hospitality sector, do not yet utilize an Accounting Information System (AIS) and still rely on manual recording processes. Specifically, for cash receipts, the hotel accepts both cash and non-cash payments. Currently, transactions are manually recorded and inputted into Microsoft Excel spreadsheets, which are then used to generate daily cash receipt reports. However, the lack of an AIS implementation and the owner's continued reliance on manual recording poses challenges in the hotel's cash receipt processes.

Riverstone Hotel & Cottage encounters recurring issues with inaccuracies in both daily and monthly cash receipt reports. These inaccuracies stem from human errors such as delays in real-time recording and mistakes in numerical calculations. Contributing factors include difficulties in summarizing due to increased customer orders during peak periods like holidays and weekends, as well as handling complex transactions involving bulk purchases where customers make direct payments. These challenges arise because all business functions, including recording and production process management, are managed by the Front Office (FO) department, which lacks sufficient accounting expertise. Additionally, the hotel operates with three shifts – morning, afternoon, and night – leading to significant recording errors during shift changes. These issues profoundly impact operational efficiency, cash flow management, and profit generation. Moreover, the manual documentation process using paper increases the risk of document loss.

To address these challenges, it is crucial to design systems that simplify user interfaces and improve user quality of work life through business process modelling. This approach requires a deep understanding of business operations and collaboration with SME owners or managers (Ichdar et al., 2022). These systems should efficiently execute technical tasks while prioritizing user satisfaction (Hirschheim & Klein, 1994). With the rapid evolution of business and the digitalization landscape, organizations are increasingly focusing on service-oriented approaches and operational efficiency to enhance organizational agility (Deloitte, 2018; KPMG Insights, 2019). Therefore, accurate business processes serve as vital links between business operations and information technology (Ningtiyas et al., 2018). Effective and efficient business processes also elevate the quality of the organization's Accounting Information System (AIS), supporting decision-

making, planning, execution, and activity oversight (Mudjahidin, 2004). Consequently, modelling sales product processes using Business Process Management (BPM) methodologies becomes essential.

Several studies have shown that applying Business Process Management (BPM) to business processes transforms manual operations into digital ones, particularly in managing cash receipts and disbursements. Modelling outcomes can serve as tools to pinpoint system needs and enhance the efficiency and effectiveness of cash receipt transactions at Hotel Mentari Karawang (Setiyani et al., 2022). However, there is limited research on modelling complete cash receipt and disbursement processes similar to those at Riverstone Hotel & Cottage. Thus, business process modelling is essential to address inefficiencies in these processes at Riverstone Hotel & Cottage. Therefore, the objective of this study is to outline the design of business processes for cash receipt and disbursement cycles using BPM to resolve the specific issues faced by Riverstone Hotel & Cottage. The aim is to identify challenges and propose tailored solutions that meet the hotel's requirements. Based on the analysis, the researchers will develop an Accounting Information System for cash receipt and disbursement that aligns with Riverstone Hotel & Cottage's operational needs.

In the digital age, businesses are increasingly integrating online platforms to streamline their financial operations, particularly in the areas of cash receipt and disbursement. The hospitality industry, known for its diverse revenue streams and operational complexities, benefits significantly from such technological advancements. This paper explores the business processes involved in the receipt and disbursement of cash through a website, with a specific focus on Riverstone Hotel & Cottage as a case study.

Riverstone Hotel & Cottage, a mid-sized establishment offering both hotel and cottage accommodations, has implemented an online system to manage its financial transactions. This case study aims to analyze how the integration of web-based solutions has transformed their cash management processes, enhanced operational efficiency, and improved customer experience. By examining the practical implications of these processes, this study will provide valuable insights into the benefits and challenges faced by hospitality businesses adopting similar strategies.

This paper will first delve into the theoretical framework surrounding cash receipt and disbursement processes in the hospitality sector, followed by an in-depth examination of Riverstone Hotel & Cottage's online transaction system. Finally, the study will assess the outcomes and offer recommendations for further improvement.

THEORETICAL REVIEW

Accounting Information System

To gain a thorough understanding of Accounting Information Systems (AIS), here are definitions provided by several accounting experts. According to TMBooks (2017), AIS is a system that gathers, records, stores, and processes data to generate information for decision-makers. John (2016) defines AIS as a system that collects, records, stores, and processes data to produce information

for decision-makers. Krismiaji (2015) characterizes AIS as a system that processes data and transactions to produce valuable information for business planning, control, and operations. From these expert perspectives, AIS can be summarized as a system that processes data to generate essential information used in business planning, control, and operations, specifically in providing accounting and financial insights.

The function of Accounting Information Systems

A well-functioning Accounting Information System is expected to produce high-quality and useful information for management and other stakeholders to make informed decisions. The system should be designed to effectively fulfil its intended purposes. The effectiveness of an information system can influence management's ability to implement internal controls, as the information it generates is critical for decision-making. The functions of an accounting information system include collecting and storing data on organizational activities, resources, and personnel; converting data into actionable information to assist management in planning, executing, monitoring, and evaluating activities, resources, and personnel; and providing sufficient controls to safeguard organizational assets and data (Marshall B. Romney and Paul John Steinbart, 2016:11).

Characteristics of Accounting Information Systems

Characteristics of Accounting Information Systems adhere to regulations and corporate standards. The data managed by these systems is customized to fit the company's specific needs. Accounting Information Systems must possess the following traits (Krismiaji, 2015):

Firstly, Relevance. The primary function of accounting is to present quantitative data that aids in corporate decision-making. This data must be carefully maintained to ensure high quality. Financial statements produced by accounting include balance sheets, income statements, changes in equity, cash flow statements, and accompanying notes. High-quality financial reporting necessitates relevance. Companies must evaluate the relevance of the information provided. Without relevance, decision-makers may dismiss the information as irrelevant, regardless of other quality aspects. Thus, relevance should be highly valued as a critical characteristic of information quality. Users are expected to employ appropriate methods to ensure relevance in the company's financial reporting.

The second characteristic is Verifiability. Another aspect of the quality of accounting information is its ability to be verified. Measurement cannot be entirely divorced from effective considerations and opinions. Human involvement in the measurement and presentation processes ensures they are not solely based on objective reality. To enhance the usefulness of financial reports, information must be verified for accuracy and independently measured.

The third characteristic is Understandability. Another important aspect of accounting information quality is its clarity. This means that the information should be presented in a format and using terminology that is understandable. It serves no purpose to create accounting information that is understood only by one party, as financial reports are intended to provide information and reports to anyone who needs them.

The fourth characteristic is Timeliness. The information provided should be delivered as early as possible to serve as a basis for decision-making. Delayed or untimely financial reporting would result in decision-making being postponed beyond the required time. In reality, economic developments and changes occur rapidly, making timely financial reporting crucial.

The fifth characteristic is Neutrality. Financial information should be impartial, catering to the general needs of users and not influenced by the specific needs or desires of any particular party. The information must be neutral and should not favour any one party. Creating accurate financial statements that provide high-quality accounting information integrating all accounting recording processes can be supported by appropriate accounting software tailored to the company's requirements.

Cash Receipts and Cash Disbursements

Cash Receipts are funds received by a company, either in cash or negotiable instruments that are immediately usable, originating from company transactions such as cash sales, debt repayments, or other transactions that increase the company's cash (Esteria et al., 2016). According to Panjaitan & Ilhamiyah (2020), cash receipts refer to cash received through transactions that increase the company's assets in the form of cash. Factors influencing cash receipts include market competition conditions; intense competition can potentially increase a company's cash receipts. Additionally, the company's position in moderately strong competition can enhance cash receipts through favourable payment terms offered. Active accounts receivable management accelerates cash receipts, whereas passive management slows them down. Finally, a company's plans for cash receipts from other sources (non-operating, such as rental income, dividends, interest income, etc).

According to Mujilan (2012), Cash Disbursements are events related to distributing goods or services to other entities and collecting payments. Panjaitan & Ilhamiyah (2020) describe cash disbursements as financial transactions that reduce the company's cash assets. These transactions are recorded through electronic cash disbursement forms based on supporting transaction evidence such as receipts of goods received, purchase orders, and others, and are then entered into the computer through cash disbursement journals. Cash disbursements resulting from operating expenses like interest payments and exchange rate differences are recorded in the memorial. In a company, cash disbursements are frequent transactions influenced by factors such as capital asset purchases; planned increases in fixed assets increase cash disbursements, whereas decreases in such plans reduce them. Similarly, direct

labour wages affect cash disbursements; higher wages lead to larger disbursements, while lower wages reduce them.

Business Process Modeling Notation

This study asserts that the core elements of BPMN are effective for designing concise business process models that are easily accessible to business experts. BPMN also defines process syntax and determines the flow of messages and information among participants in the process. BPMN modelling provides an efficient approach to ensuring that processes are clearly defined and easy to follow (BPMN 2.0, 2011). Because BPMN is expressive, it allows for different approaches to business process modelling. BPMN is a graphical notation developed to facilitate communication among various stakeholders – end users, business experts, software developers, and workflow modellers – involved in the design and development process. BPMN features diverse syntaxes that enable business process modelling at various levels. At a high level, it is necessary to capture the business perspective and map the core functionalities of a system, while in detail, it is necessary for a model that can be executed (Weske, 2012).

It can be said that the primary goal of BPMN is to provide a standard notation that is easily understood by all business stakeholders. Thus, BPMN can create a standardized bridge for the gap between business process design and process implementation. The language used in BPMN allows all involved parties to, comprehensively, and efficiently communicate the processes existing within the organization (Monakova, Brucker, & Schaad, 2012; Recker, 2010; Volzer, 2010).

Modeling for rapid process discovery involves swiftly capturing processes with their owners, and outlining detailed main processes using fundamental BPMN elements. Documentation modelling visualizes system behaviour more comprehensively from a business perspective compared to the aforementioned models. Analysis modelling (redesign) enhances the model with additional behavioural details to aid in process analysis and improvement. Execution modelling specifies processes with the required detail for automated execution. Interaction modelling represents communication across organizational business processes, while semi-structured process modeling creates flexible, semi-automated processes.

Business Processes

Most of the literature on the definition of business processes emerged since the 1990s, with many authors articulating their own versions but with the same underlying meaning: directing business processes towards specific goals and highlighting particular aspects. Many researchers use concepts such as activities, sequence, inputs, and outputs to describe business processes. Havey (2005) defines a business process simply as a step-by-step rule set specifically designed to solve business problems. Other prominent definitions consider business processes from different perspectives, where they are described as composed of interconnected elements to process inputs, the process itself, input

transformation or workflow, human and computerized resources, and outputs (Agerfalk, Goldkuhl, & Cronholm, 1999; Becker, Kugeler, & Rosemann, 2003; Fan, 2001; Lonchamp, 1993; Saxena, 1996).

This indicates that most definitions share a similar meaning, with significant differences lying in the emphasis on specific aspects of business processes. For instance, Agerfalk et al. (1999) focus on the need for activities to be structured and organized in a specific way within business processes. Castellanos, Casati, Dayal, & Shan (2004) and Fan (2001) emphasize the goal-oriented nature of business processes. Davenport & Short (1990), Gunasekaran & Kobu (2002), and Hammer & Champy (1993) define business processes with a customer-oriented approach, while Irani et al. (2002) shift the focus to the need for clear inputs and outputs. Völkner & Werners (2000) argue that there is no universally accepted definition of business processes due to their discussion across various theoretical disciplines.

Despite the variety in definitions, four main features of any business process can be identified: specific identifiable inputs, a set of clearly definable tasks or activities performed in a specific sequence, involving both computerized and human resources, and producing specific outcomes that create value for customers.

METHODOLOGY

This research utilizes qualitative methodology, employing a case study approach to redesign the business processes of an entity that faced challenges with its previous process implementations. Qualitative methods were chosen for their holistic and dynamic view of reality, avoiding segmentation into research variables (Sugiyono, 2019). The study focuses on Riverstone Hotel & Cottage in the hospitality industry, specifically addressing inefficiencies in their cash receipt and disbursement cycles.

Primary data is gathered through field observations and interviews with staff directly involved in these processes. These observations aim to understand the current flow of cash transactions, procedures, and involved parties, including checking customer transactions between the front office and administration. Secondary data is sourced from literature reviews on business process management, including internet sources, journal articles, and relevant books. Additionally, internal documents such as room reservation data, daily transaction reports, purchase invoices for hotel supplies, and transaction billing documents from Riverstone Hotel & Cottage are used. These materials are crucial for facilitating the modeling of business processes using BPMN.

RESULTS

Based on the analysis above, it is evident that several factors contribute to errors in cash receipt and disbursement reporting at Riverstone Hotel & Cottage. Shift changes introduce risks of recording errors, complicating the consolidation of records by subsequent shifts and resulting in inaccuracies. Human errors in transaction recording due to manual processes, as well as manual documentation of paid invoices on receipts, increase the likelihood of documents being misplaced. These factors could be better managed through a

structured and more efficient business process transformation using technology, eliminating manual tasks. This approach aims to minimize discrepancies and streamline reporting across departments. Specifically, the development of a website for staff to input cash transactions linked to reporting can reduce errors between morning, afternoon, and evening shifts. Thus, this study aims to refine the depiction of current business processes (as is) into more effective and efficient processes (to be).

DISCUSSION

Business Process Optimization Analysis

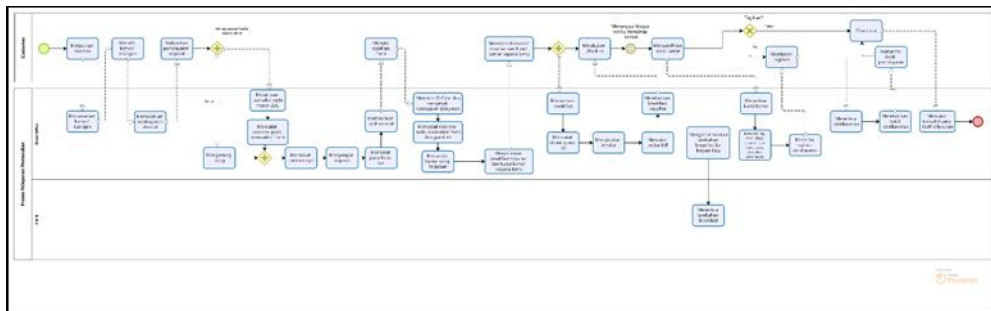
Based on the analyzed issues, there is a need for a revamped business process that can effectively address the deficiencies observed in the previous cash receipt and disbursement stages at Riverstone Hotel & Cottage. For cash receipts, it is crucial to implement a feature that aids the front office in identifying cash receipt types, allowing staff to input and consolidate comprehensive information (including room types or halls booked through various online travel agents). This form should seamlessly integrate with the administrative system to expedite daily and monthly reporting processes. This approach ensures swift follow-up actions from the central office soon after form submission.

On the other hand, efficient cash disbursement requires a standardized feature linked with the central company to transmit and authorize invoices for procurement and facility maintenance. Previously, these processes were handled manually—from filling out purchase invoices to obtaining approval signatures. Implementing an effective cash receipt and disbursement system triggers a positive cascade effect, reducing errors, expediting recording and reporting, and thereby enhancing the accuracy and organization of hotel transaction processes through system redesign.

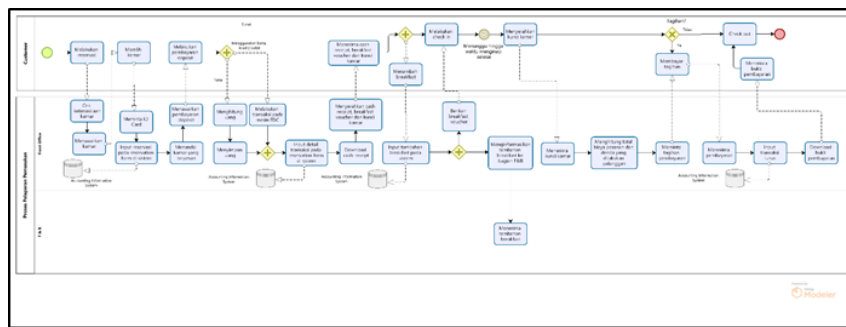
There is an increasing demand to develop a robust, reliable, cost-effective system that is responsive to both customer and employee needs. Therefore, optimizing business processes becomes essential for all components and stakeholders to synergize effectively, ensuring optimal performance. Business activities are not solely conducted by companies but also by individuals or groups working collaboratively to generate income from these activities (Osijo & Sudarmiati, 2023). Supported by the insights of philosopher and economist Adam Smith (1723–1799), who advocated for productivity gains through task specialization and division of labor. The integration of computerized information systems into business processes is crucial for facilitating seamless information sharing among users who require it. Rapid changes in the business environment necessitate dynamic systems that continually provide value to consumers through products and services, while also being adaptable to evolving business conditions at an optimal cost (Kale, 2019).

Business Process Modeling

When designing a new business process, it's crucial to use a tool that can visualize the process flow, which is why Business Process Modeling Notation (BPMN) is selected. BPMN effectively illustrates the sequence of processes from beginning to end, outlining the roles of different components. This clarity ensures seamless information exchange and facilitates the implementation of cash receipt and disbursement processes. Figure 1 depicts the current cash receipt process (as is), while Figure 2 presents the proposed BPMN model (to be).



Picture 1. Current Cash Receipt Process from Rooms (as is)

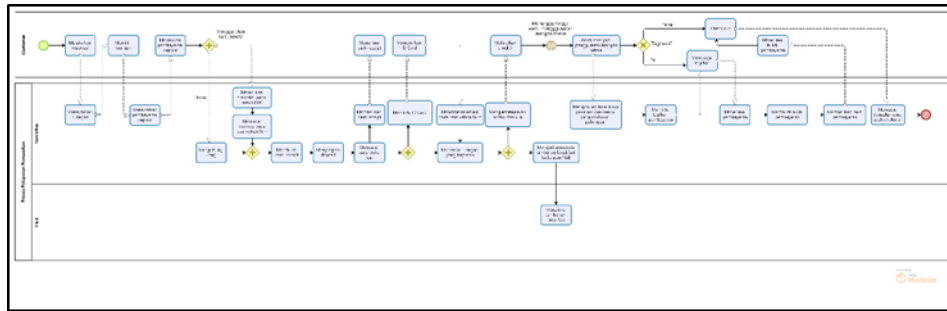


Picture 2. Proposed Cash Receipt Process from Rooms (to be)

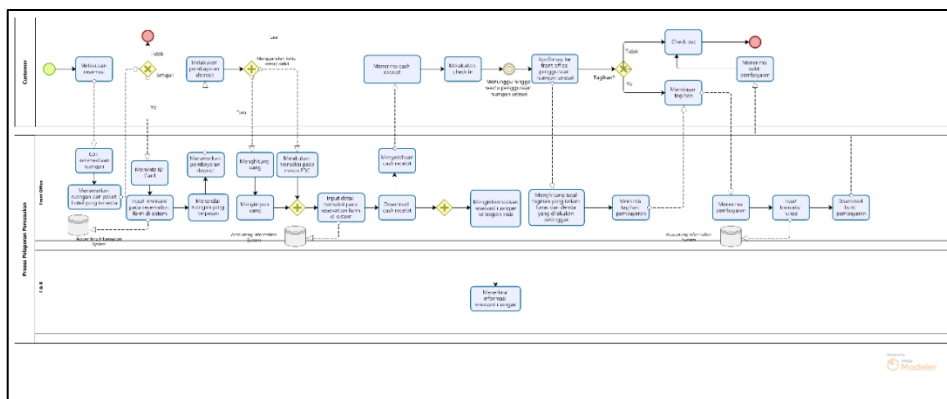
In Picture 1, the current business process implemented conventionally, and Picture 2, the proposed (to be) business process designed based on a website to improve the previous business process. The actors involved in both pictures are the same, consisting of customers, front office, and F&B. However, there are improvements in the business process stages designed and clearly visible in the front office section, making the business process more accurate, effective, and efficient.

In Picture 1, the business process is still conducted conventionally, offering rooms and receiving payments without recording the types of available rooms, resulting in less intensive interaction between the front office and customers during the pre-sales stage to obtain room data and specifications. This process is inefficient because availability records are not presented, potentially leading to misinformation given to customers and affecting transaction records. Therefore, the designer will consider improving the system of business processes to be appropriate and structured to minimize recording errors.

In Picture 2, the business process is designed for a website system, allowing the front office to directly check room availability based on type and facilities offered. The front office also verifies the ID card first, which is then matched with incoming orders in the system. The system design will include inputting room reservation data, breakfast options, and payment methods, resulting in a payment receipt. This will undoubtedly simplify the front office's tasks to minimize recording errors, update the number of available rooms, and provide more informative details to customers.



Picture 3. Current Cash Receipt Process from Hall (as is)

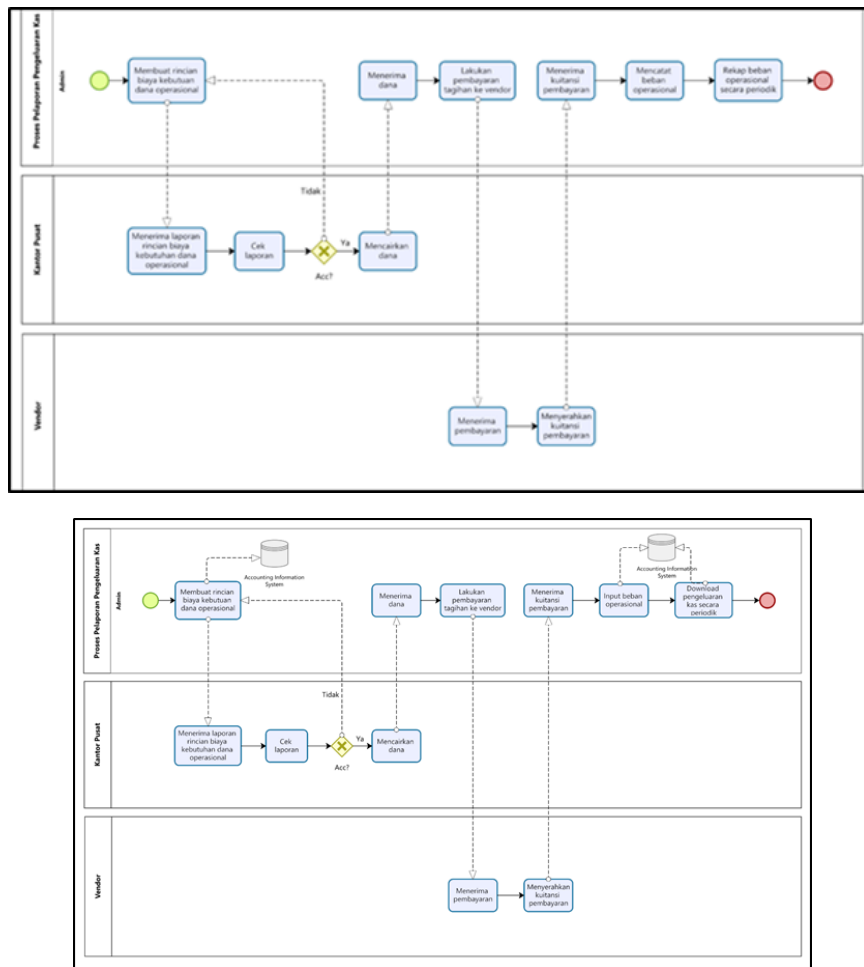


Picture 4. Proposed Cash Receipt Process from Hall (to be)

In Picture 3, the current conventional business process is implemented, while Picture 4 illustrates the (to be) business process designed based on a website to improve the previous business process. The actors involved in both pictures are the same, consisting of customers, front office, and F&B. However, there are improvements in the stages of the business process designed to make it more accurate, effective, and efficient.

In Picture 4, the business process is designed for a website system, enabling the front office to directly check hall availability dates and the facilities provided. The front office first verifies the ID card, which is then matched with incoming orders in the system. The system design will include inputting hall reservation data, consumption details, and payment methods, resulting in a payment receipt. This will significantly simplify the front office's tasks to minimize recording errors, update available hall rental times, and provide more informative details to customers.

Next, Picture 5 presents the current Business Process Modeling Notation for cash disbursement implemented (as is), while Picture 6 shows the proposed Business Process Modeling Notation designed and proposed (to be) for Riverstone Hotel & Cottage.



Picture 6. Cash Disbursement Business Process (to be)

Picture 5 illustrates the current business process of the cash disbursement information system (as is). The cash disbursement process is managed by the administration or front office, where they create detailed operational fund requests that are then forwarded to the central office. The central office verifies whether the requests align with planned activities; if not, they are returned for corrections by the administration. Once approved, the central office authorizes the disbursement of funds, which the administration receives as proposed. The administration proceeds with vendor payments, receiving payment receipts as confirmation. These transactions are recorded as operational expenses, allowing for periodic review of cash outflows by the administration.

In Picture 6, the updated business process (to be) for the cash disbursement information system is presented. In this revised process, the cash disbursement administration logs in to input detailed operational fund requests, accessible for verification by the central office. Any errors identified can be corrected through disposals in the application. Once the requests meet

all requirements, the central office verifies them via SIA login, confirming acceptance and authorizing the administration to access and disburse funds. This includes payments for vendor invoices. Vendors provide receipts to the hotel administration as proof of payment received for goods and services. This streamlined approach enables the administration to easily input operational expenses into SIA, ensuring financial data updates automatically. Consequently, relevant departments can download expenditure reports periodically or as needed based on their authorization.

CONCLUSIONS

Based on the findings and discussions presented, the case of Riverstone Hotel & Cottage illustrates that the newly designed web-based cash receipt and disbursement processes integrated with SIA offer several solutions to the existing problems. This redesign separates the receipt of cash (for rooms and halls) and differentiates access and the bureaucratic processes involved in cash receipt and disbursement, each with unique characteristics. Additionally, a well-structured and efficient business process is crucial in delivering services aligned with predefined goals. To address issues arising from inefficient business processes, it is crucial to analyze and design new business processes using business process management and notation, which serve to analyze, test, implement, and enhance processes.

FURTHER STUDY

Based on the researcher's firsthand experience during this study, several limitations were encountered. These can provide valuable insights for future researchers aiming to enhance their studies, as this research itself has identifiable shortcomings that warrant ongoing improvement in future research endeavors. Some of the limitations observed in this study include:

1. The research focused solely on one hotel, Riverstone Hotel & Cottage, whereas many other hotels also require internal system improvements.
2. During the data collection process, information was provided only by those directly involved, namely the administrators and receptionists of Riverstone Hotel & Cottage.

ACKNOWLEDGMENT

I express my gratitude to the research team for their participation in this study. We are grateful to the university and associates for their unwavering support in seeing this project through to completion.

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