

## The Influence of Accounting Information System for Cash Receipts and Disbursement on Internal Control Internal Control of Cash at PT Toba Pulp Lestari, Tbk Habinsaran Sector

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### ABSTRACT

The objective of the study is to assess the impact of the accounting information system on cash receipts and payments related to internal cash control at PT Toba Pulp Lestari, Tbk Habinsaran, using a sample of 33 people. For this survey, the data used are the original data. The approach used is saturated sampling using a quantitative method, where information is collected by means of questionnaires distributed to employees. The results of the study show that the accounting system for cash receipts has a positive and significant impact on internal cash control, while the accounting system for cash disbursements has a positive and significant impact on internal cash control. The results of the third hypothesis test show that both the cash receipt accounting information system and the cash payment accounting information system have a positive and significant impact on internal cash management. This indicates a link between the cash receipt accounting system, the cash payment accounting system and internal controls on cash. The study findings show that 95.2% of the variation is explained by cash receipt accounting information systems and cash payment accounting information systems, while the remaining 4.8% is due to other factors not examined in the study.

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## INTRODUCTION

Fast technological progress has turned information into an essential factor for facilitating a company's growth. Every company certainly needs a reliable accounting information system to support its business activities. Without a well-structured system, companies are at risk of facing various operational obstacles, such as an increased risk of fraud and irregularities. This system serves as a framework consisting of interrelated procedures, designed systematically to carry out the company's main functions. An integrated accounting information system (SIA) enhances the visibility of all cash flows within the company and helps identify discrepancies more quickly and accurately. An accounting information system (SIA) is a tool for managing finances including cash receipts and disbursements. This system records cash transactions more accurately, quickly, and transparently. This system better monitors cash flow and reduces the risk of errors and fraud. Although many companies use Accounting Information Systems (SIA) to manage cash inflows and outflows, they often still face issues regarding the effectiveness of their internal cash management. Some companies still experience cash leakage and discrepancies between cash records and reality. This raises the question of how the implementation of Accounting Information Systems (SIA) for cash receipts and expenditures will affect the internal cash management of the company. Effective financial management, including internal cash management, is one of the keys to a company's success. PT Toba Pulp Lestari, Tbk in the Habinsaran sector, as a company engaged in the pulp and paper industry, must ensure that the processes of depositing and withdrawing funds are managed well. The accounting information system (SIA) plays a crucial role in providing transparency and accuracy in recording of financial transactions.

Inadequate systems that make data entry or reporting tedious and time-consuming, with significant risks of data loss, are challenges faced by every business. This issue arose at PT Veronika Prima Sanita Batam (2017), where financial reports were still recorded manually using Microsoft Excel. This impacted financial management decision-making, which was hindered by delays in financial reporting. It is expected that the presence of an accounting information system can help businesses avoid errors. An effective income and expenditure system helps avoid delays in reporting and income while providing accurate data. To reduce or even eliminate cash errors, businesses greatly benefit from the implementation of an accounting information system in decision-making.

According to (Dwi Madhani & Nurlaila, 2022), cash receipts include transactions that result in an increase in cash balances and/or bank accounts owned by local government entities, whether from cash revenue, accounts receivable, transfers, loans, or other receipts. Accounting information on cash receipts indicates how the procedures for receiving cash from sales should be conducted, both in cash and on credit, which documents are used, and which parties are authorized to approve cash receipt activities. This is done because cash is the company's asset that is easiest to misuse, and fictitious sales are one way to manipulate and steal inventory owned by the company.

The cash disbursement accounting system is a unit that involves parts, forms, records, procedures, and tools that are interconnected with each other, used by the company to manage cash disbursements. Cash disbursements may include payments for the purchase of raw materials, employee wages, as well as the company's debt obligations. In conducting its business activities, the company uses cash as a medium of exchange to acquire other assets and as an investment. Almost every transaction with external parties affects the amount of cash listed in the balance sheet.

PT. Toba Pulp Lestari is an international organization that manufactures pulp, sets up and manages forestry-related enterprises, and engages in other industries to ensure a steady supply of raw materials for producing and distributing all goods derived from these materials. The company operates in the industry that produces pulp from eucalyptus. PT Toba Pulp Lestari is engaged in transactions involving cash inflows and outflows. The financial statements of the company are prepared in accordance with the cost principle and the accrual basis, although specific accounts may utilize alternative measurements as defined by the relevant accounting policies and in accordance with the Financial Accounting Standards established by the Indonesian Institute of Accountants. The company's financial reports are produced using the accrual method, except for the cash flow statement.

Although PT Toba Pulp Lestari, Tbk Porsea has been using SAP (Standards Application and Procedure) to present financial reports, PT Toba Pulp Lestari, Tbk Habinsaran Sector is still using Microsoft Excel. The use of Excel as the main tool for calculating financial reports has limitations, especially in terms of reliability, accuracy, and efficiency in data processing. This becomes a potential source of human error, both in the data input process, calculations, and in the preparation of the final report. The month-end closing process lasts until the 5th of the following month. This means that the process of preparing financial reports from the 1st to the 5th becomes a critical period in ensuring that all financial data from the previous month has been collected, checked, and reported completely. Dependence on manual processes can hinder the effectiveness of the financial reporting process.

## LITERATURE REVIEW

### *Agency Theory*

The agency theory was first developed in 1972 by Alchian and Demsetz, and further developed by Michael C. Jensen and William H. Meckling in a seminal paper published in 1976, *The Agency Theory: Management Behaviour, Agency Costs, and Ownership Structure*. The agency theory explores the dynamics between company management acting as an agent and capital owners acting as principals. Companies need to have assurance as a form of increasing trust among all stakeholders without favoritism or elements that harm others.. One tangible form that can be delivered by the company to information users to meet their needs is how financial statements are presented adequately and

transparently, which can assist the decision-making process oriented towards value and opportunities as a source of knowledge that directs actions in the future (Sulviani, 2019). However, in carrying out activities or management strategies, companies will always be attached to risks such as declining profits, leading many companies to manipulate financial statements in collaboration with accountants, such as increasing profits by optimizing the use of costs.

### **Accounting Information System**

In the book (Seprida Hanum Harahap, Wahyudi, 2015:2) Accounting information systems can be defined as an information system that has a primary functional role within an organization. This system serves as the foundation for other functional information systems, such as financial information systems, marketing, production, and human resources. This is because accounting information systems provide accurate and relevant financial data, which is then utilized by other information systems to support decision-making, planning, and operational control of the organization. In other words, accounting information systems become the main source in providing the financial information needed by various functional areas.

### **Elements of Accounting Information Systems**

1. According to (Aprianty, 2019), the elements of information systems can be explained as follows:
  1. Human resources are the human potential regarding their role in the implementation of a system within the company. Humans are an element of the accounting information system that plays a role in decision-making and controlling the course of the information system.
  2. Tools are an element of the accounting information system that plays a role in speeding up data processing using computers, improving the accuracy of calculations, and enhancing the neatness of organizational forms.
2. Methods, which consist of:
  - a. Organization is a medium for collaboration between two or more people to achieve shared goals in coordinating a system's framework.
  - b. Procedure is a series of work steps in administrative activities that usually involve several people, created to ensure consistency in the implementation of transactions that are performed repeatedly.
  - c. Form is an auxiliary medium in the form of a filled sheet used as evidence of a transaction occurring.
  - d. Recording is the process of gathering and categorizing information, which is generally recorded in a special book to facilitate data processing in the next stage.
  - e. Reporting can include balance sheets, income statements, statements reflecting changes in equity, cash flow statements, retained earnings statements, reports on cost of goods sold, inventory balance sheets, and more.

### Cash Receipt Accounting Information System

In the book (Harahap, Seprida. Wahyudi. Sanjawa, 2015:180), the cash receipt accounting system is a collection of subsystems that work together and are responsible for processing all cash receipt transactions, whether from cash sales or accounts receivable obtained from transactions for the purpose of internal reporting to managers in carrying out their operational activities.

### Cash Disbursement Accounting Information System

Cash disbursement refers to a record that facilitates disbursement activities using either a check or cash for the general operations of the company.

According to (Fitriyani, 2019), there are two types of cash disbursement accounting systems:

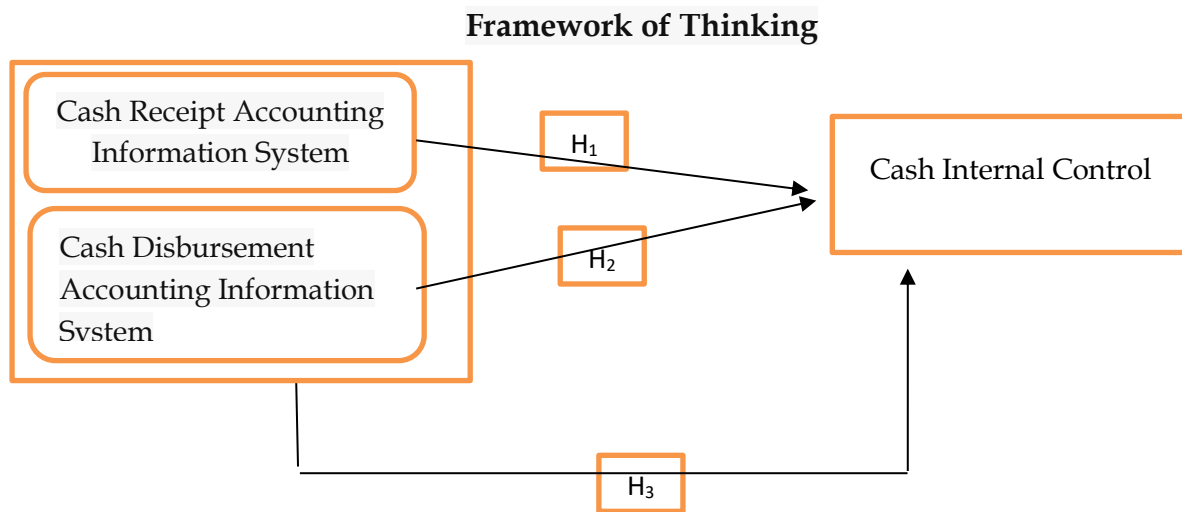
- a. The cash disbursement accounting system that utilizes checks is intricately linked to the recording system for accounts payable.
- b. Cash outflow accounting system utilizing a petty cash fund method.

### Cash Internal Control

Internal control plays a key role in the functioning of the organisation. As Mulyadi (2016:129) points out, an internal control system includes an organisational framework, processes and coordinated measures to protect company assets, ensure the accuracy and reliability of financial information, improve operational efficiency and promote compliance with corporate governance. The elements of internal control are generally described in the framework developed by the Committee of Sponsoring Organisations of the Treadway Commission (COSO), cited in Mulyadi (2016:129), comprising five key elements.

1. Internal control plays a key role in the functioning of the organisation. As Mulyadi (2016:129) points out, an internal control system comprises an organisational framework, processes and coordinated measures to safeguard company assets, ensure financial information is accurate and reliable, enhance operational efficiency and promote corporate governance compliance. The elements of internal control are broadly described in the framework developed by the Committee of Sponsoring Organisations of the Treadway Commission (COSO), cited in the Mulyadi (2016:129), which consists of five key elements..
2. Risk Assessment This process involves identifying and evaluating risks that may hinder the achievement of organizational goals.
2. Control Activities Control activities are procedures and policies implemented to ensure that desired actions are achieved and identified risks can be managed.
3. Information and Communication refer to systems related to financial reporting goals, which encompass accounting systems. These systems consist of procedures and documentation set up to capture, process, summarize, and report an entity's transactions (including both events and conditions) while ensuring responsibility for its assets, liabilities, and associated entities.

4. Monitoring Monitoring is the process of evaluating the effectiveness of internal controls and ensuring that the control system is functioning well. This can be done through daily supervision or internal and external audits.



### Hypothesis

H1: The accounting information system for cash receipts has a beneficial and meaningful impact on the control of internal cash.

H2: The accounting information system for cash disbursements has a beneficial and meaningful impact on the control of internal cash.

H3: Both the cash receipt accounting information system and the cash disbursement accounting information system collectively have a beneficial and meaningful impact on the control of internal cash.

## METHODOLOGY

### Scope of Research

This research utilizes associative quantitative methods to investigate the relationship between the cash inflows and outflows in the accounting information system and the internal cash control at PT Toba Pulp Lestari, Tbk in the Habinsaran Sector.

### Population and Sampel

The participants in this research include all employees involved in the processes of cash inflow, outflow, and internal control at PT Toba Pulp Lestari, Tbk Habinsaran Sector, which includes accountants, operational managers, and staff in the sector. The sample in this study is specific individuals or groups at PT Toba Pulp Lestari, Tbk Habinsaran Sector who are directly involved with cash inflow, outflow, and internal control in the Habinsaran sector, using a non-probability sampling method with saturation sampling technique.

**Operational Variables and Their Indicators**

1. The Independent Variable includes the cash receipt accounting information system (X1) and the cash expenditure accounting information system (X2).
2. The Independent Variable is the internal cash control. It is called a dependent variable because it is influenced or is a consequence of the existence of an independent variable.

<b>Variable</b>	<b>Operational Definition</b>	<b>Indicator</b>	<b>Skala</b>
Cash Receipt Accounting Information System (X1)	The cash receipt accounting information system consists of various processes, procedures, and tools that are created to document, handle, and report cash receipt transactions within an organization.	1. General availability that the company must have. 2. Precision in the process. 3. Monitoring and anticipation by the company.	Likert
Cash Disbursement Accounting Information System (X2)	Accounting information systems are a series of procedures, processes, and technologies designed to record, process, and report all cash expenditure transactions within an organization.	1. General availability that the company must have. 2. Precision in the process. 3. Monitoring and anticipation by the company.	Likert
Cash Internal Control (Y)	Cash internal control is a system and procedures designed to protect an organization's cash from fraud, abuse, and errors, as well as to ensure that cash transactions are recorded accurately and in accordance with established policies.	1. General availability that the company must have. 2. Precision in the process. 3. Monitoring and anticipation by the company.	Likert

## Data Collection Method

The research employs a survey method utilizing a questionnaire technique, which is directly administered to employees of PT Toba Pulp Lestari, Tbk in the Habinsaran Sector. For data analysis, this study uses multiple linear regression through the SPSS software, implemented in the following steps:

### 1. Validity and Reliability Testing.

Validity testing is an examination of the content of an instrument aimed at measuring the accuracy of the instrument used in a study. If the calculated  $r \geq$  table  $r_{0.30}$ , then the research instrument is valid.

Reliability testing is performed by evaluating the Cronbach's alpha value against a significance level that can range from 0.5 to 0.7, based on the requirements of the study. The reliability testing calculations are done using the Statistical Package for the Social Sciences (SPSS).

### 2. Result of Classical Multiple Regression Assumptions

#### a. Normality Test

The purpose of the normality test is to determine whether the independent and dependent variables in a regression model follow the normal distribution. A robust regression model is defined by normally distributed data that can be assessed by analysing the distribution of data points along the diagonals of a normal distribution of P-P (probability-probability).

#### b. Heteroskedasticity Test

(I Wayan Widana, 2020:65) explains in his book that the heteroskedasticity test is a classical assumption test that must be fulfilled in regression analysis. To determine the presence of heteroskedasticity, it can be observed through the Glesjer approach. The Glesjer test is carried out by regressing independent variables against their residuals. If the significance level between the independent variables and the absolute residuals exceeds 0.50, it indicates that heteroskedasticity is not a concern.

#### c. Multicollinearity Test

The purpose of the multicollinearity test is to assess the linear relationship among two or more independent variables. Multicollinearity is measured by the Variance Inflation Factor (VIF) variable.

If  $VIF > 0.10$ , then serious multicollinearity occurs.

If  $VIF < 0.10$ , then the multicollinearity is not serious.

### 3. Multiple Linear Regression

Analysis Multiple linear analysis is used to determine the effect of the accounting information system of cash receipts and expenditures on internal control. The multiple linear regression equation is:

$$PIK = a + \beta_1PK + \beta_2PK + e_i$$

#### 4. Hypothesis Testing

##### a. t Test (Partial Hypothesis Test)

The t test or partial test is used to examine the effect of cash receipts and cash expenditures on cash internal control partially or individually. If the  $t\text{-table} > t\text{-calculated}$  with significance below 0.50 (5%), then the independent variable has a significant effect on the dependent variable, and vice versa.

**b. F Test (Simultaneous Hypothesis Test)**

The F test evaluates whether independent variables have a significant effect on a dependent variable together. This evaluation shall be carried out by comparing the calculated F value with the critical F value of 0.05.

**c. Determination Test (R Square)**

The coefficient of determination ( $R^2$ ) measures how well the model takes account of the influence of an independent variable (X) on a related variable (Y). The value of  $R^2$  close to 1 indicates that the independent variable has a significant effect on the dependent variable, indicating that the model is effectively capturing the relationship. Conversely, a value of  $R^2$  close to zero means that the independent variable has little effect on the dependent variable, indicating that the model is less efficient at explaining the relationship. Ruminant  $R^2$  is between 0 and 1.

**RESEARCH RESULT**

**Responden**

**Table 4.1**  
**Charateristics of Respondents based on Gender, Age, and Education**

No	Characteristics		Total	Percentage
1	Gender	Male	28	77,1%
		Female	7	22,9%
	Total		33	100%
2	Age	20-25 <sup>th</sup>	5	17,1%
		26-30 <sup>th</sup>	8	25,7%
		31-35 <sup>th</sup>	10	28,6%
		36-40 <sup>th</sup>	7	20%
		>40 <sup>th</sup>	3	8,6%
	Total		33	100%
3	Education	SMA/SMK	18	51,4%
		D1/D2/D3	5	17,1%
	Total		33	100%

Based on the data in Table 4.1, the majority of respondents in this study are male, totaling 28 people (77.1%). The majority of respondents are aged 31-35

years with a total of 10 people (28.6%) and the majority are from high school/vocational school, totaling (51.4%).

### Validity Test

Validity shows its magnitude related to the questionnaire that can measure a certain concept. Based on the six statement items concerning the cash receipt accounting information system variable, when the calculated value (rhitung) exceeds the table value (rtabel), it is considered valid. In relation to the six statement items for the cash expenditure accounting information system variable, if the calculated value (rhitung) is greater than the table value (rtabel), it is deemed valid. Regarding the eight statement items on the cash internal control variable, when the calculated value (rhitung) surpasses the table value (rtabel), this can also be regarded as valid.

### Reliability Test

**Table 4.5**  
**Data Reliability Test**

Variabel	Cronbach Alpha	Alpha	Hasil
Cash Receipt Accounting Information System	0,971	0,6	Reliabel
Cash Disbursement Accounting Information System	0,945	0,6	Reliabel
Cash Internal Control	0,984	0,6	Reliabel

**Source :** Secondary Data Processed by SPSS, 2025

Based on the reliability test conducted using Cronbach Alpha, all variables in this study are reliable because the Alpha value is greater than 0.6, thus the measurement instrument has passed the reliability test.

### Descriptive Statistical Analysis

Descriptive statistical analysis is a method for describing data that has been collected. This analysis aims to provide an overview of the data without making generally accepted conclusions. Based on descriptive statistical analysis, the following sample description is obtained.

**Table 4.6**  
**Descriptive Statistics**

Variabel	N	Minimum	Maximum	Mean	Std.Deviation
Cash Receipt Accounting Information System	33	9.00	30.00	23.2727	5.83777
Cash Disbursement Accounting Information System	33	11.00	30.00	23.5758	5.67908
Cash Internal Control	33	8.00	40.00	31.1818	8.44265

Valid N (listwise)					
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**Source :** Secondary Data Processed by SPSS, 2025

The processed data output showed observation data (N) 33 data. The smallest total Cash Internal Control (minimum) obtained of 8.00, while the largest (maximum) Cash Internal Control of 40.00 is in the company. The average total Cash Internal Control (mean) is 31.1818 with a standard deviation of 8.44265. The table above provides an overview of the research data of the cash receipt accounting information system and the cash payment accounting information system, with a standard deviation below the mean, which shows small data variations, making all data homogeneous.

According to the table provided, the lowest value of the Cash Receipt Accounting Information System is 9.00, while the highest value is 30.00. The result show that the size of the Cash Receipt Accounting Information System in this study ranges from 9.00 to 30.00 with an average value of 23.2727 at a standard deviation of 0.58377. Where the mean value is greater than the standard deviation value, it can be conclude that the data is normally distibuted.

The average value of the Cash Disbursement Accounting Information System 23.5758. the minimum score of the Cash Receipt Accounting Information System is 11.00 and he maximum sore is 30.00. With a standard deviation of 0.5.67908. Where the mean value is greater than the standard deviation value, it can be concluded that the data is normally distributed.

### Normality Test

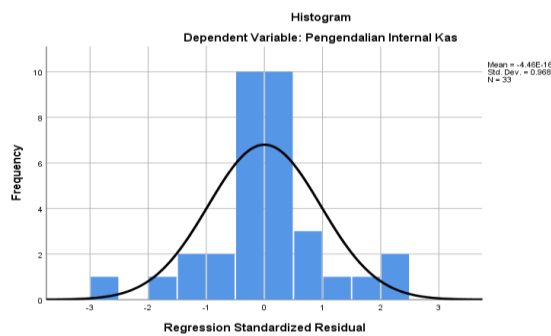
**Table 4.7**  
**Data Normality Test Result**

<b>One-Sample Kolmogorov-Smirnov Test</b>		
		Unstandardized Residual
N		33
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.84964615
Most Extreme Differences	Absolute	.204
	Positive	.204
	Negative	-.182
Test Statistic		.204
Asymp. Sig. (2-tailed)		.001 <sup>c</sup>
Exact Sig. (2-tailed)		.110

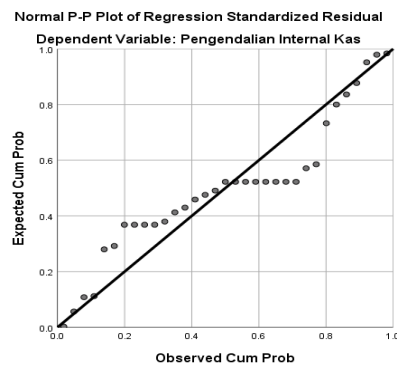
**Source :** Secondary Data Processed by SPSS, 2025

Based on the results of the one-sample Kolmogorov-Smirnov test in table 4.7, it can be concluded that the data is normally distributed, where Exact.Sig > 0.05.

**Figure 1**  
**Normal P.P Plot of Regression Standardized Residual**



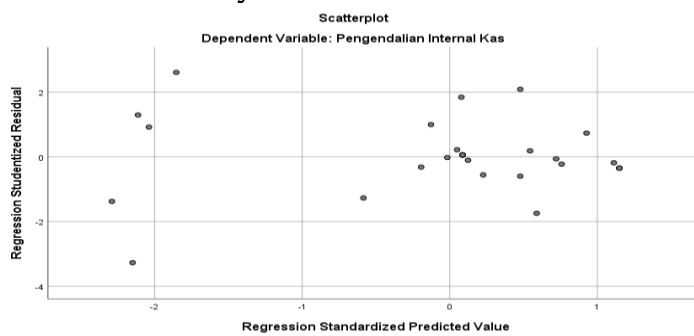
**Figure 2**  
**Normal P.P Plot of Regression Standardized Residual**



**Source :** Secondary Data Processed by SPSS, 2025

The outcomes of the normality assessment via a probability plot suggest that the data distribution should align closely with the diagonal line. According to the results, it can be inferred that the data in this study follows a normal distribution, as the points are situated near the diagonal line and conform to its direction.

### Heterokedasticity Test



**Pictures 2** Heterokedasticity test Result

**Source :** Secondary Data Processed by SPSS, 2025

A method to identify whether heteroskedasticity is present or not is to examine the scatter plot that displays the residuals in relation to the predicted values of the dependent variable. If a certain pattern emerges, like points dispersing both above and below the Y-axis value, then it indicates that heteroskedasticity is not present.

**Multicollinearity Test**

**Table 4.8**  
**Data Multicollinearity Test Result**

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Cash Receipt Accounting Information System	.128	7.828
	Cash Disbursement Accounting Information System	.128	7.828

**Source :** Secondary Data Processed by SPSS, 2025

Given the data, it is clear that the independent variables pertaining to cash receipt accounting information systems and cash expenditure accounting information systems have tolerance values greater than 0.10. The cash receipt accounting information system (X1) and cash expenditure accounting information system (X2) have VIF values of 7.828 and 7.828 respectively, which are below 10, indicating that there are no issues with multicollinearity between these two independent variables.

**Multiple Regression Analysis**

**Table 4.8**  
**Multiple Linear Regression Test Result**

		B	Std. Error	Beta
1	(Constant)	-3.108	1.445	
	Cash Receipt Accounting Information System	.305	.162	.211
	Cash Disbursement Accounting Information System	1.154	.166	.776
a. Dependent Variable: Cash Internal Control				

**Source :** Secondary Data Processed by SPSS, 2025

Based on table 4.8, the multiple linear regression equation is as follows:

$$PIK = -3.108 + 0,305 PK + 0,1.154 PK +ei$$

The findings from the regression equation mentioned can be understood in this way:

- The constant in the regression coefficients is -0.3.108, indicating that if the independent variables related to the cash receipts accounting information system and the cash disbursement accounting information system are not present or valued at 0, the dependent variable of cash internal control would equal -0.3.108.
- A regression coefficient of 0.305 indicates that an increase of one unit in the cash receipts accounting information system will result in a 0.305 increase in cash internal control, given that other variables remain unchanged.
- A regression coefficient of 1.154 signifies that an increase of one unit in the cash disbursement accounting information system will lead to a 1.154 increase in cash internal control, assuming that other variables are held constant.

### Hypothesis Test Result

**Table 8**  
**Test Result t**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.303	2.201		-.138	.891
	Cash Receipt Accounting Information System	1.353	.092	.935	14.736	.000
2	Cash Disbursement Accounting Information System	1.446	.062	.973	23.379	.000

a. Dependent Variable: Cash Internal Control

**Source :** Secondary Data Processed by SPSS, 2025

Analyzing the data presented, it is evident that the tolerance value for the independent variables related to cash receipt accounting information systems and cash expenditure accounting information systems exceeds 0.10. Meanwhile, the VIF value for the cash receipt accounting information system (X1) and cash expenditure accounting information system (X2) stands at 7.828, which is below 10, suggesting that there are no multicollinearity problems between these two independent variables.

2. According to the table, the t-test results show that, at a significance level of  $0.000 < 0.05$ , the accounting information system variable for cash expenditures has a t-value (23.379) > t-table (2.042). This demonstrates that the cash internal control at PT Toba Pulp Lestari, Tbk Habinsaran Sector, is positively and significantly impacted by the accounting information system for cash expenditures. Consequently, H2 is approved.

**Simultaneous Test (F Test)**

The F test is utilized to evaluate the regression model that assesses the simultaneous impact of all independent variables, specifically X1 and X2, on the dependent variables.

**Table 4.10**  
**Test results F**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2171.431	2	1085.715	297.516	.000 <sup>b</sup>
	Residual	109.478	30	3.649		
	Total	2280.909	32			

Source : Secondary Data Processed by SPSS, 2025

Accordingly,  $F_{\text{calculated}} (297.516) > F_{\text{table}} (3.32)$  is the outcome. At PT Toba Pulp Lestari, Tbk Habinsaran Sector, this indicates that the accounting information system variables for cash receipts and cash disbursements have a positive and significant impact on internal cash control at the same time. Thus, H3 is approved.

**Coefficient Determination Test (R<sup>2</sup>)**

To evaluate how well the model can explain changes in the dependent variables, the coefficient of determination (R<sup>2</sup>) is used. Between zero and one is the range of the coefficient of determination. A lower R<sup>2</sup> value suggests that the independent variables' ability to explain the dependent variables is fairly limited. The table below displays the determination coefficient test results.

**Table 4.10**  
**Determination Test Result**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.976 <sup>a</sup>	0.952	0.949	1.910

Source : Secondary Data Processed by SPSS, 2025

The coefficient of determination (R Squared) is observed to be 0.952. This indicates that the internal control of cash can be accounted for by the cash receipt accounting information system and the cash disbursement accounting information system at a level of 95.2%, while the remaining 4.8% is attributed to other factors not examined in this research.

## **DISCUSSION**

### **H1: The Influence of Cash Receipt Accounting Information System**

Based on the findings discussed earlier, it can be inferred that the cash receipts component of the accounting information system exerts a positive and significant influence on internal cash controls, as indicated by a t-value of (14.736) which exceeds the t-table value of (2.042), coupled with a significance level of 0.000 that is less than 0.05. In light of the t-table figures, the null hypothesis H0 is dismissed, and the alternative hypothesis H1 is accepted. The testing results demonstrate that the cash receipts accounting information system positively and significantly affects internal cash control at PT Toba Pulp Lestari, Tbk in the Habinsaran sector.

The results of this research align with the work of Yessi Ekawati and Ardiansyah Putra Harahap (2021), which is titled 'the impact of sales accounting information systems and cash receipts on internal control systems at PT Traktor Nusantara.' This research indicates that the cash receipt accounting information system influences the internal control system.

### **H2: The Influence of Accounting Information Systems on Cash disbursements**

Based on the results presented, it can be inferred that the accounting information system pertaining to cash disbursements has a notably favorable effect on the internal control of cash, as evidenced by a t value of (23.379), which exceeds the t table value of (2.042) and a significance level of 0.000, which is less than 0.05. In accordance with the t table value, the null hypothesis H0 is dismissed while the alternative hypothesis Ha is upheld. The findings from the test reveal that the accounting information system for cash receipts does not significantly influence the internal control of cash at PT Toba Pulp Lestari, Tbk Habinsaran Sector.

The results of this research align with earlier studies carried out by Risa Ayuningtyas (2020) named "The impact of payroll accounting information systems and cash disbursements on internal control at PT Armada Pagora Jaya in Tulungagung Regency." This research indicates that the accounting information system for cash outflows positively influences internal control significantly.

### **The Influence of Accounting Information System of Receipts and Accounting Information System of disbursements on Cash Internal Control**

The information system concerning cash disbursements and internal control has been analyzed. According to the outcomes of statistical evaluations, there is a notable simultaneous influence of the accounting information systems for receipts and disbursements on cash internal control at PT Toba Pulp Lestari,

Tbk Habinsaran Sector. This is supported by Fhitung (297.516) exceeding Ftabel (3.32) and a significance level of (0.000) being lower than 0.50.

## **CONCLUSIONS AND RECOMMENDATIONS**

### **Conclusion**

Analyzing the results and discussions from this research on how cash receipt and disbursement accounting information systems impact internal cash control at PT Toba Pulp Lestari, Tbk Habinsaran Sector, it can be concluded that both the cash receipt and cash disbursement accounting information systems significantly enhance internal cash control at the company.

Furthermore, the results of the F test indicate that the cash receipt and disbursement accounting information systems collectively exert a significant positive influence. This is demonstrated by the F count (297.516) exceeding the F table (3.32) and the significance level (0.000) being lower than 0.50. The coefficient of determination (R Square) is 0.952, indicating that 95.2% of the internal control of cash can be accounted for by the cash receipt and disbursement accounting information systems, while the remaining 4.8% is attributable to other factors not explored in this research.

### **Recommendations**

PT Toba Pulp Lestari, Tbk Habinsaran Sector is advised to continue to maintain and develop the cash receipt and cash disbursement information accounting system. Development can be done through increased automation, integration between departments, and regular system updates to remain relevant to the company's needs. The company is also advised to continue to invest in technology, such as the use of more sophisticated and secure accounting software, in order to maintain the accuracy and speed of recording transaction information and support transparency in cash management.

### **ADVANCED RESEARCH**

Further research is recommended to consider other variables such as the quality of human resources, organizational culture, or information technology that is used in order to get a broader picture of the factors that influence internal cash control.

### **ACKNOWLEDGMENT**

This journal entitled The of Accounting Information System for Cash Receipts and Disbursement on Internal Cash Control at PT Toba Pulp Lestari, Tbk Habinsaran Sector is a research that uses quantitative methods and data processing through SPSS software. The data used was obtained from a questionnaire distributed to employees of the company. Hopefully, the existence of this journal can provide useful insights and contribute to understanding how the implementation of accounting information system influences internal cash control in a manufacturing company.

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