

Cash Accounting System Model Design for Cash Control and Management at Yopes Home Stay in Manado

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Abstract: *This research was conducted at the Yopes Homestay Business which is a rental service business in the form of renting rooms located near Sam Ratulangi International Airport and supports people's economic empowerment in the tourism sector in the city of Manado, North Sulawesi Province using qualitative methods. The aim of the research is to design an accounting system model cash in the context of cash control and management. Data collection techniques were interviews and literature studies, data analysis was carried out using the stages of data reduction, data presentation, and drawing conclusions. The results of the research show that the internal control system at Yopes Homestay is not yet effective, because there are still elements of internal control that have not been fully implemented, including the implementation of the function to regulate cash receipts and disbursements. The cash accounting design consists of a cash receipt system flowchart, a cash disbursement system flowchart and a cash deposit procedure flowchart to the bank. The cash disbursement system flowchart is first to make a cash disbursement request in 2 copies and make 2 copies of cash out receipt, then archive it. request for cash disbursement according to unit number, the next stage is to disburse money and collect supporting evidence and make proof of cash disbursement (BPK), submit proof of cash disbursement and supporting documents (DP) and receive back the request for petty cash disbursement sheet 1 after being stamped, step Lastly, file a request for cash disbursement (PPK). The procedure for depositing cash into the bank has a flow chart, the first stage is the receptionist, filling in the proof of deposit form, then filling in 2 bank deposit slips after being authorized by the owner and depositing the cash with the signature of 2 proof of deposit sheets, then the bank provide a stamp and signature, 1 sheet of proof of deposit is returned, the final stage is that the receptionist archives the proof of bank deposit by date.*

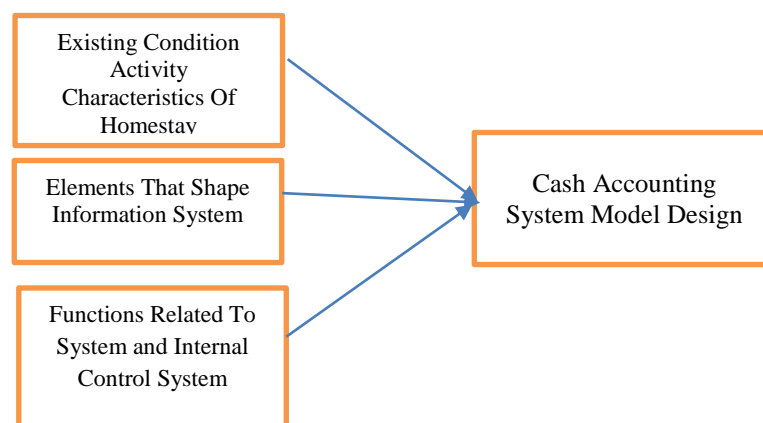
Keywords: *Design, Accounting System, Cash*

I. INTRODUCTION

The Yopes Homestay business is a rental service business in the form of renting rooms located near Sam Ratulangi International Airport and supports people's economic empowerment in the tourism sector in the city of Manado, North Sulawesi Province. Based on initial interviews with business owners, it was found that cash accounting records are only in the form of receipts and cash disbursements and only accompanied by evidence, so there is no cash control, while the source of cash receipts is from homestay income and cash disbursements in the form of routine expenses such as payment of employee wages/salaries, other expenses and cash expenditures. According to Hery (2018:172) that cash is the most current asset so that cash is easily manipulated and misappropriated, so to secure cash receipts and disbursements an internal cash control system is needed. The accounting system is very closely related to the organization or company to achieve the expected goals, for this reason the company needs an accounting system, such as a cash receipt system and a cash disbursement system. The cash accounting system is an accounting system designed to handle cash receipt and cash disbursement transactions Mulyadi (2001:17), the accounting system is a collection of sub-systems that are interconnected with each other and work together in harmony to process financial data into information finance required by decision makers in making decisions in the financial sector. This financial information is used by organizational management as a control tool as well as a tool for evaluating managerial and organizational performance. The research objective is to identify and collect Yopes homestay data regarding business activities, cash receipt and disbursement transactions, cash-related functions and designing a cash accounting system model. In connection with this, this research will discuss the design of a cash accounting system model in the context of controlling and managing cash at Yopes Homestay. According to Ashar Susanto (2011: 124), an accounting system can be defined as a collection of sub-systems that are interconnected with each other and work together harmoniously to process financial data into financial information needed by decision makers in the decision-making process in the field of accounting. finance. An accounting system is an organization of forms, records and reports that are coordinated in such a way as to provide the financial information needed by

management to facilitate company management Mulyadi (2014: 3). An accounting information system is an organizational component that collects, classifies, processes, analyzes and communicates relevant financial and decision-making information to parties outside the company, such as the tax office, investors and creditors, and internal parties, especially management. A cash accounting system is an accounting system designed to handle cash receipt and cash disbursement transactions Mulyadi (2014: 45). The largest cash receipts come from two main sources of cash receipts from cash sales, cash receipts from receivables while cash expenditures come from cash purchases, debt payments, salaries and other expenses. Objectives of the Accounting System, According to Mulyadi (2016: 15-16), the general objectives of developing an accounting system are: To provide information for managers of new business activities: a. To improve the information produced by existing systems, both regarding quality, presentation activities and information structure, b. To improve accounting control and internal checks, namely to improve the level of reliability of accounting information and to provide complete records regarding accountability and wealth protection, c. To reduce clerical costs in maintaining accounting records. Internal Control in accounting Information Systems : The internal control system is a system created to provide security guarantees for the elements within the company. Internal control is expected to protect company assets resulting from theft, financial embezzlement by employees, misuse or placement of assets in inappropriate locations, and so on. V. Wiratna Sujarweni (2015:69). Internal Control according to COSO (Committee of Sponsoring Organizations of the Treadway Commission) quoted by V. Wiratna Sujarweni internal control is a series of actions that cover the entire process within the organization. Internal control is in the basic management process, namely planning, implementation and monitoring. The internal control system is useful for supporting the realization of the effectiveness and efficiency of the accounting process which aims to achieve the reliability of financial reports Hardiningsih et al (2020). With the application, the internal control system is able to achieve reliability, objectivity of information, as well as prevent irregularities and simplify the financial reporting audit process Mahaputra and Putra (2014). The internal control system is very important because the quality of a company's financial reports depends on whether the system is good or not Sumaryati et al (2020). Internal control of an accounting information system refers to the relevant rules and regulations of an enterprise to ensure the integrity of normal business activities of accounting, accounting data, and the accuracy of enterprise assets, in accordance with accounting principles and accounting systems, controls, business processes, etc. related management measures Yan Xiaoqin (2012). Internal Control Objectives and Internal Control Elements. The company's aim of creating an internal control system according to V. Wiratna Sujarweni, (2015: 69) is: to safeguard the organization's assets, maintain the accuracy of the company's financial reports, maintain the smooth operation of the company, maintain discipline in adhering to management policies, so that all levels in the company comply with the law. and the rules that have been set in the company. This research focuses on cash accounting design in homestay businesses as explained in the research framework below:

Figure 1: Research Thinking Framework



Source: Processed Results 2023

II. RESEARCH METHODS

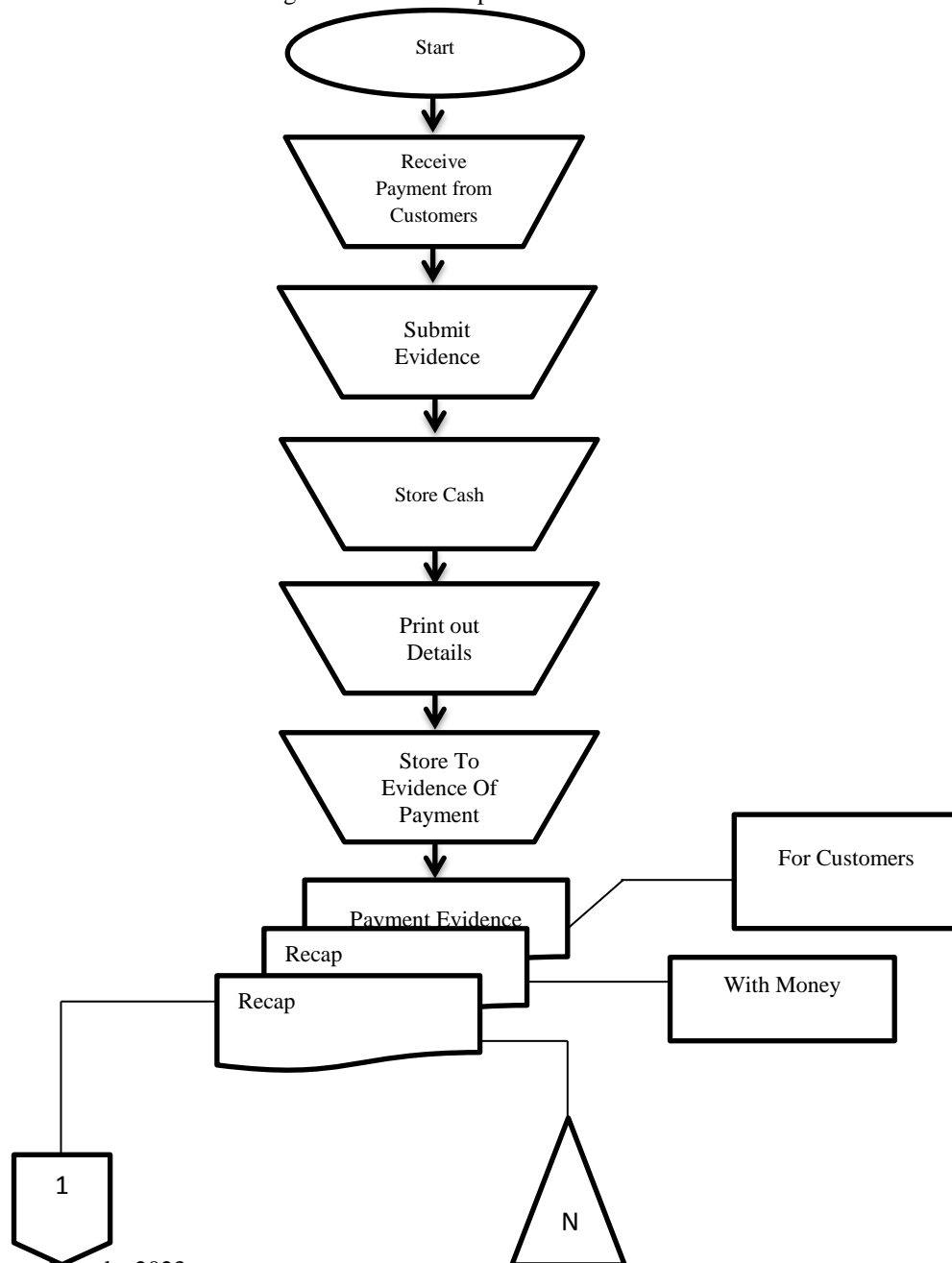
This study used descriptive qualitative method. According to Umar (2014), qualitative descriptive research aims to highlight facts, circumstances, variables and phenomena that occur during research and present them as they are. Data collection was carried out through interviews with homestay business owners. After the

data was identified and collected, the researcher carried out data analysis referring to the analysis stages of Miles et al. (2014), namely data reduction, data presentation, and drawing conclusions on accounting design. Based on these data, the researcher presents the data that will be used in preparing a cash accounting system, elaborates on the data and presents it in a cash receipts flow chart and cash disbursements flow chart. The accounting design of this research was built referring to the procedures that form the cash receipt system and cash disbursement system.

III. RESULTS AND DISCUSSION

Based on the results of interviews with the owner and business employees of Yopes Homestay and based on a literature review, a cash accounting model design was created consisting of a flow chart of cash receipts, a flow chart of cash disbursements and to fulfill cash control this design was equipped with a flow chart of cash deposits to the bank as follows. :

Figure 2: Cash Receipts Flow Chart



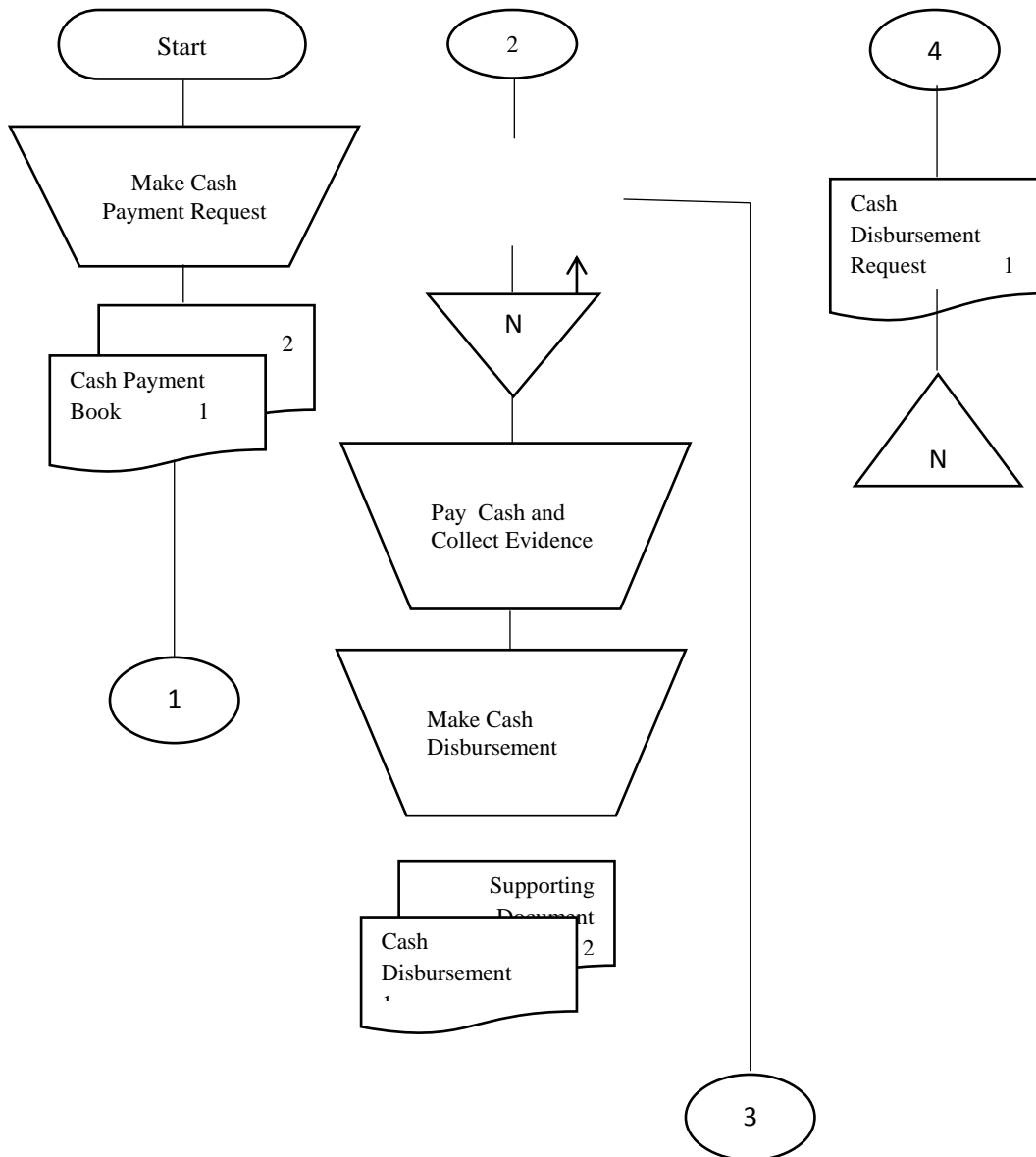
Source: Processed results 2023

Description of Cash Receipts System Flow Chart:

First, the receptionist receives payment from guests, then submits proof of receipt of payment and deposits cash and makes a print out of the details of the existing room rental income, then submits the income and details of the income to the person in charge, submits proof of payment from the customer along with a recap of the deposit money and archive recap.

Figure 3: Cash Disbursement Flow Chart

Gambar 3: **Bagan Alir Pengeluaran Kas**

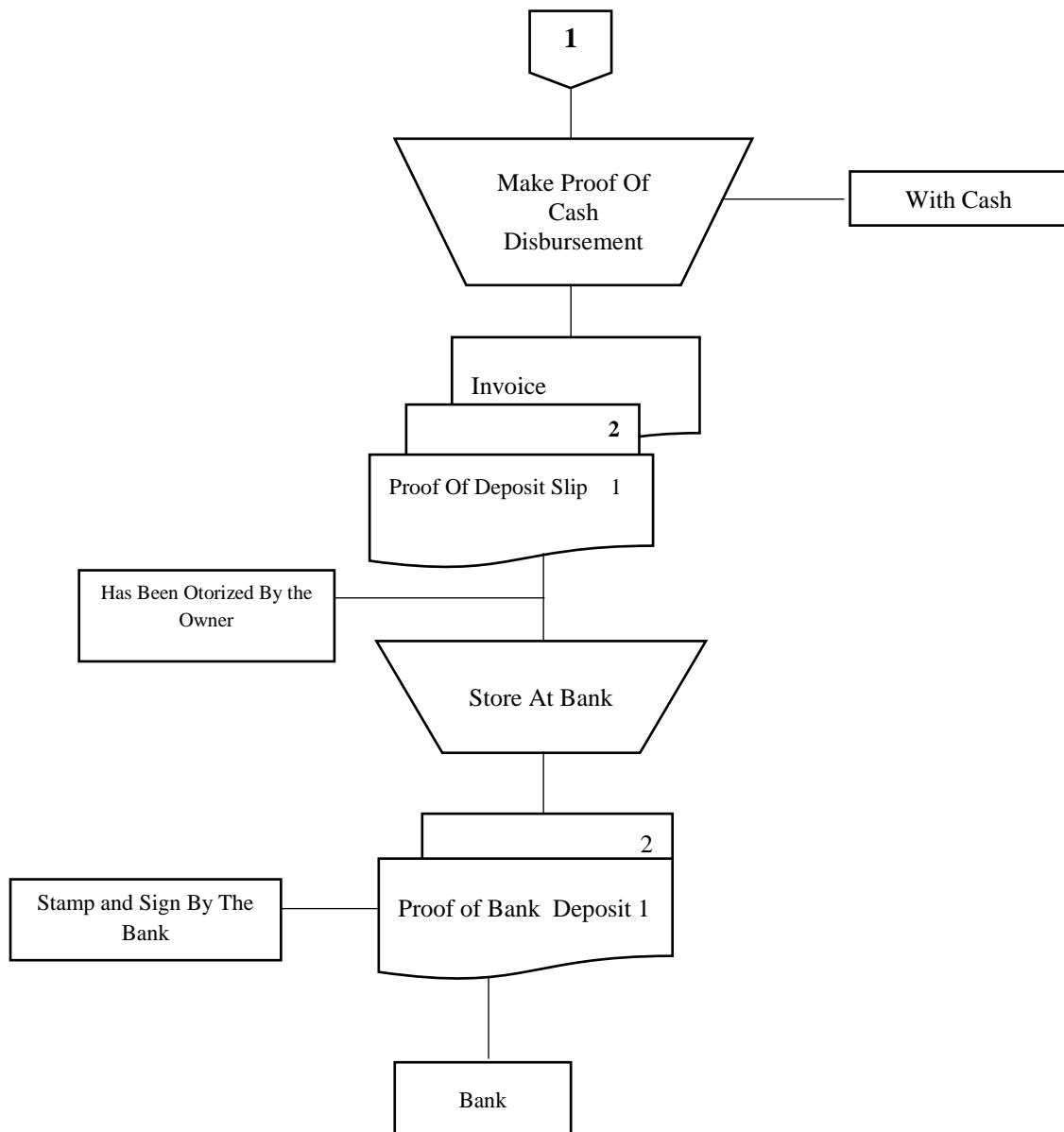


Source: Processed results 2023

Cash Disbursement Flow Chart Description:

First, make a request for cash disbursement in 2 copies and make proof of cash disbursement in 2 copies, then file the request for cash disbursement 1 according to unit number and disburse money and collect supporting evidence and make proof of cash disbursement (BPK), then submit proof of cash disbursement and supporting documents (DP) and receive the request for petty cash disbursement sheet 1 after being received stamp and the final stage of archiving the cash disbursement request (PPK)

Figure 4: Flowchart of Cash Deposits to Bank



Source: Processed Results 2023

Description of the Flow Chart of Cash Deposit Procedures to the Bank:

The first stage is for the receptionist, fill out the proof of deposit form and fill in 2 bank deposit slips after authorizing the owner, and then deposit the cash with the signature of 2 pieces of proof of deposit and the bank gives a stamp and signature, 1 sheet of proof of deposit

It is returned and the final stage is that the receptionist archives proof of bank deposit based on date.

IV. CONCLUSION

The Yopes Homestay business is a rental service business in the form of room rental located near Sam Ratulangi International Airport and supports community economic empowerment in the tourism sector in the city of Manado. The company does not have a flowchart so it cannot clearly explain how cash receipts and disbursements at Yopes Homestay, the control system Yopes Hornestay's internal control is not yet effective, because there are still elements of internal control that have not been fully implemented, including the

implementation of the function to regulate cash receipts and disbursements. This research is to create a Cash Accounting Model Design consisting of a cash receipt flow chart, cash disbursement flow chart and cash deposit flow chart to the bank in the context of controlling and managing cash at Yopes Homestay in Manado.

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