



Web-based Cash Receipt and Disbursement Application at CV Banua Prima Teknik Banjarmasin

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Abstract. *This research discusses the application of cash receipts and cash payments from cash sales and cash purchases at CV Banua Prima Teknik. This research aims to determine the accounting system for cash receipts and cash disbursements at CV Banua Prima Teknik, as well as to create a web-based cash receipt and disbursement application at CV Banua Prima Teknik. The theoretical framework of this research involves information system analysis, by examining the information needed by management, related functions, documents used, and document flowcharts. MySql is used as a database, with the PHP programming language. The research results show that the recording at CV Banua Prima Teknik has been computerized but still uses Microsoft Excel. The weakness of this method is that it is difficult to find out the recapitulation report of cash receipts and disbursements based on a certain period. Therefore, the application developed in this research is expected to help produce cash receipt and disbursement reports more effectively and efficiently, thereby improving performance in company financial management.*

Keywords: *Cash receipts, cash payments, application programs, web, PHP programming.*

1. INTRODUCTION

Information technology is developing rapidly in various areas of life, including business, the use of websites makes it easier to manage data into information. CV Banua Prima Teknik, a trading company in Banjarmasin that sells engineering equipment, work safety equipment, office stationery, and *general suppliers* with a turnover of more than 200 million rupiah per year, was founded by Mrs. Rahayu SE. In its activities, CV Banua Prima Teknik records cash-in and cash-out transactions manually using Microsoft Excel, which is prone to errors and inaccuracies in reporting. Therefore, CV Banua Prima Teknik needs a cash receipt and disbursement application that can simplify the transaction process, increase data accuracy, and have a positive impact on overall company activities.

2. LITERATURE REVIEW

A system is a series of components that interact to achieve certain goals. Information systems process data into information that is useful for decision-making. An accounting system includes procedures for collecting, processing, and presenting financial information required by management. Accounting information systems combine human resources and technology to transform economic data into relevant information. Cash is a medium of exchange and measure in accounting, while the cash receipts and disbursements accounting system regulates

cash flow in the company. Internal control systems and sound practices ensure operational integrity and efficiency. Websites and PHP are technology tools that support the development of web-based applications, while MySQL databases provide a structure for managing data. Previous research shows that similar applications have been developed with various technologies, but there is a need for web-based solutions to increase accuracy and efficiency in cash management.

3. RESEARCH METHODS

This research uses a case study method to examine all receipt and expenditure activities and design a cash receipt and disbursement system at CV Banua Prima Teknik using the PHP programming language. This research identifies the variables of cash receipts from cash sales and cash expenditures for inventory purchases and operational costs, which are recorded using Microsoft Excel. A web-based accounting information system with the PHP programming language and MySQL database is used to record and report cash transactions. The data collected includes quantitative data such as records of cash receipts and disbursements as well as transaction notes, and qualitative data such as company profiles and cash receipt and disbursement procedures. Data sources consist of primary data obtained through interviews with company owners and secondary data in the form of official documents related to cash transactions. Data collection methods include interviews, documentation, and observation. The data obtained was analyzed quantitatively and qualitatively using relevant theories through the stages of system analysis, application program design, and program implementation to ensure the application can be used by CV Banua Prima Teknik owners.

4. FINDINGS AND DISCUSSION

CV Banua Prima Teknik was founded in 2021 with the name Banua Teknik by Mrs. Rahayu, SE in Banjarmasin. To develop its business, this company was registered under the name CV Banua Prima Teknik on June 3 2023 with the assistance of Notary Gianto, SH. The company operates in the sales of technical equipment, work safety equipment, office stationery, and *general suppliers*. With main income from cash sales and expenses from purchasing goods and operational costs. Leadership has the highest authority to coordinate, select, and supervise employees and is responsible for company activities and salary payments. Sales admin receives requests for goods, makes *quotations*, receives *purchase orders*, and communicates with suppliers. Financial admin recapitulates daily cash receipts and disbursements data and

prepares financial reports for management. Logistics and shipping prepare, package, and ship goods to customers.

Problem Analysis

Based on research and data collected, several weaknesses were identified in the accounting system for cash receipts and disbursements at CV Banua Prima Teknik. The recording process is still done manually using Microsoft Excel, making it difficult to recapitulate cash receipts and disbursements based on certain periods. Sales notes only include information, totals, and transaction dates without serial numbers, which makes it difficult to find information and is vulnerable to manipulation. Purchase receipts are not properly archived, increasing the risk of data manipulation. Daily sales reports and purchase reports are also recorded manually and are less effective because they do not include total cash receipts and disbursements for a certain period.

Solution to problem

After analyzing the problem, it is recommended to improve the accounting system for cash receipts and disbursements at CV Banua Prima Teknik. Management requires a recapitulation report of cash receipts and disbursements by period. Recommended documents include proof of cash incoming with transaction code, date, and total cash receipts. Proof of cash out with transaction code, date, and total cash disbursement. The implementation of these documents and reports is expected to increase the effectiveness and accuracy of the company's accounting system.

a. Application Interface Design

1) Login Form

The login form is the initial page that appears when the application program is run.

The following is a display of *the login form* in Figure 1.

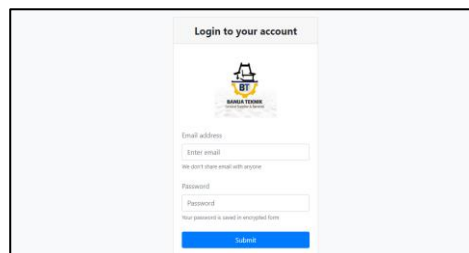


Figure 1. Login Display

2) Dashboards

After *logging in*, the user is directed to a dashboard page which displays *a sidebar* with a menu for data input, including receipts, expenses, and cash recapitulation reports. The report menu provides *a dropdown* to view cash receipts and disbursement reports by

period. In the middle of the dashboard, balance information is displayed. The dashboard display can be seen in Figure 2.

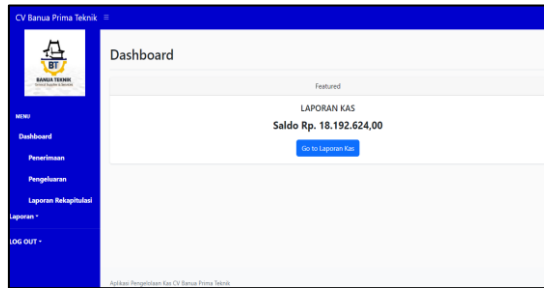


Figure 2. Dashboards

3) Cash Receipts Transaction Page

The cash receipts list includes transaction numbers in BKM format, transaction dates, and serial numbers that are reset at the beginning of each month. Apart from that, there is date information, additional information, references, and total transactions. *The action* button directs to the transaction details page. The list of cash receipts can be seen in Figure 3.

Filter Tanggal: mm/dd/yyyy

Hola FATIMAH TRI MAULIDA; Terakhir login: 2024-06-13 08:14:29

Daftar Penerimaan

Show 10 entries

No	No. Transaksi	Tanggal	Keterangan	Referensi	Total	Action
1	BKM/20240116/10001	2024-01-16	Modal awal 2023	Modal awal pembelian	Rp 2.694.650	-
2	BKM/20240124/10002	2024-01-24	(Nama Perusahaan)	S-5300-PO-230000946 PR A-207	Rp 4.877.000	-
3	BKM/20240124/10003	2024-01-24	(Nama Perusahaan)	G-5300-PO-230001261	Rp 980.000	-
4	BKM/20240612/10001	2024-06-12	Pengisian untuk tambahan modal	tambahan modal	Rp 1.709.000	-
5	BKM/20240211/10001	2024-02-11	(Nama Perusahaan)	S-5300-PO-23003173 PR A-228	Rp 8.466.000	-
6	BKM/20240227/10002	2024-02-27	(Nama Perusahaan)	G-5300-PO-230004470 PR A-005	Rp 1.179.000	-

Figure 3. Register Reception Cash

The add cash receipts form asks users to enter the transaction date, type, and category. The transaction number is entered automatically when the transaction is saved. Users also fill in information, item descriptions, references, and transaction details as needed. The cash receipt form can be seen in Figure 4.

Form Tambah Penerimaan

Tanggal:

Kategori:

Keterangan:

Main Desc:

Referensi:

Total:

Tambah Detail Transaksi

Barang:

Jumlah:

Harga:

Barang	Jumlah	Harga	Subtotal

Figure 4. Add Form Reception Cash

The cash receipt transaction details page contains all necessary transaction data. The details page also includes buttons if you want to edit or delete data. Details of cash receipts can be seen in figure 5. and receipts can be seen in figure 6.

No. Transaksi	Tanggal	Jenis	Kategori	Keterangan	Main Desc	Referensi	Total (Rp)
BKM/20240124/10002	2024-01-24	PENERIMAAN	Penerimaan Kas	(Nama Perusahaan)	Consumable Service	S-5300-PO-230000946 PR A 207	Rp 4.877.000

Total: Rp 4.877.000

Buttons: Edit, Delete, Tambahkan Detail

DETAIL PENERIMAAN

Part	Jumlah	Harga (Rp)	Subtotal (Rp)	Action
Total: Rp 0				

Buttons: Cetak Struk

Figure 5. Acceptance Details Cash

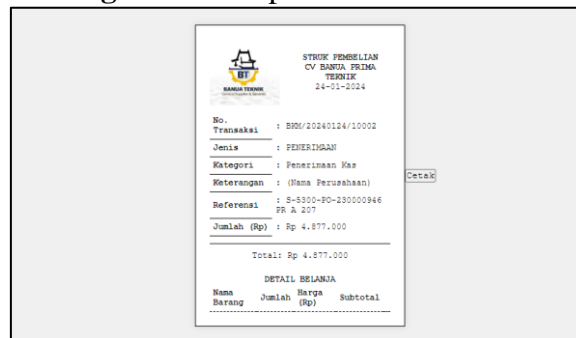


Figure 6. Receipt

The edit page functions to correct data if an error occurs in filling in the data. The following is a display of the cash receipts edit page in Figure 7.

Form Edit Penerimaan

No. Transaksi: BKM/20240124/10002
 Tanggal: 01/24/2024
 Jenis: Penerimaan
 Kategori: Penerimaan Kas
 Keterangan: (Nama Perusahaan)
 Main Desc: Consumable Service
 Referensi: S-5300-PO-230000946 PR A 207
 Jumlah (Rp): Rp 4877000

Buttons: Simpan

Figure 7. Edit Acceptance Cash

4) Cash Disbursement Transaction Page

The cash disbursement list includes transaction numbers in BKK format, transaction dates, and transaction serial numbers which are reset at the beginning of each month. Other information includes date, reference, transaction total, and proof of purchase. *The action* button functions to direct you to the transaction details page. The display of the cash disbursement list can be seen in Figure 8.

No	No. Transaksi	Tanggal	Referensi	Total	Bukti Pengeluaran	Action
1	BKK/20240116/10001	2024-01-16	S-5300-PO-230000946 PR A 207	Rp 2.694.650		[Edit] [Delete]
2	BKK/20240124/10002	2024-01-24	G-5300-PO-230001261	Rp 630.000		[Edit] [Delete]
3	BKK/20240211/10001	2024-02-11	S-5300-PO-23003173 PR A-228	Rp 6.936.000		[Edit] [Delete]
4	BKK/20240227/10002	2024-02-27	G-5300-PO-230004470	Rp 711.000		[Edit] [Delete]
5	BKK/20240214/10003	2024-02-14	S-5300-PO-23000175 PR A 005	Rp 1.976.071		[Edit] [Delete]

Figure 8. Register Expenditure Cash

The add cash disbursement form includes cash-out transaction data information that must be filled in, such as transaction date, transaction type, and category. The transaction number is entered automatically after the transaction is saved. Users must fill in item descriptions, references, and total transactions, and upload proof of purchase in the form of a receipt. If the cash balance is insufficient, a notification will appear. The form display can be seen in Figure 9.

Figure 9. Cash Disbursement Form

The cash disbursement transaction details page contains all transaction data as well as buttons for editing and deleting data. Proof of purchase can be seen through the capital that appears when clicked. Details of cash disbursements can be seen in Figure 10. and proof of purchase in Figure 11.

No. Transaksi	Tanggal	Jenis	Kategori	Keterangan	Referensi	Jumlah (Rp)	Bukti Pengeluaran
BKK/20240116/10001	2024-01-16	PENGELUARAN	Pembelian Barang	Consumable Service	S-5300-PO-230000946 PR A 207	Rp 2.694.650	[Bukti]

Total: Rp 2.694.650

[Edit](#) [Delete](#) [Tambahkan Detail](#)

DETAIL PENGELUARAN				
Nama Barang	Jumlah	Harga (Rp)	Subtotal (Rp)	Action

Total: Rp 0

Figure 10. Expenditure Details Cash

Figure 11. Proof Purchase

The edit page functions to correct data if an error occurs in filling in the data. The following is a display of the cash disbursement edit page in Figure 12.

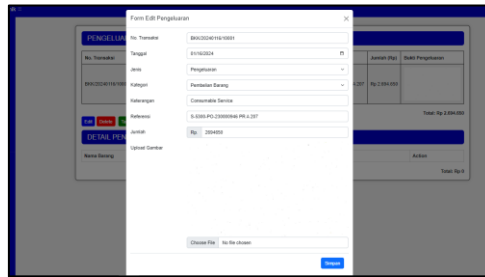


Figure 12. Edit Expenses Cash

5) Reports Page

The cash disbursement report contains cash disbursement data that can be viewed by period. The following displays the cash disbursements report page in Figure 13. and print cash disbursements in Figure 14.

Laporan Pengeluaran Kas

Periode Laporan: 01/01/2024 - 02/29/2024

10 entries per page

No	No. Transaksi	Tanggal	Referensi	Jumlah
1	BKK/20240116/10001	2024-01-16	S-5300-PO-23000946 PR A 207	Rp. 2.694.650,00
2	BKK/20240124/10002	2024-01-24	G-5300-PO-230001261	Rp. 630.000,00
3	BKK/20240211/10001	2024-02-11	S-5300-PO-23001713 PR A-228	Rp. 6.936.000,00
4	BKK/20240227/10002	2024-02-27	G-5300-PO-230004470	Rp. 711.000,00
5	BKK/20240214/10003	2024-02-14	S-5300-PO-23001175 PR A 005	Rp. 1.976.071,00
6	BKK/20240214/10004	2024-02-14	S-5300-PO-230003176	Rp. 1.779.601,00
7	BKK/20240214/10005	2024-02-14	-	Rp. 3.891.600,00
Total Pengeluaran:				Rp. 18.618.922,00

Figure 13. Reports Expenditure Cash

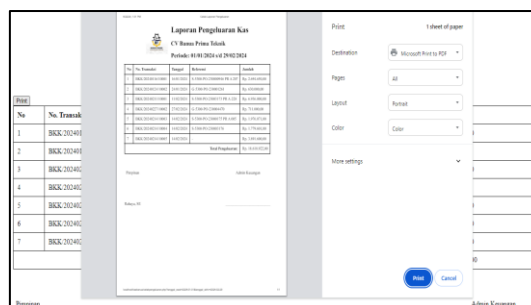


Figure 14. Print Report Expenditure Cash

The cash receipts report contains cash receipts data that can be viewed by period. The following displays the cash receipts report page in Figure 15. and print cash receipts in Figure 16.

No	No. Transaksi	Tanggal	Referensi	Jumlah
1	BKM/20240116/10001	2024-01-16	Modal awal pembelian	Rp. 2.694.650.00
2	BKM/20240124/10002	2024-01-24	S-5300-PO-230000946 PR A 207	Rp. 4.877.000.00
3	BKM/20240124/10003	2024-01-24	G-5300-PO-230001261	Rp. 990.000.00
4	BKM/20240211/10001	2024-02-11	S-5300-PO-23003173 PR A-228	Rp. 8.466.000.00
5	BKM/20240227/10002	2024-02-27	G-5300-PO-230004470 PR A 005	Rp. 1.170.000.00
6	BKM/20240214/10003	2024-02-14	S-5300-PO-230001175	Rp. 4.150.000.00
7	BKM/20240214/10004	2024-02-14	S-5300-PO-230003176	Rp. 2.610.900.00
8	BKM/20240214/10005	2024-02-14	-	Rp. 5.109.100.00
Total Penerimaan:				Rp. 30.597.650.00

Figure 15. Report Reception Cash

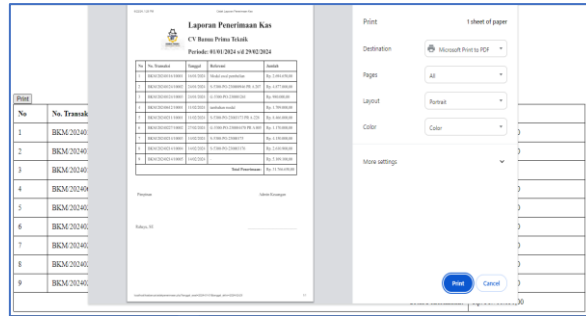


Figure 16. Print Report Reception Cash

The recapitulation report contains a recap of cash receipts and disbursements data which can be viewed by period. The following displays the cash receipts and disbursements recapitulation report in Figure 1.17 and the printed cash receipts and disbursements report in Figure 1.18.

No	No. Transaksi	Tanggal	Referensi	Jenis	Debit	Kredit	Saldo
1	BKM/20240116/10001	2024-01-16	Modal awal pembelian	Penerimaan	Rp. 2.694.650.00	Rp. 0.00	Rp. 2.694.650.00
2	BKM/20240116/10001	2024-01-16	S-5300-PO-230000946 PR A 207	Pengeluaran	Rp. 0.00	Rp. 2.694.650.00	Rp. 0.00
3	BKM/20240124/10002	2024-01-24	S-5300-PO-230000946 PR A 207	Penerimaan	Rp. 4.877.000.00	Rp. 0.00	Rp. 4.877.000.00
4	BKM/20240124/10002	2024-01-24	G-5300-PO-230001261	Pengeluaran	Rp. 0.00	Rp. 990.000.00	Rp. 4.247.000.00
5	BKM/20240124/10003	2024-01-24	G-5300-PO-230001261	Penerimaan	Rp. 990.000.00	Rp. 0.00	Rp. 5.227.000.00
6	BKM/20240211/10001	2024-02-11	S-5300-PO-23003173 PR A-228	Pengeluaran	Rp. 0.00	Rp. 6.936.000.00	Rp. -1.709.000.00
7	BKM/20240211/10001	2024-02-11	S-5300-PO-23003173 PR A-228	Penerimaan	Rp. 8.466.000.00	Rp. 0.00	Rp. 6.757.000.00
8	BKM/20240227/10002	2024-02-27	G-5300-PO-230004470	Pengeluaran	Rp. 0.00	Rp. 711.000.00	Rp. 6.046.000.00
Total Debit:					Rp. 8.000		
Total Kredit:						Rp. 1.978.971.000	

Figure 17. Recapitulation Report of Cash Receipts and Expenditures

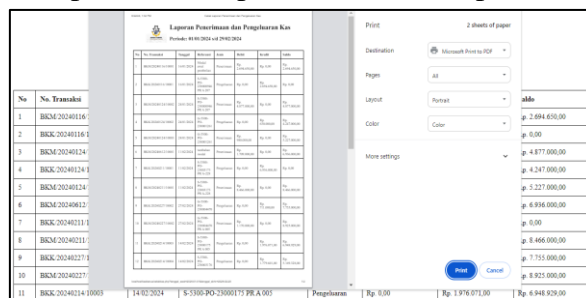


Figure 18. Print Report Reception And Expenditure Ka s

CONCLUSIONS AND RECOMMENDATIONS

Based on the research results, the author concludes that recording cash transactions at CV Banua Prima Teknik using Microsoft Excel makes it difficult to recapitulate cash per

period. To overcome this, the author designed a web-based application to manage cash receipts and disbursements more efficiently. This application has report recapitulation features per period, automatic transaction numbers, transaction prevention if the balance is insufficient, and archival proof of purchase. The author suggests that CV Banua Prima Teknik separate the cashier and accounting functions to improve operational efficiency and integrity, as well as archive proof of purchase regularly.

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