

Reception Information System and Cash Expenditure Business Rental Services

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Abstract--Companies in the industry must be able to survive the conditions in the industrial market. Therefore, companies are required to be able to develop along with the development and needs of the community in the industry. The more developed the life of the community, the more developed the food needs of the community. Accounting Information System is a series of components within the company that are used to produce data that has been processed to produce the right decision, so that it can produce financial statements, which will later be used by parties who have an interest in the company. The final results of the accounting information system built are expected to be able to make the information in the financial statements more reliable in planning, decision making, and control. The method used in this research is descriptive method. related to decision making and other policies. The main activities carried out by CV. RMT is providing car rental services. There are two proposed procedures designed by the author consisting of cash disbursement procedures and cash receipts. Procedures that are made are accompanied by data flow diagrams and flow charts.

Keywords---Accounting information systems, Cycles - accounting information system cycles, Flowcharts, Information systems for cash receipts and disbursements

I. INTRODUCTION

Companies in the industry must be able to survive the conditions in the industrial market. Therefore, companies are required to be able to develop along with the development and needs of the community in the industry. The more developed the life of the community, the more developed the food needs of the community.

One of the increasingly rapid advances is in the field of technology. These technological advancements must be balanced by these companies in order to survive and have a market share in the industry.

According to Suparto Darudiato in 2007 Current technological developments are a trigger for companies to explore the potential of the company to further improve company performance. Various opportunities found on the market, are very useful to be transformed into potentials that can be used to generate income for the company. Even though the use of opportunities is seen as a simple matter, if it is not done with the speed and accuracy of the correct business calculations, as good as possible the opportunities that are owned will not be able to be utilized. The Accounting information system is a structured system in business units to help implement daily operational activities

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in addressing problems that start from an accounting point of view that is in line with company needs, help management in making decisions, and also to fulfill implementation government policy in the company.

High and sustainable economic growth is the main condition for a necessity for the continuity of national economic development and increasing welfare. Therefore, the development of the business world both in the fields of trade, manufacturing, and services has experienced very rapid growth. Thus, competition in the business world is growing rapidly too. The company is required to increase efficiency and productivity in its business and contribute to the realization of national development (Tambunan, 2015).

Of course, the economic growth of a country is very much dependent on industrial growth which sustains the economy of the country. Only companies that can respond to this well can survive in the market. And a company that is swift is certainly supported by a good information system so that it can easily capture the integrity signals that exist in the market.

The system is a series of two or more components that are interrelated and interact to achieve the goal. While Information is data that has been managed and processed to give meaning and improve the decision-making process. (Marshall and Paul, 2015). Accounting according to AICPA, 1941, is a service activity that produces information used by parties within the company and various parties outside the company who have an interest in the business activity.

Accounting Information System is a series of components within the company that is used to produce data that has been processed to produce the right decision so that it can produce financial statements, which will later be used by parties who have an interest in the company.

Research conducted by Fabia Nurmaya Gunansyah in 2017 explained that accounting information systems influence a company's financial reporting and help produce quality financial reports because it is supported by the process of inputting information systems that are carried out according to the user's procedures and assist in creating financial statements.

Other research conducted by Mustikasari and Andini in 2015 on many service companies, concluded that almost all processes of recording transactions at these companies were still done manually, so they had difficulty in controlling transactions that occurred and resulted in many errors in reporting financial results. With the Accounting Information System, the company is expected to have better control. If a control has become good, the company will easily have business parameters so that the business can survive and be profitable. Oranisasi or companies that already have a good accounting information system are also expected to be able to run more efficiently and effectively.

The organization currently recognizes the need to integrate data related to its function in a good and complete database. This integration allows management within the organization and possibly external parties to obtain information needed for planning, decision making, and control, whether the information is for marketing, accounting, or other functional areas in the organization. (Bagranoff, Simkin and Norman, 2010).

There is a necessity for organizations to be able to respond well to their environment (Boisot and Child, 1999, p. 1), the ability to manage to account will also change over time, it is very important to maintain good accounting management. This might be challenging because research found that, among other things, lack of adequate accounting skills, new shareholders, fear of change and lack of communication between management and staff inhibited change (Burns and Scapens, 2000; Hopwood, 1990; Innes and Mitchell, 1990). In addition, although computing resources have traditionally been seen as change facilitators (Innes and Mitchell, 1990), it is suggested that integrated information systems (IIS) lead to the integration of technology (Volkoff et al., 2007) and stability in managing to account (Davenport, 1998; Granlund and Malmi, 2002; Rom and Rohde, 2007).

The final results of the accounting information system built are expected to be able to make the information contained in the financial statements more reliable in planning, decision making, and control. If the financial statements are more reliable, investors will be even more convinced to invest, and consumers will be even more confident in using the products sold by the company.

II. LITERATURE REVIEW

II.I. Accounting

In the book Financial Accounting Standards (SAK, 2017), Accounting is a financial information system, which aims to produce and report information that is relevant to various interested parties.

According to AICPA (1941), accounting is a service activity that produces information used by parties within the company and various parties outside the company who have an interest in the business activity.

II.II. Financial Statements

II.II.I. Accounting Information System

Definition of Accounting Information Systems according to Dini and R. Aida (2019) is a collection of resources designed to convert financial data and other data into information, which is communicated to various parties in information retrieval.

The Accounting Information System consists of five Components :

- a. The people who operate the system and carry out various functions,
- b. Procedures, both manual and automated, are involved in collecting, processing, and storing data about organizational activities,
- c. Data about organizational business processes,
- d. Software used to process organizational data,
- e. Information technology infrastructure, including computers, supporting equipment, and network communication equipment.

II.II.II. Accounting Information System Cycles

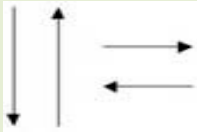

According to Romney and Steinbart (2015: 7), Business Process is a series of activities and tasks that are interrelated, coordinated, and structured carried out by people, computers, or machines that can help achieve certain goals of an organization. The business process consists of four cycles, namely:

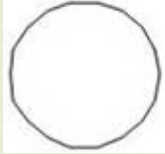
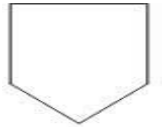



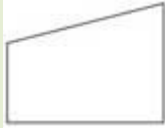




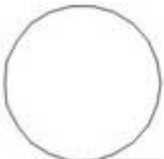
- a. The Revenue Cycle is a series of business activities and related information processing operations that continuously provide goods and services to customers and receive cash as payment for the sale.
- b. The Expenditure Cycle is a series of business activities and related information processing operations that are continually related to the purchase and payment of goods and services.
- c. The Production Cycle is a series of business activities and related information processing operations that are constantly related to the manufacture of products.
- d. The Human Resources / Payroll Cycle is a series of business activities and related data processing operations that are continuously related to managing employee capabilities effectively.



II.III. System Documentation Technique

II.III.I. Data Flow Diagrams (DFD)

Data Flow Diagram is a graphical explanation of the flow of data in the organization. Data Flow Diagram has four basic elements, data source and destination, data flow, transformation process, and data storage (Romney and Steinbart, 2015).

No	Symbol	Measurement	Information
1.		Flow Direction Symbol	The Symbol used to connect between one symbol and another symbol. This symbol is also called a connecting line.
2.		Terminal Symbol	Point The Symbol for the start or end of an activity.
3.		Connector / On - Page	The Symbols for entering or entering or connecting processes in the same sheet/page.

4.		Connector (Off – page)	The Symbols for entering or entering or connecting processes on different sheets/pages
5.		Processing Symbol	The Symbol that shows the processing carried out by a computer
6.		Manual Operation Symbol	The Symbols that show processing not done by a computer
7.		Decision Symbol	The Symbol of process selection based on existing conditions
8.		Input–Output Symbol	The Symbol that states the input and output processes regardless of the type of equipment
9.		Manual Input Symbol	The Symbol for manually entering data on-line keyboard
10.		Preparation Symbol	The Symbol for preparing storage that will be used as a processing place in storage
11.		Predefined Process	The Symbol for implementing a part (sub-program) / procedure
12.		Display Symbol	The Symbol that states the output equipment used is a screen, plotter, printer and so on
13.		Symbol Disk and On–Line Storage	The Symbol that states the input originating from the disk or saved to disk
14.		Symbol Magnetic tape Unit	The symbol that states the input comes from a magnetic band or the output is stored on a magnetic tape

15.		Symbol Card	Punch	A symbol stating that the input comes from the card or the output is written on the card
16.		Document Symbol		A symbol that states the input comes from a document in the form of paper or the output is printed on paper

Source: Romney and Steinbart, 2015

III. OBJECT AND RESEARCH METHODS

III.I. Object of Research

Research Objects are characteristics inherent in a research subject. This characteristic when given indigo, will have a value that varies between one another (Nuryaman and Veronica, 2015: 5). In the context of the explanation, the object of the research used in this study is the preparation of the accounting information system CV. RMT in Purwakarta, West Java.

III.II. CV Company Profile RMT

CV. Toegirin Car Rental (RMT), is a company engaged in car rental services. Founder of CV. RMT Is Mr. Toegirin KS, started a car rental business in 2003 with the first Kijang Grand rental car in 1996, CV. RMT has continued to follow changes in transportation modes to provide convenience to rental service users. Learning from experience year to year, cooperating with different companies in each work contract, as well as diligence in CV. RMT in preparing transportation modes for rent to be comfortable and safe when used, CV. RMT is committed to making Toegirin Car Rental a trusted car rental company because of its comfort, trust, and security for service users. CV. RMT is a car rental company located in Purwakarta, West Java. Building security, comfort, and trust are the goals of CV. RMT.

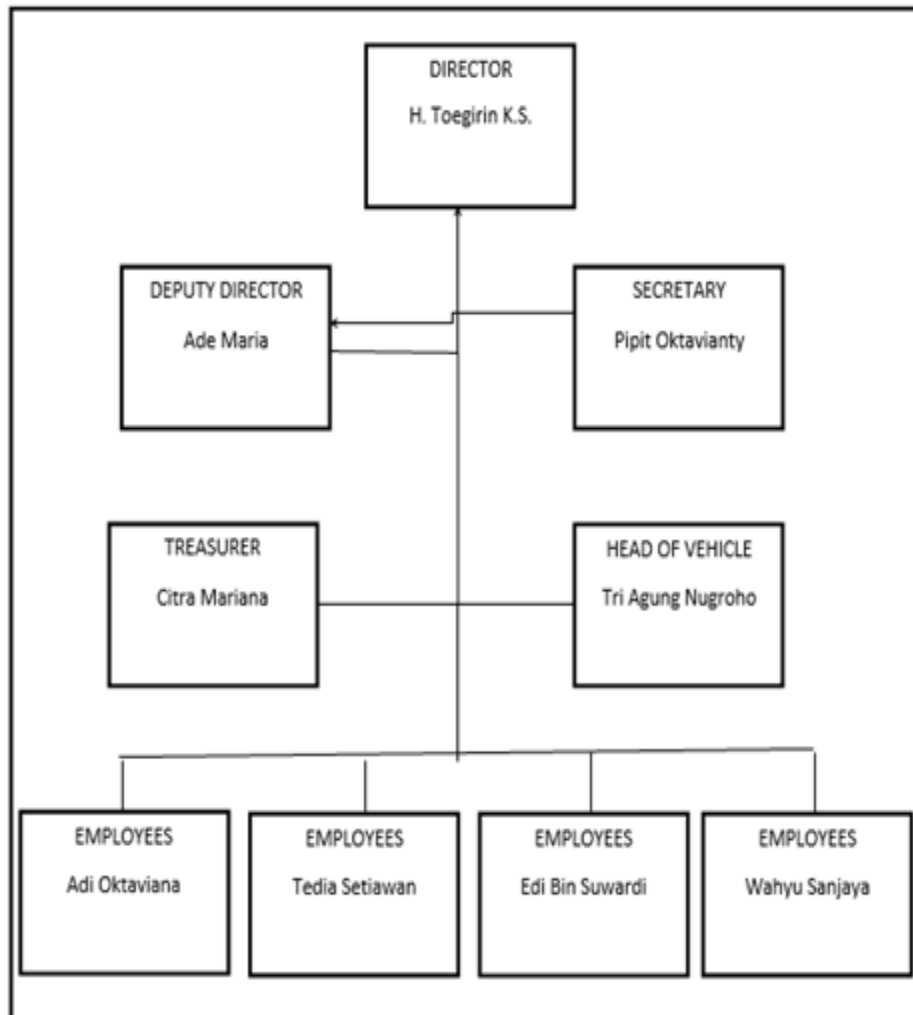
IV. VISION

Become a car rental service solution provider that can meet customer satisfaction in the area where we operate

V. MISSION

In order to compete with high-quality services, exceed customer expectations by providing customized transportation solutions. The RMT will adopt the best solution that caters to customer needs, serves the appropriate economic needs while maintaining car safety when used by customers, the convenience of using our car, and the trust that is built through the security and comfort experience that customers have received while using CV car rental services RMT.

CV Organizational Structure RMT



V.I. Research Methods

The method used in this study is a descriptive method, which is a method that describes or describes certain conditions regarding the object under study by collecting data, compiling, classifying and comparing with known theories which can eventually result in a conclusion. While the descriptive method according to Sugiyono (2016) is as follows: "Descriptive research is research conducted to determine the value independent variables, either one variable or more (independent) without making comparisons, or connecting with other variables. "

Data collection techniques needed in this research are by using Field Study techniques, namely research directly on the company concerned with the intention of obtaining data and information needed by means of Observation, namely by observing the object of research directions and the results of this observation are done by recording relevant to the problem at hand. The next way is by interview (Interview), that is by doing a question and answer with related parties to obtain data and information related to the problem being studied. In addition to the field study techniques, techniques for collecting data using technical research are also carried out. Library Research is done by reading books, examining library resources to obtain a theoretical basis and assisting in the processing of secondary data so that an overview of the research results can be made.

VI. DISCUSSION

The Accounting information system is one type of system needed by companies in handling daily operational activities to produce information - accounting information needed by management and other related parties in connection with decision making and other policies.

The main activities carried out by CV. RMT is providing car rental services. There are two proposed procedures designed by the author consisting of cash disbursement procedures and cash receipts.

Procedures that are made are accompanied by data flow diagrams and flow charts. The following is an explanation of each procedure of the proposed system.

VI.I. Cash Expenditure Procedures for procurement of goods

In this activity, there are several routines and non-routine activities carried out by various people in the organizational structure starting from the head of the vehicle, treasurer, secretary to the director and deputy director. Some of these activities are as follows:

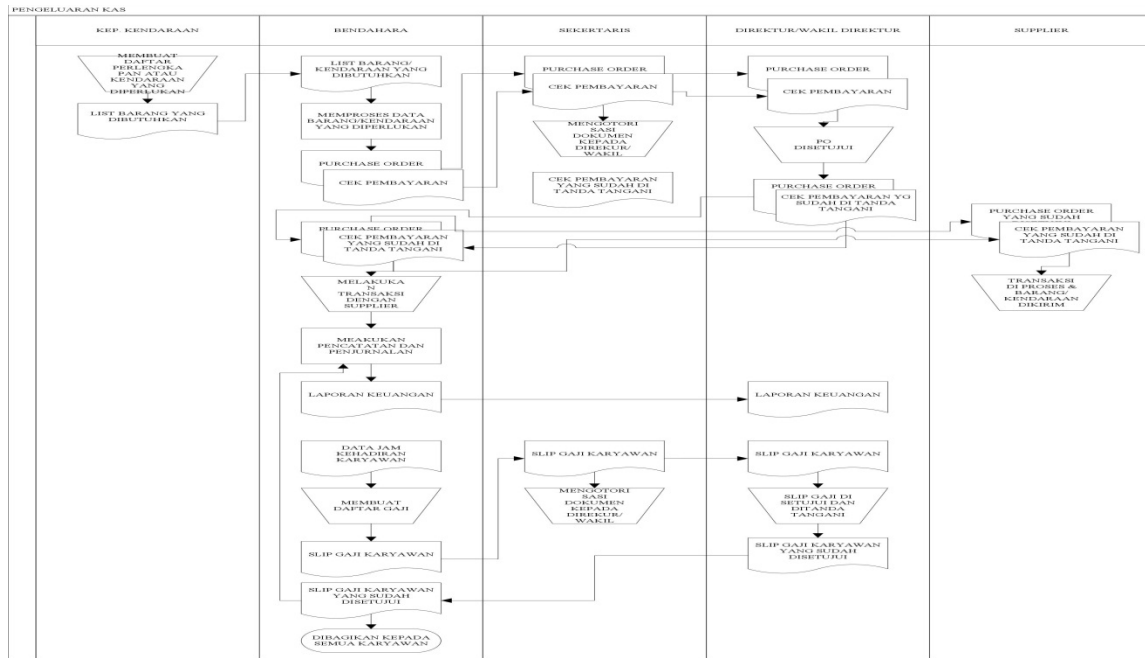
1. The Head of the Vehicle makes a list of equipment or vehicles needed in a document to be given to the treasurer.
2. The treasurer receives the necessary equipment or vehicle documents, then makes a purchase order and checks the payment and gives it to the secretary
3. The Secretary gives purchase orders and checks payments to the director/deputy director for authorization.
4. The director verifies signing the purchase order and checking the payment that will be submitted to the treasurer to process the transaction.
5. Treasurer conducts transactions with suppliers based on PO that has been approved by the director/deputy director. Transactions are processed by suppliers and goods/vehicles are sent.
6. Treasurer records and journals for purchase transactions.

VI.II. Procedure for Cash Expenditures for Employee Salaries

In CV. This is because there is no part of the HRD eating for the payroll process carried out by means of coordination with the director and vice director, the activities include the following:

1. Treasurer recaps employee attendance data
2. Make a payroll in the form of employee salary slips, then given to the secretary
3. The secretary gives employee salary slips to the director/deputy director to be authorized.
4. The director verifies the paycheck then signs and submits it to the Finance Department for payment of salaries to employees.
5. Treasurer distributes salary and salary slips that have been agreed to all employees
6. Bendaraha records the transaction journal for all transactions that occur.
7. Treasurer makes financial statements and submits them to the director

Cash flowchart



VI.III. Cash Receipt Procedure for Vehicle Rentals

The business process carried out by the CV has resulted in cash incomes. This cash is obtained mainly which is mainly from the activities of car rental vehicles. These activities include the following:

1. Consumers collect file requirements for vehicle compounding.
2. The head of the vehicle verifies the file provided by the consumer and is given to the treasurer
3. The Treasurer receives a verified form then processes the data and makes a vehicle rental invoice to be given to the secretary
4. The secretary gives the rental invoice to the director or deputy director to be authorized and given back to the treasurer.
5. Treasurer provides invoices that have been signed by the director/deputy director to consumers.
6. Consumers make payments for rent.
7. Treasurer records the transaction journal for cash receipts
8. Treasurer records the transaction journal for cash receipts
9. Treasurer makes financial statements and submits to the director.

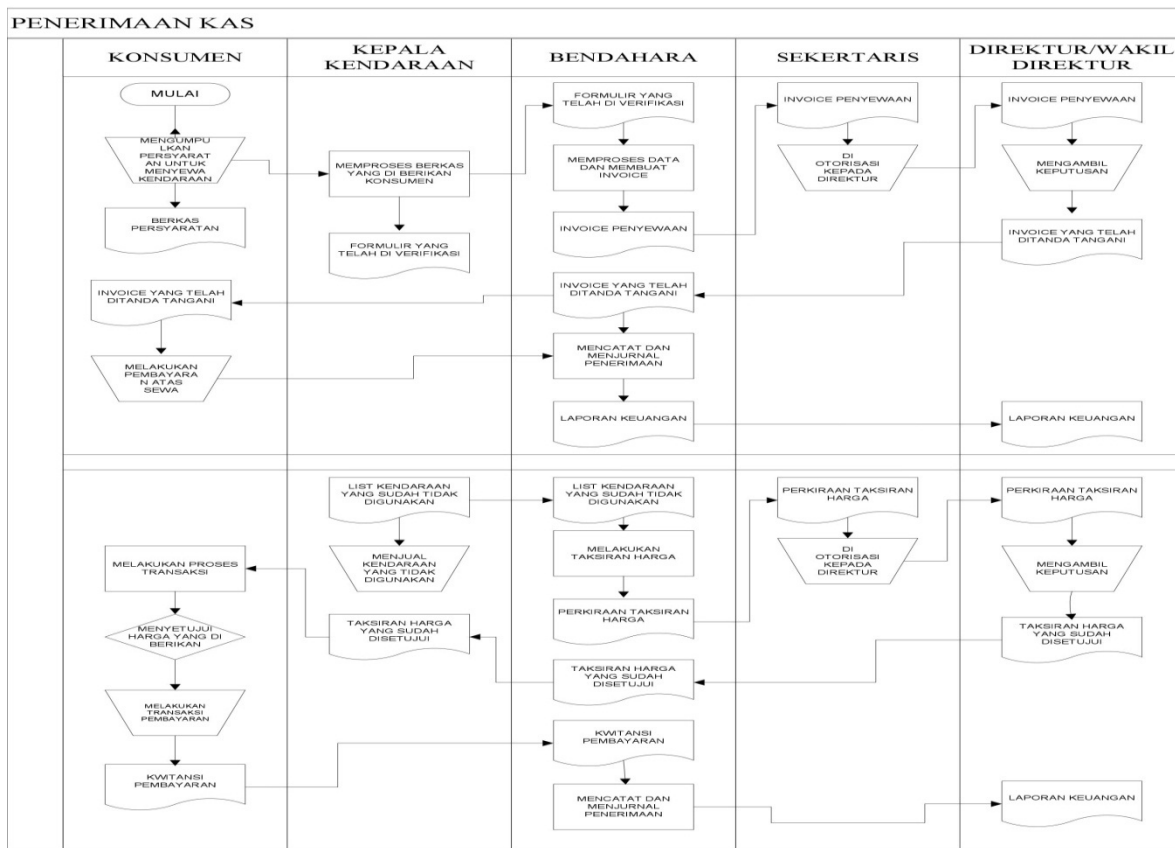
VI.IV. Procedure for Receiving Cash for Vehicle Sales

In activating rental car vehicles from CVs to clients, of course, cars that are rental objects will become less comfortable after some time. These uncomfortable cars will be sold and rejuvenated with new cars. The activities included in these activities are as follows:

1. Parts of the vehicle make a list of vehicles that have not been used for sale and files submitted to the treasurer.
2. The Treasurer estimates the price and is given to the secretary
3. The Secretary provides a documented estimate of the price to the director/deputy director for authorization.
4. The director makes a decision on the estimated price of the vehicle to be sold. The document is signed and given back to the treasurer.
5. Treasurer documents the selling price of the vehicle to the head of the vehicle.
6. The head of the vehicle gives the price according to the price approved by the director/deputy director to the consumer.
7. Consumers agree to the price given and make payment transactions with proof of receipt as a sign of payment and given to the treasurer.
8. Treasurer records and journals cash receipts.

9. Treasurer makes financial statements and submits to the director.

Flowchart of Cash Receipts



VI.V. Job and Function

Following is the description of the position of the organizational structure on the CV. RMT. The following data are sourced from the results of interviews with leaders/owners of CV. RMT.

Director Duties of Director CV. The MRT as a company leader is as follows:

1. The director is the highest leader in the company
2. Leading the company by making company policies.
3. Develop work plans, budgets, and company policies.
4. Provide guidance, coordinate supervision and control the implementation of all tasks in the company in accordance with the rules.
5. Sign checks and current accounts

Deputy Director

The task of the deputy director who is the representative of the highest leadership is as follows:

1. Deputy director is the second highest leader and representative of the director
2. Assist the director in leading the company by making company policies.
3. Assist the director in compiling work plans, budgets, and company policies.
4. Assist the director in providing guidance, coordinating, monitoring and controlling all tasks in the company in accordance with the rules.
5. Represents the director if he cannot sign checks and current accounts

Treasurer:

The role of treasurer as a money keeper and managing company finances is as follows:

1. General corporate financial policy holder.
2. Record each financial transaction.
3. Make financial statements for every accounting period.
4. Provide information about the company's financial statements to the director
5. Carry out planning, payment, corporate tax reporting.

Secretary

The role of the secretary here is not only conceptualizing the letter but also concurrently relating to:

1. Coordinate the management of company permits.
2. Making a letter.
3. Operate electronic mail systems and coordinate information flows both internally and with other organizations.
4. Perform document filling.

Head of Vehicle

Manage the vehicle and account for the drivers and drivers as archives.

Task:

1. Sharing Driver/Driver Assignments at User's request
2. Responsible for every vehicle request.
3. Report the work performance of the driver/driver to use as material for career development in question.
4. Coordinating the proposed tasks to be used as material inputs for superiors
5. Helping the driver's technical difficulties is his responsibility
6. Coordination to a workshop in the event of damage to the vehicle

Driver

Drivers have the following tasks:

1. Deliver picking up users
2. Checking kilometers, BBM Company Operational Vehicles
3. Check the readiness of each fleet, in a condition ready for the road.

VII. CONCLUSION

Based on the results of interviews and analyzes that have been carried out regarding accounting information systems for cash receipts and cash disbursements on the CV. The RMT concluded that:

1. Accounting Information Systems cash receipts are good enough but have not been done optimally because it requires a computerized system that can minimize and reduce fraud.
2. Procedures for Accounting Information Systems Cash receipts and expenses are still not effective. There are several weaknesses in the procedure for cash receipts and cash disbursements.
3. There is still a dual function in relation to lean companies such as the financial function of human resources and taxes that are all within the treasurer, or secretariat which also concurrently Legal

VII.I. Suggestion

C.V. RMT has carried out the basic functions of the company effectively and efficiently, they have organized the company well so that it can last for so long. However, there are some suggestions that might make the CV better, including:

1. The need for legal staff who can overcome matters related to permits and law, so that in the future minimize problems related to legal
2. The need for a tax staff because the treasurer has a heavy duty by carrying out financial and HR functions at once

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