INTERNAL CASH RECEIPT CONTROL SYSTEM

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Abstract
The purpose of this study was to determine the internal control system of cash receipts in the cooperative Rahayu Pasirian Rahayu Lumajang. This research uses descriptive qualitative analysis carried out through calculations using logic to draw logical conclusions about the data being analyzed. The results of this study indicate that cash as an active current asset and its nature is very easily transferred and cannot be proven by its owner, so cash is easily embezzled. Therefore it is necessary to supervise cash. Each cooperative must have competent and honest employees to create good control in the cooperative. This is necessary because cooperatives need to have good methods for developing competencies. Storting or payment from members per day for one month will be deposited to the finance department which is done once a month for recording cash receipts. Storting results or payments from members per day for one month will be deposited to the financial department which is done once a month for recording cash receipts. The results of the one-month storting will be returned to employees for use as disbursements to cooperative members or can be called DROP.

Keywords: Cooperatives, Cash Control and Receipt System

INTRODUCTION
The development of the business world today shows an increase, both service companies, trading companies, and industrial companies. The development and progress of the business world in general today is increasingly increasing and complex, so it requires a skilled and professional workforce who can create a good working climate for growth and development of the company where he works.

A cooperative is a business entity that aims to advance the welfare of members in particular and society in general. Cooperatives are established from, by and for members, therefore cooperative members are the top priority in improving welfare on the basis of equal rights and equal obligations. In its development, cooperatives are also followed with the increasingly complex problems faced by increasing the scale of operations and the growing company both activities and number of employees.

The accounting information system is an integral part of all components, namely capital and human beings to process transaction data in preparing financial reports, where this financial information is useful for users of financial information in making decisions to achieve various objectives in a business entity and in the efficient use of resources. and as effectively as possible. A good information system must have an internal control that is applied to the accounting information system which is very useful for the purpose of preventing and preventing unwanted things from happening, and also can be used to track errors that have occurred so that they can be corrected. In a company, the cash receipts department is a part that can be said to be very vulnerable to fraud and fraud. On this basis, a cash receipt accounting information system is needed that is in accordance with good internal control, namely an emphasis on organizational structure, procedures and accounting. the cash receipts accounting information system can be implemented as well as possible, so things that can harm the company can be avoided or limited to a minimum. The information system includes the methods and records used to identify all valid transactions. This helps ensure that irregularities are reported and acted upon.
Cash is an important thing in every company transaction, for that we need an internal control that regulates cash receipts and disbursements, so that each transaction flow related to cash can be recorded properly. Because it is easy to transfer and cannot be proven by its owner, cash is easily embezzled. Therefore, strict supervision of cash receipts is required. A preventive measure to prevent cash embezzlement is internal control of cash.

METHOD
The type of research used is descriptive qualitative, that is, the analysis is carried out through calculations using logic to draw logical conclusions about the data being analyzed. This type of qualitative descriptive research aims to raise facts, circumstances, variables, and phenomena that occur when the research is taking place and present it as it is and to make a picture of a situation or event, while qualitative analysis is a method of analysis by describing the theory of data that is evidentiary of the problem. So that the qualitative descriptive method is a research method that describes or explains data with hypotheses.

It can be said that this descriptive analysis is intended to describe or explain the results of the research for later interpretation based on the theoretical basis that has been prepared. The data used in this study are primary and secondary data. Primary data through direct observation (observation) and interviews with the Rahayu Jawatimur Pasirian Lumajang Cooperative. Secondary data is a source of research data obtained by researchers indirectly through intermediary media. Secondary data can be in the form of evidence, documents, records or historical reports either published or not published in literature textbooks on the internal control system for cash receipts.

The location of this research was carried out at the Rahayu Jawatimur Pasirian Lumajang Cooperative, which is located in Pairian village, Pasirian sub-district, Lumajang district. The research object is the internal control system for cash receipts at the Rahayu Jawatimur Pasirian Lumajang Cooperative. Looking at the income statement for the previous period, the income of Koperasi Rahayu Jawatimur has increased. This is the reason for researching the internal control system at Koperasi Rahayu Jawatimur Pasirian Lumajang. The research subjects in this case study are the sections related to internal control of cash receipts at Koperasi Rahayu Jawatimur Pasirian Lumajang.

This research subject is limited to a company only and the object is the internal control system for cash receipts. The data used are primary data obtained from observations and interviews, so this research can provide input on the internal control system for cash receipts at Koperasi Rahayu Jawatimur Pasirian Lumajang. Secondary data is data that is already available so that it can be obtained by searching and collecting. Secondary data consists of: a. Organizational structure, b. Job description, c. Internal policy, d. Documentation

This study uses qualitative data as the result of a series of observations which are not expressed in numbers. In this study, which includes qualitative is a general description of the company, especially in the internal control division that handles cash receipts. The data collection procedure used is based on the operational implementation process carried out on the research object. In general, data collection is as follows: 1. Preliminary Survey. At this stage it is used by using an approach with the company to find out an overview and problems that may exist in the company. 2. Field Survey. What is done is to examine directly the object on the target to be observed, in this case the Rahayu Jawatimur Pasirian Lumajang Cooperative in the finance and sales division, the research looks for existing data by the method:

In this study, observations were made of the work involved in the parties responsible for the income function associated with this case study. Such as flow of funds and documentation on cash receipts. Say direct questions and answers with the leadership or personal related to the discussion with this case study. Like the finance department and the marketing department. Interviews were conducted regarding company profiles, job descriptions and company conditions. Taking directly related documents or data to become evidence that supports the results of the implementation of
the revenue process carried out on research objects owned by the company. Secondary data consists of: 1. Organizational structure, 2. Job description, 3. Internal policy, 4. Documentation

In the data analysis process, researchers were guided by the theory of qualitative data analysis. Sugiyono (2017: 129) explains that data is obtained from various sources, using various data collection techniques and is carried out continuously until the data is saturated. With this continuous observation, the data variation is very high. The stages used in this study are as follows: Conduct observations and interviews of internal control of cooperatives, Data analysis, where researchers analyze the suitability of documents related to internal control of cash receipts, Conclude the results of the analysis.

RESULTS AND DISCUSSION

Rahayu JawaTimur Cooperative is unique in its cash receipts control structure. Thus the complexity of the problem is frequent fraud and fraud as a result of the rapid development of the business world, so cooperatives can establish sound accounting policies and apply good internal control structures in producing financial reports.

Koperasi Rahayu JawaTimur Pasirian Lumajang its cash receipt system begins with a request from the community to become a member of the cooperative by paying money as an initial installment of the amount determined by the cooperative. Then members will get loans according to their needs. In this case the cashier will receive the first payment money from the new member. Then the cashier makes proof of cash receipts in triplicate. One for the cashier, one for the members and one for the accounting department. This document will serve as proof of cash receipts. Then based on the evidence of cash receipts, the treasurer records receivables from customers into the accounts receivable card to record the cash entered in the cash receipts journal. After the loan is managed by a member of the cooperative, the treasurer will record how much will be returned within the due date of the loan as installments for member credit payments and payment of other costs. In this case the finance department records the deduction in a profit sharing slip document which contains the amount of member income, total expenses, and other costs as well as the amount of net income received by members after deductions are made by the cooperative as much as three copies. One for cashiers, one for members and another for finance.

Data analysis is needed to answer the problem formulation and achieve the research objectives. The data used in this study are qualitative data which are primary data and secondary data. Primary data that researchers use are interview and observation techniques, while secondary data is in the form of cash receipts from cooperatives.

Good internal control will not produce reliable financial information if it is carried out by incompetent and dishonest employees. Because of the importance of cooperatives having competent and honest employees, in order to create good control, companies need to have good methods of accepting employees, developing their competencies, assessing performance and providing compensation for their achievements. In the policies and practices of the cooperative's resources, Rahayu JawaTimu Pasirian-Lumajang provides educational training that is often followed by cooperative administrators and executives, so that the skills possessed by each employee develop in accordance with the increasingly broad demands of job development. Supervisors supervise and handle records of employees working in the field to avoid misuse of cooperative cash by employees for personal gain.

Cash is the most active asset of current assets. Nearly all purchases and sales involve cash. An easy cash for determining cash classification is whether or not the instrument of payment is valued according to its nominal value. Because it is very easy to transfer and cannot be proven by the owner, cash is easily embezzled. Therefore it is necessary to hold tight supervision of cash. In general, an internal control system for cash will separate the functions of storing, executing, and recording. Without the separation of functions as above, it will be easy to embezzle cash. Misappropriation committed by employees against the cooperative will be subject to sanctions, namely that there will be a deduction for the employee's salary. The fraud that has been committed
is for example violating the rules set by the cooperative, making a deposit to the cashier that is not according to the predetermined target.

Storting received from members must be deposited with the cooperative on the same day or no later than the following working day, this is done to avoid personal use of money by employees without the knowledge of the leadership. If there is a member who has made a payment, the employee who works in the field must give a “FULLY” stamp as proof that the member has made payment and to make it easier for the cashier to record cash receipts. In recording cash receipts, a cross check must be made of incoming evidence, as well as cash out for disbursement or dropping to members, a cross check of cash receipts must be carried out and the date the transaction occurred. This is done to avoid accidental errors in recording cash receipts in the cooperative.

This research discusses the Analysis of Internal Control System for Cash Receipts at Rahayu JawaTimur Cooperative, Pasirian Lumajang. The data collection method in this study was carried out by interview and documentation at the Rahayu JawaTimur Cooperative, Pasirian Lumajang.

Cash Receipt Internal Control System

Every cooperative must have competent and honest employees in order to create good control in the cooperative. This is necessary because cooperatives need to have good methods in developing their competences. In addition to employees who work in the field and interact directly with cooperative members, there are also cooperative supervisors who are in charge of supervising employee performance to protect the cooperative and the cash receipt system to the financial department which is carried out by employees and can harm the cooperative.

Cash as an active current asset and its very easy to transfer and the owner cannot prove it, cash is easily embezzled. Therefore it is necessary to oversee cash. What needs to be considered in supervising cash receipts is the implementation and recording storage. Without supervision in these three things, it will be very easy to embezzle cash. Intentional fraud committed by employees of cooperatives will result in sanctions such as deductions from salaries for these employees. This is done so that employees who work at the Rahayu East Java Cooperative do not easily commit fraud which will harm the cooperative.

Storting or payments from members per day for one month will be deposited to the financial department which is done once a month to record cash receipts. The proceeds from the one month storting will be returned to the employees to be used as disbursement to cooperative members or it can be called a DROP. The amount of disbursement or drop given to cooperative members will be deducted by 10%, namely 5% administrative costs and 5% will be used as member savings which will be issued if the member has paid off the loan made in the cooperative. To find out the final result of cash receipts in the cooperative, the initial storting will be added with 10% taken from the members as administration and loans. The amount earned and the sum will be reduced by the amount of disbursements or drops given to members and minus the number of transports given to employees on duty in the field. After adding and subtracting these points, you will find the amount of cash that goes to the cash receipts of the Rahayu JawaTimur cooperative, Pasirian Lumajang. With this cash receipt budget will make it easier for the leadership to check the results of cash receipt transactions conducted by the finance department. In recording cash receipts, a cross check must be made against incoming evidence and a cross check against evidence that comes out. This is done to make it easier for the financial department to implement a cash receipt system to avoid accidental mistakes.

CONCLUSION

Based on the results of the research that the author has done after being analyzed, it can be concluded that: 1. there is a division of duties or the granting of authority and responsibility to the finance department at the Rahayu Cooperative, East Java Pasirian Lumajang. 2. The absence of a detailed examination system of all evidence, evidence of inadequate records and the absence of direct examination or sudden monitoring (cash opname) by the internal examiner function at the Rahayu Cooperative, East Java, Pasirian Lumajang. 3. The accounting department does not
function optimally due to interference from the treasurer. With the merger of tasks, it will open the possibility of recording transactions that did not actually occur, so that the resulting data cannot be trusted.

REFERENCES