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Research Article

The Effectiveness of Digitizing Transaction Documents in Supporting Petty Cash Vouching Procedures

Trias Rachma Putri [1], Sri Trisnaningsih [2]*

[1] Universitas Pembangunan Nasional "Veteran" Jawa Timur; email: 22013010046@student.upnjatim.ac.id
[2] Universitas Pembangunan Nasional "Veteran" Jawa Timur; email: trisna.ak@upnjatim.ac.id
* Corresponding Author : Sri Trisnaningsih

Abstract: Digitalization of transaction documents is a process of transferring transaction document media using a scanner. Digitalization of transaction documents is one of the supports for the efficiency of petty cash vouching procedures that have been implemented from 2025. The purpose of this research is to evaluate that implementation of transaction document digitization and assess the extent to which digitization is able to support the effectiveness of the petty cash vouching process. This research uses a descriptive qualitative method to obtain in-depth information about how the implementation of the digitization of petty cash transaction evidence. Interviews were conducted with 3 FAT (Finance, Accounting, Tax) staff. human resources, funds, machine tools, work methods, and document conditions are factors that support the implementation of digitization of transaction documents. In addition, in its implementation, there are still some obstacles that occur such as the absence of fixed procedures in digitizing proof of transactions, lack of human resources for the implementation of digitizing transaction documents, dependence on scanner devices, and systems that have not been integrated.

Keywords: Digitization; Cash Evidence; Vouching

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1. Introduction

The development of digital technology has had a significant impact on various sectors, including in document management systems and corporate financial administration. Digitalization of transaction documents is one of the strategic steps to improve efficiency, effectiveness, and ease of access to financial records, especially in an increasingly dynamic business environment that demands high transparency [1]. This transformation is also a response to the company's need to minimize the risk of losing physical documents, reduce storage loads, and speed up the financial data verification process.

In the company where the author did his internship, digitization of transaction documents began to be implemented more systematically this year. Previously, digitization was only carried out on important documents on a limited basis. This step was taken due to the increasing volume of physical documents that caused archive overload and difficulties in managing and searching for documents, especially those that were more than five years old and had been moved to a separate storage location. Digitalization of documents such as Proof of Cash Out and Proof of Cash In then became part of the strategy to support a more efficient and well-documented petty cash vouching process. Based on these conditions, the problem raised in this study is how the effectiveness of digitizing transaction documents in supporting the petty cash vouching procedure in the company where the internship.

This study aims to evaluate the implementation of digitization of transaction documents and assess the extent to which digitization is able to support the effectiveness of the petty cash vouching process. So that results of this is expected to provide a practical description of implementation of document digitization in the world of work, especially in the field of accounting and finance. In addition, this research is also expected to be an evaluation material for companies in developing more effective and efficient digital documentation policies to support petty cash management and the audit process.

2. Literature Review

2.1. Digitization

Based on the Big Indonesian Dictionary (KBBI) digitization is the process of giving or using digital systems. Currently, documents are not only archived manually and then stored, but are starting to develop on a digitization system that will affect changes in organizational culture. Changes in organizational culture encourage changes in work culture that are more open to innovation and digital technology, building a work environment that supports collaboration and effective communication related to digital archive management [2].

2.2 Cash Evidence

Cash has a very important role in transaction activities, cash is also a type of asset that is easily exchanged, so every transaction that uses a cash account requires proof of transaction. This proof of transaction is divided into two types, including Proof of Cash In or called which is proof of transactions made by petty cash holders and will record cash receipts [3]. In addition, there is Proof of Cash Out which is a proof of transaction made and held by the petty cash holder and records the expenditure of funds sourced from cash [3]. Proof of Cash In and Proof of Cash Out are important elements needed in recording transactions, this is useful to support and strengthen a transaction.

2.3 Vouching

Vouching is an activity conducted to verify the accuracy or certainty of physical evidence in the form of documents that support a transaction [4]. According to Cahyadi & Zuhroh in the journal [4] vouching is used to conduct tests on existence, valuation, rights and obligations, presentation and disclosure.

3. Proposed Method

This research uses a descriptive qualitative approach to obtain in-depth information about how the implementation of digitization of petty cash transaction evidence in an effort to support the effectiveness of vouching procedures in the company environment where the author is an intern. This research was conducted from January 2025 to May 2025.

This study used data collection techniques through observation, interviews, and documentation. The informants in this study were 3 FAT (Finance, Accounting, Tax) staff. The data sources in this study are primary sources, namely interviews, observation, and documentation.

4. Results and Discussion

Document digitization involves transforming physical documents into electronic formats so that they can be stored, accessed, and managed through electronic devices. In the implementation of digitizing transaction documents in the research company, digitization activities are carried out directly on physical documents related to petty cash transactions. This digitization includes all proof of transactions such as Proof of Cash Out and Proof of Cash In such as bank statements, cash receipts, receipts, official notes, overtime notes, internal memos, transfer slips, and realization of cash balances. The digitization process is carried out prior to vouching, as an effort to ensure that all supporting documents are available in digital format and neatly stored in an internal folder system.

4.1.Flow of Digitization Procedure

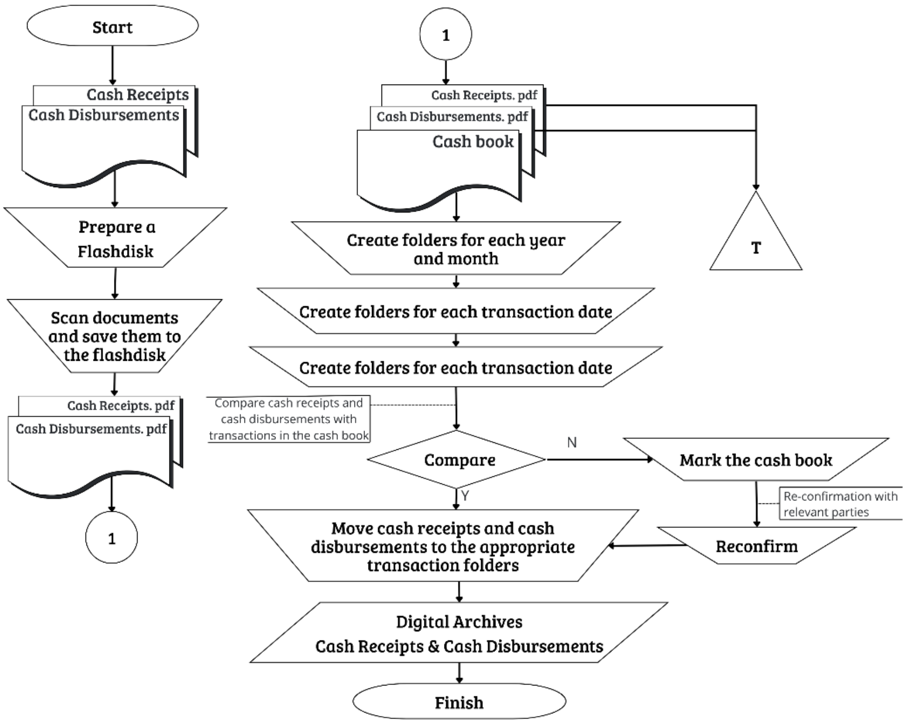

Figure 1. Flowchart of digitization

The digitization of transaction documents in the company where the author is doing his internship started as a whole this year. Previously, digitization was limited to important documents. The digitization procedure is carried out by performing several steps as described in the flowchart:

1: Document Collection

Retrieve physical documents of Proof of Cash In and Proof of Cash Out transactions, such as bank statements, realization of invoices, receipts, cash receipts, and internal memos.

2: Document Scanning Using a Scanner Machine.

- Uses ADF for large-size documents (A4/F4).
- Use a flatbed scanner for small documents (receipts, transfer slips, etc).

The scan results will be saved to the flashdisk.

3: File Moving and Grouping

Connect the pendrive to the computer, and move the scanned files to the company's digital folder. The folders are organized in tiers, accordingly:

Year → Month → Date → Transaction Name → PDF File

4: Document Checking by Matching the Nominal and Date on the Scan with the Record in the Petty Cash Book.

If appropriate, the file is considered ready for the vouching process. If there are no supporting documents, put a special mark (e.g. yellow color) on the Petty Cash Book file.

5: Use in Vouching

Digital documents are used as a reference in the vouching procedure to match the transaction data recorded in the General Ledger.

4.2. Vouching Procedure Flow

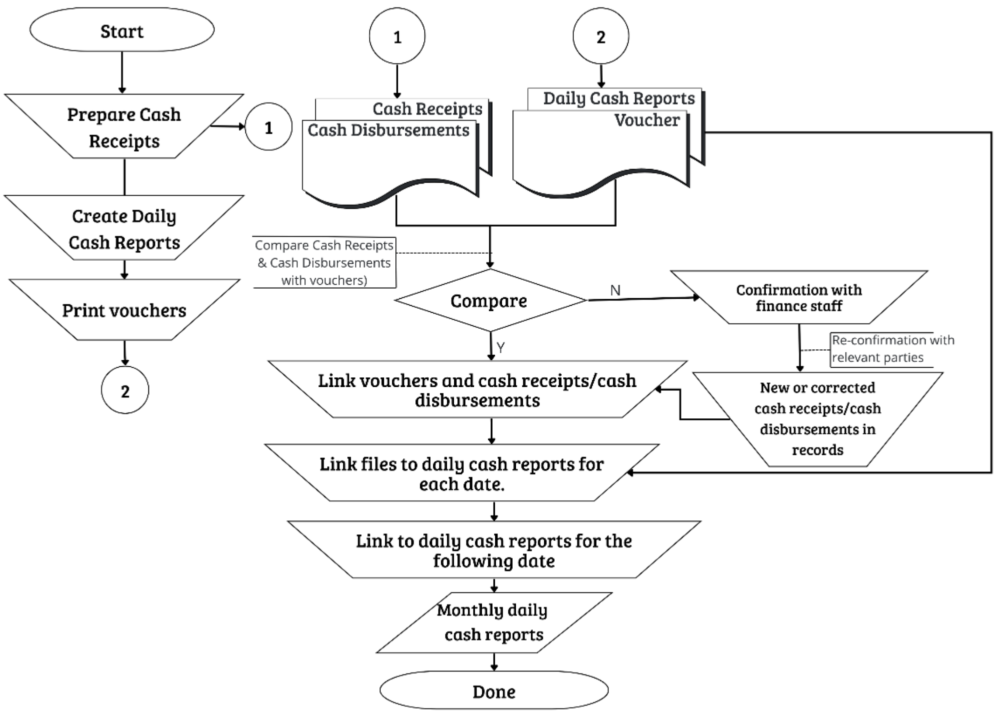

Figure 2. Flowchart Vouching

Vouching petty cash is the process of verification and validation of transactions made through petty cash [5]. This procedure is closely related to the documentation that has been prepared through digitization, namely Cash Receipts & Cash Disbursements. This vouching procedure can be divided into several steps, as follows:

1: Setting up General Ledger

At this stage, all accounts in the general ledger are recorded and prepared for examination. The General Ledger serves as the main guideline in identifying all transactions that occur within a certain period.

2: Printing Transaction Voucher

Transaction vouchers are documents used to support every transaction that occurs. As part of digitization, these vouchers are printed from the system that has been integrated according to the transactions that occur.

3: Prepare Transaction Evidence

The transaction evidence generated from the previous digitization process is collected and prepared for the next stage. One informant said that,

4: Performing Grouping

Once all the transaction evidence is ready, the documents relating to a particular transaction are grouped by date and type of transaction. This aims to facilitate verification at a later stage.

5: Verification

In the last stage, checks and verifications are made between the General Ledger, vouchers, and proof of transactions that have been prepared by finance staff, accounting staff, and FAT managers. This verification is very important to ensure that all transactions are recorded correctly and in accordance with existing supporting documents.

4.3. Factors Supporting Digitalization

Digitalization of transaction documents, especially Cash Receipts & Cash Disbursements, requires several supporting factors that are interrelated in the implementation process. The following are the factors that support digitization in the company where the author is interning:

- Man (Human Resources)

Based on interviews with finance staff, digitization activities are carried out by finance staff as part of routine activities and will be assisted by interns. Staff readiness and adaptation in handling digitalization is evident even without special training.

"...*For those who carry out this digitization, it is me, but if there are interns, they will also be assisted by interns*..." (Informant 1, Finance Staff)

Human resources (HR) refers to the structured systems within an organization that guarantee the efficient and effective utilization of human talent and capabilities to reach organizational objectives [6].

- Money

Digitization requires financial support, especially for the procurement of facilities and infrastructure such as scanners and storage devices. From the interview results, the company has provided adequate basic tools that help the digitalization run smoothly. In the future, the company will use storage devices in the form of special software for the company that has been planned.

"...*Actually, there is already a plan related to company data bank software, but it has not been realized yet*..." (Informant 3, Tax Staff)

Since the available equipment is already quite capable, the funds used will be more focused on the procurement of data bank software.

- Machine

As explained above, to support the implementation of digitization of transaction documents requires adequate facilities and infrastructure. The facilities and infrastructure needed in the process of digitizing transaction documents include scanner machines, computers, and flash drives.

This scanner is useful for supporting the scanning process of transaction documents. In addition to scanners and computers, one of the supports for digitizing transaction documents is a flash drive that is used to manage and store softcopies of scanned transaction documents.

- Method

Based on the results of interviews with finance staff, because the implementation of digitization of transaction documents is currently not based on written standard operating procedures, the implementation is only based on oral operational habits by providing instructions / steps on how the implementation process is carried out by FAT staff.

"...*There is no SOP yet, but we already have our own workflow and according to the digitization schedule of incoming documents...*" (Informant 1, Finance Staff)

- Material (Document Condition)

Based on the results of interviews conducted with tax staff, digitizing transaction documents is one way that can be used as an alternative to save transaction documents that still have use value and reduce the need for document storage. The quality of physical documents also affects the scanning results. Because the digitization process of transaction documents is expected to make the search process easier when the document becomes a softcopy.

"...*The documents here are only files for 5 years, following the* tax *period because sometimes they are still asked in that range and the previous year was in the old office...*" (Informant 1, Tax Staff)

4.4. Obstacles in the Implementation of Digitization

Because the digitization of transaction documents in the company where the author is an intern is still relatively new, it was implemented in 2025. There are still many transaction documents that have not been digitized. The process also takes a very long time. In addition, in the process of digitizing transaction documents through scanning at the company where the internship writer is still finding several obstacles in the implementation process. From the research results, several obstacles were found as follows:

- No fixed procedure in digitizing transaction evidence

Based on the results of observations and interviews with finance staff, the implementation of digitization in the company where the author is an intern does not refer to a fixed procedure. The implementation of digitization is only carried out verbally by finance staff, but if there is an intern staff, it will be forwarded to the intern staff.

Digitization is done without reference to written procedures, so the workflow depends on the habits of each staff. This can lead to inconsistencies in file grouping, document naming, and verification standards.

"...*There is no SOP yet, but there is a verbal workflow....*" (Informant 1, Finance Staff)

A Standard Operating Procedure (SOP) serves as a reference to ensure that an organization's operational processes function efficiently. [7].

- Lack of human resources for the implementation of digitization of transaction documents

Based on the results of observations and interviews with finance staff to maximize the implementation of this digitization, the company where the author is an intern requires special personnel for digitization. This is because each FAT staff already has a task before digitization. *"...For those who carry out this digitization, it is me, but if there are interns, they will also be assisted by the interns. Because if you compare it with other tasks before, there are also many..."* (Informant 1, Finance Staff)

- Reliance on scanner devices

Based on observations, the equipment used such as computers, scanning machines, and flash drives are adequate. However, sometimes there are still problems with the scan machine that experiences an error when used to scan transaction evidence. Dirty scanning machines are also an obstacle in the process of digitizing transaction evidence. Digitization is highly dependent on the performance of the scanner. If the device is damaged or the scans are not clear, small documents such as transfer slips require extra time to be scanned one by one.

- Storage system is not integrated

Based on observations and interviews with accounting staff regarding the storage system, it is hoped that soon there will be better and more complete software to improve performance in the company. Because the scanned files are still stored locally on each staff's computer or laptop, not yet on a centralized storage system. This makes it difficult to access across divisions and increases the risk of file loss.
" ... From the accounting *staff, we want the system to be more accurate, by minimizing interruptions, especially when inputting data into the system and documents can also be entered into the system directly..."* (Informant 2, Accounting Staff)

From the research conducted at the company where the author did his internship, it can be seen that the digitization of transaction documents makes a significant contribution in supporting the petty cash vouching procedure. The digitization process is carried out on various proofs of transactions, including Proof of Cash Out and Proof of Cash In, which are used as the basis for verification in vouching. This shows that digitization is not just a scanning process, but also serves as a foundation in proving transactions [8].

The flow of digitization procedures in the company shows the existence of a technically structured work system, although it has not been framed even though it has not been established in the form of an official Standard Operating Procedure (SOP). Procedures such as collecting, scanning, categorizing, checking, and using documents in vouching are carried out based on the workflows that finance staff are accustomed to. This irregularity reflects the flexibility of the work, but also highlights the need to standardize procedures for optimal efficiency and consistency [9].

The effectiveness of digitization can be seen in the ease of searching for documents, acceleration of the data matching process, and efficiency in records management. Staff find it helpful because they no longer need to search for physical documents in the office; they can simply open digital folders organized by year, month, and transaction type. This shows that digitization has successfully solved the classic problems in manual document management, namely limited access and search time [10].

Factors supporting digitization, such as human resource readiness, device availability, and management support are important components in the implementation of digitization. This finding shows that digitization cannot run only with technology, but requires human involvement and a supportive organizational structure. Informant 1 even mentioned that digitization has become a daily activity done with interns, even without formal training.

However, the effectiveness of digitization still faces various obstacles. First, the absence of formal SOPs has led to inconsistencies in file storage and management. Secondly, limited human resources have caused the digitization process to be duplicated by staff who already have previous workloads. Thirdly, the storage system has not been fully integrated, causing digital documents to be stored on each staff's personal computer, which creates the potential for loss or access difficulties across divisions. Fourth, the dependence on devices such as scanners that sometimes error or produce blurry results is a technical challenge that needs to be overcome.

From all these results, it can be concluded that digitization has great potential to improve the effectiveness of vouching procedures, especially in terms of time efficiency, ease of access, and document order. However, to achieve optimal effectiveness, companies need to strengthen the system, starting from the preparation of SOPs, a more proportional division of tasks, the provision of a centralized storage system, to regular maintenance of digital equipment . Thus, digitization can run sustainably and support the company's internal control system as a whole [11].

5. Conclusions

According to findings from research conducted at the company where the author is an intern, it can be concluded that the digitization of transaction documents has plays a significant role in enhancing effectiveness of the implementation of petty cash vouching procedures. Through digitization, documents such as Proof of Cash Out and Proof of Cash In can be accessed more easily and quickly, thus speeding up the verification process and improving filing order. In addition, digitization also helps overcome obstacles in finding physical documents that previously took time and storage space.

However, this effectiveness is not fully optimal because there are still obstacles such as the absence of written SOPs, the limited number of staff handling digitization, and the lack of integrated storage systems between divisions. Dependence on scanners is also a challenge that can hinder the smooth running of the process.

Therefore, the company is advised to immediately develop a Standard Operating Procedure (SOP) to ensure the implementation of digitization is consistent and systematic. In addition, a more proportional division of tasks or the addition of a special workforce for the digitization process is needed so as not to burden staff who already have other main tasks. The development of a centralized storage system and improved equipment maintenance are also important to support the smoothness and security of digital archives. With these steps, digitization is expected to run sustainably and truly support the strengthening of the company's internal control system.

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