

CASH RECEIVING AND CASH DISBURSEMENT PROCEDURES AT PRATAMA BADMINTON ACADEMY SURABAYA

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ABSTRACT

This study aims to determine the accounting system for cash receipts and cash disbursements at Pratama Badminton Academy Surabaya. Pratama Badminton Academy Surabaya is a company engaged in the field of sports services, especially in the field of badminton. The results of this study indicate that there are many differences between the cash receipt accounting system and cash disbursement at Pratama Badminton Academy Surabaya and in the opinion of Mulyadi (2016). Trap Function occurs in the accounting system of cash receipts and disbursements that can occur fraud. Documents used are also still very simple and documents are not archived properly so it is difficult to find them if needed.

Keywords: *accounting system, cash receipts, cash outlays*

INTRODUCTION

Background of the problem

A company or agency (which is meant by an educational agency) as an organization has various specific activities in its business to achieve the aims and objectives of the organization which generally aims to generate profits or advance and develop its business to a higher level, for this reason every company or agency must have a system. good accounting information. Where is the system good can help companies or agencies run things smoothly the way activity company the .

One system commonly used by companies is the cash receipts and cash disbursements accounting system. Generally, every company/agency must have cash. Cash itself has an important role in financing company operations. Cash is liquid and very easy to misuse and transfer, therefore it is necessary to monitor cash by separating the functions of storage, execution and recording. In addition, it is necessary to supervise the functions of cash receipts and cash disbursements.

Company cash receipts originate from two sources that is sale cash and receivables . Cash receipts from sale cash can form cash _ *credit card saleslip* or check personal (*personal check*). Cash receipts from receivables can form check or billet current account (Mulyadi, 2016:379)

System accountancy the principal used For carry out cash outlay is system accountancy expenditure with use check and system cash disbursements with use cash _ through petty cash funds (Mulyadi, 2016:425).

Pratama Badminton Academy Surabaya included in company service Where engaged in the sport . Pratama Badminton Academy Surabaya have desired vision and mission _ achieved . As one of the *Club Sport* Certain have cash. Cash is factor

important in support it activity operational company Where between expected cash receipts and cash disbursements Can walk with effective dan efficient . Cash receipts at Pratama Badminton Academy Surabaya come from from funds provided by the owner each month and athlete's SPP each month , meanwhile Cash disbursements are in the form of cost Eat athlete each day , purchase inventory and costs operational other .

In activities Cash receipts and disbursements at Pratama Badminton Academy Surabaya require System Accountancy Cash Receipts and Systems Accountancy Cash disbursements are good for information from activity receipts and expenditures can in accordance with what is needed party management. System Accountancy cash receipts and cash disbursements at Pratama Badminton is still very simple so that often happen double position and there are mistake calculation finance Based on background behind the author _ interested take title Task end “ Procedure Cash Receipts and Cash Disbursements at Pratama Badminton Academy Surabaya?”

Formulation Problem

From the background behind problems that have outlined above, then _ formulation the author's problem lift in study This that is How Procedure cash receipts and disbursements at Pratama Badminton Academy Surabaya?

DISCUSSION

Writer worked at Pratama Badminton Academy Surabaya on 21 September 2018 and *resigned* on 03 May 2019, for works at Pratama Badminton Academy Surabaya, writer do collection of necessary data.

From observation System Cash Receipts and Cash Disbursements are still simple with using excel in the recording.

1. System accountancy cash receipts
System accountancy Cash receipts at Pratama Badminton Academy are divided become :

- 1) Cash Receipts : _

- a) Related Functions _

- (1). Function Accountancy

Function This responsible answer as note taker cash receipts.

- b) Related Documents _

- (1). Receipt



Source : Primary Badminton Academy Surabaya (2019)

Figure 3.7 Receipt Tuition payment

- c) Procedure Cash Receipts

- (1). The guardian comes For pay tuition fees and hand over the money to the

department accountancy ;

- (2). Accounting department make receipt For guardian athlete as proof tuition

payments ;

- (3). Accounting department will take notes payment spp as cash receipts

(cash in) in the report daily.



Source : Primary Badminton Academy Surabaya (2018)

Figure 3.8 Pratama Badminton Academy Surabaya Daily Report

- (1). Function Billing

Function This works as collector receivables from customers .

- (2). Function Accountant

Function This responsible answer in recording cash receipts from receivables

- b) Related Documents

- (1) receipt

- c) Procedure Cash Receipts from Receivables

1. Billing department will contact guardian athletes who have debt with view the SPP list;

- (2) Athlete's guardian come to office Then pay tuition fees;

- (3) Accounting department will make receipt SPP payments and given to guardians;

- (4) Cash receipts from receivables noted by section accountancy into the report

daily as cash incoming and will add cash balance.

2. System Accountancy Cash Disbursements

System cash disbursements _ cash at Pratama Badminton Academy Surabaya:

- 1) Related functions _

- a) Function Accountancy

This part responsible answer in recording cash disbursement to in report daily as cash out

- b) Cash Function

This part bear answer For request charging return ks small to the chairman daily .

- 2) Related Documents

- a) Cash Note

- 3) Forming Procedures _ System Cash Disbursements

- a) The accounting department purchases goods from the shop concerned;

- b) After purchasing, you will receive the goods and note Cash ;

- c) Accounting department will take notes afternoon spending _ into the report daily as cash out.

- 2) Cash Receipts from Receivables

- a) Related Functions _

- Notes accounting used _
There isn't any notes accounting used _ in Cash expenditure at Pratama Badminton Academy Surabaya

Based on results research described _ above , System Cash receipts and cash disbursements at Pratama Badminton Academy Surabaya are possible can said there is difference between system Accountancy Cash receipts and cash disbursements in pratama and according to Mulyadi (2016), then can concluded as following :

- Comparison function system accountancy cash receipts are explained in table 3.1 below This :
Table 3.1 Comparison Function System Cash Receipts according to Mulyadi's opinion (2016) with System Cash receipts at Pratama Badminton Academy Surabaya.

No	According to Mulyadi (2016)	At Pratama Badminton Academy Surabaya (2019)	Appropriate / not in accordance
1	Function Secretariat , responsible answer For reception checks and letters announcement (remittance advice) by post from the debtors company .	There isn't any function secretariat . However combined by function Biller .	In accordance
2	Function billing , responsible answer For do collection from debtors company based on the list of billed receivables created by the function accountancy	There is a function concurrent billing _ function secretariat	In accordance
3	function , responsible answer on reception check from function secretariat (if cash receipts from receivables held by post) or from function billing (if cash receipts from receivables held through billing company)	Double cash function become function secretariat and function service billing _ payment and making proof payment and handed over to the guardian alit.	In accordance
4	Function Accounting, responsible answer on recording cash receipts from receivables.	Function Accountancy note down and create report daily and submitted to leader in the afternoon.	In accordance
5	Function Internal Audit , responsible answer in carry out calculation of cash on hand cash function _ periodic .	There is no internal audit function	It is not in accordance with

Source data : processed by the author

From comparison above , then can concluded that:

At Pratama Badminton Academy Surabaya , related functions system cash receipts are available some do n't in accordance as in the opinion of Mulyadi (2016) , namely No exists function internal inspection and some trap function .

- Comparison Document system cash receipts are described in the table 3.2 in lower This :
Table 3.2 Comparison of Cash Receipt System Documents according to Mulyadi (2016) with the Cash Receipt System at Pratama Badminton Academy Surabaya.

No	According to Mulyadi (2016)	At Pratama Badminton Academy Surabaya (2019)	Suitable/not suitable
1	Letter of notification . Created by the debtor For tell payment has been made done	There isn't any letters , only announcement through WhatsApp	It is not in accordance with
2	Notification Letters is recapitulation cash receipts created by the function secretariat or function billing	There isn't any list letter announcement	It is not in accordance with
3	Proof of bank deposit is created by the cash function as proof cash deposits received from receivables to the bank	There isn't any proof bank deposit	It is not in accordance with
4	Receipt . Proof of cash receipts made by the company for debtors who have _ do money payment	There's a receipt	In accordance

Source data : processed by the author

From comparison above , then can concluded that :

At Pratama Badminton Academy Surabaya, Documents used at Pratama some do n't in accordance with Mulyadi (2016), namely No there is a list of notifications , proof bank deposit and letter notification , for billing only past Whatsapp and documents used by Pratama _ only Receipt.

- Comparison function system accountancy cash outlay explained in table 3.3 below This :
Table 3.3 Comparison Function System Cash Disbursements with Cash according to Mulyadi's opinion (2016) with System Cash Disbursement with cash at Pratama Badminton Academy Surabaya.

No	According to Mulyadi (2016)	At Pratama Badminton Academy Surabaya	Suitable / Not suitable
1	Cash Function	There is a cash function	In accordance
2	Function Accountancy	There is a function accountancy	In accordance ,
3	Function Petty cash fund holder	function petty cash fund holder combined by function accountancy	In accordance ,
4	Functions that require payment cash	There are several functions accountancy	In accordance ,
5	Function internal examiner	There isn't any function internal examiner	It is not in accordance with

Source data : processed by the author

From comparison above , then can concluded that :

At Pratama Badminton Academy Surabaya , related functions system there are cash outlays some do n't in accordance as in the opinion of Mulyadi (2016) , namely No exists function internal audit and cash function . Trap function happens in the system where is the cash disbursement at Pratama badminton academy Surabaya function accountancy concurrently become other functions.

- Comparison Document system Cash expenditures are described in the table 3.4 in lower This :

Table 3.4 Comparison Document System Cash Disbursements according to Mulyadi's opinion (2016) with System Cash Expenditures at Pratama Badminton Academy Surabaya.

No	According to Mulyadi (2016)	At Pratama Badminton Academy Surabaya	Suitable / Not suitable
1	Cash Out Receipt	There isn't any	It is not in accordance with
2	Check	There isn't any	It is not in accordance with
3	Request petty cash expenses	There isn't any	It is not in accordance with
4	Proof of cash expenditures	There isn't any	It is not in accordance with
5	Request charging return petty cash	There is. function accountancy will ordered cash function for request charging return petty cash to the chairman daily	In accordance

Source data : processed by the author

From comparison above , then can concluded that :

At Pratama Badminton Academy Surabaya, Documents cash disbursements used in Primary No something is appropriate with Mulyadi (2016). Just a moment charging return petty cash funds cash section will ask the chairman daily past Whatsapp.

- Comparison Notes Accounting used _ in Cash disbursements are explained in table 3.5 below This

Table 3.5 Comparison Notes accountancy Cash Disbursements according to Mulyadi's opinion (2016) with Cash Expenditures at Pratama Badminton Academy Surabaya.

No	According to Mulyadi (2016)	In Primary Badminton Academy Surabaya	Suitable / Not suitable
1	Journal Cash Disbursements	There isn't any	It is not in accordance with
2	Check Register	There isn't any	It is not in accordance with
3	Journal disbursement of petty cash funds	There isn't any	It is not in accordance with

Source data : processed leh writer

From comparison above , then can concluded that :

There isn't any notes accounting used by Pratama Badminton Academy Surabaya.

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