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Internal Control System for Cash Receipts in Hospitals



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KEYWORDS	ABSTRACT
<p>Keywords: system; procedure; internal control; cash receipt</p> <p>Conflict of Interest Statement: The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2023 AAAR. All rights reserved.</p>	<p>Purpose: This study aims to evaluate the effectiveness of the internal control system for cash receipts at the Makassar Regional General Hospital, a public healthcare institution under the supervision of the Makassar City government. The research focuses on how well internal controls function to ensure operational smoothness and safeguard cash assets.</p> <p>Research Design and Methodology: A descriptive qualitative approach was adopted to analyze the internal control system in place. Data were collected through interviews and observations as primary sources and supplemented with secondary documentation. The study was conducted at the Makassar Regional General Hospital and focused explicitly on internal processes related to cash receipts.</p> <p>Findings and Discussion: The results indicate that the hospital has implemented a robust internal control system for managing cash receipts, with proper procedures in place, including authorization, documentation, and segregation of duties. Nonetheless, certain areas still show potential for improvement to enhance overall effectiveness and reduce risk exposure.</p> <p>Implications: The findings highlight the importance of robust internal controls in public sector institutions and underscore the need for continuous review. Further research is recommended to compare internal control practices across similar hospitals, contributing to policy development and improved financial accountability in public health services.</p>

Introduction

The expanding economy has led to an increased significance of accounting in conveying information on financial activities (Dwi, 2018). Leaders' challenges in managing corporate and government entities are more intricate and demanding in collaborative problem-solving. One prevalent challenge government agencies face is securing financial resources (Sari & Muslim, 2021). Cash is often regarded as the most liquid asset because it can be readily converted into currency and promptly used to meet a company's financial commitments (Tandri et al., 2015). In the era of digitization, information technology plays a crucial role in enabling financial transactions, yet it also introduces notable security vulnerabilities. Hence, this research will evaluate the security protocols employed within the internal control system. Cash administration within a company setting is pivotal in upholding fiscal equilibrium and ensuring operational transparency. (Pilat, 2016). Fund misappropriation is a primary concern (Mulyandani, 2022). Therefore, implementing internal control measures is necessary to coordinate the many fields effectively (Hana, 2021). Implementing effective internal control measures for cash may motivate workers to adhere to corporate regulations, reducing fraudulent activities and the improper use of money (Safkaur, 2021).



This research aims to objectively analyze the Cash Internal Control System implemented at the Makassar City Regional General Hospital (RSUD). The findings from our observational study, conducted through interviews, indicate that a significant issue at Makassar City Hospital is the lack of distinct segregation of cash reception activities. The assertion made by Dwi et al. (2018) contradicts internal control principles, namely the principle of segregating the cash reception function from the cash dispensing function. To mitigate the risk of undesirable occurrences, such as fraud, inside a business, it is essential to segregate duties concurrently between the cash-receiving and cash-payout functions (Hery, 2014). The authors (Fengky et al., 2019) expect that by exercising appropriate control measures, the agency can safeguard its assets and accounting data, enhance operational efficiency, ensure dependability, and ensure that all employees adhere to the management policy line.

Miroga (2015) asserts that most scholars studying internal control often designate the Committee of Sponsoring Organizations of the Tradeway Commission (COSO) as an encompassing framework for internal control. The significance of internal control in attaining organizational goals and ensuring a reliable financial reporting process is underscored in this research (Harahap, 2015). Based on various internal control system components, a study by Pakadang (2018) determined that the internal control system at Gunung Maria Hospital is adequate for cash receipts. However, it is worth noting that areas require further attention, specifically in risk assessment and monitoring. These aspects require a standardized provision for implementation, which would eliminate irregular practices that are currently carried out on an ad hoc basis. Based on the findings of Syahreza's (2015) study, it can be concluded that the internal control system implemented at Pirngadi Hospital, which involves the responsible individuals documenting and retaining proof of cash collections and disbursements, is operating effectively. Furthermore, the internal control system for cash receipts and disbursements at Pirngadi Hospital in Medan City incorporates several measures, including the segregation of cash receipt and disbursement activities, the recording of cash receipts and disbursements, the separation of roles, and the authorization of transactions.

Cash expenditures must be managed appropriately to prevent errors and fraud that can lead to company losses (Hartadi, 2014; Pratiwi & Priono, 2021; Rundengan, 2016). The cash internal control function aims to ensure accurate cash recording, secure cash storage, and authorized expenditures in the correct amount, as approved by authorized personnel. There are seven functions of the cash internal control structure that must be fulfilled to prevent errors in recording, including authorization of transactions, recording of each transaction, proper and prompt assessment, recording transactions at the right time, and correct completion of supplementary records and overviews (Romney & Steinbart, 2015). This structure also seeks to prevent fictitious transactions that can interfere with the accuracy of other accounting records (Claudia et al., 2019).

Research Design and Methodology

The study was done in the Makassar City Regional General Hospital. This research utilizes primary and secondary data sources. Primary data was collected via interviews with individuals directly involved in the cash internal control system. The present study uses secondary data, specifically materials on the concise historical background of the agency, its organizational structure, and evidence and records related to the cash control procedure. In the present study, the researchers used qualitative data analysis methodologies via interactive methods. The interactive analysis model is a data analysis framework that involves sequential data processing via three primary components: data reduction, data presentation, and conclusion drawing. These components cyclically interact with one another, facilitating a dynamic and iterative analytical process.

Findings and Discussion

Findings

Implementation of Cash Receipt Internal Control System at Makassar Regional General Hospital

Information and control systems can deliver precise and timely data regarding the status and movement of cash. This includes details about the available cash on hand, outstanding bills, payments made, and cash flow forecasts resulting from income and expenses. A comprehensive information

system is required, encompassing formal and informal aspects (Mulyadi, 2017). Hence, a firm must establish internal financial control methods. The Makassar Regional General Hospital has successfully developed a comprehensive internal control system encompassing several key components, including an organizational structure, an authorization system, recording procedures, sound practices, and designated responsible personnel. Consequently, the researcher conducted comprehensive interviews with the agency regarding the implementation of the cash internal control system at the Makassar Regional General Hospital, adhering to the principles and procedures outlined in PP No. 60 of 2008, which pertains to the Government Internal Control System (SPIP).

Control Environment

The control environment serves as a strategic mechanism for leaders to establish and sustain a regulated atmosphere that fosters favorable and conducive conduct within the organizational context of a corporation. According to the findings of interviews performed by researchers, the participants expressed that:

“The control environment related to the organizational structure of the Makassar Regional General Hospital has a clear organizational structure. Regarding the separation of cash functions, the agency has implemented a cash receipt function, an expenditure function, and a recording function.”

The Makassar Regional General Hospital has tried implementing sound internal control principles in its operational and financial activities. Every division or department within the hospital has a distinct purpose and function, contributing to the establishment of a well-organized and effective operational framework. Establishing a coherent organizational framework is crucial in accounting, as it significantly impacts how financial data is collected, analyzed, and presented. In a highly effective corporate framework, establishing well-defined roles and responsibilities is crucial for promoting the efficient and accurate execution of the accounting process. The accounting department is responsible for accurately documenting and disclosing financial activities. The segregation of cash operations is a crucial accounting concept that helps mitigate the risk of misuse or fraudulent activities. By segregating cash receipts, disbursements, and recording processes, the potential for financial data manipulation is reduced. This practice helps enhance the credibility and reliability of the financial information generated. The cash-related activities have been segregated, including cash receipts for revenue collection, cash disbursements for cost incurrence, and documentation of financial transactions. The division of duties is necessary to mitigate any conflicts of interest and deter financial misuse. Implementing robust internal control components and a well-structured organizational framework in accounting practice contributes to enhancing the accuracy and reliability of financial statements, promoting transparency, and mitigating the potential for mistakes or fraudulent activities within the hospital setting.

Risk Assessment

Government agency leaders must perform risk assessments to identify, analyze, and effectively manage risks associated with internal and external control mechanisms. According to the findings of interviews conducted by researchers, the participants expressed that:

“Changes in regulations can result in different risks. To overcome the threat of Makassar Regional General Hospital implementing employee placement according to their educational background, all supporting documents are stamped “Paid” after the transaction has been paid, the fund archive section continuously checks documents related to cash disbursements, the availability of safe cabinets to store cash, and the finance department accounts for all outgoing check numbers.”

The hospital has a strategy of aligning personnel with their educational backgrounds to guarantee that those responsible for financial management and administration possess the requisite knowledge and experience. The use of this approach has the potential to enhance precision in financial management, mitigate mistakes, and enhance operational effectiveness. The act of affixing a “Paid in

Full" stamp onto accompanying papers after the completion of a transaction serves as a commendable practice to indicate that the transaction has been concluded and no more payment is necessary. This measure helps mitigate duplicate charges or fraudulent alteration of payment records. Verifying records on cash disbursements via examination of the fund's archival materials is a crucial mechanism for maintaining internal control. This practice ensures that all transactions have been executed accurately and by specified protocols before the deposition of the papers. Storing currency in a secure container helps mitigate the potential for theft or loss of funds. Implementing this approach is a commendable strategy to safeguard the hospital's monetary resources and preserve its financial stability. The hospital has implemented a crucial measure to enhance financial oversight and mitigate the potential for misappropriation or fraudulent activities by implementing a system that ensures comprehensive tracking of all check numbers issued within the finance department.

Controlling Activities

Each internal control mechanism will assess the potential risks associated with the recruitment process, as well as the adequacy and accuracy of transaction documentation. Control activities encompass a set of policies and strategies designed to verify the effective implementation of management directives. Due to the regular cash disbursement transactions, the agency leadership must undergo an evaluation and review. The control activities encompass a range of measures and procedures.

Review Implementation

The purpose of work reviews is to evaluate the degree to which a task has been effectively executed. Below is an excerpt from the interview.

"Although not every month, the agency's head conducts reviews. Following its classification, the General Cash Book records each cash receipt, disbursement, and supporting documentation."

The findings of this interview demonstrate the periodic nature of the review process conducted by the Hospital management, although it is not conducted monthly. Furthermore, it is essential that every cash receipt and disbursement be meticulously documented in the General Cash Book, categorized appropriately, and accompanied by relevant supporting documentation. The hospital management has consistently undertaken periodic reviews, although not every month. The purpose of this examination is to evaluate the financial transactions that take place within the agency. Each instance of a monetary transaction, whether a receipt or expenditure, is meticulously and comprehensively documented within the General Cash Book. Every transaction is categorized based on its nature, including income, regular expenses, or exceptional expenditures. Each transaction is accompanied by meticulous documentation, along with supporting evidence or relevant documents. The documents above demonstrate that the transaction has been executed and complies with applicable legislation. This approach facilitates the establishment of a comprehensive record of every financial transaction, promoting accountability and transparency in managing cash within the organization. The hospital administration is strongly dedicated to effective fiscal management and undertakes regular evaluations to maintain the integrity and precision of cash recording and disbursement processes.

Physical Control.

Physical controls involve securely storing documents, data, and other sensitive materials in locked cabinets or a designated safe room. The subsequent passage is an excerpt from the interview conducted.

"This agency provides a safe to store important documents and cash. But for now, there is no cash in the safe because all the money is stored in the bank; therefore, every cash expenditure transaction is through transfer."

The hospital has demonstrated a commitment to enhancing financial management by depositing funds in the bank and adopting a cashless transaction system, thereby ensuring increased safety, efficiency, and transparency. Nevertheless, retaining all funds within the bank poses inherent risks, mainly when the hospital requires additional funds for immediate access or petty cash. Several potential dangers are associated with this option. One such risk is the possibility of payment delays if the hospital encounters urgent demands or immediate obligations to settle short-term debts. Transferring from the bank account to the recipient's account may also take time. The circumstances above can adversely impact the hospital's standing and its associations with suppliers or creditors. The absence of readily accessible petty cash can lead to liquidity issues in hospitals. This implies that individuals may require assistance covering immediate financial obligations or unforeseen expenses necessitating immediate funds. Finally, it is essential to consider the option of retaining all funds within the financial institution, as the banking system inherently faces vulnerabilities, including the possibility of encountering technical and systemic risks during the execution of banking activities. In the event of a system disruption or transaction failure, there is a possibility of experiencing delays or failures in the funds transfer procedure.

Information and Communication

The information must be identified, processed, and communicated to the proper personnel so everyone in the company can carry out their responsibilities properly. The accounting information system must be capable of producing reliable financial reports. To achieve effective internal control, information and communication must go well. Among them are sound information recording, policy guidelines in the Makassar Regional General Hospital, and financial reports compiled periodically. The elements of information and communication in the Makassar Regional General Hospital are as follows:

Compile and record all authorized transactions.

“The accounting department has compiled and recorded all legitimate transactions, such as transactions with supporting evidence authorized by the recorded transaction. Then, the results of his work are checked by the sub-department of finance. To produce adequate and timely information. This information helps implement internal control in the agency and the decision-making process by the leadership.”

Classification of financial transactions

“The recording department does not always include the date, month, and year when the transaction occurs, so the time in the receipt does not match the cash expenditure book. However, the existence of printed serial numbers can function as a sign in archiving and facilitate recording.”

Communication

“Communication in the organization, both verbally in the form of actions taken by management and in writing in the form of accountability reports, has gone well, especially those related to cash, to facilitate internal control at the Makassar Regional General Hospital. The treasurer always requests approval from the finance department before issuing money. Then, the finance department checks the proof of transactions with the existing cash and reports to the Head of Finance. Furthermore, the Head of Finance makes a report and is accountable to the leadership.”

This quotation elucidates the accounting department's role in compiling and recording valid transactions, utilizing permitted supporting documentation. This procedure guarantees that the transaction has occurred and been accurately documented at a suitable moment. After completing the accounting tasks, the finance department's leader verifies the outcomes. The verification phase is crucial in guaranteeing the accuracy and dependability of the information derived from the accounting process. If the information provided is accurate, it will serve as a suitable and up-to-date data source. The data generated by the accounting department holds significant value in implementing internal

control measures within the organization. Ensuring the accuracy and timeliness of information can improve internal control measures more effectively. The accounting department has diligently collected and documented all transactions, ensuring the presence of valid supporting evidence and adherence to allowed procedures. However, there is room for improvement in consistently incorporating the day, month, and year when recording transactions. This discrepancy arises between the time indicated on the receipt and the entries recorded in the cash distribution book. This implies that reconciling data from receipts with the cash distribution book may present challenges in accurately identifying specific transactions based on their dates, months, and years. This condition contradicts the accounting principle that requires the comprehensive documentation of all transaction details, including the date, name, and other relevant aspects. The fundamental accounting principle that governs the recording of business transactions is the principle of integrity. These principles require that all marketing-related information be recorded comprehensively and accurately. When confronted with challenges in maintaining consistent and accurate records of crucial aspects, such as the day, month, year, and other pertinent information, the accounting department may need help with the precision and comprehensiveness of its accounting records. Furthermore, the challenges in aligning data from receipts with cash disbursement books might undermine the dependability and pertinence of accounting data. An effective accounting record system should encompass comprehensive and exact information to guarantee the accuracy and usefulness of financial data for internal control, financial reporting, and decision-making purposes within the company or agency. Effective communication is crucial in successfully implementing internal control measures inside the Makassar Regional General Hospital. The treasurers employed at the Makassar Regional General Hospital consistently obtain authorization from the finance department before using funds. This measure constitutes an integral component of internal control mechanisms designed to ensure adherence to established policies and procedures in the disbursement of funds. Following the allocation of funds, the finance department is responsible for verifying the documentation of monetary transactions. These documents may comprise invoices, receipts, or other forms of transaction substantiation. The outcomes of these evaluations serve as the basis for generating reports by the finance department for the Head of Finance. The individual occupying the position of Head of Finance assumes the responsibility of developing financial statements and is responsible for allocating funds effectively for the organization's leadership. The present report may encompass data on expenditures, revenue, and the general financial state. The financial management practices implemented at Makassar Regional General Hospital demonstrate a conscientious effort to adhere to sound accounting and internal control principles.

Monitoring

Monitoring is a procedural undertaking that assesses the efficacy of internal control measures over time. Monitoring involves making decisions regarding the design and implementation of controls within specified timeframes and implementing necessary corrective actions. This process is conducted via continuous activities, discrete evaluations, or a mix thereof. The government's internal control system or external organizations can conduct various assessments. An independent review can utilize the internal control test list in the appendix, a key component of Government Regulations.

“Like in a company, an auditor does not provide financial supervision here, but the inspectorate or the Ministry of Home Affairs inspector general does. Their job is to review documents related to transactions that occur within the agency. Additionally, although it only occasionally happens, the leadership of the agency's sub-sections directly oversees the agency.”

This suggests a financial oversight structure involving external parties, such as the inspectorate or the Inspector General of the Ministry of Home Affairs, as well as internal oversight by the leadership. This approach can help improve transparency, accountability, and regulatory compliance in financial management at Makassar Regional General Hospital. Effective financial management is crucial for preventing irregularities and misuse of funds, as well as ensuring that financial resources are utilized

efficiently and effectively. With proper oversight, hospitals can ensure the integrity and reliability of financial information used for decision-making.

Source of Cash Receipts at Makassar Regional General Hospital

The Makassar Regional General Hospital generates cash revenue through its Health Services, specifically from collecting fees for services rendered in the Emergency Room. Documentation of Expenditures from Pharmacy and Inpatient Health Service Charges. Receipts documenting the payment of fees for inpatient and outpatient health services. Receipts documenting the payment of fees for Social Health Insurance Health Services. Receipts documenting the payment of fees for inpatient health services under the Askes Plus program. Tickets obtained from motor vehicle parking. The financial proceeds are generated from the provision of motor vehicle parking services.

Cash Receipt Procedure of Makassar Regional General Hospital

The Makassar Regional General Hospital has compiled a regular cash receipt system to implement its cash receipt transactions. The cash receipt procedures by the Makassar Regional General Hospital are as follows: 1) The financial officer records the entire ticket price in the polyclinic. 2) The finance officer records the ticket price in the Proof of Deposit. 3) The finance officer reports to the outpatient coordinator. 4) The coordinator signs the clinic book and the proof of deposit that has been checked. 5) The finance officer deposits the ticket price to the Bank at the Makassar Regional General Hospital Health Service Agency. 6) The finance officer hands over the Proof of Deposit signed by the bank officer to the outpatient coordinator. 7) The outpatient coordinator collects all Proof of Deposit Receipts and submits them to the admission cashier. 8) The reception cashier records all receipts into the Proof of Deposit, which has been adjusted to match the deposit of the financial officer and deposited with the Cash Holder. 9) The revenue cashier books the receipts into the general cash book. 10) The revenue cashier submits the Proof of Deposit, signed by the Bank officer, to the first sheet for the receipt cashier. b) the second and third sheets for the Bank officer. c) the Fourth sheet to Ka. Financial Accounting. d) Sixth sheet for third parties. e) Seventh sheet for cash holders. The units involved in this receipt and deposit are: 1. Sub-section of financial accounting. 2. Hospital reception cashier. 3. Medical records. 4. The Bank. 5. Hospital cash holder.

Conclusion

This study emphasizes the significance of internal control within the accounting context, explicitly highlighting the value of conducting reviews, accurately documenting transactions, and promptly depositing funds into financial institutions to enhance the agency's or organization's financial management. The agency's director demonstrates a commitment to accountability through research conducted by the agency. Ensuring transparency in financial management is achieved by the meticulous documentation of each transaction and the provision of supporting evidence. Depositing funds into a bank account enhances security and mitigates the risks of holding physical cash. Nevertheless, it is recommended that the hospital maintain sufficient petty cash to address immediate requirements and minor expenses and have a robust debt management strategy to ensure financial fluidity. It's best to incorporate periodic policy evaluation and investment diversification to enhance financial management. The financial management and internal control practices used at the Makassar Regional General Hospital demonstrate a commitment to adhering to accounting principles and ensuring monitoring through the involvement of government entities.

Nevertheless, there was a need for more in maintaining reliable records of transaction dates. The hospital must strengthen its record-keeping practices by incorporating dates and delineating roles to promote efficiency. The utilization of a computerized accounting system has the potential to enhance the precision and effectiveness of recording processes. Efficient and effective cash management policies, along with robust internal controls, are vital in financial management within agencies. These measures serve to mitigate the occurrence of errors and fraudulent activities. Furthermore, agencies must consider the concept of investment diversification to enhance potential returns and effectively reduce financial risk. It is best to conduct regular assessments of the comprehensive fund retention and financial management policy to make necessary adaptations in response to prevailing financial

circumstances and requirements. Improving financial recordkeeping and internal controls is essential for Makassar Regional General Hospital. Consider implementing a computerized accounting system to enhance the precision and effectiveness of transaction recording.

Furthermore, implementing well-defined policies and processes can effectively contribute to maintaining consistent financial management practices. Regular external audits and performance reviews play a crucial role in identifying possible areas for improvement within the Makassar Regional General Hospital. Enhancing transparency, accountability, and reducing inefficiency in financial management eventually contributes to the hospital's ability to provide enhanced services to the community.

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