

Analysis of sales and cash receipt accounting information system implementation

Subjects
Accounting and
Auditing

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ABSTRACT

Purpose: This study aims to determine the analysis of the implementation of the sales accounting information system and cash receipts at CN Restaurants.

Methods: This research uses a qualitative approach with a comparative research type. The data source obtained is primary data. Data collection techniques in this study are interviews and documentation.

Findings: The results of the analysis of this restaurant's accounting system for sales and cash receipts are still simple, with daily sales only known when closing the note. The lack of an adequate accounting system leads to low effectiveness and errors, such as lost notes, manipulation, and unrecorded sales. This results in an imbalance between sales and cash receipts.

Practical Implications: CN Restaurant must adopt a structured accounting system to improve operational efficiency and minimize errors. A systematic sales and cash receipts journal will increase the transparency of financial statements and reduce the risk of an imbalance between sales and cash receipts. This is important to improve management decision-making and support the restaurant's future growth.

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Abstrak

Tujuan: Penelitian ini bertujuan untuk mengetahui analisis penerapan sistem informasi akuntansi penjualan dan penerimaan kas pada rumah makan CN Restoran

Metode: Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian komparatif. Sumber data yang diperoleh adalah data primer. Teknik pengumpulan data dalam penelitian ini adalah wawancara dan dokumentasi.

Hasil: Hasil analisis sistem akuntansi penjualan dan penerimaan kas rumah makan ini masih sederhana, dengan penjualan harian hanya diketahui saat penutupan nota. Kurangnya sistem akuntansi yang memadai menyebabkan efektifitas rendah dan kesalahan, seperti nota hilang, manipulasi, dan penjualan yang tidak tercatat, yang berakibat pada ketidakseimbangan antara penjualan dan penerimaan kas.

Implikasi Praktis: CN Restoran perlu mengadopsi sistem akuntansi terstruktur untuk meningkatkan efisiensi operasional dan meminimalkan kesalahan. Penerapan jurnal penjualan dan penerimaan kas yang sistematis akan meningkatkan transparansi laporan keuangan dan mengurangi risiko ketidakseimbangan antara penjualan dan penerimaan kas. Ini penting untuk memperbaiki pengambilan keputusan manajemen dan mendukung pertumbuhan restoran di masa depan.

Kata Kunci: Sistem Informasi Akuntansi, Penjualan dan Penerimaan Kas

1. Introduction

In running a business, every company is required to have a system that supports its operational activities. This system's existence is crucial in maintaining a business organization's existence so that business processes can continue to run well and not sink due to a decrease in existence and inability to compete. In the era of globalization marked by increasingly fierce competition, companies must adapt and adopt technology to stay relevant and compete in the market. Information is a key component for every business because it is the basis for making the right decisions. One aspect that requires special attention is the accounting information system. This system functions as a structure that processes financial information and plays an important role in providing accurate data needed for decision-making. Through a sound accounting information system, managers can be more effective in facing the challenges of financial arrangements, preventing fraud, and monitoring assets. Therefore, all stakeholders, from management to investors, need to pay attention to this issue, as accuracy and efficiency in the accounting system can affect the company's overall financial health.

Previous research has shown that a good accounting system can contribute significantly to sound decision-making and help save the firm's viability. In line with that, recent research emphasizes that accounting information systems are not only related to financial management but also play an important role in fraud prevention and monitoring of company assets. A concrete example is the system implemented at CN Restaurant, which still faces various problems related to the effectiveness and accuracy of transactions, including the absence of supporting documents for each transaction. Analysis of the current information system reveals a mismatch between the theory that should be applied and the conditions in the field. Weaknesses at CN Restaurant, such as the absence of an accounting department and procedures for depositing money to the bank, create the potential for fraud that needs to be addressed immediately. On the other hand,

this study shows the awareness of implementing sales and cash receipt journals, which are expected to improve accuracy and transparency in financial recording. However, challenges in implementing the system still need to be overcome.

Through this research, the objective is to add and improve the sales and cash receipt journals managed by the accounting department to record each transaction accurately daily. The benefits of this research can make a practical contribution to CN Restaurant in improving the effectiveness of the accounting system, as well as ensuring that all money received is directly deposited into the bank. In addition, applying proof of payment in the form of sales receipts given to customers as a sign of payment at the cashier can further increase transparency and accountability in financial management.

2. Theoretical Background

Accounting Information System (AIS)

The Accounting Information System is a structure that manages forms, records, and reports to provide financial information to management, thereby facilitating coordination and management of the company. Mulyadi (2016) states that SIA utilizes information technology and computers for data processing. There are several essential elements in SIA: Information for decision consideration, structured procedures for data collection and processing, and accurate data about organizations and business activities. Software plays a role in data processing efficiency, while information technology infrastructure, such as computers and networks, supports operations. Internal controls are also essential for maintaining data security and integrity. By understanding all these components, companies can improve the efficiency and effectiveness of managing accounting information.

Definition of sales cycle and cash receipts

The sales cycle is a series of sales activities that are repeated and accompanied by recording data and related business information. A critical component of this cycle is cash receipts, which, according to Mulyadi (2016), come from two primary sources: cash sales and accounts receivable. Cash receipts are defined as transactions that increase a company's cash or bank account balance and can come from various sources, including cash sales and transfers. Several functions support each other in this sales cycle, including sales, warehouse, shipping, finance, and accounting. Each function is key in ensuring the smoothness and effectiveness of the sales and cash receipt process. Relevant documents include cash sales invoices, cashier's receipts, road letters, COD invoices, bank deposit receipts, and a recapitulation of the goods' cost. Various accounting records are required to record cash sales transactions, such as sales journals, cash receipt journals, general ledgers, inventory cards, and warehouse cards. Moreover, cash sales procedures follow essential steps, including sales orders, cash receipts, packaging and shipping goods, and recording cash sales. All these elements work together to improve the effectiveness of the sales and cash receipts cycle in a company.

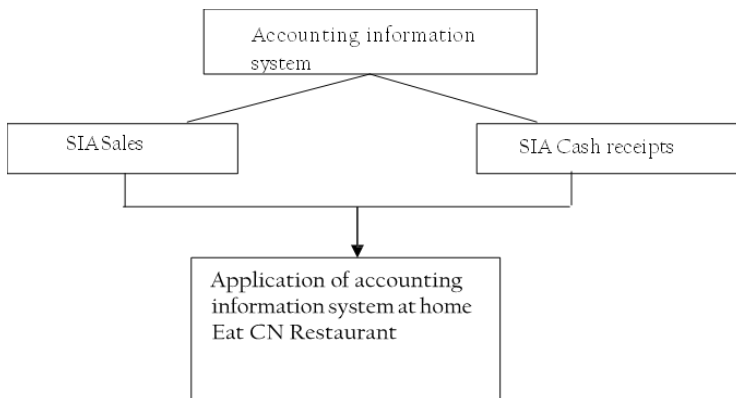


Figure 1. framework of thinking

3. Methods

This research uses a qualitative method with a research object focusing on CN restaurants. In the context of this qualitative research, the objects analyzed include three main aspects: employees who work in restaurants and activities that take place at CN restaurants. The data used in this research is primary data, which is presented both orally and in writing and observed directly by researchers, accompanied by detailed observations. This research applies several techniques to collect data, including observation, interviews, and documentation. Furthermore, in data analysis, this qualitative research follows the steps proposed by Miles and Huberman, which include three critical stages: data reduction, data presentation, and conclusion drawing/verification.

4. Results and Discussion

Cash Receipt Accounting Information System applied to CV Restaurant.

The flow of the cash receipt system at CN Restaurant starts when the customer mentions the order to the cashier. After receiving the order, the cashier will input the order data into the cashier system. Next, the cashier accepts customer payments and prints receipts as proof of payment. The resulting transaction data is also stored internally in the system, and the cash receipt is printed as a supporting document for financial recording purposes. After that, a counting and matching process is carried out between the amount of cash received and the total listed on the receipt to ensure no difference. If there is no difference, the money is deposited into the depository or bank per applicable procedures. This process ends with the Director preparing financial reports based on recorded cash receipt data. A picture of the water flow diagram of the cash receipt system at CN restaurant can be seen in Appendix 1.

Implementation of an online Cash Receipt Accounting Information System (online) applied to CN restaurants.

Implementing the Online Cash Receipt Accounting Information System at CN Restaurant involves several key actors in the cash receipt process: Customers, Grab (online order courier), the Cashier, and the Director. The process starts when the customer comes to place an order, where the decision regarding the payment method is taken with the question of whether the customer will pay in cash. If yes, the customer mentions the order, while payment via OVO (e-

wallet) diverts the process to a different path. Grab's role here is to facilitate the communication of orders from the customer to the cashier. Once the cashier receives the order, it is inputted into the cashier system, and the cashier then receives the payment. The system will print a receipt for the customer, store the transaction details internally, generate a cash receipt structure, and calculate and match the amount received with the receipt's total. After that, the cash is deposited, most likely into a bank account. For payments through OVO, the system monitors the receipt of money from the e-wallet and generates a financial report to provide an overview of the transaction. The directors oversee the entire cash receipt process, ensuring the monitoring of cash inflows from direct cash transactions and OVO payments. A picture of the water flow diagram of the Online Cash Receipt Accounting Information System at CN Restaurant.

Discussion

Evaluation of the Implementation of Sales and Accounting Information Systems Cash Receipts at CN Restaurant

The results of the evaluation that has been carried out aim to ensure that the operation of the sales accounting information system in the restaurant can take place effectively. To achieve this, an accounting recording section and order recording were added. Adding a sales journal compiled by the accounting team in the new sales accounting information system aims to record daily sales. Thus, the amount of sales can be monitored more precisely. If there is a decline in sales, the company's board of directors can take the right decision immediately. In addition, it is essential to add a document in the form of an order description. Currently, no system contains the details of menus that previous customers have ordered. As a result, customers have to repeat what they ordered at the cashier counter, potentially reducing the efficiency of the sales system. These steps are expected to strengthen the existing system at CN Restaurant. This approach aims to ensure that the system can continue to operate well in the future to increase effectiveness in daily operations. The flowchart that has been designed is also made without changing the totality of the system that has been implemented, as this new system aims to improve and enhance the existing system while still maintaining the basic principles of this restaurant. Furthermore, the second solution emphasizes the importance of cash received being immediately deposited into the bank. The highly liquid nature of money makes it vulnerable to the risk of fraud. Therefore, cash receipts should be deposited immediately to minimize the possibility of fraud.

5. Conclusion

Based on the analysis of the implementation of the sales accounting information system and cash receipts at CN Restaurant, it can be concluded that the current system is not optimal. In applying the sales accounting information system, the absence of sales slips that record orders results in imbalances and gaps in sales recording. In addition, the way customers mention their orders to the cashier when making payments also reduces system efficiency. Regarding cash receipts, the manual process and the non-immediate deposit to the bank risk the possibility of fraud. Therefore, it is necessary to add a sales journal and cash receipt journal to improve the accuracy and effectiveness of the system. Limitations in this study include the absence of comprehensive data on sales volume and cash receipts, which makes more in-depth analysis difficult. In addition, the limited supervision and participation of restaurant management in implementing the system is also a factor that affects the evaluation results. This study did not include the effect of staff training on the new system, so its impact on system effectiveness was not fully evaluated. In the future, further research can be conducted by collecting more complete data and directly observing system implementation. Research could also explore using the latest information

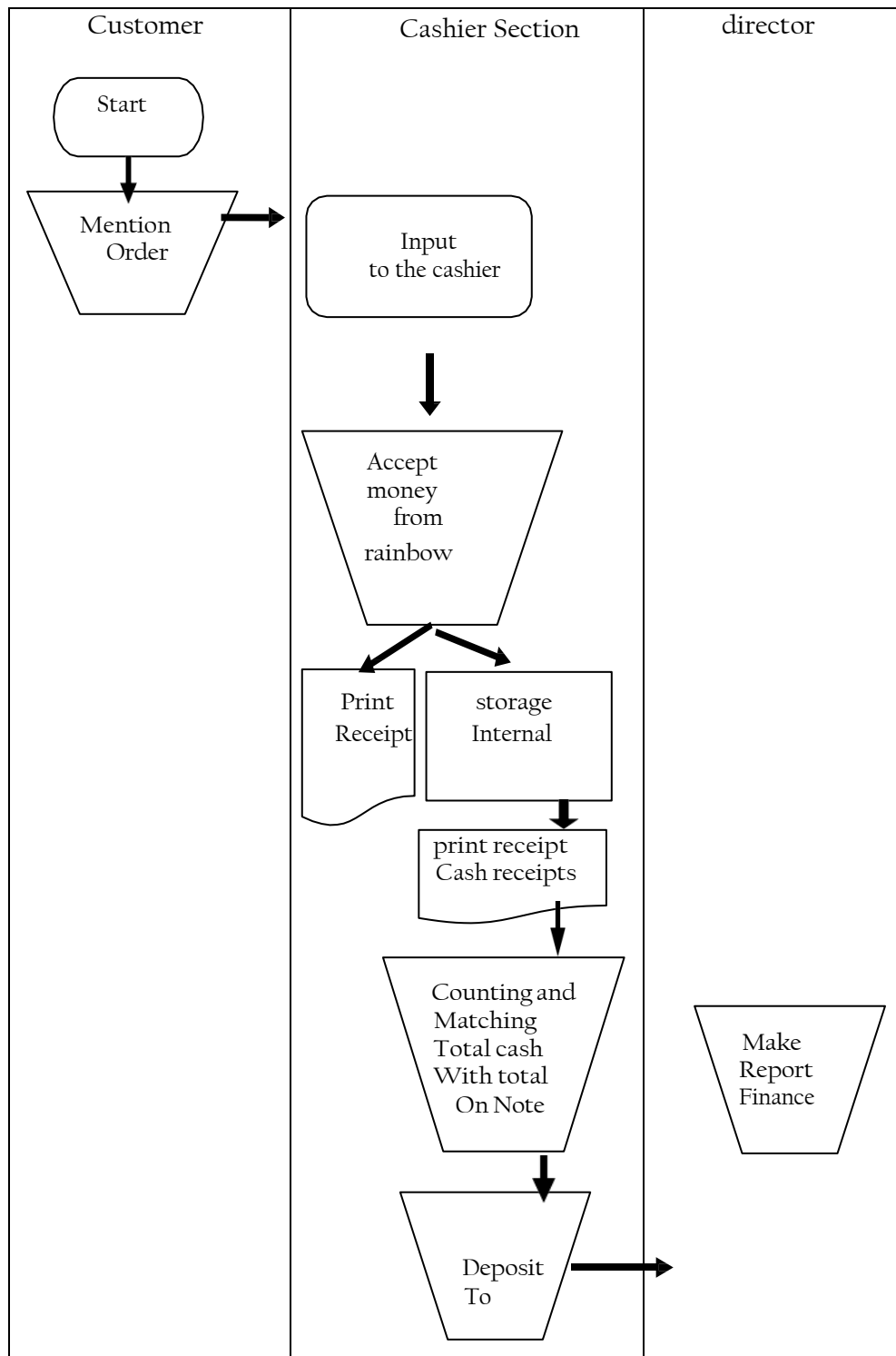
technology in accounting systems, such as cloud-based accounting software, to improve efficiency and effectiveness. In addition, it is essential to involve staff in better training in the use of the new system and periodic assessments to adapt the system to changing operational dynamics.

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Appendix

Attachment 1. Flowchart of cash receipt accounting information system application applied to CN Restaurant.



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