

ABSTRAK

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Analisis Sistem Akuntansi Pengeluaran Kas pada Prosedur Pembayaran Utang di PT Sankyu Indonesia Internasional (*Branch Office Cilegon*).

Penelitian ini bertujuan untuk menganalisis sistem akuntansi pengeluaran kas pada prosedur pembayaran utang di PT Sankyu Indonesia Internasional (*Branch Office Cilegon*).

Metode penelitian yang digunakan adalah deskriptif kualitatif. Penelitian dilakukan dengan mencari data primer, melalui observasi dan wawancara bersama Tim Departemen Akunting PT Sankyu Indonesia Internasional (*Branch Office Cilegon*). Penelitian ini didasarkan pada prinsip kesesuaian yang terjadi di objek penelitian. Dasar prinsip informan di dalam penelitian ini ada 3 orang.

Dari hasil penelitian ini menunjukkan bahwa mekanisme sistem akuntansi pengeluaran kas pada prosedur pembayaran utang di PT Sankyu Indonesia Internasional (*Branch Office Cilegon*) belum sesuai dengan standar sistem informasi akuntansi dikarenakan adanya keterlambatan revisi dokumen yang digunakan yaitu *invoice* dan faktur pajak dari vendor kepada Departemen Akunting yang disebabkan adanya ketidaksesuaian antara *purchase order*, *invoice* dan faktur pajak. Kondisi ini menyebabkan belum bisa membuat jurnal hutang di Sistem *Dynamics 365* & Surat Pengajuan Pembayaran. Pembukuan, rekonsiliasi dan *closing* laporan keuangan jadi terlambat diinput di Sistem *Dynamics 365 (D365)*, pembayaran sudah lewat jatuh tempo, kena denda, laporan keuangan perusahaan tidak mencerminkan secara *real-time*, dan penerapan unsur-unsur pengendalian internal dalam mekanisme sistem akuntansi pengeluaran kas pada prosedur pembayaran utang di PT Sankyu Indonesia Internasional (*Branch Office Cilegon*) belum berjalan efektif yaitu kurangnya *follow up* informasi dan komunikasi antar pihak vendor dengan perusahaan di email mengenai dokumen-dokumen pendukung transaksi pengeluaran kas.

Kata Kunci: Mekanisme Sistem Akuntansi Pengeluaran Kas, Penerapan Unsur-Unsur Pengendalian Internal

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ABSTRACT

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Analysis of the Cash Disbursement Accounting System on the Debt Payment Procedure at PT Sankyu Indonesia International (Cilegon Branch Office)

This study aims to analyze the cash disbursement accounting system on the debt payment procedure at PT Sankyu Indonesia International (Cilegon Branch Office).

The research method used is descriptive qualitative. The research was conducted by collecting primary data through observation and interviews with the Accounting Department Team of PT Sankyu Indonesia Internasional (Cilegon Branch Office). The selection was based on the principle of relevance to the research object. The basis for selecting informants in this study consisted of 3 person.

The results of this study indicate that the cash disbursement accounting system mechanism on the debt payment procedure at PT Sankyu Indonesia International (Cilegon Branch Office) has not been in accordance with established procedures due to delays in the revision of documents used, namely invoices and tax invoices from vendors to the Accounting Department. This delay was caused by discrepancies between the Purchase Order, Invoice & Tax Invoice. This situation prevents the creation of accounts payable journals and payment request letters in the Dynamics 365 system. Bookkeeping, reconciliation, and financial statement closing entries were delayed in the Dynamics 365 (D365) system, resulting in overdue payments and penalties, as well as financial statements that did not reflect real-time data furthermore, the implementation of internal controls within the cash disbursement accounting system—specifically regarding debt payment procedures at PT Sankyu Indonesia Internasional (Cilegon Branch Office) was ineffective due to a lack of follow-up, information sharing, and communication

between vendors and the company via email regarding supporting documents for cash disbursement transactions.

Keywords: Cash Disbursement Accounting System Mechanism, Implementation of Internal Control Elements

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