

Innovative Cash Accounting Information System Design

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Innovative Cash Accounting Information System Design for Agrotourism Hotel in Batu City

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Abstract. This study aims to design an effective cash accounting information system for an agrotourism hotel in Batu City. The data collection methods used are field studies and literature review, employing techniques such as observation, interviews, and documentation. The important significance of this research is to enhance the cash receipt procedures for hotel room rental payments by incorporating additional digital payment methods through e-wallets and QRIS, thereby increasing transaction efficiency that benefits both the hotel and consumers. The significant importance of this research is to enhance the efficiency of payment transactions, making it easier for both the hotel and consumers. The qualitative analysis in this study aims to improve the accuracy of cash recording, reduce the risk of errors and misuse of funds, enhance internal control, broaden payment options, and provide practical guidance for hotels and consumers regarding payment and cash receipt procedures. With improved cash receipt procedures, the hotel will be better prepared to meet consumer needs and increase competitiveness in response to changes.

Keywords Accounting Information System, hotel, internal control

1. INTRODUCTION

Batu City has become a favorite tourist destination, well-known for its fruit-picking tourism, particularly the Manalagi apples, local oranges, and strawberries. A company in Batu City has seized the opportunity by establishing an agrotourism business that has gained international recognition. The company's ventures include apple and strawberry fruit-picking tours, a waterpark, outbound activities, a restaurant, a gift shop, and accommodations (hotel). The hotel offers a wide range of facilities, including various room types, food and beverage services, laundry, a mini shop, a swimming pool, tennis courts, a football field, and a fitness center. The room types include superior rooms, presidential suites, superior cottages, deluxe cottages, and royal cottages. With such a complex accommodation business, the company is required to operate effectively by utilizing an accounting information system to ensure that cash receipt information is accurate and reliable for decision-making. Therefore, the purpose of this study is to design a cash accounting information system procedures that incorporates e-wallet and QRIS payment methods, as the company has thus far only used cash and transfer payment methods. The motivation for conducting this research is to provide practical guidance for the agrotourism company regarding the procedures in the cash accounting information system, with the implementation of payment methods using e-wallets and QRIS that are most suitable for the agrotourism hotel. This aims to enhance staff services and guest satisfaction, ultimately impacting the hotel's reputation.

2. LITERATURE REVIEW

Cash Accounting Information System

The cash accounting information system plays a crucial role in financial decision-making for the agrotourism hotel, thus the system must be able to produce timely, relevant, and reliable information (Astuti & Permatasari, 2021). Cash plays a vital role in a company's operational activities, so cash management using accounting information system needs to be carried out to maintain the sustainability of the company. Meanwhile in some cases, the receptionist handles the cash, accounting, and sales functions, leading to inadequate cash receipts accounting due to a lack of functional separation, discrepancies in cash records, insufficient and inaccurate documentation, and actions taken during room reservation recordings that do not comply with the underlying accounting theory, highlighting the need for improvements in systems and procedures to address these issues (Lukieta Cahyadi, 2022). Digital transformation has become an inevitable trend, particularly impacting the operational efficiency of businesses such as hotels, which still largely carry out accounting tasks manually, hindering growth and increasing the risk of errors (Manh Tuan et al., 2021). The documents related to the cash accounting information system (AIS) include cash sales invoices, cash register tapes, credit card sales slips, and bank deposit slips. The necessary accounting records are the sales journal, cash receipts journal, and general journal (Mulyadi, 2023).

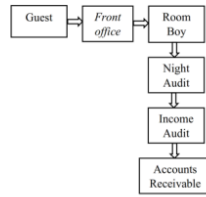
Internal Control

The elements of internal control related to the cash receipts accounting information system (AIS) are: the separation of functions and clear responsibilities between the cashier and accounting functions, as well as clear authorization and recording procedures (Mulyadi, 2023). Furthermore, the presentation of cash reports is also part of an organization's internal control aimed at safeguarding its assets, improving efficiency, and serving as a control in the implementation of the organization's financial policies (Xaverius et al., 2021).

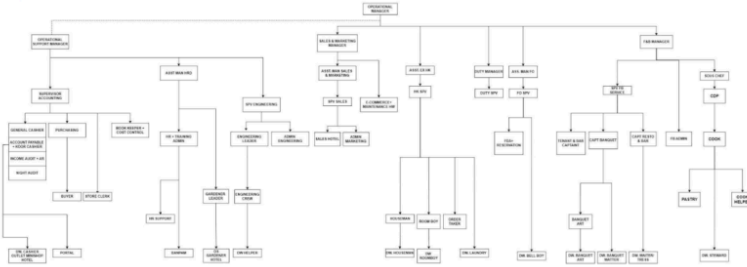
Digital Payments and QRIS

In the digital era marked by the rise of business transactions using digital wallets, especially among the youth who consider payments with digital wallets to be more practical and easy, as well as the numerous discount offers or promotions that influence their decision to use digital wallets as known as e-wallet (Sulistyowati et al., 2020). Bank Indonesia continues to respond to the developments of the digital era by launching the Indonesia Standard Quick Response Code (QRIS) which facilitates cashless payments. The primary target of QRIS is economic actors, especially the younger generation, who seek convenience in transactions (Kumala & Mutia, 2020).

The following image shows the distribution of room rentals at the agrotourism hotel in Batu City, along with the organizational structure of the hotel.



Picture 1. Distribution Of Room Rentals At The Agrotourism Hotel In Batu City



Picture 2. Organizational Structure Of The Hotel

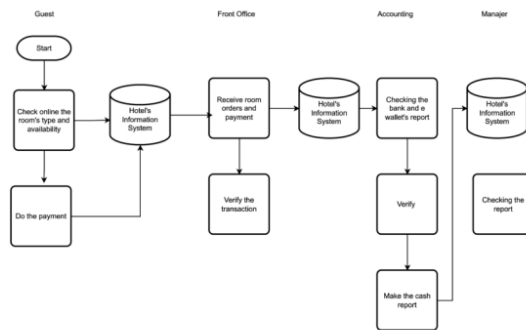
3. METHODS

The type of research is a case study at an agrotourism hotel in Batu City. The scope of the study focuses on the accounting information system with an emphasis on cash receipts using e-wallets and QRIS payment methods. Data collection methods utilize field studies and literature review. The techniques employed include observation, by observing the cash receipt procedures from hotel room rental activities occurring at the company, conducting interviews with involved parties such as the finance department, front office, and accounting department to obtain detailed explanations regarding the existing cash receipt procedures, and then documenting the findings. The data analysis technique employs qualitative descriptive analysis, which encompasses steps to improve the documents and accounting records required in accordance with QRIS and e-wallet payment methods, as well as designing the cash receipt system and procedures for hotel room rentals.

4. RESULTS

The data collection results show that agrotourism hotels in Batu City have not fully adopted e-wallet and QRIS payment methods, which has led to some disappointment among guests, although they can still use cash or transfer payment methods. Based on this, an analysis was carried out and the proposed suggestions were:

1. Adding payment methods using e-wallets and QRIS to increase consumer satisfaction and reach a wider market, namely young people
2. Recommending additional supporting documents for cash receipt SIA with e-wallet and QRIS payment methods include: transaction slips, invoices or payment receipts
3. As for accounting records, there is no need to add them because the hotel already has complete financial statements; All that needs to be done is to integrate additional e-wallet and QRIS payment methods into the existing system.
4. Design the procedures that support payments using e-wallets and QRIS that involve functions and parts related to the image as follows



Picture 3. The Design Of Procedures Cash Information System

Discussion

The implications of this research are the improvement of customer satisfaction at the agrotourism hotel in Batu City by offering convenience in payments using e-wallet and , enhancing the efficiency of cash receipt reports, and securing financial transactions.

5. CONCLUSION

1. The results of this case study highlight the need for the agrotourism hotel in Batu City to adapt in the digital era by improving the cash accounting information system through the integration of digital payment methods such as e-wallets and QRIS.

2. Field findings indicate that the hotel is entirely dependent on cash and transfer payments, which have not met guest expectations, particularly among the younger generation who prefer convenient electronic payment options.
3. The implementation of designed procedures for the cash receipt accounting information system will make the cash reception and reporting processes more effective and efficient. me

LIMITATION

This study only focuses on the cash accounting information system at the agrotourism hotel in Batu City, particularly on the design of payment procedures using e-wallets and QRIS. As a result, the recommendations provided are quite narrow and may lack generalizability. Therefore, future studies are needed that encompass accounting information system procedures beyond just cash receipts, and that can also be applied to other service sectors beyond agrotourism hotels.

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