

Admission Accounting Information System and Cash Expenditure In Financial Control

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ABSTRACT

Every organization requires a well-planned and properly supervised accounting information system to effectively manage their incoming and outgoing finances. The implementation of an accounting information system is crucial for achieving the management's objectives. This study aims to assess the effectiveness of the accounting information system in managing cash receipts and expenditures, specifically in the context of financial planning and control at the Benteng City Grand Mosque. The research utilizes qualitative data obtained from primary and secondary sources. The descriptive analysis method is employed in this study. The findings indicate that the accounting information system for cash receipts and expenditures, concerning financial planning and control, is deemed sufficient as it aligns with the fundamental components of an accounting information system, including human resources, equipment, forms/documents, records, procedures and reports, and adheres to internal control procedures. Consequently, the accounting information system for cash receipts and expenditures continues to operate effectively to support financial planning and control.

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1. Introduction

Today's rapid change, most people increasingly feel that information is one of the most important needs. Likewise, in an organization it is necessary to have an information system, both organizations that aim to make a profit and those that do not seek profit. Therefore, to be able to achieve goals and maintain existence in society, every organization needs a good information system. Good information is information that can be provided in a timely manner, useful, and reliable. One of the important information systems in an organization is the accounting information system.

Accounting Information Systems are a set of information technology components, data, procedures, and people that interact to collect, process, classify, and report financial and non-financial information¹. An Accounting Information System is a set of procedures, hardware, software, and personnel that aims to collect, process, and report financial and non-financial information to decision makers inside and outside the organization²,

¹ Arifin, S., & Sinambela, E. A. (2021). Studi Tentang Kinerja Karyawan ditinjau dari Keberadaan Sistem Informasi Akuntansi dan Pengendalian Internal. *Realible Accounting Journal*, 1(1), 58-70.

² Nuraini, N., & Ahmad, I. (2021). Sistem Informasi Manajemen Kepegawaian Menggunakan Metode Key Performance Indicator Untuk Rekomendasi Kenaikan Jabatan (Studi Kasus: Kejaksaan Tinggi Lampung). *Jurnal Teknologi dan Sistem Informasi*, 2(3), 81-88.

Without an accounting information system that oversees ongoing activities, companies or organizations will have difficulty determining how well they are performing and will also have difficulty tracking how various activities affect the resources under control. Therefore, an effective accounting information system is critical to the long-term success of any organization.

Mosques as centers of religious and social activity play an important role in the life of the Muslim community. As an entity that relies on financial support from worshippers and the community, mosques have a great responsibility in carrying out all their activities, such information can facilitate their activities and assist the church in decision making.³ One of the useful information in decision making is information related to cash.

In carrying out all activities to achieve a goal, cash is needed, for example for the purchase of goods, electricity payments, water payments, and others. In other words, cash acts as a medium of exchange involved directly or indirectly in most mosque transactions. Cash receipts from money voluntarily given by mosque worshippers as a form of infaq, sadaqah, or other donations. Cash expenditures are primarily routine expenses associated with the maintenance and operation of mosques, including employee salaries, electricity, water, and cleaning materials⁴. Thus, openness of mosque financial statements, especially cash receipts and expenditures is very important, so that financial accountability becomes clear and increases the trust of mosque worshippers.

After transactions are recorded on a daily basis and summarized at certain times (monthly), the accounting system must produce accounting information that will be distributed to interested parties. Accounting information is also called financial statements. The components of non-profit organizations' financial statements according to PSAK no. 45 are statements of financial position, activity statements and cash flow statements.

As for the research terpreviously conducted research entitled "Evaluation of the Effectiveness of the Application of Sales and Cash Receipt Accounting Information Systems at PT. Tempo Manado Branch"⁵, indicating that the cash sales and receipt system has been implemented well, this is supported by company employees who have expertise in accordance with their respective fields, the existence of adequate authorization procedures for all transactions involving credit sales and cash receipts from receivables, the use of good forms with printed sequence numbers and the distribution of forms according to the needs of each related section, Accounting records are carried out by authorized employees on the basis of cash receipt documents deposited into the bank on working days.

2. Method

The type of data used in this study is qualitative data, namely data in the form of words, sentences, schemes, and images, which are in the form of a collection of non-numerical data that is descriptive (Ridwan et al., 2021) such as a brief history of the Benteng City Grand Mosque, management structure, cash receipt and expenditure procedures, and internal control procedures.

3. Analysis or Results

The descriptive analysis method is a method of discussing problems that are in the nature of describing, describing, comparing and explaining a data or situation in such a

³ Sochimim, S. (2016). Manajemen keuangan masjid berbasis pemberdayaan ekonomi umat. *El-Jizya: Jurnal Ekonomi Islam*, 4(1), 119-150.

⁴ Muktar, B. (2016). Bank dan lembaga keuangan lain. Prenada Media.

⁵ Kabuhung, M. (2013). Sistem informasi akuntansi penerimaan dan pengeluaran kas untuk perencanaan dan pengendalian keuangan pada Organisasi nirlaba keagamaan. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 1(3).

way that conclusions can be drawn that are achieving the desired goal⁶. Every organization requires a well-designed and properly supervised accounting information system to effectively monitor and manage their financial inflows and outflows. The implementation of an accounting information system is crucial for achieving the management's objectives and ensuring financial control. This study aims to analyze the effectiveness of the application of an accounting information system for cash receipts and expenditures in the context of financial planning and control at the Benteng City Grand Mosque.

The data used in this study is qualitative in nature, and both primary and secondary sources are utilized. The descriptive analysis method is employed to examine the research findings⁷. The results demonstrate that the accounting information system for cash receipts and expenditures, specifically designed for financial planning and control, is deemed satisfactory as it encompasses the essential elements of an accounting information system, including human resources, equipment, forms/documents, records, procedures and reports, and adheres to internal control procedures. Therefore, it can be concluded that the accounting information system for cash receipts and expenditures continues to operate effectively, thereby supporting financial planning and control at the Benteng City Grand Mosque⁸.

So far, the Grand Mosque of Kota Benteng still uses a manual system in managing cash receipts and expenditures. Routine activities that are usually carried out in mosques involve various religious, educational, and social activities that form the core of the life of the Muslim community around the mosque is a place to conduct religious studies and studies, including Quranic exegesis, hadith, qidah, and around daily Muslim life and training to improve religious understanding or certain skills in the context of Islam.

Every routine activity of the mosque occurs cash transactions. Mosques establish Islamic schools or madrassas to provide formal and religious education to children in the community. Establish a center or program for women's empowerment in education, entrepreneurship, or skills training consisting of 10 families, where representatives of mosque members gather in one of the members' homes to carry out activities held once a week according to the time of each member. Each member carries out mosque service activities such as community home visits to conduct entrepreneurship training⁹.

The source of cash receipts consists of having a monthly or annual mandatory donation program from members aimed at supporting the operation and construction of the mosque and selling products such as books, study materials, or small items related to religious activities held once a week according to the time determined by each member and the commission received by the mosque assembly.

Kind Cash expenditures are divided into two, namely routine expenses and non-routine expenses. Examples of routine expenses are paying salaries and honorariums to imams, khatibs, muezzins, religious teachers, and staff involved in mosque activities while non-routine expenses include the construction of new buildings, expansion of facilities, or major renovations in mosques. Non-routine complaints usually occur after approval during the assembly meeting.

⁶ Ramdhan, M. (2021). Metode penelitian. Cipta Media Nusantara.

⁷ Fitriani, N. I. (2022). Analisis sistem informasi akuntansi penerimaan dan pengeluaran kas pada rsud sungai rumbai.

⁸ Vitaloka, Y., & Dewi, P. P. (2023). Penerapan Sistem Informasi Akuntansi Prosedur Penerimaan Kas Rawat Inap Pada Rumah Sakit William Booth Surabaya. *Management & Accounting Research Journal Global*, 7(1), 19-26.

⁹ Agustina, D. F. (2008). Peranan dana BOS (Bantuan Operasional Sekolah) dalam meningkatkan mutu pendidikan agama islam di MTs Negeri Mojokerto dan MTs Miftahul Ulum Ngoro Jombang (Doctoral dissertation, Universitas Islam Negeri Maulana Malik Ibrahim).

To coordinate the issue of receiving and disbursing cash, the mosque organization also has procedures that must be carried out by all mosque administrators, which are as follows.

1. Admission Procedure
 - a. The money received through the mosque box was immediately opened by the treasurer in front of all the assemblies present.
 - b. After calculation, it is directly handed over to the treasurer of the mosque.
 - c. The treasurer records the amount then deposited in a bank or in a congregant safe.
2. Cash Disbursement Procedure
 - a. Every section related to mosque activities, if you want to ask the treasurer for money, must first make a budget plan that has been approved by the chairman, then submitted to the treasurer.
 - b. The treasurer makes a statement of cash expenditure in accordance with the amount spent and keeps evidence of the cash expenditure.

In order to assess the effectiveness of the implemented cash receipt and expenditure accounting information system, it is essential to analyze the procedures involved in the process of receiving and disbursing cash.

- a. Cash Receipt Procedure:

When members provide funds, they directly hand them over to the treasurer. The treasurer then records the amount on a duly signed cash receipt form and makes a corresponding entry in the church cash book. Subsequently, the funds are securely stored in a safe or deposited into the bank.

- b. Cash Disbursement Procedure:

Any activity that requires funds from the treasury must adhere to a set procedure. Individuals or entities seeking funds must submit a proposal or detailed budget, which must be approved in advance by the chairman. The approved proposal serves as evidence of the intended cash expenditure and is retained by the treasurer as an official document.

Upon approval, the treasurer disburses the requested funds and records the transaction on a cash expenditure form, which is signed by both the treasurer and the recipient. The treasurer then updates the cash book accordingly¹⁰. Once the activity is completed, the individual or committee responsible for the disbursement must prepare an accountability report, which is submitted to the treasurer for documentation and record-keeping purposes.

By following these procedures, the church ensures transparency and accountability in its cash receipt and expenditure process, while also maintaining proper documentation to support financial control and management. Based on the results of observations during the study, then The author can explain that the internal control system applied is adequate, the procedures needed in the internal control system run well. The success or failure of the internal control structure is greatly influenced by the ability of the management in carrying out its responsibilities, because no matter how good a system is, it depends on implementation¹¹. Therefore, to become the administrator of the mosque organization, be it as BPM, special servants or work commissions, hold elections with the following conditions.

- a. Granting of Responsibilities and Separation of Duties

This system of authorization or granting of responsibility is adjusted to the separation of duties that have been determined in the mosque system, where in cash receipt and expenditure transactions must be authorized by authorized officials. The procedures implemented in regulating the receipt and expenditure of cash have

¹⁰ Indrayani, I. (2022). Modul sistem informasi akuntansi.

¹¹ Tjungadi, M. A. H., & Rahadian, Y. (2020). Akuntabilitas Pelaporan Keuangan dan Pengendalian Internal pada Gereja Toraja ABC. *Jurnal ASET (Akuntansi Riset)*, 12(2), 241-264.

been well underway, but mosque members still have weaknesses because the tasks in recording and storing cash are not separated, both are carried out by a treasurer only.

b. Audit

In accordance with the theory, an audit is an examination of the company's financial statements and accounting system and the person who runs it is called an auditor. Also carry out financial statement checks that are carried out every month.

c. Document

The documents used in the process of receiving and disbursing cash are in the form of blanks that have been given sequence numbers and printed.

d. Other Controls

Providing another control is the existence of a safe that is useful for storing important documents.

So in theory it can be concluded that internal control is adequate, although there is a weakness in the separation of records and cash storage duties, where both tasks are carried out by a treasurer only. This can be seen from all administrators who carry out their duties and responsibilities honestly and in accordance with mosque governance. After analyzing the procedures carried out by members in managing cash receipts and expenditures, the author can find out that although the cash receipt and expenditure accounting information system applied still uses a manual system, it is generally adequate, which is appropriate and meets the main elements of an accounting system, namely human resources, equipment, forms/documents, records, procedures and reports.

4. Conclusion

In conclusion, although the members of the Kota Benteng Grand Mosque currently utilize a manual system that lacks proper separation of duties in recording and storing cash, the accounting information system for cash receipts and expenditures pertaining to financial planning and control has proven to be effective. This conclusion is supported by its alignment with and fulfillment of the key components of an accounting information system, as well as adherence to internal control procedures..

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