



IMPLEMENTATION OF CASH EXPENDITURE VOUCHER AND CASH RECEIPT VOUCHER RECORDING IN BULOG ACCOUNTING INFORMATION SYSTEM (SIAB)

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Abstract

Merdeka Belajar Internship Program is an initiative of the Indonesian government in order to improve the quality of higher education through the application of experiential learning in the world of work. This program provides opportunities for students to be directly involved in professional activities in various industrial sectors, in order to develop practical skills relevant to their field of study. Through this program, students can broaden their horizons, strengthen their competencies, and build useful networks for their future careers. In addition, this internship program also supports Merdeka Belajar's vision, which aims to create graduates who are more prepared and adaptive to the dynamics of the world of work. This study aims to evaluate the impact of implementing Merdeka Belajar Internship Program on improving students' competencies, their readiness to enter the workforce, and their contribution to the development of the industrial sector in Indonesia.

The accounting information system for cash receipts and disbursements requires a good procedure or system that will be in accordance with established management policies. The existence of a defined accounting information system will facilitate performance in management and can prevent the emergence of fraud against cash. The purpose of writing this article is to find out an overview of the Recording of Bank Expenditure Vouchers and Cash/Bank Receipt Vouchers in the BULOG Accounting Information System (SIAB) applied to Perum BULOG Banyumas Branch Office.

Keywords : Information Accounting System, cash receipts and disbursements



Abstrak

Program Magang Merdeka Belajar merupakan inisiatif pemerintah Indonesia dalam rangka meningkatkan kualitas pendidikan tinggi melalui penerapan pembelajaran berbasis pengalaman di dunia kerja. Program ini memberikan kesempatan bagi mahasiswa untuk terlibat langsung dalam aktivitas profesional di berbagai sektor industri, guna mengembangkan keterampilan praktis yang relevan dengan bidang studi mereka. Melalui program ini, mahasiswa dapat memperluas wawasan, memperkuat kompetensi, serta membangun jejaring yang bermanfaat untuk karier di masa depan. Selain itu, program magang ini juga mendukung visi Merdeka Belajar, yang bertujuan untuk menciptakan lulusan yang lebih siap dan adaptif terhadap dinamika dunia kerja. Penelitian ini bertujuan untuk mengevaluasi dampak pelaksanaan Program Magang Merdeka Belajar terhadap peningkatan kompetensi mahasiswa, kesiapan mereka memasuki dunia kerja, serta kontribusinya terhadap pengembangan sektor industri di Indonesia.

Sistem informasi akuntansi penerimaan dan pengeluaran kas diperlukan adanya prosedur atau sistem yang baik yang nantinya akan sesuai dengan kebijakan manajemen yang telah ditetapkan. Adanya sistem informasi akuntansi yang ditetapkan akan mempermudah kinerja dalam pengelolaan serta dapat mencegah timbulnya penyelewengan terhadap kas. Tujuan dari penulisan artikel ini adalah untuk mengetahui gambaran tentang Pencatatan *Voucher* Pengeluaran Bank dan *Voucher* Penerimaan Kas/Bank di Sistem Informasi Akuntansi BULOG (SIAB) yang diterapkan pada Perum BULOG Kantor Cabang Banyumas.

Kata Kunci : Sistem Informasi Akuntansi, Penerimaan dan Pengeluaran Kas

A. INTRODUCTION

Accounting Information System is one part of the form of information collection needed in the company for decision making for interested parties such as management, shareholders, creditors, government and other parties. The information conveyed can only be understood if the accounting mechanism is understood. Accounting is designed in such a way that existing transactions can be processed so that they become financial information that is useful in

managing the company, in controlling efforts in a better direction and as a means of controlling the implementation of company transactions, as well as information for parties outside the company.

Accounting information is also the most important part of all information needed by management, because accounting information relates to financial data and financial transactions of a company. The existence of accurate



accounting information will help company management and parties outside the company to make decisions according to their respective interests. Perum BULOG is a company that really needs an information system that can secure its assets and be able to carry out supervisory activities on sales activities. So with the many transactions related to cash, inventory and accounts receivable, the company must be able to create an information system. effective and adequate sales accounting so that the company's operational activities can run smoothly and can minimize the threat of manipulation.

This BULOG Accounting Information System is used to create financial reports and is used to journalize transactions in bulog. The purpose of the BULOG Accounting System is to make it easier for employees engaged in accounting to create financial reports. BULOG Accounting System is one of the system developments in BULOG.

B. IMPLEMENTATION AND METHODS

This internship was conducted at Perum BULOG Banyumas Branch Office which is located at Jl. Jend. Sudirman No.829, Kebontebu, Berkoh, Kec. Purwokerto Selatan, Banyumas Regency, Central Java 53146. Implemented on August 12, 2024 until December 2, 2024. With placement in the secretary division, OPP (Public Service Operations) division and accounting division. This internship is carried out with 5 working days starting

from Monday to Friday with working hours from 08.00 - 16.00 WIB. The type of data obtained in writing this article is by direct practice on the process of recording vouchers both cash receipts and cash disbursements vouchers and by interviewing the head of the accounting department at Perum BULOG Banyumas Branch Office.

C. RESULTS AND DISCUSSION

System

A system is an entity consisting of two or more components that interact with each other to achieve a goal. The system is seen as a whole component rather than a subsystem or one subsystem. By integrating subsystems, it will streamline the process by reducing unnecessary duplicate data, storage, reporting and other processes. A system consists of a number of interacting components, which means that they work together to form a unit. System components can be a subsystem or parts of the system. A system, no matter how small, always contains components or subsystems. A system has certain characteristics or properties, namely having components, system boundaries, external system environment, links, inputs, outputs and target goals.

Information

Information means the result of a process that is organized, has meaning and for the person who receives it. There is sometimes a distinction between data and information. Data means random facts received as input to an information system.



Data usually indicates an observation or description of an activity that is important to an information system. Data that has been processed into information is used by decision makers to make better decisions.

The growing need for information has encouraged the development of accounting as an information system. This development resulted in changes in some of the terms and techniques used. If previously the processing of accounting data was called the accounting system, it is now relevant as the Accounting Information System. This change is closely related to the application of data processing technology that is more efficient and can process more information. The development of computer technology has greatly influenced changes in the way accounting works in processing transactions into information. At this time the information system based on computers is known as the accounting information system.

Accounting

Accounting is the language of business so that every company applies it as a business communication tool for external and internal parties. Classically, accounting is the process of recording, classifying, summarizing, and reporting of company transaction activities.

Accounting Information System

Organizations are highly dependent on information systems to remain competitive. Information is a resource whose importance is the same as plant and

equipment. Information is useful data that is processed so that it can be used as a basis for making the right decisions. A system is a collection of resources that relate to achieve a specific goal. Accounting information systems realize these changes either manually or with the help of computers. Accounting information relates to a function that is responsible for the flow of funds into the company. Funds are needed to support marketing, manufacturing and other activities, therefore it is very necessary to control all fund flows so that their use can be effective.

The accounting system is a matter that is closely related to internal control issues and as a tool to monitor and protect company assets. In general, every company leader wants to know the state of the company he leads whether the implementation of his company's activities is in accordance with the guidelines set previously. In this case, the leadership requires sufficient information as material in making decisions. The information needed can be fulfilled with an accounting system that has been well designed. The information needed is mainly information concerning company finances to meet these information needs, an accounting system is arranged. This system is designed to produce information that is useful for internal and external parties. This system can be processed manually and by using machines such as computers. Accounting information system is a framework for coordinating resources (data, materials, equipment, suppliers,

personnel, and funds) to convert inputs in the form of electronic data into outputs in the form of financial information used to carry out the activities of an entity and provide accounting information for interested parties.

Accounting Information System of Perum BULOG Banyumas Branch Office

BULOG accounting information system has been in use since 2003. The SIAB system is used by Perum BULOG Divre JATIM to record commodity purchases, commodity sales, commodity costs, routine management costs, fixed assets, payables and receivables. The advantages and disadvantages of this SIAB:

1. Advantages
 - a. Simplifies the accounting section in making journals.
 - b. Facilitate the accounting section in making financial reports.
 - c. Increase the effectiveness and efficiency of work in the field of accounting.
2. Disadvantages
 - a. Lack of integration with existing systems at BULOG such as: sales system, inventory management system, taxation system, financial section system.
 - b. The SIAB application must require a stable internet network because inputting documents must use the internet.

Perum BULOG Banyumas Branch Office implements an Accounting

Information System that already uses an online computerized system for recording and reporting accounting information. The process of recording accounting information is carried out with a computerized system that is carried out on a daily basis, while in terms of reporting accounting information is carried out on a monthly basis. This system is called (SIAB) BULOG Accounting Information System.

SIAB (BULOG Accounting Information System) Performance

In inputting documents, the accounting section is assisted by a system called SIAB. With the existence of SIAB, the accounting section does not need to make financial reports manually. The documents inputted by the accounting section into SIAB are:

1. GD1M (Proof of Receipt of Goods) Documents originating from the warehouse.
2. DO (Delivery Order) DO is issued by OPP division and commercial business division.
3. Vouchers for receiving and spending money come from the minkeu section.

The obstacles experienced during the process of making financial reports in the SIAB application are that it has not been integrated with the sales system, when making financial reports the accounting section must first add up how many sales today. Then the accounting section cannot directly understand how many pick lists for today. The accounting section cannot directly journal purchase order documents

directly, it must be signed by an authorized official. Data processing on sales is not automatic. Systems are ways or steps used to carry out activities in accordance with predetermined policies. The system is one of the important means of management control as well. In carrying out a procedure, administration is assisted by various forms or forms that have been designed so that the procedures carried out are recorded and appear in filling out the forms. To realize a good sales information system, the sales system that is implemented must pay attention to the principles of internal control, so that the objectives of internal control over sales can be achieved. In the sales accounting information system at Perum BULOG Banyumas Branch Office, the application of the system according to the author is very good. In the following, the author will present an evaluation of the sales procedures at Perum BULOG Banyumas Branch Office.

The sales procedures applied at Perum BULOG Banyumas Branch Office are as follows:

1. Recording transactions into accounting records is carried out by the accounting department based on complete transaction evidence to ensure the correctness of the transaction.
2. Cash receipts from buyers are authorized by the cashier by stamping the sales invoice.
3. The company determines that if there is an order from a customer, it is approved by the head first, then a

SPPB / DO is issued in several copies, the redemption of which is given to the customer, warehouse and operations. From the above procedure, it can be seen that existing sales orders must be approved by the head. In theory, we can see good supervision of credit control. So in this case fraud and fraud can be avoided.

4. Transaction evidence related to sales has been given a serial number and recorded based on the serial number and transaction date so that its use can be accounted for and easily traced for supervision.
5. Not all cash received from the village head is immediately deposited into the bank on the same day. This has shown that losses that may occur to the company such as theft of fire disasters and not getting giro services.

Section in charge of Cash Receipt and Expenditure

1. Cash Receipt
 - a. Branch Manager
The Branch Manager's job is to check and approve the disposition of cash receipts.
 - b. Head of Minkeu
The Head of Minkeu's job is to check the amount of cash received by the Branch Office based on the verification note and sign the cash receipt verification note provided by the Minkeu section.
 - c. Minkeu Section

The duties of the Minkeu Section are to check the amount of cash received from branch offices, disburse cash receipt funds, make verification notes and input them in Excel, and sign vouchers received from the Accounting section.

d. Accounting Section

The duties of the Accounting Section are to create vouchers based on verification notes and input them into Excel and SIAB (BULOG Accounting Information System) and sign vouchers.

2. Cash Expenditures

a. Branch Manager

The Branch Manager's job is to check and approve the disposition of cash disbursements.

b. Head of Minkeu

The Head of Minkeu is responsible for overseeing cash disbursements issued by the Branch Office and signing cash expenditure verification notes.

c. Minkeu Section

The duties of the Minkeu Section are to check the completeness of the accountability data, input the cash expenditure transaction in Excel and provide a verification note to the Branch Manager and Head of Minkeu for disposition and signature, sign the voucher received from the Accounting section, issue funds for cash expenditure.

d. Accounting Section

The duties of the Accounting Section are to create vouchers and input them in Excel and SIAB (BULOG Accounting Information System) and sign vouchers.

Manual entry activities at Perum BULOG Banyumas Branch Office

Manual entry activities are activities that are usually carried out by the accounting section in inputting documents from various fields in Perum BULOG Banyumas Branch Office. Manual entry in the SIAB application includes document entry, correction and document deletion processes. The entry process is the process of entering accounting transactions into the SIAB application, the correction process is the process carried out by the accounting section in correcting journals that are incorrectly entered or incorrectly entered COA codes in the SIAB application. The delete process is the process of deleting journals that are incorrectly entered in the SIAB application. The manual entry procedure in the SIAB application uses the Batch System. Batch System is where similar

jobs are collected and run in groups.

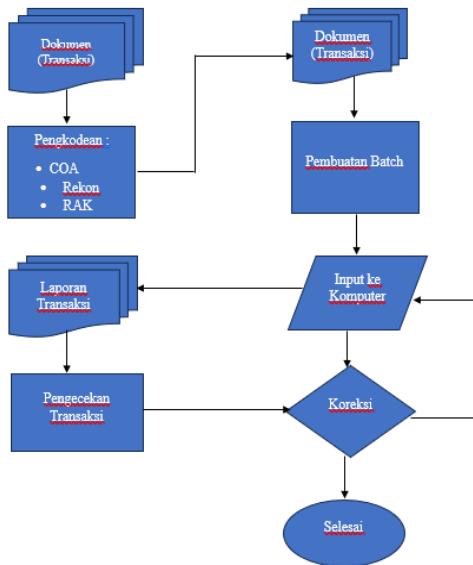


Figure 1 Flowchart Input Manual

The explanation of Figure 1 describes the manual entry transaction process of Perum BULOG Banyumas Branch Office, this transaction document is carried out by the accounting staff and is known by the head of the accounting section, the document contains GD1M (Proof of Receipt of goods), DO (Delivery Order) Proof of Expenditure of Goods, Voucher Receipt or expenditure of money. After the document is created, COA, RECON, RAK coding is made. Furthermore, batch creation or new entry creation. Then the document is input into the computer. Furthermore, it will produce documents from transaction reports that have been entered. Furthermore, checking transactions is carried out by the accounting section. If there is something wrong when checking the transaction, the accounting section will correct the transaction. After passing

through the stages, manual entry has been completed. Guidelines for using the manual entry SIAB application. The entry menu is a menu that performs the process of entering transaction data into the application. To display the entry menu, click the “Entry” button on the menu display.

In Figure 1, the entry menu display in the SIAB application in the Banyumas Branch Office BULOG has 2 types of entries, namely:

1. Double entry: A menu in the SIAB Application that is used to perform debit or credit transactions.
2. Multiple entry: The menu in the SIAB Application which is used to make debit or credit transactions, and can be used for debit or credit transactions only.

Documents required for cash receipts:

1. *Voucher*
A piece of paper printed to entitle the holder to a discount or to exchange it for goods or services. It serves as evidence that Perum BULOG Banyumas Branch Office has actually received the cash receipt.
2. Current Account
Is a comprehensive summary of financial transactions from an account, which can be an individual's account or an entity's account. The data attached to a printed bank statement is a breakdown of debit and credit flows, including funds transferred in or out. This serves as a summary of Perum BULOG

Banyumas Branch Office's cash receipt transactions.

3. Verification
can be defined as the comparison of two or more items, or the use of additional tests to ensure the accuracy or correctness of information. This is useful as evidence of the completeness and errors of the documents that are attached to the cash receipts.
4. Internal Memorandum
Nota is evidence of the purchase of a number of goods in cash while the definition of internal or internal is related to the inside. From the notion of notes and internal, it can be concluded that Internal Notes are evidence obtained for a transaction carried out by parties within the company. It is useful as an internal record at Perum BULOG Banyumas Branch Office.

Documents required during cash disbursement :

1. Tax Payment Slip (SSP)
Tax Payment Slip (SSP) is proof of payment or deposit of taxes that have been made by taxpayers using forms or by other means to the State treasury through payment points such as post offices, State-Owned Banks, Regionally-Owned Banks, and others appointed by the Minister of Finance. This is useful as evidence that Perum BULOG Banyumas Branch Office has paid taxes from the cash expenditure.
2. Invoice

An invoice is a commercial document that details a transaction between a buyer and a seller. Both cash and credit purchase transactions. It is useful as a breakdown of transactions from the seller.

3. Receipt
is a proof of receipt of a sum of money signed by the recipient, then handed over to the payer and can be used as proof of the transaction. This is useful as proof that the transaction has actually occurred.

Cash Receipt Accounting Information System Procedures at Perum BULOG Banyumas Branch Office

In the process of cash receipts at Perum BULOG Banyumas Branch Office, it is obtained from the Regional Office then the Minkeu section receives cash receipt documents provided by the regional office to be recognized as cash receipts. The Minkeu section then makes a verification note and records it in Excel then gives it to the Branch Manager and Head of Minkeu for disposition and signature after that the Minkeu section gives the verification note to the Accounting section for bookkeeping. Then the Accounting department inputs the transaction into SIAB (BULOG accounting information system) and Excel.

The cash receipt procedures carried out by Perum BULOG Banyumas Branch Office are as follows:

1. Administration and Finance Section (Minkeu):



- a. Take money to the bank.
 - b. Making verification notes based on bank statements and internal notes and inputting them into Excel for cash receipts.
 - c. Provide the verification note to the Regional Leader, Head of Minku, and Accounting Department.
 - d. Signing and filing verification notes and vouchers.
2. Branch Manager
Approve the disposition of the cash receipt.
 3. Head of Minkeu
Sign and check the cash receipt verification note.
 4. Accounting Section.
 - a. Input the verification note to Excel and SIAB.
 - b. Create vouchers based on the verification note
 - c. Signing the voucher.

Cash Expenditure Accounting Information System Procedures at Perum BULOG Banyumas Branch Office

Cash Expenditure begins with the needs of each section then the request will be processed by the Minkeu section, if the minkeu section has approved it will be verified then forwarded to the Branch Manager and Head of Minkeu for disposition and signature after that it is given to the accounting section for input to Excel and SIAB then a voucher will be made then the voucher will be returned to the finance section.

Cash disbursement procedures in the Secretariat section that require purchases :

1. Secretariat Section
 - a. Prepare a verification note based on the original purchase receipt.
 - b. Completing accountability documents such as original purchase receipts.
 - c. Provide verification notes and accountability documents to the Minkeu section.
2. Minkeu Section
 - a. Checking the accountability document
 - b. Provides verification notes and accountability documents to the Branch Manager, Minkeu Head, and Accounting Section.
 - c. Signing the voucher
 - d. Issuing money if the verification note and voucher have been approved by the relevant parties
 - e. Filing the verification note and voucher.
3. Branch Manager
Check and approve the disposition of cash disbursements.
4. Head of Minkeu
Sign and check the cash expenditure verification note.
5. Accounting Section
 - a. Inputting verification note transactions into Excel and SIAB
 - b. Checking and creating vouchers based on the verification note.
 - c. Signing the voucher

Recording and Reporting

Accounting is an important method of financial control of source activities and accountability in certain areas. These accounting activities will produce products which of course greatly affect the company's operating process. The accounting product is called a financial report consisting of a balance sheet, income statement, retained earnings statement, cash flow statement coupled with accounting report notes. This financial report will describe the state of the company, especially the financial condition and performance of the company which greatly affects the continuation of the company in the future.

From this description, it can be seen that each transaction is evidenced by the existence of documents. The documents are in the form of forms and letters that are done during the activity. The making of these documents is intended to be done by the parts involved in sales activities. This means that the limits of authority, duties and responsibilities within the company are already visible. These documents are then recorded in the journal book when a sales transaction occurs either credit or cash on a daily basis. In addition, so that the desired estimates can be easily formulated, the company uses an estimate code in its accounting cycle. By using an estimate code in recording, grouping and categorizing transactions by the company, where this estimate code has been recorded in the estimate guidebook. The author argues that the

resulting accounting information will be more reliable for decision making.

In addition, decisions will be easier to make if the information needed is presented in the form of reports, because reports are a medium used to provide information on the implementation of a plan. The financial statements prepared by Perum BULOG Banyumas Branch Office include balance sheets, income statements. The author argues that the financial information presented in the financial statements has shown completeness, where the initial balance, changes in the final balance of a post are disclosed.

Obstacles that occur during Cash Receipts and Disbursements.

The following obstacles often occur during cash receipts and disbursements:

1. Incomplete accountability documents are often incomplete or unclear nominal accountability documents that take time to complete them again.
2. Data entry system (SIAB) that often experiences interference This usually happens because of the large number of people accessing the system so that there is a disruption that causes it to be unable to input cash receipts and disbursements data.

D. CLOSING **Conclusions**

Accounting is information that provides financial data for company leaders or interested parties for the basis of making the right decisions according to conditions. The accounting information system is a process of integration between information systems and procedures that form a network that is closely related, and cannot be separated from one another, all accounting activities and other major activities, in order to streamline all other major activities of a company so that supervision by the leadership can be carried out as well as possible and company goals can be achieved efficiently.

Based on the results of direct practice and interviews conducted by the author about the BULOG accounting information system, several conclusions can be drawn as follows:

1. The implementation of the sales accounting information system at Perum BULOG Banyumas Branch Office can provide information for company leaders, this can be seen in the preparation of information systems and sales procedures,
2. Procurement of transaction evidence, recording transactions to reporting information is adequate because transaction evidence is made in several copies, given a serial number of evidence, transactions are recorded every day based on transaction evidence, there is an estimate code, the same

transactions are grouped and reports on the results of the accounting information system are made.

Suggestion

To avoid journaling and voucher recording errors, practitioners try to be thorough, careful, and always check the tasks after completing the tasks that have been done. To ensure that the tasks that have been completed do not make mistakes, usually practitioners immediately ask other employees to check them. This effort is made so that errors can be quickly recognized and corrected. And employees should double-check the tasks that have been done by interns to avoid journaling errors or recording vouchers before going up to superiors.

To overcome delays in the disposition of documents from branch leaders or deputy branch leaders, practitioners usually try to check quickly. Practitioners do this to be able to cover the delays that occur so that they can complete the work on time. and practitioner advice to employees / employees should not pile up disposition documents.

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