



ANALYSIS OF THE ACCOUNTING SYSTEM FOR CASH RECEIPTS AT THE FORMER PERTAMINA WORK COOPERATIVE (PURNAMA) MEDAN BRANCH

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Abstract

This study aims to determine the application of the accounting system for cash receipts on the sale of 3Kg LPG gas at the Medan branch of the purna karya pertamina cooperative. Data collection methods used in this research are observation, documentation, interviews. Cash is the most liquid asset that a company can have because cash is a type of current asset where every company transaction both inside and outside the company can affect cash. This research was conducted by obtaining qualitative data. Qualitative data in this study was obtained by conducting direct research to the leadership of Pertamina Purna Karya Cooperative Medan Branch. Purna Karya Pertamina Cooperative has several types of cash receipts, namely Cash Receipts from LPG Gas Sales and Cash Receipts from Transfer Fees. The results of this study indicate that the accounting system for cash receipts at the purna karya pertamina cooperative for the sale of LPG gas can provide accurate related information.

Keywords : *Cash Receipt Accounting System, Sales, Pertamina Retirement Cooperative*

INTRODUCTION

Cash is one of the most important aspects in financial management in companies or other institutions. Basically, all activities in a company that involve financial matters, the role of cash becomes very important so that companies or other institutions are very dependent on effective cash management. Cash received from sales, settlement of receivables, sale of fixed assets are the main factors determining the liquidity and financial stability of the company. Cash is the most liquid asset and is very susceptible to misappropriation. One of the successes of a company is by using a recognized accounting system. The system is a series of forms, notes, reports that are made to provide financial information needed by management to facilitate business activities. An Accounting System is a series of methods or procedures used to record or report a company's financial information and this system helps companies control finances, reduce the risk of errors and increase operational efficiency. This system not only helps in financial reporting but also in identifying operational problems. One of the systems used by the company is the cash receipt accounting system for sales in the cash receipt system, a good procedure is needed which will later be in accordance with the established policies. With the role of cash in a company, the company must ensure that cash receipts are running well. Pertamina Purna Karya Cooperative is a company engaged in the distribution and marketing of subsidized LPG gas.

Pertamina Purna Karya Cooperative is a 3 Kg LPG agent that distributes to several bases in the city of Medan. Pertamina Purna Karya Cooperative plays an important role in ensuring the availability and distribution of safe and efficient LPG gas to consumers. The cash receipt system at Pertamina Purna Karya Cooperative is implemented with a system that has been determined with full responsibility. Cash receipts at Pertamina Purna Karya Cooperative come from the sale of 3Kg LPG Gas and Transport Fee. Pertamina Purna Karya Cooperative has distributed to 49 bases in the city of Medan, all of which make payments using a system that connects PT. Pertamina (Persero), Pertamina Purna Karya Cooperative,

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Bank Mandiri and Base. The LPG distribution process begins with the procurement of LPG produced from domestic refineries and procurement from imports. LPG from this refinery is then distributed to LPG depots. LPG from this depot is then distributed to SPPBE (Bulk LPG Filling and Transportation Station). From this SPPBE, LPG products begin to be filled into Bright Gas 5.5Kg, 12Kg, 50Kg and 3Kg LPG cylinders which are then distributed to LPG distributors. Then this LPG distributor distributes it to LPG sub-agents. Furthermore, if the market situation and conditions require a supply of LPG, the LPG sub-agent will distribute it to retailers or end consumers directly. Cash receipts for the Sale of 3Kg LPG by the Pertamina Purna Karya Cooperative are carried out by the base using a mobile system, namely the Mandri Value Chain (MVC). Which is a collaborative application between PT. Pertamina (Persero) and Bank Mandiri with the aim of facilitating bases and agents in making sales transactions and payments for 3Kg LPG that has been received. At the time of the Payment transaction, there are also frequent Errors in the MVC System which results in confusion by the base when making payments.

THEORETICAL OVERVIEW

Accounting

Accounting can be a tool to find out which parts of the company are considered to need attention and improvement. Financial Accounting Standards Board (FASB). FASB defines accounting as a system that records, analyzes, and reports an entity's financial information. The main purpose of accounting is to provide accurate and relevant financial information to assist in decision making by various interested parties. The definition of accounting can be formulated from two perspectives, namely from the perspective of the user, accounting is a discipline that provides information needed to carry out activities efficiently and evaluate the activities of an organization, while from the perspective of the activity process, accounting is the process of recording, classifying, summarizing, reporting and analyzing financial data of an organization. According to Yadianti (2020) Accounting is an information system that identifies, records, and communicates the economic events of an organization to interested parties. According to Sumarsan (2020) explains that: Accounting is an art to collect, identify, classify, record transactions and events related to finance, so that it can produce information, namely financial reports that can be used by interested parties. From the definition according to the experts above, it can be concluded that accounting has the same meaning:

1. Recording
Accurate recording is very important to ensure that financial transactions are properly documented so that financial information can be used for analysis and proper decision making.
2. Identifying
This relates to the activities that occur or the economic activities of a particular organization. In this case, examples include purchasing merchandise, paying salaries.
3. Communicating
The process of conveying financial information presented in the form of financial reports to interested parties in making the right economic decisions.

Accounting System

The accounting system is the backbone of every business. The success and continuity of a business is highly dependent on how finances are managed and transactions are recorded. The accounting system is an important foundation in the world of business and finance. This system helps organizations or companies to record, classify, process, analyze, and report financial transactions. To better understand the importance of the accounting system, we must understand the definition and function of the



accounting system according to the opinions of several experts. According to Romney (2020) an accounting system is a system that can collect, record, store, and process data to produce information for decision makers.

This includes people, procedures and instructions, data, software, information technology infrastructure, internal controls, and security measures. French (2020) reviews how accounting systems are applied in business supported by its components. It is stated that the design of a modern accounting system can transform business to provide better insights faster, helping business people run their businesses better. This shows the important role of the system in improving the quality of business management. According to Matyukhina (2021), when talking about a system (manual or computerized) used by an entity to collect, store and process accounting data to prepare financial statements and reports. According to Muhtar (2020) Accounting is an information system that identifies, records, and communicates economic information from an entity to interested parties. According to Lestari (2020) a system is two or more components that are interconnected and interact to form a group unit so as to produce one goal. From the above definition, it can be concluded that the accounting system is a series of procedures that use methods to record, collect, report and identify the financial information of an organization and includes data, software that work together to produce accurate and relevant information for decision makers.

Cash

Cash is a financial asset used for the company's operational activities. Cash is a means of payment that is ready and free to be used to finance the company's general activities. Cash is also a very liquid working capital, so the greater the amount of cash in the company, the higher the level of liquidity. According to Effendi (2021) Cash is all the money or assets of the company that can be used as a means of payment or a means of paying off the company's obligations. This includes bank checking accounts and cash in the company. According to Sulindawati (2020) Cash is the highest-ranking working capital element and is needed by companies for daily company operations, but on the other hand, cash is a less productive working capital element, if it is held too high it contains risks. According to Martani (2021) Cash is the most liquid financial asset and can be used for the company's ongoing activities and to fulfill the company's obligations. According to Sumarsan (2021) Cash is a very liquid current asset and can be used directly for the company's sustainability. According to the Financial Services Authority (2022) Cash is a currency available for business consisting of banknotes and coins. Cash is a legal tender in a company which can be in the form of checks, money orders, and other securities that can be immediately converted into cash.

Cash Receipt Accounting System

According to Mulyadi (2020) The cash receipt accounting system is a series of procedures and records used to record and control cash receipts from various sources, such as cash sales and settlement of receivables. According to Bodnar (2020) The cash receipt accounting system includes methods and records created to identify, collect, analyze, record, and report cash receipt transactions, and ensure that all cash receipts are recorded correctly and on time. According to Total ERP (2023) The cash receipt accounting system is a transaction of receiving cash that increases the company's assets in the form of cash. This transaction can come from various sources, such as cash sales, receivables, asset sales, and rental receipts.

Cash Receipts of the Pertamina Purna Karya Cooperative, Medan Branch

The company's cash receipts come from two sources, namely Cash receipts when selling 3Kg LPG gas and Cash receipts from Transport Fees. The Pertamina Purna Karya Cooperative in its business activities sells 3Kg LPG gas to the depot through the S1melon system, which already provides the stock

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of cylinders that must be paid by the depot. Furthermore, the depot makes payments according to the stock of cylinders provided by the Pertamina Purna Karya Cooperative through the MVC System, while the Transport Fee is the cost that must be paid to send goods from one place to another. Cash receipts from the Transport Fee are provided by the Government, where every month a Transport Fee is received and the nominal amount is different each following month depending on the schedule taken by the Pertamina Purna Karya Cooperative, Medan Branch.

RESEARCH METHOD

This study uses a qualitative data collection method consisting of Reference Studies and field studies with data collection methods through observation methods, interview methods and documentation methods. The data analysis technique used is descriptive qualitative. Qualitative data in this study was obtained by conducting direct research to the leadership of Pertamina Purna Karya Cooperative Medan Branch. Purna Karya Pertamina Cooperative has several types of cash receipts, namely Cash Receipts from LPG Gas Sales and Cash Receipts from Transfer Fees.

Results and Discussion

1. Cash Receipt System at PERTAMINA Retired Work Cooperative. The cash receipt system at Pertamina Retired Work Cooperative is implemented with a system that has been determined with full responsibility. Cash receipts at Pertamina Retired Work Cooperative come from the sale of 3Kg LPG Gas and Transport Fee. Pertamina Retired Work Cooperative has distributed to 49 bases in the city of Medan, all of which make payments using a system that connects PT. Pertamina (Persero), Pertamina Retired Work Cooperative, Bank Mandiri and Base. The cash receipt system at Pertamina Retired Work Cooperative includes several related parts, documents used and records used for cash receipts at Pertamina Retired Work Cooperative, namely:

1. Related parts

The parts related to cash receipts at Pertamina Retired Work Cooperative are as follows:

1.1. Pertamina Patra Niaga

Pertamina Patra Niaga will create and decide the amount of allocation that will be received by the 3 Kg LPG agent through the S1manis system (for the kitir schedule).

1.2. Accounting Section

This section is tasked with redeeming 3Kg LPG gas to the SPBE according to the kitir schedule provided by Pertamina Patra Niaga.

1.3. Administration Section

This section is tasked with planning distribution to 49 bases based on the kitir schedule.

1.4. Kernet Driver Section

This section is tasked with sending to the base according to the planning made by the administration section

1.5. Base

The base makes payments through Mandiri Value Chain according to the amount of 3Kg LPG received.

2. Documents used

The documents used in cash receipts at the Pertamina post-work cooperative are as follows:

1. Simanis System



This document was created by Pertamina Patra Niaga in accordance with the initial agreement with the cooperation of the Pertamina Post-Work Cooperative and Pertamina Patra Niaga for the allocation schedule / kitir schedule.

2. Pertamina Simelon System

This system is used by the Pertamina Post-Work Cooperative to create a Quota Allocation Schedule and Supply of 3 Kg LPG Bases that have been given by PT. Pertamina on the kitir schedule then the Pertamina Post-Work Cooperative fills in the Pertamina Simelon system in the Planning menu so that the 3 Kg LPG Base can make Cashless transactions using the Mandiri Value Chain (MVC) System.

3. Mandiri Value Chain

This document is used by the base to pay for each LPG stock received by the base.

4. SPP (Shipping Cover Letter)

This document is used by drivers and assistants as proof of sending 3 Kg LPG gas according to the planning made by the administration section.

5. Realization Report

This document is used by the Pertamina Purna Karya Cooperative as accountability for the distribution of 3 Kg LPG gas which is a subsidized item.

3. Notes used

The accounting records used by the Pertamina Purna Karya Cooperative, Medan Branch to record cash receipts are with a cash receipt journal which is recorded manually and then processed by inputting into the computerization. The cash receipt journal is created by the Accounting and Bookkeeping department to record cash receipts based on evidence of cash/bank receipts.

4. Cash Receipt Procedure at the Pertamina Purna Karya Cooperative, Medan Branch.

The cash receipt procedure for the sale of LPG gas at the Pertamina Purna Karya Cooperative is as follows:

1. PT. Pertamina Patra Niaga creates a kitir schedule on the S1manis System owned by the Pertamina Purna Karya Cooperative and then informs them via email to make a redemption.
2. The Pertamina Purna Karya Cooperative makes a redemption to the SPBE designated in the kitir schedule.
3. The Pertamina Purna Karya Cooperative fills in the S1melon System in the Planning menu so that the 3 Kg LPG Base can make Cashless transactions through the Mandiri Value Chain according to the Quota Allocation and Supply schedule that has been made by the Pertamina Purna Karya Cooperative.
4. The Base makes its Stock Redemption using the Mandiri Value Chain (MVC) System
5. Bases that have made transactions will appear in the Pertamina Sim3lon System, but the Pertamina Purna Karya Cooperative must first check whether the funds have been entered or not in the MCM (Mandiri Cash Management) System.
6. The distributor's report to the sub-distributor for a month contained in the Pertamina S1melon System must be reported to PT. Pertamina (Persero) as accountability for the distribution of 3Kg LPG.

5. Cash Receipts of the Pertamina Purna Karya Cooperative from the Government

In addition to cash receipts from the sale of 3Kg LPG Gas at the Pertamina Purna Karya Cooperative, there are also cash receipts provided by the government, namely the Transport Fee. Where every month you get a Transport Fee from the government and the amount is different from the following

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month because the Transport Fee depends on the number of kitir schedules taken by the 3 Kg LPG Agent company.

Conclusion

After conducting research at the Pertamina Purna Karya Cooperative, Medan Branch, on the Cash Receipt Accounting System for the Sale of 3Kg LPG Gas, several conclusions can be drawn, namely:

1. The Cash Receipt Accounting System for the Sale of 3Kg LPG Gas at the Pertamina Purna Karya Cooperative uses an online-based system, namely the Sim3lon System and Mandiri Value Chain which are interrelated, making it easier for the Pertamina Purna Karya Cooperative to check cash receipts for accurate sales.
2. In addition to cash receipts from the sale of 3Kg LPG gas to the depot, the Pertamina Purna Karya Cooperative also has other cash receipts, namely the Transport Fee every month.

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