Analysis of the Accounting Information System for Cash Receipts and Disbursements to Improve Internal Control at Sapadia Hotel, Rokan Hulu

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Article History
Received : 2026-01-10
Revised : 2026-01-16
Accepted : 2026-01-17

Keywords:
accounting information system; cash receipts; cash disbursements; internal control; COSO

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DOI:
10.0000/JMEBIS.v1.i1.a56

Abstract
This study analyzes the implementation of the accounting information system (AIS) for cash receipts and disbursements at Sapadia Hotel, Rokan Hulu, and its contribution to internal control. The study employs a qualitative descriptive approach, with data collected through observation, interviews, and documentation involving the finance, cashier, and management staff, and analyzed following the Miles and Huberman model of data reduction, data display, and conclusion drawing, validated through source and technique triangulation. The findings show that the hotel's cash receipt system — covering room sales, fitness and swimming-pool facilities, the pool café, and the restaurant — operates through clearly separated functions (Front Office, General Cashier, and Accounting), supported by complete documents (bills, daily cash reports, remittance slips, bank deposit slips) and a computerized Visual Hotel Program (VHP), consistent with Mulyadi's (2016) accounting system theory. The cash disbursement system similarly involves separated functions and supporting documents (purchase requisitions, purchase invoices), but authorization procedures are not always consistently enforced. Evaluated against the five COSO internal control components, the control environment, risk assessment, information and communication are functioning, while control activities and monitoring remain only partially effective, constrained by inconsistent authorization practices, occasional network disruptions and data-entry errors, and the absence of a structured, independent internal audit function. These findings indicate that while the hotel's AIS supports daily operations, internal control effectiveness would benefit from strengthened authorization discipline and more systematic, scheduled monitoring.

Introduction

Rapid economic growth and technological advancement require every company, including service enterprises such as hotels, to manage its operations effectively in pursuit of optimal profit. Hotels handle high daily volumes of cash transactions — receipts from room rentals, swimming pool, fitness, and restaurant services, and disbursements for staff salaries and operational needs — which demand an accounting information system capable of processing financial data quickly, accurately, in an integrated manner, and reliably enough to serve as a basis for internal control. Prior studies indicate that some hotels continue to struggle with poorly organized cash receipts and disbursements, including manual recording, delayed financial reporting, and daily transaction entry errors.

Sapadia Hotel, located in Rokan Hulu Regency, faces comparable challenges. Although the hotel has adopted a computerized recording system (VHP, or Visual Hotel Program) for managing

E ISSN 0000-0000

cash receipt and disbursement transactions, interviews with the finance department indicate persistent constraints such as data-entry errors and network disruptions, which can delay transaction recording, reduce the accuracy of financial information, hinder internal control effectiveness, and disrupt operational continuity.

An accounting information system is a network of procedures used by an organization to collect, process, and report financial data in support of decision-making and effective internal control; through such a system, cash receipt and disbursement activities can be systematically controlled, reducing the potential for error or misuse. Internal control effectiveness cannot be separated from a well-functioning accounting information system, since internal control itself is a mechanism designed to prevent fraud, errors, or misuse of financial data through a coordinated organizational structure, methods, and procedures that safeguard assets, verify the accuracy of accounting data, promote efficiency, and ensure compliance with management policy. Cash, as the most liquid and frequently transacted asset, is particularly susceptible to misuse, making a sound receipt-and-disbursement system especially important.

Previous studies have examined the role of accounting information systems in supporting internal control across various sectors — including findings that overlapping job functions weaken internal control, that AIS implementation in some settings is already well-ordered with adequate approval and oversight mechanisms, and that AIS implementation elsewhere remains ineffective due to weak internal control practices. However, few studies have specifically examined the cash receipt-and-disbursement AIS in the hotel industry, most prior research having focused on trading, manufacturing, or retail settings. This study addresses that gap by analyzing how Sapadia Hotel's AIS manages cash receipts and disbursements and how it supports more effective internal control, contributing to academic understanding of AIS and internal control practices within the regional hospitality industry.

Literature Review

Accounting Information System

According to Mulyadi (2016), an accounting information system is an organized structure of forms, records, and reports designed to provide the financial information management needs. It functions both as a management tool for obtaining and analyzing information and as a means of accounting for authority delegated from superiors to subordinate employees. Its elements, following Chusing (in Fitriani, 2022), comprise human resources, equipment, forms (documents), records (journals and ledgers), procedures, and reports.

Cash Receipt and Disbursement Systems

Cash receipts refer to all inflows — cash, personal checks, or readily usable securities — arising from cash sales, receivables collection, or other transactions that increase a firm's cash balance, sourced principally from cash sales and receivables collection (Mulyadi, 2016). A sound cash receipt system requires that cash be deposited in full to the bank involving a party other than the cashier for internal check purposes, and separates functions among sales, cashier, warehouse, and accounting. Cash disbursements, conversely, are transactions that reduce a firm's cash or bank balance through cash purchases or other expenditures, supported by documents such as cash disbursement vouchers, checks, and petty-cash requests, and recorded through cash disbursement journals and check registers, with functions separated among cashier, accounting, petty-cash holder, and internal examiner.

Internal Control and the COSO Framework

Mulyadi (2016) defines an internal control system as the organizational structure, methods, and coordinated measures adopted to safeguard organizational assets, check the accuracy and reliability of accounting data, promote efficiency, and encourage adherence to management policy, with its objectives including asset protection, accounting reliability, operational efficiency, and regulatory compliance. The COSO (2013) framework, widely used to assess internal control and risk management effectiveness, identifies five integrated components: the control environment (the standards, processes, and structure providing the basis for internal control, including integrity, ethical values, organizational structure, and segregation of duties); risk assessment (identifying and analyzing internal and external risks that could impede objectives, such as cash-recording errors or fund misuse); control activities (policies and procedures — approval and authorization, verification and reconciliation, performance review, asset safeguarding, and segregation of duties — that help ensure management directives are carried out); information and communication (the timely generation and exchange of information needed to support internal control responsibilities); and monitoring activities (ongoing or separate evaluations confirming that each control component is functioning as intended).

Previous Research

Table 1. Summary of Previous Research

Researcher (Year)	Research Object	Main Findings
Suawah (2021)	GMIM Siloam Sonder Hospital	The cash receipt AIS is adequate and supports internal control, though human resources and risk assessment remain weak.
Carolina et al. (2021)	PT Embrio Biotekindo	The cash receipt-and-disbursement AIS strengthens internal control, though financial reporting still relies on manual Excel input.
Fitriani (2022)	Sungai Rumbai Regional Hospital	The hospital information system (SIMRS) is only partially implemented; several AIS elements are adequate, but records and reports do not yet fully match theory.
Waliatun (2024)	PT Prima Motor, Rokan Hulu	Overlapping billing and cash receipt functions within the sales division create a weakness that could enable fraud.

Conceptual Framework

The conceptual framework of this study compares the theoretical accounting information system for cash receipts and disbursements (Mulyadi, 2016) and the COSO (2013) internal control framework against the practices actually observed at Sapadia Hotel. Data are collected through interviews and observation on receipt and disbursement procedures, documents, task division, and supervision; the resulting practices are then compared against theory to assess the degree of alignment, identify weaknesses, and evaluate their impact on internal control, from which conclusions are drawn.

Research Methods

This study was conducted at Sapadia Hotel, located on Jalan Tuanku Tambusai, Pasir Pengaraian, Rokan Hulu Regency, Riau, focusing on the cash receipt and disbursement cycle and its relationship to internal control. A qualitative descriptive approach was used, appropriate for producing an in-depth understanding of the system in its natural setting without requiring numerical measurement.

Primary data were obtained through interviews with the hotel's cashier and finance staff, while secondary data were drawn from relevant academic journals and references. Data were collected through interviews with finance, management, and cashier personnel; direct observation of the cash receipt-and-disbursement AIS in practice; and documentation of relevant records and reports. Data were analyzed following the Miles and Huberman model (in Sugiyono, 2019): data reduction (summarizing and focusing the varied interview and observation data on the research objective), data display (presenting findings as descriptive narrative, diagrams, or category relationships), and conclusion drawing and verification (formulating findings on the hotel's cash receipt-and-disbursement AIS and its role in internal control). Data validity was established through source and technique triangulation — comparing observation data with interview data, and interview data with related documents.

Results and Discussion

Cash Receipt System

Sapadia Hotel's cash receipt AIS draws on two main operational units: the Front Office (room sales, fitness, and swimming pool) and the Coffee Shop (room service, pool café, and restaurant), with payments accepted in cash or non-cash form. Across all revenue streams, the receipt procedure follows a consistent pattern: the Front Office or point-of-sale cashier records the transaction and issues a bill or payment receipt to the customer; at shift end, cash on hand is reconciled against the system-recorded total and a daily cash report is prepared and stored temporarily in a safe; the following day, the General Cashier re-verifies the cash against the system record, prepares a consolidated daily cash report, and deposits the cash to the bank, retaining the deposit slip; and the Accounting department then records the transaction in the cash receipt journal and posts it to the general ledger. Supporting documents include bills, daily cash reports, cash remittance slips, and bank deposit slips; recording relies on the cash receipt journal and cashbook; and the functions involved — Front Office/point-of-sale cashier, General Cashier, and Accounting — are clearly separated.

Table 2 compares this practice against Mulyadi's (2016) theoretical requirements for a sound cash receipt system.

Table 2. Comparison of Cash Receipt System Theory and Practice at Sapadia Hotel

Aspect	Theoretical Requirement (Mulyadi, 2016)	Condition at Sapadia Hotel	Evaluation
Organizational structure	Separates cash receipt, recording, asset custody, and authorization functions.	Distinct Front Office, Coffee Shop, General Cashier, Accounting, and management functions.	Consistent — clear segregation of duties reduces cash-misuse risk.

Aspect	Theoretical Requirement (Mulyadi, 2016)	Condition at Sapadia Hotel	Evaluation
Related functions	Cash receipt function separated from recording function for mutual oversight.	Cashier/Front Office receives payment; General Cashier consolidates; Accounting records; management supervises.	Consistent — no overlap between receiving and recording functions.
Documents used	Complete, sequentially numbered, accountable documents underpinning each entry.	Bills, daily cash reports, remittance slips, and VHP system reports.	Consistent — every transaction is evidenced and verifiable.
Accounting records	Timely recording from valid source documents for reliable information.	VHP system posts to the cash receipt journal and general ledger.	Partially consistent — network disruptions or entry errors can delay posting.
Receipt procedure	Sequential flow: payment receipt, transaction evidence, deposit, recording, filing.	Systematic flow from service delivery through payment, deposit to General Cashier, and reporting by Accounting.	Consistent — clear, sequential, and traceable procedure.

Overall, the cash receipt AIS at Sapadia Hotel is largely consistent with Mulyadi's (2016) theoretical requirements, supported by clear segregation of duties, complete documentation, and the VHP computerized system. Effectiveness is nonetheless still affected by occasional network disruptions and input errors, indicating a need for stronger data-verification procedures prior to posting.

Cash Disbursement System

Cash disbursements at Sapadia Hotel are used mainly to finance operational activities such as food and beverage supplies, cleaning materials, and other operating costs. The procedure begins when a requesting department submits a purchase requisition detailing the needed items; the request is approved by the department head and then by Accounting; once approved, the cashier releases the required funds; the purchasing function executes the purchase and collects supporting payment evidence; and Accounting records the disbursement based on the collected documents. Supporting documents include the purchase requisition and purchase invoice, recorded through the cash disbursement journal and cashbook, with functions separated among the requesting department, General Cashier, purchasing, and Accounting.

Table 3. Comparison of Cash Disbursement System Theory and Practice at Sapadia Hotel

Aspect	Theoretical Requirement (Mulyadi, 2016)	Condition at Sapadia Hotel	Evaluation
Organizational structure	Separates authorization, transaction execution, cash custody, and recording.	Distinct departmental, purchasing, General Cashier, Accounting, and General Manager functions.	Consistent — clear segregation of duties.
Related functions	Authorization, purchasing, and recording functions separated for mutual oversight.	Departments submit requisitions; purchasing executes; General	Consistent — no overlap among functions.

Aspect	Theoretical Requirement (Mulyadi, 2016)	Condition at Sapadia Hotel	Evaluation
		Cashier disburses; Accounting records.	
Documents used	Complete, valid documents underpinning authorization and recording.	Purchase requisitions, cash disbursement vouchers, and receipts.	Consistent — transactions are verifiable before disbursement.
Accounting records	Disbursements recorded from authorized source documents for reliable information.	Accounting records transactions in the VHP system from supporting documents received.	Consistent — though data-entry accuracy remains essential.
Disbursement procedure	Sequential flow: request, authorization, purchase, payment, recording, filing.	Requisition, approval, purchase, disbursement, and recording generally follow this sequence, but authorization is not always applied consistently.	Partially consistent — inconsistent authorization weakens control.

The cash disbursement AIS at Sapadia Hotel is generally consistent with Mulyadi's (2016) theoretical requirements in terms of segregation of duties, documentation, and recording, but inconsistent enforcement of authorization procedures represents a meaningful weakness, increasing the risk of disbursements proceeding without adequate approval and reducing overall control effectiveness — underscoring the need for stronger discipline in applying authorization procedures before transactions are executed.

Internal Control Analysis Using the COSO Framework

Applying the five COSO (2013) components to Sapadia Hotel's cash receipt-and-disbursement system: the control environment shows a clear organizational structure and segregation of duties between receipt, recording, and authorization functions, but managerial oversight is not yet conducted intensively or continuously, leaving this component functioning but not fully optimized. Risk assessment is present at a relatively basic level, reflected in daily cash-report reconciliation against transaction evidence and periodic bank reconciliation, indicating management awareness of cash-related risk even though the practice remains informal. Control activities — segregation of duties, authorization requirements, and supporting documentation — are implemented but not always applied consistently, particularly during high-volume operational periods, representing a significant control weakness since effectiveness depends on consistent execution, not merely the existence of a procedure. Information and communication function adequately: cash receipt and disbursement data flow through documented procedures into daily and periodic reports that management uses for oversight, meeting the timeliness and reliability standards. Monitoring, however, is conducted primarily on an ad hoc basis in response to indications of problems, rather than through a structured, scheduled, and independent internal audit function, meaning this component is not yet operating optimally in detecting and preventing control weaknesses.

Implication and Conclusion

Conclusion

Based on the analysis and discussion, it can be concluded that: (1) the cash receipt AIS at Sapadia Hotel has been implemented through procedures involving clearly separated functions, complete supporting documents, and accounting records that support hotel operations; (2) the cash disbursement AIS likewise has supporting procedures, documents, and functions, but its implementation is not yet fully optimal due to inconsistent enforcement of authorization procedures, weakening internal control over disbursement transactions; and (3) overall, the cash receipt-and-disbursement AIS supports the hotel's operational activities, but internal control effectiveness still requires strengthening — particularly in authorization procedures and monitoring — to provide stronger protection for company assets.

Implications and Recommendations

Sapadia Hotel is encouraged to conduct more routine and structured monitoring of its cash receipt-and-disbursement system, and to strengthen authorization procedures for every disbursement transaction; consistent enforcement of authorization will help minimize the risk of unauthorized disbursements and cash misuse. This study is limited to a single research object and to the cash receipt-and-disbursement cycle; future research is encouraged to examine other object types, such as trading or manufacturing firms, and other accounting cycles.

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