PETTY CASH DAILY REPORT INPUT SYSTEM AT PT INTI INDOKOMP

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Article Information	Abstract

Abstract. *Petty cash is called petty cash, a number of funds formed specifically for routine money are issued and the amount is relatively small. This cash is generally also used for the purpose of paying a small nominal. In outlining each transaction, the small cash statement provides an accurate picture of the company's liquidity, helping management make informed decisions to manage and optimize financial resources This study uses a secondary data source, a method of collecting data by means of observation. The object of this research is PT Inti Indokomp in Pekanbaru City. PT Inti Indokomp in the implementation of the petty cash daily report input system using the general Ledger application. Where in the data input system is well organized and systematic.*

A. INTRODUCTION

1. Background

Small cash statements play a crucial role in describing the financial health of a business. As a reflection of cash inflows and outflows, these reports not only reflect daily transactions, but also reveal spending patterns that can provide deep insights into operational sustainability.

In outlining each transaction, a small cash statement provides an accurate picture of the company's liquidity, helping management make informed decisions to manage and optimize financial resources.

Thus, a good understanding of the petty cash statement is the key to planning an effective financial strategy and ensuring business continuity and growth in the future. Petty cash is also called petty cash, a number of funds formed specifically for routine money are issued and the amount is relatively small. This cash is generally also used for the purpose of paying a small nominal.

In line with the opinion of Karlina, et al. (2019) if petty cash is a special fund that is grouped to finance the needs of small and daily organizations. The formation of this fund is formed based on the company's estimates and operating expenses.

Seeing the importance of petty cash in a company, a system is needed to manage it in the process of recording income and expenses. Therefore, the author is interested in conducting a research with the title "Petty Cash Daily Report Input System at PT Inti Indokomp".

2. Research Objectives and Benefits

A. Research Objectives

Discussing the system of inputting small cash daily reports at PT Inti Indokomp, which is in accordance with a good and correct accounting system. Research Benefits The benefits of this research are as follows:

a. For the Author
It can increase the science of the system of inputting small cash daily reports.

b. For PT Inti Indokomp Entrepreneurs
Can provide input in the implementation of the small cash daily report input system.

c. On behalf of other parties
This research is expected to be a reference material, a source of information for other researchers.

B. Problem Limitation

The limitation of the problem in this study is only related to the system of inputting petty cash daily reports at PT Inti Indokomp.

C. Research Methods

a) Time and Location of Research
The research was conducted at PT Inti Indokomp Jalan Tuanku Tambusai Puri Nangka Sari Complex Block E8, Pekanbaru City, Riau. The schedule for conducting the research is from May 1, 2024 to August 1, 2024.

b) Data Sources
The secondary data obtained by the researcher are as follows:
1. Small cash daily report document
2. Input process into the General Ledger application

c) Data Collection Methods
Metode data collection using the observation method, by making direct observations on the research object at PT Inti Indokomp.

D. Data Analysis Techniques

As for the research techniques used, they can be classified as follows:

a. Literature Research

This method is carried out by studying, researching, and studying various literature from the library and studying literature related to the problem being researched to obtain secondary data.

b. Field Research

This method is carried out by collecting data in the form of writings, regulations, and other documents related to research and research problems.

B. THE ORETICAL FOUNDATIONS AND THOUGHT FRAMEWORKS

1. System

According to Marshall B. Romney and Paul John Steinbart (2016:1) "A system is a series of two or more components that are interconnected and interact to achieve a goal".

Jogiyanto (2013:1) "A system is an approach to procedures and an approach to components or elements".

Thus, the definition of a system can be concluded as a procedure that is interconnected with each other where in a system there is an input, process and output to achieve the expected goal.

System Objectives

According to Azhar Susanto (2013:23), the purpose of the system is the target or final goal that a system wants to achieve. In order for the target to be achieved, the target or target must first be known its characteristics or criteria. Efforts to achieve a goal without knowing the characteristics or criteria of the goal are likely to never be achieved.

2. Definition of Input

1. According to David M. Kroenke (2004), data input refers to everything that is entered into a computer system, be it text, numbers, images, sounds, videos, or other types of data. These inputs will be used by the computer system to perform various types of processing and processing based on predetermined instructions

2. According to Donald A. Neumann (2010), data input is the first step in the data processing cycle. Data input involves the interaction between humans and computer systems through input devices, such as keyboards, mice, or other tools. The data entered will be converted into a form that can be understood by the computer system and ready for further processing.

3. Daily report of Petty Cash

Definition of Small Cash According to Soemarso, (2002: 296), cash is everything (whether in the form of money or not) that can be immediately available and accepted as a means of repayment of obligations at its face value. Included as cash are bank checking accounts and cash in the company.

Cash is divided into two, namely:

a. Cash in bank

Cash in a bank is a deposit in a bank that can be used as a medium of exchange in the balance sheet.

b. Cash in hand

Cash in hand is a deposit in a company that is used as a medium of exchange or a means of deposit to the bank. Cash on hand includes petty cash funds, personal checks, cashier's checks, bank drafts, and others that are equated with money.

The other meaning of cash is cash is a means of exchange (payment). Assets must meet two criteria in order to be called cash. First, it must be ready to be used at all times to pay all existing obligations. Second, it is touching.

C. COMPANY OVERVIEW

PT Inti Indokomp core is a continuation of the CV commercial company. PT Inti Indokomp is domiciled in Pekanbaru which was established with deed number 72 dated December 3, 2002 in the presence of notary Tito Utoyo SH Aktta, amendment number 17 dated January 17, 2004 in the presence of notary Tito Utoyo SH then followed by deed of amendment number 39 dated August 15, 2005 in the presence of notary Tito Utoyo SH and the last one became PT. Inti Indokomp Approved and determined by the Minister of Justice and Human Rights of the Republic of Indonesia with a decree stipulated in Jakarta on February 3, 2003 under the name of PT. Indokomp Core. TIN. 02.179. 84. 8-211.000.

PT. Inti Indokomp is a contractor company engaged in construction services. PT. Inti Indokomp is located in the city of Pekanbaru, Riau province, which is located at Jalan Tuanku Tambusai, Puri Nangka Sari Complex, Block E No 8, Tel. (0761) 571172, Fax. (0761) 571387 Pekanbaru. The purpose and objectives of the establishment of PT.Inti Indokomp.

D. RESULTS AND DISCUSSION

1. Cash Daily Report Input System

At PT. Inti Indokomp uses the General Ledger (GL) Accounting system. General Ledger accounting is one of the essential components in accounting as it contains all the records of financial transactions. General ledgers are also commonly called ledgers or ledgers. By inputting the daily report of the field cash, we know the collection of mutations per account, the initial balance, and the final balance that will be used to make an adjustment journal until the financial statements. The main function of a general ledger is to help us see a broader picture of a business's financial condition.

The following is the process of inputting daily cash reports in the General Ledger (GL) accounting system:

1. Open the GL app
2. In the transaction section, select General Journal.

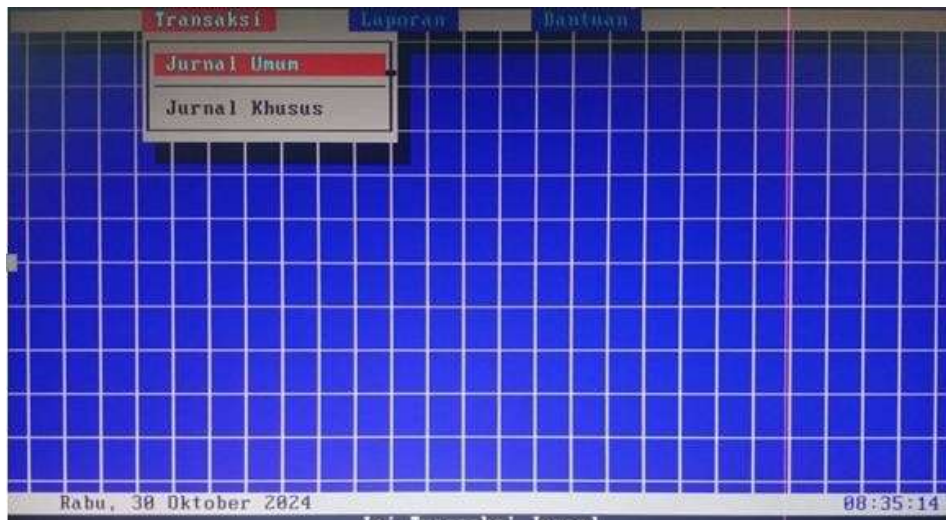Figure 1 Example of Cash Daily Report

Figure 2 Input into a general journal

3. After entering the general journal section, select mutation and fill in the date according to what is in the daily cash report (LHK) and fill in the transaction number. In this transaction number, it is usually filled in with an abbreviation code of the executor's name and then added with the date of the daily cash report.

Figure 3 Filling in the date and transaction code

4. After entering the "journal content" section, fill in the blank sections that are listed such as: Account No., in this section to fill in the account number of other project costs (408009), then enter the nominal stated on the LHK to the Debit account and make the description as shown in the following image.

Figure 4 Entering journals into expense accounts in the debit section

5. If there are expenses related to filling up the fuel of the employee's vehicle and to input the employee's travel wage, enter it into the Fuel & Transport (408004) cost account and make a statement as in the following image.
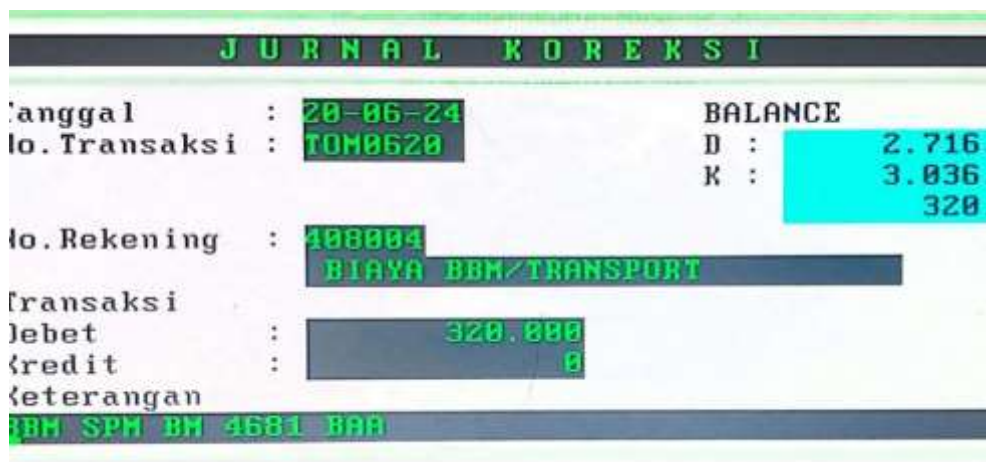
Figure 5 Fuel Input & Transport

6. If there is a receipt, it will be added to the field cashier account (111227) and make the description as in the following image.

Figure 6 Input of incoming money

7. And on the credit, put it in the debt of PT. Inti Indokomp core due to overcash from PT. Inti indokomp and make the description as in the following image.
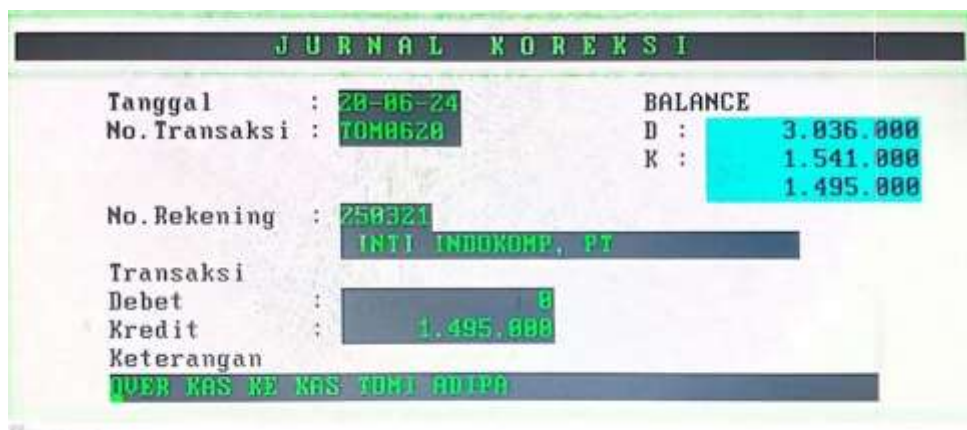
Figure 7 Debt input

8. After entering all expenses, the executive cash will be reduced and make a statement as shown in the following image.
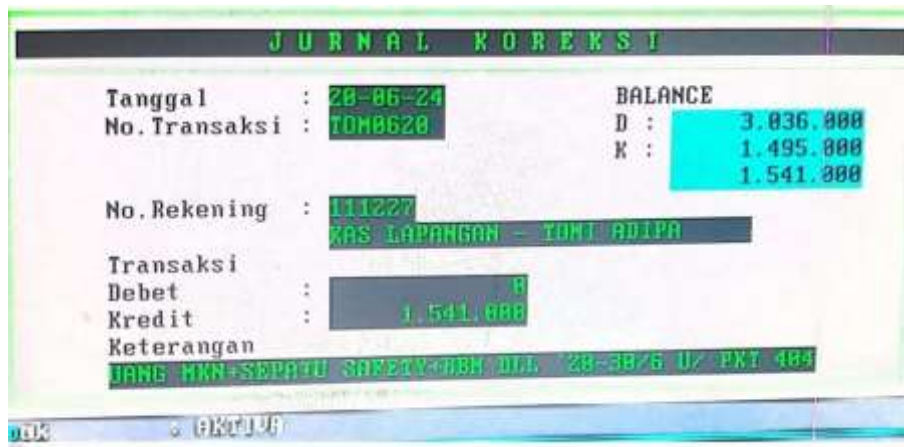

Figure 8 Credit input in the executing cash

9. The following is the form of the general journal after the completion of input.

Figure 9 General journal after input

2. Filing of daily cash report documents (LHK)

In every company, document archiving is very important to do because documents are an important thing for a company. Document archiving is very important as reminders, evidence, information and others. After completing the input of the daily cash report, it is very necessary to archive.

The filing of each financial report at PT Inti Indokomp is well systematic, both in terms of storage and placement, each file is combined in each small cash holder. A recap and description of what files are in the archive are given, then placed in boxes and warehouses.

E. CONCLUSIONS AND SUGGESTIONS

1. Conclusion

The system for inputting daily petty cash reports at PT Inti Indokomp has been running well and systematically. The system for inputting small cash daily reports already uses a computer system that makes it easier to input and search for data. The computer system used by PT Inti Indokomp is a general ledger.

2. Suggestion

In order for PT Inti Indokomp to maintain a small cash daily report input system that has been running well and systematically**.**

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