JGGS
Journal of Governance and Global Studies

ISSN: 3109-998X

Vol. 03, No. 01, July 2026, pp. 77-83
Available at https://journals.ubmg.ac.id/index.php/JGGS

Analysis of The Entry of Cash Receipt Deposit Slips in Improving the Accuracy of Financial Statements

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ABSTRACT

This study aims to analyse the process of entering cash receipt deposit slips into the accounting information system and to identify issues that affect the timeliness and accuracy of recording. The research method used is a qualitative approach with a descriptive-analytical research design. Data were collected through observation, interviews, and documentation of parties directly involved in the cash receipt and recording process. The results indicate that, in general, the Deposit Slip entry procedures follow the established workflow; however, delays and input errors still occur, particularly regarding deposit amounts, account codes, and data completeness. These issues are caused by limited human resources, high transaction volumes, and weak internal controls. The conclusion of this study emphasizes that Deposit Slip data entry is a critical stage in the cash receipt accounting information system that requires procedural improvements, strengthened internal controls, and enhanced human resource competencies to improve the quality of financial reports.

Keywords: *Deposit Slip, Cash Receipts, Accounting Information System, Data Entry, Internal Controls.*

INRODUCTION

In line with the implementation of regional autonomy, public sector accounting in Indonesia has also continued to evolve. In its development, public sector accounting has served not only as a system used by local governments to manage regional finances but also as a means for the government to be accountable to the public. In this context of accountability, there has been growing public attention to the accounting practices carried out by government agencies (Halim, A. 2007). A good accounting information system must be able to process transaction data in a timely, accurate, and relevant manner to produce high-quality financial information, according to Romney and Steinbart 2021). In the context of cash receipts, entering source documents such as deposit slips is a vital step that determines the quality of subsequent accounting data. Errors at the input stage will have a direct impact on errors in journal entries, financial statements, and managerial decision-making.

The input of the Deposit Slip requires high precision because the document contains important information such as the deposit date, the amount received, the source of the receipt, and the account code used. (Widyaningrum and Iswara 2024) emphasize that errors in inputting

cash receipt data, particularly in source documents, can cause discrepancies between the physical cash balance and the cash balance recorded in the system. This condition has the potential to reduce the reliability of financial statements and open up opportunities for discrepancies.

The issue of cash receipt input still frequently occurs, especially in organizations with high transaction volumes. (Sudiarti et al, 2023) found that some organizations still do not have standard procedures for inputting cash receipt evidence, resulting in inconsistent record-keeping. Additionally, the lack of data validation in the system causes input errors to go undetected from the beginning. Another issue that often arises is the weak internal control in the cash receipt and recording process. (Gunawan et al, 2022) state that the lack of a clear separation of duties between the cash receiver and the Deposit Slip data input officer increases the risk of errors and fraud. Ideally, the cash receipt process, Deposit Slip data entry, and data verification should be carried out by different parties to ensure the accuracy and security of financial data.

Human resource competence also significantly affects the quality of Deposit Slip input. (Putri and Pratama, 2021) explain that the limited understanding of accounting information system operators regarding cash receipt procedures and the use of accounting applications often becomes the main cause of input errors. The lack of training and supervision exacerbates this condition, especially in organizations transitioning from manual systems to digital systems. Based on these conditions, it can be seen that the inputting of the Deposit Slip (Deposit Slip) is not merely an administrative activity, but an important part of the cash receipt accounting information system that requires clear procedures, adequate systems, and competent human resources. Therefore, analyzing the Deposit Slip input process is important to identify weaknesses, obstacles, and improvement opportunities to enhance the quality of financial information and strengthen the accountability of cash management.

Thus, the research titled "Analysis of Cash Deposit Slip Input in Improving Financial Statement Accuracy" becomes relevant to conduct in order to provide a comprehensive overview of the Deposit Slip input mechanism, examine the issues that arise, and offer improvement recommendations based on the principles of effective accounting information systems and internal control in accordance with the developments in accounting theory and practice over the past five years.

THEORETICAL FRAMEWORK

Accounting Information System

Information systems can be implemented manually or using computers. Both options have their own advantages and disadvantages. From a cost perspective, in the short term, an information system is cheaper if conducted manually, but this method will certainly produce information that is slower and less accurate. Conversely, using a computer can generate information that is faster and more accurate, although the initial investment is higher (Krismiaji, 2015:16). A system is a system that processes data and transactions to produce information that is useful for planning, controlling, and operating a business (Krismiaji,2015:4).

Basic Concepts of Accounting Information Systems

Krismiaji (2005:4) states that to produce the information needed by decision-makers, the accounting information system must perform the following tasks:

1. Collect transactions and other data and input them into the system.
2. Process transaction data.
3. Store data for future use.
4. Generate the necessary information by producing reports or allowing users to view the data stored in the computer themselves.

5. Control the entire process so that the information produced is accurate and reliable.

The Purpose of an Accounting Information System

The objectives of the accounting information system according to (Mulyadi, 2008:19) are as follows:

1. To provide information for the management of new business activities.
2. To improve the information produced by existing systems, both in terms of quality, presentation accuracy, and information structure.
3. To enhance accounting control and internal checks, specifically to improve the reliability of accounting information and to provide complete records regarding accountability and the protection of company assets.
4. To reduce clerical costs in the maintenance of accounting records.

METHODOLOGY

This research uses a qualitative approach with a descriptive method, aimed at deeply analysing the process of inputting the Receipt Payment Slip into the accounting information system. This approach was chosen because the research focuses on understanding the workflow, procedures, and issues that occur in the practice of inputting Receipt Payment Slip in the organizational environment. According to Creswell and Poth 2021), descriptive qualitative research is used to systematically describe phenomena based on real conditions in the field, allowing researchers to gain a comprehensive understanding of the object being studied.

The data sources in this study consist of primary and secondary data. Primary data were obtained through direct observation and semi-structured interviews with parties involved in the cash receipt process and STS input, such as the cash treasurer and accounting information system operators. Meanwhile, secondary data were obtained from supporting documents such as deposit slip archives, cash receipt reports, standard operating procedures, as well as relevant regulations and literature. According to Sekaran and Bougie 2020), the use of a combination of primary and secondary data can enhance the depth of analysis and strengthen the validity of research findings.

Data analysis was conducted qualitatively descriptively with stages of data reduction, data presentation, and conclusion drawing. The collected data is selected and focused on aspects related to the Deposit Slip input process, then presented in narrative form to facilitate interpretation. To ensure the validity of the data, this research applies triangulation techniques by comparing the results of observations, interviews, and documentation. This is in line with the opinion of Miles et al. (2020), who state that triangulation is an important strategy in qualitative research to enhance the credibility and reliability of research results.

RESULT

Based on the results of the interview conducted regarding the process of inputting the Receipt Deposit Slip for the Revenue Cash at the Regional Finance and Revenue Agency, it was obtained that the STS input process is carried out using the e-Billing system through the internal application, namely "KLIKPAD". This process involves the service staff of the Revenue Division and the Revenue Treasurer, who are responsible for managing regional revenue.

The stages of STS input begin when taxpayers submit documents related to Regional Taxes and Regional Levies to the service officers at the Public Service Mall of Bone Bolango Regency. Next, the officer performs calculations using either the Official Assessment or Self-Assessment method. After the data is calculated, the officer inputs it through the KLIKPAD application until it produces an e-Billing as proof of the STS deposit, which will be taken to the bank for the payment process.

Before the e-Billing is printed, the Revenue Treasurer verifies the input data to ensure the accuracy and correctness of the revenue data. The estimated service time for the STS input process is approximately five minutes. In its implementation, several obstacles were encountered, including incomplete administration from taxpayers and internet network disruptions that affected the speed of the application system. In addition, a common mistake is the incorrect input of account numbers by bank staff.

In addressing these challenges, the government is making efforts to enhance human resource capabilities to improve service efficiency and mastery of excellent service. Additionally, adequate internet network infrastructure support is needed to ensure the service process runs more optimally. The recommendation to improve the quality of cash management is to enhance human resource competencies through capacity-building activities.

Data on the Number of Inputted Payment Slip Receipts

Based on the documentation data during the research period, it was found that the number of Payment Receipt Letters (STS) received and processed by BKPD from January to April amounted to 555 documents. Of this number, 481 documents, or approximately 86.7%, were successfully input on time, while 74 documents, or 13.3%, experienced input delays.

Table 1: Input Deposit Slips

Month	Number of deposit slip Entered	Deposit Slip Successfully Inputted on Time	Late Input Deposit Slip
January	128	110	18
February	135	118	17
March	142	121	21
April	150	132	18
Total	555	481	74

Based on the table, the number of incoming deposit slips has increased every month. In January, the number of deposit slips received was 128 documents, then it increased to 135 documents in February, 142 documents in March, and reached 150 documents in April. The increase in the number of documents indicates that regional reception activities have increased during the research period.

The success rate of timely data entry reaching 86.7% indicates that the management and data entry process of deposit slips has been running quite well. This is supported by the use of the internal KLIKPAD application, which helps expedite the data input and recording process for regional revenue. In addition, the verification process by the Revenue Treasurer also supports the accuracy of the data input into the system. However, there are still 74 documents experiencing input delays. Based on the interview results, the delays are generally caused by the accumulation of documents at the end of the period and the limited number of system operators. This condition indicates that the increased workload has not yet been fully matched by adequate human resources.

In addition to the human resources factor, internet network constraints also affect the speed of the PSE input process. Digital-based service systems are highly dependent on network stability, so when network disruptions occur, the service process is hindered and causes delays in data input. From the results, it can be concluded that the input of Cash Receipts has been quite effective, but there is still a need to improve human resource capacity, add system operators, and strengthen information technology infrastructure to minimize input delays in the future.

DISCUSSION

Analysis of the Timeliness of Deposit Slip Input

The research results show that the process of inputting the Payment Receipt Letter at BKPD has generally been running quite well, but delays in inputting some documents have still been found. Based on the research data, out of a total of 555 DEPOSIT SLIP documents received during the January–April period, 74 documents or 13.3% experienced input delays. The delays are generally caused by a backlog of documents at the end of the period, a limited number of system operators, and internet network disruptions that affect the speed of accessing the KLIKPAD application.

This finding is in line with the opinion of Siregar and Harmain 2023), who state that delays in cash receipt data input often occur due to limited human resources and high transaction volumes, especially during certain periods. These conditions indicate that the effectiveness of the accounting information system is not only determined by the presence of digital applications but is also influenced by the readiness of human resources and the support of information technology infrastructure.

According to Marshall B. Romney and Paul John Steinbart in the theory of accounting information systems, timeliness is one of the main characteristics of the quality of accounting information. Information that is presented late will reduce the relevance and usefulness of that information in decision-making. Therefore, delays in inputting can impact the timeliness of presenting cash receipt reports and budget realization reports. In addition, the increase in the number of deposit slips each month indicates a rise in regional reception activities. However, the increase in workload has not been fully matched by adequate operator capacity. Therefore, additional operators and increased human resource capacity are needed so that the input process can be carried out in a timely and more efficient manner.

Analysis of Deposit Slip Data Input Errors

The research results show that in the deposit slip input process, data input errors are still found, especially in account numbers and receipt account codes. These errors mostly occur due to the lack of operator precision and the suboptimal verification process. Additionally, input errors can also occur due to the high workload of operators when transaction volumes increase.

This finding is in line with research by Widyaningrum and Iswara (2024), which states that input errors in cash receipt source documents are generally caused by human error and weak validation mechanisms in the accounting information system. Systems that have not yet been equipped with automatic validation features still allow operators to make mistakes in the data input process. Account code errors also indicate that the operator's understanding of the classification of regional revenue accounts still needs to be improved. This is supported by the research of Putri and Pratama (2021), which states that human resource competence has a significant influence on the quality of system-based accounting records.

Internal Control

Based on the results of observations and interviews, it is known that the input process has implemented internal controls in the form of verification by the Revenue Treasurer before the e-Billing is printed. However, the separation of duties between cash reception and Deposit Slip input has not been fully implemented consistently. This condition results in a relatively high risk of input errors. According to (Gunawan, et al 2022), weak internal control, particularly in the aspect of function separation, can increase the risk of errors and potential deviations in cash

management. In this study, the weakness of internal control is reflected in the still-found input errors that should be minimized through a layered inspection process.

Based on the framework of the Committee of Sponsoring Organizations of the Treadway Commission, effective internal control must include control activities, monitoring, and adequate information and communication systems. Therefore, strengthening internal control needs to be carried out through the implementation of clear task segregation, enhancement of verification procedures, and the development of automatic validation features in the KLIKPAD system.

Implications for the Quality of Financial Statements

Errors and delays in data entry have a direct impact on the quality of regional financial reports, particularly cash reports and budget realization reports. Deposit data for receipts is the primary source document in recording regional cash receipts, so the accuracy and precision of its input significantly determine the quality of the financial information produced. Sudiarti, Lubis, and Gumelar (2023) state that the quality of financial reports is greatly influenced by the accuracy and precision of data at the initial recording stage. If the input process experiences errors or delays, the information presented in the financial reports becomes less reliable, less relevant, and has the potential to cause data discrepancies.

The results of this study indicate that data entry is one of the critical points in the regional cash receipt accounting information system. Therefore, serious attention is needed to work procedures, information system quality, and human resource competencies. The use of the KLIKPAD application has actually helped improve the efficiency of the regional cash management process. However, system optimization still needs to be carried out through improving internet network quality, adding automatic validation features, and enhancing the capacity of system operators. Thus, the quality of regional financial reports is expected to become more accurate, timely, and reliable as a basis for decision-making.

CONCLUSIONS

The process of inputting the Cash Receipt Deposit Slip plays an important role in the accounting information system because it serves as the basis for recording cash receipts and preparing financial statements. Based on the research findings, the input procedure has followed the established flow, starting from document receipt, verification, input into the KLIKPAD application, to validation by the Cashier. The implementation of the KLIKPAD application helps expedite the service process and the recording of regional cash receipts. This is evident from the 481 documents, or 86.7%, that were successfully input on time out of a total of 555 documents during the research period. However, there are still 74 documents, or 13.3%, that experienced input delays. The delays were caused by the high volume of transactions, limited human resources, and internet network disruptions.

In addition to delays, data input errors such as incorrect account numbers, account codes, and deposit amounts are still found. These errors are influenced by human error and the suboptimal automatic validation system in the application. This condition indicates that the competence of the operators and the accuracy in the data input process still need to be improved. From the perspective of internal control, the Cashier has carried out verification, but the separation of duties between cash receipt and recording has not been consistently implemented. This can increase the risk of recording errors and affect the reliability of financial information.

The research results indicate that data entry still requires improvements in terms of procedures, systems, and human resources. Therefore, it is necessary to enhance HR competencies, strengthen internal controls, add operators, and improve internet network quality

so that the data entry process can run more effectively, on time, and accurately, thereby supporting the quality of transparent and accountable financial reports.

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