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📅 2024-05-25

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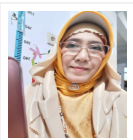
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# Analysis of Internal Control on Cash Receiving (Case Study at the Pratama Tiara Bunda Clinic)

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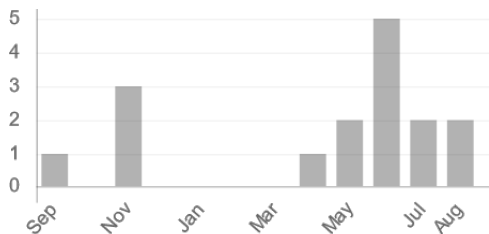
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This study aims to make Tiara Bunda Clinic able to understand and evaluate internal control in the purchasing system that has been implemented. This type of research is a case study at the Pratama Tiara Bunda Clinic, with data collection techniques used are interviews and documentation. The results of this study can be concluded that the internal control system for cash receipts at Tiara Bunda Clinic Pratama for the risk assessment component and control activities are not adequate with COSO 2013 this is evident from the practice implemented by Tiara Bunda Clinic Pratama. This difference is because there have not been any changes at all related to regulations or the operating environment relating to cash receipts and physical control of cash receipts assets at the clinic every time a deposit is made to the clinic owner, it is always recalculated, for computer programs related to cash receipts assets there data in non-computerized cash receipts, only patient data is computerized. Meanwhile, the components of internal control, information, and communication, as well as monitoring are by the 2013 COSO theory, This can be proven from the practice that has been carried out by Tiara Bunda Clinic.



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Nirmala, M., & Pertiwi, I. (2020). Analisis Sistem Pengendalian Internal Penerimaan Kas Dari Penjualan Gas Elpiji (Studi Kasus PT M. S. ...). ... 10(1), 100-100.

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## Research Article

### Analysis of Internal Control on Cash Receiving (Case Study at the Pratama Tiara Bunda Clinic)

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#### ABSTRACT

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**Keywords:** *Internal Control, COSO Framework 2013, Cash Receipt System*

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#### Introduction

The importance of internal control in a company is a very important part of achieving the initial goals of the company. Adequate internal control is needed to regulate and monitor the company's activities (Voets, 2016). The goals of the company cannot be achieved effectively and efficiently, without internal control. The level of profitability achieved by the company is a measure of success on the part of management in carrying out their duties.

Internal control in handling cash receipts is an important part of avoiding various frauds and acts of fraud in the company (Atmawati, 2013). Cash is a very important resource in the company. The cash is included in the assets used to support the company's operational activities.

One of the phenomena related to the internal control of cash receipts procedures at the Az-Zahro clinic is implemented less effectively, this ineffectiveness is due to several

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components that are not appropriate, these components that are not suitable are found in the control environment, risk determination, and controlling activities. Improper implementation in the control environment is the participation of the board of commissioners and audit committee where the clinic does not use the board of commissioners and audit committee, the two components of risk assessment are changes in the operating environment where the clinical operating environment has never had any regulatory changes related to cash receipts or cash receipts. the operating performance of its employees, information systems such as liaison access from one section to another do not exist, in the clinic, there is also no change in employee performance and has not implemented accounting the clinic. Meanwhile, control activities that are not appropriate are found in the segregation of duties where those who record and receive are only carried out by one person (Hasanah & Wiraraja, 2019).

Problems that exist in cash receipts need internal control. If internal control is not implemented, then these problems can occur, such as manipulating data on cash receipts and daily cash withdrawals for personal gain. Internal control generally comes from the control framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The definition of internal control according to COSO is a process that involves the board of commissioners, management, and other personnel designed to provide reasonable assurance to achieve the objectives of operating effectiveness and efficiency, reliability of financial reporting, and compliance with applicable laws and regulations.

Internal cash control has been applied to small companies, but the leadership is still able to exercise direct control over the activities of the company they lead. But that does not mean that internal control of cash receipts cannot be applied to a small-scale company. In large companies, direct control cannot be carried out by the leadership because the organizational structure becomes complex and broad, thus the activities and problems faced are more and more complex. The importance of internal

control on sales cash receipts is how the company can protect and safeguard its assets from fraud, fraud, embezzlement, and waste that is trying to be done and cash is one of the company's assets that is very easy to be misappropriated. The purpose of this research: 1). To find out how the internal control procedures for cash receipts at the Tiara Bunda Clinic Pratama Bekasi. 2). To find out how the internal control on cash receipts applied at the Tiara Bunda Bekasi Pratama Clinic has been effective with the 2013 COSO Internal Control-Integrated framework principle.

### **Literature Review**

Previous research is one of the references in researching so that it can enrich the theory used in conducting research that is being carried out. From previous research, the author will not find the same title, but previous research will add material to the research study that is being made.

(Dwiarti, 2021) research results, namely based on the analysis and discussion of the components of the cash receipts system at PT Andalas Agrolestari, all of which are appropriate. However, the functional components related to the cash receipt system from cash sales at PT Andalas Agrolestari are not in the theoretical study because they only use several related functions, namely the cash function and the warehouse function.

(Nirmala & Pertiwi, 2020) the results of their research, namely finding that the analysis of the internal control system for cash receipts from the sale of LPG gas at PT Mara Galindo has been carried out properly and by real company events.

(Pratiwi, Y. R., & Priono, 2021) the results of his research show that the internal control system for cash receipts at the Surabaya Orthopedic and Traumatology Hospital is quite effective. (Dewi, A., Hidayat, K., 2021) their research results show (1) a Lack of communication between the document section and the accounting section so that there are errors in invoices and invoices (2) There is no validation of BKK by the finance section (3) A system is held by one person at a time. accounting and tax departments and no job rotation.

## Methods

### Research design

This study uses a qualitative method, where the research design uses a case study approach, looking at the conditions directly at the Tiara Bunda Clinic Pratama Bekasi.

### Research Stages

The stages in conducting research start from the planning stage to implementation through a predetermined time. The main stage for conducting research is to determine the title for the research, namely "Analysis of Internal Control Systems on Cash Receipts (Klinik Pratama Tiara Bunda Bekasi)". Then the author gives an overview of the overall research process, as follows: 1) Choose a problem. 2) Conduct a preliminary study. 3) Formulate the problem. 4) Reviewing the internal control targets, namely Tiara Bunda Clinic Pratama. 5) Collecting data and information based on the results of interviews and documentation. 6) Studying and reviewing data and information about the internal control system of cash receipts. 7) Describe the elements of the internal control system for cash receipts at the clinic, then compare them with the existing literature. 8) Conclude.

### Research Conceptual Model

The conceptual model of this research is an abstraction of the phenomena studied. The independent variable in this study is internal control, while the dependent variable of this study is cash receipts. In companies and agencies internal control, it has a great influence on the effectiveness and efficiency of cash receipts, so if the control is good, it can provide guarantees for avoiding the risk of misstatement of the financial statements. Then with the Standard Operating Procedure (SOP) from cash receipts at the Tiara Bunda Pratama Clinic about the flow and process so that it can provide convenience in carrying out supervision of the cash receipts section.

### Data Retrieval Method

Data is a record that can be processed into a description. This study uses primary and secondary data, namely: 1) Primary data, namely data obtained by conducting interviews

with resource persons who have authority over the required data. 2) Secondary data, namely data obtained through documents obtained from records, financial reports at the clinic, reference book sources as theoretical material, and other data related to the object of research.

In processing primary data, the researcher conducted a direct observation at the Tiara Bunda Pratama Clinic to find out firsthand how the research was conducted, then conducted interviews with the head of the party who was there to find out whether they had a Standard Operating Procedure (SOP) for their cash receipts, whether there was abuse. with the Clinic cash then how to follow up if this happens. And the data obtained by secondary data are data on working papers regarding cash receipts, supporting theories according to the discussion, and obtaining data from Standard Operating Procedures (SOP).

### Data Analysis Method

Data analysis is the process of systematically searching and compiling data obtained from interviews, field notes, and other materials so that they can be easily understood, and the findings can be informed to others (Sugiyono, 2016). The data collection techniques used in this study are as follows:

- 1) Interview is a meeting of two people to exchange information and ideas through question and answer, so that meaning can be constructed in a certain topic.
- 2) Documentation is the collection of research data in the form of official documents from the company and other supporting documents.
- 3) Literature Study is a method of collecting data and information by collecting various books, journals, previous research, and others that are of course related to research.

## Result and Discussion

### Description of Conformity of Internal Control on Cash Receipt System with COSO 2013 Components

InTheexisting procedures for internal control regarding the cash receipts system at Tiara Bunda Clinic, it is almost completely by the five components of control according to



COSO 2013 in terms: 1). Control Environment: where the control environment in the agency has indeed been well structured when viewed from the organizational structure obtained with a clear division of tasks, authorities, and responsibilities. In its activities, Tiara Bunda Clinic also places ethical values by encouraging employees to be disciplined, honest, and consistent with the decisions they have taken. 2). Risk Assessment: risk assessment in the company is very important because it takes time to analyze risks to achieve the expected goals. At Tiara Bunda Clinic, in conducting transactions, they always socialize new activities and prepare the latest methods if there are changes in the operating environment or company so that employees know the information and can minimize unwanted risks. 3). Control activity: is an action defined by procedures regarding management's direction to reduce risk. Tiara Bunda Clinic also implements all types of activities in the form of documents, official travel letters, cash receipts, purchases of tools, and others, there must be photo evidence, proof of receipts for purchases, payments, and income. Regarding the data input process that has been computerized with an employee system that has its password as a form of monitoring important documents. 4). Information and Communication: used as an internal control activity. Good information and communication, with superiors and fellow employees will create good quality to support the components of internal control. 5). Monitoring: monitoring or supervision carried out by the Tiara Bunda Pratama Clinic can be carried out directly for inspection by company leaders who are directly related to the activities of the cash receipt system.

### ***Internal Control of Cash Receipt System Effectively***

The results of the data obtained regarding internal control at Tiara Bunda Clinic regarding how the cash receipt system that occurs at this clinic is adequate, have standard operating procedures (SOP) and has been carried out by its provisions, and does not deviate from procedures, so it can control risk. which exists. Effective internal control can affect the achievement of the clinic's goals, and the cash

receipts system at Tiara Bunda Clinic Pratama can be said to be good because employees are willing to participate in various controls and have an influence on events that will occur within the organization. There are also factors in influencing internal control effectively with the implementation of HR with a fairly high level of competence, the existence of adequate infrastructure, and sufficient funds.

### ***Analysis of Internal Applications on Cash Receipts Based on 2013 COSO Internal Control***

The system implemented Internal control of cash receipts at Tiara Bunda Clinic includes five components that are implemented according to COSO, namely:

#### 1. Control Environment

The components in the internal control environment are as follows:

##### 1) Organizational Structure

The organizational structure of Tiara Bunda Clinic is presented clearly in graphic form so that it is clear who will be responsible for their duties in the company.

##### 2) Commitment to integrity and ethical values.

Tiara Bunda Clinic creates an organizational culture that emphasizes integrity and existing ethical values. So that each division already has competency standards that are applied and interconnected with other divisions, by holding meetings every week to add ethical values and good competence to ectodermal control with discipline and be able to comply with existing rules.

##### 3) Employee regulations and code of ethics.

At this company, the code of ethics has not been written in writing but is conveyed orally by the leadership at every meeting.

##### 4) Commitment to Competence.

Tiara Bunda Clinic Pratama recruits employees who have the appropriate knowledge and skills for the work to be done. Recruitment to become an employee requires an oral and written

selection, after which training is carried out in advance for a week on theoretical debriefing. If the candidate has undergone training, a probationary period of 3 months will be carried out.

- 5) The method of determining the responsibilities and authorities of the Tiara Bunda Clinic has a clear job description or job desk deskicies and practices for managing human resources (HR).

## 2. Risk Assessment

The components in the assessment are new personnel, conducting training, and orientation for new employees for approximately 3 months.

## 3. Control Activities

The components in Control Activities are as follows:

### 1) Segregation of Duties

Tiara Bunda Clinic itself has a separation of duties between cash holders, authorization section, recording section (administration), and authorization section (manager).

### 2) Adequate authorization of transactions.

Authorization is the granting of authority from managers to employees to carry out activities or make decisions. Usually, this can be done in the form of a signature or initials on cash receipts documents.

### 3) Sufficient documents and records.

Tiara Bunda Clinic Pratama has provided a serial number and archived all documents related to cash receipts in the form of notes from the beginning to the end of the year.

### 4) Securing company assets and records.

In safeguarding assets and documents in the form of important user records, physical access must be limited, such as safe boxes that have been used to store cash funds. Only certain parties can access cash, make adequate backup documents with locked records, and CCTV cameras to monitor employees and documents that have been stored. And each computer at Tiara Bunda Clinic has its ID and Password.

## 4. Information and Communication

The components of Information and Communication are as follows:

### 1) Identify and record all valid transactions.

Cash receipt transactions at this clinic have been carried out with an accurate system.

### 2) Record Transactions in the proper accounting period.

Information on the transaction date in the cash receipts documents is cleared so as not to confuse users of financial statements.

### 3) Classify transactions as appropriate.

The agency classifies transactions as appropriate so that the recording of transactions is correct. If cash disbursements are incorrectly classified as assets, the assets and income are declared net first. So its cash receipts as assets and its cash disbursements are classified as reduced assets.

### 4) Presenting transactions and related disclosures in the financial statements appropriately.

Tiara Bunda Clinic Pratama will be done right because it has been supported by transaction slips and supporting documents that have been validated, to reduce or minimize errors.

## 5. Monitoring

The component of monitoring is effective supervision. There is the supervision of employee performance carried out by the manager, then will correct if an error occurs and provide input so that unwanted things do not happen in the future. And secure assets by supervising employees who have access to agency assets.

## Discussion of Research Results

Based on the table above, of the five components of internal control according to COSO, there are two different components, namely risk assessment, control activities, and the same three components, namely the control environment, information and communication, and monitoring activities. From comparing the components of internal control according to COSO with the internal control of the cash

receipts accounting information system carried out at Tiara Bunda Clinic, the results are as follows: a). The control environment component contains six principles, labyrinth the principles according to COSO. b). The risk assessment component contains six principles, five of which are by the principles according to COSO. Meanwhile, one other principle is not appropriate, namely Tiara Bunda Clinic Pratama has not made any changes at all related to regulations or operating environment related to cash receipts. c). The control activity component contains four principles, three of which are in accordance eyes according to COSO. Meanwhile, one other principle is not appropriate, namely physical control of cash receipts assets at the clinic every time a deposit is made to the clinic owner, a recalculation is always carried out, for computer programs related to cash receipts assets, the data in cash receipts are not computerized, only patient data is computerized. d). The information and communication component has one principle, namely recording transactions in the right accounting period at the Tiara Bunda Pratama clinic, communication is always established from one part to another. Cash receipt transactions are recorded by the cashier from the beginning of opening until the clinic is closed. Evidence from cash receipts in the form of receipts has been applied or is by the 2013 COSO theory. e). The monitoring activity component has one principle, namely cash receipts are always deposited to the leadership of each clinic after closing and the cashier always checks money before depositing it to the clinic owner. This is indirectly every day the leader has carried out monitoring related to his cash in accordance subscription of Conformity of Internal Control on Cash Receipt System with COSO Components

Based on the analysis above, the following is a discussion of the internal control carried out by Tiara Bunda Clinic:

1. Control environment: the implementation of this component is by COSO's internal control component, namely Pratama Tiara Bunda Clinic has company regulations that contain ethical values contained in regulations at the clinic. Supervision of cashiers is carried out directly by Tiara Hospital. The clinic has an officially written organizational structure as well as a detailed job description and has a clear vision and mission that is stated in the form of a banner stand in the clinic area. The cashier always attends training to improve the quality of service, the employee recruitment process is carried out by the Tiara Hospital Resources section, the performance evaluation process is carried out by the Head of the Clinic regularly every three months using tools that have been provided and submitted to the clinic.
2. Risk assessment: implementation of the principles according to COSO, namely the clinic has determined the purpose of reporting cash receipts, has identified risks that may occur such as loss of money due to theft/robbery of cash when the cashier is on the way to the house or at home. Inappropriate application, namely physical control of cash receipts assets at the clinic, every time a deposit is made to the clinic owner, a recalculation is always carried out, for computer programs related to cash receipts assets, the data in cash receipts is not computerized, only patient data.
3. Control activities: implementation by the principles according to COSO, namely the clinic has used a good document design, has used the Oracle Forms Runtime (OFR) software in recording cash receipts transactions, there are restrictions on access to files and there is a policy that the cashier is not allowed to work in the office. outside the clinic. Inappropriate application, namely not making changes at all related to regulations or operating environment relating to cash receipts and physical control of cash receipts assets at the clinic every time a deposit is made to the clinic owner, a recalculation is always carried out, for computer programs related to cash receipts assets there data in non-computerized cash receipts that are computerized are only patient data.
4. Information and communication: the application of this component is by the

component according to COSO, namely the clinic in recording cash receipt transactions using the OFR software so that the daily cash receipts report produces relevant and quality information, the responsibilities, and duties of employees are well communicated. The head of the clinic communicates information properly regarding responsibilities by each job description. The clinic communicates with external parties, namely Tiara Hospital regarding internal controls that occur at the clinic.

5. Monitoring activities: implementation by the components, namely periodic evaluations once a month to supervise operational activities as well as facilities and infrastructure through the Internal Monitoring System (SPI) conducted by a special clinical audit team, this is appropriate because with the SPI can ensure that internal controls exist and function. The clinic evaluates the internal control of cash receipts and clinical services, the results of the evaluation are used to determine the appropriate corrective action.

### Conclusion and Suggestion

The conclusion that can be drawn from the research is the internal control system for cash receipts at Tiara Bunda Clinic for the risk assessment component, and control activities are not adequate with COSO 2013. Meanwhile, the components of internal control, information, and communication, as well as monitoring, are by the theory. COSO 2013.

Some suggestions that researchers can give related to the results of this study include: 1). Agencies must be able to improve the internal control system for cash receipts more effectively so that assets at the clinic can be stored safely without misuse or fraud by creating regular or periodic monitoring and evaluation accompanied by clear regulations. 2). Agencies must be able to make written rules and codes

of ethics in the clinic so that employees can find out what activities they can and cannot do.

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## **SURAT PENUGASAN**

Nomor : ST/420/IX/2022/FEB-UBJ

Tentang

### **PENUGASAN DOSEN SEBAGAI PENULIS JURNAL**

#### **FAKULTAS EKONOMI DAN BISNIS** **UNIVERSITAS BHAYANGKARA JAKARTA RAYA**

- Pertimbangan : Sehubungan dengan Penugasan dosen sebagai Penulis Jurnal dilakukan Dosen Fakultas Ekonomi dan Bisnis Universitas Bhayangkara Jakarta Raya semester Ganjil Tahun Akademik 2022/2023. Dipandang perlu penugasan Dosen Tetap Fakultas Ekonomi dan Bisnis untuk melaksanakan kegiatan yang dimaksud. Untuk itu perlu mengeluarkan Surat Tugas.
- Dasar : a. UU RI No.12 Tahun 2012 tanggal 10 Agustus 2012 tentang Pendidikan Tinggi. Peraturan Menteri Riset Teknologi dan Pendidikan Tinggi No. 08 tahun 2019  
b. tentang Standar Pelayanan Minimum.  
Keputusan Kepala Kepolisian Republik Indonesia selaku Ketua Umum Yayasan Brata Bhakti Polri No. Pol : KEP/05/IX/1995/YBB tanggal 18 September 1995 tentang Pembentukan dan Pendirian Universitas Bhayangkara Jakarta Raya.  
c. Surat Keputusan Rektor Nomor: SKEP/086/VIII/2019/UBJ tanggal 02 Agustus 2019 tentang Pemberhentian dari dan Pengangkatan dalam Jabatan di Lingkungan Universitas Bhayangkara Jakarta Raya.  
d. Surat Keputusan Ketua Pengurus Yayasan Brata Bhakti Nomor: Skep/52/VIII/2020/YBB tanggal 13 Agustus 2020 tentang Pengangkatan dalam Jabatan Dekan di Lingkungan Universitas Bhayangkara Jakarta Raya. Surat Keputusan Rektor Universitas Bhayangkara Jakarta Raya Nomor:  
e. SKEP/176/VIII/2022/UBJ tanggal 02 Agustus 2022 tentang Kalender Akademik Semester Ganjil dan Genap Tahun Akademik 2022/2023.

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SURAT PENUGASAN  
DEKAN FAKULTAS EKONOMI DAN BISNIS  
NOMOR : ST/420/IX/2022/FEB-UBJ  
TANGGAL : 13 SEPTEMBER 2022

- Untuk : 1. Melaksanakan tugas sebagai Penulis pada Jurnal Ekonomi dan Statistik Indonesia dengan judul "***Analysis of Internal Control on Cash Receiving (Case Study at the Pratama Tiara Bunda Clinic)***" telah terbit pada Volume 2, Nomor 2, ISSN: 2777-0028, 16 September 2022.
2. Melaporkan hasil pelaksanaan kegiatan tersebut secara tertulis kepada Dekan Fakultas Ekonomi dan Bisnis.
3. Melaksanakan tugas ini dengan penuh tanggung jawab.

Dikeluarkan di : Jakarta

Pada Tanggal : 13 September 2022

An. DEKAN FAKULTAS EKONOMI DAN BISNIS



Tembusan:

- Arsip