



## Mechanism For Checking BKK and Survey Fee Transaction Notes At KJPP SISCO

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**Abstract.** *Checking cash receipts provides important benefits for companies, such as ensuring expenditures comply with policy, increasing financial transparency, ensuring compliance with accounting standards, optimizing cost control, and preparing for external audits. Without these checks, the risk of fraud, misappropriation of funds, and non-compliance with regulations increases, and financial transparency decreases. At KJPP SISCO, checking Cash Out Proofs, Daily Cash Reports and transaction records prevents fraud and maintains the integrity of financial data. This process includes document verification, report matching, and transaction compliance evaluation. These regular checks ensure that all expenses are recorded correctly and transparently, and prepare the company well for external audits.*

**Keywords** *Proof of Cash Out, Checks, Transaction Notes, and Matching Reports*

### 1. INTRODUCTION

Examination of cash out evidence has a significant effect on the health financial health of the company. This process ensures that all cash expenditure transactions are recorded accurately and supported by valid documents, thus preventing fraud and irregularities. irregularities. By ensuring transparency and accuracy in financial records, these checks assist the company in managing cash flow more effectively, increase stakeholder confidence, and support informed decision-making based on valid financial data. decisions based on valid financial data. According to Arens, Elder, and Beasley (2014) in their book “Auditing and Assurance Services: An Integrated Approach,” explain the importance of ensuring accurate and legitimate financial transactions to maintain the company's financial stability and prevent fraud. company's finances and prevent fraud.

According to Mulyadi (2016) states “Proof of cash out is a document used to record all cash expenditure transactions in an organization. used to record all cash expenditure transactions in an organization. This document includes important information such as the date of the transaction, the amount of money issued, the name of the recipient, and the purpose of the expenditure. recipient, and the purpose of the expenditure. This is important to ensure accuracy and transparency in in financial management.”

Checking cash receipts provides important benefits to the company, such as ensuring that expenditures are in accordance with policies, increasing financial transparency, ensuring compliance with accounting standards, optimizing cost control, and preparing for external audits preparing for external audits. Without these checks, the risk of fraud, misappropriation of funds, and non-compliance with regulations increases, and financial transparency increases funds, and non-compliance with regulations increases, and financial transparency decreases. At KJPP SISCO, the examination of Proof of Cash Out, Daily Cash Report, and transaction notes prevents fraud and maintains the integrity of financial data. This process includes verification of documents, report matching, and evaluation of transaction compliance. These regular checks ensure that all expenses are recorded correctly and transparently, and prepare the company well for external audits the company to face external audits well. Sukrisno Agoes (2017) in his book "Auditing: Practical Guidelines for Accountant Examination by Public Accountants" emphasizes that routine checks are very important to ensure that expenses are in accordance with company policies and prepare the company to face external audits company policies and prepare the company to face external audits.

## **2. LITERATURE REVIEW**

### **Mechanism**

According to Galileo (2018: 120), "Mechanism is the idea that all phenomena can be explained based on mechanical principles. All events are considered as a result of the movement of matter and can be explained according to its rules." This approach emphasizes explaining all events within the framework of efficient causes, viewing nature as a machine with its functions, not objective causes. It operates automatically and its parts are predetermined. The mechanistic view was first proposed in cosmology with the concept of atoms moving through empty space.

### **Examination**

According to Mulyadi (2002:40), examination is a systematic process to obtain and objectively evaluate evidence related to statements about economic events. The purpose of this examination is to determine the extent to which these statements comply with established criteria. The results of this evaluation are then communicated to stakeholders.

### **Cash Disbursement Evidence**

According to Mulyadi (2017:426), the document used in the accounting system for cash expenditures with checks is called Cash Disbursement Evidence. This document serves as instructions to the cashier department to disburse a specified amount of money as stated in the document. Additionally, creditors receive this document as notification and as a document that reduces debt.

### **Financial Statements**

According to Sundjaja (2002:68), financial statements are documents that present the results of the accounting process, serving as a communication tool between financial data or company activities and parties interested in or having a stake in that information or activity. These financial statements summarize company data prepared and interpreted for the benefit of management and other parties requiring or having an interest in the company's financial information.

### **Transaction**

According to Mursyidi (2010:39), transactions in the context of basic accounting books are defined as events occurring within business activities, not limited to mere buying, selling, payments, and receipt of money. This definition also encompasses events such as loss, fire, currents, and other occurrences that can be assessed in monetary terms.

### **Survey**

According to Nugroho (2012), field survey is the process of collecting data through direct measurements at the research site. In this survey, the collected data includes the width measurements of channels from field measurements. In the Babon Watershed, researchers used a meter to measure the channel width, but due to access limitations, measurements could not be conducted at all locations. Therefore, the researchers selected representative points, namely Research Point 1, Research Point 2, and Research Point 3.

## **3. METHODS**

The method used by the author is a qualitative method with a field study approach. According to Moleong (2011: 6), qualitative research aims to understand the phenomena experienced by the research subject thoroughly phenomena experienced by the research subject as a whole. This is done by describing the phenomenon in the form of words and language, in

a certain natural context, and using various natural methods context, and using various natural methods. Concept data collection technique this research uses the Observation Method and the Documentation Method.

#### **4. RESULTS**

##### **Proof of Cash Out**

Proof of cash out in KJPP SISCO refers to documents or data that records every transaction of cash or other cash equivalent expenditure from the company. This includes Proof of cash out, which is a document that records each cash disbursement along with details such as the amount of money spent, the purpose of the expenditure, and the signature along with details such as the amount of money spent, the purpose of the expenditure, and the signature of the responsible party signature of the responsible party. In addition, the transaction note is also an important part of the proof of cash out as it records every transaction between the seller and the cashier proof of cash out because it records every transaction between the seller and buyer involved in the transaction, which helps in reconciliation transaction, which helps in account reconciliation and ensures the integrity of financial data.

The proof of cash out between the branch office and the head office is the same, because the financial statements provided by the branch office are managed by the head office financial reports provided by branch offices are managed by the head office. Therefore, proof of cash out from branch offices and head office has a similar format and procedure. Every financial transaction carried out by the branch office is recorded and reported to the head office, which then processes and considers it head office, which then processes and consolidates the report. Thus, evidence of cash out, whether originating from the branch office or the head office, will be compiled and treated in the same way treated in the same way.

Financial reports received from branches are processed by the head office. This report covers all financial aspects, whether recognized for tax purposes or not, such as a general income statement. When making a tax report, the head office responsible because the Taxpayer Identification Number is registered at the center, so the report is converted into a report fiscal profit and loss in accordance with tax regulations. Reports from branch offices are provided every end of month. For the Petty Cash Book, the procedure is the same for branch and head offices, because in the end, the head office processes the entire financial report. The following is an example of a report provided by the Solo branch office to the office center.

### **Purpose of Checking Cash Out Proof**

The purpose of Checking Cash Out Proof is to ensure that all transactions cash disbursement is legal and has been approved by the competent authority, the amount of money is recorded according to the amount actually spent, all transactions are carried out accordingly with company policies and procedures, all supporting evidence (such as invoices, receipts, or note) is available and complete, all cash disbursement transactions are properly disclosed in financial reports, assess the effectiveness of the internal control system in preventing and detect fraud or errors, and ensure that cash disbursements are recorded consistent with other records in the accounting system. This inspection helps maintain the company's financial integrity and providing trust to stakeholders that the financial reports presented are accurate and reliable.

### **Examination Procedures for Matching Proof of Cash Out with Daily Cash Report and Transaction Notes**

(1) Request data to check and match proof of cash out. The data required for checking Cash Out Proof , includes:

following:

1. Proof of Cash Out
2. Daily Cash Report
3. Transaction Note

These documents are important to ensure that every cash disbursement transaction have been recorded correctly and in accordance with applicable policies and procedures in company. This inspection process also aims to prevent fraud, safeguard financial data integrity, and preparing the company to face external audits well.

Proof of Cash Out used by the Public Appraisal Services Office (KJPP) SISCO has an account number according to the detailed category according to the transaction note. In the Cash Out Proof, always include the number petty cash account which is "111.01.01.01-Petty Cash". Meanwhile for each information transactions, such as hotel bookings, records will be adjusted to the category. One of Common categories are Cost of Goods Sold Transportation and Accommodation Survey Costs with no account "411.01.01.13-HPP JALDIN SURVEY COSTS". (2) Data matching is carried out with Compare the data recorded in the Daily Cash Report with the Proof of Cash Out to ensure suitability total cash outlay. During inspection, each nominal amount on the Proof of Cash Out and transaction note Checkmarks are given to make it easier for coaches to mark match times recheck. (3) Verification and evaluation of data completeness is carried out by checking each Proof of Cash Out sheet and transaction note to

ensure data completeness and accuracy. If there is incomplete or inappropriate data, it is recorded in the Audit Report for further corrective action. (4) Follow-up is carried out by the supervisor responsible for completing missing data based on findings in the Audit Report. All data must be verified, completed and validated before being submitted as a report end. The Audit Report functions as an official document that records the results of inspections, and if Incomplete data is found during the initial inspection, this document will be reviewed returned and completed by the supervisor in accordance with applicable standards and regulations.

## **5. DISCUSSION**

In accounting and auditing theory, it is stated that cash disbursement vouchers should accurately and transparently record every cash expenditure transaction (Nugroho, 2012). At KJPP SISCO, this theory is put into practice using Cash Disbursement Vouchers (CDVs) that detail expenditures and transaction receipts for financial data reconciliation. The management of cash disbursement vouchers at KJPP SISCO follows similar procedures both at branch offices and headquarters, ensuring consistency in financial reporting formats.

Indra Bastian (2010) explains that a transaction is an interaction between two parties that mutually benefits, requiring supporting data or evidence. The process of matching the Outgoing Cash Receipt (BKK) with the Daily Cash Report (LKH) and transaction receipts at KJPP SISCO reflects this principle, where transaction evidence is crucial to ensure the validity and accuracy of the recording.

Accounting theory emphasizes the importance of accurate and complete transaction recording in the general ledger as the foundation for producing reliable and transparent financial statements. According to Mulyadi (2002), accurate recording ensures that all transactions are properly and completely documented, accurately reflecting the company's financial condition, and facilitating the auditing and reporting processes in accordance with accounting standards. The implementation at KJPP SISCO reflects this theory by reconciling data from Cash Disbursement Evidence, Daily Cash Reports, and transaction receipts, as well as taking follow-up actions based on findings in the Examination Report. This process ensures that the company's financial statements meet established criteria and are ready for external audit.

## **6. CONCLUSION**

Based on the analysis of the examination of Cash Disbursement Evidence, it can be concluded that this examination provides significant benefits to the company by ensuring compliance with policies, enhancing financial transparency, adhering to accounting standards, optimizing cost control, and preparing for external audits. Without this examination, the risks of fraud, misappropriation of funds, and non-compliance with regulations increase, while financial transparency decreases. At KJPP SISCO, the examination of Cash Disbursement Evidence, Daily Cash Reports, and transaction receipts prevents fraud and maintains the integrity of financial data. This process involves document verification, report reconciliation, and transaction compliance evaluation. Through regular examinations, all expenditures are accurately and transparently recorded, ensuring the company is prepared for external audits.

Rudianto (2012) emphasizes that transaction receipts aid in account reconciliation. At KJPP SISCO, meticulous examination of Cash Disbursement Evidence, Daily Cash Reports, and transaction receipts ensures accurate recording and prevents fraud, safeguarding the integrity of financial data. This process involves verification, reconciliation with daily reports, and compliance evaluation, with results reported to management for further action, ensuring all cash disbursements are accurately recorded and accountable.

## **7. LIMITATION**

The examination of cash disbursement evidence at KJPP SISCO has advantages in maintaining the integrity and financial transparency of the company, but it also has limitations that need to be considered. One of the main limitations is data constraints, where sometimes the available data is incomplete or does not cover all actual transactions, especially small or exceptional transactions that may not be well recorded or documented at all. Additionally, time constraints are a significant factor that can limit the depth of analysis that auditors can perform. Limited time may hinder auditors in gathering necessary documents, conducting proper verifications, or performing thorough field examinations.

Access limitations are also a crucial consideration, where auditors require adequate access to relevant documents and information, including transaction evidence and company policies. However, in some cases, these limitations can make it difficult for auditors to identify potential risks or weaknesses in the company's cash disbursement system if the company is not fully transparent or cooperative during the audit process.

Overall, the examination of cash disbursement evidence at KJPP SISCO is a critical step in ensuring compliance with applicable accounting standards and maintaining the integrity

of financial statements. To address these limitations, it is important for auditors to employ appropriate audit methodologies and establish effective communication with company management to overcome potential obstacles that may arise during the audit process.

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