

DEVELOPMENT OF A CASH SYSTEM AND WEB-BASED ACCOUNTING INFORMATION SYSTEM AT PETAPAN PARK TOURIST ATTRACTION IN KLUNGKUNG REGENCY

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Abstract

This study reveals that Petapan Park Tourism Object still relies on a manual system for financial data collection and operational activities, especially in ticket sales, parking, rides, and financial reporting. A descriptive research method was used to gather qualitative data through direct observation and interviews with the managers of Petapan Park Tourism Object. The results of this study led to the implementation of a cash system and a web-based accounting information system called FOS (Financial Operating System). FOS provides profit and loss statements and balance sheets as its final output with three main features: Transaction Menu, Financial Report Menu, and Master Data Menu. The cash system itself consists of Restaurant Sales Receipts, Recreation Sales Receipts, and Cash Disbursement Request Forms. A manual book is also provided to guide managers in using this system. The aim of this study is to enhance efficiency and accuracy in financial management at Petapan Park Tourism Object.

Keywords: Cash System, Accounting Information System, Financial Reports

1. INTRODUCTION

The sophistication of technology in the current digital era enables information to be easily accessed and activities to be completed quickly and accurately. Technologies such as computers or laptops can be utilized by individuals or businesses as references in carrying out various activities efficiently, rapidly, and accurately, particularly in enhancing the quality of information in financial reports aimed at business advancement or success (Rukmiyati, 2020). Advanced technology also influences the development of Accounting Information Systems (AIS), transitioning from manual systems to web-based systems in data processing and financial reporting (Arum & Nugroho, 2017).

Indonesia relies heavily on tourism as a major contributor to its foreign exchange earnings. The influx of tourists directly correlates to an increase in revenue. Bali, being a prominent tourist hotspot, entices both international and local visitors with its stunning beaches, distinct traditions, and rich cultural heritage (Yastiari et al., 2022). Tourist destinations are increasingly reliant on rapidly evolving information technology. One notable tourist destination in Klungkung Regency is Petapan Park, offering recreational activities such as camping, tubing, and nature walks, alongside various supporting facilities. Despite the diverse recreational activities offered, Petapan Park still relies on manual systems for ticket sales, parking fees, and other operational transactions, leading to inefficiencies and potential errors in data recording. Web-based accounting data processing applications can also be applied in the tourism sector, facilitating effective and efficient management of activities and financial reporting (Purbasari, 2023).

Observations and interviews with Petapan Park management revealed a significant influx of both local and out-of-town visitors, particularly on weekdays and national holidays, with an average monthly visitation of 4,000 to 5,000 visitors and approximately 100 transactions per day. However, the current manual information system poses challenges in recording transactions accurately and efficiently, resulting in delays and potential data inaccuracies (Tazkia, 2020).

To address these challenges, the implementation of a web-based accounting information system is proposed to streamline and improve data processing efficiency at Petapan Park (Aini & Rifani, 2015). The author proposes the development of a computer-based accounting information system using the Financial Operating System (FOS), designed to manage business finances online (Rizqya, 2020). FOS facilitates financial transaction processing based on the accounting cycle, including general journal entries and financial statement preparation (profit and loss statements and balance sheets).

The proposed system aims to enhance the operational effectiveness and efficiency of Petapan Park's staff and management in data processing, ticket sales, and accounting record-keeping (Asmar et al., 2023). Hence, the research title "Development of Cash System and Web-Based Accounting Information System at Petapan Park Tourist Destination, Klungkung Regency" is proposed to ensure effective and efficient performance in managing ticket sales and accounting records at Petapan Park.

2. LITERATURE REVIEW

2.1. Compilation

Compilation is a process, method, and action. According to the Big Indonesian Dictionary, drafting comes from the basic word "*susun*" which means a group or collection that is not several, so drafting is an activity or activity of processing a data or collection of data carried out by an organization or individual in a good and orderly manner.

2.2. Procedure

According to Mulyadi (2008), "procedure is a sequence of clerical activities, usually involving several people in one or more departments, which are made to ensure uniform handling of company transactions that occur repeatedly". Meanwhile, according to Azhar (2004), also explains that "procedures are a series of activities or activities that are carried out repeatedly in the same way".

From the two definitions of procedures above, it can be concluded that the procedure is a sequence of clerical activities that usually involves several people in one or more departments, which are arranged to ensure uniform handling of company transactions that occur repeatedly.

2.3. Cash

Accounting as a set of knowledge that studies the engineering (technology) of providing services in the form of quantitative financial information of organizational units in a certain state environment and how to convey (report) this information to interested parties to be used as a basis for decision making (Suwardjono, 2005). According to Bahri (2020), accounting is the art of recording, classifying, summarizing, and reporting on a

transaction in such a way, systematic in terms of content, and based on generally recognized standards.

According to Arisqua et al (2017), states that the definition of cash is one of the accounts or accounts presented by the company as an element of current assets. Cash is the terminal for the flow of transaction traffic in the company. All transactions, direct or indirect, will definitely be directly related to cash. Meanwhile, according to Ratna Dwi Lestari (2017: 162) states that "the understanding of cash is an important component for companies to support the smooth running of their operational activities". Esteria (2016) expresses her opinion regarding cash that "cash is one of the assets that has an important role in the development of the company because it has liquid properties".

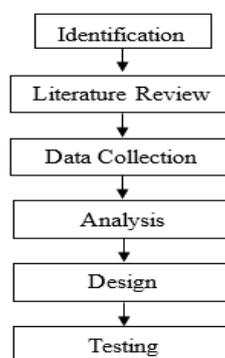
From the several understanding, it can be concluded that cash is an important asset owned by a company to finance the company's operational activities in carrying out its activities and is also used to pay company obligations. It can be concluded that accounting is an art or knowledge to collect, identify, classify, record transactions and events related to finance, so that it can produce information, namely financial reports that can be used by interested parties.

2.4. Previous Research

According to Hatta (2017), religion and state issues must be separated, while according to Daliar Noor, state/government intervention in religious matters is limited to the scope of administration. A similar opinion was expressed by Abadi & Hamidi (2001) also share a similar viewpoint, stating that state or government involvement in religion should only extend to administrative aspects such as facilities and infrastructure. Therefore, it can be concluded that the state in Indonesia does not interfere with or seek to interfere with matters of religion, including Sharia and religious worship.

3. RESEARCH METHODS

This study requires relevant and accurate data and information to support its findings. The research method employed by the author involves direct investigation at Petapan Park, a tourist attraction located in Aan Village, Klungkung. This research utilizes a descriptive approach with qualitative data. Data collection methods include primary data obtained through observations and interviews with the management of Petapan Park in Aan Village, Klungkung. The following outlines the research stages used in this study.



Source: Research Data, 2024

Figure 1. Research Stages

4. RESULTS AND DISCUSSION

4.1. Research Results

Based on the identification conducted by the author in collaboration with the management of Petapan Park Tourist Attraction, several issues have been identified, which are outlined in the table below.

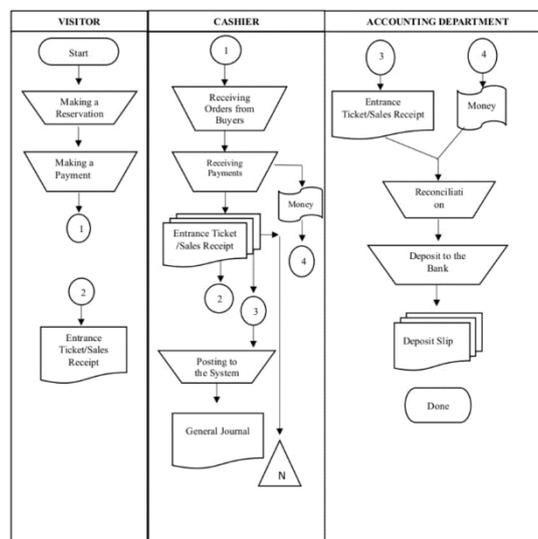
Table 1. Identification of the Problems

No.	Description of the Problems
1	Financial transaction recording activities are still performed manually and in a simplistic manner.
2	There is no established procedure governing the cash management system.
3	The is a lack of sales receipts and cash expenditure forms as supporting information and data.

Source: Research Data, 2024

Based on the research conducted at Petapan Park Tourist Destination, the solution that can be offered to the management of Petapan Park is a cash system procedure and a web-based accounting information system called FOS (Financial Operating System). To assist the management in understanding the usage of the web-based accounting information system, there is a manual book available containing guidelines for operating FOS (Financial Operating System). Below is an explanation of the cash system procedure and the interface provided within FOS:

4.1.1. Cash Receipt System at Petapan Park Tourist Destination



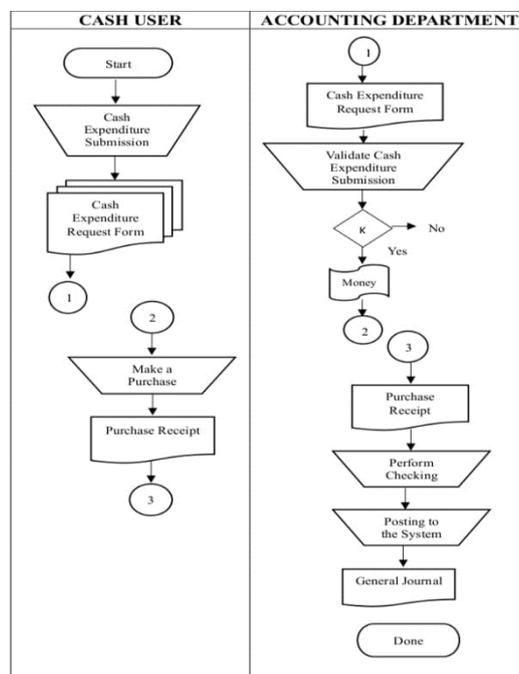
Source: Research Data, 2024

Figure 2. Cash Receipt Flowchart at Petapan Park Tourism Destination

The cash receipt procedure (in Figure 2) is outlined as follows:

- a. Visitors place orders and make payments for tickets, food, or beverages selected in cash to the cashier.
- b. The cashier receives cash payments from visitors. Subsequently, a sales receipt is issued and forwarded to the accounting department.
- c. The cashier enters the transaction into the system, triggering an automatic generation of a general journal entry in Petapan Park's system.
- d. The accounting department receives both the cash and the sales receipt. They then conduct a reconciliation between the sales receipt and the cash received to ensure accuracy.
- e. The accounting department deposits the revenue from Petapan Park into the bank, creating a bank deposit slip to facilitate Petapan Park's tracking of cash transactions, thus preventing fraud or transaction manipulation.

4.1.2. Cash Disbursement System at Petapan Park Tourist Destination



Source: Research Data, 2024

Figure 3. Cash Disbursement Flowchart at Petapan Park Tourism Destination

The cash disbursement procedure (in Figure 3) is as follows:

- a. Cash users will submit a cash disbursement request using the cash disbursement request form, which will be signed by the cash user. The form consists of 3 copies detailing the requested amount and the purpose of the disbursement. The first copy will be given to the accounting department, and the next 2 copies will be held by the cash user
- b. The cash user submits the form to the accounting department for approval.
- c. The accounting department approves the request by signing the form and disbursing the requested amount to the cash user.
- d. The cash user makes purchases and obtains purchase receipts.

- e. The accounting department receives the purchase receipts and verifies the purchase amount against the received receipts
- f. The accounting department posts the transaction into the system, triggering an automatic generation of a general journal entry in Petapan Park's system.

4.1.3. The form to be used for Cash Receipts and Disbursements at Petapan Park Tourist Destination

a. Restaurant Sales Receipt

The restaurant sales receipt is a document issued by the restaurant to customers as proof of purchase of food and beverages at Petapan Park. This sales receipt is used for financial recording purposes by the restaurant and to ensure transparency in transactions between the restaurant and customers.

petapan park				
Desa Aan, Kec. Banjarangkan, Kabupaten Klungkung, Bali.				
Telp: 08123765584				
Restaurant Sales Receipt				
Receipt No. :	20240302001			Date: : 03/02/2024
Cashier :	Nikita			Customer : MAH A Group
No:	PRODUCT	PRICE	QUANTITY	SUB TOTAL
1	Fried Noodles with Egg	Rp10.000	28	Rp280.000
2	Iced Tea	Rp5.000	31	Rp155.000
3	Fried Banana	Rp10.000	17	Rp170.000
TOTAL				Rp605.000
*price includes tax and service charge				
Thank You for Your Visit				

Figure 4. Restaurant Sales Receipt

b. Sales Receipt for Recreational Activities

The sales receipt for recreational activities is used as proof of transaction for the sale of recreational activities. Examples of recreational activities available at Petapan Park include tubing, glamping, and camping. This form serves as documentation of financial transactions related to these activities, ensuring transparency and accuracy in accounting records.

petapan park				
Desa Aan, Kec. Banjarangkan, Kabupaten Klungkung, Bali.				
Telp: 08123765584				
Sales Receipt				
Receipt No. :	20240302001			Date: : 03/02/2024
Cashier :	Nikita			Customer : MAH A Group
No:	PRODUCT	PRICE	QUANTITY	SUB TOTAL
1	Tubing (Including Tires and Floaters)	Rp20.000	31	Rp620.000
2	Glamping	Rp200.000	4	Rp800.000
3	Camping	Rp40.000	6	Rp240.000
TOTAL				Rp1.660.000
*price includes tax and service charge				
Thank You for Your Visit				

Figure 5. Sales Receipt for Recreational Activities

c. Cash Disbursement Request Form

The cash disbursement request form is used by cash users to request funds from the cash holder when making cash disbursements. For the cash holder, this document serves as proof of disbursement. The cash holder archives this document according to the name of the cash disbursement.

petapan park	
Desa Aan, Kec. Banjarangkan, Kabupaten Klungkung, Bali. Telp: 08123765584	
Cash Disbursement Request	
Request No	: 20240302
Amount	: Rp. 200.000
In Words	: "Two Hundred Thousand Indonesian Rupiah"
Purpose	: Shopping for Restaurant Supplies
Received by,	Submitted by,
(_____)	(_____)

Figure 6. Cash Disbursement Request Form

The development of the financial management system for Petapan Park Tourism Destination will be based on a website platform. This website will have two main features: one for recording income and another for recording expenses. Income recorded may come from ticket sales, proceeds from the sale of tourist attractions such as camping, tubing, glamping, and sales of food and beverages. Meanwhile, recorded expense transactions may include production costs, operational expenses, and employee salaries. The ultimate outcome of this system will be profit and loss statements and balance sheets. The accounting department can access and download these reports as needed to support operational activities at Petapan Park Tourism Destination (Diane, 2022). Below is the design of the web-based accounting system for Petapan Park:

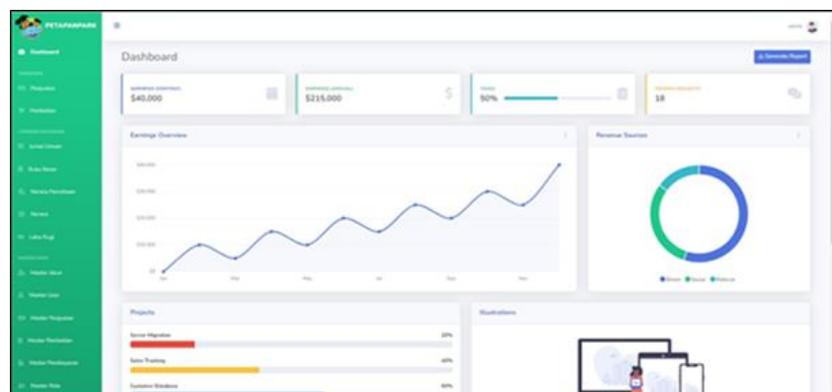


Figure 7. Design of Web-Based Accounting System for Petapan Park

This system has 3 main accessible menu (in Figure 7), namely:

- 1) Transaction Menu: This menu is used for posting transactions, including sales and purchases
- 2) Financial Report Menu: This menu is used for recording or presenting financial information systematically and structurally about financial performance.
- 3) Master Data Menu: This menu is used for modifying master data such as account data, user data, sales type data, purchase type data, payment type data, and user role data.

5. CONCLUSION

A web-based system application that can manage accounting data can also be used at tourist sites. By using this system application, all business activities, including the creation of financial reports, can be carried out effectively and efficiently. Tourism is also an activity of visiting places to enjoy leisure time with relatives, which can relieve someone's boredom. Petapan Park also has other supporting facilities such as food stalls, meeting halls, reading gardens, public restrooms, and ample parking space. The Petapan Park tourist site is open daily from 09:00 to 18:00 WITA.

The revenue process for entrance and parking ticket sales, ride ticket sales, along with the preparation of ticket issuance reports, other income reports, and operational costs still uses a manual book recording system. Recreational ticketing data is also still manual, recorded on paper. FOS is a web-based accounting system designed to help users process financial transactions based on the accounting cycle, as it is equipped with menus ranging from general journals to financial reports.

Based on the findings by the author and the management of Petapan Park, several problems were identified that need to be addressed. These include the fact that financial transaction recording activities are still conducted manually and simply, there is no established procedure governing the cash system, and there are no sales receipts and cash expenditure forms as supporting information and data. To assist in understanding how to use the web-based accounting information system, there is a manual book containing guidelines for operating FOS. The system being developed for financial management will record income from ticket sales, revenue from tourist attractions such as camping, tubing, glamping, and food/beverage sales. The final output of this system includes income statements and balance sheets. This system has three main accessible menus: Transaction Menu, Report Menu, and Master Data Menu.

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