

Development of a Web-Based Cash Receipt Accounting Information System at the BNN Pratama Clinic, Banjarmasin City

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ABSTRACT

The BNN City Health Clinic in Banjarmasin requires an effective and efficient system to manage cash receipt records to ensure smooth operations and optimal health services. In this research, the author employs a qualitative method using both qualitative and quantitative data, with data collection methods including interviews, observations, and literature studies. The author highlights the issue of manual cash receipt recording, which not only reduces effectiveness and efficiency but also increases the likelihood of errors. The author recommends the immediate design and implementation of an accounting information system specifically designed for the purpose of recording cash receipts. This system must be able to accurately record every transaction, issue payment receipts, and generate the necessary financial reports. Additionally, we must implement the segregation of duties in the cash receipt process to mitigate the risk of errors and fraud. It is also important to implement strict internal controls to ensure transaction accuracy and auditability.

INTRODUCTION

In the rapidly developing digital era, the application of information technology in various sectors, including the health sector, has become an unavoidable necessity. The BNN Pratama Clinic in Banjarmasin City, as an institution that provides health services, really needs a system that is not only effective but also efficient in managing the various business processes they run. Cash receipts play a crucial role in the clinic's operations, as they directly contribute to accountable and transparent financial management. With the right information system, the clinic can ensure that all cash receipt transactions are properly recorded, facilitate financial monitoring and reporting, and support data-based decision making. This also contributes to increasing stakeholder trust, reducing the risk of errors, and increasing overall operational efficiency.

However, the manual system that is still applied in cash receipt management often faces various obstacles, such as the risk of human error, lack of efficiency, and difficulty in tracking historical data. Simple cash recording methods, like manually writing in patient registers and using payment notes, can potentially lead to inaccuracies in financial reports. This manual process also leads to incomplete documents, which in turn has an impact on an inadequate internal control system. In addition, dual tasks, where one individual manages several aspects of the cash receipt process, can increase the risk of errors and fraud. Therefore, we need to make systematic efforts to overcome these problems, which include designing and implementing an accounting information system specifically for cash receipt recording. This system must be able to produce accurate transaction evidence, record each payment in detail, and provide relevant financial reports. We expect the right information system to reduce error risk, increase recording accuracy, and strengthen internal control. To overcome these problems, the development and implementation of a web-based accounting information system is a relevant solution. (Ibrahim, 2024; Setia Sandi & Aliyah, 2022). This system is expected to improve accuracy, efficiency, and transparency in the cash receipt process at the BNN Pratama Clinic, Banjarmasin City.

Web-based accounting information systems offer real-time data integration capabilities and increased accessibility for their users, which in turn provides significant benefits to the organization. This system enables simultaneous access and updating of relevant data from multiple locations, fostering improved collaboration and more efficient decision-making. In addition, this web-based system allows clinic management to monitor operations more effectively, as they can obtain accurate and up-to-date information easily. This capability is very important in the context of clinic management, where speed and accuracy of information play a major role in making the right strategic and operational decisions. With data available in real-time, management can monitor financial performance, identify problems early, and respond to changes quickly, thereby improving the overall effectiveness and efficiency of the clinic's operations.. (Fithri Widyanita Yarisma, 2023; Fitria, Khalid, et al., 2023).

Several previous studies have revealed that implementing a web-based accounting information system can provide significant benefits to organisations,

especially in terms of increasing operational efficiency and reducing operational costs. These studies show that by adopting a web-based system, organisations can automate manual processes that were previously time-consuming and resource-consuming, thereby accelerating the flow of information and reducing the possibility of human error. In addition, this system allows for better data integration and easier access for various stakeholders, which in turn optimises the decision-making process and improves coordination between departments. With increased operational efficiency, organisations can not only save costs related to data processing and administration but can also utilise their resources more effectively to achieve more strategic business goals. Thus, adopting a web-based accounting information system is an important step in increasing productivity and reducing the burden of costs in the daily operations of an organisation. (Bahri et al., 2015; Herdiyanti & Assery, 2021).

Therefore, this study has the main objective to design and implement a web-based cash receipt accounting information system at the BNN Banjarmasin City Pratama Clinic, which aims to overcome various problems related to recording and managing cash receipts that have been done manually, which can cause delays in data processing and potential errors in recording. By designing an integrated web-based accounting information system, it is expected that the cash receipt process can be automated effectively, allowing faster and more accurate transaction recording and providing easy access for management to monitor and evaluate financial reports in real-time. The implementation of this system is expected to not only improve operational efficiency and transparency in the management of clinic finances but also support better decision-making and support the long-term success of the BNN Banjarmasin City Pratama Clinic in providing quality health services.

THEORETICAL FRAMEWORK

An information system is a combination of various components of information technology that interact with each other, including data, methods, hardware, and software, which work together to produce useful information. This system is designed to achieve certain goals in an organisation or group by ensuring effective and efficient communication channels. (Anjelita & Rosiska, 2019; Wahyudi & Ridho, 2019). Accounting is often referred to as the "language of business." The use of manual accounting is now rarely found in companies, which more often rely on accounting software. However, users often only know how to use the software without understanding the concepts and functions in depth. Therefore, this chapter will discuss in depth the conceptual foundations of accounting information systems. (Sofia, 2019).

Accounting is an information system that involves the process of identifying, measuring, and reporting economic information. The goal is to produce clear and concise reports on the economic activities and conditions of a company, making it easier for decision-makers to assess and make decisions based on that information.

Accounting functions to measure business activities, process data into reports, and communicate the results to interested parties with the aim of providing economic information from an economic entity to those in need. The economic entity refers to a business entity. The economic information produced by accounting is useful for both internal and external parties of the company. (Satria & Fatmawati, 2021). To ensure that the data and information presented by the accounting information system are correct, accurate, and timely, it is very important to implement a control mechanism that is in accordance with the specific characteristics of the accounting information system used. This control must be designed by considering various aspects of the system, including the existing structure, processes, and functions. The basic concept of an information system can be understood as a unit consisting of two or more components or subsystems that function interdependently and interact with each other to achieve certain predetermined goals. In other words, each component or subsystem in the accounting information system has its own role and responsibility, which overall contributes to ensuring that the data processed and reported by the system is accurate, relevant, and reliable.. (Sofia, 2019).

Cash receipts refer to the process of receiving cash carried out by an organisation as a result of various business transactions, such as the sale of goods or the provision of services to customers. In the context of accounting, cash receipts are one of the most important components because they directly affect the financial statements, especially the cash flow statement and the income statement. Accurate recording of cash receipts and adequate control are essential to ensuring the integrity of the financial statements. Therefore, internal control for cash receipts is designed to protect the company's assets and ensure that each transaction is recorded correctly. Effective internal control should include several key elements, such as segregation of duties to reduce the risk of error or misuse, verification of transactions to ensure that all cash receipts are in accordance with valid documents, and regular internal audits to detect and prevent potential fraud or recording errors that may occur. By implementing comprehensive internal control, a company can maintain the accuracy of financial data and protect its assets from unwanted risks. (Arens et al., 2017).

METHODS

The author uses a qualitative research type with a case study method, where the data obtained is more detailed and accurate, including numbers, activities, or events. This data was collected through direct observation in the field and interviews.

A. Research Variables

The research variables used in this study are as follows:

1. Cash receipts come from two main sources: cash receipts from cash sales and cash receipts from receivables. Cash receipts refer to cash receipt transactions that cause an increase in the company's assets in the form of cash. Cash receipts on the object occur when the patient makes a payment after filling out the form and completing the files according to the provisions. The patient pays according to the

established rate and receives a payment note from the officer as proof of the transaction.

2. A cash receipt accounting information system is a series of integrated procedures designed to manage the cash receipt process from various types of sales transactions, both routine and non-routine, in accordance with the policies and provisions of the company concerned. In the context of this research object, this system begins with the input of payment transaction data by the officer. After the data is entered, the system automatically processes the information to produce an accurate cash receipt report. This report includes details regarding the amount of cash received, the source of receipt, and the date of the transaction, which are then used to monitor and evaluate the clinic's cash flow and ensure accountability and transparency in financial management.

B. Types and Sources of Data

The types and sources of data used in this study include quantitative and qualitative data obtained from various methods. The quantitative and qualitative data include primary data, which is data obtained directly from the source through in-depth interviews and direct observation in the field. In addition, this study also relies on secondary data, which is data obtained from other supporting documents, such as reports, archives, and documentation materials relevant to the research topic. The use of these two types of data aims to provide a more comprehensive and in-depth picture of the research object, as well as to ensure the validity and reliability of the analysis results.

C. The Data Collection Methods

The data collection methods applied in this study include several approaches designed to obtain comprehensive and in-depth information. First, interviews were conducted, namely by conducting direct discussions with parties who have a direct relationship with the research object, in order to obtain relevant perspectives and information from those directly involved. Second, observations were conducted, namely by directly observing various activities and processes that occur in the research object, to obtain empirical data regarding the existing situation and dynamics. Third, a literature study was conducted by collecting and analyzing various documents and references, both those found directly on the research object and those obtained from various other literature sources. The use of these three methods aims to ensure comprehensive and integrative data collection, so that the research results can provide an accurate and comprehensive picture of the topic being studied.

D. The Analysis Techniques

The analysis techniques used to analyze the data in this study are as follows:

- a. Current System Analysis, In the current system analysis stage, the author conducted a comprehensive evaluation of the various

information that had been collected, which included the cash receipt report currently implemented at the BNN Banjarmasin City Pratama Clinic, ongoing transactions, the patient data management process, and the clinic's organisational structure. This analysis process is designed to provide a deep understanding of how the current cash receipt system functions, including how data is received, processed, and recorded, and how this system is integrated with various aspects of the clinic's operations. By reviewing the existing cash receipt report, the author can identify strengths and weaknesses in the existing financial recording process, as well as observe how transactions and patient data management are carried out in practice. In addition, by considering the organisational structure, this analysis aims to understand the workflow and responsibilities of each individual in the cash receipt process so that it can provide a comprehensive picture of the current system. The results of this analysis are expected to provide a strong basis for designing a more efficient and effective accounting information system that is in accordance with the specific needs and challenges of the BNN Banjarmasin City Pratama Clinic.

- b. Design: this process involves a series of comprehensive steps and focusses on designing and creating effective and efficient software. This process begins with the development of data structures needed to store and manage information in an organised manner. Next, the software architecture is designed to determine how the various software components will interact and function as a whole. Interface design is also an important part of this stage, where the user interface is designed to ensure that the system not only functions well technically but is also easy to use by the end user. Coding, as the final step in the system design stage, involves writing source code to implement the design that has been created. The purpose of this entire design process is to transform the software requirements that have been analysed into a mature design that is ready to be implemented in the next development stage. By following these steps in a structured manner, it is expected that the resulting system will meet the specifications and needs that have been set and be able to provide effective solutions to the challenges faced by the clinic.
- c. Implementation is a crucial stage in system development where the application design that has been designed is transformed into a real functioning application through a series of processes involving coding, testing, and integration. This process begins with writing code that is in accordance with the established design specifications, where developers must ensure that every part of the code functions correctly and in accordance with the system's needs. After the code is written, the next stage is testing, which aims to check whether all features and functions of the application run properly and without any errors or bugs that can affect the performance of the application. This testing is carried out using various methods to ensure that the application not only meets

technical standards but can also operate stably under various conditions. In addition, the implementation stage includes the integration process, where the application is connected to other relevant systems and prepared in a suitable operational environment. This involves server configuration, database settings, and other system adjustments to ensure that the application can run smoothly and effectively in a production environment. By completing all these steps thoroughly, the implementation stage aims to produce an application that not only meets the initial design but is also ready for practical use to support user and operational needs. (Fitria, Iryanie, et al., 2023; Maydianto & Ridho, 2021).

RESULTS

The cash receipt process for current objects is still carried out in a simple way. Payment recording is done manually in the patient register book and using payment notes as a reference for recording cash receipts. For drug test services, patients are asked to fill out a personal data form provided by the officer. After the form is filled in, the officer will summarize the data into the patient register book. Recording cash receipts is done by referring to the patient register book, and proof of payment will be given to the patient after payment according to the applicable rate is received. Therefore, recording cash receipts is based on the archive of notes that have been made and the number of patients who have made payments. In the cash receipt procedure, the treasurer's job is to receive payments from patients and produce proof of transactions in the form of payment notes. In addition, the treasurer also records the transaction in the cash receipt book. This book is used to record cash receipts from patients, but because the amount of payment is fixed, the main reference for recording cash receipts is the name of the patient who made the payment. The flow chart of the running system can be seen in Figure 1.

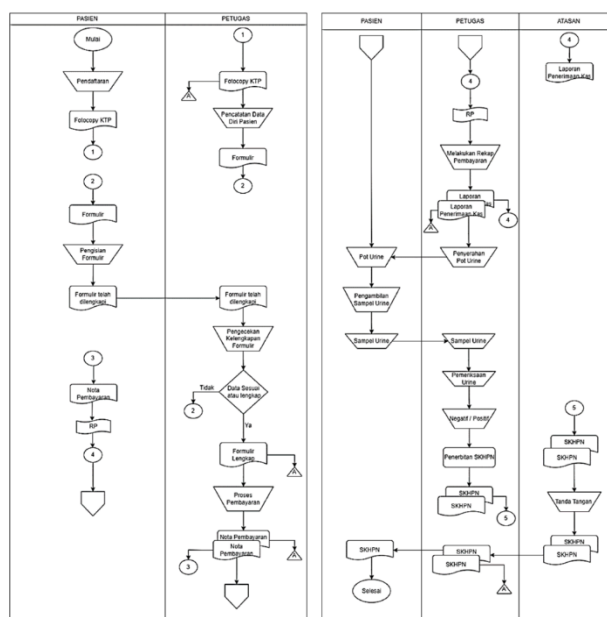


Figure 1. Current cash receipts procedure flowchart

DISCUSSION

Based on the results of the research conducted by the author, several significant problems were identified within the object of study, including the lack of a dedicated system for recording cash receipts and the presence of duplicate tasks in the existing manual system. The absence of a specialized information system for recording cash receipts has resulted in incomplete documentation, which in turn negatively affects the effectiveness of the internal control system.

To address these issues related to cash receipt recording and internal control, several strategic steps can be undertaken. First and foremost, it is crucial to design and implement a specialized accounting information system capable of systematically recording every payment transaction, generating proof of payment, and producing comprehensive and relevant financial reports. The adoption of appropriate accounting software would ensure that the process of recording cash receipts is carried out both systematically and accurately, thereby enhancing the reliability of financial data.

Moreover, it is essential to implement a separation of duties in the cash receipt process to mitigate the risks of errors and fraudulent activities. For instance, one staff member could be responsible for receiving payments, while another is tasked with recording these transactions in the system. This segregation of duties is a critical aspect of a robust internal control system, which should also include stringent checks and balances to ensure that all transactions are accurately recorded and can be audited. Routine verification procedures and regular data reconciliation should be established as part of this control system to further enhance its effectiveness.

In addition to these measures, it is important to improve the documentation process by upgrading the forms and records used, such as payment receipts and patient registration forms. Consideration should also be given to the digitization of documents to facilitate easier access, storage, and management of data. This digital transformation would not only streamline operations but also reduce the likelihood of errors associated with manual documentation processes.

To ensure the successful implementation and ongoing operation of the new accounting information system, it is vital to provide comprehensive training for staff on the use of the system and the updated procedures. This training will help ensure that all personnel fully understand the new system and comply with the established protocols. Furthermore, regular internal audits and periodic evaluations of the cash receipt recording system should be conducted to monitor its performance, identify any areas for improvement, and ensure that the system continues to function in accordance with established procedures.

By taking these steps, the Pratama Clinic of the BNN of Banjarmasin City can significantly enhance its cash receipt recording system, reduce the duplication of tasks, and strengthen its internal control mechanisms, thereby ensuring a more efficient and secure financial management process.

CONCLUSIONS AND RECOMMENDATIONS

Based on the research results, it was found that the BNN Banjarmasin City Pratama Clinic faced problems in recording cash receipts and internal control. Cash recording is still done manually and there are multiple tasks that contribute to the lack of effectiveness of the internal control system. In addition, incomplete documents used have an impact on weaknesses in financial management.

To overcome this problem, the author suggests that the BNN Banjarmasin City Pratama Clinic immediately design and implement an accounting information system specifically for recording cash receipts. This system must be able to record each transaction accurately, issue proof of payment, and produce the necessary financial reports. In addition, segregation of duties in the cash receipt process must be implemented to reduce the risk of errors and fraud (Kristeria et al., 2020; wasiyanti, 2017). Implementing strict internal controls is also important to ensure the accuracy and auditability of transactions.

FURTHER STUDY

To deepen the understanding and improve the effectiveness of the cash receipt recording system and internal control at the BNN Banjarmasin City Pratama Clinic, several further studies can be conducted. First, it is important to evaluate the various accounting information systems available in the market. This study should compare the features, advantages, and disadvantages of the various systems to determine which one best suits the clinic's specific needs. The study should also examine the effects of segregation of duties in the cash receipt process on internal control and fraud risk.

This study can examine effective methods of segregation of duties and best practices in implementing internal controls. In addition, it is important to compile a study of the types of documents required for an effective cash receipt recording system, including an analysis of frequently used documents and the benefits of document digitization.

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