

Analysis of Regional Industrial Business Potential through the Role of Cash Receipt and Expenditure Accounting System in Supporting Cash Internal Control (Case Study of Municipal Waterworks of Tirtasari Binjai City)

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Abstract

This study aims to determine the potential of the regional industrial business through the accounting system for cash receipts and disbursements in supporting internal cash control at Municipal Waterworks of Tirtasari Kota Binjai. The method utilized is descriptive combined with a qualitative approach. The forms of data utilized in this research are primary and secondary, with interview techniques and documentation from Municipal Waterworks of Tirtasari. One of the industrial businesses that has developed in Binjai City is Municipal Waterworks of Tirtasari whose role is to provide and distribute clean water to the surrounding community. The accounting system for cash receipts and disbursements at Municipal Waterworks of Tirtasari Kota Binjai is considered to be of good quality, as shown by the research results. The networks that make up the system and related accounting records, along with the functions and documents utilized, are all good in the cash disbursement accounting system. This can be seen from the process of recording accounting in the cash book based on proof of cash out and supporting documents for cash expenditure transactions according to theory. Internal control in this company has not been maximized, because the internal checks carried out each year are not carried out suddenly but are still scheduled, as explained in Mulyadi's theory. This company already uses digital applications for its cash receipts and disbursements accounting system. However, there are still problems that occur in inputting financial data that often experiences errors, this is due to the adjustment of income transferred by the counter and customer relations section, resulting in less support for the level of receipts and disbursements in this company are quite good and issue cash according to necessities only.

INTRODUCTION

The progress of enterprises is affected by economic development. For this reason, accounting decision-making is very important for business operations. Management can use the information provided by the accounting system in carrying out business operations and as a tool for making financial decisions. The forms, records, and procedures utilized to handle company data with the aim of producing the financial information necessary for management to oversee the business or other interested parties are known as the accounting system (Abd'rachim, 2021).

Accounting systems are closely related to companies and organizations to meet the desired goals. Accounting systems are very important for managing companies in addition to being utilized to record financial transactions. Cash receipts and disbursements are very important in projecting revenue and expenditure budgets for the future. An accounting system can be beneficial to a business as long as it fulfills its purpose and provides the data that management and other stakeholders need.

If the organization has an accounting system for cash receipts and disbursements, the cash account amounts shown in the financial statements will be highly reliable. If cash management is properly enforced, the level of cash abuse and embezzlement can be monitored and prevented (Darmawan et al., 2023). In line with the objectives of the accounting system itself that can provide information about the financial activities of a company and minimize errors when making accounting records by external and internal stakeholders.

Before going digital, the company's financial management was done through a manual system designed to facilitate cash receipts and disbursements for businesses. Municipal Waterworks of Tirtasari uses an application called "SI PDAM Pintar" which can ensure the security of all Municipal Waterworks of Tirtasaridata. However, the application was last utilized by the finance department in September 2023 and has now been replaced with an application called "SISKA (Accounting Computer Information System)" which has been operating since October 2023 because it is easier to use and the application contract fee is quite cheap.

Perusahaan Daerah Air Minum (PDAM) is a clean water company. This business was established with the aim to grow and survive as it is one of the local businesses that must have professionalism to grow. A regional business is a business where the local government owns most of the capital (Suwardi & Eko, 2018). The internal control system is very important for the company. Therefore, internal control is needed by company managers to monitor the improvement of the tasks assigned to their subordinates and the progress of the company.

The Grand Theory in this study is taken from the **theory** Mulyadi (2017) which explains that there must be a separation between functions related to cash receipts and recording. Mulyadi's theory further states that the internal control element must conduct a *surprise audit* of the company's core activities. Aims to encourage employees to carry out their duties in accordance with established rules. When viewed from previous research conducted by Ariani (2020) explained that PDAM Tirtanadi Medan City Branch which was the subject of his research had not implemented a cash receipt accounting system properly. This can be stated because there are still functions found and audits are not carried out suddenly by the company. Therefore, further research should be carried out on regional drinking water companies in different regions. The novelty of this research is that the switch to a digital-based cash receipts and disbursements accounting system is an important factor in maintaining the effectiveness of the company's internal control.

In connection with this, Municipal Waterworks of Tirtasari Kota Binjai will be a research study that aims to explore more deeply the role of the cash receipts and disbursements accounting system in supporting the company's cash internal control. This research aims to understand the issue of

how the company's cash receipts and disbursements accounting system supports internal control during the transition to a digital system with the use of the SISKAs (Accounting Computer Information System) application. Based on the concepts of efficiency, economy, effectiveness, transparency, accountability, and auditability, this company uses SISKAs to improve the accuracy of implementing regulations in the field of regional financial management.

From preliminary observations, namely the results of interviews with Mr. I.M. Sunanda, S.E., as the head of the finance section of Municipal Waterworks of Tirtasari Kota Binjai said that the Cash Receipt and Expenditure Accounting System managed by the finance section of Municipal Waterworks of Tirtasari Kota Binjai uses an application called "SISKAs". He also explained that in using the application there are problems experienced, namely the application utilized in inputting financial data often experiences errors, this is due to the adjustment of revenue transferred by the counter and customer relations (hublang) section every working hour. So that it takes a long time in processing financial reports.

Regional Business Potential

Regional potential can be defined as all natural and human resources that exist and are stored in an area, and are expected to provide benefits for the development of villages and local governments. By paying attention to the potential of regional businesses, it can provide and save the needs of the community. Not only that, the existence of a business in an area will be able to help improve the general economic conditions of the community.

Accounting System

The Big Indonesian Dictionary (KBBI), defines a system as a collection of connected techniques that work together to form a whole. This definition also shows that the system is a culmination of several parts that are interconnected and work together in achieving one goal. (Pratiwi, 2021). Accounting is the art of documenting, explaining, and summarizing financial events or transactions and providing an explanation of the results (Saleh et al., 2020).

Recording, reporting, and managing government financial flows can be done easily if the accounting system utilized is reliable (Nasution et al., 2023). Accounting systems are forms, records, procedures, and tools for managing data related to substance reports. Aims to provide accurate input to shareholders, creditors, and the company's government to obtain business results (Yunita et al., 2019).

Every company must have an accounting system that works for the needs of its unit. The organization's ability to meet tax responsibilities, comply with legal reporting requirements, and provide a clear financial picture is greatly aided by the presence of an accounting system. To evaluate the feasibility and health of a business, the system is also important for external parties such as creditors, investors, and the government (Akbar, 2023). An efficient accounting system shows procedures as a sequence of actions, enabling automatic monitoring (Hasni, 2020).

Cash Receipt Accounting System

The cash receipts accounting system is usually defined as the records created for credit sales, cash sales, and accounts receivable ready for use in business operations. In a business that is still operating, this system is a continuous process. Cash can be obtained by businesses from two sources: accounts receivable and cash sales (Tri et al., 2022). Businesses have cash, which can be utilized whenever needed for transactions (Rudianto, 2018). Companies need to handle funds effectively to prevent embezzlement and misuse (Amelia, 2020).

The term "cash receipts" is well known and often utilized in everyday conversation. Cash from cash sales, settlement of receivables, or other events that can increase the liquidity of the

company can be utilized at any time by the company in the form of cash or securities (Pujiati et al., 2022). The following are the fundamental elements of cash receipts and disbursements (Oktania, 2023):

1. The relevant functions must be appropriate and adequate for the purposes of cash receipts required.
2. The documents utilized must be in accordance with the procedures followed by the organization.
3. Information must be kept in accurate accounting records.
4. The network of procedures that make up the system

Cash Expenditure Accounting System

Kusmiyati (2018) explains that the cash expenditure accounting system is a set of components, forms, records, procedures and interconnected tools utilized to manage cash expenditure activities. Two systems utilized by companies for cash disbursement activities, including expenses using checks and cash from the company's petty cash. Relatively small payments must be made in cash not by check (Ramadhani, 2023). Activities related to segmentation are aimed at accurately and easily processing business transaction data listed in the cash expenditure cycle. The fundamental activities of the cash disbursement cycle are:

1. Ordering Activity
2. Receiving and Storage Activities
3. Purchase Invoice Activity

Companies will undoubtedly experience some significant benefits from a cash expense accounting system if they implement it correctly. These advantages can help businesses manage expenses more skillfully, stop financial mismanagement and embezzlement, and help project some of the cash needed to run future expenses (Dwika et al., 2020).

Internal Control

The internal control system according to IAPI (Indonesian Public Accountants Association), is a stage carried out by directors, management and other entities to provide reasonable assurance of the achievement of reliability, operational effectiveness and compliance with relevant laws and regulations (Dita & Haryati, 2021). Internal control is a method of guarding against misuse of company resources, ensuring correct data flow, and ensuring uniformity in rules and guidelines. Misuse of resources, theft, and misplacement can all be prevented through internal control (Ardianti & Kusmilawaty, 2022).

The internal control system of a company or organization is integrated with its operating procedures and rules. The company's internal control system is utilized to monitor operations and guard against system abuse. Internal control is considered the most important aspect of management operations because it is recognized as a process that can penetrate all business operations (Harahap et al., 2023).

Management creates policy procedures in a specific format to achieve organizational goals on the components of the internal control system. When creating an efficient control system, management focuses on three main objectives: compliance with legal standards, operational effectiveness and efficiency, and financial reporting issues (Lubis et al., 2023).

RESEARCH METHODOLOGY

The method utilized is descriptive with a qualitative approach. A way to investigate, discover, describe and explain social influences that cannot be defined by a qualitative approach (Ahmad & Muslimah, 2021). A qualitative approach is suitable for this research.

According to Putri et al. (2023) qualitative research is a technique that produces sufficient descriptive data in the form of observation notes and interview transcripts. Qualitative data, or data in the form of statements or explanations are collected to support the variables under study. The data sources utilized in this research are:

1. Primary Data

According to Hardani et al. (2020) is information collected directly from the source through measurement, observation, interviews, and other methods. The main source of research data comes from interviews conducted with financial staff employees of the Municipal Waterworks of Tirtasari Kota Binjai office.

2. Secondary Data

Classified additional data is a source of data that is not directly provided to researchers (Sugiyono, 2018). Secondary data can be utilized in this study which is collected from several written sources. This research uses additional data from writings related to the topic, scientific journals, reference books, and other research. The data collection techniques utilized in this study are as follows:

1. Interview

With this technique, researchers can obtain a variety of information from participants in various settings and circumstances (Yusra et al., 2021). To support the company's internal control, the authors of this study collected data on the accounting system for cash receipts and disbursements by sending a series of questions and responses to the Head of Finance and the Chief Financial Officer.

2. Documentation

Documentation is an aspect utilized to support research. It can be found in textual sources, films, photographs, and large-scale works, all of which can offer information to the researcher (Hasan, 2022). Documents obtained by researchers are taken from various sources such as documentary evidence and records utilized in the company's cash receipts and disbursements.

Researchers utilized data analysis techniques through interviews by the Head of Finance and the chief financial staff of Municipal Waterworks of Tirtasari Kota Binjai. Furthermore, presenting data in the form of narrative text with the aim of obtaining more accurate data. Finally, the author compiles the findings obtained to present accurate data to get conclusions.

RESULTS AND DISCUSSION

Potential Strategic Areas of Binjai City

Witnessing the economic situation in Indonesia which continues to progress, both in terms of the potential of Human Resources (HR) and in terms of Natural Resources (SDA) will be an added value for foreign companies. Foreign companies will be interested in making Indonesia one of the right areas to invest. Business in Indonesia offers considerable potential in the aspect of business development and also entrepreneurs will easily get raw materials and abundant labor. Regional potential has an important role in supporting the country in achieving great potential. Therefore, each region should continue to explore and develop its potential.

One of the areas in North Sumatra that has potential is Binjai City. Binjai City is one of the areas that will be built MEBIDANGRO which includes areas including Medan, Binjai, Deli Serdang, and Karo. Binjai and Medan City are connected by the Cross Sumatra highway which connects Medan with Aceh. Therefore, Binjai is located in a strategic area where it is the gateway to Medan City when viewed from Aceh Province.

With this strategic location, the city of Binjai has been known as a city of services, industry, and trade since the Dutch colonial period, and the city is a fertile Rambutan-producing area. There are several potential superior products of the Binjai City Industry, including:

1. Woven Bamboo,

2. Embroidery,
3. Bamboo Furniture,
4. Textile Goods,

This industrial product has been widely recognized by the public in various regions.

Municipal Waterworks of Tirtasari Binjai Clean Water Producing Industry

In addition to producing industrial products that have been written above, Binjai City also has a company engaged in the management and distribution of clean water for the city of Binjai and the surrounding area called Municipal Waterworks of Tirtasari Binjai located in the area of Jalan Gunung Sinabung, Tanah Merah, South Binjai.

Because of the importance of healthy and clean drinking water needs for the community, the Binjai City government built a drinking water company to meet healthy water needs. Municipal Waterworks of Tirtasari Binjai is also one of the considerable potentials in providing assets for the local government.

The business field of Municipal Waterworks of Tirtasari Binjai is to cultivate, and also provide healthy drinking water in accordance with the Health standards issued by the Ministry of Health. The results of the overall production of the water management installation will be distributed throughout the city of Binjai, including South Binjai, East Binjai, North Binjai, West Binjai and Binjai Kota.

Good management of the potential of industrial businesses must be accompanied by systemized financial reports, therefore every company must implement an accounting system in creating good financial reports. The following is an example of the application of the cash receipts and disbursements accounting system at Municipal Waterworks of Tirtasari Kota Binjai:

Implementation of Cash Receipt and Expenditure Accounting System at Municipal Waterworks of Tirtasari Binjai City Among them:

1. Cash Receipt Accounting System

From the research results, an application system called SISKKA (Computer Accounting Information System) has been utilized for cash receipts and disbursements at Municipal Waterworks of Tirtasari which operates in October 2023. Previously, the reporting process was carried out manually to facilitate financial management, especially cash expenditures have been systematized using computers since 2020. But before using the SISKKA application, Municipal Waterworks of Tirtasari utilized an application called SI-PDAM which operated until September 2023. SISKKA is a digital application utilized to manage company finances and is contracted annually. According to the concepts of efficiency, economy, effectiveness, transparency, accountability, and auditability, this application is utilized as a tool to assist regional companies in improving the effectiveness of regional financial management implementation. There are things related to the cash receipt accounting system at Municipal Waterworks of Tirtasari Binjai including counter bills, third party payments such as taxes collected directly by the treasurer, and payments from customers requesting network expansion on new connections.

The following are the functions associated with this company's cash receipt system:

a. Billing Section (Counter)

Serves to serve customers to pay water bills. The cashier reads the customer's meter, records the results on the customer's meter card, and makes a list of bills to be charged.

b. Bookkeeping Section

In charge of recording daily sales and revenue transactions. Revenue from watersales is recorded in the cash receipt book.

c. Finance Section

Serves to be responsible for the financial management of the company. Here, cash receipts are temporarily stored, which are then deposited into the bank. The treasurer who makes the deposit receives a bank statement from the bank and deposits money into the bank to see the company's financial management.

The documents utilized have a major influence on the cash receipt system at Municipal Waterworks of Tirtasari. Proof of bank cash deposits made every day with the full amount is the document utilized. The treasurer who deposits directly to the bank and the receipt is a proof of customer payment.

The accounting records utilized in the cash receipt system at Municipal Waterworks of Tirtasari are called cash receipt journals and auxiliary books. The finance department uses the cash receipts journal to record sales transactions made by the company and the auxiliary book is made to facilitate users in making records.

The network forms a system for cash receipts of PDAM Tirtasri Kota Binjai, namely cash receipt procedures carried out by counters in serving customers who pay water bills. Next, the process of recording cash receipts is entered into the water bill. Then the stage of recording cash receipts carried out by financial staff, namely recording transactions in the cash receipt book, and finally depositing activities to the bank carried out by the treasurer after receiving cash received from the counter.

2. Cash Expenditure Accounting System

Municipal Waterworks of Tirtasari Kota Binjai uses a cash expenditure accounting system to handle its operational costs, which include paying salaries and purchasing supplies. Two types of vouchers are available for cash disbursements: petty cash vouchers which are utilized for small expenses such as buying office supplies, and large cash vouchers which are documents that serve as proof of cash out. The amount stated on the voucher must be paid in cash.

Functions related to the company's cash disbursement system include:

- a. Section Requires Cash Expenditure
Functions to propose cash expenditures by submitting supporting documentation to the finance department.
- b. Finance Section
Obligated to write checks payable to the designated bank, seek branch head approval for the checks, and disburse payments via cash or bank transfers to the required parties.
- c. Bookkeeping Section
Function to record transactions into the cash disbursement record.
- d. Internal Audit Section
Supervise the completion of periodic cash counts to prevent fraud and to ensure that the findings reflect the amount of cash in the accounting records.

In the cash expenditure accounting system, documents have a very important role. The documents utilized in Municipal Waterworks of Tirtasari are petty cash vouchers, large cash vouchers, receipts, checks, purchase receipts, handover minutes if the expenditure is made by a third party and photos of the activities of the cash expenditure transaction. The company uses a cash expenditure diary as an accounting record to track payments made.

The network of procedures that make up the company's cash disbursement system is first the check request process, carried out by individuals who need cash by showing stamped receipts. Second, the process of making proof of cash out from supporting documentation in response to a check request. Third, the cash payment procedure is filled out by the financial staff of the intended bank, and pays with cash or transferred to the individual in need. Fourth, the process by which the accounting staff enters all transactions into the cash expenditure journal to report cash expenditures. Finally, provide periodic cash expenditure reports using a computerized system.

The Role of the Cash Receipt and Expenditure Accounting System in Supporting Cash Internal Control at Municipal Waterworks of Tirtasari Kota Binjai

For companies, the accounting system for cash receipts and disbursements is very important. An effective accounting system can manage cash inflows and outflows to maintain internal control and reduce fraud that can harm the company. A good system shows the flow of

company activities clearly so that automatic internal controls can operate as intended.

Based on the results of interviews, according to Mr. Pinayung, S.E as Head of Finance at Municipal Waterworks of Tirtasari Kota Binjai said, "a good cash receipts and disbursements accounting system can support good internal control as well, because cash is the wheel for the company to continue to run well and stably." Therefore, internal control for a company is very important in controlling fraud.

An effective cash receipts and disbursements accounting system has been implemented by Municipal Waterworks of Tirtasari Kota Binjai. The functions involved in cash receipts and disbursements are adequate and there is no duplication of functions between bookkeeping and finance and are clearly utilized. To prevent fraud and abuse, accounting records in the cash receipts and disbursements system are very important. Therefore, the company has made good, organized, and protected records.

Internal inspection of Municipal Waterworks of Tirtasari Kota Binjai's cash is carried out by inspection and supervision by KAP (Public Accounting Firm), BPKP (Financial and Development Supervisory Agency) and the Inspectorate. However, the audit is not carried out suddenly but has been scheduled for once a year so that it can be concluded that the internal control of cash at Municipal Waterworks of Tirtasari Kota Binjai has not been maximized. As explained in Mulyadi's theory that the internal control element must conduct a *surprise audit* of the company's core activities. Aims to encourage staff to do work in accordance with specified guidelines.

Cash receipts from customer water bill payments at Municipal Waterworks of Tirtasari Kota Binjai are still not good, because the use of digitalization cannot be ensured to be accessed at any time due to weak internet connections and not all customers understand making payments in this way. This is influenced by customers who do not have arrears and payments are made digitally (*online*). The company still receives cash transactions from the payment process of customers who still have arrears, replace damaged meters and purchase water tanks. So there needs to be an adjustment between the revenue received from the counter, customer relations and *online*.

Although the company's cash receipts and disbursements system already uses digital applications and uses cheaper applications, there are still problems that often occur in using the SISKAs application. The problem is that the application utilized in inputting financial data often experiences errors, this is due to the adjustment of income transferred by the counter and customer relations (*hublang*) section. As a result, processing financial reports takes a lot of time and does not support the level of effectiveness that helps the company's internal cash control. Therefore, in order to maximize company goals, it is necessary to improve the accounting system for cash receipts and disbursements.

CONCLUSIONS AND RECOMMENDATION

Conclusion

The author can draw the following conclusions in connection with the research findings and explanation of the cash receipts and disbursements system utilized at Municipal Waterworks of Tirtasari Kota Binjai:

1. One of the industrial businesses that has developed in Binjai City is Municipal Waterworks of Tirtasari whose role is to provide and distribute clean water to the community. The implementation of the accounting system for cash receipts and disbursements at Municipal Waterworks of Tirtasari Kota Binjai is good. This can be seen from the related functions, documents, accounting records utilized and procedures that make up the system and can be seen from the absence of duplicate functions between cash receipts and cash records. Digitalized (*online*) payments are only for customers who do not have water arrears, but there are still obstacles in general, namely not all customers understand making payments in this way and weak internet networks that cannot be ascertained at any time. The company still receives cash transactions from the payment process of customers who still have arrears, replace damaged meters and purchase water tanks. Therefore, it is

necessary to adjust the revenue received from counters, customer relations and cash. The related accounting functions and records, along with the documents and networks utilized, are all good in the cash expenditure accounting system. This is evident from the accounting recording process in the cash bookkeeping, in accordance with the theory and based on the proof of cash out document and supporting documentation for cash expenditure activities.

2. The internal control activities of Municipal Waterworks of Tirtasari Kota Binjai have not been maximized, because the internal checks carried out each year are still scheduled and not suddenly. As explained in Mulyadi's theory that the internal control element must conduct a surprise audit of the company's core activities. Aims to encourage employees to carry out their duties in accordance with established rules.
3. This company already uses a digital application whose annual contract fee is quite cheap in its cash receipts and disbursements accounting system. But the problem is that the application utilized in inputting financial data often experiences errors, this is due to the adjustment of revenue transferred by the counter and customer relations section (hublang) every working hour. Therefore, processing financial reports takes a lot of time and cannot support the effectiveness of the company's internal cash control.

Recommendation

In connection with the completion of the research conducted by the researcher, the researcher suggests to the next writer to examine more deeply about how the role of the accounting system for cash receipts and disbursements in supporting cash control of PDAM Tirtanadi Kota Binjai with a broader scope and with more references, in order to further add insight for readers. And can make the results of this study a reference for writers in researching other research subjects.

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