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ANALYSIS INFORMATION SYSTEMS FOR CASH RECEIPTS FROM BUS TICKET SALES AT PT LURAGUNG JAYA LESTARI

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Abstract: This study aims to analyze the accounting information system and cash receipt procedures from the sale of PO Luragung Jaya bus tickets and to evaluate the accounting information system and procedures applied to the PO company. Luragung Jaya is appropriate or not based on business aspects. The research method is qualitative, while the data analysis technique used is descriptive analysis of a qualitative approach. In this research data collection techniques include preliminary surveys, field studies with interviews and documentation. The results obtained from this study are the accounting information system and procedures in cash receipts are in accordance with business aspects, but not good enough. There is some documentation that is not yet appropriate and activities carried out without any special rules that are sustainable. The cash receipt system uses a computerized system but not all, there are some that are still manual causing non-uniformity in recording which can result in ineffectiveness in checking in the future.

Keywords: Analysis, Accounting Information System, Cash Receipt

INTRODUCTION

One of them is in the field of transportation. The development of transportation facilities has progressed. In the past, the carrying capacity was limited, and the speed was also very limited. However, now there is an increase and development. Currently, bus services are available in many road-contacted areas, especially in Sumatra, Java, and Bali. Currently, buses in Indonesia are divided into various categories, based on size, class, type, and distance.

There are various bus fleets that can be enjoyed by passengers today. Buses with high comfort to accompany the journey are certainly one of the choices of the community. Such as the availability of air conditioning facilities, TV and very comfortable seats. From the ticket sales it will be cash receipts for the company. Where cash receipts have an important role for the company. Transportation companies have an important role in the progress of a developing region. So that the role of accounting information systems in the management of transportation companies needs to be considered in order to achieve one of the benefits of accounting information systems with the availability of accurate and timely information so that companies can carry out key activities in the value chain effectively and efficiently.

An effective accounting information system needs to consider the criteria, cost benefits (Cost Benefit) means that in making an accounting information system it is necessary to consider the amount of expenses that must be incurred with the benefits obtained from the system created. Usefulness means that the accounting information system must be able to create information that is easy to understand, relevant, reliable, timely and accurate. Flexible (flexibility) means that the accounting information system is expected to be used by all users of information. With this accounting information system, it is hoped that the company's internal parties, especially for management, can facilitate decision making, because this accounting information system can be used as a basis for evaluation.

In this research, the author writes down the objectives in order to understand the essence of this research. The objectives of this research are as follows.

1. To analyze the accounting information system and cash receipt procedures of PT Luragung Jaya bus ticket sales.

2. To evaluate the accounting information system and procedures applied to the company PT Luragung Jaya is appropriate or not based on business aspects.

RESEARCH METHOD

Research Object

The object of research that will be researched by the author is PT Luragung Jaya Lestari which is located in the village of Luraguglandeuh Jl. Luragung-Kuningan. PT Luragung Jaya Lestari is a company engaged in bus transportation, which has a local fleet (between cities). The role of PT Luragung Jaya Lestari in the economy in the Luragung area of Kuningan Regency is very influential. This company is one of the companies that contributes the largest income to the economy in Luragung District, Kuningan Regency.

Types and Sources of Data

This research is how the application of the cash receipt accounting information system at PT Luragung Jaya Lestari so that it can be explained that this type of research is descriptive qualitative research which describes the situation under study and describes or presents what the data obtained. The location of this research was chosen at PT Luragung Jaya Lestari which is located in the village of Luraguglandeuh Jl. Luragung-Kuningan.

The data used in this study are primary data and secondary data. Primary data is data obtained directly from the source. Data collection is done through direct interviews with the leadership and finance department. Secondary data is data obtained from the results of data collection. Secondary data is obtained from transaction records, receipts, reference books and literature related to the problems discussed.

Data Collection Technique

The data collection techniques used by the authors in this study are:

1. Preliminary Survey
The author as a researcher visits the company. This aims to obtain an overview of the situation and condition of the company related to the problem under study in order to obtain the information needed in this study.
2. Field Study
Data collection by obtaining data directly to the company where the company is the object of research. To carry out this field study, researchers collected data using the following methods:
 - a. Interviews, conducted by conducting questions and answers to the Treasurer and leaders who know how the procedure for cash receipts from company ticket sales.
 - b. Documentation, by collecting data regarding ticket purchase procedures, ticket order forms, tickets and reports related to cash receipts.

Analysis Technique

Data analysis is the activity of processing data that has been collected from research results or literature. The descriptive data analysis technique in this study has the following steps:

1. Collecting information related to cash receipt activities, starting from the input that is processed until it becomes output. This information is obtained from interviews and documentation.
2. Collecting data regarding the procedures used by the company in carrying out the cash receipt process.
3. Understand the cash receipt procedure at the company.
4. Analyzing data and field observations of the implementation of the cash receipt accounting information system by comparing the suitability of procedures and the reality applied in the implementation of the cash receipt accounting information system in the field in accordance with what is determined by management.
5. From the results of the application of the accounting information system it can be concluded and can be measured whether the company's cash receipts have been effective and efficient.

RESULT AND DISCUSSION

Overview of Research Objects

PO Luragung Jaya Lestari is one of the large transportation companies in Kuningan Regency. PT Luragung Jaya Lestari was originally a group of PO Luragung Jaya which has now been divided into PT Putri Luragung, PT Luragung Termuda, PT Putra Luragung and PT Luragung Jaya Lestari since 1982. PT Luragung Jaya Lestari is located at Jl. Raya Luragung-Kuningan West Java and is led by Mr. Tasim Hidayat and the owners of PT Luragung Jaya Lestari are Hj. Juju Djulaeha and H. Djojo Suradjo.

PT Luragung Jaya Lestari has a fleet with 4 classes, namely;

Table 1. PT Luragung Jaya Lestari Fleet Facility

No	Class	Facility
1	Business	AC, LCD TV, DVD, chair (2-3), <i>full music</i>
2	Patas	LCD TV, DVD, chair (2-2), <i>full music</i>
3	Patas AC	AC, LCD TV, DVD, chair (2-2) , <i>smoking area full music</i>
4	Economic	LCD TV, DVD, chair (2-3) <i>full music</i>

PO Luragung Jaya Lestari serves the route:

Table 2. PT Luragung Jaya Lestari Fleet Tracks

Route	Via	Cost
Jakarta - Luragung pp	1. Sindang Laut 2. Cirebon 3. Cilimus	From to Rp60.000 – Rp95.000
Bogor - Luragung pp		
Tangerang - Luragung pp		
Bekasi - Luragung pp		

Input of Cash Receipt Accounting Information System

In carrying out cash receipt activities, they have not used documents that already have a printed serial number that can prevent fraud. In this case, documents that do not have serial numbers are bus tickets, even though serial numbers are very important to facilitate classification and checking again. Each document required in the cash receipt process does not yet have all the information needed, so that what is obtained from the document is not complete enough.

Cash Receipt Process

Activities begin with the administration department recording and creating the required documents. With a computerized process, then print the document and give it to the responsible department. Followed by the counter that sells tickets and receives cash from passengers for ticket purchases. Then the counter matches the number of passengers and tickets sold with the existing cash, after which a deposit document is made which will be deposited to the treasurer. The treasurer will receive a cash deposit then the cash deposit will be authorized after it is deposited to the Bank.

Descriptive Analysis

Based on information obtained through related parts of PT Luragung Jaya Lestari, the company does not have a company operational standard (SOP) in the form of books / records and the unavailability of document flow charts and system flow charts from each related part. Therefore, the author will describe the activities of the relevant parts accompanied by a document flow chart on the accounting information system for cash receipts from bus ticket sales that are currently being implemented.

4.2.2 Discussion of Research Results

PT Luragung Jaya Lestari is one of the large transportation companies in Kuningan Regency. In the bus ticket sales system, PT Luragung Jaya Lestari includes three related parts, namely the administration, counter and treasurer:

1. Administration Section
This section functions to input data collection and create the required documents.
2. Counter Section
The Counter Section functions for the Treasurer Section. This section functions to carry out bus ticket sales transactions and record into documents the results of ticket sales every day before the documents are sent to the treasurer's office for inspection.
3. Treasurer Section
This section functions for the evaluation and examination of data or documents generated by the counter section after making sales, then this section makes adjustments to the data obtained from the counter section into documents contained in the treasury section. This section also deposits money into the bank once a week.

The following is an explanation of each activity carried out by the relevant parts of the cash receipt process.

1. Administration Section

- a. Create several documents required by the computer process
 - b. Printing documents
 - c. Documents printed are DK ticket documents, DP travel documents, and DPS deposit receipt documents.
2. Counter Section
- a. Receive DK and DP from the Administration section
 - b. Filed in a special place at the counter
 - c. Make preparations at the counter
 - d. Conducting ticket sales
 - e. Make a seating plan on paper manually using a marker or pen
 - f. Produce DTD documents, namely seat plan documents
 - g. Copy the seat plan desired by the passenger
 - h. If not selected then the DTD will be saved to be offered to the next passenger
 - i. If selected then marks the passenger's choice number on the ticket
 - j. So that the DK has been authorized by being given the passenger's preferred seat number
 - k. Hand over the ticket to the passenger
 - l. Receive payment from passengers
 - m. Making calculations of passenger and cash data
 - n. Writing it in the travel document and affixing TTD manually
 - o. Then the DK authorization will be handed over to the passenger and the DP authorization is submitted to the treasury department
3. Treasurer Section
- a. Receive DPS from the Administration section and DP Authorization from the counter section.
 - b. Recording DP authorization data to DPS, which is a deposit receipt document
 - c. Adjusting the DP authorization into the DCK cash record document
 - d. Cash record data entry
 - e. Storing cash receipt data base
 - f. Printing DPK of cash receipt data
 - g. Fill in the DSB of Bank deposit documents
 - h. Depositing to the Bank once every 7 days or once a day adjusting the condition of the treasury
 - i. Receive SDB authorization from the Bank
 - j. Create DLB document monthly report document with computer process
 - k. Printing DLB documents
 - l. DCK, DPK, DP authorization, DSB authorization, archived according to date. While the DSB was submitted to the Bank and the DLB was submitted to the Manager

Documents as storage media have an important role to record all activities / transactions carried out by the company in carrying out a business process. To find out the composition of related documents in the bus ticket sales accounting information system, see Figure 2.

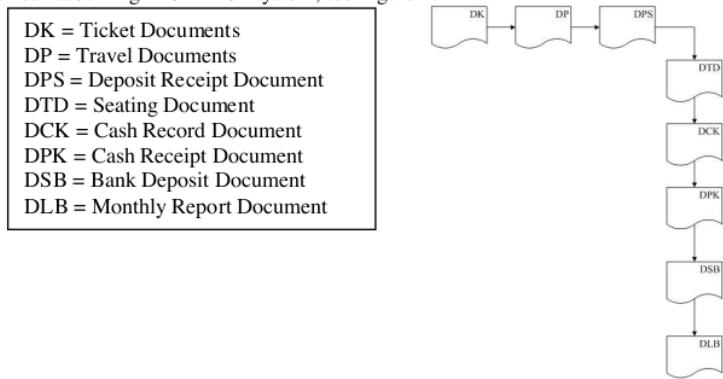


Figure 1. Related Documents of Bus Ticket Sales

1. DK = Ticket Document
This document is a document processed by the administration which will then be submitted to the counter. As a ticket that will be sold to passengers.
2. DP = Travel Document
This document is a document processed by the administration which will then be submitted to the counter. As a trip report regarding the number of passengers and cash income obtained after deducting expenses in the form of diesel money and meals for drivers and conductors, which will later be deposited into the treasury.
3. DPS = Deposit Receipt Document
This document is a document processed by the administration section, which will then be submitted to the treasurer. As proof of receipt of deposits from the counter on the way. For recording authorization from DK documents. Which will be archived by the treasurer's department.
4. DTD = Seating Document
This document is a document created by the counter manually using a marker or pen. As an offer to passengers regarding the seat they want to choose. This document will be archived by the counter.
5. DCK = Cash Record Document
This document is a document processed by the treasurer, which is the result of adjusting the DP document and the DPS document.
6. DPK = Cash Receipt Document
This document is a document processed by the treasurer as a record of cash receipts that have been received. And archived by the treasurer
7. DSB = Bank Deposit Document
This document is a document used to deposit to the bank and submit to the tub. And will be authorized which will then be endorsed to the treasurer and will be archived by the treasurer.
8. DLB = Monthly Report Document
This document is a document processed by the treasurer as a monthly final report that will be submitted to the manager.

Description of the System

In implementing the accounting information system for cash receipts from bus ticket sales, PT Luragung Jaya Lestari starts from the administration section which processes data and creates documents with computer processes, namely DK ticket documents, DP travel documents and DPS deposit receipt documents. DK and DP will be submitted to the counter while DPS will be submitted to the treasurer.

Then DK and DP will be processed by the counter. Where the counter will start by preparing for ticket sales at the counter. Furthermore, selling tickets, and making seat plans manually which will produce DTD seating documents. The DTD will be shown to passengers and passengers will be given the opportunity to choose a seat. After matching with the desired seat, the counter will submit an authorization DK where the DK has been marked with a seat number to the passenger. After making sales on that day, the counter will count the number of passengers and cash income received. And will be recorded on the DP. And the DP from the authorization results will be submitted to the treasurer.

For the treasurer's department after receiving the DP authorization document from the counter and DPS from the administration section. Then it will record and adjust the DP to the DPS after adjusting the DPS recording the cash record document. And will make DCK cash record documents. Next, it will enter the cash record data and will save it as a Cash Receipt DB Data Base. And will be printed DPK cash receipt documents.

The treasurer will deposit money to the bank. By starting to fill in the DSB bank deposit document, and depositing the money to the bank every seven days or once a day adjusted to the condition of the treasurer. And the treasurer will receive an authorization DSB from the Bank. After that the treasurer will make DLB monthly report documents by computer process and printed. DCK, DPK, DPS Authorization, DSB Authorization will be archived by the treasurer. Then the DSB is deposited to the Bank and the DLB will be submitted to the Manager.

Evaluation of Accounting Information System Performance

Based on information obtained directly from the company and describing it in the form of a system flow chart, it is known that the system currently implemented at PO Luragung Jaya Lestari still has weaknesses, including the following.

1. In the documentation process using a computerized system but some are still manual. So that if you check the data it is a little inefficient because some data is different archiving, namely some are manual and some are in the data base.

2. In the treasurer's section, it appears that work is adjusted to conditions that are not applied continuously, which causes the bookkeeping to be ineffective. For example, cash deposits to the bank can be made once a week or every day, so that it can make recording less effective because there are no specific rules set. And that can cause a buildup of tasks.
3. The absence of duplicate documents in the archives of the interested parties, so that data and report errors will be difficult to detect.
4. There is no serial number of each processed document.

The following is an explanation of the weaknesses contained in the ticket sales accounting information system implemented by PT Luragung Jaya Lestari which needs to be evaluated in order to support the company's future performance,

1. The documentation system for important documents is computerized.
The evaluation that needs to be done is the work system of the documentation process for important documents. At PT Luragung Jaya Lestari, the documentation system for important documents has indeed been carried out using computerization, but there are several documents that have not been computerized so that tracking checks will be less effective. It would be better if documents that have not been computerized are also computerized and stored in the data base. And regarding other documents, there are several documents that are not duplicated and archived in the relevant sections so that if there are recording errors and others it will be difficult to detect, therefore each section concerned should archive documents and documents made in duplicate.
2. Treasury section
In the treasury section, continuous rules should be made in making cash deposits to the bank. To take the right time not based on the condition of the treasurer because it can result in a buildup of work at other times or ineffective recording, set a time for depositing to the Bank for example every 4 days deposit to Bank.
3. Create Duplicate Documents
4. There is no sequence number for each document processed.

Cost Analysis in Conducting Evaluation

When viewed from the revenue earned by PT Luragung Jaya Lestari with an average total of Rp50,000,000-Rp85,000,000 per month, if an evaluation is carried out to carry out system input activities using computerization and duplicate documents to improve the accounting information system for cash receipts from ticket sales, PT Luragung Jaya Lestari can do it. With the addition of the duties of the administration department to input DK, DP and DPS data using sequential numbers without having to print them, and stored into data files stored in computer memory and can be sent online to the counter and the flagman section. Then PT Luragung Jaya Lestari can allocate an Internet quota cost per section of Rp200,000 per month, and regarding the evaluation of duplicate documents on DP documents, PT Luragung Jaya Lestari can print duplicate DP documents by adding a printing fee of Rp200/document. On average PT Luragung Jaya Lestari travels 750-1200 trips per month, therefore for duplicate DP documents PT Luragung Jaya Lestari can allocate Rp150,000 - Rp240,000 for DP document printing costs per month.

Flow Chart after Evaluation

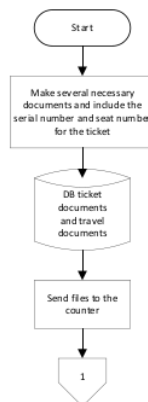


Figure 10. Administration Section After Evaluation

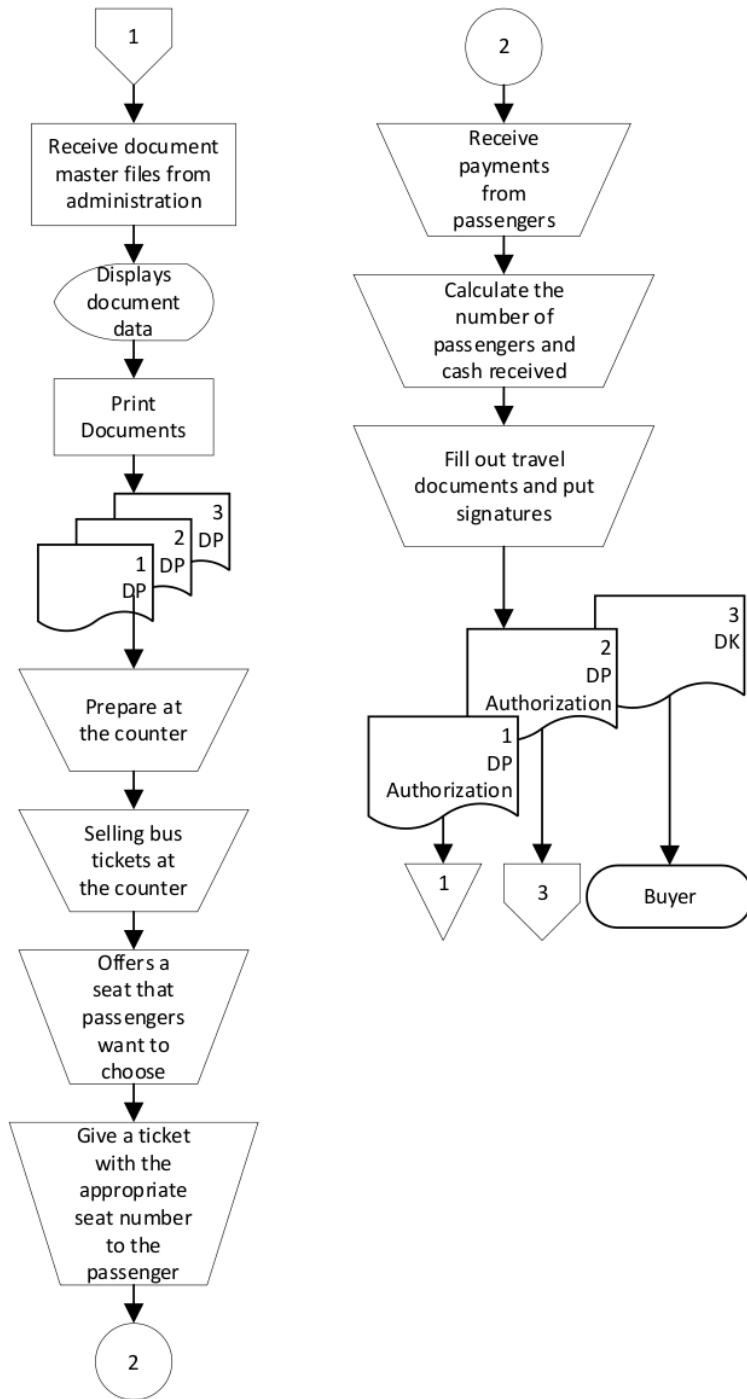


Figure 11. Counter Section After Evaluation

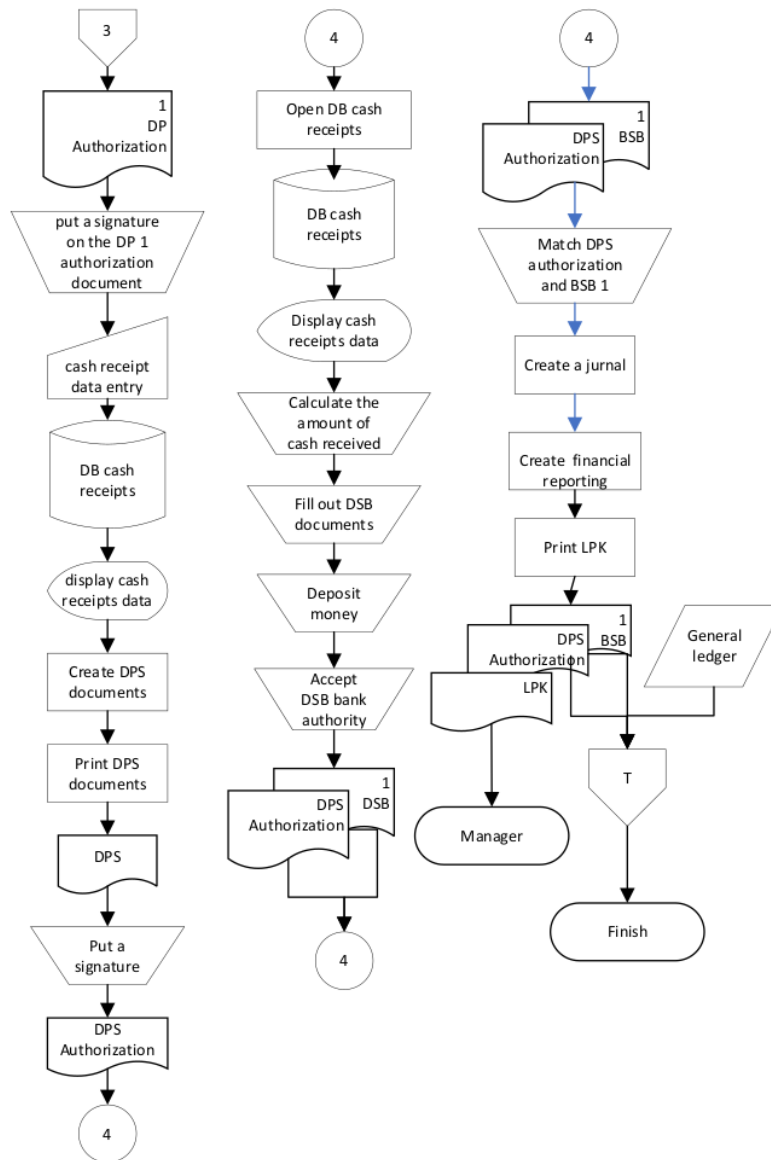


Figure 12. Treasurer Section After Evaluation

General Discussion

In implementing a good system, PT Luragung Jaya Lestari is required to have a unity regarding organizational structure that is well coordinated with each other and has responsibilities in the separation of duties and authorities. A good system is supported by a well-coordinated organizational structure as well, so that it can support the company's performance in the future.

Information system as a system that functions to provide accurate information about the company's performance is very useful, because with this information system, the company will know the work process of each related part in running the system. With this information system, it is hoped that it can assist the company in analyzing and evaluating the performance of the system which is used to improve company performance in the future.

To find out the performance of PO Luragung Jaya Lestari in generating cash receipts, the following is an overview of the system implemented by PO Luragung Jaya Lestari from ticket sales transactions carried out every day before the bank and monthly income reports are made.

1. The process of documenting ticket sales transaction data
At this documentation stage, there are advantages and disadvantages in documenting each transaction process, including:
 - a. The advantages contained in the process of documenting each ticket sales transaction are
 1. The existence of a monthly report DLB document because the recording of DLB documents produces information about the company's performance for one month.
 2. Recording the trip report on the DP document by the counter section which will record the number of passengers and the fees received to be deposited to the treasury.
 - b. The weaknesses contained in the process of documenting each ticket sales transaction are
 1. Records that are not uniform, there are records stored in the data base but on the other hand there are still manual records so that when checking is done it will be less effective.
 2. There is no documentation for the administration section, even though it is very important for bookkeeping. Which will contain a detailed list of the number of tickets before being submitted to the counter for recording or archives.
 3. There is no print sequence number on the ticket. So it is difficult to verify the tickets that have been sold.
2. System based on responsibility
This stage is only carried out by the relevant parts in accordance with the authority / responsibility given by the company.
 - a. DK recording of ticket documents and DP travel documents is only carried out by the counter regarding PO Luragung Jaya Lestari ticket sales data.
 - b. DLB recording. This document is only owned and carried out by the treasurer. Its function is to find out the company's performance for one month.
3. Coordinated system
In the stage of authorizing DP documents from the counter to the treasurer, there must be good coordination because it includes the process of adjusting sales data with the amount of money received after selling tickets.
4. Authorization system in conducting business processes
In implementing a good business process, the company PT Luragung Jaya Lestari implements an authorization system in three related sections in the ticket sales accounting information system. The authorization system includes the administration section, counter section and treasurer section. The administration section is in charge of data collection and creating several documents. The counter is responsible for selling tickets and the treasurer is responsible for authorizing and receiving cash as well as depositing money into the bank.
The accounting information system implemented by PT Luragung Jaya Lestari shows that each report generated by the company is a daily report, weekly report and one month report. The report is obtained from the results of ticket sales made by the counter every day.
Based on activities, documents and related parts, the accounting information system generated in the process of receiving cash from selling bus tickets by PT Luragung Jaya Lestari has not accommodated good business processes. Judging from the business aspect, this system still has weaknesses such as the recording and documentation system for company transactions is still not carried out uniformly, the parts involved in this system which only include three parts, namely the administration, the counter, and the treasurer.

Evaluation of Internal Control

Internal control system in the accounting information system for cash receipts from bus ticket sales of PT Luragung Jaya Lestari

1. Control Environment
PT Luragung Jaya Lestari must establish authority and responsibility for each job in the organizational structure, so that the person in charge can be clearly identified. In addition, every employee recruited by the company must have a commitment to integrity and ethical values and have the ability to suit their job.

2. Control Activities

Table 3. Evaluation of Internal Control Activities of PO Luragung Jaya Lestari

Activity	Cash sale	Evaluation of PO Luragung Jaya Lestari
Transaction Authorization for Asset Protection (Cash)	<ol style="list-style-type: none"> The selling price is marked with authorization Deposited to the bank every day Blank proof of bank deposit is secured 	<ol style="list-style-type: none"> There is no ticket authorization from the treasurer Deposited to the Bank is not continuous Blank proof of bank deposit is secured
Separation of duties	<ol style="list-style-type: none"> Sales and cashier service functions Function cashier or ledger- 	<ol style="list-style-type: none"> The sales function is carried out by the counter The cash function is carried out by the treasurer
Adequate documents and records	<p>Selling Note</p> <ol style="list-style-type: none"> Made before asking consumers to pay Serial number printed Total data (control total) is done every shift. <p>Sale</p> <ol style="list-style-type: none"> Total data (control total) is carried out every day <p>Ledger</p> <ol style="list-style-type: none"> Used standard voucher journal Total control compared every day Transaction journal is created daily 	<p>Selling Note</p> <ol style="list-style-type: none"> Tickets have been prepared before sales and given when consumers have paid Tickets have not been printed serial number The sum of ticket sales data has been done at every hour of departure The cash function is carried out by the treasurer <p>Sale</p> <ol style="list-style-type: none"> Data authorization is carried out every day in receiving cash from the counter by the treasurer <p>Ledger</p> <ol style="list-style-type: none"> Authorization of adjustments to cash receipts and ticket sales is carried out every day Recording is done every day in cash receipts from the counter part of the deposit to the treasurer
Transaction authorization	<p>Repayment of debt</p> <ol style="list-style-type: none"> Receipt of evidence of cash in is authorized 	<p>Ledger</p> <ol style="list-style-type: none"> There are no documents for settlement of accounts receivable and recording of activities regarding settlement of receivables
Asset Protection (Cash)	<p>Cash Receipt</p> <ol style="list-style-type: none"> Deposited to the bank every day - Blank proof of bank deposit is secured 	<p>Cash Receipt</p> <ol style="list-style-type: none"> The cash deposited by the bank is adjusted to the treasurer, there are no continuous rules Blank proof of bank deposit is secured
Separation of duties	<ol style="list-style-type: none"> The function of handling incoming mail and the cashier's section The function of handling incoming mail and accounts receivable Functions of the cashier and accounts receivable section Cashier and ledger section, 	<ol style="list-style-type: none"> The counter does not receive a letter of assignment from the center and a letter of receipt of tickets. Separation of sales function duties by the counter and cash recording function by the treasurer

Activity	Cash sale	Evaluation of PO Luragung Jaya Lestari
Adequate documents and records	5. Accounts receivable function and general ledger section Register of Cash Receipts 1. A list of cash receipts is made by the incoming mail handling department as soon as the settlement envelope is opened 2. List of cash receipts numbered in serial order Account receivable 1. Repayment of receivables posted daily 2. Total control is made daily 3. Monthly customer report generated and sent monthly Ledger 1. Total control compared daily 2. Transaction journal is created daily	Register of Cash Receipts 1. The list of cash receipts does not have a serial number, all documents do not have a serial number or special code. So that the documentation for checking in the future is not effective and efficient. Account receivable 1. There are no documents and records regarding receivables 2. There is no monthly report from the counter regarding ticket sales that are carried out at each terminal, reports are made when depositing cash only every day

3. Risk Measurement
At PT Luragung Jaya Lestari, there is no accounting department that carries out the accounting function to record transaction evidence, which creates the risk of fraud, and there is no accountability for transactions that occur. And the company does not deposit money into the bank continuously with the specified time so that it can cause the risk of accumulation, recording errors and also loss.
4. Information and Communication
At PT Luragung Jaya Lestari every policy, jobdesk, and authority that has been determined by the company must be communicated and informed to all company parties.
5. Monitoring
At PT Luragung Jaya Lestari, there is supervision or monitoring of the internal control system that has been determined so that any deficiencies that still exist can be immediately reported to top management to evaluate and take the necessary action.

CONCLUSION AND SUGGESTIONS

Conclusion

From the results of the research conducted, several conclusions were obtained regarding the performance of the accounting information system for cash receipts from ticket sales carried out by PO Luragung Jaya Lestari.

1. The results of the analysis of the accounting information system and cash receipt procedures from the sale of PT Luragung Jaya bus tickets show that the parts involved in this system include the administration, the treasurer, and the counter. For the separation of duties and documents involved in the accounting information system for cash receipts from ticket sales applied at PT Luragung Jaya Lestari is not good enough because it still has shortcomings from the recording and storage system which still uses a non-uniform system, some are computerized and still manual, so that in future checks it is less effective and efficient.
2. The results of the evaluation of the accounting information system and procedures applied to the company PT Luragung Jaya are based on business aspects but not good enough. The accounting information system implemented by PT Luragung Jaya Lestari in its two ticket sales systems has accommodated business processes, it's just that there are still shortcomings in the documentation system for ticket sales transaction data. Among them are still applying a non-uniform system, namely computerization and manual in recording and storing each report generated, the cash receipt accounting information system has not fulfilled good cash internal control because the separation of duties in the finance department has not been done properly, and there are no continuous rules in depositing cash income to the bank. Here it still relies on the condition of the treasurer so that it can cause inefficient bookkeeping. The procedures carried out by PT Luragung Jaya Lestari have not been structured

according to business aspects because some parts experience a buildup of work due to the absence of certain parts, for example the accounting section, the audit section and the section in charge of recording, all of these activities are carried out by the treasurer, so these activities are not in accordance with business aspect procedures.

Suggestion

It is hoped that in the future it can be used as a source of data for further research and further research based on other factors, different places, more appropriate designs and still related to the cash receipt accounting information system.

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