THE ANALYSIS OF ACCOUNTABILITY ACCOUNTING IN CASH RECEIPT AT PT. PRIMA ANUGRAH IN MAKASSAR

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ABSTRACT

This study aims to determine the analysis of accounting accountability on cash receipts in PT. Prima Anugrah on the control system, namely the system of authority and responsibility, especially for the accounting function and carrying out all stages of a transaction in order to provide adequate protection against wealth, debt, income, and costs. This research was conducted using field research methods and library research methods. (Library Research). Data analysis used descriptive analysis method, namely by analyzing data from the research object to describe or provide an overview of the object under study. The results showed that accounting accountability as cash receipts was quite good and in accordance with the procedures at the company PT. Prima Anugrah The implication of the results of this study is that the elements involved in accounting for the responsibility of the cash recipient until the accounting settlement stage are maximal.

Keywords: Accountancy; Cash Receipts; Financial Accountability.

I. INTRODUCTION

Every company must be observant in seeing its strengths and weaknesses, which later on these advantages can be improved and weaknesses can be reduced or improved. Apart from the internal environment, from the external side it will also have an influence, which includes being observant in seeing opportunities in the managed market and avoiding the risks of threats that may arise. can be detrimental, with the increasing needs of the community both secondary each time, become its own advantage for companies engaged in production and distribution (Seim, 2021; Sunarsi & Baharuddin, 2019; Warrick, 2017)

This will increase the demand for these needs, which encourages companies to increase production and distribution of community needs, in addition to demand and production, the atmosphere of competition between companies to become providers and suppliers of both basic and secondary needs becomes higher, where each company is required to further improve itself. both in terms of service and quality in order to continue to exist in business competition. Companies are generally distinguished according to the main activities they carry out, namely manufacturing, trading and service companies (Proximity, 2019; Sunarsi & Baharuddin, 2019).

As a company that is oriented towards product distribution, it is clear that in practice the company is faced with various problems, both in terms of cash and credit payments as well as in terms of internal control and control, so it can be said that there is a need for a system that supervises or regulates each part of the company that is interrelated both expenditure and income in terms of finance in the cash of PT. Prima Anugrah in Makassar. But it is undeniable that there is competition between companies in getting customers, so companies must be able to maintain their existence by making internal improvements such as control and management improvements to avoid fraud, fraud and manipulation (da Costa Fernandes et al., 2020; Krikser et al., 2016; Lemieux et al., 2012)

While externally, such as the convenience provided to customers to be able to continue to actively transact, such as the existence of a longer period of receivables, or easier payments with a transfer system and various other services. For the sake of the very need for strategic planning in management control, internal control system is needed. Accurate, timely, clear and reliable information is very important as a basis for strategic planning and management.
control. In the organization each transaction consists only on the basis of authorization from an official who has the authority to approve the transaction (Andreti et al., 2013; Pham et al., 2018).

Therefore, in a good accounting system there are ways of supervision that can run by itself, where through certain systems and procedures, the results of the implementation of a section will be controlled by other sections through various reports that reach the hands of management. Accounts receivable accounting system aims to record mutations of debtors' company receivables, receivables mutations caused by credit sales transactions, cash receipts from debtors. Cash receipts are something either in the form of money or not, which can be readily available and accepted as a means of paying off obligations at their nominal value. A good system is very helpful in controlling efforts, because the internal check mechanism will be carried out automatically during the company's activities (Mohd Sam et al., 2012; Olatunji, 2013; Tan & Low, 2019).

Thus, it can reduce the risk of errors, waste, and fraud attempts. The Accounting System for Accounts Receivable and Cash Receipts at the distributor company is a controlled system and is used as the company's financial statements which then become a reference in strategic decision making by the management of the distributor company.

II. METHOD

The type of research is data analysis carried out in this study using qualitative research methods usually the data is analyzed descriptively, descriptive method is an analytical method which first collects existing data, then clarifies, analyzes, then interprets so that it can provide a clear picture regarding the conditions under study, most of the data came from interviews and existing observation notes, then compared with the theory used (Arista & Kuswanto, 2018; Sulistiyowati et al., 2018; Yanti et al., 2020).

III. RESULT AND DISCUSSION

Cash Receipt Accounting Analysis

Accounting As Cash Receipts at PT. Prima Anugrah in Makassar is in accordance with a good internal control system and is very sophisticated, because in the accounts receivable accounting system most of them no longer use hardcopy but have used a computer system and the existing functions are appropriate and in accordance with their respective duties, so Researchers do not need to provide suggestions for improvement (Firdaus & Yulianto, 2018).

Factors Affecting Accounting Liability Analysis as Cash Receipts

The company's accounting department should also receive a copy of the receipt form. A copy of the receipt form is not only stored as an archive in the Company Administration, because the receipt is one of the main evidences that the company has received money from the customer. The administration department which has responsibility for the company's cash receipts is burdened with making daily cash recapitulation which is given to the company's accounting department and stored as an archive. Meanwhile, you also have to make a deposit to the bank. The task of receiving company cash, depositing money to the bank and making daily cash recapitulations should be handled by the administration, because the administration department will ease the task of the accounting department. The weakness that exists in the cash receipts procedure is that there is a daily recapitulation made in 3 copies (Sadowska et al., 2019; Shtiller et al., 2016).

Actually, the daily recapitulation of cash made in duplicate is sufficient, which is given to the company administration and company accounting sections. Depositing money to the bank the next day resulted in a discrepancy in the recording of the transaction date between the company and the bank so that if an error occurred during confirmation it was difficult to check (Paramitha, 2021). Therefore, it is necessary to deposit money into the bank every day according to the date of the transaction. With the improvement of cash receipt procedures, the recommended cash receipt procedures at PT. Padi Mas Prima are as follows:

Recommended cash receipt system with cash

Cash receipts are made in cash, beginning with the receipt of payment in the form of cash from the customer by the cashier. Then the cashier makes proof of cash receipts, cash receipts are made in 3 copies which are given to: For further hardcopy of receipts archived by the administration and input as cash inflows, and recorded as receivables income. For proof of cash inflows in the Company's collection section, it is used to update the payment status of customer receivables. Based on the evidence of incoming cash, the administration section makes a daily
recapitulation of cash which is submitted to the company's accounting department, which will be checked for correctness and then stored as an archive of the company's accounting and administration department, but before being submitted to the company's accounting section, the daily cash recapitulation is used by the administration section as a guide in filling in proof of deposit. After making a daily recapitulation of cash in a real-time system, then the administration section makes a cash deposit to the bank and receives proof of deposit. The proof of deposit will be duplicated which will then be given to the accounting department of the company. Proof of cash inflows, proof of deposit and receipts given to the accounting department are recorded in real time into the company's cash receipts journal. Meanwhile, proof of cash inflows, daily recapitulation of cash and proof of deposit given to the company's financial manager will be matched with the current account at the bank at the end of each month (Aravind et al., 2019; Firdaus & Yulianto, 2018).

Cash Receipt Accounting by bank transfer

Receipt of cash from bank transfers begins with receipt of proof of transfer by the administration. Receipt of this proof of transfer can be done by fax or by a customer who comes directly to the administration. After the proof of transfer is in the administration section, a check will be made on the validity of the proof of transfer. At the cashier, the proof of transfer is photocopied to be combined with proof of cash inflow. Henceforth, hardcopy receipts are archived by the cashier and inputted as cash inflows, and recorded as receivables income. For proof of cash inflows in the company’s collection section, it is used to update the status of customer receivable payments. Based on the evidence of cash inflows, the administration section makes a daily recapitulation of cash submitted to the company’s accounting department, which will be checked for correctness and then stored as an archive in the company's accounting department. company cash. Meanwhile, proof of incoming cash, proof of transfer, and daily recapitulation of cash submitted to the company's accounting department at the end of each month will be matched with the checking account in the bank (Baaqeeel & Baaqeeel, 2013).

IV. CONCLUSION

The need in the administration section is not yet clear between the administrative section which handles receipt of payment of receivables from customers and which handles the recording of cash receipts and daily cash recapitulation. This resulted in the accumulation of work in the administration. The accounting system for cash receipts is in accordance with a good internal control system and the majority of accounts payable receipts no longer use technology or computers and are no longer manual. Suggestions: 1) the need to improve organizational management and supervision and coordination of the accounting department and the cashier so that there are no errors in accounting accountability as cash receipts; 2) At the time of receipt of accountability for cash, money needs to be recorded so that there are no errors and a special room for employees and staff is added.

REFERENCES


