

The Application of Accounting Information Systems at CV Fael Jaya in the City of Manado

Yuricha Fransis Aprilia Salim^{1*}, Robert Lambey², Natalia Gerungai³
Accounting Economics Study Program, Faculty of Economics and Business,
Sam Ratulangi University

Corresponding Author: Yuricha Fransis Aprilia Salim
salimyuricha@gmail.com

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ABSTRACT

The purpose of this research is to understand the implementation of the accounting information system for cash receipts and cash expenditures at CV. Fael Jaya in the City of Manado, particularly in the sales department of goods (construction materials) based on the fundamental elements of the accounting information system. Given that this company is a growing enterprise, managing cash receipts and expenditures is crucial to facilitate accuracy and speed in all financial transaction processes within the company. The type of research used is a case study, and data are obtained from interviews and documentation. The data analysis technique employed is qualitative descriptive, in which the researcher elaborates on the implementation of the accounting information system at CV. Fael Jaya and then compares it with relevant theories about the accounting information system. The research findings indicate that the implementation of the accounting information system for cash receipts and expenditures at CV. Fael Jaya in the City of Manado is not yet adequate. Observing the functions and documents related to the theories and what occurs at CV. Fael Jaya, not everything aligns.

INTRODUCTION

Information about a company's cash flow is useful for users of financial statements as a basis for assessing the company's ability to generate cash and cash equivalents and assessing the company's need to use the cash flow. In making economic decisions, users need to evaluate the company's ability to generate cash and cash equivalents and the certainty of obtaining it. Users of financial statements want to know how the company generates and uses cash and cash equivalents. The company needs cash to carry out its business and to pay off obligations. This statement requires all companies to present a cash flow statement. Cash disbursement activities cannot be separated from industrial businesses. This is because industrial businesses in running their businesses require cash for daily expenses. Cash must be managed in such a way that it is available to make debt payments, pay wages, pay taxes, to buy additional buildings, land, and expand other operations.

Cash flow is the movement of money in and out of a company over a period of time. It helps finance and business owners determine the financial position of a business and assists in spending planning. Balancing cash inflows and outflows can increase transparency in spending and help finance and business owners optimize operating expenses. Cash flow also helps business owners identify the best-performing parts of the business and helps identify and eliminate bottlenecks in the spending process. It also allows business owners to recognize and capitalize on opportunities for improvement and prepare for future challenges.

As explained in PSAK no. 2 paragraph (05), that "Cash consists of cash on hand and checking accounts. Cash equivalents that are highly liquid, short-term and can quickly be converted into cash in a certain amount without facing the risk of significant changes in value. The company receives cash mainly through product sales and through loans. In a good cash receipt and disbursement information system, all large receipt or payment transactions must be made by check, namely through the bank, while for cash receipts and payments that are relatively small in amount, they are made through petty cash. Cash is very easy to use for both receipts and disbursements, so it is very vulnerable to misuse. Errors or deviations to cash on hand (petty cash) usually involve internal parties in the company, especially in the cash department. Generally, these cases of deviation occur because the accounting information system implemented by the company is inappropriate or inadequate.

CV. Fael Jaya is one of the companies in Manado city engaged in the sale of building and construction materials. Its business area is on Lengkong Wuaya Street, Paal Dua District, Manado City, and is the only company in the area that sells building and construction materials. Along with the development in this area, namely the construction of many houses and buildings, the need for building and construction materials has increased. CV. Fael Jaya has become a company that is in great demand by both the public and developers in providing building and construction materials for the purposes of rehabilitating houses and buildings or building new housing.

Like other companies, CV. Fael Jaya also carries out the preparation of the company's financial reports, especially in the sales of merchandise (building materials). As a growing company to prevent errors in the management of cash receipts and disbursements in the sales of goods, a good accounting information system is needed in cash management. The problems that exist in CV. Fael Jaya include the absence of an accounting information system in this case software that is suitable for the company's needs and errors in recording receivables payments so that cash differences occur.

Based on the formulation of the problem that has been mentioned, the purpose of this study is to determine the implementation of the accounting information system at CV. Fael Jaya in Manado City.

LITERATURE REVIEW

Definition of Accounting

Hanggara (2019:1) states that "Accounting is the process of identifying, recording and reporting economic data or information that is useful for assessment and decision making."

Professor Meigs (Author of Accounting Books): In the book "Accounting: The Basis for Business Decisions," they state that accounting is a process of identifying, measuring, and presenting economic information to stakeholders.

Kieso, Weygandt, and Warfield (2019), Financial accounting is a process that culminates in the preparation of a company's financial statements to be used by internal and external parties. Users of these financial statements include investors, creditors, managers, and government agencies.

The definition of financial accounting according to Hanggara (2019:3) is: The field of accounting that has activities such as recording all financial activities related to accounting or which have been specifically designed to process overall economic records such as recording financial transactions to presenting data that has become a form of company financial reports.

Information Systems

Eddy et al (2019) stated that: A system is a collection of individual interactive elements and organizes to achieve the same specific goal. This system is not always identical to a computer, because basically the system can initially be done manually. While for systems equipped with equipment can be made easier, saving time, energy and costs. Definition of information according to (Martin Halomoan Lumbangaol, 2020) information is the result of processing relevant data and has benefits for its users. Definition of information according to (Tukino, 2020) information is data that is processed into something more useful for the recipient to help make a decision.

According to Romney and Steinbart (2020:10), an accounting information system is a system used to collect, record, store, and manage data to produce information for decision making. This system includes information technology infrastructure, people, procedures and instructions for software data, as well as internal controls and security measures.

Steven A. Moscov (2022:12) Accounting Information System is an organizational component that collects, classifies, processes, analyzes, and

communicates relevant financial information as a basis for decision making by internal parties (managers and employees) and external parties (such as tax offices, creditors, government).

According to Bodnar and Hopwood (2020:13), the function of the information system is as follows: "The function of the information system is responsible for data processing. Information system data processing in organizations has evolved. In the past, the function began with a simple organizational structure, involving only a few people. Now the function has evolved into a complex structure involving many specialists". The purpose of this accounting information system is to be the foundation for efficient financial data management, having a major impact on the way companies run their operations and make decisions.

Cash Receipt Accounting Information System

Mulyadi (2023:379) defines the company's cash receipts as coming from two main sources: cash receipts from cash sales and cash receipts from receivables. An accounting information system is one type of system needed by a company in handling daily operational activities to produce accounting information needed by management and other related parties in connection with decision making and other policies. As in making cash receipts and disbursements, it must have a system and procedures in accordance with existing regulations. Cash Receipts, Cash Receipt Procedures, Forms used in Cash Receipts, and Functions related to Cash Receipt Accounting. Cash receipts are cash received by the company, either in the form of cash or securities that have the nature of being able to be used immediately, which comes from company transactions or cash sales, settlement of receivables or other transactions that can increase the company's cash.

The definition of cash receipts according to the IAI (Indonesian Institute of Accountants) is all cash flows that enter the State/Regional General Treasurer. So all cash flows that enter a company's cash are called cash receipts. Romney and Steinbart (2020) state that the last activity in the revenue cycle is related to cash receipts. The cashier's function will report receipts, handle customer remittances, and deposit money into the bank. According to Ardiyos, the definition of cash receipts is all parts (items) from which the company receives cash inflows during a certain financial period. The most common components included in cash receipts are cash sales, collection of receivables and other cash receipts.

Cash Disbursement Accounting Information System

Soemarso (2020) stated that basically in order to produce a good control system, cash disbursement procedures must pay attention to the following: large expenditures are made through the bank. Small expenditures are made through petty cash funds, all cash expenditures must first obtain approval from the authorized party, and there is a separation of duties between those who have the right to approve cash expenditures, those who store cash and make expenditures and those who record cash expenditures.

Elements of Internal Control of Organizational Cash Disbursements:

- a. The cash custody function must be separate from the accounting function.
- b. Cash receipt and disbursement transactions may not be carried out by the cashier alone from start to finish, without intervention from other functions.

Authorization System and Recording Procedures:

- a. Cash disbursements must be authorized by an authorized official.
- b. Opening and closing of bank accounts must obtain approval from authorized officials.

Recording in the cash disbursement journal (or in certain recording methods in the check register) must be based on evidence of cash disbursements that has received authorization from an authorized official and is accompanied by complete supporting documents.

Cash disbursements in the company are carried out with two systems, namely the cash disbursement system using checks and the cash disbursement system with cash through the petty fund system. Cash disbursements that cannot be made by check are usually due to the relatively small amount. The documents used in the cash disbursement accounting system by check are:

- a. This cash out proof document functions as a cash disbursement order to the cash department in the amount stated in the document. In addition, this document functions as a notification letter sent to the source document creditor for recording the reduction in debt.

A check is a document used to instruct a bank to pay a certain amount of money to a person or organization whose name is listed on the check.

Cash Disbursement Accounting Information System by Check According to Mulyadi (2020:425) Cash disbursements in a company are made by check. Cash disbursements that cannot be made by check are made through a petty cash fund maintained by one of two systems: the fluctuating-fund-balance system and the imprest system.

METHODOLOGY

This research uses a qualitative approach, which means the researcher provides a description and explanation of the problem being discussed. The location of this research is at CV Fael Jaya, Jl. Lengkong Wuaya, Lingkungan VIII, Paal 2 District, Paal 2 Village, Kairagi, Manado City. This research will be conducted in August 2024 and will last approximately one month until completion. Qualitative descriptive data was used in this study, namely data on the implementation of the Accounting Information System at CV Fael Jaya in Manado City.

There are two types of data sources used in this study, namely: primary data obtained directly in the field by conducting interviews with the parties who process and produce financial reports at CV Fael Jaya in Manado City. Data that does not need to be reprocessed is called secondary data and can be found in records, books, journals, and publications such as financial reports, government reports, articles, theory books, and journals. Secondary sources are sources that do not provide data to data collectors directly. Data collection

methods used are observation, interviews, documentation. This study uses qualitative analysis as a data analysis method. The researcher explains the analysis tools used. Qualitative data analysis is a data processing method used, starting with "examination of all data presented and obtained from various sources (such as observations, notes, interviews, personal documents, official documents, photos, etc.)"

RESEARCH RESULT

Cash Receipt Accounting Information System through Cash Sales

Based on the research that the researcher has conducted on CV. Fael Jaya, the information that the researcher obtained is the cash receipt accounting system in CV. Fael Jaya is cash sales and credit sales from the sale of building materials and household equipment.

The following is an explanation of matters relating to the cash receipt accounting system through cash sales:

1. Functions Related to the Cash Receipts Accounting System for Cash Sales

In the cash receipt accounting system at CV Fael Jaya in Manado City, there are several sections that support the receipt procedure. These sections include:

a. Cashier section

The cashier is in charge of receiving orders from buyers, then the cashier makes a sales note/invoice in the form of cash or credit sales. The cashier is also in charge of receiving payments of receivables from consumers and then making an invoice for payment of receivables.

b. Company manager section,

The manager plays a role in supervising, controlling and recording all transactions that occur in the company, starting from cash sales, credit sales, purchasing goods from agents/suppliers, billing customers when they are due, making sales reports and payment of receivables and all cash expenditure and income transactions.

c. Shipping section

This is the section where the company driver brings the merchandise when the buyer wants to carry out a COD transaction by bringing a sales note/invoice.

d. Warehouse section

e. This section prepares all requests for ordering goods by buyers, and hands over the goods to the shipping/delivery section.

2. Documents and Notes Used by CV. Fael Jaya's Cash Receipts System for Cash Sales is as Follows:

a. Cash sales invoice

This document is used as proof of cash sales of goods, namely payment transactions made directly at the store.

b. COD sales invoice

This document is used as a cash sale that will be brought by the courier when the consumer orders goods via chat or telephone, then the helper will help the cashier to prepare the goods to be delivered by the courier.

c. Cash Receipt Report

This document is used as a record of proof of receipt of money from shop sales, whether cash sales or payment of receivables.

3. *Procedures for Cash Receipt Accounting System Activities for Cash Sales:*

a. Procedure for receiving goods orders

This procedure is carried out by the cashier, where the cashier will receive every order from consumers, whether they come directly to the store or order via chat.

b. Procedure for accepting cash payments

This procedure is also carried out by the cashier where buyers can pay directly to the cashier at that time.

c. Cash sales recording procedures

This procedure is carried out by the company manager where every cash sales transaction is recorded in the cash receipts book.

4. *Cash Receipt Accounting Information System through Credit Sales*

a. Related parts

Parts related to the credit sales cash receipt accounting system:

1) Cashier Section

In credit sales transactions, the cashier is responsible for receiving requests or orders from buyers and then requesting authorization from the company manager.

2) Company Manager Section

For credit sales transactions, the company manager is responsible for authorizing whether the consumer can buy the product on credit or not. The company manager is also responsible for recording all receivables arising from credit sales transactions.

3) Warehouse Section

In credit sales, the warehouse department plays a role in preparing the ordered goods according to the existing order note which will then be handed over to the buyer/consumer.

b. Documents and records used

Documents and records used by CV. Fael Jaya in the credit sales cash receipt system are as follows:

1) Credit sales invoice

This document is used as proof of credit sales of goods, this document is given a special code so that it can be distinguished from cash sales invoices. This document is stored and will be marked as paid off when the consumer has paid off the installments according to the amount of the price in this document.

2) Accounts receivable payment book

This record contains details of credit purchases from consumers and also records of receivables or installment payments from each consumer.

c. Procedures for Activities in the Credit Sales Cash Receipt Accounting System

The procedure for the credit sales cash receipt accounting system is:

- 1) Sales procedure
In this procedure, the cashier who carries out the order request from the buyer then requests credit approval authorization from the company manager.
- 2) Credit approval procedures
This procedure is carried out by the company manager where the company manager will provide certain policies for buyers/consumers in the form of payment limits.
- 3) Billing procedures
This procedure is also carried out by the company manager where the manager will provide a sales invoice and payment/installment deadline.
- 4) Accounts receivable recording procedure
This procedure is also carried out by the company manager where all receivables received will be recorded in the receivables payment book.

5. *Cash Disbursement Accounting Information System*

The data and information obtained by researchers about cash expenditures at CV. Fael Jaya are purchases to agents/suppliers and daily operational costs (including maintenance). The following is an explanation of matters relating to the cash expenditure accounting system at CV. Fael Jaya:

- a) Cashier Section
The cashier is responsible for disbursing money for purchases to agents/suppliers and for daily operational costs.
- b) Company manager section
The manager is responsible for approving cash expenditures and creating cash expenditure invoices (proof of cash expenditures).
- c) Owner/Company Owner Section
The owner is responsible for controlling all transaction processes that occur in the company.

Documents and notes used by CV. Fael Jaya's cash disbursement system is as follows:

- a) Item order data
Documents used as proof of goods orders to suppliers.
- b) Order note
Documents used as proof of purchase and payment for goods from suppliers to stores.
- c) Cash Disbursement Report
This document is a summary and recording of all evidence of shop expenses.

DISCUSSION

Implementation of Cash Receipt Accounting Information System at CV. Fael Jaya Manado City

1. *Implementation of Cash Receipt Accounting Information System in Cash*

In this discussion, the researcher will compare the cash receipt accounting information system applied in CV. Fael Jaya, with the theory explained in Chapter II. The elements of the cash receipt accounting information system for cash sales in CV. Fael Jaya are as follows:

a) Related functions in CV. Fael Jaya

The functions related to the cash receipt accounting system for cash sales at CV. Fael Jaya are:

1. Cashier Section

The cashier is in charge of receiving orders from buyers, then the cashier makes a sales note/invoice in the form of credit or cash sales. The cashier is also in charge of receiving payments of receivables from customers and then making invoices for settlement of receivables. This cashier section is the same as the cash function and sales function in theory.

2. Company Manager Section

Manager plays a role in supervising, controlling and recording all transactions that occur in the company, starting from cash sales, credit sales, purchasing goods from agents/suppliers, billing customers when due, making sales reports and payment of receivables and all cash expenditure and income transactions. The Manager's part of the company is the same as the accounting function and sales function in theory.

3. Shipping Department

This section is where the driver from the company brings merchandise when the buyer wants to carry out a COD transaction by bringing a sales note/invoice. This shipping section is the same as the shipping function in theory.

4. Warehouse Section

This section prepares all requests for ordering goods by buyers, and submits the goods to the shipping/delivery section. This section is the same as the warehouse function in theory.

b) Documents used in the cash receipt accounting information system for cash sales at CV. Fael Jaya.

The documents used in the cash receipt accounting information system at CV. Fael Jaya are:

1. Cash Sales Invoice

This document is used as proof of cash sales of goods, either payment transactions made directly at the store, or in payment transactions made by cash on delivery (COD) at the consumer's home. The cash sales invoice related to CV. Fael Jaya is the same as the document in theory, namely the cash sales invoice document.

2. Cash on delivery (COD) sales invoice

This document is used as a cash sale that will be brought by the courier when the consumer orders goods via chat or telephone then the helper will help the cashier to prepare the goods to be delivered by the courier.

But for cash on delivery (cod) sales invoices in the company are not the same as the documents in theory, namely cash on delivery sales documents because the company uses cash sales invoices as well as cod sales invoices.

3. Cash Receipt Report

This document is used as a record of proof of receipt of money from the results of store sales, both cash sales and receipt of receivables payments. The related cash receipt report at CV. Fael Jaya is the same as the one in theory, namely the sales journal.

c) Procedures used in the cash receipt accounting information system for cash sales at CV. Fael Jaya.

The procedures used in the cash receipt accounting information system at CV. Fael Jaya are:

Procedures for cash receipt accounting system activities for cash sales:

a. Procedure for receiving goods orders

This procedure is carried out by the cashier where the cashier will receive every order from consumers whether they come directly to the store or order via chat. This procedure is the same as the sales order procedure in theory.

b. Procedure for accepting cash payments

This procedure is also done by the cashier where the buyer can pay directly to the cashier at that time. This procedure is the same as the cash receipt procedure where the cashier receives payment from the consumer and then gives a paid stamp.

c. Cash sales recording procedures

This procedure is carried out by the company manager where every cash sales transaction is recorded in the cash receipt book. This procedure is the same as the procedure in theory where the company manager will record cash sales transactions in the cash receipt book.

2. *Implementation of Cash Receipt Accounting Information System on Credit*

Parts related to the credit sales cash receipt accounting system:

1) Sales department

In credit sales transactions, the cashier is responsible for receiving requests or orders from buyers, then requesting authorization from the company manager, then creating a credit sales invoice. This section is the same as the sales function in theory.

2) warehouse section

For credit sales transactions, this section is responsible for delivering goods upon consumer request received from the cashier or sales function, this section is the same as the warehouse function in theory.

3) Billing section

In credit sales, the company manager is responsible for recording and providing sales invoices to consumers and preparing copies for archives/evidence of credit sales recording. This section is the same as the collection function in theory.

Documents and records used by CV. Fael Jaya in the credit sales cash receipt system are as follows:

1) Credit sales invoice

This document is used as proof of credit sales of goods, this document is given a special code so that it can be distinguished from cash sales invoices. This document is stored and will be marked as paid off when the consumer has paid off the installments according to the amount of the price in this document. But for credit sales invoices related to CV. Fael Jaya is not the same as the documents in theory, namely credit sales invoice documents because there are quite significant differences, namely credit sales invoices at CV Fael Jaya are only in the form of paper notes that are given a special code by the store.

2) Accounts receivable book

This note contains details of credit purchases from consumers.

The notes and documents section of the credit sales system in the shop is not the same as in theory.

Procedures for activities in the credit sales cash receipt accounting system:

1) Sales procedure

In this procedure, the cashier who carries out the order request from the buyer then asks for credit approval authorization from the company manager. For the sales procedure in the store is the same as the sales order procedure in theory.

2) Credit approval procedures

This procedure is carried out by the company manager where the company manager will provide certain policies for buyers/consumers during credit sales transactions. This procedure is the same as the credit approval procedure in theory.

3) Billing procedures

This procedure is also carried out by the company manager where the manager will provide a sales invoice and payment/installment deadline to the buyer for this procedure.

4) Accounts receivable recording procedure

This procedure is also carried out by the company manager where all receivables will be recorded in the receivables book. For this procedure is the same as the receivables recording procedure in theory.

3. *Implementation of Accounting Information System for Cash Receipts, Cash Sales and Credit Sales at CV. Fael Jaya in Manado City*

Based on the results of the study of the application of cash receipt accounting information systems at CV. Fael Jaya in Manado City for cash receipts in cash sales and credit sales or receivables payments have not been implemented properly or in accordance with existing theories so that in the receipt transaction process there are still frequent errors including receipt of receivables payments where many receivables payment transactions from customers are not recorded. For example, when a customer comes to the store to pay receivables but the company manager forgets to record it in the cash

book for receivables receipts so that when the manager makes a summary, there is a cash difference.

4. *Implementation of Cash Disbursement Accounting Information System at CV. Fael Jaya Manado City*

In this discussion, the researcher will compare the cash disbursement accounting information system applied in CV. Fael Jaya, with the theory explained in Chapter II. The elements of the cash disbursement accounting information system in CV. Fael Jaya are as follows:

a) Related functions in CV. Fael Jaya

The functions related to the cash disbursement accounting system at CV. Fael Jaya are:

1. Cashier Section

The cashier is responsible for disbursing money for purchases to agents/suppliers and for daily operational costs. This cashier section is the same as the cash function

2. Company manager section

The manager is responsible for approving cash expenditures, and creating cash expenditure invoices (proof of cash expenditures). This part of the company manager is the same as the accounting function and the function of the petty cash fund holder in theory.

3. Owner/Company Owner Section

The owner is responsible for controlling all transaction processes that occur in the company. The owner/owner of the company is the same as the internal auditor function in theory.

b) Documents used in the cash disbursement accounting information system at CV. Fael Jaya.

1. Order Note

Documents used as proof of goods orders to suppliers. The related notes at CV. Fael Jaya are the same as those in theory, namely requests for petty cash expenditures.

2. Receipt

Documents used as proof of purchase and payment of goods to suppliers. The related receipts at CV. Fael Jaya are the same as those in theory, namely proof of petty cash expenditures.

3. Cash Disbursement Report

This document is a summary and recording of all evidence of store expenditure. The related cash expenditure report at CV. Fael Jaya is the same as in theory, namely evidence of cash expenditure.

c) *Implementation of Cash Disbursement Accounting Information System at CV. Fael Jaya in Manado City.*

Based on the results of the study of the application of cash disbursement accounting information systems at CV. Fael Jaya, namely cash disbursements to pay debts for purchasing goods to suppliers, but in cash disbursement transactions, one of which is payments to suppliers, there are often errors or unrecorded transactions because the manager as the cash holder forgets to record the installment payment transaction to the supplier. This problem also

occurs because the manager handles several tasks causing transaction recording not to be done periodically and there is a pile of unrecorded transactions. As a result, when making a summary, there is a cash difference.

5. *Implementation of Cash Receipt and Expenditure Accounting Information System at CV. Fael Jaya Manado City*

The results of the study obtained stated that the implementation of the cash receipt and disbursement accounting information system at CV. Fael Jaya in Manado City, is not yet appropriate. By looking at the functions, documents and procedures related to the theory and what happened at CV. Fael Jaya is not all appropriate, there are several problems in cash receipts and disbursements, so far the company can overcome all the problems that occur, but the implementation of the accounting information system at CV. Fael Jaya is prone to fraud because it is not supported by a good accounting information system that is in accordance with existing theories, for example the use of software or software that is suitable for lightening the tasks and work of employees in the store and there is also a double job where several work tasks must be done by the same person. So it can be said that the Implementation of the Accounting Information System at CV. Fael Jaya in Manado City is not yet appropriate.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the research conducted on the object, the researcher can draw the following conclusions:

1. The application of accounting information systems in the implementation of sales and purchases that occur in the object still results in double jobs or there is no separation of duties between other tasks, namely: cash functions and sales functions are carried out by the same person, namely the cashier, then the accounting function and the petty cash holder function are carried out by the same person, namely the company manager.
2. For the use of software or computerized systems where this company does not yet have a system to support the running of buying and selling transactions that occur in the store which makes all these transactions have to be recorded manually so that errors in recording transactions can easily occur, unrecorded transactions that cause cash differences when the company manager summarizes income and expenses.
3. In relation to the preparation of reports, every day and every week the company manager makes a summary of income and expenses to be reported to the owner, but there are often delays in reporting because the company manager must also handle transactions in the store.

Recommendation

Based on the research results, the researcher provides suggestions that are expected to be used as considerations for companies, including:

1. There needs to be a separation between the accounting and sales departments, the accounting department and the petty cash holding department. In this case, there needs to be additional staff who specifically

handle the sales department, so that the company manager can focus more on the accounting department, while the cashier can focus on the cashier and petty cash holding department.

2. Companies need to plan the purchase of computer equipment and accounting information system software or applications that will certainly facilitate the transaction process in the store. Because using a complete computerized system with accounting information system software will facilitate all sales and purchase transactions, and minimize errors in recording transactions, unrecorded transactions that often cause cash differences. In this case, if you have used computerization and accounting information system software, the company no longer needs to add staff.

ADVANCED RESEARCH

Based on the research findings, some limitations of this study are identified:

1. Limited Scope of Analysis: The study focuses only on the implementation of accounting information systems (AIS) within sales and purchases, but it does not delve deeply into other areas that may also impact the effectiveness of AIS, such as inventory management, customer relationship management, or employee performance.
2. Short-Term Focus: The study primarily looks at daily and weekly transactional processes but does not consider long-term implications, such as the impact of AIS on strategic decision-making, financial forecasting, or growth management.
3. Potential Reporting Bias: Since the company manager also performs multiple functions, including reporting, this dual role could impact the objectivity or thoroughness of reporting income and expenses, which may in turn influence the study's findings on the effectiveness of the AIS.

These limitations highlight areas where further research could be beneficial, particularly in exploring broader aspects of AIS implementation across different company structures and examining the long-term benefits and drawbacks of transitioning from manual to automated systems.

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