



Analysis of the Cash Receipts Accounting Information System in Improving the Internal Control System at PT. BPR Supra Artapersada KPO

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Abstract

Every company must have a cash receipt system and internal controls within it. Therefore, companies must be able to manage this system to avoid potential embezzlement or fraud in the company's cash receipts. An adequate accounting information system and quality internal controls are very important for monitoring cash receipts. The aim of this author is to determine the application of the cash receipts accounting information system in improving internal control at PT. BPR Supra Artapersada KPO. The type of research used by the author uses a qualitative descriptive method, data processed from interviews, observation and documentation. The data was analyzed qualitatively and described in descriptive form. Cash receipt accounting information system at PT BPR. Supra Artapersada KPO has been running well using the Supra Banking System (SBS) application. This system has been computerized and helps the company manage, record and process cash receipt transactions appropriately and supports improving internal control. PT. BPR Supra Artapersada KPO must further improve or update its application system so that all employees who are not assigned to them cannot see cash receipts data. PT. BPR Supra Artapersada KPO also needs to evaluate and improve its organizational structure. Companies must ensure that each position has a clear job description and matches the employee's abilities. To overcome the problem of double jobs, companies should carry out workload analysis and add new human resources if necessary. This will help reduce the risk of performance degradation and increase operational efficiency.

Keyword: Accounting Information System, Cash Receipts, Internal Control System

Introduction

A company must be able to compete with other companies in terms of the accounting information system used effectively and efficiently. One system that is very important in the business world is the accounting information system, especially in the field of cash receipts. Because the cash receipt process has the potential for embezzlement or opaqueness in monetary circulation, every company must have a quality accounting information system and internal control. That is why an adequate system for monitoring cash receipts prioritizes expertise or skills training in carrying out their duties. The bigger the company, the greater the risk there is to the company, both internal and external, therefore the company needs the strongest possible technology that can manage the company system with technological sophistication and employees who are reliable in this field, this company can be said to be advanced and internal control is always in accordance with regulations. company. Very high competition has made a lot of economic and technological developments, so the contribution of data is very large, good for business success. This is a fast and accurate data tool that management must have in running the company and for interested parties. To obtain accurate data, you must have an accounting system in the form of forms, records, procedures and

tools needed to record all complete data and form an economic unity .

According to Steinbart (2020:11) Accounting Information Systems are collecting, recording, storing and processing accounting and other data to produce information for decision making. A good cash management accounting system can prevent fraud occurring within the company and is expected to minimize the obstacles faced by the company.

According to Gunawan et al., (2023) Cash receipts are a transaction that causes growth in the company's cash and bank balance due to sales of production results, receipt of receivables resulting from other transactions which causes an increase in cash . These cash receipts really require strict supervision to avoid misuse of company cash. Therefore, an effective internal control system must be created to reduce risk, regardless of its origin from cash income, receivables, transfer receipts, loan receipts and other receipts.

According to Sujarweni (2015: 121) The cash receipts information system is a recording procedure designed to carry out cash receipt activities from various sources, including cash sales, sales of fixed assets, loans and new capital deposits . Accounting information systems can also help improve internal control, namely every cash receipt in the company is automatically checked by the system to reduce the risk of possible errors or misappropriation of funds.

According to Endaryati (2021:61) The internal control system is a plan that covers the organizational structure and all coordinated methods and tools used within the company with the aim of maintaining the security of company assets, checking the accuracy and correctness of accounting data, encouraging efficiency, and helping to encourage compliance with established management policies .

Based on the discussion above , companies must implement an accounting information system for cash receipts because it

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can help improve the company's internal control, such as increasing accuracy, financial recording, and making it easier to monitor the company's cash flow because this is very helpful for monitoring all of the company's cash receipts. The author proposes research in PT. BPR Supra artapersada KPO where this company operates in the financial sector. Where this company only focuses on savings in the form of time deposits, savings, and/or other equivalent forms and allocates funds as a BPR business.

At PT. BPR Supra Artapersada KPO, although the accounting information system is running well, errors still often occur, especially in the revenue sector. Therefore, a good cash receipt accounting information system is needed so that there are no recording errors or inconsistencies between the data received and physical evidence. And a good internal control system is also needed to be able to check every receipt at the company, because there is usually a lot of fraud and embezzlement of cash receipts made by the company. An accounting information system that explains the acceptance procedures to minimize the occurrence of fraud that is detrimental to the company.

The supporting journal from Gunawan et al., (2023) company PT. Cipta Niaga Semesta Pelabuhan Ratu which has the same problems as at PT. BPR Supra Artapersada KPO, namely that there is an error in recording, resulting in discrepancies that do not match the physical evidence even though the company has implemented computerization and there is a lack of supervision from internal control, and there are also employees who carry out tasks outside their work program which are called multiple positions.

The phenomenon that occurs at PT. BPR Supra artapersada KPO i.e Wrong recording cash receipts and there are discrepancies that do not match the physical evidence, this proves that the company's accounting information system is still not effective, even though it has used computerization. And the company's internal control system is also weak, resulting in various errors such as lack of supervision and the existence of multiple positions so that they are not in accordance with their duties and functions.



Source: processed by the author 2024

Fig 1. Graph of PT cash receipts. BPR Supra Artapersada, 2023

The phenomenon of this research gap with previous research, in previous research occurred due to multiple positions and differences, then the researcher added what happened in the PT company. BPR Supra Artapersada KPO has a system that is not good, where this system is very influential in the company. If in the company the system is not good then there will definitely be a lot of discrepancies, especially in the company where there are still multiple positions, so there could be manipulation of cash receipts at the company. There are several differences between this research and previous research, namely in the objects and data collection techniques. So far, prior research has specifically examined the Cash Receipts Accounting Information System in the company. With research at PT. BPR Supra Artapersada KPO, it is hoped that a more complete and accurate picture can be obtained regarding the suitability of Cash Receipts in this company.

According to Mardi, (2018:3) A system is a unit that has a common goal and its parts are most integrated with each other. This system requires two activities. First, input, namely the

source of energy so that the system can operate. Second, there are operational activities (processes) that change inputs into outputs in the form of operational results (goals, objectives, targets for operating a system).

According to Sujarweni, (2015:1) A system is a collection of elements that are interconnected and work together to carry out activities to achieve a goal. According to Marshall B. Romney, (2020:3) A system is a series of two or more parts that are interconnected and work together to achieve a goal. According to Mulyadi, (2017:4) The system is a network of procedures built on an integrated model to implement main activities of the company.

According to Mardi, (2018:5) Information is the result of the process or output of data processing, including combined results, analysis, conclusions and management of computerized information systems. Apart from that, information is data that has been organized and processed to provide meaning.

According to Marshall B. Romney, (2020:4) Information is data that is managed and processed to convey color and improve the decision-making process. As the role suggests, users make better decisions as the quantity and quality of information increases. Information plays an important role in decision making, planning, evaluation, and communication, in a variety of situations, including business, education, science, government, and everyday life. Advances in information technology are collected, processed, and distributed, thus influencing the way we access and use information.

According to Sujarweni, (2017:3) Accounting is a process of transactions that are proven by invoices. Transactions are then made into journals, ledgers and track balances, then produce information in the form of financial reports for use by certain parties. According to Marshall B. Romney, (2020:11) Accounting is the process of identifying, collecting and communicating information. Based on this definition, accounting is an information system that collects, records, stores and processes accounting and other data to produce information for decision makers. Based on the definition above, accounting is a field related to the measurement, processing and reporting of a company's financial information. The main purpose of accounting is to provide actionable information related to internal and external decision making.

In Mardi's book, (2018:4) according to Wijayanto (2001) an accounting information system is a combination of various documents, communication tools, implementation personnel, and various reports designed to convert financial data into financial information. In the book Muhammad Ardi Nupi Hasyim, Mardiyah Tusholihah, Eka Setiajanika, (2020:10) According to Krismaji (2010), an accounting information system is a system that processes data and transactions to produce information that is useful in planning, managing and operating a business. Meanwhile, according to Azhar Susanto (2004), an accounting information system can be interpreted as a relational subsystem in managing transactional data related to financial issues, which then becomes financial information. According to Marshall B. Romney, (2020:11) Accounting Information Systems are collecting, recording, storing and processing accounting and other data to produce information for decision making. A good cash management accounting system can prevent fraud occurring within the company and is expected to minimize the obstacles faced by the company.

The cash receipts accounting system is a system designed to record, categorize and report all cash receipts transactions of an organization. This system includes a series of procedures, recording, accounting, and internal controls designed to ensure accurate recording, deviations, and reporting of cash receipts. According to Sujarweni, (2017:121) The cash receipts accounting system is a recorded or written procedure designed to manage activities to obtain income from various sources, namely from cash sales, sales of fixed assets, good loans and new capital deposits.

Therefore, it can be concluded that the cash receipts accounting system is a process carried out by the company to increase equity during the life of the company based on

increasing equity for the survival of the company based on sales, debt, savings and so on. The processes, rules and procedures formulated and implemented by company leadership are called internal control. The aim is to support the achievement of operational, financial and regulatory compliance targets for a company.

According to Marshall B. Romney, (2020:226) Internal control is a series of actions that spread throughout the company's operational activities and become an integral part of management activities. Internal control provides reasonable assurance but is not an absolute guarantee because it is difficult and expensive to achieve. In addition, internal control systems have inherent limitations such as weaknesses against simple errors, judgment errors, decision making, management oversight and collusion. According to Mulyadi, (2017:129) The internal control system includes coordinated structures, methods and measurements to protect organizational assets, check the accuracy and reliability of accounting data, increase efficiency and ensure compliance with management policies. This definition emphasizes the goals to be achieved, not the elements that form them. Thus, this understanding applies both to companies that process information manually, with bookkeeping machines, or computers.

According to Muhammad Ardi Nupi Hasyim, Mardiyah Tusholihah, Eka Setiajanika, (2020:22) Flow chart (*Flow chart*) is an analytical technique that uses a series of standard symbols to describe several aspects and information systems clearly, concisely and logically. Flowcharts record how business processes are carried out and how documents flow through an organization. Flowcharts are also used to analyze how to improve business processes and document flow Marshall B.Romney and Paul John Steinbart (2015). Flowcharts use a standard set of symbols to explain and illustrate the transaction processing procedures used by a company as well as the flow of data through the system.

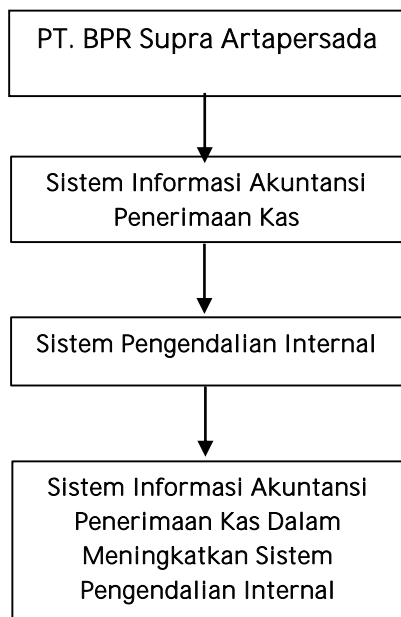


Fig.2. Framework for Thinking

Methodology

According to Sugiyono (2022:2), it is a scientific way to obtain data or information with specific purposes and uses. Therefore, there are four key words that need to be considered, namely, scientific method, data, objectives, and use. According to Sugiyono (2022:9) qualitative research methods are research methods based on the philosophy of postpositivism, which are used to study the condition of natural objects. And the results of qualitative research emphasize meaning rather than generalizations .

According to Sugiyono (2022:215) , qualitative research does not use the terms population and sample but uses the term *social situation*, consisting of three elements, namely: place , actor , and activity *which* are integrated synergistically.

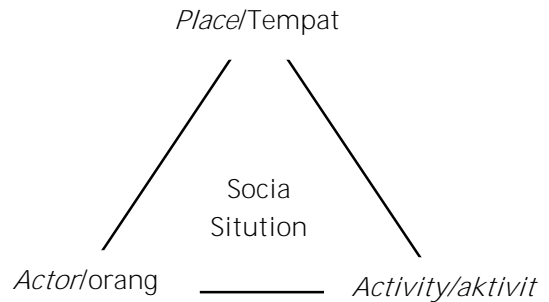


Fig 3. Social Situation

Results and Discussion

History of PT. BPR Supra Artapersada KPO

PT. BPR Supra Artapersada People's Economic Bank, abbreviated as BPR, previously known as People's Credit Bank, is a type of bank known to serve micro, small and medium entrepreneurs with locations that are generally close to places where people need it. BPR is an official banking institution regulated under Law no. 7 of 1992 concerning Banking and as amended by Law no. 10 of 1998.

PT. BPR Supra Artapersada was established based on a deed of establishment dated 25 June 1992. This deed was approved by the Minister of Justice of the Republic of Indonesia dated 26 October 1992 with number C2-8834 HT.01.01.Th 92 and began operating on 17 July 1993 in accordance with the Rural Bank business license. from the Minister of Finance with decision No.Kep.110/KM.17/1993 dated 03 June 1993. To comply with the provisions of Law no. 40 of 2007 dated 16 August 2007 concerning Limited Liability Companies, Articles of Association of PT. BPR Supra Artapersada has made adjustments. This adjustment is stated in Deed no. 63 dated 30 May 2009 and has received approval from the Minister of Law and Human Rights of the Republic of Indonesia, with Decree No. AHU-55125.AH.01.02.Year 2009.

PT BPR Supra Artapersada, known as BPR Supra, is one of the BPRs in Indonesia which has a very good reputation, ready to serve the community with various banking products and services. With the main function of collecting and distributing funds, BPR Supra focuses its efforts on micro credit services and the public is more familiar with its Fast One Hour Liquid Credit service.

Security and comfort are BPR Supra's main priorities in safeguarding investment from the public. By becoming a member of the Deposit Insurance Corporation (LPS), people do not need to be afraid to invest in BPR Supra. Apart from being a member of LPS, BPR Supra is registered and supervised by the Financial Services Authority (OJK), a trusted financial industry supervisory institution in Indonesia. Currently PT. BPR Supra Artapersada has a network of 1 Non-Operational Head Office, 1 Operational Head Office, 14 Branch Office Networks and 7 Cash Office Networks spread across the Sukabumi, Cianjur, Bandung and Bogor areas.

Table 1. PT BPR Supra Artapersada KPO Products

No	Type	Product
1	Savings	Super Deposit Student savings Term Savings (BUNGJAKA) Supradana Savings My Savings
2	In the form of a loan	Caliph Liquid One Hour Credit Certificate installment credit

		Employee Oentoek Credit (KOPI)
		TNI/Polri Credit
		BPR linkage
		Umrah Financing
3	e-Banking	shared ATM
		BPR Supra ATM
		IB Supra (<i>Internet Banking Supra</i>)
		Supra Mobile (<i>Mobile Banking Supra</i>)
		USSD Supra (<i>Mobile Banking</i>)

Source: processed by the author (2024)

Operational Activities of PT. BPR Supra Artapersada KPO

PT. BPR Supra Artapersada KPO is a company in the financial sector that carries out credit, savings and deposit business activities. PT. BPR Supra Artapersada KPO is the first company founded by related parties, in this company operational activities are carried out by PT. BPR Supra Artapersada KPO provides credit for goods guaranteed by certificates for motorbikes, cars, houses and others. There are other activities such as saving and deposits.

Analyst Before in the Field

Before conducting direct research in the field, researchers conducted a preliminary analysis. This analysis was carried out to study how the cash receipts accounting information system can improve internal control at PT. BPR Supra Artapersada KPO. With this initial analysis, researchers get an idea of the steps that must be taken when going into the field to observe and examine the cash receipts accounting information system and internal controls in depth.

Initially, the researcher made observations at the company to convey the aim of conducting research on the cash receipts accounting information system in improving internal control at PT. BPR Supra Artapersada KPO.

After obtaining permission to conduct research, the next step the researcher took was observation through interviews. Interviews were conducted to collect information or funds needed regarding the cash receipts accounting information system in improving the internal control system at PT. BPR Supra Artapersada KPO.

Through the observations that have been made, the researcher succeeded in obtaining information regarding the accounting information system and internal control implemented at PT. BPR Supra Artapersada KPO. The temporary findings from these observations were then explained by the researcher in the background section.

Based on information obtained from interviews regarding the cash receipts accounting information system of PT. BPR Supra Artapersada KPO, researchers identified certain problems. However, the truth of this problem is still not certain. Therefore, the researcher decided to continue the research in order to gain a deeper understanding of the real roots of the problems in the company.

Analysis During and After in the Field

During and after conducting field research, the research analyzed data obtained through interviews related to problems in the cash receipts accounting information system and PT's internal control system. BPR Supra Artapersada KPO.

The researcher also carried out direct observations to collect the required data by interviewing the departments involved in the cash receipts process and the company's internal control. Apart from that, the research also visited the company's inventory warehouse to complete the required data.

After conducting interviews with branch heads, tellers, billing and audit departments, the researchers continued by documenting the data needed for the research. Next, the results of the interview are described and analyzed with reference to the theory used, namely the theory of Romney and Paul John

Steinbart. The researcher connected the findings from the interviews with the concepts and principles explained in the theory.

Data reduction

During field observations, researchers carried out the data reduction process simultaneously. This data reduction involves selecting information that is highly relevant and important for the research. The selected data will be included in the research attachment. The following are the findings collected by researchers regarding this research:

1. PT cash receipt application data. BPR Supra Artapersada KPO.
2. PT cash receipt process data. BPR Supra Artapersada KPO.
3. PT internal identification data. BPR Supra Artapersada KPO.

Data Presentation (Data Display)

After data reduction, researchers must also present the data, where the presentation of the data makes it easier to understand what happened in the field during the process. Data presentation can be in the form of narrative text, graphs, matrices or (*flowcharts*).

Flowchart (*Flowchart*) Accounting Information System for Cash Receipts in Improving the Internal Control System at PT. BPR Supra Artapersada KPO.

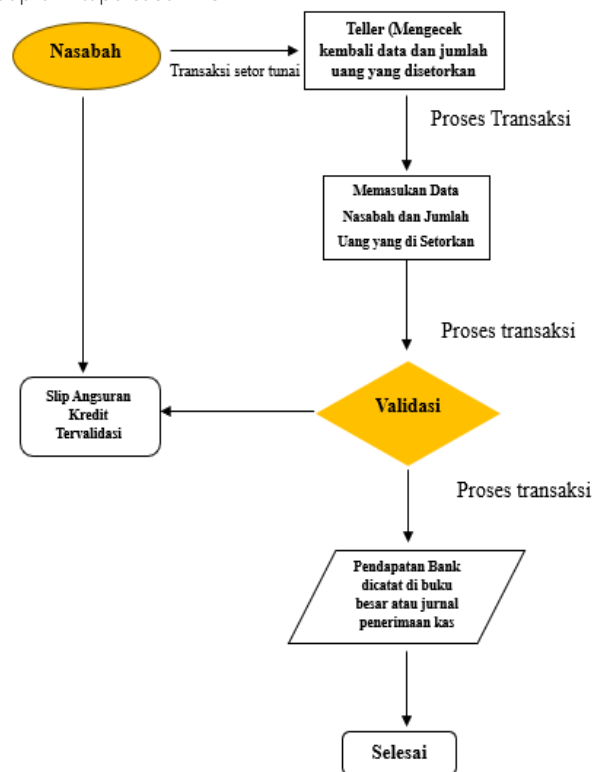


Fig 4. Flow chart

Starting with the customer who wants to make a cash deposit, the teller begins to check the correctness of the data entered, such as the account number on the credit installment slip and checks the amount of money given by the customer, then the teller enters the customer data along with the money that has been deposited, into the SBS application system. on the credit installment slip. Then the teller validates the credit installment slip which indicates that the data and amount of money have been entered into the system and are correct. And with successful validation, the system prints a validated credit installment slip, this slip becomes proof of the transaction for the customer. Based on the results of interviews and observations carried out by the author, he explains the cash receipts information system and internal control system of PT. BPR Supra Artapersada KPO is in accordance with the theory, namely as follows:

Cash receipts made by PT. BPR Supra Artapersada KPO is managed by the finance department. People or customers who can use the accounting information system for every company cash receipt transaction received by the finance department (*teller*). Then it is processed using an application called SBS by the finance department and processed and made records, ledgers and financial reports which are reported monthly. This is in accordance with the accounting information system components according to Romney and Paul John Steinbert because PT. BPR Supra Artapersada KPO has tellers as users or people who can use and implement the accounting information system and are also responsible for all PT transactions. BPR Supra Artapersada KPO.

PT. BPR Supra Artapersada KPO applies accurate and comprehensive recording for every cash receipt transaction, this process includes recording in journals, ledgers, and financial reports. The bookkeeping department is responsible for recording and archiving proof of transactions, both for credit and cash. For credit transactions, documents are handed over to the billing department and then deposited to the teller, while cash transactions are directly deposited to the *teller department*. The *teller* then summarizes these transactions as a daily financial report which is then summarized into a monthly report.

PT. BPR Supra Artapersada KPO is a comprehensive recording system for cash receipt transactions. Every transaction is recorded systematically from the journal to the ledger, and finally included in the financial report. The company uses the SBS application to process, record and process all cash receipts data. This system allows companies to produce accurate information and comprehensive reports regarding cash receipt transactions, which are then used for the company's financial reporting and analysis purposes.

Based on research involving interviews and direct observations at PT. BPR Supra Artapersada KPO, it was discovered that the company used a software system called SBS. This application is specifically designed to support the operations of the financial department, especially to assist *tellers* in managing various aspects related to cash receipts. SBS allows financial staff to process, record and store information efficiently from every cash transaction entering the company.

Based on the results of research which included interviews and direct observation, it was revealed that PT. BPR Supra Artapersada KPO has computerized technology infrastructure. This company utilizes various computer hardware such as monitors, mice, keyboards and central processing units (CPUs) to support daily operations. This modernization is possible efficiently. Especially in the financial department, the use of this technology makes it easier for cashiers to access and manage financial reports more effectively.

PT. BPR Supra Artapersada KPO has implemented the main elements of internal control, although there are still several discrepancies in the implementation of its duties and functions.

1. Regarding the organizational structure, the company has designed a division of responsibilities and performance. However, limited human resources mean that some positions do not fully carry out their duties as stated in the organizational structure.
2. Regarding the authority system and recording procedures, especially for cash receipt transactions, the company has used centralized procedures in the finance department. This process remains under the supervision of the company's internal control system.
3. In an effort to implement healthy work practices PT. BPR Supra Artapersada KPO requires every transaction from customers. This policy aims to make it easier for the financial department, especially *tellers*, to accurately recapitulate transactions.

Discussion

Implementation of the PT Accounting Information System. BPR Supra Artapersada KPO

An accounting information system is a mechanism that integrates the processes of collecting, recording and processing financial and non-financial data related to financial transactions. The goal is to produce information that is useful in decision making.

At PT. BPR Supra Artapersada KPO, an accounting information system has been implemented since the company's inception. This system utilizes computer technology to process various financial transactions. However, several operational aspects are still carried out manually.

The role of accounting information systems is very crucial for PT. BPR Supra Artapersada KPO. This system has the effect of helping companies by making data management, recording and transaction processing easier. Apart from that, using this system also reduces the risk of frequent errors occurring, thus contributing to maintaining the security of company data.

Implementation of PT's Internal Control System. BPR Supra Artapersada KPO.

An internal control system consists of various components designed to achieve specific goals. The effect of this system depends on a clear separation of duties and functions, with the main aim of preventing potential fraud in the company environment.

According to Marshall B. Romney (2018:10), a good internal control system must meet three criteria: first, the organizational structure clearly separates responsibility and performance; second, an authority system and recording procedures that guarantee accuracy and thoroughness; and third, implementing healthy work practices for all employees and the organization.

At PT. BPR Supra Artapersada KPO, the internal control system has generally been implemented in accordance with this theory. However, there are inconsistencies in practice, especially regarding organizational structure. Even though the organizational structure has been implemented, implementation in the field is not in line with what is stated in the company's official documents. This dissatisfaction has the potential to cause a decrease in employee performance, which in turn can result in company losses.

Analysis of the Cash Receipts Accounting Information System in Improving PT's Internal Control System. BPR Supra Artapersada KPO

The author has conducted research on the cash receipts accounting information system in improving the internal control system at PT. BPR Supra Artapersada KPO cash receipt process involves parties including tellers, front liner supervisors, operational cashiers, and billing staff.

Tellers are tasked with receiving and inputting all financial transactions from customers using the SBS application in the form of cash and non-cash deposits (transfers) in the form of installment transactions, settlements, fines, deposits and savings. Receive and input cash deposits from billing staff based on proof of temporary deposits that have previously been approved by the front liner supervisor and operations chief

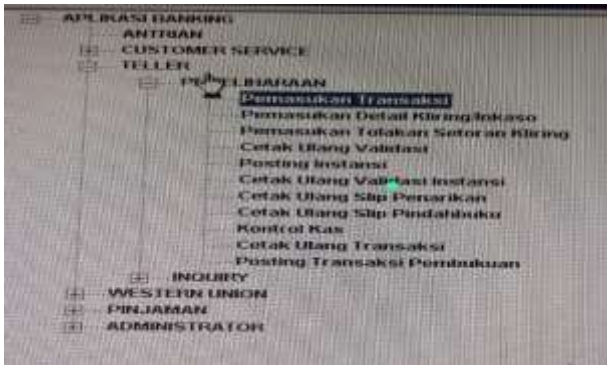
Cash receipt transactions in this company have been computerized using a system for recording, data collection and managing all operational transactions. Internal controls also oversee company transactions, especially the cash receipts system.

Based on the results of interviews, the cash receipts accounting information system improves the internal control system at PT. BPR Supra Artapersada KPO has been running effectively. So this system is able to support improving the company's internal control. The following is the cash receipt process at PT. BPR Supra Artapersada KPO uses the Supra Banking System (SBS) application:

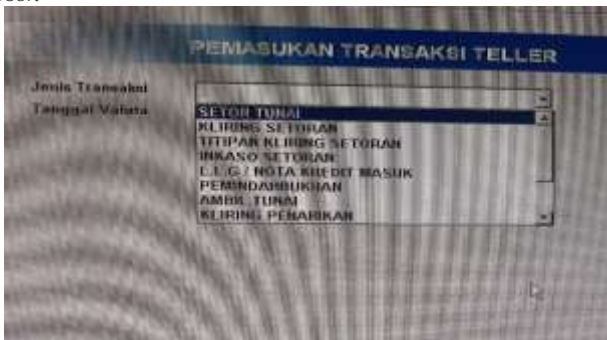
First open the SBS application that is being monitored.



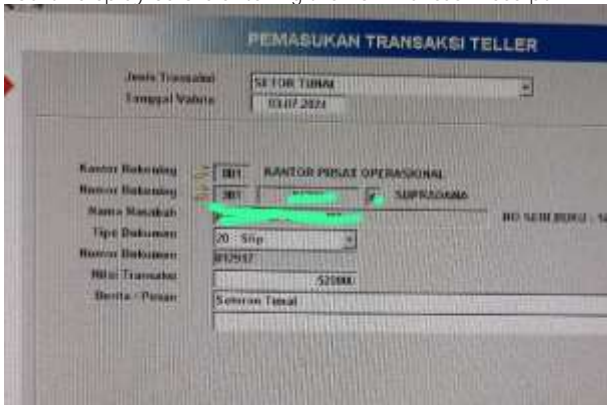
Second, enter the display, click teller, click maintenance, then click transaction entry.



Thirdly, teller transaction entry display then click cash deposit



Fourth display before entering the nominal cash receipt



Fifthly, enter the nominal amount of cash received that day and then press "OK" and the cash receipt has been successfully recorded or processed in the company application.



Lastly cash receipts from PT. BPR Supra Artapersada KPO after being printed becomes a daily document



Although the cash receipt system at PT. BPR Supra Artapersada KPO is running well, there is still room for improvement. One weakness that needs to be considered is too wide access to the system menu, where all employees, including those not from the finance department (*Teller*), can view cash receipt transactions to increase security and effectiveness. It is recommended that this system be updated by implementing more access. limited. Ideally, every employee who uses this application should only have access to menus that are appropriate to their respective duties and responsibilities.

Component Compatibility Cash Receipts Accounting Information System in Improving PT's Internal Control System. BPR Supra Artapersada KPO

Based on the results of interviews and descriptions, the cash receipts information system of PT. BPR Supra Artapersada KPO is generally adequate in improving internal control. We can see this from the use of a computerized system that operates according to company procedures. Management of the company's cash receipts is well organized, managed by the finance department using the SBS application which facilitates transaction data processing. However, the company's internal controls are not yet fully in line with the components proposed by Romney and Paul John Steinbert. Some positions are not in accordance with their duties and functions, due to limited human resources which results in incompatibility with the organizational structure which separates duties and employee performance.

PT. BPR Supra Artapersada KPO need to pay more attention to internal control, especially in terms of tasks and functions of the organizational structure. This is important to prevent a decline in employee performance due to a lack of structure in the employee's duties and functions. So based on the description above, the cash receipts information system in improving the internal control system at PT. BPR Supra Artapersada KPO, regarding its cash receipts information system, is very satisfactory and contributes to improving internal control. However, aspects of internal control regarding organizational structure and separation of duties still need to be considered. Additional human resources in several departments are needed to avoid a decline in employee performance which could be detrimental to the company.

Conclusion

Based on the interview results which have been described in the research results and discussion results, the following conclusions can be drawn:

The research results show that the cash receipts accounting information system at PT BPR. Supra Artapersada KPO has been running well using the *Supra Banking System* (SBS) application. This system has been computerized and helps companies manage, record and process cash receipt transactions appropriately. Supports improving internal control. Even though the cash receipts system is running well, there are still weaknesses in terms of system access that is too broad. All employees, including those not from the finance department, can view cash receipt transactions. This shows the need to increase security and restrict access in accordance with the duties and responsibilities of each employee.

The research results show that the internal control system of PT. BPR Supra Artapersada KPO still has weaknesses, especially related to organizational structure and division of tasks. However, in reality the organizational structure has been listed but there are still several parts that are not in accordance with their duties and functions, so that this will have the potential to reduce employee performance and affect internal control.

The research results show that the cash receipts accounting information system in improving a good control system has implemented a special application or system. This device provides precise recording and management of every cash receipt transaction. Through implementing this system, companies can improve cash security and strengthen internal controls. As a result, PT. BPR Supra Artapersada KPO is able to produce more accurate and reliable cash receipt information.

Suggestion

There are several suggestions from the author for PT. BPR Supra Artapersada KPO, as follows:

It is hoped that PT. BPR Supra Artapersada KPO has further improved or updated its application so that all employees who are not assigned to it cannot see cash receipts data. So that there are no errors or fraud that could be detrimental to the company.

PT. BPR Supra Artapersada KPO needs to evaluate and improve its organizational structure. Companies must ensure that each position has a clear job description and matches the employee's abilities. To overcome the problem of double jobs, companies should carry out workload analysis and add new human resources if necessary. This will help reduce the risk of performance degradation and increase operational efficiency.

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