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THE EFFECTIVENESS OF THE ACCOUNTING INFORMATION SYSTEM FOR SALES AND CASH RECEIPTS IN ENHANCING INTERNAL CONTROL: A CASE STUDY OF CV. HOUSE OF JESHO, SEMARANG, INDONESIA

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Abstract
This study aims to critically evaluate the effectiveness of the accounting information system for sales and cash receipts in enhancing internal control mechanisms at CV. House of Jesho, located in Semarang, Indonesia. Employing a qualitative case study methodology, empirical data were systematically gathered through in-depth interviews with six key personnel, direct field observations, and comprehensive documentation analysis. To ensure the robustness and credibility of the findings, the research utilized both source and methodological triangulation. The findings reveal substantive vulnerabilities within the current system, predominantly concerning the inadequate segregation of duties; specifically, sales personnel are concurrently responsible for processing transactions and collecting cash payments. Furthermore, the study identifies that the utilization of manually prepared sales documents and the absence of rigorous independent verification for cash receipts significantly elevate the risks of recording errors, financial discrepancies, and potential misappropriation of company assets. Consequently, this study recommends strategic interventions, emphasizing the strict separation of sales and cash receipt functions, the implementation of prenumbered transactional documents, and the execution of periodic financial reconciliations. By adopting these structural improvements, the organization can substantially enhance the reliability, operational efficiency, and overall effectiveness of its accounting information system, thereby mitigating prospective financial risks.

Keywords
Accounting Information System; Internal Control; Cash Receipts; Sales; Segregation of Duties.

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INTRODUCTION

Advances in information technology have encouraged companies to improve the quality of their accounting information systems to provide relevant, accurate, and timely information to support decision-making (Susmia et al., 2016). An accounting information system is an essential component of corporate management because it integrates transaction recording, data processing, and financial information reporting. Within the revenue cycle, the primary activities include receiving customer orders, approving credit sales, delivering goods, recording accounts receivable, and collecting cash. Therefore, a properly designed and effectively implemented accounting information system can enhance operational effectiveness while strengthening the company's internal control mechanisms (IAI, 2020).

Sales are a principal activity for trading companies and businesses that provide products and services. Sales transactions may be conducted either on a cash or credit basis. Although credit sales give companies opportunities to increase sales volume, they also expose them to risks, including delayed payments, uncollectible accounts receivable, and potential misappropriation of cash receipts. Therefore, an effective sales system should include clearly defined procedures, appropriate transaction authorization, adequate record-keeping, segregation of duties, and effective monitoring of cash receipts.

Internal control plays a critical role in mitigating these risks. Based on the Internal Control—Integrated Framework, internal control is a process designed to provide reasonable assurance that the organization will achieve its objectives in operations, reporting, and compliance. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework identifies five key components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring activities (Aries Wicaksono, 2025). In the context of sales and cash receipt systems, these components can be implemented through segregation of duties, transaction authorization, prenumbered documents, safeguarding of documents and cash, reconciliation procedures, and independent verification.

Internal control issues become increasingly significant in companies that continue to rely on manual record-keeping systems. Systems that have not been adequately computerized may increase the risk of recording errors, document loss, delays in financial reporting, transaction manipulation, and difficulty tracing sales and cash receipt transactions. Previous studies have also demonstrated that accounting information systems play an important role in supporting internal control over cash receipts and disbursements, particularly through authorization procedures, transaction recording, and the provision of reliable and accountable information (Purwanto & Ferhat, 2018; Carolina et al., 2021). A similar condition was identified at CV. House of Jesho, Semarang, a company engaged in CNC laser router cutting services using materials such as acrylic, aluminum composite panel (ACP), polyvinyl chloride (PVC), medium-density fiberboard (MDF), wood, plywood, and HPI. The company conducts both cash and credit sales, with credit sales primarily extended to long-standing customers. Based on an initial survey, the company's accounting information system for sales and cash receipts has not been operating optimally, as several processes are still performed manually and are not yet supported by an integrated recording system.

Several control deficiencies were identified, including overlapping responsibilities among the sales, billing, administrative, and cash receipt functions; the use of manually prepared sales invoices that do not consistently employ prenumbered documents; unsystematic filing of purchase orders and delivery notes; inadequate transaction authorization and supervision; and insufficient independent verification of accounts receivable collections. These conditions increase the risk of recording errors, document loss, cash discrepancies, delays in accounts receivable collection, and misappropriation. These findings are consistent with internal control principles, which emphasize that transactions should be appropriately authorized, valid transactions should be recorded completely and accurately, and company assets should be adequately protected against loss or misuses. More serious issues were identified in credit sales transactions, particularly when customers paid in cash through sales personnel. In some instances, customers reported settling their outstanding balances with sales personnel, while the company's records showed the corresponding receivables as unpaid. This condition indicates weaknesses in segregation of duties, cash receipt documentation, and independent verification procedures. If not addressed promptly, these weaknesses may increase the risks of uncollectible receivables, cash discrepancies, transaction manipulation, and financial losses to the company.

Accordingly, the effectiveness of an accounting information system for sales and cash receipts depends not only on the existence of formal procedures but also on how consistently management implements internal controls. An effective information system should generate accurate, reliable, and traceable information. At the same time, internal controls should ensure that every transaction is properly authorized, accurately recorded, performed by authorized personnel, and independently verifiable. Previous research on implementing accounting information systems for sales and cash receipts has also shown that systems supported by authorized documentation, appropriate segregation of duties, and well-defined procedures can strengthen a company's internal control environment (Rahmadani & Abidin, 2022). Based on the foregoing discussion, this study is important for analyzing the implementation of the accounting information system for sales and cash receipts and evaluating the effectiveness of internal controls at CV. House of Jesho, Semarang. Accordingly, this study addresses the following three research questions: (1) How is the accounting information system for sales and cash receipts implemented at CV. House of Jesho, Semarang? (2) How are internal controls implemented within the accounting information system for sales and cash receipts at CV. House of Jesho, Semarang? and (3) What measures can be undertaken to address internal control weaknesses to improve the effectiveness and efficiency of the accounting information system for sales and cash receipts at CV. House of Jesho, Semarang? This study is expected to identify weaknesses in the sales and cash receipt procedures and provide recommendations for improvement, particularly through strengthening segregation of duties, transaction authorization, document controls, transaction recording, accounts receivable monitoring, and cash receipt verification.

LITERATURE REVIEW

Accounting System

A system is a set of interconnected elements or components that interact to achieve specific objectives. In business operations, a system consists of interrelated procedures designed to facilitate operational activities in a structured manner. Mulyadi (2016) defines a system as a network of procedures within an integrated framework that carries out an organization's principal activities. Accordingly, a system is an integrated set of interrelated procedures and components designed to produce outputs that support the achievement of organizational objectives.

A procedure refers to a sequence of activities performed in a systematic order and involving several parties to ensure the consistent execution of transactions. Procedures ensure each business transaction is performed according to clearly defined stages and responsibilities. Within an accounting system, procedures guide each organizational function in performing, recording, and accounting for business transactions. An accounting system is an integrated structure of forms, records, procedures, and reports coordinated to generate the financial information management needs. Mulyadi (2016) states that an accounting system provides financial information that helps management run an organization. In line with this perspective, an accounting system can be viewed as a mechanism for collecting, classifying, recording, processing, and reporting transaction data into information that is useful for decision-making. The fundamental objectives of an accounting system are to provide high-quality information, enhance the effectiveness of internal control, improve the reliability of accounting records, safeguard company assets, and increase the efficiency of recording activities. An accounting system should also provide relevant and reliable information that management can use for planning, control, and decision-making.

According to Mulyadi (2016), the principal elements of an accounting system comprise: (1) Forms, which are documents used to record the occurrence of transactions; (2) Journals, which are accounting records used to record, classify, and summarize transactions; (3) General Ledger, which is a collection of accounts used to summarize financial data previously recorded in the journals; (4) Subsidiary Ledgers, which provide detailed information for specific accounts in the general ledger, such as accounts receivable records; and (5) Financial Statements, which represent the final output of the accounting process and are used to present the company's financial information. These five elements constitute an interconnected sequence within the accounting system. Complete documentation, systematic recording, and traceable reports are essential to ensuring the accounting system's reliability. Mulyadi identifies forms, journals, and the general ledger as fundamental components of the accounting system. In contrast, other accounting subsystems support the organization's primary business activities, including sales, cash receipts and disbursements, and inventory management. As accounting information systems have developed, the function of an accounting system is no longer limited to transaction recording; it also encompasses supporting internal control and providing information for organizational management. Therefore, accounting systems for sales and cash receipts should be appropriately designed to ensure that each transaction is properly authorized, recorded, processed, and independently verified.

Cash Sales Accounting System

Sales represent one of the principal activities of a company through which revenue is generated from the delivery of goods or services to customers. Based on the timing of payment, sales transactions may be conducted on either a cash or credit basis. Cash sales refer to sales transactions in which payment for goods or services is made at the time of the transaction, either before or at the time of delivery. Accordingly, the company receives cash immediately, thereby minimizing the risk associated with accounts receivable. Mulyadi (2016) explains that cash sales require customers to pay the stated price before the company delivers the goods. Once the company receives payment, it records the transaction and subsequently delivers the goods to the customer. Thus, a cash sales accounting system comprises procedures for receiving customer orders, collecting payments, delivering goods, recording transactions, and depositing cash, ensuring sales transactions are conducted effectively and accountably

A cash sales system is not merely intended to record sales transactions but also to ensure that cash received originates from legitimate transactions, is completely recorded, and is properly deposited into the company's account. Therefore, a cash sales system should be supported by appropriate segregation of duties, adequate documentation, proper transaction authorization, accurate recording, and independent verification.

Functions Involved in the Cash Sales System

According to Mulyadi (2016), the functions involved in a cash sales system include: (1) Sales Function, which is responsible for receiving customer orders and preparing sales documents; (2) Cash Function, which is responsible for receiving payments from customers; (3) Warehouse Function, which is responsible for preparing goods in accordance with customer orders; (4) Shipping Function, which is responsible for delivering the goods to customers; and (5) Accounting Function, which is responsible for recording sales transactions and cash receipts and preparing the required reports. Segregating these functions is an important internal control because no single individual or department controls the entire transaction process. Separating cash collection, record-keeping, inventory custody, and shipping reduces the likelihood of errors and potential misuse or irregularities in transactions.

Documents Used in the Cash Sales System

Documents serve as a medium for recording and providing evidence of business transactions. In a cash sales system, the documents used may include cash sales invoices, cash receipt records, bank deposit slips, shipping documents, and other supporting documentation. Sales documents should contain complete information regarding the customer's identity, transaction date, type and quantity of goods or services, price, amount paid, and the parties responsible for authorization. Prenumbered documents also help facilitate transaction control and traceability while reducing the risk of missing documents or unrecorded transactions.

Accounting Records Used in the Cash Sales System

Accounting records record and classify transactions. In a cash sales system, the records may include a sales journal, cash receipts journal, general journal, inventory cards, and inventory records. These records enable the company to monitor sales volume, cash receipts, and changes in inventory resulting from sales transactions. Transactions should be recorded based on valid and duly authorized source documents. This establishes a clear relationship between transaction documents, accounting records, and the resulting reports. This linkage is essential to ensure transactions can be traced throughout the process, from their initial occurrence to their presentation in the financial statements.

Procedures in the Cash Sales System

A cash sales system generally consists of several interrelated procedures, including: (1) Order Receipt Procedure, which involves receiving and recording customer orders; (2) Cash Receipt Procedure, which involves receiving and recording customer payments; (3) Goods Preparation and Delivery Procedure, which involves preparing goods based on paid orders and delivering them to customers; (4) Sales Recording Procedure, which involves recording sales transactions in the appropriate accounting records; (5) Cash Deposit Procedure, which involves depositing cash received by the company into its bank account promptly and in the appropriate amount; (6) Cash Receipt Recording Procedure, which involves recording cash receipts based on verifiable receipt and deposit documentation; and (7) Cost of Goods Sold Recording Procedure, where applicable, for companies that maintain inventories of goods for sale.

Companies should implement these procedures consistently and involve different organizational functions in accordance with their respective responsibilities. Through the appropriate coordination and segregation of these functions, companies can strengthen the effectiveness of controls over sales and cash receipt activities.

Relationship Between Accounting Information Systems and Internal Control

Accounting information systems are closely linked to internal control because the information they generate provides an important basis for monitoring and controlling organizational activities. An effective accounting information system should generate accurate, complete, timely, and traceable information. In addition, the system should support effective controls over the company's assets and transactions. Internal control is a process designed to provide reasonable assurance that an organization's objectives related to operations, reporting, and compliance can be achieved. Through the Internal Control—Integrated Framework, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) identifies five components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring activities. COSO updated the framework in 2013, and it remains one of the principal frameworks for designing and evaluating internal control systems.

In sales and cash receipt systems, internal control is implemented through mechanisms such as segregation of sales, cash receipt, and accounting functions; authorization of transactions; use of complete and sequentially numbered documents; safeguarding of documents and assets; prompt recording of transactions; reconciliation of company records with cash receipts or bank deposits; independent verification; and ongoing monitoring of procedural compliance. Therefore, the effectiveness of an accounting information system for sales and cash receipts depends on its ability to support structured transaction execution, produce reliable and verifiable information, and reduce the risk of errors and fraud.

Previous Research Findings

Previous studies on accounting information systems, internal control, sales, cash receipts, and accounts receivable indicate that implementing accounting systems plays an important role in supporting the effectiveness of a company's internal control. Susmia et al., (2016) found that although Bengkel Pump Jaya Diesel Pematangsiantar's organizational structure demonstrated a division of duties and authority, its implementation was not fully effective. They also identified weaknesses in sales procedures, the segregation of sales and cash receipt functions, invoice accountability, and authorization procedures. Consistent with these findings, Anggriawan et al., (2026) found that the accounting information system at PT Sumber Alfaria Trijaya Tbk., Manado Branch, had been computerized and integrated with the head office; however, weaknesses remained in cash transfer controls and document authorization. Similarly, Octaviandy, (2016) concluded that the sales and cash receipt information system at UD Sumber Mutiara Rantauprapat continued to exhibit weaknesses in its procedures, functions, and documentation, resulting in ineffective internal control.

Subsequent studies have indicated that similar challenges remain in cash and sales management. Cahyanigsih & Putra (2016) found that internal control over cash was not yet effective due to overlapping duties, weaknesses in the use of deposit slips, and inadequate implementation of accounting functions, documents, and records. Jaya (2018)), in contrast, reported more positive findings, indicating that the sales and cash receipt systems and procedures at PT Putra Indo Cahaya Batam were sufficiently adequate and supported by an effective internal control structure. Meanwhile, Tampubolon & Hamta (2017) found that PT Kita Jaya Sukses Batam had adopted a computerized sales accounting information system, although several practices were not yet fully consistent with established accounting theory. Putri et al., (2017) similarly found that the sales accounting information system at CV Pusaka Bali Persada still had weaknesses in implementing its computerized system, which hindered the fulfillment of customer orders.

Studies focusing on accounts receivable have demonstrated that internal control and credit policies influence a company's ability to minimize uncollectible accounts receivable. Dera, (2016) concluded that internal control over accounts receivable at PT Surya Wenang Indah Manado was effective because adequate credit-granting policies and procedures supported it. However, the direct write-off method was considered less effective than the allowance method based on an aging analysis of accounts receivable. Cahyarini (2018) found that PT Bisma Karang Pilang Surabaya's credit sales policy was not optimally implemented, particularly because it lacked an adequate policy for determining accounts receivable due dates. In contrast, Nopiawati & Hati (2018) found that internal control over accounts receivable at Hang Nadim Airport, Batam, was generally well implemented, although uncollectible receivables remained due to several contributing factors.

Other studies further emphasize the importance of internal control in mitigating the risk of uncollectible accounts receivable. Ompusunggu (2019) showed that implementing internal control over accounts receivable helped reduce the proportion of overdue receivables at PT Global Asia Seluler. However, Naibaho et al., (2019) found that internal control over accounts receivable at KP-RI Jaya Dinas P dan K Kabupaten Simalungun was not yet effective because collection policies largely relied on telephone calls and personal visits and were influenced by both internal and external factors. Damayanty & Lasiyono (2022) reported that accounts receivable management procedures at PT Subur Agro Pratama were relatively adequate; nevertheless, they considered establishing a dedicated credit function necessary to improve receivables management effectiveness. Widiasmara (2014) also found that internal control over accounts receivable at PT Wahana Ottomitra Multiartha Tbk., Madiun Branch, was relatively effective and contributed to improvements in receivables quality and collection activities.

In the context of sales and internal control, Jaya (2018) identified weaknesses in responsibility allocation, accounting records, and internal control practices related to sales and cash receipts at PT Putra Indo Cahaya Batam. Tumalun & Pangerapan, (2019) found that the credit sales accounting information system at PT Nusantara Sakti, Manado Branch, adopted a fast and secure online system; however, they still identified overlapping functions and credit-function implementation that did not fully comply with established standards. Riyani & ROSDIANA, (2019) also found that UD Megah Makmur Furniture's cash sales system was generally well implemented. However, overlapping responsibilities remained among the sales, shipping, warehouse, and administrative functions. Meanwhile, Mailakay & Sabijono (2019) reported relatively positive findings, indicating that the electricity sales accounting system at PT PLN (Persero), South Manado Branch, had been implemented in accordance with established procedures and supported business planning and control. Permana & KISWARA (2017) found that delays in accounts receivable payments at PT Pelindo III (Persero), Tanjung Emas Semarang Branch, were partly attributable to these factors.

Furthermore, Fahreza (2021) identified an increase in overdue accounts receivable at PT Pertamina Lubricants, primarily because customers paid installments beyond their due dates. Based on the findings of the aforementioned studies, it can be concluded that accounting information systems, particularly those supporting the sales cycle, cash receipts, and accounts receivable management, play a significant role in enhancing the effectiveness of internal control and mitigating the risk of uncollectible accounts receivable. Although some companies have implemented adequate systems and procedures, researchers continue to identify weaknesses, including overlapping functions, inadequate segregation of duties, weak authorization mechanisms, non-compliance with established procedures, and suboptimal accounts receivable collection policies and processes. Therefore, further research is warranted to evaluate the implementation of accounting information systems and internal control mechanisms in accordance with the specific characteristics and operational conditions of the research setting.

Theoretical Framework of the Study

Drawing on the aforementioned theoretical perspectives, the study adopts the concept of an accounting system as its theoretical foundation for analyzing the implementation of the sales and cash receipt accounting information system at CV. House of Jesho. The analysis emphasizes the functions performed, documents used, accounting records maintained, and procedures applied within the sales and cash receipt processes. Furthermore, the study analyzes the effectiveness of internal control based on the principles of segregation of duties, transaction authorization, document control, transaction recording, asset safeguarding, independent verification, and monitoring. The COSO framework serves as the theoretical foundation for examining the interrelationships among the control environment, risk assessment, control activities, information and communication, and monitoring activities in supporting the achievement of internal control objectives.

Through this approach, the study identifies the extent to which the existing system at CV. House of Jesho is consistent with the system prescribed by the relevant theoretical framework. The study then uses any gaps identified between the expected system and actual practices as a basis for developing recommendations to improve the sales and cash receipt accounting information system and strengthen the company's internal control mechanisms.

METHODS

This study used a qualitative descriptive method with a case study approach. The research aimed to present participants' views in response to the research questions and analyze the reasons and contextual factors influencing their perspectives and behavior. Data analysis included reduction, triangulation, interpretation, conclusion drawing, and verification. The case study approach was chosen because the research focused on a single setting, CV. House of Jesho, Semarang. This allowed for an in-depth examination of the processes, procedures, and issues related to the accounting information system for sales and cash receipts within the company's operations. According to Yin (2015) a case study is suitable for gaining a deep understanding of contemporary phenomena in real-life contexts, especially when the boundaries between the phenomenon and its context are unclear.

This study was descriptive, aiming to present the actual condition of the accounting information system for sales and cash receipts, identify internal control weaknesses, and assess the alignment of current practices with established procedures and internal control principles. The analysis findings formed the basis for recommendations to improve the system. The research took place at CV. House of Jesho in Muktiharjo Kidul, East Semarang District, Semarang City, Indonesia, from September to December 2023. CV. House of Jesho is a privately owned company specializing in CNC laser router cutting services using materials such as acrylic, aluminum composite panel (ACP), polyvinyl chloride (PVC), medium-density fiberboard (MDF), wood, plywood, HPI, and others. The company sells its products through its retail outlet and to business partners, with an estimated monthly turnover of IDR 50–70 million. The researcher used purposive sampling and directly observed the company's administrative receipts and operational activities. Purposive sampling suits qualitative research because it selects data sources based on their relevance to the research focus (Sugiyono, 2013). The participants included the Manager/Owner, Assistant Manager, Administrator, Designer, Operator, and Packing Staff. Data collection involved three techniques. First, interviews gathered information from participants about sales procedures, cash receipts, division of duties, transaction authorization, record-keeping, and transaction monitoring. Second, observation provided direct insight into how the sales and cash receipts accounting information system was implemented, as well as internal control activities. Third, the team collected and reviewed documentation related to sales transactions, accounts receivable, cash receipts, and administrative procedures.

The researchers used multiple data collection techniques to obtain complementary information and compare interview findings with actual conditions and supporting documentary evidence. Data analysis was conducted interactively and continuously throughout the research process, from data collection through conclusion drawing. The analysis comprised three main stages: data reduction, data display, and conclusion drawing/verification (Huberman & Miles, 2002). Data credibility was established through source and methodological triangulation. Patton (1999), states that triangulation is an appropriate technique for assessing data credibility in case study research. Source triangulation was conducted by comparing information obtained from the owner/manager, administrator, and other personnel involved in the company's operational activities. Meanwhile, methodological triangulation was performed by comparing findings obtained through interviews, observations, and documentary analysis. This triangulation process ensured the information obtained did not depend solely on a single source or data collection method. Accordingly, the triangulation process was expected to enhance the credibility and reliability of the research findings and to provide an objective representation of the implementation of the accounting information system for sales and cash receipts, as well as the internal control practices at CV. House of Jesho.

RESULTS AND DISCUSSION

Description of the Research Object

Profile of CV. House of Jesho, Semarang

CV. House of Jesho provides CNC laser router cutting services for a variety of materials, including acrylic, aluminum composite panel (ACP), polyvinyl chloride (PVC), medium-density fiberboard (MDF), wood, plywood, and HPI. In addition to cutting services, the company provides a range of interior and exterior products, including partitions, decorative elements, fences, signage, dimensional lettering, logos, house numbers, table numbers, and other customized decorative products based on customer requirements. The company is located in Muktiharjo Kidul, Pedurungan District, Semarang City, Central Java, Indonesia. In conducting its business operations, CV. House of Jesho emphasizes product quality, timely completion, innovation, and customer service. The company has undertaken various projects for both domestic and international customers. Its primary business activities include receiving customer orders, designing products, cutting, finishing, and delivering. These activities highlight the important role of the accounting information system for sales and cash receipts in supporting the company's operational efficiency. Such a system is essential to ensuring that each sales transaction is properly recorded, processed, reported, and adequately supported by accountable documentation.

History and Development of CV. House of Jesho

CV. House of Jesho was established in 2020 and initially operated as a home-based industry producing various cutting products, including logo cutting, lettering, house numbers made from acrylic and aluminum composite panel (ACP), dimensional lettering, signage, logos, signs, and table numbers. The business began with the owner’s skills and interest in wood-based products, combined with creativity in craftsmanship. As market demand increased and technology continued to advance, the company progressively expanded its product range and production processes. These developments encouraged the company to improve product quality, expand its market reach, and enhance the quality of services provided to customers. Accordingly, CV. House of Jesho's development is reflected not only in product diversification but also in its efforts to strengthen competitiveness and improve service quality.

CV. House of Jesho's vision is to become a high-quality, independent, innovative, and competitive cutting company. To achieve this vision, the company has established several missions: (1) to develop locally produced products that are capable of competing in the global market; (2) to continuously innovate to produce superior and high-quality products; (3) to foster creativity in attracting consumer interest; (4) to optimize the utilization of acrylic and wood materials to create value-added products; and (5) to provide convenience and high-quality services to customers through the utilization of information technology.

Organizational Structure of CV. House of Jesho

An organizational structure is an important element in corporate management because it defines the allocation of functions, authority, responsibilities, and working relationships among organizational units. A clearly defined organizational structure enables a company to coordinate its operational activities effectively and establish clear accountability for each business process.CV. House of Jesho has an organizational structure that serves as the basis for allocating duties and responsibilities in its day-to-day operations. For the sales and cash receipts accounting information system, allocating functions is particularly important because each organizational unit should have clearly defined duties and authority. Segregating sales, cash receipt, accounting, and supervisory functions reduces the likelihood of errors and potential misuse of transactions. Organizational structure is also closely linked to internal control effectiveness. COSO identifies the control environment as a fundamental component of internal control, including, among other elements, organizational structure, the assignment of responsibilities, and the delegation of authority. Accordingly, a clearly defined organizational structure can provide a foundation for the company to establish and maintain effective internal control mechanisms.

Implementation of the Sales and Cash Receipt Accounting Information System at CV. House of Jesho, Semarang

CV. House of Jesho is a company engaged in CNC laser router cutting services using materials such as acrylic, aluminum composite panel (ACP), polyvinyl chloride (PVC), medium-density fiberboard (MDF), wood, plywood, and HPI. Sales activities constitute one of the company's principal business processes and are conducted through two systems: cash sales and credit sales. Based on observations and interviews, the company's accounting information system remains predominantly manual, although computerized tools support some recording processes. The sales process involves the sales, sales administration, warehouse, shipping, finance, and management functions. In general, the company has established sales procedures covering order receipt, inventory availability checks, sales document preparation, delivery of goods, receipt of payments, transaction recording, and report preparation. However, these procedures have not yet been fully effective, as weaknesses remain in segregation of duties and cash receipt controls. This finding is significant because an accounting information system for sales and cash receipts should not merely record transactions; it should also support effective control over the company's transactions and assets (Meiryani & Reyhan, 2021). Previous research has also shown that accounting information systems for sales and cash receipts are closely linked to the implementation and effectiveness of internal control within organizations.

Cash Sales Procedure

Based on the research findings, the cash sales procedure begins with the sales function offering products to customers and receiving their orders. The orders are subsequently recorded and communicated to the sales administration function, which prepares the relevant goods request documentation. The warehouse function then checks product availability based on the customer's order. Once the required goods are available, the administration function prepares the sales documents, while the warehouse function prepares the goods for delivery.

The prepared goods are subsequently handed over to the shipping function for delivery to the customer, accompanied by a delivery note. After delivery, the administration function reviews the sales documents and delivery notes signed by the relevant parties. The transaction documents are then archived as supporting evidence for transaction recording and reporting purposes. At the payment stage, customers make cash payments directly to the sales personnel based on the transaction value. The sales personnel subsequently remit the collected payments to the company. The administration function records the payments and enters the relevant data into the company's computerized system. In contrast, the finance function uses this information to prepare financial reports.

From a procedural perspective, these stages demonstrate an established transaction flow from order placement through transaction recording. However, a significant weakness requires attention: sales personnel who are responsible for conducting sales transactions also receive customer payments and perform collection activities. This indicates that the sales and cash receipt functions are not fully segregated. From an internal control perspective, segregation of duties is an important mechanism for mitigating the risk of errors and fraud, as no single individual should exercise comprehensive control over a transaction's receipt, recording, and accountability. Interview findings further substantiated the identified weakness, revealing instances in which sales personnel did not remit the full amount of customer payments to the company and provided inaccurate information about customers' payment status. In addition, the study identified the use of manually prepared or duplicate sales receipts that the company could not fully verify. These conditions increase the risk of cash receipt misappropriation, inaccurate transaction recording, and delays in recognizing customer payments.

These findings indicate that the existence of standard operating procedures (SOPs) does not, in itself, guarantee the effectiveness of internal control. The COSO framework emphasizes that internal control should operate as an ongoing process encompassing control activities and monitoring to provide reasonable assurance regarding the achievement of organizational objectives. Therefore, the sales SOPs at CV. House of Jesho should be complemented by effective monitoring mechanisms to ensure that each prescribed procedure is consistently and appropriately implemented.

Credit Sales System Procedure

Based on observations and interviews, the credit sales procedure at CV. House of Jesho begins with the sales function offering products to customers and receiving orders. Sales personnel record the orders and then communicate them to the sales administration function for further processing. The administration function then prepares the credit sales order and a goods requisition addressed to the warehouse function. The sales order is prepared in several copies and distributed to management, administration, and the warehouse as the basis for preparing and delivering the ordered goods.

Subsequently, the warehouse function prepares the goods based on the order documentation and issues a delivery note. The shipping function delivers the goods to the customer in accordance with the delivery note. After delivery, the administration function reviews the delivery note and sales invoice, which management has duly authorized. The sales invoice is prepared in three copies: one for the customer, one for the administration function as the basis for transaction recording, and one for the company's records. When payment becomes due, sales personnel collect it by presenting the invoice to the customer. Sales personnel then remit payments received to the company. The administration function records the payment received and enters the relevant information into the computerized system. The finance function then uses the recorded data to prepare financial reports for management and maintain the company’s records. The company then archives all transaction documents as part of its administrative control procedures.

Overall, the credit sales procedure encompasses order processing, authorization, goods preparation and delivery, collection, cash receipt, transaction recording, and document archiving. However, from an internal control perspective, weaknesses remain because the sales function is also responsible for collecting and receiving customer payments. This condition may increase the risk of errors and irregularities because functions that should ideally be segregated are not yet fully independent.

These findings align with the concept of a credit sales accounting system, which emphasizes segregation of duties, transaction authorization, adequate documentation, accounting records, and appropriate collection and cash receipt procedures. According to Mulyadi (2016), a credit sales system generally involves the sales, credit, warehouse, shipping, collection, and accounting functions. Segregating these functions reduces the likelihood of errors and fraud while improving the reliability of accounting information. From an internal control perspective, the COSO framework identifies control activities as a core component of internal control, including segregation of duties, authorization, verification, and controls over information and documentation. Therefore, the overlapping responsibilities of sales personnel as sales representatives, collection officers, and cash receipt handlers should be a particular concern for the company, as these overlapping functions may create opportunities for cash misappropriation.

Cash Receipts from Sales

Cash receipts at CV. House of Jesho are derived from cash sales transactions and the settlement of customers’ accounts receivable. Based on the research findings, sales personnel may still receive cash payments directly. After receiving payments, sales personnel remit the funds to the company, after which the administration function records the payments based on available information and supporting documentation. This procedure presents a control weakness because the personnel responsible for sales transactions also receive and hold customer payments. The absence of segregation between the sales and cash receipt functions increases the risk of cash misappropriation. This risk may be further heightened when the company does not directly confirm payments with customers and does not routinely reconcile accounts receivable records, payment evidence, and cash received.

The findings indicate that the company has performed accounts receivable reviews; however, it has not implemented them optimally. Insufficient verification of customer payments causes the company to rely heavily on information provided by sales personnel. This condition may result in discrepancies between the accounts receivable balances recorded by the company and the customers' actual payment status. Previous research indicates that weaknesses in sales and cash receipt accounting information systems may manifest as overlapping functions and incomplete data, reducing internal control effectiveness (Anggraeni et al., 2024). Other research on cash receipt accounting information systems has also emphasized aligning cash receipt procedures with internal control principles to enhance the system's reliability and effectiveness (Rahmadani & Abidin, 2022)

Analysis of System Weaknesses and Internal Control

Based on the results of observations and interviews, the principal weaknesses in the accounting information system for sales and cash receipts at CV. House of Jesho can be summarized in several aspects. First, duties overlap, with sales personnel responsible for sales activities, collecting receivables, and receiving customer payments. Second, manually prepared or duplicate sales receipts create opportunities for transactions to remain unrecorded or to be recorded at amounts inconsistent with the company's established prices. Third, the company has not adequately verified customer payments, particularly when sales personnel receive cash. Fourth, the company has not consistently monitored and reconciled accounts receivable, exposing it to delays in identifying payments received but not yet remitted to the company.

When assessed against the principles of the COSO internal control framework, these conditions indicate that the company's control activities and monitoring processes require further strengthening. The COSO framework identifies control activities, information and communication, and monitoring activities as essential components of effective internal control. Accordingly, the identified problems are not solely attributable to the absence of standard operating procedures (SOPs), but to inconsistencies between formal procedures and their actual implementation. Although the company's SOPs establish responsibility allocations, implementation still allows a single individual to control multiple stages of the transaction process. This weakens internal control and creates opportunities for fraud.

Improvement Measures

Based on the research findings, the company should undertake several improvements. First, the sales and cash receipt functions should be segregated so that sales personnel are no longer responsible for receiving and holding customer payments. Second, all sales transactions should be supported by official, sequentially numbered documents that facilitate proper traceability. Third, the company should directly confirm customer payments, particularly for credit sales transactions and payments made through sales personnel. Fourth, the company should regularly reconcile accounts receivable records, payment evidence, sales records, and cash receipts. Fifth, management should routinely monitor SOP compliance and sales transactions. Sixth, the company should establish appropriate sanctions for violations of established procedures and periodically evaluate the effectiveness of the allocation and segregation of duties. These improvements are expected to reduce opportunities for fraudulent activities and enhance the reliability of accounting information.

Overall, the accounting information system for sales and cash receipts at CV. House of Jesho has established sales procedures covering order receipt, delivery, payment collection, transaction recording, and reporting. However, based on observations and interviews, these procedures are not yet fully effective, as weaknesses remain in segregation of duties, payment verification, documentation practices, and cash-receipt monitoring.

Implementation of Internal Control in the Sales and Cash Receipt Accounting Information System at CV. House of Jesho, Semarang

Based on observations and interviews, the implementation of internal control within the sales and cash receipt accounting information system at CV. House of Jesho incorporates several control elements; however, they are not yet fully effective. The primary weaknesses identified relate to segregation of duties, accurate transaction recording, use of transaction documentation, and cash receipt monitoring. These conditions indicate a gap between the procedures the company established and how it implements them in practice.

Organizational Structure and Segregation of Duties

CV. House of Jesho provides CNC laser router cutting services for various materials, including acrylic, aluminum composite panel (ACP), polyvinyl chloride (PVC), medium-density fiberboard (MDF), wood, plywood, and HPI. The company was established in 2020 and is located in Muktiharjo Kidul, Pedurungan District, Semarang City, Indonesia. Its business activities include receiving customer orders, product design, production, finishing, and delivery. Its products include signage, dimensional lettering, logos, house numbers, table numbers, and various interior and exterior decorative products. As the company has developed, it has sought to enhance product innovation, service quality, and the utilization of information technology.

CV. House of Jesho has an organizational structure that allocates duties, authority, and responsibilities among its organizational functions. This structure underpins operational activities, including sales and cash receipt processes. From an internal control perspective, organizational structure and segregation of duties are important mechanisms for ensuring clear accountability for each transaction while reducing the risk of errors and fraud. Therefore, the effectiveness of the organizational structure is a supporting factor in implementing the company's accounting information system and internal control mechanisms(Romney et al., 2013; Aries Wicaksono, 2025).

Authorization and Recording Procedures

The research findings indicate that sales documents at CV. House of Jesho undergo an authorization process managed by the administration function. The company also uses sales receipts for both cash and credit transactions, allowing them to serve as a basis for accounting records. Procedures for recording sales and cash receipts have also been established. Nevertheless, errors have been identified in preparing and calculating transactions, resulting in discrepancies between sales records and cash receipts. These errors have delayed the preparation and submission of financial reports to management. Thus, formal procedures and authorization mechanisms do not, by themselves, ensure the reliability of accounting information unless consistent review and verification support them.

From an accounting information systems perspective, the information generated should support managerial decision-making and accountability. Therefore, the company should strengthen reviews of the completeness and accuracy of supporting documents before recording transactions and conduct periodic reconciliations among sales documents, cash receipts, accounts receivable records, and accounting records.

Sound Control Practices

Internal control practices at CV. House of Jesho continue to show weaknesses, particularly in the use and control of transaction documents. However, the company provides preprinted sales receipts; sales personnel still use manually prepared receipts. Uncontrolled documentation may reduce the company's ability to trace transactions and create opportunities for manipulation or unrecorded transactions. To strengthen internal control, all transactions should be supported by sequentially numbered, preprinted documents, and the company should retain any canceled documents as part of its records. In addition, the company should periodically review the sequence of transaction documents and reconcile them with sales and cash receipt records. These practices can strengthen the audit trail and help identify irregular or unrecorded transactions.

Regarding cash receipts, the company has implemented a policy of depositing cash into the bank on the same day or on the following business day. This practice represents a positive control measure because it reduces the amount of cash held by employees and enables the company to reconcile cash receipt records with bank account movements. However, this practice would be more effective if deposits were made based on verified cash receipt documentation and personnel independent of the cash receipt function performed bank reconciliations. The COSO framework emphasizes that monitoring is necessary to ensure that internal controls continue to operate effectively and that identified deficiencies are addressed promptly.

Internal Control Issues and Improvement Measures

Based on the interview findings, the primary internal control issues stem from inadequate payment verification and insufficient segregation of duties among the sales, collection, and cash receipt functions. These conditions create opportunities for irregularities, particularly when sales personnel receive customer payments but do not promptly remit the full amount collected to the company. In this study, such actions are identified as findings concerning irregularities in cash receipts. However, personal circumstances, such as the sales personnel’s personal financial needs, should be presented as information or perceptions reported by informants rather than as the researcher’s conclusion regarding the individual’s underlying motives. From an internal control perspective, the more important issue is the existence of systemic weaknesses that allow such irregularities to occur.

The Association of Certified Fraud Examiners (ACFE) indicates that stronger anti-fraud controls are associated with lower financial losses and faster fraud detection. The mechanisms highlighted include examination, auditing, and proactive data analysis. Based on these findings, the following improvement measures are recommended for CV. House of Jesho: (1) Segregate the sales, collection, and cash receipt functions, so that sales personnel are no longer responsible for receiving and holding customer payments; (2) Require all transactions to be supported by sequentially numbered, preprinted sales receipts or invoices and prohibit the use of manually prepared receipts without proper authorization; (3) Conduct direct confirmation of customer payments, particularly for credit sales and payments made through sales personnel; (4) Perform periodic reconciliations among sales records, accounts receivable subsidiary ledgers, cash receipt documentation, and bank statements; (5) Conduct independent reviews of cash receipts and accounts receivable balances; (6) Perform regular evaluation and monitoring of SOP implementation by management; and (7) Apply appropriate disciplinary measures in accordance with company policies when procedural violations are identified.

Address any losses in accordance with the company’s policies and applicable provisions. However, resolving such losses should be accompanied by improvements in internal control, particularly through segregation of duties, strengthened payment verification, enhanced document controls, and regular monitoring to prevent similar incidents from recurring. The company has established an organizational structure, authorization procedures, accounting recording procedures, and cash deposit practices. Nevertheless, weaknesses remain in the segregation of duties, document control, payment verification, and monitoring processes. Strengthening these aspects is necessary to enable the sales and cash receipt accounting information system to generate more reliable information while reducing the risks of errors and cash misappropriation.

CONCLUSION

Based on this study's findings on the effectiveness of the sales and cash receipt accounting information system in strengthening internal control at CV. House of Jesho, Semarang, the company has implemented both cash and credit sales systems supported by manual and computerized record-keeping. Overall, sales and cash receipt procedures are established and involve several functions, including sales, administration, warehousing, shipping, finance, and management. However, these systems have not yet been fully effective in supporting internal control.

The primary weaknesses identified concern the segregation of duties, particularly the overlapping responsibilities of sales personnel, who are involved in sales, collection, and cash receipt functions. This condition increases the risk of recording errors, delays in cash remittance, and potential irregularities or fraudulent activities. In addition, manually prepared sales receipts, inadequate payment verification, and suboptimal monitoring of accounts receivable further affect the reliability of the internal control system Accordingly, the effectiveness of the sales and cash receipt accounting information system at CV. House of Jesho depends not only on the availability of formal procedures but also on consistent implementation, adequate segregation of duties, effective document controls, transaction verification, and regular monitoring. Strengthening these aspects is necessary to improve the reliability of accounting information and minimize the risks of uncollectible accounts receivable and cash misappropriation.

The company is therefore recommended to strengthen the segregation of duties, enhance payment verification and reconciliation procedures, use sequentially numbered transaction documents, conduct periodic evaluations of standard operating procedures (SOPs), and strengthen management oversight. These measures are expected to improve the effectiveness of internal control and enhance the reliability of the company’s sales and cash receipt accounting information system.

This study is subject to limitations related to the duration of the interview process and access to the company’s internal documents. Future research may expand the scope of the research objects and observation periods, as well as examine more specifically the effectiveness of collection and accounts receivable management practices in reducing the risk of uncollectible accounts receivable.

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