

# ACCOUNTING INFORMATION SYSTEM FOR CASH RECEIPTS AND DISBURSEMENTS IN THE MULTIMEDIA SERVICES COMPANY PT.BARAK KREASI INDONESIA

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## Abstrak

PT. Barak Kreasi Indonesia adalah perusahaan jasa multimedia yang berlokasi di Bandung. Artikel ini bertujuan untuk mengetahui sistem informasi akuntansi penerimaan dan pengeluaran kas pada perusahaan multimedia PT. Barak Kreasi Indonesia. Metode penelitian yang digunakan adalah kualitatif dengan wawancara secara langsung di lokasi penelitian. Data yang disajikan berupa narasi deskriptif. Teknik analisis data dilakukan dengan cara interpretasi peneliti terhadap data yang diperoleh serta reduksi data dengan menarik penggambaran kesimpulan. Berdasarkan hasil dan pembahasan maka penulis dapat menyimpulkan bahwa dalam sistem informasi akuntansi penerimaan dan pengeluaran kas pada perusahaan jasa multimedia PT. Barak Kreasi Indonesia belum adanya prosedur yang jelas dan pencatatan pun masih dilakukan secara manual karena proyek yang tidak menentu sehingga pencatatan tidak dilakukan secara rutin. Untuk itu, membutuhkan prosedur dari siklus penerimaan kas dan pengeluaran kas dan pengendalian intern untuk membantu keberlangsungan perusahaan agar menjadi lebih baik.

**Kata Kunci:** *Sistem Informasi Akuntansi, Jasa, Multimedia, Penerimaan Kas, Pengeluaran Kas.*

## Abstract

*PT. Barak Kreasi Indonesia is a multimedia services company located in Bandung. This article aims to determine the accounting information system for cash receipts and disbursements at the multimedia company PT. Barak Kreasi Indonesia. The research method used was qualitative with direct interviews at the research location. The data presented is in the form of a descriptive narrative. The data analysis technique is carried out by means of the researcher's interpretation of the data obtained and data reduction by drawing conclusions. Based on the results and discussion, the author can conclude that in the accounting information system for cash receipts and disbursements at the multimedia services company PT. Barak Kreasi Indonesia does not have clear procedures and recording is still done manually because the project is uncertain so recording is not done routinely. For this reason, procedures for the cash receipt and cash disbursement cycle and internal control are needed to help the company's sustainability improve.*

**Keywords:** *Accounting Information System, Service, Multimedia, Cash Receipts, Cash Disbursements.*

## A. INTRODUCTION

In the current era of digitalization, many companies are interested in opening multimedia businesses because of high industrial demand and accompanied by people who have switched to online media, this has resulted in high internet use in society. However, on the other hand, internet users in Indonesia are growing into passive users. This means that the applications offered in digital technology are only enjoyed by users without them knowing how to make these

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applications (Candrasari et al., 2020). For this reason, PT. Barak Kreasi Indonesia is here to meet the needs of companies and UMKM by providing multimedia services.

PT. Barak Kreasi Indonesia is a multimedia services company engaged in the production of films, digital videos and creative content located in Bandung. This company was founded in 2020 but the founder of this company has experience in the multimedia field for more than 7 years. PT. Barak Kreasi Indonesia grows and develops along with changes in technology to help the creative process be more effective and relevant. This company always innovates supported by data and creativity. The production services offered are production services starting from before production to after the production process, from planning to publishing and from research to implementation. PT. Barak Kreasi Indonesia provides services including Videography, Photography and Content Creation.

According to one of the founders of this company, the company's cash receipt and disbursement system is running well, but because the project is uncertain, recording is not done regularly and there is no separation between cash receipts and cash disbursements, so sometimes there are discrepancies. For this reason, clear procedures are needed so that cash can be managed better.

Cash is the most liquid and vulnerable asset of a company misappropriation, fraud and theft. Cash Receipts and Disbursements are able to optimize incoming and outgoing cash and regulate the flow of cash if an accounting information system is implemented (Kama Dita et al., 2021). An accounting information system is a system that functions to collect data, process data into information and present information, especially those related to financial data (Haerudin, Hery dan Napisah, 2018).

In managing the accounting information system for cash receipts and cash disbursements at PT. Barak Kreasi Indonesia does not have clear procedures and recording is still manual because the project is uncertain so recording is not carried out routinely, causing discrepancies. Meanwhile, cash management is carried out by one person who also doubles as marketing, so a good accounting information system is needed to develop the manual system that is currently being implemented.

From the analysis of the running system above, the author is interested in creating procedures for the cash receipt and cash disbursement cycle carried out by PT. Barak Kreasi Indonesia. The aim of this research is to analyze the accounting information system for cash receipts and disbursements at PT. Barak Kreasi Indonesia, where it is hoped that the recommended procedures will be useful to help the continuity of business PT. Barak Kreasi Indonesia to be better.

## **B. LITERATURE REVIEW**

A system is a combination of computers and users who work together in carrying out operations, management, analysis and decision making activities in an organization to achieve a goal (Pratiwi, 2019, p. 3).

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Accounting is an information system, which means a system that is usually used to provide the desired financial information (Lucky Maretha et al., 2008, p. 1)

A system that contains forms, writing and information in an order so that it can create the financial information needed by the company is called an accounting information system (Mardia et al., 2021, p. 18).

The accounting information system aims to process accounting data originating from various sources into accounting information needed by various users to reduce risk when making decisions (Lestari & Amri, 2020, p. 3).

An accounting information system is a system in an organization that is tasked with preparing data from collecting and processing transaction data for use by all internal and external users (Hastuty HS et al., 2023, p. 319).

### C. METHOD

The method used by researchers is qualitative by means of direct interviews at the research location. Other supporting data is taken from books and journals. The data presented is in the form of a descriptive narrative. The data analysis technique is carried out by means of the researcher's interpretation of the data obtained and data reduction by drawing conclusions.

### D. RESULT AND DISCUSSION

A mature analysis process is needed to implement information systems within the company so that they can be used as needed (Rahmawanti & Hastuti, 2019, p. 411). To produce a good strategic plan for technology and information systems, SWOT is needed as an initial analysis to obtain an overview of the conditions existing in the company (Kurnia, 2020, p. 34).

In this case PT. Barak Kreasi Indonesia uses SWOT analysis to evaluate the company's internal and external environment. SWOT analysis consists of an analysis of the company's strengths, weakness, opportunities and threats, then these four parts are categorized again into 2 scopes, namely internal analysis (Strength and Weakness) and external ( Opportunities and Threats). The following is a business analysis using SWOT analysis at PT. Barak Kreasi Indonesia :

**Table 1. Business Analysis PT.Barak Kreasi Indonesia**  
**SWOT Analysis**

<i>Internal</i>	
<b>Strenghts (S)</b>	<b>Weakness (W)</b>
1. Good photo and video quality	1. Don't have own camera
2. Competitive service fees	2. Uncertain projects
3. Market segments cover all groups	3. Lack of marketing strategy via social media
4. Friendly service	4. Minimal human resources
5. Always be ready when needed	5. Incomplete transaction data

6. Don't have own website yet

*Eksternal*

Opportunities (O)	Threats (T)
1. High internet usage in society  2. The number of UMKM or corporates that need content or campaigns	1. Competitors operating in the same field  2. Competitors from outside Bandung are starting to develop multimedia service businesses

*Source: Processed Data*

Based on the SWOT analysis table above, the author can describe the problems at PT. Barak Kreasi Indonesia are as follows:

**1. Input**

PT. Barak Kreasi does not have sustainable projects where projects are uncertain so transaction recording is not carried out routinely so that sometimes there are discrepancies in the cash flow report. Existing transactions are recorded based on documents obtained from camera rental transactions which are made by the camera owner.

Meanwhile, for service receipt transactions, there are no notes for administrative records, only recording the total receipts in the cash flow report. This makes it possible for forgotten information to be recorded.

**2. Process**

Lack of human resources at the PT. Barak Kreasi Indonesia where one person doubles up in more than one department, for example the finance department doubles as the accounting and marketing department.

**3. Output**

PT. Barak Kreasi Indonesia only makes simple records in petty cash based on existing documents.

Based on the problems above, the author can propose alternative solutions to the problem as follows:

**1. Input**

In this case, transactions that have been carried out require documents as proof of the transaction. For this reason, the author proposes a draft transaction document required by PT. Barak Kreasi Indonesia as follows:

1. Rental Invoice, to ensure that the camera is rented in cash

2. Service Receipt Invoice, to ensure that there is receipt of services with the agreed payment scheme
3. Other proof of cash out, as proof of purchasing equipment and so on.
4. Other proof of incoming cash, as proof of receipt of services on credit/receivables and so on.

Create more than 1 copy of the documents above to be archived so that the cycle of cash receipts and disbursements runs well.

## **2. Process**

In this case, the author designed procedures for the cash receipt and cash disbursement cycle along with the internal control system at PT. Barak Kreasi Indonesia.

## **3. Output**

The output resulting from the procedural design that the author proposes is the cash receipts and cash disbursements cycle along with internal controls at PT. Barak Kreasi Indonesia.

### **A. Cycle of Cash Receipts**

In some transactions, there is a dual function between those carrying out the storage and receiving cash. This could give rise to the potential for a difference between the amount of money received and saved. However, the separation between those making expenditures and recording has been carried out by creating large cash and petty cash so that there is detailed and detailed information regarding cash receipts and cash disbursements.

#### **1. Cash receipt procedures :**

1. Customers ask to be made Photography, Videography or Content Creation services to the sales or marketing department
2. Marketing informs the team to schedule the production of services that have been agreed with the customer
3. The accounting department records the receipt of services in the income journal
4. The accounting department records cash receipts from providing services in the income journal

#### **2. Procedures for receiving cash from the Bank:**

1. Customers ask to be made Photography, Videography or Content Creation services to the sales or marketing department
2. The finance department receives advance payments from customers via bank transfer

3. Marketing informs the team to schedule the production of services that have been agreed with the customer
4. The accounting department records the receipt of services in the revenue journal
5. The accounting department records cash receipts from providing services in the revenue journal

### **3. Documents used in cash receipts:**

1. Proof of cash incoming
2. Service invoice
3. Proof of bank deposit. This document is created by the cash function as proof of cash deposits to the bank
4. Recap of cost of goods sold. This document is used by the accounting function to summarize the Basic Costs required in one period

### **4. Internal Control of Cash Receipts System:**

1. Providing services can be done by cash and transfer
2. If cash is received in cash, the full amount must be immediately deposited into the bank
3. Cash receipts on credit are recorded in the revenue journal
4. Service invoices are issued by the accounting department pembuatan jasa dapat dilakukan secara tunai dan transfer

## **B. Cycle of Cash Payment (Disbursements)**

### **1. Cash disbursement procedures:**

1. The marketing department rent the equipment needed to produce services
2. The marketing department informs the accounting department to pay equipment rental by bank transfer
3. The equipment owner prepares the equipment to be rented
4. Equipment arrives at the PT. Barak Kreasi Indonesia office
5. The Accounting Department records cash disbursements in the cash disbursement journal

### **2. Documents used in cash disbursements:**

1. Proof of Cash Out  
This document functions as an order for cash disbursement to the finance department in the amount stated in the document.
2. Equipment Rental Invoice

This document was obtained from the equipment owner as proof that the company PT. Barak Kreasi Indonesia has carried out equipment rental transactions with details of how long it will be rented.

3. Proof of petty cash expenditure

This document is created by the user of petty cash funds to account for the use of petty cash funds.

4. Request for petty cash replenishment

This document aims to request the accounting department to replenish petty cash funds.

### **3. Internal Control of Cash Disbursement Systems :**

1. Equipment rental can be done by cash or bank transfer.
2. If cash disbursed in cash, it must be immediately taken from the bank and put into petty cash

## **E. CONCLUSION**

Based on the results and discussion above, the author can conclude that in the accounting information system for cash receipts and disbursements at PT. Barak Kreasi Indonesia does not have clear procedures and recording is still done manually because the project is uncertain so recording is not done routinely. For this reason, procedures for the cash receipt and cash disbursement cycle and internal control are needed to help the company's sustainability improve. The cash receipt procedure is divided into two parts, namely cash receipts from providing services in cash and providing services via bank transfer.

Documents required in the cash receipts cycle include proof of cash incoming, invoice for services, proof of bank deposit, recap of cost of goods sold. Meanwhile, documents in the cash disbursement cycle include proof of cash outgoings, equipment rental invoices, proof of petty cash disbursement, and requests for petty cash replenishment.

The cash receipt system in its internal control is that if the cash receipt is in cash then a deposit is required to the bank and if the cash receipt is on credit then it is recorded in the income journal and an invoice for services is issued by the accounting department. Meanwhile, the cash disbursement system in its internal control is that cash disbursements in cash must be immediately taken from the bank and put into petty cash.

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