

## Evaluation of Revenue Accounting System at Pos Indonesia Pulo Brayan Branch using Framework Matrix Approach

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### Abstract

Pos Indonesia Pulo Brayan Branch is a subsidiary or assistant company of PT. Pos Indonesia (Persero) which aims to facilitate serving the community with certain needs at PT. Pos Indonesia (Persero). The purpose of this study is to analyze and determine whether the revenue accounting recording system at the branch office has been running well and effectively. The revenue accounting recording system at the branch office is still ineffective due to problems experienced in the accounting recording system used which is still manual, then due to human resources who are less careful and less qualified in their fields of work. How The branch office carries out the company's revenue accounting recording system is by Every income received by The branch office is recorded manually in the company's cash book on a daily basis in reporting the company's financial statements. So the efforts that should be taken by the branch office is changing the manual recording system to a computerized recording system so that the company's cash financial reports can run effectively, as well as seeking to replace or conduct special training for human resources responsible for their work in order to improve performance in the company.

### Keywords

Accounting Recording System, Income.

## 1. Introduction

The problem that arises at the branch office is that the process of recording financial reports on existing cash still uses handwriting or is commonly called the manual method. Manual recording has a high level of problems, so that it can allow errors to occur in reporting financial records on cash. There is nothing wrong with using the manual method for recording financial data, it's just that when viewed from the risks that occur when manual recording causes problems that disrupt company performance, then a computerized system can be a solution to reduce the risk of errors due to manual recording, and the results can be used for interested parties as users of financial reports (Amanah et al., 2021; Putri & Nurlaila, 2022; Sugesti, 2022; Masripah & Az-Zahra, 2022). After knowing the various errors that occur in the revenue accounting recording system at the branch office which arose from a manual accounting recording system, changing the manual recording system to a computerized recording system has become the right answer to the problems that occur in the accounting recording system at the branch office.

Problems that occur in the revenue accounting recording system at the branch office do not only arise from the manual recording system, but also negligence caused by Human Resources who are less careful or not yet qualified in recording and reporting finances in the company's cash. According to the Standard Operating Procedures for Personnel, those who must work in the administration and finance section are at least Bachelor's Degree Level 1 graduates majoring in Accounting (Maulana et al., 2022; Gami & Aisyah, 2023; Ardila, 2023). However, in reality, those who are currently working in the financial administration section are not Bachelor's Degree Level 1 graduates majoring in Accounting. The occurrence of errors did not receive quick action from the Head of the Branch Postal Agent to try to replace the financial administration staff, or to provide intensive training to the current financial staff as financial administration at the branch office.

If the branch office does not immediately improve the existing accounting recording system, and does not provide adequate training to the human resources responsible for it, it is likely that there will be a decrease in the company's income. This can result in the failure of the branch office to achieve the company's planned goals. The income accounting recording system currently used by the branch office is still ineffective, causing frequent errors and negligence by the financial administration department in recording the company's cash income. These errors, if left unchecked, will have a negative impact on the company's performance and financial health. For this reason, the branch office needs to make serious improvements to the current accounting recording procedures. The first step that must be taken is to increase the efficiency of the income recording system, either through the use of more modern technology or by improving the skills of employees assigned in this field. Special training for the financial administration department is a crucial step so that errors in income recording can be minimized.

With this improvement, the branch office will be able to reduce the potential for errors that may occur in its accounting recording system. Finally, the company can maintain income stability and stay on the right track to achieve the goals that have been set. A structured and continuous improvement process is expected to be able to encourage an increase in the quality of work and financial performance of the company, so that the branch office can develop better in the future. Based on the background of the problem that has been described by the author, the formulation of the problem contained in this study is what problems occur at the branch office in its income

accounting recording system? How does the branch office carry out its company's income accounting recording system? What efforts should be made by the branch office to minimize errors in its income accounting recording system? Based on the background and formulation of the problem that has been described, the purpose of this study is to find out and analyze in detail what problems occur at the branch office in the company's income accounting recording system. Then to find out and analyze how the branch office carries out its income accounting recording system. And finally to find out and analyze what efforts must be made by the branch office to minimize errors in its income accounting recording system.

## **2. Literature Review**

According to Damayanti (2019) and Apriyanti (2019), an accounting recording system is a form of records, forms, procedures and tools used to process and analyze data related to the business of an economic entity with the aim of producing feedback in the form of reports needed by management to oversee the running of the business to assess the results of operations in the company. According to Sinaga (2017) and Cookson & Stirk (2019), a procedure is a series of activities or activities that are carried out repeatedly in the same way. With the existence of an accounting recording system procedure, the activities of the recording system will be more efficient and more focused in reporting the company's financial records so as to minimize errors that occur when the recording system is taking place. The administrative transaction activities that occur are writing, duplicating, and calculating. Accounting records which are part of the accounting procedure have an important role in recording what happens regarding financial transactions, both incoming and outgoing money transactions. It is important to know that this accounting record is the initial stage and the basis for information that is carried out before the next process until it becomes a financial report. Financial reports are information needed by almost all elements or interested parties in a company, both internal and external to the company.

According to Saputra & Puspaningrum (2021) and Dewi et al. (2021), the ultimate goal of accounting activities is to publish financial reports, these financial reports are a source of records for various parties used for various decision-making. The resulting records are not only in the form of financial reports for external parties, but also produce records for internal parties for the purposes of supporting management's control fund planning. Accounting will provide management with recording information regarding problems that occur in the organization to become useful evidence in determining the actions taken. So it can be concluded that the accounting recording system is important for the company, so that in implementing it, good recording control is needed for the company. According to Chairina & Wehartaty (2019) and Wijoyo (2020), the benefits of an accounting recording system are that it makes it easier to make financial reports on cash, makes financial reports on cash more efficient, makes a better work program in carrying out its income accounting recording system, and makes it easier to realize the company's goals in recording and reporting its income.

According to Wijoyo (2018) and Nawangwulan et al. (2018), revenue can be interpreted as the gross cash inflow of economic benefits arising from the normal activities of the company during an accounting period, if the inflow results in an increase in equity that does not come from investment contributions. The recognition of revenue proposed by the FASB has two characteristics, namely that new revenue is recognized if the amount of revenue is realized or is

certain to be realized soon. And new revenue can be recognized if the revenue has been formed or collected. Based on Sastroatmodjo & Purnairawan (2021) and Habibi & Supriatna (2021), accounting is defined as a process of recording, classifying, summarizing financial transactions carried out systematically and chronologically presented in the form of financial reports that are useful for parties who need financial reports for decision-making steps. The recording activity is called a journal. The classification activity is the activity of grouping accounts in the ledger which is of course adjusted to the events or transactions that occur in the company, of course based on Transaction Evidence. The summary activity is the final series of processes towards making a company's financial report (Ulag, 2022; Setiawan et al., 2023; Wirawan & Khosyatillah, 2024; Fauzi et al., 2024). Systematic is a way of presenting financial reports where the form of presentation of the financial report can be done in two ways, namely manually and using certain applications that have been recommended by the Faculty of Social and Political Sciences (*Fakultas Ilmu Sosial dan Ilmu Politik/FISB*).

### **3. Research Method**

At this stage, researchers collect data using a qualitative approach. Qualitative data are collected through literature studies, interviews, documentation, and observations conducted at the research location (Sugiyono, 2013). Researchers conduct field research using interview, documentation, and observation methods (Moleong, 2006). After the data is collected, the next stage is data analysis. Researchers use NVivo software in this analysis stage. NVivo is software developed by QSR International, which is specifically designed to assist qualitative data analysis. This tool allows researchers to manage and analyze data in the form of text or images. In this study, researchers processed data using qualitative descriptive analysis. This analysis involves the process of solving problems by thinking logically, so that researchers can draw reasonable conclusions based on the data that has been collected. Data processing with NVivo is carried out through several important stages, namely coding, analysis, and Framework Matrices. Coding is the stage where data is organized and given a certain code to facilitate further analysis. Analysis is the process where researchers interpret data based on the codes that have been created, and Framework Matrices is a tool for organizing and presenting data systematically. Through these stages, researchers can gain deeper insights into the research topic and draw valid conclusions.

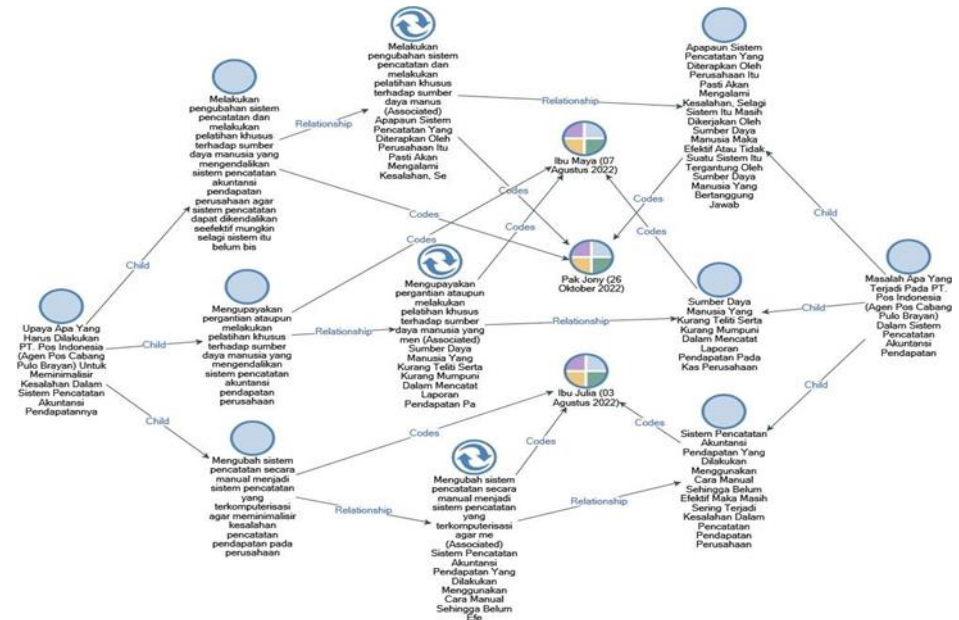
### **4. Result**

Discussion of the Problems that Occurred at the branch office in its Revenue Accounting Recording System can be seen in Figure 1.





including providing adequate training support for human resources who play a role in the operation of the system.



Source: research results

Figure 3. Minimizing Errors in Revenue Accounting Recording System

To minimize errors in the revenue accounting recording system at the branch office, important steps that need to be taken based on the analysis results shown in Figure 2 and Figure 3 using nVivo software. First, it is important for PT. Pos Indonesia to make changes from a manual recording system to a computerized system. Manual systems are often prone to human error, both recording and calculation errors, which can ultimately impact the company's financial statements. By adopting a computerized system, transaction recording will be more accurate and efficient, reducing the potential for errors. The computerized system also allows for more structured long-term data storage and facilitates access and analysis of financial data. Second, in addition to changes in the recording system, improving the competence of human resources (HR) responsible for the accounting system is very important. In this case, PT. Pos Indonesia can choose to replace less competent HR or provide special training to improve their skills. This training can include the use of new accounting technology and software, so that they are able to work more efficiently and reduce the risk of errors.

This training is also important to update employee knowledge regarding the latest accounting regulations and standards, which may change over time. Better trained and competent human resources in their fields will be able to maintain consistency and accuracy in financial recording, as well as reduce errors that can harm the company. The use of technology in accounting records will provide additional benefits, such as better data integration between various branches of PT. Pos Indonesia. With a computerized system, financial reports can be created automatically and faster, reducing the need for repeated revisions that often occur in manual systems. This will

increase the speed of financial report preparation and the accuracy of data used for strategic company decision-making. The two main steps that need to be taken by PT. Pos Indonesia to minimize errors in recording its income accounting are to change the recording system from manual to computerized and improve the competence of the responsible human resources. By doing this, PT. Pos Indonesia can improve its operational efficiency, reduce the risk of recording errors, and improve the accuracy of the financial reports produced.

## 5. Conclusion

Based on the results of the research conducted, the researcher concluded that the revenue accounting recording system at the branch office has not been running effectively. This is due to the use of manual recording methods that have the potential to increase the error rate in the company. In addition, another obstacle is the lack of special training for human resources responsible for the revenue accounting recording system. Without adequate training, employees cannot manage the system properly, so that its effectiveness is hampered. Furthermore, there are also problems in the transition from a manual recording system to a computerized system. The delay in this process is very disruptive, especially in the midst of the increasingly sophisticated era of globalization. Adaptation to new technology is a must to improve the efficiency and accuracy of accounting records. Another problem faced is the responsibility of the accounting recording system managed by human resources who do not have the appropriate background. This has the potential to make decisions taken based on accounting data less than optimal, thus harming the company. All of these problems indicate the need for an in-depth evaluation of the existing system and the provision of better training for employees. With these steps, it is hoped that the revenue accounting recording system at PT. Pos Indonesia can be improved and achieve the expected goals in making better business decisions.

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