

Cash Expenditure Accounting System on PT. Peln Cabang Medan

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Abstract: The application of a cash disbursement accounting system in a company is very important because by implementing a cash disbursement accounting system, the company can monitor and control the course of the company's operating activities so that they can run as they should. Likewise with PT. PELNI implements a cash disbursement accounting system which consists of elements that are closely related to each other, namely documents used, records used, functions that are closely related, reports produced, internal controls, and cash disbursement flows. However, there are several elements whose implementation is not in accordance with the existing theory, so it is necessary to conduct research and study the existing system at PT. PELNI.

From the results of this study, a discussion was obtained that the use of documents for cash disbursements must be distinguished for cash disbursements whose nominal amounts are large and whose nominal amounts are relatively small. The merging of functions in the cash disbursement process is not justified because it will trigger acts of abuse of the authority given resulting in fraud and misappropriation of company cash. Formation of petty cash in the company for relatively small expenses is really needed because it will be easier to handle and supervise..

Abstract: Penarapan sistem akuntansi pengeluaran kas pada sebuah perusahaan sangat penting karena dengan diterapkan sistem akuntansi pengeluaran kas, perusahaan dapat mengawasi dan mengendalikan jalannya aktivitas operasi perusahaan agar dapat berjalan sebagaimana mestinya. Begitu halnya dengan PT. PELNI yang menerapkan adanya sistem akuntansi pengeluaran kas yang terdiri dari unsur-unsur yang saling berkaitan erat yaitu dokumen yang digunakan, catatan yang menggunakan, fungsi yang terkait erat, laporan yang dihasilkan, pengendalian intern, dan alur pengeluaran kas. Namun, ada beberapa unsur-unsur yang peleksanaanya belum sesuai dengan teori yang ada sehingga perlu diadakan penelitian dan kajian terhadap sistem yang ada pada PT. PELNI.

Dari hasil penelitian tersebut diperoleh suatu pembahasan bahwa dalam penggunaan dokumen untuk pengeluaran kas harus dibedakan bagi pengeluaran kas yang jumlah nominalnya besar dan jumlah nominalnya relatif kecil. Pengabungan fungsi dalam proses pengeluaran kas tidak dibenarkan karena akan memicu tindakan penyalahgunaan wewenang yang diberikan sehingga terjadi kecurangan dan penyelewengan uang kas perusahaan . pembentukan kas kecil dalam perusahaan untuk pengeluaran yang jumlahnya reltif kecil sangat di perlukan karena akan lebih mudah dalam penanganannya sertapengawasanya.



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INTRODUCTION

Cash estimates are very vulnerable to fraud and misappropriation. The nature of cash that is prone to being misappropriated requires the existence of an appropriate

accounting system so that the implementation and use of cash is actually used to finance company expenses. The accounting system needed for fraud avoidance is a cash disbursement accounting system.

Some of these important benefits are streamlining the costs incurred by the company, preventing misuse, fraud and embezzlement of cash and assisting the company in determining the amount of cash budget that must be provided for the company's activities in the coming period.

PT. PELNI is a company engaged in the field of marine transportation service providers. The implementation of the business of PT. PELNI's aim is that the management concerning all activities and activities of the company, including regarding cash disbursements, can run effectively and efficiently. The application of the cash disbursement accounting system at PT. PELNI is expected to be able to handle and regulate the speed of cash outflows used to finance the company's own needs such as payment of salaries and wages of employees, payment of cancellation of ship tickets, payment of costs for company expenses.

Operational Definition.

System Definition

The system is a group of elements that are related to each other and function together to achieve certain goals (Mulyadi, 2001: 2). HALL (2001: 5) states that a system is a group of two or more interrelated components or subsystems that unite to achieve the same goal. A system is a group of elements that are related to each other and have the same goal.

Definition of Accounting System

The accounting system is an organization of forms, records, and reports that are coordinated in such a way as to provide financial information needed by management to facilitate company management (Mulyadi, 2001: 3). Chairul (2001: 1) defines the accounting system as a combination of forms, records, procedures, and tools used to process data in a business entity with the aim of producing financial information needed by management in supervising its business or to other interested parties.

Definition of Cash

Cash is cash in the company that is stored in the company along with other posts which in the near future can be cashed as a means of payment for financial needs that have the highest level of liquidity (Gitosudarmo, 1992:61). Baridwan (2000:85) states cash as a medium of exchange and is also used as a measure in accounting. So, cash is a medium of exchange that is used as a measure in accounting or the value of cash that exists and is stored in the company as a means of payment for financial needs which has the highest liquidity.

Definition of Cash Disbursement Accounting System

Based on the above understanding, it can be concluded that the cash disbursement accounting system is a process of handling and supervising the company's cash disbursements which are used as a means of cash purchases, repayment of debts, and payment of costs or other obligations from the issuance of evidence of cash out, recording and reporting. up to the internal controls implemented by the company to regulate and oversee the course of other activities.

METHODS

Research Locations

The location of this research is PT. PELNI Semarang Branch which is located at Jalan Mpu Tantular 25-27 Semarang.

Object of The Study

The object of research study is something that becomes the center of attention of a matter that is the core of the problem of research. The object of study in this study is the cash disbursement accounting system at PT. PELNI Semarang Branch.

Data Collection Methods

Observation

Observation is direct observation of an object to be studied. Observations were made by the author by observing directly about cash disbursement activities at PT. PELNI Semarang Branch starting from receiving

supporting documents in the form of invoices or notes, paying in cash by the cashier to recording and preparing financial reports by the finance or bookkeeping department.

Documentation

Documentation is finding data about things or variables in the form of notes, transcripts, books, newspapers, magazines, inscriptions, minutes of meetings, agendas, and so on. This documentation method is used to collect data regarding documents or matters related to the existing system through records in cash books or archives of CBV (Cash Bank Voucher) and DP (Supporting Documents) documents and the resulting financial reports. PT.PELNI Semarang Branch, namely SPT reports and diaries.

Interview

An interview or interview is a way to collect data by asking questions directly to a source who has authority or is an expert in a particular field. In this method, data is obtained by conducting direct questions and answers by the authorized section, namely CBV documents, supporting documents, and receipts used for cash disbursements, related sections, namely sections that require cash disbursements, the cashier's section, and the finance or bookkeeping department. and the cash disbursement procedure flow starting from the Supporting Documents received to the recording and reporting process.

Data Analysis Method

Data analysis is a way of processing the collected data to then be able to provide interpretation, in processing this data what is used to answer is the problem that is formulated.

To achieve the research objectives, the data to be collected will be analyzed with a qualitative descriptive analysis, namely an analysis that is not based on statistical calculations in the form of numbers, by comparing theory with facts that occur in the

company regarding cash disbursements at PT. PELNI CABANG MEDAN. This qualitative descriptive writing method is in the form of writing containing a description of an object as it is, to describe in detail a series of data obtained through observation, interviews or documentation that has been carried out.

The use of this qualitative descriptive analysis is intended to obtain an overview of the data systematically on various matters relating to the improvement of the work of employees of PT. PELNI CABANG MEDAN, so that the writer can process and present systematic and accurate data. From the data obtained then compare the theory with the facts that occurred in PT. PELNI CABANG MEDAN.

RESULTS AND DISCUSSION

PT. PELNI experienced various operational constraints coupled with rising fuel prices making PT. PELNI must make every effort to be able to survive in the face of competition. However, PT. PELNI is still optimistic that PELNI ships stopovers in remote areas are still highly expected by the community because most private fleets of ships have never stopped at these non-potential areas so that the existence of PELNI ships is still highly expected by the community with shipping routes that are not all the time.

Documents used in disbursing cash at PT. PELNI is CBV (Cash Bank Voucher) and receipts. CBV (Cash Bank Voucher) is the use of documents for cash disbursements both with large nominal amounts and relatively small amounts where cash disbursements are in large nominal amounts if the cash disbursements are related to the interests of the Head Office. By not having a petty cash fund system, any company expenses that are cash in nature, whether large or small, are taken from the cash balance at the cashier. While the cash balance comes from revenue from ticket sales and other cash income so that it can trigger a misappropriation of the amount of company income that should be

deposited at the head office. Receipt is a document used by the company when cash payments are made by the cashier to the creditor after authorization and approval from the Head of the Branch.

Based on the explanation described above with the existing theory regarding the cash disbursement accounting system, it can be concluded that the cash disbursement at PT. PELNI is the same as a cash disbursement which uses a debt recording procedure with a voucher payable system – cash basis, but there are several differences that distinguish between the two.

As for the differences in cash disbursements, there is PT. PELNI with what is in theory can be seen from the elements that exist in both systems, namely from the documents used, records used, related functions, and the flow of cash disbursements. In theory, the document used to make payments to creditors is a check. Meanwhile at PT. PELNI uses receipts as a substitute for checks that function as proof of full payment of company expenses. In theory, the records used are the cash-out receipt register and the check register. Meanwhile at PT. Because PELNI uses a payment system using cash vouchers, the records used are only cash books which are recorded manually.

CONCLUSION

From the final project research above, it can be said that the application of the cash disbursement accounting system at PT. PELNI has advantages and disadvantages. The advantages and disadvantages of the system are as follows:

The advantages of the cash disbursement accounting system at PT. PELNI namely:

1. Procedures that form the cash disbursement accounting system: every cash disbursement transaction always receives authorization from the competent authority, namely the head of the branch so that the possibility of fraud can be avoided.

2. Documents used: each document used in duplicate, sheet 1 for the company and sheet 2 for creditors. So as to prevent cheating.
3. Records used: manual recording is then processed with a computerized system, so that each data has a backup in case of loss.
4. Related functions: In carrying out cash disbursements, several related sections have been involved in carrying out all financial transactions that occur in the company's operations during a certain period.
5. Reports generated: there is a report that describes the amount of cash received and the amount of cash used for the company's operations.
6. Internal control: there is a re-match (stock taking) which is carried out every day and is known by the finance or bookkeeping department.

Lack of cash disbursement accounting system at PT. PELNI namely:

1. Cash disbursement procedure: Cash disbursement in cash is taken from the cash balance at the cashier, while the cash comes from ticket sales and other income in cash. Even though the accounting standards do not allow cash disbursements to be taken from cash received from these sources.

2. Documents used: The use of the same document for every financial transaction that occurs, whether the nominal amount is large or relatively small.

3. Records used: there is still a lack of records used in cash disbursements, so there is a need for additional notes to be in cash disbursements.

4. Related functions: there is no internal audit function which has the task of periodically checking and recalculating cash balances.

5. Reports generated: there must be a cash flow report that describes the rate of cash flow, both cash inflows and cash outflows.

6. Internal control: There is no internal auditing body that conducts audits of financial transactions that occur, so that the inspection task is carried out by the finance or bookkeeping department which records financial transactions. In addition, the department that requires cash disbursement also performs the tasks that should be carried out by the cashier, namely preparing, filling,

and requesting authorization for CBV (Cash Bank Voucher) to the head of the branch.

Based on the explanation described above with the existing theory regarding the cash disbursement accounting system, it can be concluded that the cash disbursement at PT. PELNI is the same as a cash disbursement using a debt recording procedure using a voucher payable system – cash basis, but there are several differences that distinguish between the two.

Implementation of cash disbursement at PT. PELNI is carried out by several related sections, but its implementation is not in accordance with the existing accounting system theories and standards, namely there is no internal examiner section whose job is to carry out inspections and recalculate the company's cash balance so that the duties of the internal examiner are carried out by the finance or bookkeeping department Responsible for recording all cash disbursement transactions. The records used in the implementation of cash disbursements are cash books where the recording is done manually which is then processed with a computerized system by the finance or bookkeeping department. In carrying out cash disbursements, a report is generated to find out the amount of cash balances both received and used for the company's operational activities during a certain period. The resulting report is a report on the amount of money deposited by the branch office to the head office through the bank and reports of cash inflows and outflows during a certain period which are recorded using a computerized system in the form of a GL (General Ledger) financial section or bookkeeping called a diary.

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