

Analysis of Internal Control of Cash Receipt and Disbursement Functions

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Abstract

Cash is the company's most liquid asset and plays a significant role in funding the company's operations compared to other investments, so cash control is needed within the company. Companies with organizational management where internal controls can control errors in carrying out the profession to protect cash from misuse efforts from when cash is received until it is disbursed. LP3M Superior Polytechnic is a private tertiary institution whose primary income is the payment of student tuition fees. The research method uses the descriptive analysis method. The test results show that the cash receipts internal control system is effective, contrary to the cash disbursement internal control. At the same time, the internal control system for cash disbursements has not been effective because there are still elements of Internal Control within the company that have not been fully implemented, including placing the cashier in the same room as other employees, which should be separate and have a separate room as accounting control.

Keywords: Internal Control, Cash Receipt, Cash Expenditure



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INTRODUCTION

Whether or not a company develops depends on the movement it can produce from the operations carried out. If the company is moving positively, it will increasingly provide better development to the company over time. With standard procedures running, the company will increase in popularity and assets owned or referred to as increasingly advanced and developing into a large company. However, the company experiences operational weaknesses and gets weaker occasionally. In that case, the company's operations do not provide benefits for the company, the company will undoubtedly get smaller, and there will be less capital managed because the company will operate with the assets it owns. Each company has its cash management using almost the same method, so it becomes a company monitoring tool in cash control which is not much different from one company to another. In every company operation, it is certain that it always involves cash or cash, where we know that money used as a means of transaction does not have an identity of ownership, so the ownership of money can easily change if someone admits ownership. Money has the characteristic that it is very easy to change hands and easy to use as a medium of exchange, so it requires good internal Control in managing or using cash as a means of transaction.

Devices or components that are interrelated have clear boundaries or are called a system, have a task with achieving goals and receiving input, and can produce output in an organized transformation process. A system will be used as a provider of information for management to be used as a decision-making tool (Andriyanto et al., 2019). Management managing the company will carry out supervision and Control, seeing how big and small the level of complexity that exists in the company. Therefore, the company will measure the complexity of the company's activities so that it will be able to provide solutions or offers that will be applied. Control within the company will depend on the company's ability to overcome adverse

movements so that the action is under the company's standard operating procedures; in this case, the company needs internal Control as a supervisory or management control tool.

Internal Control is a monitoring technique regarding the company's operations as a whole, both in terms of the organization and the systems used in running the company, including the equipment used in normal company operations (Sulistiani et al., 2020). Internal Control does not solely check the correctness of the numbers of the assets owned by the company. Still, it can also provide oversight of the organizational structure in improving work efficiency. It can be used to analyze the ability to succeed in management policies within a company. Therefore, the internal control system must be evaluated and monitored in order to provide benefits in management control in holding each other professionally accountable. (Putri & Endiana, 2020).

The application of internal Control can run well in a company if it adopts guidelines on a good and healthy internal control system because internal Control is not a burden that slows down the achievement of company goals but provides good control functions in company operations and professional management can be guaranteed so that it can be said that internal Control is a management tool in achieving company goals effectively and efficiently (Rahmansyah & Darwis, 2020). Thus, Control is comprehensive to all components within an organization or company. A critical part of a company is cash. Cash is a company asset with the highest level of liquidity where cash consists of cash in the company, company money in banks, or other securities that can be cashed out quickly; because of the high level of liquidity, the company needs a system in management control in managing cash and cash equivalents (Kusnia et al., 2020).

LP3M Superior Polytechnic Medan is a private tertiary institution whose main income is receiving tuition fees from students, so the pattern of cash control at the LP3M Superior Polytechnic must be of particular concern in good management for management related to current cash is still constrained in cash disbursements where it is collected from several data sources that are in the LP3M superior polytechnic environment there are still a lot of cash disbursements that are delayed in payment while when viewed from cash receipts students who pay tuition fees are included in the current category because they are sanctioned if they do not pay tuition installments then they will not be able to take the exam seen from field students on average can take the exams held. Some other sources say that cash disbursements are delayed, such as for lecturers who have taken short semester exams; each student who takes the short semester must pay in advance at the time of registration for the short semester, but lecturers who carry out the short semester do not receive honoraria in the month the short semester is held, but are delayed for years. -years, this proves that cash receipts from students in activities are paid and received at the beginning, but for delayed honorarium expenses, it can be up to a matter of years. From the data presented, the author is interested in researching the theme "Analysis of Internal Control of Cash Receipts and Disbursements Functions at Unggul Polytechnic Lp3m Medan". This research needs to be made because field findings state that cash disbursements are found that still need to be updated.

Literature Reviews

Internal Control

Every company must use a system to manage the company's operational activities. By using a good system, the company can prevent fraud that will occur. One good system for the company is the internal control system. Internal Control is a plan that exists within the organization and a method of determining business direction used to secure assets, provide the information needed accurately and reliably in encouraging and improving the efficiency of the running of the organization, as well as directing non-compliance with policies that have been

regulated for oversight of organizational management (Aziyah & Yanto, 2022)(Kivaayatul Akhyaar et al., 2022). (Lestari & Dewi, 2020) Internal Control is a process to be carried out by the commissioners, management, and other personnel of the company, which is designed as a provider of qualified assurance about how to achieve the three categories, reliability of financial reporting, effectiveness and efficiency of operations as well as legal compliance and compliance with applicable regulations. Internal Control is a process that has influence by the entity's board of directors, management, and other members who are made as a giver of certainty with clear reasons regarding the achievement of category objectives that contain the following scope, financial reporting constraints, compliance with applicable laws and regulations (Kuntadi et al., 2022). The Internal Control System consists of policies and procedures designed to assure management that the company has achieved its goals and objectives. Management has three general purposes in creating an effective internal control system: the reliability of financial reporting, operational efficiency, and effectiveness, as well as legal compliance and reporting. (Puspa & Prasetyo, 2020).

Accounting System

The accounting system is a grouping of forms, records, and reports coordinated in such a way as to provide financial-related information needed by management in managing an organization. The accounting system is the procedures and methods for grouping, collecting, summarizing, and also reporting information about the finances of the company's operations that have been carried out. (Wayan Esteria et al., n.d.)(Vidiasari & Darwis, 2020). The general objectives of preparing an accounting system are as follows: 1. To provide information for the management of new business activities. 2. Improve the information generated by the existing system, both regarding the accuracy of presentation as well as the structure of the information. 3. Improving the level of reliability (reliability) of accounting information and providing a complete record of responsibility and protection of corporate assets. 4. Reducing clerical costs in maintaining accounting records (Mokoginta et al., 2017). The accounting system organizes forms, records, and reports properly to provide the financial information the organization's management needs to facilitate the company's direction (Situmorang, 2020). The accounting system is defined as a grouping of interconnected sub-systems working well together to process financial data into financial information needed by decision-makers. (Dewi et al., 2020).

Cash

Cash is a company's current assets, both within the company (Cash on Hand) or cash outside the company (Cash in Bank), which is managed as funding for the company's operations (Dwi Ramadhani, 2022). Cash is working capital with the highest liquidity compared to current assets, where cash can easily change hands and ownership (Goo et al., 2020). Cash is anything (whether in the form of money or not) that can be used easily for payment or settling obligations. Cash is the most liquid asset and is one of the elements of working capital with the highest level of liquidity, in the sense that the greater the value of a company's cash, the higher the liquidity level of the company's capital or operational funding. (Suawah et al., 1463). Good cash management is essential for organizations because cash is significant in funding company activities. Cash security will ensure smooth operations in funding planning and can easily measure the performance that runs in the company (Djoharam Fakultas Ekonomi dan Bisnis & Akuntansi Universitas Sam Ratulangi Manado, 2021). Cash is prepared in the company as a medium to cover the company's daily operational costs. Therefore the availability of sufficient cash allows the company to operate as efficiently as possible so that it can handle existing problems as long as the availability of cash can finance it. (Fiqgiya et al., n.d.)(Yustika, 2022).

Cash Receipts

Within the company, cash comes from: 1. Sales of long-term assets, fixed assets, both tangible and intangible (Intangible assets) or impairment of current assets to increase cash value. 2. Sales or issuance of shares or additional capital by company owners in cash. 3. Issuance of corporate bonds, both short-term (notes) and long-term debt (bonds payable, mortgage payable, or other term debt), as well as increasing debt offset by cash receipts. 4. There is a decrease or decrease in current assets other than cash, which is offset by the receipt of cash payments, reduced merchandise inventory due to sales in cash, decrease in securities (securities) due to sales, and so on. 5. There are cash receipts due to rent, interest or dividends from investments, donations or gifts as well as the return of tax overpayments in previous periods (Ilmiah & Akuntansi, 2021). The sources of cash receipts come from 1. Proceeds from the sale of long-term investments and fixed assets followed by additional cash. 2. Issuance of certificates of proof of goods, both short-term and long-term, and increase in debt offset by cash receipts. 3. Sales or issuance of shares or additional capital by company owners in cash. 4. There is a decrease or decrease in current assets other than cash, offset by cash receipts. 5. Cash receipts are due to rent, interest, or dividends from the investment (Andayani et al., n.d.).

Cash Expenditures

The following transactions cause the use or disbursement of cash: 1. Investing in buying stocks or bonds as short-term or long-term investments and purchasing other fixed assets. 2. Withdrawal of outstanding shares or cash payment on shares owned by others outside the company. 3. Payment of short-term debt and long-term debt. 4. Purchase of merchandise in cash, payment of operating costs which include wages and salaries, purchase of office supplies, payment of rent, interest, insurance premiums, advertisements, and advances on costs and advance purchases. 5. Cash disbursements for dividend payments (other forms of profit sharing in cash), payment of taxes, fines, and so on. Cash inflows and cash outflows will occur continuously within the company or will continue throughout the life of the company (Natassya Manopo et al., 2022) (Maryana et al., 2021). The following transactions can cause cash disbursements: 1. Purchase of stocks and bonds as short-term and long-term investments and purchases of other assets. 2. Withdrawal of outstanding shares and withdrawal of company cash by the company owner. 3. Repayment or payment of short-term or long-term debt installments. 4. Purchase of merchandise in cash, payment of operational costs, which include wages and salaries, purchase of office equipment, payment of interest and insurance premiums as well as prepayment (advance payment). 5. Cash disbursement for payment of dividends, payment of taxes, and other fines (Rostiani et al., n.d.) (Anisah et al., 2022).

RESEARCH METHODS

This type of research is descriptive by taking the object of the internal control system of cash receipts and cash disbursements at the LP3M Superior Polytechnic Medan. The data was obtained directly from the Medan LP3M Superior Polytechnic, carried out through an interview process, and documented proof of the transaction. Data analysis was performed using the five components of the internal control system proposed by COSO:

1. Analyze the Control Environment
 - a. Assessing the integrity and ethical values of the company including leaders and employees.
 - b. Assess existing competencies in order to achieve effective internal control
 - c. Analyze management philosophy and style of managing operations.
 - d. Analyzing the organizational structure of the Medan LP3M Superior Polytechnic
 - e. Analyzing human resource policies and procedures.

2. Analyze the Risk Assessment.
 - a. Analyze the objectives of the Medan LP3M Superior Polytechnic as a whole.
 - b. Analyze objectives at each level of the process.
 - c. Identify risks and analyze them.
 - d. Analyze in managing each change.
3. Analyze Control Activities
 - a. Analyzing every evidence of transactions and cash receipts activities whether they have been clearly authorized.
 - b. Assessing the separation of duties and responsibilities in each function related to cash receipts.
 - c. Analyze control over change management.
 - d. Assess the design and use of documents and forms used.
 - e. Analyze independent performance checks.
4. Analyzing Information and Communication
 - a. Assess the quality of information that occurs in each transaction.
 - b. Assess the effectiveness of the communication that occurs in each transaction.
5. Analyze the monitoring process
 - a. Assess the ongoing monitoring process.
 - b. Analyze separate evaluations.
 - c. Analyze the deficiencies that occur.

Discussion

Analyzing the Control Environment

The organizational structure is a picture of a clear and firm separation of functional responsibilities. The organizational structure is a framework chart for the division of tasks for all corporate, available units formed by the LP3M Superior Polytechnic in carrying out functions according to the division concerned and has described job descriptions; in general, the LP3M Superior Polytechnic has established a cash management structure. There is a receipt function, expenditure function, and cash responsibility function. In the element of internal Control, the achievement of management control at the LP3M Superior Polytechnic places the cash management function section under the field of study. The cash management function is a bachelor's degree in accounting, and those responsible for making decisions are graduates with a master's degree in accounting.

Analyzing Risk Assessment

For company management, risk assessment is critical. Minimizing the risk of cash receipts is an effort that can expedite management in managing company funding. The company does not insure the cashier's finances, billers, and the company's finance department. This allows the occurrence of fraud committed by employees of the finance department. Insurance is the right thing to protect company assets. The cashier receives cash and then keeps it in the company safe, and at a specific value, it is handed over to the treasurer to be entered into the company's account, where at the time of receipt of cash, the cashier should hand over money to the treasurer to put it in the company's performance. An employee in the corporate environment controls the longer currency, the more at risk it is for abuse.

Analyzing Control Activities

In the case of elements of the company's internal Control in the form of an authorization system and recording procedures at the LP3M Superior Polytechnic, each cash receipt is recorded on a cash receipt which has a sequential document number so that cash receipts have

evidence that is easily monitored, but not cash disbursements are only recorded on tickets that do not have a precise document number so it is straightforward to be distorted or manipulated. For cash, receipts are assigned only to the cash receipts function, separately from the accounting and cash disbursement functions..

Analyzing Information and Communication

Information regarding cash at the LP3M Superior Polytechnic is data from each section in charge of the money. Information from the cashier regarding receipts that enter the company, information from the treasurer regarding the information on company balances and expenses, and information from the accounting department reporting the company's cash flow.

Analyzing the monitoring process

LPP3M Superior Polytechnic management has given responsibilities to each personnel. Between the cash receipts section with cash disbursements and recording financial statements, a dividing line is made and connected in cash management. Cash accountability is held by the deputy director II, as well as the responsibility for monitoring the cash cycle in the company. Employee monitoring is carried out from each report provided. Weaknesses in reporting on cash management are only done one recap a month instead of being done per day or week. Deficiencies in the cash disbursement function often occur when the cashier issues cash with receipts that do not have precise document numbers and are only recorded on tickets that circulate in general and do not have copies.

Elements of Cash Receipt Internal Control

1. An organizational structure that clearly separates functional responsibilities. The organizational structure is a framework for the division of functional tasks to the administrative units formed by LP3M Superior Polytechnic to carry out the company's main activities at Politeknik Unggul LP3M; a staffing structure and their respective job descriptions have been described. The organizational structure. For the company's cash receipts accounting system, LP3M Superior Polytechnic has generally established a structural and organizational separation between the cash functions.
2. Uthorization system and recording procedures. The element of the company's internal Control in the form of an authorization system and recording procedures at LP3M Superior Polytechnic, the cash receipt function is only tasked with receiving cash and reporting the balance of the company's incoming cash receipts.
3. Healthy practices in carrying out the duties and functions of each organizational unit. Observations regarding cash receipt systems and procedures show that the results of the cash reception section record each receipt on a receipt with a sequential document number so that supervision in cash receipts will be very easy to do. After receiving cash, the revenue section does not immediately deposit it to the treasurer to be deposited into the bank into the company's account but is stored in the company's safe, and at a specific value, a new deposit is made. Reporting is done once a month on cash receipts.

Elements of Internal Control for Cash Expenditures

The elements of internal Control in the cash disbursement accounting system that form the basis for the discussion and assessment of internal Control, namely:

1. An organizational structure that separates functional responsibilities. The element of the company's internal Control, the organizational structure in the cash disbursement system at LP3M Superior Polytechnic, has established a separation between the accounting function and the cash receipt function, and the cash disbursement function. The organizational

structure at LP3M Superior Polytechnic stipulates that the finance department should not carry out the cash disbursement system. Meanwhile, cash disbursements with banks through transfers involve those in charge of cash, banks, and cash disbursement functions. Cash disbursements with petty cash funds include tasks that require funds and financial managers.

2. Authorization system and recording procedures. Transactions only occur based on authorization from officials who can approve the transaction. At LP3M Superior Polytechnic, every document used in the cash disbursement system does not have a legal document; it is only recorded on receipts that do not have a document number registered on receipts circulating in general.
3. Healthy practices in carrying out the duties and functions of each organizational unit. The results showed that LP3M Superior Polytechnic issued cash from the same function with a standard receipt. In practice, cash disbursements are not continuously carried out by the cash disbursement function. Still, they are often transferred to the cash receipt function so that double-duty work occurs even though the tasks in the structure are separate. Cash expenditures with small amounts carried out by LP3M Superior Polytechnic have used a petty cash fund system whose implementation is carried out with an imprest system.
4. Employees whose quality is commensurate with their responsibilities. LP3M Superior Polytechnic employees are selected with standardized provisions, and employees who are accepted are employees who are in the scientific and knowledge fields and preferably experts in their respective fields. Employees also receive training to develop themselves to be proficient in carrying out their professional duties.

Internal Control of cash receipts at LP3M Superior Polytechnic Medan is effective. It is known that company management pays good attention to cash receipts by separating the accounting function, the Cash Expenditure function, and the cash receipt function; the authorization and recording system is under the elements of internal Control of cash receipts; only the delay in submitting cash to be entered into the company account is still not good. Internal Control of cash disbursements at LP3M Superior Polytechnic Medan has been ineffective. Tasks are often transferred to the cash receipt function and have not used receipts with document numbers, only recorded on passes in general. The organizational structure, authorization, and recording system of competent employees are under internal Control of cash disbursements. However, the component of internal Control of cash disbursements, namely the healthy practice of assigning cash disbursement functions to other functions, is a mistake that others can refrain from using.

CONCLUSION

The results of research conducted at LP3M Superior Polytechnic Medan, the researcher concludes: The internal control system for cash receipts at LP3M Superior Polytechnic has been effective and seen by fulfilling the elements of internal Control. The internal control system for cash disbursements at LP3M Superior Polytechnic is not yet effective because there are still elements of Internal Control in the company that has not been fully carried out, they still often ask other parties to carry out their duties, cash-in-hand, and cashiers are not insured, and LP3M Superior Polytechnic does not routinely rotate positions so that the possibility of fraud is still substantial.

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