



CASH RECEIPTS AND DISBURSEMENTS ACCOUNTING INFORMATION SYSTEM AT GRACEFUL DEKORASI, TASIKMALAYA REGENCY

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Abstract. Graceful Dekorasi Kabupaten Tasikmalaya is a wedding decoration rental service company that previously managed its financial data manually using Microsoft Excel and Google Documents, which posed risks of delays and recording errors. An accounting information system for cash receipts and disbursements was developed using the Research and Development (R&D) method through stages of information gathering, planning, design, implementation, and testing. The system was built using PHP, MySQL, and Visual Studio Code, featuring cash inflow management, cash outflow management, booking schedules, and automated financial reports. The implementation results show that the proposed system can minimize data entry errors, enhance data storage security, accelerate report generation, and facilitate financial monitoring. This accounting information system for cash receipts and disbursements can serve as an effective and efficient solution to support the financial operations of Graceful Dekorasi.

Keywords: accounting information system; cash receipts; cash disbursements; research and development; PHP; MySQL.

1. Introduction

1.1 Background

Information technology is developing rapidly and plays a vital role in various fields, including business. In the business world, information technology helps automate processes, increase efficiency, open up new opportunities, and facilitate marketing through e-commerce, social media, and online advertising. Companies with strong information systems will have a stronger competitive edge. The development of information systems continues to increase in line with the public's need for fast and accurate information.

According to Effendi et al. (2023), information systems are divided into Management Information Systems, Manufacturing Support Systems, and Accounting Information Systems (AIS). Saputri et al. (2023) emphasize that the use of AIS impacts company performance because it can optimize business processes, process financial data, and present accurate reports. Computer-based AIS collect, record, store, and process transaction data to produce reports useful for management.

AIS also facilitates the recording of cash receipts and disbursements, which are crucial in reflecting a company's financial condition. Putri et al. (2024) state that good financial record-keeping helps companies make more informed decisions. Safitri (2020) explains that cash receipts can come from cash income, asset sales, loans, or capital contributions, while cash disbursements arise from transactions that reduce a company's cash flow.

However, the use of the cash receipts and disbursements AIS (Accounting Information System) is still suboptimal, including at Graceful Dekorasi in Tasikmalaya Regency, which operates in wedding decoration rental services. Graceful Dekorasi,

Tasikmalaya Regency, processes transaction data such as cash receipts, operational costs, and other payments manually. Current financial reporting is still rudimentary, using only Microsoft Excel and Google Docs, and printing invoices, receipts, notes, and so on requires a single sheet of paper. Manual data processing naturally takes a relatively long time to summarize the data into cash receipts and disbursements reports. Employees at Graceful Dekorasi often make several errors in recording cash receipts and disbursements, resulting in errors and discrepancies in the data when reporting at the end of the month.

A cash receipts and disbursements accounting information system is essential for Graceful Decoration in Tasikmalaya Regency. This system allows for optimal cash receipts and disbursements, providing quick and efficient financial reporting. Furthermore, data recording can be well-organized, minimizing errors and saving time.

1.2 Accounting Information Systems

According to Endaryati (2021: 21), in her book, an Accounting Information System (AIS) is a framework for coordinating resources (data, materials, equipment, suppliers, personnel, and funds) to convert inputs in the form of economic data into outputs in the form of financial information used to carry out an entity's activities and provide accounting information to interested parties.

1.3 Information

According to Purnawati et al. (2024: 6), information is the result of processing various data. Data itself can be considered the basic information material in the form of a collection of symbols or signs arranged in an orderly manner and representing numbers, activities, objects, or other things.

1.4 Cash

Suryadharma (2022: 66) explains that cash is part of current assets in the form of banknotes or coins and other objects that can be used as a medium of exchange or legal tender and can be withdrawn at any time.

1.5 Cash Receipts

According to Rahayu and As'ari (2023), in their journal, Cash Receipts is the process of receiving cash received by a company, either in the form of cash or readily liquidated securities. These receipts originate from various company activities, such as cash sales transactions, settlement of receivables, or other transactions that increase the company's cash balance.

1.6 Cash Disbursements

Recording cash receipts and disbursements is an important aspect, as both play a direct role in reflecting the company's actual financial condition. Recording financial information, such as cash inflows and outflows, is crucial. Putri et al. (2024) in their journal state that recording cash receipts and disbursements is highly recommended for business owners. Good financial record-keeping will lead a company to better financial performance and enable more informed decisions.

2. Research Method

The system development method used by the researchers is R&D (Research and Development). As stated by Waruwu (2024) in his journal, R&D is a research method widely adopted by the academic world to design and test product effectiveness.

This method aims to produce a product through the process of identifying potential problems, designing, and developing a product as the best solution. According to a book written by Judijanto et al. (2024: 2-3), there are eight stages involved in using the R&D (Research and Development) system, outlined as follows:

1. Research and Information Collection

According to Judijanto et al. (2024: 2) in their book, the first step in the R&D method is conducting a literature review and collecting data to understand the existing problem. In this case, the researcher analyzed the problems at Graceful Dekorasi, including the lack of an incoming and outgoing cash information system, which often resulted in data errors when preparing financial reports. The method employed was to input each transaction into a Google Document, which was relatively time-consuming.

2. Planning

According to Sumiati et al. (2024), in their journal, planning includes formulating skills and expertise related to the problem. Determining the design or research steps and, if necessary, conducting a limited feasibility study. In this case, the researcher created a product plan, namely a cash receipt and disbursement accounting information system to help streamline and simplify the cash input process at Graceful Dekorasi.

3. Initial Prototype Development

As stated by Judijanto (2024: 3) in his book, the third stage of the R&D research method is creating an initial model or prototype of the proposed product or solution. In this stage, the researcher created a simple design or display and outlined the flow of the current and proposed receipt and disbursement processes at Graceful Dekorasi in Tasikmalaya Regency, using use case diagrams and class diagrams.

4. Initial Testing

According to Judijanto (2024: 3), in his book, initial testing is a limited field trial to assess the effectiveness of a prototype. In this case, the researcher conducted an initial testing process on the initial design of the cash receipt and disbursement accounting information system at Graceful Dekorasi, Tasikmalaya Regency.

5. Product Revision

According to Judijanto (2024: 3), in The book states that the next stage after conducting initial testing on the initial prototype is product revision, which involves making improvements based on feedback from the initial testing. This is done by researchers to evaluate the product's functionality and quality. The results of this testing are used as the basis for revisions, which involve correcting product deficiencies based on the input or feedback received.

6. Main Field Trial

According to Judijanto (2024:3), in his book, the main field trial is a larger-scale implementation for further verification. In this case, the researcher implemented the product at Graceful Dekorasi in Tasikmalaya Regency based on the predetermined problem boundaries.

7. Operational Revision

As stated by Judijanto (2024:3), operational revision is the final refinement before the product or solution is officially launched.

8. Dissemination and Implementation

According to Judijanto (2024:3), in his book, the dissemination and implementation stage involves disseminating the developed product or solution to the market or community. In this case, the researcher did not disseminate but implemented the product, namely the cash receipt and disbursement accounting information system at Graceful Dekorasi, Tasikmalaya Regency.

This research was conducted at Graceful Dekorasi, located in Tanungjaya Village, Dawagung Village, Rajapolah District, Tasikmalaya Regency, zip code 46155. The data collection techniques used were direct observation at Graceful Dekorasi and interviews with the owner or proprietor of the Graceful Dekorasi service business in Tasikmalaya Regency.

3. Problem Analysis

3.1 Document Analysis

The documents used in cash receipt and disbursement transactions at Graceful Dekorasi, Tasikmalaya Regency are as follows:

1. Transaction Note
2. Cash In and Out Book
3. Cash In and Out Soft File

3.2 Technology Analysis

The equipment used to build the cash receipt and disbursement accounting information system at Graceful Dekorasi, Tasikmalaya Regency is as follows:

1. Hardware
 - a. Computer/PC
 - b. 16GB RAM
 - c. 238GB Hard Drive
 - d. Printer
 - e. Mouse and Keyboard
2. Software
 - a. Microsoft Excel
3. Brainware
 - a. Financial Admin User

4. Results And Discussion

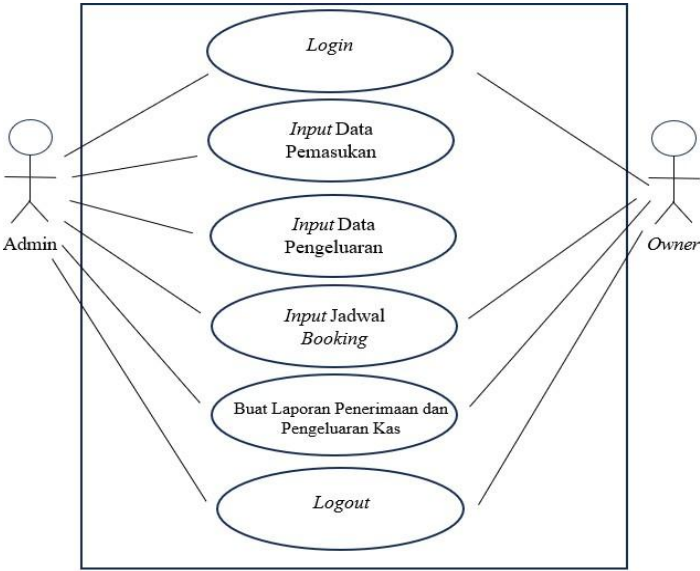


Figure 1. Use Case Diagram

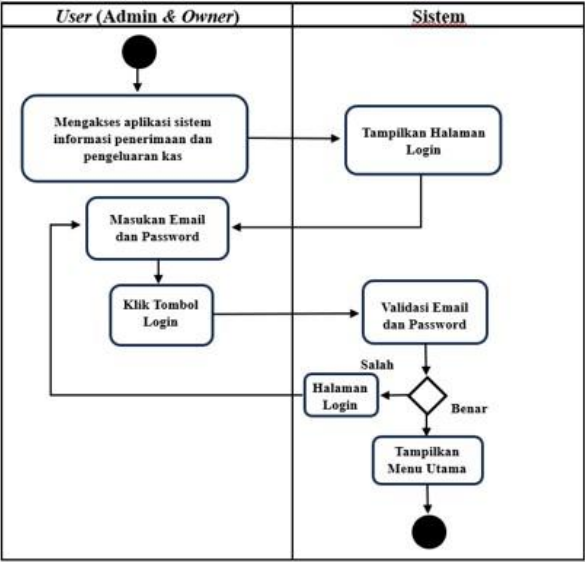


Figure 2. Activity Diagram Login

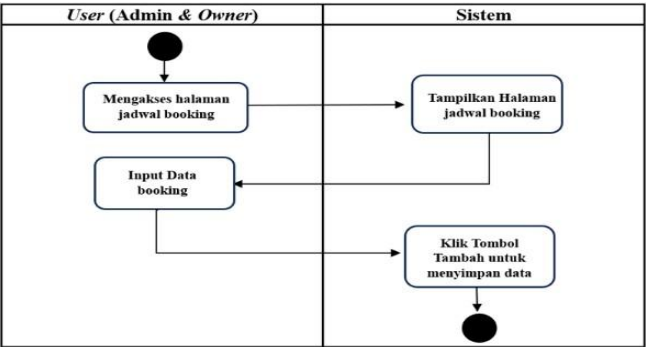


Figure 3. Diagram for Booking Schedule Entry

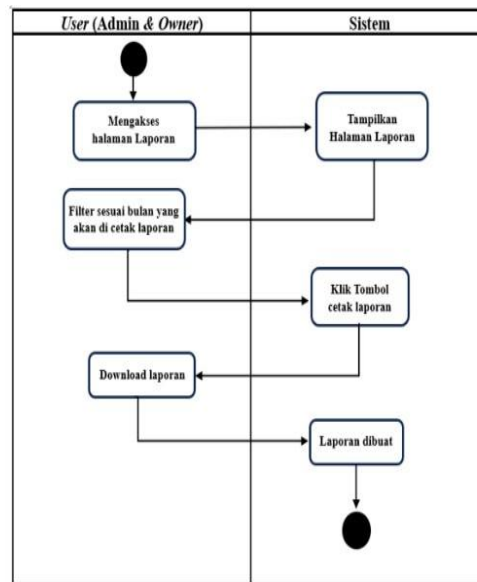


Figure 4. Activity Diagram for Cash Receipts and Disbursements Reporting

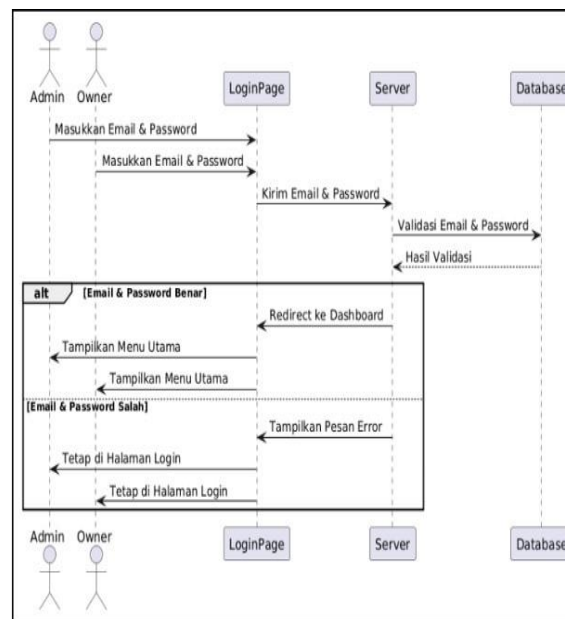


Figure 5. Sequence Diagram Login

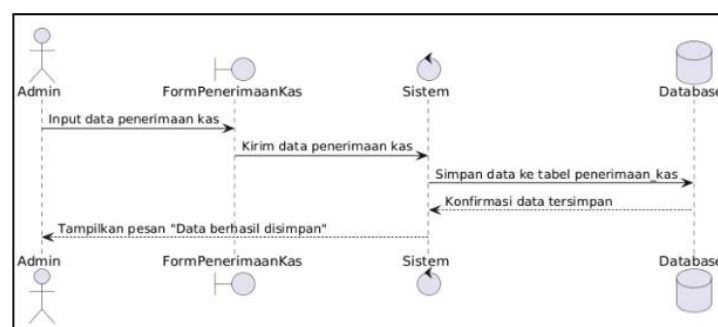


Figure 6. Sequence Diagram for Cash Receipts

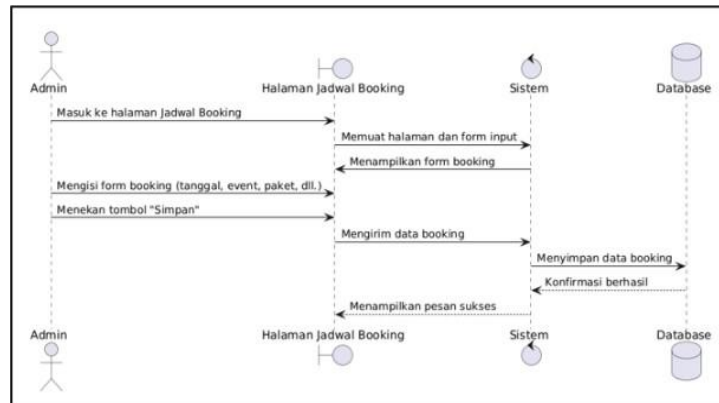


Figure 7. Sequence Diagram for Booking Schedules

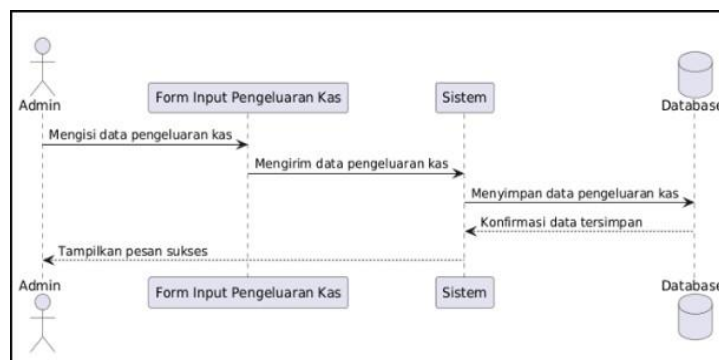


Figure 8. Sequence Diagram for Cash Disbursements

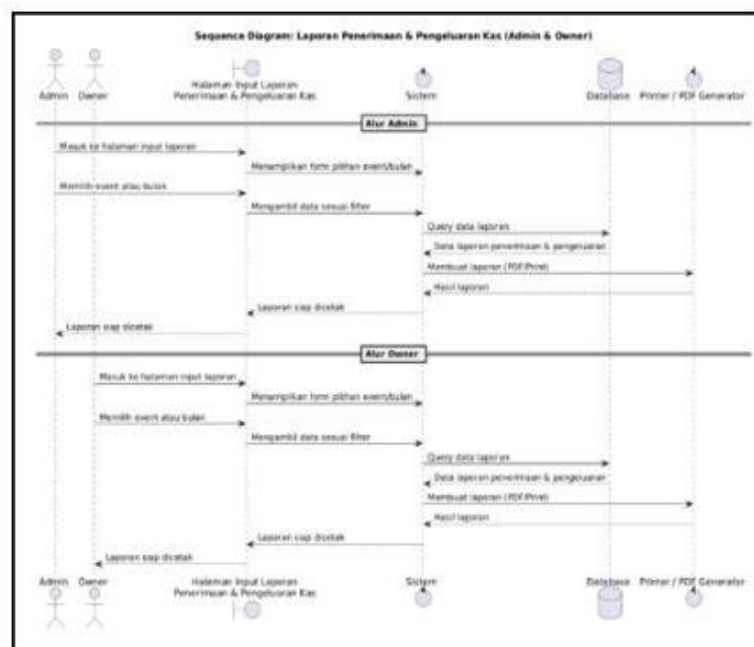


Figure 9. Sequence Diagram for Cash Receipts and Disbursements Reporting

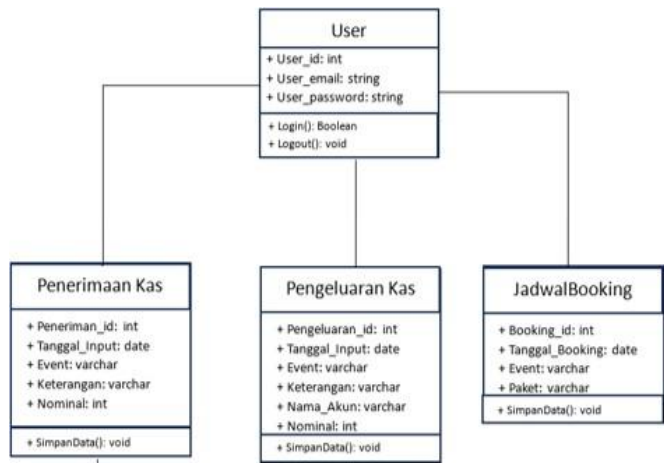


Figure 10. Diagram Class



Figure 11. Login Page Interface

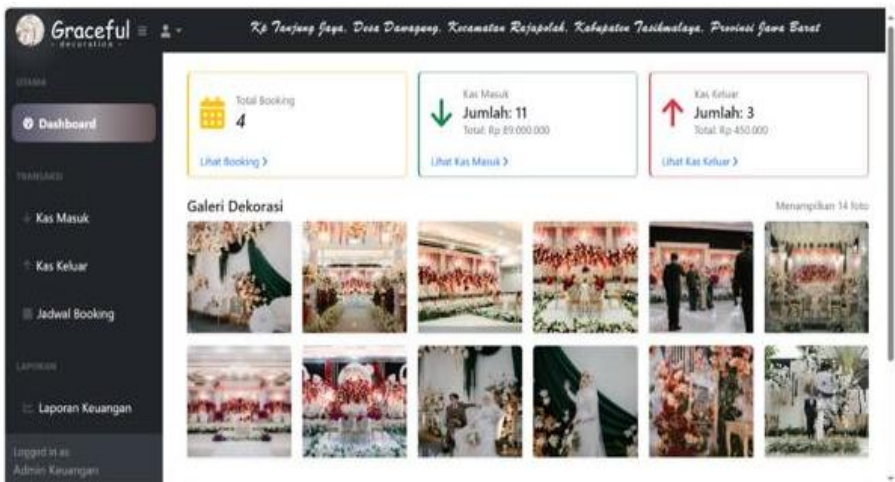


Figure 12. Dashboard Page Interface

Cash Receipts and Disbursements Accounting Information System at Graceful Dekorasi, Tasikmalaya Regency

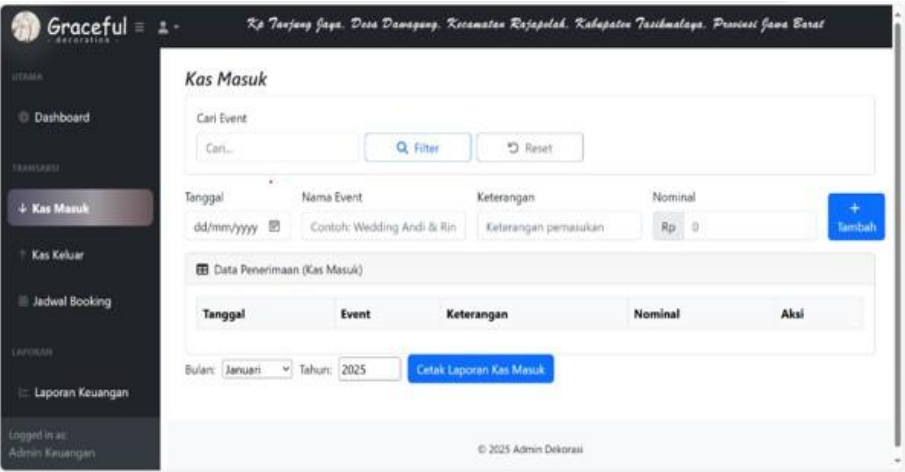


Figure 13. Cash Receipts Page Interface

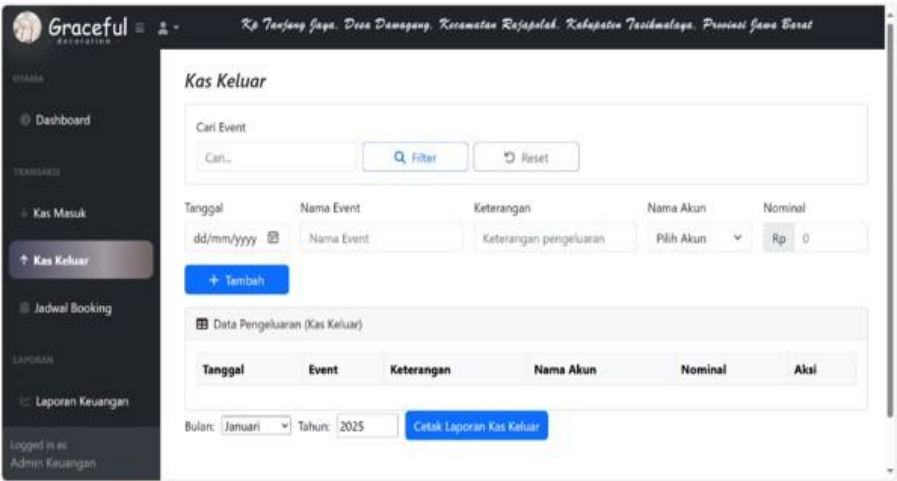


Figure 14. Cash Disbursements Page Interface

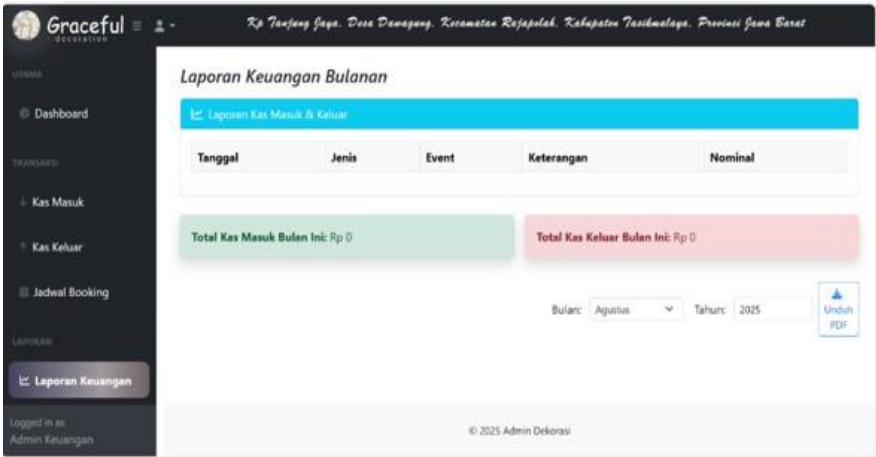


Figure 15. Booking Schedule Page Interface

5. Conclusion

Based on the background, problem formulation, analysis, and initial discussion, the author can draw the following conclusions:

The current system for cash receipts and disbursements at Graceful Dekorasi, Tasikmalaya Regency, is not computerized and still uses a manual system.

The proposed system, using Visual Studio Code, has been proven to simplify and streamline the recording and management of cash receipts and disbursements at Graceful Dekorasi, Tasikmalaya Regency. The advantages of the proposed new system are:

- a. Relatively short implementation time.
- b. Minimized possibility of data entry errors.
- c. Data is more secure because it uses a digital database.
- d. Automated cash receipt and disbursement reporting.
- e. Effective and efficient

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