

Analysis of Sales and Cash Receipt Accounting Information Systems to Improve Internal Control at Foto Prima Kediri in 2023

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Article Information		Abstract
Submission date	10 December 2023	Research aim: The purpose of this study was to determine the implementation of the sales and cash receipts accounting information system on the internal control system at Foto Prima in 2023.
Revised date	13 February 2024	Design/Method/Approach: This research uses descriptive qualitative methods.
Accepted date	08 March 2024	Research Finding: The results of this study are the implementation of the sales and cash receipts accounting information system at Foto Prima is still not good, it can be seen from the existence of concurrent functions, namely the cash function concurrently with the accounting function, and incomplete accounting documents and records. However, the implementation of the sales and cash receipts accounting information system in internal control at Foto Prima is good as seen from the sequentially numbered printed cash sales invoices, the cash balance from sales is deposited on the same day as the sales transaction and there is a surprise inspection from the business owner of the cash balance. Based on the results of the study, researchers recommend separating the cash function and accounting function to avoid duplication of functions and complete accounting documents or records in order to reduce and prevent manipulation of company data.
		Keywords: Accounting Information System, Sales, Cash Receipts, Internal Control.

1. Introduction

Among the keys to success in the company depends on making decisions on the information provided. Information is needed by management to reduce the uncertainty faced by the company, so that it is expected to prevent something unexpected from arising such as fraud, theft and so on. Every company always needs cash in running its business either to finance the company's daily activities or to make new investments. The nature of cash that is easily transferred and ownership that cannot be proven makes the possibility of fraud increase, so it is necessary to monitor cash.

Sales are a source of revenue for the company and are usually in the form of cash. The impact of increasing sales is the increase in profits earned by the company. This sales activity is as important as cash because the source of company revenue is through the sale of goods and services produced by the company [1]. Given the cash receipt process that is prone to fraud, companies are required to have a good quality accounting information system. Therefore, a

system is needed that is able to monitor cash receipts. The cash receipt accounting information system can be interpreted as a combination formation of humans, technology facilities, media, procedures and controls to obtain important communication lines and process each specific routine transaction [2]. Internal control is important in accounting information systems because its policies and procedures protect assets from abuse, ensures the accuracy of information and regulations are followed properly [3]. Company leaders also need a system to oversee the course of subordinate tasks and to determine the progress of their company. Therefore, a system called the internal control system is needed. The system consists of an organizational structure that clearly separates functional responsibilities, authorization and recording procedures, healthy practices and employees who are responsible for their work.

Foto Prima is a photo printing company that provides various printed materials. Located in the middle of Kediri, making Foto Prima closely related to sales transactions and cash receipts. At Foto Prima, cash is a very important component of current assets in order to achieve company goals. Cash must be managed properly to avoid misappropriation of cash. Foto Prima really needs an information system that can secure assets and be able to carry out supervisory activities on sales activities and cash receipts. With so many transactions related on cash, the company must be able to make a good accounting information system for sales and cash receipts so that the company's activities can run well and prevent the threat of fraud and data manipulation.

Given the importance of accounting information systems and internal control, there have been many studies related to these issues, including Kurnia's research [3] with the title "Analysis of Sales Accounting Information System Implementation to Improve Internal Control at PT. Iron Bird Logistics Surabaya". The results of this research indicate that the application of accounting information systems at PT. Iron Bird Logistics Surabaya is still not good, as evidenced by the credit sales system, there are weaknesses in the credit function. Then Zuhri's research [4] with the title "Analysis of Sales and Cash Receipts Accounting Information Systems in Improving Internal Control at Dealer CV. Citra Selaras Yamaha Motor in Baubau". The results of this research indicate that the Dealer CV. Citra Selaras Yamaha Motor already has a good internal control system and is in compliance with applicable accounting standards as proven by the existence of an organizational structure that separates the responsibility of each function, and cash sales transactions are carried out by various functions. Furthermore, Putri's research [5] with the title "Analysis of Sales and Cash Receipt Accounting Information Systems to Improve Internal Control at UD Project Pot Kediri". The results of this research indicate that the implementation of the sales and cash receipts accounting information system at UD Project Pot Kediri is still not good as evidenced by the existence of duplicate functions and the lack of completeness of the documents used.

Foto Prima business leaders have an important task to create an accounting information system to improve their business. Therefore, the aim of the research is to identify the implementation of the sales and cash receipts accounting information system to improve internal control at Foto Prima Kediri. The scope of this research is limited and only focuses on the accounting information system for sales and cash receipts in an attempt to increase internal control at Foto Prima Kediri.

1.1. Statement Problem

The statement problem can be formulated as follows:

1. How is the implementation of the sales accounting information system to improve internal control at Foto Prima in 2023?
2. How is the implementation of the cash receipt accounting information system to improve internal control at Foto Prima in 2023?

1.2. Research Aim

The research aim are as follows:

1. To find out the implementation of the sales accounting information system in order to improve internal control at Foto Prima in 2023.
2. To find out the implementation of the cash receipt accounting information system in order to improve internal control at Foto Prima in 2023.

2. Method

A descriptive qualitative approach was used in this study. Descriptive qualitative research focuses on a systematic explanation of the facts obtained when carrying out research [7]. The type of descriptive qualitative research used in this study is intended to obtain information about the implementation of the sales and cash receipts accounting information system at Foto Prima in depth.

In order to obtain real and concrete data, researchers use two kinds of data sources, which are primary data and secondary data [8]. Primary data comes as a result of observations, interviews and documentation with business managers and company employees who relate to the field under research. Observation and documentation were carried out before and after conducting interviews. The data obtained is in the form of Standard Operational Procedure (SOP) which is a rule applied by the company, organizational structure and flowchart of the sales and cash receipt accounting information system. While secondary data is based on records related to research. The data obtained is not directly collected from managers or employees of the company, but through internet media and books related to the accounting information system for sales and cash receipts.

Qualitative descriptive is the data analysis technique used, because it is based on the data obtained and then processes the data into information, explanations, charts or images from observations, interviews and documentation. The data analysis technique used is to analyze and evaluate the organizational structure at Foto Prima and adjust the duties and responsibilities of each section. Then analyze and compare the implementation of the accounting information system used at Foto Prima with Mulyadi's theory [9] then proceed with evaluation actions. After that, conclusions are drawn as well as providing suggestions for weaknesses in the sales and cash receipts accounting information system that have been implemented and developing the right organizational structure at Foto Prima.

In an effort to check the results of research data, data validity is a very important concept. Therefore, there are several ways that can be done to validate the data collected. The steps that can be used in validating the data are the extension of field research, namely the researcher conducts an extension of one month to obtain more actual and valid data that can increase the degree of trust in the data collected from Foto Prima by going directly to the research location to detect and take into account imperfections that might contaminate the data. Then the persistence of observation is intended to find characteristics and elements in the situation that are relevant to the problem being sought, focusing on these in more detail. Researchers use

time as efficiently as possible and diligently observe and focus on things that are in accordance with the problem on an ongoing basis then examine the factors obtained in detail so that they can be understood and understood. Researchers also use triangulation [10], namely triangulation of techniques and time. Time triangulation applied by reviewing the results of interviews with the owner of the Foto Prima printing press and several selected employees and then comparing them with those observed by the researcher when carrying out observations during the interview. The results obtained such as sales journals and cash receipts journals at Foto Prima only make manual journals to match sales and cash receipts data. Technique triangulation is carried out to see the suitability of what was obtained during the interview. While the time triangulation is by making another visit to the Foto Prima printing house. The first interview was held on October 13, 2023. Researchers carried out another visit on November 3, 2023 to ask about the outline and shortcomings of the previous interview and collect some research data. The result after implementing the triangulation is that the data obtained from the owner of the Foto Prima printing press is in accordance with the data when the interview is conducted and the data from observation and documentation are also appropriate.

3. Results and Discussion

Researchers conducted an analysis of the sales and cash receipts accounting information system on internal control using theory as the main reference. The analysis was carried out to find out any weaknesses in the sales and cash receipts accounting information system implemented by Foto Prima.

3.1. Analysis of Sales Accounting Information System at Foto Prima

Table 1. Comparison of Procedures used in Cash Sales

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
1) Sales Order Section The sales department receives order from buyers then makes cash sales invoices in triplicate.	1) Sales Order Section The sales department receives order from buyers then create duplicate cash sales invoices.	Not suitable
2) Cash Section The cash department receives cash sales invoices from the sales function and receives cash from buyers in accordance with cash sales invoices. Then the cash department operates the cash register to get the register tape as proof of cash receipt.	2) Cash Section The cash department receives first sheet cash sales invoice from sales department to be matched with the second sheet cash sales invoice from shipping department along with goods ordered, then buyer makes payment. The cash department operates the cash register to get the cash register tape as proof of cash receipt.	Aligned
3) Warehouse Section The warehouse function receives the sales invoice from sales department. Record on warehouse card and give the ordered goods	3) Warehouse Section The warehouse function receives the sales invoice from sales department. Record it on the warehouse card and then	Aligned

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
together with the cash sales invoice to shipping department.	submit the order along with the sales invoice to the shipping function.	
4) Shipping Section The shipping function receives cash sales invoices and cash register tapes from the cash department and receives the second part of the cash sales invoice from the warehouse to match. Then the shipping department delivers the goods along with the invoice to the buyer.	4) Shipping Section The shipping function receives cash sales invoices and goods that have been prepared by the warehouse function and then submits the cash sales invoices and goods to the cash function.	Not suitable
5) Journal Section The accounting function receives cash sales invoices and creates a sales journal, receives bank deposit receipts to create a cash receipt journal.	5) Journal Section At Foto Prima there is no accounting function because sales transactions and the preparation of sales reports are held by the cash function.	Not suitable

Source: Mulyadi [9] and Foto Prima Kediri

The results of the analysis show that the procedures used in cash sales at Foto Prima are complete in accordance with Mulyadi's theory [9]. However, at Foto Prima, the accounting function is duplicated by the cash function. This shows that the procedures used in cash sales at Foto Prima are not good, it is necessary to separate the accounting function and the cash function so that there is no duplication of responsibilities and prevent data manipulation.

Table 2. Comparison of Functions Related to Cash Sales

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
1) Sales Function The sales department is designed for filling out cash sales invoices, and submitting the invoices to buyer for payment of goods to cash department.	1) Sales Function The sales department is designed for serving buyers then carrying out data collection of orders requested by buyers, organizing sales of goods and making sales invoices.	Aligned
2) Cash Function The cash department is designed for receiving cash from buyers.	2) Cash Function The cash department is designed for receiving cash from buyers and recording sales journal transactions, cash receipt journals and making sales reports.	Aligned

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
3) Warehouse Function The warehouse department is designed for prepare the items ordered by buyer then hand over the items to the shipping department.	3) Warehouse Function The warehouse department is designed for prepare the items ordered by buyer, recording the entry and exit of items and hand over the ordered items to the shipping department.	Aligned
4) Shipping Function The shipping department is designed for wrapping the items and delivering the paid items to buyer.	4) Shipping Function The shipping department is designed for delivering items that have been prepared by the warehouse department to the cash department.	Aligned
5) Journal Section The accounting function is responsible for recording sales transactions, cash receipts and creating sales reports.	5) Journal Section At Foto Prima there is no accounting function because sales transactions and the preparation of sales reports are held by the cash function.	Not suitable

Source: Mulyadi [9] and Foto Prima Kediri

The results of the analysis show that the functions involved in cash sales at Foto Prima consist of only four functions, namely the sales department, cash department, warehouse department and delivery department, while Mulyadi [9] mentions five department by adding an accounting department. At Foto Prima, the accounting function is duplicated by the cash function. This shows that the division of functions related to cash sales at Foto Prima is not good, so it is necessary to add an accounting function so that there is no duplication of functions.

Table 3. Comparison of Documents Used in Cash Sales

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
1) Cash Sales Invoice Document is designed to record cash sales transactions filled in by the sales function as an introduction to payment by the buyer to the cash department and as a source for recording transactions.	1) Cash Sales Invoice Document is proof of cash sales transactions. The invoice is filled out by the sales function as an introduction to payment by the buyer to the cash department and as a source for recording the journal.	Aligned
2) Proof of Bank Deposit Document is made by the cash department as proof of cash deposit to the bank. This document is submitted to the accounting function as a source document for recording transactions.	2) Proof of Bank Deposit Document is made by the cash department as evidence of cash deposits to the bank and as a source of recording cash sales transactions.	Not suitable

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
3) Recap of Cost of Goods Sold Document is used by the accounting department to simplify the cost of products for each period and as a supporting document to record the cost of goods sold.	3) Recap of Cost of Goods Sold Foto Prima does not use a recap of cost of goods sold document on cash sales transactions.	Not suitable

Source: Mulyadi [9] and Foto Prima Kediri

The results of the analysis show that the documents used in cash sales at Foto Prima consist of only two documents, namely cash invoices and bank deposit receipts, while Mulyadi [9] states that there are three documents by adding a recap document of cost of goods sold. Documents that are in accordance with the theory are only cash sales invoices, while recording bank deposit receipts as proof of cash sales transactions which should be handled by the accounting department but in reality are carried out by the cash function. This can result in data manipulation and misuse of company cash.

Table 4. Comparison of Accounting Records Used in Cash Sales

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
1) Journal of Sales The journal of sales is designed by the accounting department to record and summarize sales data.	1) Journal of Sales The journal of sales is designed by the cash department to record and summarize sales data.	Not suitable
2) Journal of Cash Receipt The journal of cash receipts is designed by the accounting department to record cash receipts from variety sources.	2) Journal of Cash Receipt The journal of cash receipt is designed by the cash department to record cash receipt data from cash sales.	Not suitable
3) General Journal The general journal is designed by the accounting department to record the cost of goods sold from cash receipt transactions for cash sales.	3) General Journal At Foto Prima there is no recording of cost of goods sold.	Not suitable
4) Stock Card The stock card is designed by accounting department to record the reduction in the cost of items sold, monitor the movements and stock of items stored in the storage.	4) Stock Card At Foto Prima there is no recording of a reduction in cost of items sold.	Not suitable
5) Storage Card Storage card only records the amount of inventory stored in the	5) Storage Card	Aligned

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
warehouse and is not included as an accounting record.	Storage cards are used for recording the reduction in the quantity of items sold or the entry and exit of items.	

Source: Mulyadi [9] and Foto Prima Kediri

The results of the analysis show that the accounting records used in cash sales at Foto Prima consist of only three accounting records, namely the sales journal, cash receipt journal and warehouse card, while Mulyadi [9] mentions there are five accounting records by adding a general journal and inventory card. At Foto Prima, the sales journal and cash receipt journal are still not in accordance with the theory because the recording is carried out by the cash function, while only the warehouse card is in accordance with the theory.

3.2. Analysis of Cash Receipt Accounting Information System at Foto Prima

Table 5. Comparison of Cash Receipt Procedures

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
1) Sales Order Procedure The sales department receives order from buyers and makes cash sales invoices for buyers to make payments to the cash department then warehouse and shipping department prepares items for buyers.	1) Sales Order Procedure The sales department receives order from buyers then makes cash sales invoices so that buyers make payments to the cash department then warehouse and shipping department prepare items to be sent to buyers through the cash function.	Aligned
2) Cash Receipt Procedure The cash department receives payment for items from buyer and gives a receipt in the form of a cash register tape and a "paid" stamp on the cash sales invoice to buyer for pick up the items from the shipping department.	2) Cash Receipt Procedure The cash department is that cashier receives payment for items from the buyer and gives a sign of payment in the form of a cash register tape to the buyer.	Not suitable
3) Goods Delivery Procedure The shipping department delivers the goods to the buyer.	3) Goods Delivery Procedure The shipping department hand over the items along with cash sales invoice to the cash department which then from the cash function carries out the handover of goods with the buyer.	Aligned
4) Cash Sales Recording Procedure The accounting department records cash sales transactions in the journal of sales and journal of	4) Cash Sales Recording Procedure The cash department, which is cashier, records cash sales transactions in the journal of sales.	Not suitable

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
cash receipt. The accounting department also records the reduction in inventory of goods sold in the stock card.		
5) Cash Deposit Procedure to Bank The internal control over cash requires the deposit of all cash earned in a certain period immediately to the bank. The cash department is in charge of depositing cash earned from cash sales in full amount to the bank.	5) Cash Deposit Procedure to Bank The cash department deposits all cash to the bank from cash sales transactions on the same business day as the transaction or on the next business day.	Aligned
6) Cash Receipt Recording Procedure The accounting department record cash receipt into the journal of cash receipt based on bank deposit receipt obtained from the bank by the cash department.	6) Cash Receipt Recording Procedure The cash department, which is cashier, record cash receipt in the journal of cash receipt based on bank deposit receipts obtained from the bank.	Not suitable
7) Procedure for Recording Cost of Goods Sold The accounting department makes a recapitulation cost of items sold according to the data entered in the stock card. Then accounting department create proof of memorial as a source for recording cost of items sold into the general journal.	7) Procedure for Recording Cost of Goods Sold At Foto Prima, there is no procedure for recording cost of items sold.	Not suitable

Source: Mulyadi [9] and Foto Prima Kediri

The results of the analysis show that the sales and cash receipt procedures at Foto Prima are only carried out by the cash department, which is cashier to record cash sales transactions and record cash receipts, while Mulyadi [9] mentions the accounting department that records cash sales transactions and records cash receipts. This can lead to data manipulation by the cash function or cashier.

Table 6. Comparison of Documents Used in Cash Receipts

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
1) Cash Sales Invoice	1) Cash Sales Invoice	Aligned

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
Document is designed to record a variety of information needed by management related to cash sales.	Document is made by the sales department as an introduction to payment by the buyer to the cash function, which is cashier as well as a source of sales transactions recording into the journal of sales.	
2) Cash Register Tape Document is designed as evidence of cash receipts issued by the cash function and as a supporting document for cash sales invoices recorded in the sales journal.	2) Cash Register Tape Document is proof of cash receipts issued by the cash function and as a supporting document for cash sales invoices recorded in the sales journal.	Aligned
3) Credit Card Sales Slip Document is created by the credit card center of the bank that has issued the credit card and given to the company that is a member of the credit card.	3) Credit Card Sales Slip At Foto Prima does not use credit card sales slip documents in cash receipts.	Not suitable
4) Bill of Lading Document is evidence of delivery from the company selling items to the public transportation company.	4) Bill of Lading At Foto Prima, the bill of lading document is not used for cash receipts.	Not suitable
5) COD Sales Invoice Document is designed to record COD sales.	5) COD Sales Invoice At Foto Prima does not use COD sales invoices in cash receipts.	Not suitable
6) Proof of Bank Deposit Document is designed by the cash department as evidence of cash deposit to the bank.	6) Proof of Bank Deposit Document is designed as a source for recording cash receipt transactions from cash sales into the journal of cash receipt.	Not suitable
7) Recap of Cost of Goods Sold Document is designed by the accounting department for production sold during a certain period.	7) Recap of Cost of Goods Sold At Foto Prima does not use a recap of cost of goods sold document in cash receipts.	Not suitable

Source: Mulyadi [9] and Foto Prima Kediri

The results of the analysis show that the documents used in cash receipts at Foto Prima only consist of three documents, namely cash selling invoices, cash register tapes and bank deposit evidence, while Mulyadi [9] states that there are seven documents by adding credit card

sales slip documents, bills of lading, COD sales invoices and recap of cost of goods sold. Documents that are in accordance with the theory are cash sales invoices and cash register tapes, while recording bank deposit evidence as proof of cash receipt transactions that should be carried out by the accounting function but in reality are carried out by the cash function.

Table 7. Comparison of Accounting Records Used in Cash Receipts

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
1) Journal of Sales The journal of sales is designed by the accounting department to record and summarize sales data.	1) Journal of Sales This journal of sales is designed by the cash department to record and summarize sales data.	Not suitable
2) Cash Receipt Journal The journal of cash receipts is designed by the accounting department to record cash receipts.	2) Cash Receipt Journal This journal of cash receipts is designed by the cash department to record cash receipt data.	Not suitable
3) General Journal The general journal is designed by the accounting department to record the cost of items sold.	3) General Journal At Foto Prima there is no recording of cost of goods sold.	Not suitable
4) Stock Card The stock card is designed by the accounting department to record the reduction in the cost of items sold.	4) Stock Card At Foto Prima there is no recording of a reduction in the cost of items sold.	Not suitable
5) Storage Card Storage cards are not included as accounting records because they only contain data on the quantity of inventory stored in the warehouse.	5) Storage Card Storage cards are designed to record the reduction in the quantity of items sold or the entry and exit of items.	Aligned

Source: Mulyadi [9] and Foto Prima Kediri

The results of the analysis show that the accounting records used in cash receipts at Foto Prima consist of only three accounting records, namely the sales journal, cash receipts journal and warehouse card, while Mulyadi [9] mentions there are five accounting records by adding a general journal and inventory card. At Foto Prima, the sales journal and cash receipt journal are still not in accordance with the theory because the recording is carried out by the cash function, while only the warehouse card is in accordance with the theory. This can result in data manipulation and misuse of company cash.

3.2. Analysis of Internal Control Elements in the Sales and Cash Receipt Accounting Information System at Foto Prima

Table 8. Comparison of Internal Control in the Sales and Cash Receipt System

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
a. Organisasi	a. Organisasi	
1) The sales department is required to be separate from the cash department.	1) The sales department is separate from the cash department.	Aligned
2) The cash department is required to be separate from the accounting department.	2) The cash department still doubles as an accounting department.	Not suitable
3) Cash sales transactions should be executed by the sales department, cash function department, shipping department and accounting department.	3) Cash sales transactions are executed by the sales department, shipping department and cash department which also doubles as an accounting department.	Not suitable
b. Authorization System and Recording Procedures	b. Authorization System and Recording Procedures	
1) Receiving order from buyers is executed by the sales department using a cash sales invoice form.	1) Receiving order from buyers is executed by the sales department using a cash sales invoice form.	Aligned
2) Cash receipts are executed by the cash department by putting the "paid off" stamp on the cash sales invoice and the cash register tape is attached to the invoice.	2) Cash receipts are executed by the cash department by putting the "paid off" stamp on the cash sales invoice and the cash register tape attached to the invoice.	Aligned
3) Delivery of items is executed by the shipping department by placing a "delivered" stamp on the cash sales invoice.	3) Delivery of items is executed by the cash department by putting the "already delivered" stamp on the cash sales invoice.	Not suitable
4) Entries in the journal book is executed by the accounting department by marking the cash sales invoice.	4) Entries in the journal book is executed by the cash department by marking the cash sales invoice.	Not suitable
c. Healthy Practices	c. Healthy Practices	
1) Printed cash sales invoices are sequentially numbered and their usages are responsible by the sales department.	1) Cash sales invoices are printed according to sequential numbers, names and customer orders and	Aligned

Mulyadi's theory [9]	Foto Prima Kediri	Evaluation
2) The collected cash received from cash sales must be deposited in full to the bank on the same or next business day as the cash sales transaction.	their usages are responsible by the sales department. 2) The collected cash received from cash sales is deposited in full to the bank on the same or next business day as the cash sales transaction.	Aligned
3) Periodic and unannounced calculations of cash balances in the hands of the cash department are carried out by the internal audit function.	3) Checking the cash balance by the cash department is executed periodic and unannounced by the business owner.	Aligned

Source: Mulyadi [9] and Foto Prima Kediri

The results of the analysis show that all internal controls on the sales and cash receipts accounting information system at Foto Prima are still weak and not good because they are not in accordance with the theory. This can be seen from the fact that there are still dual functions, namely the cash function and the accounting function which can lead to data manipulation and misuse of company cash.

The authorization system and recording procedures at Foto Prima are also still not in accordance with theory. This can be seen from the recording procedure in the journal book which is executed by the cash department and not the accounting department and the process of handing over goods to the buyer is executed by the cash department and not the shipping department.

For healthy practices, it is in accordance with theory. This can be seen from the sales invoice printed in accordance with the serial number, then cash from sales is deposited on the same or next business day as the sales transaction and checking the cash balance is executed periodic by the cash department and unannounced by the business owner as the company's internal control.

4. Conclusion

Based on the research results and analysis of the sales and cash receipts accounting information system in order to increase internal control at Foto Prima, it is concluded that the implementation of the sales and cash receipts accounting information system at Foto Prima is still not good, it can be seen from the existence of concurrent functions, namely the cash function which doubles as the accounting function, as well as incomplete accounting documents and records. However, the implementation of the sales and cash receipts accounting information system in internal control at Foto Prima is good as seen from the sequentially numbered printed cash sales invoices, cash balances from sales are deposited on the same business day as sales transactions and there are unannounced inspections from business owners on cash balances.

Based on the research results, researchers recommend separating the cash function and accounting function to avoid duplication of functions and complete accounting documents or

records so as to reduce or even prevent manipulation of company data.

This research is expected to provide knowledge and awareness of the importance of accounting information systems in companies, especially sales and cash receipts in order to improve internal control. Then it can be used as new knowledge for researchers to better understand the accounting information system for sales and cash receipts and can provide useful input and be taken into consideration in making improvements and providing an assessment of the effectiveness of the implementation of the sales and cash receipts system in order to support the internal control system in the company.

This study has weaknesses and limitations that need to be considered, namely the researcher focuses and limits the scope of the problem under study in order to meet the objectives achieved. Researchers only focus on the sales and cash receipts accounting information system in order to increase internal control at Foto Prima Kediri.

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