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## Analysis Of The Cash Disbursement Accounting System

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### ABSTRACT

*This study aims to analyze the cash disbursement system at PT. ABC located in Subarak Village, Gunung Sahilan District, Kampar Regency. Cash serves as a readily available medium of exchange for financing company operations; however, its inherent characteristics – such as being untraceable in ownership and easily transferable – make it susceptible to misappropriation or embezzlement. The research employs a descriptive analysis approach, focusing on the cash disbursement accounting system at PT. ABC. Data sources include primary data obtained through interviews with relevant personnel and secondary data from company financial records. The analysis reveals that the cash receipt and disbursement system at PT. ABC is not functioning effectively. Key deficiencies identified include the absence of authorization from authorized personnel, lack of segregation of duties, and inadequate internal control systems. These shortcomings pose significant risks to the integrity of cash management and financial reporting within the organization. Furthermore, the study acknowledges limitations, such as the focus on a single company, which may restrict the generalizability of the findings to other contexts. Future research is recommended to explore cash management practices across different industries and to assess the impact of implementing robust internal control systems on the effectiveness of cash disbursement processes. This study contributes to the understanding of cash management practices and highlights the importance of establishing effective internal controls to mitigate risks associated with cash handling in organizations.*

## Introduction

In the current era of globalization, the business world is faced with increasingly tight competitive situations and conditions that require companies to run the businesses more effectively and efficiently. In line with the high level of competition, economic development and technological advances, the role of information becomes very important for the progress of the company. Information from a company, especially financial information is needed by various interested parties. Parties outside the company, such as creditors, potential investors, tax offices, and others need this information in relation to their interests. In addition, internal parties, namely management, also need financial information to know, supervise, and make decisions to run the company to meet information needs for both external and internal parties, an accounting system needs to be prepared. (Andayani & Aprilia, 2020).

Each company is required to implement an accounting system that is in accordance with the conditions of each company, one of the systems used by the company is the cash receipt and disbursement accounting system. According to (Mulyadi, 2014), an accounting system is forms, records, procedures, and tools used to process data regarding the business of an economic entity with the aim of producing feedback in the form of reports needed by management to oversee its business, and for other interested parties such as shareholders, creditors, and government agencies to assess the results of operations. According to (Sabania et al., 2023), an accounting system is a method and procedure for collecting, grouping, summarizing, and reporting a company's operating and financial information. "An accounting system is an organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate the management of the company". (Mulyadi, 2014) (Ningsih et al., 2023)

Cash is one of the objects that is most often misappropriated, stolen and embezzled because cash is the most liquid asset compared to other assets, and also because it is small. In addition, cash is an object that is easily transferred and is needed by everyone. (Andayani & Aprilia, 2020) In addition to misappropriation of cash, losses often arise that befall the company due to ineffective use of cash and expenses that should not be incurred by the company but are incurred so that the use of cash cannot run effectively.

An excess or shortage of cash can negatively impact the company. A cash shortage can result in the inability to pay various obligations, such as employee salaries, bank interest, etc. This not only decreases work productivity but can also harm the company's credibility.

An accounting system comprises methods and procedures for recording and reporting financial information for a company or business organization. To meet the financial information needs of a company, an accounting system needs to be established. Implementing an accounting system within a company is expected to ensure all company activities run smoothly, especially those closely related to cash flow. The initial stage of a company's bankruptcy typically starts with financial difficulties (financial distress). To mitigate and minimize the occurrence of bankruptcy, a company can monitor its financial condition using financial report analysis techniques (Sari & Yuri, 2022)

Every company, whether large or small, must have cash. Cash is a ready and unrestricted payment or exchange tool for financing company operations. Cash holds a central position in ensuring smooth operations. Cash is also unverifiable in ownership and easily transferable, making it susceptible to misappropriation or embezzlement. Therefore, stringent oversight of cash is necessary, and accurate reporting on its usage must be maintained. This reporting is usually done as a cash flow statement that reflects the company's cash status. Cash is a critical item in a company and plays a crucial role in its development. Cash is used to fund operational activities and as business capital (Andayani & Aprilia, 2020).

Adequate procedures are needed to create a good cash system to protect cash disbursements. Three key internal control principles must be considered When designing these procedures. First, there must be an appropriate separation of duties so that the person responsible for handling cash transactions and disbursements is not the same person recording the cash transactions. This prevents individuals involved in cash transactions from easily embezzling cash unless they conspire to commit fraud.

Second, all cash disbursements should be made using checks, except for small disbursements, which may be made in cash through petty cash. This ensures that all cash transactions have separate records and are handled by external parties.

Third, all cash receipts should be deposited in the bank daily. This is designed so that the person handling cash does not have the opportunity to use company cash for personal purposes. Generally, every business entity must have clear and detailed yet easy-to-understand financial administration for smooth and continuous operation. This also applies to PT.ABC Desa Subarak Kec.Gunung Sahilan Kab. Kampar, whose members consist of rural communities with varying characteristics and ways of thinking, often needs guidance and counseling, particularly in developing the economy. (Sari et al., 2021)

PTABC Desa Subarak Kec.Gunung Sahilan Kab. Kampar is a company engaged in various economic activities, such as savings and loan units,

agricultural economics, and the use of forest products and fertilizers. The company employs a cash disbursement accounting system, recording all cash disbursements required by the company, regardless of the amount.

A robust cash disbursement accounting system is expected to prevent fraud, embezzlement, and misuse. As noted by (Yuri & Sari, 2022) and the previously outlined concepts, this drives the researcher to analyze the cash disbursement accounting system at PTABC Desa Subarak Kec. Gunung Sahilan Kab.Kampar. The procedures for financial management need to be clarified and made comprehensible, ensuring that all members of PTABC Desa Subarak Kec.Gunung Sahilan Kab. Kampar can easily understand the financial reporting mechanisms.

## **Literature Review**

All forms of transactions that occur in a company or institution have an influence on cash, and are certainly related to receipts and expenditures, this provides an illustration that cash is very important in all transaction activities in a company or institution. There are various forms of cash misuse that can be prevented and minimized with an accounting system. A well-integrated accounting system can support transaction activities to be more focused and the most appropriate way is to form a modern computer-based Accounting Information System (AIS) to support the implementation and recording of financial transaction activities. (Sari & Yuri, 2022)

AIS can be defined as an information system that changes business transaction data into financial information that is useful for its users (Talampo & Setiawan, 2021). According to (Hurt, 2016) and (Mulyadi, 2016), AIS is a set of interrelated activities, documents, and technologies formed to collect data, process data, and provide information to diverse groups of internal and external decision makers within an organization. According to (Romney & Steinbart, 2015) Accounting Information System is a system that collects, records, stores, and processes data to produce information for decision makers, which means Accounting Information System is a system that collects, records, and processes data to produce information used for decision making.

## **Definition of System**

A system, surrounded and influenced by its environment, is defined by its boundaries, structure, and purpose and expressed through its functions . (Sendari, 2021). The concept of a system can be understood from a linguistic perspective and has been elaborated by many experts. A system's definition helps in achieving a goal according to plan. It comprises a set of entities forming a unity, united, and working together.

A system is a series of two or more interrelated components that interact to achieve a goal. Most systems have smaller subsystems supporting the larger system (Romney & Steinbart, 2015). According to (Dosen, 2020), a system is a unity of components or elements linked together to facilitate the flow of information, energy, or materials to achieve a goal. Based on the expert opinions above, a system is a collection of interrelated and interacting elements in a unified whole that carries out a process toward achieving a primary objective.

### **Definition of Accounting**

Accounting, often called the "language of business," measures the results of economic activities within an organization and communicates this information to various stakeholders, including investors, creditors, management, and regulators. The history of accounting spans thousands of years and can be traced back to ancient civilizations, with its early development occurring in ancient Mesopotamia.

According to (Hans Kartikahadi, 2015) accounting is a financial information system that produces and reports relevant information for interested parties. Accounting can also be defined as an information system that provides financial reports to users of accounting information or to stakeholders interested in the results of the company's performance and condition (Tyas et al., 2019)

### **Definition of Accounting System**

According to Mulyadi (2016) and (Tyas et al., 2019), the accounting system is the organization, forms, records, and reports coordinated to provide the financial information management needs to facilitate the company's management. According to Baridwan (2003), an accounting system consists of forms or records, procedures, and tools used to manage data regarding business efforts for economic entities. It also aims to produce feedback in the form of reports needed by the company.

The accounting system is structured to create a comprehensive scheme for implementing the company's accounting activities, which is expected to create a framework for a company. Amin Wijaya Tunggal (2005: 181) in (Tyas et al., 2019) stated that the main objectives of designing an accounting system are reducing clerical costs, improving accounting controls and internal checks to safeguard company assets, and enhancing the accuracy, structure, and reliability of the information produced. According to Krismiaji (2002:219) in (Firma Yandi et al., 2014), an accounting system consists of methods and records established to identify, compile, analyze, classify, record, and report company transactions and to maintain accountability of related assets and liabilities.

## Definition of Cash Disbursement

A cash budget shows the plan for sources and uses during the budget year, consisting of plans for cash receipts (cash inflows) and cash planning (cash outflows). Cash flows, both inflows and outflows, can be continuous or non-continuous (Azis, 2020). Continuous cash outflows, for example, include purchasing raw materials and paying wages and salaries. Non-continuous cash outflows, for example, include cash outlays for interest payments, dividends, income tax payments, debt payments, and purchases. According to (Mulyadi, 2016), cash disbursements in companies involving substantial amounts use checks. Relatively small amounts cannot be used for checks; rather, they can be used for petty cash.

According to Krismiaji (2015) and (Tyas et al., 2019) the company's expenditure cycle is a series of business and data-processing activities related to purchasing and paying for goods and services. The expenditure cycle is the second cycle of a company's main activities related to four economic events or transactions: purchasing, receiving goods, recording debts, and settling debts. Cash disbursement is a series of business activities and continuous information processing operations related to purchasing and paying for goods and services. The cash disbursement accounting system is a unit involving sections, forms, records, procedures, and tools that are interrelated and used by companies to manage cash disbursements.

In cash disbursements, the documents used according to (Mulyadi, 2016) consist of, First, the Cash Disbursement Voucher. This document serves as a cash disbursement order to the cashier for the amount stated in the document. In addition, this document serves as a notification letter sent to creditors as a source document for recording debt reduction. Related to the petty cash system, the cash disbursement voucher is required when establishing and replenishing the petty cash fund. Second is the check, the document used when the petty cash user requests money from the petty cash holder. Third, the Petty Cash Disbursement Request. The petty cash user uses this document to request money from the petty cash holder or serves as a request from the function requiring cash disbursement to the accounting function to create a cash disbursement voucher. Fourth is the Petty Cash Disbursement Voucher, which is the document for petty cash disbursement created by the petty cash user to account for the use of petty cash. Fifth is the Petty Cash Replenishment Request, which is the document created by the petty cash holder to request the accounts payable department to create a cash disbursement voucher for replenishing the petty cash fund.

Cash can be in the form of cash held by the company, a checking account, or other forms that can be liquidated as needed. Cash is required in its operational activities to finance all daily operational activities of the company,



make new investments, and others (Yayuk abriyani gani, 2021) In cash disbursements there are two systems, namely the cash disburs There are two systems in cash disbursements: the accounting system for cash disbursements by check and the accounting system for disbursements through petty cash. Therefore, it can be concluded that the accounting system for cash disbursements is an organization of forms, records, and reports created to carry out disbursement activities, whether by check or cash, to facilitate every financing in the company's management.

### **Petty Cash Management Procedures**

According to (Mulyadi, 2016) Petty Cash Management Procedures can be carried out in two ways: the fluctuating balance system and the imprest system. The Petty Cash Fund Management Procedure, a fluctuating balance system, involves establishing the petty cash fund by debiting the petty cash fund account. Then, disbursing petty cash is recorded by crediting the petty cash fund account, causing the account balance to fluctuate at any time. Replenishing the petty cash fund is done as needed and recorded by debiting the account. In this system, the balance of the petty cash fund account fluctuates occasionally. The petty cash fund management procedure with the imprest system involves establishing the petty cash fund by checking it and recording it by debiting the petty cash fund account. The balance of the petty cash fund account should not change from the initially set amount unless it is increased or decreased. Then, petty cash disbursements are not recorded in the journal (thus not crediting the petty cash fund account), and replenishing the petty cash fund is done for the amount stated in the petty cash disbursement vouchers collection. Replenishing the petty cash fund is done by crediting the petty cash fund account.

### **Cash Disbursement Format**

The cash disbursement format is a record that must be routinely recorded every month before being transferred or posted into the company's subsidiary ledger.

## **Research Methodology**

### **Type of Research**

This research is a case study using a descriptive analysis method. The object of this research is PT.ABC in Subarak Village, Gunung Sahilan District, Kampar Regency. The type of data in this research includes qualitative data, which is information and explanations covering the cash disbursement accounting system, a brief history of the company, organizational structure, company vision and mission, and company policies. This research's primary and secondary data sources are obtained directly through interviews with company

representatives and indirectly through documented records sourced from PT.ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, and other sources related to this research.

### **Data Collection and Analysis Techniques**

The data for this research were obtained through interviews and documentation. The data analysis in this research is descriptive. Descriptive analysis involves collecting, compiling, and analyzing data to obtain an accurate picture of the cash receipt and disbursement accounting system according to existing theories, thus providing complete information to solve the company's problems.

### **Results And Discussion**

Analysis of cash disbursement system with budget system and petty cash at PT.ABC in Subarak Village, Gunung Sahilan District, Kampar Regency is that cash disbursement is not carried out by one section/function, but there is a separation of functions including cash section separate from accounting and finance section, and budgeting section separate from cash section. The existence of this separation of functions records expenditure with the amount of balance submitted in accordance with the transactions that occur.

PT.ABC in Subarak Village, Gunung Sahilan District, Kampar Regency has used a computerized system with Accurate application to input cash expenditure. This is very efficient and can be accessed by the bookkeeping section to be able to control outgoing expenditure. All cash disbursement documents must be authorized and approved by the finance and bookkeeping section or other authorized section.

This company aims to gather and mobilize the economic potential of its members and the community. It also aims to improve the welfare of its members and the community to achieve a just and prosperous society based on Pancasila and the Constitution – the organizational structure of PT.ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, is a formal organization because its working procedures, authority, and organizational structure are based on established regulations. Essentially, PT.ABC in Subarak Village, Gunung Sahilan District, Kampar Regency is a line and staff organization where authority delegation is entirely vertical from the highest leader to the heads of units below.

### **Goals and Responsibilities**

PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, was established with distinct goals and responsibilities compared to other state-owned enterprises – generally, the goals and responsibilities of PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, are as



follows: Improving the welfare of its members in particular and the community in general, contributing to the development of the national economy to achieve an advanced, just, and prosperous society, providing production needs and investment capital as well as working capital for the village cooperatives (KUD) and villagers, supplying and distributing production facilities such as pre-and post-harvest facilities, and ensuring that the needs and welfare of the community are continuously met.

### **Cash Disbursement Accounting System at PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency**

PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, has designed a cash disbursement accounting system that includes several important elements: the documents used, the records kept, the functions involved, and the reports generated – the procedure for disbursing funds at PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, is as follows: First, the check is sent by PT. Ganda through the account. Second, the staff members check whether the funds have been deposited into the account. Third, once the funds have been confirmed, the staff will contact the bank to confirm the deposit. Then, each group leader will withdraw the funds from the bank. Below is the Cash Disbursement Format used by PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency.

#### **Documents Used**

PT ABC in Subarak Village, Gunung Sahilan District, Kampar Regency uses "Amprahan" (expenditure voucher book) and supporting documents such as receipts. Amprahan is a cash disbursement proof in book form exclusively held by individuals with oil palm plantations at the company. Other supporting documents, typically invoices or receipts, are also used as evidence of cash disbursement or debt reduction.

#### **Accounting Records Used**

The records used at PT ABC in Subarak Village, Gunung Sahilan District, Kampar Regency are cash books. The cash book records all financial transactions related to the company's cash inflow and outflow. The recording process is manual, conducted daily, and matched with collected archives.

#### **Related Functions**

The functions involved in the cash disbursement accounting system at PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency includes the department requiring cash disbursement, the cashier, and the bookkeeping or finance department. First, the department requiring cash disbursement is

responsible for filling out the Amprahan after receiving the supporting documents and obtaining authorization from the authorized officer, then submitting the Amprahan along with the supporting documents to the cashier. The cashier is responsible for issuing a receipt as proof of cash disbursement or payment to the cooperative and stamping "paid" on the fully paid receipt. The bookkeeping function records all cash disbursement transactions, prepares periodic financial reports, and conducts financial audits.

### **Reports Generated**

Reports are the final output of the accounting process used to understand the company's financial condition and serve as a reference for preparing future operational budgets—the reports generated by PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, is related to cash disbursements and includes the daily cash book report. This report details the amount of cash transferred from the bank to PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, and the inflow and outflow of cash. The recording process uses a computerized system.

Based on the explanation above and the existing theory regarding the cash disbursement accounting system, it can be concluded that the cash disbursement at PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, aligns with the cash disbursement procedure using a voucher payable system-cash basis, with some differences—the differences in cash disbursement between PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, and the theory can be seen from the elements in both systems: the documents used, the records kept, and the related functions. Theoretically, the document used to make credit payments is a check, whereas PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, uses a receipt instead of a check as proof of full payment. Theoretically, the records used are the cash disbursement voucher register and check register, while PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, uses a manual cash book record for cash payments. The functions involved in theory consist of four functions: the cash function, the accounting function, the holder function, and the internal audit function. In contrast, PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency, involves only three functions: the cash disbursement department, the cashier, and the finance or bookkeeping department.

The honor list creator function prepares the employee honor list using Microsoft Word and prints it for submission to the authorizing function. The employee honor list is created to detail the amount of honor each employee receives and serves as proof of honor receipt. The printed honor list is given to the authorizing function. Once authorized, the employee honor list is handed over to the cash function. The cash function receives the employee honor list,

prepares a cash disbursement voucher using Microsoft Word, and prints it. The cash function manually records the payment of employee honor on the cash disbursement voucher and the receipt. Employees sign the honor list and the receipt as proof of honor receipt, while the cash function also signs the cash disbursement voucher and the receipt. The honor list and the cash disbursement voucher are forwarded to the accounting function, and the receipt is handed over to the employees along with their honor.

The accounting function receives the honor list and the cash disbursement voucher to verify the amounts. After verification and ensuring the amounts match, the accounting function records the cash disbursement voucher in the cash daily journal and the cash disbursement journal. In contrast, the subsidiary ledger records a copy of the cash disbursement. The accounting function permanently files the honor list and the cash disbursement voucher based on the date.

### **Conclusions**

Based on the results of the research and discussion conducted by the researcher, it can be concluded that the cash disbursement accounting system at PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency has used a computerized system with Accurate application to input cash expenditure. This is very efficient and can be accessed by the bookkeeping section to be able to control outgoing expenditure. All cash disbursement documents must be authorized and approved by the finance and bookkeeping section or other authorized section.

The documents used in the Cash Disbursement Accounting System at PPT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency are accounted for by the relevant section. These documents include withdrawal slips, deposit slips, savings books, application forms, and invoices. The accounting records used in the Cash Disbursement Accounting System are distributed properly according to the needs of each section, so that each section can see the records according to their authority. The records used are general journals, ledgers, daily balance sheets, profit/loss reports. Moreover, good control or supervision must be in place to effectively manage, handle, and monitor the system's development.

### **Research Implications**

The implications of this research on the analysis of the cash disbursement accounting system at PT. ABC in Subarak Village, Gunung Sahilan District, Kampar Regency are significant for both the company and the broader field of financial management. Firstly, the findings highlight the critical need for PT. ABC to enhance its internal control mechanisms to safeguard cash assets and ensure the integrity of financial reporting. By implementing robust authorization

processes, segregating duties among staff, and establishing comprehensive internal controls, the company can mitigate the risks of fraud and misappropriation, thereby improving overall operational efficiency.

Moreover, this study serves as a valuable reference for other organizations facing similar challenges in cash management. It underscores the importance of a well-structured cash disbursement system as a foundation for sound financial practices. The insights gained from PT. ABC's experience can inform best practices in cash management, encouraging other companies to evaluate and strengthen their own systems.

Additionally, the research contributes to the academic literature on accounting systems by providing empirical evidence of the relationship between effective cash management and organizational performance. It opens avenues for further research into the impact of various internal control frameworks on cash disbursement processes across different sectors. Ultimately, the implications of this study extend beyond PT. ABC, offering practical guidance for improving cash management practices and enhancing financial accountability in organizations.

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