

## Analysis Effectiveness Of The Accounting Information System For Cash Receipts And Disbursements In Supporting Internal

Putri Nurpasya<sup>1</sup>, Any Eliza<sup>2</sup>, Ersi Sisdianto<sup>3</sup>, A.Zuliansyah<sup>4</sup>, Adjila Mohamed<sup>5</sup>

<sup>1234</sup>Universitas Islam Negeri Raden Intan Lampung, Indonesia

<sup>5</sup>University de Ghardaia, Algeria

Email: Putrinp15@gmail.com, Any Eliza@radenintan.ac.id, Ersi Sisdianto@radenintan.ac.id, zuliansyah@radenintan.ac.id

---

### ***Abstract***

Received: 28 Mei 2023

Revised: 9 Juni 2023

Accepted: 20 Juni 2023

*Internal control and Accounting Information System are closely related. In the cash receipts and disbursements cycle, the use of AIS is a necessity because there is a significant risk of misappropriation, thus requiring strict supervision of cash. Companies are expected to utilize AIS technology carefully to enhance effectiveness. The research aims to measure the effectiveness level of the Cash Receipts and Disbursements AIS in supporting internal control, which will be further examined from an Islamic perspective. This is a qualitative research where primary and secondary data are sourced from interviews and documentation. Data analysis is descriptive and qualitative, combined with a checklist method using Dean J. Champions' formula to measure the AIS effectiveness, which serves as the basis for evaluating whether the AIS can support internal control at PT. Haleyora Power Region 7 Lampung.*

*The measurement results based on quality standards and Sharia principles show a score of 100%, and the evaluation indicates that the AIS has proven to be effective in supporting the internal control procedures at PT. Haleyora Power Region 7 Lampung.*

**Keywords:** *Effectiveness, Accounting Information System (AIS), Cash Receipts and Disbursements, Internal Control, Islamic Perspective*

---

## INTRODUCTION

In the current era of globalization, information technology is advancing rapidly, in line with the increasing demand of individuals and companies for technology and information. This progress is reflected in the development of information systems that provide convenience for individuals and companies in various activities. The presence of information systems plays a crucial role in providing the best guidance for decision-makers in carrying out various activities. Good information is timely, useful, and reliable. However, the risk of incorrect information must be avoided, making the reliability of information systems a crucial factor.

These principles also apply to information systems, which play a significant role in financial decision-making, such as accounting information systems.

Accounting Information Systems (AIS) are crucial for various types of companies, as they are considered one of the core components in a company's operations, especially in financial aspects. Manual AIS has evolved into automated systems that are integrated with supporting technology. One of the primary functions of AIS is to create transparency in a company's financial information, which is essential for building trust and making wise decisions.

In this era of advanced information technology, it is crucial for companies to use accounting information systems (AIS) wisely to enhance the effectiveness, efficiency, and accuracy of financial information. The effectiveness of an accounting information system can be measured by how user-friendly the system is and how accurate the information it provides is. One of the cycles within AIS is the cash receipt and disbursement cycle. In this cycle, the use of AIS is a necessity. The more reliable the AIS is in managing cash receipt and disbursement transactions in line with company policies, the higher the quality of the information it generates. Furthermore, the level of irregularities and cash embezzlement can be easily identified, particularly in cash disbursements.

Internal control and accounting information systems have a close and mutually supportive relationship. Internal control involves steps taken to ensure the achievement of a company's objectives and the preservation of financial and operational information integrity. Accounting information systems play a supporting role in strengthening the implementation of internal controls by providing accurate and timely accounting information to management.

One of the types of Accounting Information Systems (AIS) widely used is Enterprise Resource Planning (ERP). ERP encompasses various functions, including accounting, finance, human resources, logistics, marketing, and more. In Indonesia, one of the ERP software solutions frequently employed by companies is System Application and Product in Data Processing (SAP). With integrated SAP, companies can make faster, more precise, and effective decisions based on up-to-date and valid internal data.

PT. Haleyora Power Region 7 Lampung, as a subsidiary of PT. PLN (Persero), has also embraced modern AIS technology like SAP to manage cash receipts and disbursements. However, the continued use of manual notes for recording small cash transactions in the company has led to problems, including the falsification of notes by certain employees. This situation can have adverse effects on the accuracy of financial information and contravene internal control principles. Therefore, it is crucial to analyze the effectiveness of AIS in minimizing fraud.

In conducting this effectiveness measurement, Islamic principles also play a significant role. Therefore, AIS must be a system with high integrity to align with Sharia principles. The measurement of AIS effectiveness will be the main focus of the analysis to evaluate whether AIS can support internal control procedures in line with quality standards and Islamic principles at PT. Haleyora Power Region 7 Lampung.

## **METHODS**

This research is a type of case study research using a qualitative descriptive approach. The respondent selection technique used is purposive sampling, selecting 2 individuals to be respondents. The data sources are divided into two, namely primary and secondary data. Primary data consists of interview results, and secondary data consists of documentation from the interview results. The data analysis technique includes data collection, data reduction, data assessment, effectiveness measurement, and drawing conclusions. Data collection is carried out through observation, interviews, and documentation. The effectiveness measurement stage will use a checklist method to find the calculation results in the form of percentage scores.

## **RESULT AND DISCUSSIONS**

### **1. Measurement of the Effectiveness of SAP-Based Accounting Information System for Cash Receipts and Disbursements.**

Based on the measurement results using the checklist method and described qualitatively, the measurement of effectiveness, based on and measured from the aspects found in the D&M Information Success Model proposed by William H. DeLone and Ephraim R. McLean, achieved a maximum score of 100%. This score was obtained because the Accounting Information System (AIS) implemented at PT. Halyora Power Region 7 Lampung has met the effectiveness measurement standards. Here is an explanation of the aspects and indicators used in the measurement of effectiveness:

#### **a. System Quality:**

The indicators measured include task separation, access security, data backup, data recovery, and data monitoring. It is known that in the aspect of system quality, the AIS used can meet its measurement indicators, where the AIS can implement each of these indicators very effectively.

#### **b. Information Quality:**

The indicators measured include accuracy, relevance, completeness, ease of understanding, and timeliness. It is known that in the aspect of information quality, the AIS used can provide accurate, relevant, complete, easily understandable, and timely information. This indicates that the AIS has met the information quality measurement indicators.

#### **c. Service Quality:**

The indicators measured include responsiveness, ease of access, and system updates. It is known that in the aspect of service quality, the AIS used can respond to users quickly, provide user-friendly access, and offer services for system updates. This indicates that the AIS can meet the effectiveness measurement in the aspect of service quality.

#### **d. Use:**

The measurement indicator used in this aspect is the frequency of AIS usage. This aspect is part of the measurement of AIS effectiveness because DeLone and McLean state that the usefulness of a system can be seen from the frequency of its usage. It is known that in this aspect, the frequency of AIS usage is very high. This indicates that the AIS has met the measurement aspect of usage.

e. User Satisfaction:

The indicators measured include time-saving, ease of use, meeting company needs and goals, and making the right decisions. It is known that in the aspect of user satisfaction, the AIS has successfully become a system that saves working time, provides ease for its users, offers information that meets company needs and goals, and supports the process of making the right decisions. This indicates that the AIS used has met the user satisfaction measurement aspect effectively.

## 2. Measuring the Effectiveness of the Accounting Information System for Cash Receipts and Disbursements Examined from an Islamic Perspective

This measurement is based on Sharia principles indicators. The method used is the same as the previous measurement process, which is by using a checklist method. The measurement results show a score of 100%, indicating that the Accounting Information System is able to implement Sharia principles in its use. Here is an explanation of the Sharia principles that serve as the basis for assessing effectiveness from an Islamic perspective:

a. Implementation of the Trustworthiness Principle:

The Accounting Information System (AIS) has successfully implemented the principle of Amanah (trustworthiness) very well. This is reflected in its ability to accurately record information, securely store data, and perform data backup and recovery without losing critical information. This is in line with (Q.S Al-Maidah [5]:48), which commands us to execute Amanah, which involves trust and responsibility, in managing everything with integrity and justice. From this explanation, it can be understood that the AIS can be a trustworthy system by carrying out its tasks and responsibilities very well.

b. Implementation of the Honesty Principle:

The AIS has succeeded in applying the principle of honesty in its operations. This is reflected in the AIS ability to produce accurate, relevant, complete financial reports and the use of a responsive system. This is also in line with (Q.S Al-Baqarah [2]:42), which

emphasizes the importance of truthful and transparent information while rejecting false presentation. From this explanation, it can be understood that the AIS has been able to implement the principle of honesty in providing reliable information.

c. Implementation of the Principle of Avoiding Gharar (Ambiguity or Uncertainty):

The AIS has successfully implemented this principle. This is reflected in the AIS's ability to implement separation of duties, access security, data backup, data recovery, and error notification, which reflects that the AIS has helped minimize error rates, ultimately avoiding records containing gharar. This is also in line with (Q.S Al-Baqarah [2]:213), which emphasizes the importance of information that can reconcile differences between information providers and recipients, thus resolving potential disputes. From this explanation, it can be understood that the AIS has been able to implement the principle of avoiding gharar in the cash receipt and disbursement AIS.

d. Implementation of the Principle of Maslahah (Benefit):

The AIS has successfully applied the principle of maslahah (benefit) in all aspects of its operations. This is known based on the effectiveness measurement results in the user satisfaction aspect, which reflects that the AIS has successfully become a system that brings benefit to the company. This is also in line with (Q.S Hud [11]:120), which emphasizes that the information produced can be used as a reference for decision-making and evaluation. From this explanation, it can be understood that the AIS has fulfilled the principle of maslahah.

### 3. Evaluation of the Relationship between the Effectiveness of the Accounting Information System for Cash Receipt and Disbursement in Supporting Internal Controls at PT. Haleyora Power Region 7 Lampung.

After the process of measuring effectiveness, the next step is the evaluation of the results of the effectiveness measurement. The evaluation process has revealed that the Accounting Information System (AIS) has proven to be effective based on quality standards and Islamic principles, and it can support internal controls at PT. Haleyora Power Region 7 Lampung. Several indicators of PT. Haleyora Power Region 7 Lampung's internal control procedures were used as a basis for this evaluation. Here is an explanation of this statement:

a. Task Separation:

It is known that the AIS can support this procedure by separating tasks between individuals and segregating the formats for cash receipts and disbursements.

b. Transaction Authorization:

It is known that the AIS can support this procedure because it ensures that each transaction goes through a strict verification process.

c. Accurate, Adequate, and Timely Reporting:

It is known that the AIS can present information accurately, adequately, and in a timely manner. This indicates that the AIS can support this control procedure effectively.

d. Evaluation:

Evaluation is the activity for assessing all the performance that has been conducted. In the evaluation process, the AIS acts as a system that can support this procedure by presenting data and information accurately, facilitating a smooth evaluation process in the company based on accurate information.

e. Asset Safeguarding:

It is known that the AIS can support this procedure through good access security and data backup, helping the company safeguard its assets effectively.

f. Data Control:

It is known that the AIS can support this data control procedure by being a system capable of data recovery, allowing data to be controlled according to necessary changes.

g. Legal and Regulatory Compliance:

It is known based on all the quality aspects produced by the AIS. The AIS can help the company achieve compliance with legal and regulatory requirements. For example, the information generated by the AIS is of high quality, allowing the company to present information in line with applicable accounting regulations.

## **CONCLUSION**

Based on the research findings and discussions presented, the following conclusions can be drawn:

1. The effectiveness measurement results based on the D&M Information Success Model and combined with the checklist method indicate a maximum score of 100%, indicating that the SAP-based Accounting Information System for Cash Receipts and Disbursements at PT. Haleyora Power Region 7 Lampung operates with a very high level of effectiveness in line with its role within the company.
2. The effectiveness measurement results based on Sharia principles and combined with the checklist method also show the same score of 100%, indicating that the SAP-based Accounting Information System at PT. Haleyora Power Region 7 Lampung has successfully implemented Sharia principles in its implementation.

3. Based on the evaluation results grounded in the effectiveness measurements of the Accounting Information System for Cash Receipts and Disbursements, considering aspects such as system quality, information quality, service quality, frequency of use, and user satisfaction, it has a positive impact on supporting the procedures in place at PT. Haleyora Power Region 7 Lampung. Therefore, it can be concluded that the SAP-based Cash Receipts and Disbursements Accounting System has supported internal controls at PT. Haleyora Power Region 7 Lampung.
4. The SAP-based Accounting Information System at PT. Haleyora Power Region 7 Lampung, which has been proven to be highly effective in supporting internal control procedures, can minimize the likelihood of issues arising at PT. Haleyora Power Region 7 Lampung.

## REFERENCES

- Bushman, R. M., & Smith, A. J. (2001). Financial accounting information and corporate governance. *Journal of accounting and Economics*, 32(1-3), 237-333.
- Damayanti and M. Yusuf Hernandez, "Sistem Informasi Akuntansi Penerimaan Dan Pengeluaran Kas Pada KPRI Andan Jejama Kabupaten Pesawaran," *Jurnal Tekno Kompak* 12, no. 2 (2018): 57.
- Derri Bernali et al., *Sistem Informasi Akuntansi (Sumatera Barat: PT. Global Eksekutif Teknologi, 2022)*.
- Sri Mulyani, "Konsep-Konsep Dasar Sistem Informasi Akuntansi," *Sistem Informasi Akuntansi*, (2012): 1-25
- Merystika Kabuhung, "Sistem Informasi Akuntansi Penerimaan Dan Pengeluaran Kas Untuk Perencanaan Dan Pengendalian Keuangan Pada Organisasi Nirlaba Keagamaan," *Jurnal EMBA* 1, no. 3 (2013): 340.
- Ni Wayan Esteria, Harijanto Sabijono, and Linda Lambey, "Analisis Sistem Akuntansi Penerimaan Dan Pengeluaran Kas Pada PT. Hasjrat Abadi Manado," *Jurnal Berkala Ilmiah Efisiensi* 16, no. 4 (2016): 1088.
- Widjaja Tunggal Amin, *Sistem Informasi Akuntansi (PT. Rineka Cipta, 1993)*.
- Muhammad Fahreza Ismail, Nur Rahmah Sari, and Miftha Farild, "Meningkatkan Kualitas Penyajian Laporan Keuangan Melalui Sistem Informasi Akuntansi Berbasis ERP-SAP," *Jurnal SSBM* 3, no. 4 (2022): 31.
- Dinda Kama Dita and Tantina Haryati, "Analisis Sistem Informasi Akuntansi Penerimaan Dan Pengeluaran Kas Terhadap Sistem Pengendalian Internal Kas Pada PT. Bulan Biru Tour And Travel," *Jurnal Akuntansi Dan Keuangan Kontemporer (JAKK)* 1, no. 1 (2021): 89.
- Dwi Lestari, "Analisis Penerapan Sistem Informasi Akuntansi Dalam Prosedur Penerimaan Dan Pengeluaran Kas Dalam Menunjang Efektivitas Pengendalian Internal Kas Pada Akademi Keperawatan Fatmawati," , 54.
- Fitrios, R. (2016). Factors that influence accounting information system implementation and accounting information quality. *International Journal of Scientific & Technology Research*, 5(4), 192-198.
- Jauharul Maknunah, "Analisis Sistem Informasi Akuntansi Penerimaan Dan Pengeluaran Kas," *STIKI Informatika Jurnal* 5, no. 2 (2015): 33.
- Hall, M. (2010). Accounting information and managerial work. *Accounting, Organizations and Society*, 35(3), 301-315.
- Lambert, R., Leuz, C., & Verrecchia, R. E. (2007). Accounting information, disclosure, and the cost of capital. *Journal of accounting research*, 45(2), 385-420.
- Snaveley, H. J. (1967). Accounting information criteria. *The Accounting Review*, 42(2), 223-232.