

# ACCOUNTING INFORMATION SYSTEM OF CASH RECEIVINGS AND CASH DISTRIBUTIONS PT. LINGKAR ORGANIK

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## ABSTRACT

*Community Service (PPM) aims to determine the implementation of the accounting information system for cash receipts and cash disbursements at PT. Indonesian Organic Circle, the type of community service used is quantitative and the method of collecting data on community service is through observation, interviews and documentation. Based on the results of the community service accounting information system for cash receipts and cash disbursements at PT. Organic Circle can be concluded that the accounting information system of cash receipts and cash disbursements at PT. The Organic Circle has been running effectively because the functions between cash receipts and disbursements have been separated and the system has been running in accordance with the cash receipts and disbursements system procedures.*

**Keywords:** (Accounting information system, cash receipts, cash disbursements)

## 1. INTRODUCTION

The goal of every company is to maintain the company's survival, achieve growth, and obtain maximum profit (Prihanisetyo, 2018). Companies are required to be able to manage their activities and overcome problems that will arise, especially in the control of company assets, especially cash. Cash is the most valuable current asset for the company because it is liquid compared to other assets. Cash is also the asset that is most involved in corporate transactions, both involving cash receipts and cash disbursements. Without the availability of adequate cash, it will hamper the company's daily activities which result in not achieving the company's goals.

Operational activities that often occur in the company are cash receipts and disbursements transactions. Cash receipts are cash received by the company in the form of cash or marketable securities that are immediately usable, originating from company transactions or cash sales, settlement of receivables, or other transactions. which can increase the company's cash. The largest source of

cash receipts for a trading company comes from cash sales transactions. While cash disbursement is a record made to carry out disbursement activities either by check or with cash used for general company activities. Mulyadi, 2016

The accounting information system used by a company is an accounting information system for cash receipts and disbursements. In the cash receipts and disbursements system, good procedures are needed which will later be in accordance with the management policies that have been set. Cash receipts and disbursements that are made outside the predetermined procedures will lead to fraud, theft, and embezzlement of cash. It can be concluded that the better the cash receipts and disbursements procedures carried out by the company, the more reliable the amount of cash accounts reported in the company's financial statements, in addition, the level of cash fraud and embezzlement will be easier to trace. Moreover, the issue of cash disbursements, where it is known that cash is the most vulnerable problem and the highest risk of loss .

PT. Lingkar Organic is a company engaged in the sale of organic and natural agricultural products located in Purwomartani Village, Kalasan District, Sleman Regency, Special Region of Yogyakarta. The situation of an increasingly complex business environment, such as at this time PT Lingkar Organic is required to always improve the company's capabilities and performance in order to compete with other companies. In order to achieve this goal, the company's management requires the support of accounting information, especially for cash turnover from cash receipts and disbursements transactions so that the company can achieve its goals effectively and efficiently.

Based on the problems above, the problem formulated in this service is the implementation of an accounting information system for cash receipts and disbursements at PT. Indonesian Organic Circle.

## **IMPLEMENTATION METHOD**

The implementation of this service is carried out at PT. Indonesian Organic Circle which is located at Gg. Saridele No. 10, RT.08 RW.02, Kadirojo 1, Kalasan, Sleman, Special Region of Yogyakarta 55571. Implementation begins on March 10, 2022 – April 10, 2022. Objects that are the focus of service include functions related to the revenue and expenditure accounting information system cash, documents and c procedures used in the accounting information system for cash receipts and disbursements.

## **Service Procedure**

Service is divided into several stages, these stages include the following:

### **1. Data collection**

The collection is done by direct interviews and field observations and documentation. The direct interview aims to obtain information regarding the implementation of the accounting information system for cash receipts and disbursements.

### **2. Identification of Problem Findings**

From the results of interviews in the context of data collection, found 2 problems at PT. Indonesian Organic Circle, namely:

- a) Cash receipts: The procedure for the payment system has not set standard rules so that there is a delay in payment of invoices from consumers
- b) Cash disbursement: in the case of applying for RAB funds, there are no standard rules that make it difficult for the finance department to prepare RAB funds.

### **3. Problem solving**

- a) Making standard rules in the payment system by consumers
- b) Making standard rules in terms of submitting RAB

## **Devotion Purpose**

Based on the problem formulation, the purpose of this service is to find out the implementation of the accounting information system for cash receipts and cash disbursements at PT. Indonesian Organic Circle.

## **Scope of problem**

The limitation of this service problem is that it focuses on the implementation of an accounting information system for cash receipts and disbursements.

## **3. RESULTS AND DISCUSSION**

In implementing the service at PT. Organic Circle related to the problems found, then the author conducted discussions with financial staff, financial managers and company directors. From the results of these discussions, improvements were made

to the accounting information system for cash receipts and cash disbursements as follows:

1. There are several functions that play an important role in the cash receipts accounting information system, namely:
  - a. The Cash Receipt function is run by the Manager.
  - b. Cash function run by Lingkar Organic.
  - c. Accounting function carried out by the Accounting Section.
  - d. Internal audit function carried out by the Finance Department

While the functions that play an important role in the accounting information system are: cash disbursements, namely:

- a. Functions that require cash, in this function anyone can take cash for the operational interests of PT. Organic Circle.
  - b. Accounting function carried out by the Accounting Section.
  - c. Cash function run by the cashier.
  - d. Purchasing function executed by the Purchasing Administration.
  - e. The internal audit function is carried out by the Finance Department.
  - f. Warehouse function run by Warehouse Staff.
2. Procedures, there are several procedures related to the accounting information system of receipts and expenses at PT. Organic Circle. The existing procedures are manual and computerized procedures, which are used in collecting, processing, and storing data on cash receipts and disbursements of PT. Organic Circle. The procedures contained in the cash receipts accounting information system at PT. Organic Circle, namely: cash request procedures, cash receipts procedures, fitting recording procedures, and cash storage procedures. While the procedures contained in the cash disbursement accounting information system at PT. Organic Circle, namely: procedures for making requests for funds, procedures for cash disbursements, procedures for recording cash, procedures for purchasing.
  3. Documents and records relating to cash receipts and disbursements accounting information systems. Documents related to cash receipts are, Receipts, Cash Vouchers, Letters, BCA Bank Statements, Savings Books, Bank Books and documents related to cash disbursements are Goods Purchase Notes, Payment

Repayment Letters (SPP), Proof of Cash Out, Savings Books , Bank Books, Payrolls, Requests for Goods. Records related to cash receipts are Cash Ledger, Cash Flow Statement, Cash Receipts Journal and notes related to cash disbursements are Cash Ledger, Cash Usage Report, Cash Disbursement Journal, Payroll Journal.

4. Software, so that the accounting information system at PT. Organic Circles can work well. then in recording all transactions related to cash receipts and disbursements, such as recording cash receipts journals, recording cash disbursements journals, recording cash books, recording employee salaries, and recording other transactions, PT. Lingkar Organic installs software on computers in the PT. Lingkar Organic. The software can assist the functions of the accounting information system of receipts and expenses in carrying out their duties. The software used by PT. Organic Circle is Microsoft Excel and Journal Id.

#### **4. CONCLUSION**

Based on the results of community service carried out in the form of research conducted at PT. Lingkar Organic Indonesia regarding the accounting information system for cash receipts and disbursements at PT. Organic Circle can be concluded as follows:

1. Functions related to the cash receipts and cash disbursements accounting system applied to PT. Organic Circle is said to be good because it has separated each function. The cash receipt function includes the accounting function, cash function, internal audit function, while the cash disbursement function includes the accounting function, cash function, purchasing function, warehouse function, and internal audit function.
2. Documents used in the cash receipts accounting information system at PT. The Organic Circle includes notes or receipts, vouchers, bank statement accounts, and bank books. Meanwhile, the documents used in the cash disbursement accounting information system are receipts for purchases of goods, letters
3. Procedures for the accounting information system of cash receipts and cash disbursements at PT. Organic Circle has been carried out properly according to existing procedures.

4. There are still weaknesses in cash receipts and cash disbursements at PT. Indonesian Organic Circle.

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