

## CASH RECEIPT FRAUD *PREVENTION STRATEGY* AT CV ARTA TRISNA (ELECTROPLATING AND CHEMICAL DISTRIBUTOR)

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**Abstract:** This study aims to analyze internal control procedures and strategies in cash receipts to prevent fraud at CV Arta Trisna Sidoarjo Branch. This study uses a qualitative descriptive method with data collection techniques through interviews, observations, and documentation. The results of the study show that the procedure for receiving cash in the company has been implemented in accordance with the theory and standards of internal control, including payments, daily reconciliation, deposits to banks, as well as supervision and separation of duties. Fraud prevention strategies are implemented through cash and giro system, CCTV monitoring, periodic audits, employee training, and separation of work functions. Comparative analysis of theory and practice shows that the elements and components of internal control in CV Arta Trisna have been effective in minimizing the risk of fraud. However, it was found that one aspect of the anti-fraud program has not been implemented, namely the consultation assistance program for employees. Overall, the company's cash internal control system is considered quite good and able to support the company's financial integrity.

**Keywords:** *internal control, cash receipts, fraud, prevention strategies, CV Arta Trisna*

Submitted: 2025-08-26; Revised: 2025-09-02; Accepted: 2025-09-12

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### 1. Introduction

Internal control has a very important role in regulating the company's financial activities, one of which is in companies engaged in public transportation services. (Munifah, 2023) In the book entitled "Internal Control of Information Systems", it is explained that the company's internal control methods and techniques are used to protect and protect assets, produce accurate and reliable information, increase efficiency, and encourage compliance with management policies. The implementation of internal control in a company can be done well if control always follows the principles of good and healthy internal control, where the control is not an obstacle that slows down the achievement of the company's goals but control must be a tool for management in facing the company's goals effectively and efficiently (Yulan and Putra, 2021).

Cash receipts are transactions that result in an increase in the company's cash and bank balances due to receivables receipts, sales of production products, and other transactions that increase the company's cash and bank balances. Cash receipts in the theory of "Accounting Systems" explain that cash receipts in companies can be differentiated into two main sources; The first is the cash receipt system from sales in cash while the second source of income comes from the receivables system (Prastyaningtyas, 2019). Cash receipt is a transaction in which the

company receives cash or cash equivalent, which is in the form of payment from the customer for goods or services that have been received. In the cash receipt process, companies usually have certain procedures for cash receipts, because if cash receipts are not carried out in accordance with the procedures set by the company, it will lead to fraud, abuse or recording errors. (Yulan and Putra, 2021) Explains that cash receipts from cash sales must be deposited in the appropriate amount to the bank on the same business day and that the cash receipt records in the cash receipt journal can be reconciled with the deposit records to the bank, with evidence that the company's cash records are checked for accuracy by comparing the results of the records at the bank.

*Deceit* is an act of fraud or fraud committed by an individual or group to gain profit for themselves and may harm the organization or agency of the company. In the theory of "Forensic Accounting and Investigative Auditing" it is explained that fraud can be differentiated into several perspectives including the relationship with conflicts of interest, the relationship with the misuse of assets (illegal taking of assets) and the relationship with receipts and inventories (Arifin, 2020). Fraud is an act committed deliberately by an individual or group that can harm an agency or company institution, therefore it must be handled or used as an effort to minimize or prevent the possibility of occurrence *Deceit* (Azhari and Budianto, 2021). CV Arta Trisna is a distributor of chemical coating & metal surface finishing and screen printing ink, authorized dealer for well-known brands namely Grauer & Weil (GROWEL) Ltd and Matsui Shikiso Chemical, Co Ltd. CV Arta Trisna was established in 2011, we have become a trusted distributor engaged in metal surface finishing, chemical and screen printing. Through our cooperation with well-known suppliers from overseas, we can ensure to provide the best quality original products to all customers. As an authorized distributor holder in Indonesia, we continue to strive to maintain the trust and satisfaction of our customers by providing the products they need quickly, accurately and in good condition. Based on the background that has been described, the author formulates the following problems: 1) What is the procedure for receiving cash at CV Arta Trisna Sidoarjo Branch which is in accordance with the elements of Internal Control? 2) Can a cash receipt control strategy prevent fraud?

## **2. Literature Review**

Some of the previous research included Puput Yulan and Iwan Setya Putra (2021), in their research entitled "Strategies for Strengthening the Internal Control System. Mutia Rizky Yunus Husain, Siti Hajerah Hasyim, Mukhammad Idrus (2024), in her research entitled "Analysis of Internal Control of Cash Receipts at the DR. Tadjuddin Chalid Makassar Central Hospital Ni Made Yuli Astiti, Titien Damayanti, and I Dewa Ayu Rai Sumariati (2024), in their research entitled "Analysis of the Effectiveness of Internal Control of Cash Receipts on Cash Sales at Hotel X". Ni Made Myra Arcana, Anak Agung Wife of M. Septiviari, I Gusti Ngurah Agung Wiryanta (2024), in her research entitled "Analysis of Internal Control of Cash Receipts in Fraud Prevention at the XYZ Kuta Hotel". Abdi Lutfi Azhari and Budianto (2021), in their research entitled "Internal Supervision of Fraud Prevention at the Meulaboh Post Office 23600".

### **2.1. Internal control**

Internal controls are procedures and policies implemented by an organization to ensure that the transaction process is in accordance with the organization's objectives to avoid theft, waste and misuse of company assets. The internal control process involves policies, procedures, and practice strategies designed to protect all of the company's assets.

(Prastyaningtyas, 2019) In his book entitled "Accounting System" he explains that internal control in a company is absolutely necessary for the survival of the company, internal control can prevent losses or waste of company resource management. Internal Control is a process that is carried out to provide adequate assurance that the following control objectives have been achieved.

Internal control based on the opinions of Romney and Steinbart cited by (Eka Putri & Pravitasari, 2023) It is defined as the business methods and agendas of the organization used to support the alignment of policies or regulations that have been passed, improve and support the efficiency of organizational implementation, deliver information reliably and accurately, and maintain assets. (Astiti, et al. 2024) Internal controls are a key factor to ensure that every transaction is recorded accurately, the risk of theft or misuse of funds can be minimized, and the reliability of financial information is maintained.

(Kemala, 2021) The existence of a good internal control system in a company is not a guarantee for the company to avoid mistakes and abuses that occur, whether intentional or not, but with good internal control at least it can minimize errors and fraud that occur so that if it is known that there have been indications of errors and fraud, it can be overcome immediately so that the company avoids greater losses.

## **2.2. Cash receipt**

Cash is a means of payment owned by a company and can be used for transactions at any time, but cash is also the most vulnerable asset to administrative fraud because it is small in amount, the identity of the owner is unclear, and it is easy to transfer to other assets (Ariani, et al. 2023).

Cash receipts are transactions that cause the company's cash or bank balance to increase, either from cash income, transfer receipts or receivables receipts. (Prastyaningtyas, 2019) in his book entitled "Accounting System" explains that cash receipts in companies can be divided into two main sources, the first is from the cash sales cash receipt system and the second comes from the receivables receipt system.

## **2.3. Internal Control over Cash Receipts**

Internal control of cash receipts is one way to prevent *fraud* or fraud by employees within the company itself and to secure and protect the company's assets. Internal control of cash receipts is essential for every company to implement because cash is the most active asset and has a great influence on every transaction that occurs

## **2.4. Fraud Prevention**

*Deceit* is an illegal act committed by one person or group of people intentionally or intentionally that causes that person or group to benefit, and may harm another person or group (Johan Arifin, 2020). Term *Deceit* can encompass a wide variety of human ingenuity that can plan to get more in the wrong way. Understanding *Deceit* It is stated that fraud contains elements of fraud which contains several elements such as fraud contains elements of an incident where the incident is material and the incident is a violation committed intentionally or carelessly that is believed to be committed to the victim for the destruction or loss of the victim (Sigit Handoyo, 2016). If fraud is a deliberate mistake, then it is necessary to have an attitude that must be eradicated so that it does not happen again and cause losses for many parties.

### **3. Research Methods**

#### **Research Plan**

In this study, the method used is qualitative descriptive. This method is used to accurately describe the facts to understand the problem being researched and draw the right conclusions.

#### **Research Subject**

The subject of the research is the individual, group or organization that will be the focus of the research. The subject of this study is CV Arta Trisna Sidoarjo Branch. and to employees in the Leadership and *Revenue Verification* departments.

#### **Research Object**

The object of research is an element that is the focus of the research and can be in the form of phenomena, groups and documents to complete the research objectives. The object of this research is about internal control and fraud prevention in cash receipts.

#### **Data Collection Techniques**

Qualitative research is research that aims to understand what phenomena the research subject experiences such as actors, perceptions, motivations, actions, etc. holistically and with a specific natural context and by utilizing various natural methods (Moeleong and Lext, 2014). In the theory of "Research Methodology" in qualitative research, data collection is carried out in the context of nature or natural conditions (*natural setting*), using primary data sources, the data collection method relies more on observation (*participation observation*), in-depth interviews, and document search (Tamaulina, et al. 2024). In this study, the data collection techniques used are Interview, Observation and Documentation

#### **Data Analysis Techniques**

This study uses qualitative descriptive data analysis techniques by describing the internal control strategy of cash receipts at the counter to prevent fraud in CV. Artha Trisna Sidoarjo Branch. This study uses qualitative analysis techniques with descriptive approaches by Miles and Huberman (1984) cited by (Zuchri, 2021) In his book, which states that activities in qualitative data analysis are carried out interactively and take place continuously until completion, activities in data analysis are in the form of data reduction, data display, and drawing conclusions.

### **4. Results and Discussion**

#### **4.1. Results**

##### **Data Analysis**

##### **1) Cash Receipt Procedure**

The cashier or warehouse admin of CV Arta Trisna Sidoarjo Branch focuses on receiving cash from the sale of train tickets. The following is the procedure for receiving cash at the cashier or warehouse admin, namely:

##### **2) Payment at the cashier or warehouse admin**

Customers buy goods at the checkout by delivering the various items they want to the cashier or warehouse admin. The cashier then processes the order through the computer system. After the order note is processed, the admin informs the customer to hand over a certain amount of cash according to the price of the ordered item. The admin receives the cash given by the customer to be entered into the computer that has been connected to the print as an official transaction record. Once the payment is received and the transaction has been entered into the system, the admin prints the road letter and memorandum as per the passenger's order as proof that the customer has paid and has permission to pick up the goods.

3) Daily reconciliation process

Daily reconciliation is the process of ensuring compatibility between cash receipt data and transactions recorded in the system to maintain the accuracy of financial data and prevent discrepancies between the physical amount of money and the system's records. At the end of business hours, the counter clerk is responsible for recording the amount of cash received during the work operation. Calculate cash manually in the warehouse admin to ensure all cash receipts are calculated correctly and if there is a discrepancy between the cash amount and the system records then the warehouse admin should double-check the data and recalculate the cash. After the reconciliation process is completed and there are no disputes, the officer creates a daily cash receipt report containing information about the total cash received and the number of tickets sold in one day. Once the reconciliation report is created, the report will be submitted to the area manager to monitor operational performance and ensure that finances have been run appropriately and transparently.

4) Deposit to the bank

Cash deposits to banks are the company's financial management. The cash earned during the day's work operations is directly deposited into the company's account at the bank, for security and ensuring that cash does not accumulate at the cashier and minimizes the risk of *fraud*. After the officer calculates and ensures the conformity of the amount with the recording of daily transactions, the money is put into the money chest to facilitate the process of sending to the bank. To ensure security during delivery, the company provides assistance to internal parties or to *pick-up services* to protect money from the risk of loss or theft during the trip to the bank.

5) Supervision and audit

Internal supervision and audits are carried out periodically to ensure that transactions have been recorded correctly and in accordance with financial statements. To improve supervision, the company provides CCTV facilities in the counter area with *real-time monitored footage*, the risk of violations by officers or external parties can be minimized and can be a documentation of daily activities in the station counter area. In addition, the area manager has the responsibility of monitoring all cash receipts and ensuring that each transaction runs in accordance with established procedures.

6) Internal control and separation of tasks

Internal controls are mechanisms designed to ensure smooth operations, data accuracy, and integrity in cash management and prevent errors or misuse. Separation of duties is one of the key principles in internal control. Separation of duties is one of the main principles in internal conflict. The three main parts of cash receipt officers are counter officers, graduation officers, and pick-up officers who have different duties and authorities. And the use of electronic ticketing systems can also help in minimizing data manipulation or misuse of cash because all transactions are recorded automatically in the system.

Documents used in the procedure for receiving cash at the cashier or warehouse admin at CV Arta Trisna Sidoarjo Branch. That is the form of handover of capital at the cashier to be sold, the form of recording sales is after the note is given to the customer. The cashier records how many items are sold in one day, the form of cash handover is in the afternoon until accounting. To maintain and monitor the company's cash, monitoring is carried out for one month on income and expenses in the company.

### **Elements of Internal Control of Cash Receipts**



**1) An organizational structure that clearly separates functional responsibilities**

The organizational structure provides an explanation of the separation of functions and responsibilities of each section. Cash receipts are the company's main activities, where cash receipts are one of the company's main revenues. Procedures for receiving cash at CV Arta Trisna Sidoarjo Branch, namely the cashier serves customers and does accounting records.

**2) Registration system and procedure**

In an organization, every transaction only occurs on the basis of authorization from an official who has the authority to authorize the approval of the transaction. In the system of authority and procedures for receiving cash at the CV Arta Trisna Cashier Sidoarjo Branch, it begins with receiving orders for goods from customers. The receipt of an order from the buyer is not authorized by the sales function using the sales letter form, but is authorized by a cash receipt where the counter prints the ticket containing the transaction of the sale of a train ticket.

**3) Good practices in carrying out the duties and functions of each organizational unit**

The division of functional responsibilities, authority system and recording procedures that have been established will be carried out well if the implementation uses methods to create healthy practices. The following are the ways carried out by CV Arta Trisna Sidoarjo Branch to create healthy practices, namely:

1. The use of a printed serial number form for which the author must be responsible. At CV Arta Trisna Sidoarjo Branch which uses a printed numbered form, one of which is at the counter that prints passenger profit tickets.
2. The sudden inspection was carried out without prior notice. At CV Arta Trisna Sidoarjo Branch, a surprise inspection was conducted at the station counter, namely at the *income verification unit*.
3. CV Arta Trisna Sidoarjo Branch provides leave for employees who are entitled. During the leave, the position of the employee concerned will be temporarily replaced by another official. So if there is fraud in the unit concerned, it is hoped that it can be revealed by the officials who temporarily replace.
4. CV Arta Trisna Sidoarjo Branch. Implement wealth matching with records or periodic reconciliation to safeguard the company's assets and check the accuracy and accuracy of its accounting records.

**4) Employees whose quality is in accordance with their responsibilities**

Employees whose quality matches the responsibility is the most important element of internal control, because if the company has competent and honest employees, it is one of the steps to generate reliable financial responsibility. To get competent and trusted employees CV Arta Trisna Sidoarjo Branch. Apply the following ways:

1. CV Arta Trisna Sidoarjo Branch. Conduct the selection of prospective employees based on the requirements required of their work.
2. CV Arta Trisna Sidoarjo Branch. provides *training* to its employees as long as they become employees of the company.

**Internal Control Component of Cash Receipts**

**1) Control Environment**

Cash acceptance at the station counter is in accordance with policies, procedures, and is integrated with the electronic ticketing system. The separation of the task of recording cash receipts with the supervisory officer and deposits is carried out to reduce the risk of *fraud*.

**2) Risk Assessment**

Risk assessment or risk assessment of cash receipts at CV Arta Trisna Sidoarjo Branch is about misuse of cash, improper administration, loss of data inventory (lost/damaged tickets), and improper storage. With this, the company identifies the problem by inspecting the field.

### 3) Control activity

Cash receipt control activities at the station counter at CV Arta Trisna Sidoarjo Branch comply with the policies, procedures, and practices implemented by the organization. Each employee on duty has different operational standards (SOPs). There are several standard operating procedures (SOPs) for officers who are in cash receipts, namely counter SOPs, SOPs for passing passengers, and SOP pick-up services.

### 4) Information and communication

CV Arta Trisna Sidoarjo Branch will choose prospective employees based on the requirements demanded by their work. One of them is to provide *training* to employees, conduct *debriefings* before work to each employee so that employees can carry out their duties in accordance with their responsibilities. In addition, if there are any problems, you can inform the authorized superiors.

### 5) Monitoring/Surveillance

CV Arta Trisna Sidoarjo Branch conducts periodic internal audits to check the correctness of financial and cash statements, as well as supervision that can be carried out in *real-time* using a digital monitoring system and provides regular training to employees related to internal control and *fraud prevention*. Employees who understand the risks and how to prevent fraud will be more vigilant in carrying out their duties.

The following are the results of the analysis of comparative data of accounting system theory regarding cash receipt procedures according to Stevie Kaligis (2018) with cash receipt procedures at CV ARTA TRISNA Sidoarjo Branch as follows:

**Table 1.**

#### **Comparison of Cash Receipt Procedures at CV ARTA TRISNA SIDOARJO BRANCH**

Yes	Theory According to Stevie Kaligis (2018)	CV ARTA TRISNA Sidoarjo Branch	Information
1	Cash receipts come from the proceeds of cash sales made through the cash register at the time the sales transaction occurs.	The customer notifies the order of the goods to the cashier.the cashier provides notes and letters of way.	<b>APPROPRIATE</b>
2	To ensure that the rupiah number entered (recorded) in the cash register corresponds to the actual selling price.	The cashier or admin receives money from the customer, the admin sees in the system what the correct price of the item is if it is correct and then puts it in the drawer.	<b>APPROPRIATE</b>
3	It is necessary to run a cash register marked with a "kring" sound as a sign that it has recorded the data entered into it.		<b>NOT SUITABLE</b>
4	The cash holder must be separated from the officer who records the cash transaction	There is a separation of the duties of receiving, recording, and managing cash.	<b>APPROPRIATE</b>
5	Sales officers are not allowed to simultaneously act as cash transaction	The admin who receives the cash is not involved in the	<b>APPROPRIATE</b>

	recorders.	recording or reconciliation process.	
6	The three officers of the accounting department check the results of the recording from the computer through the cash register and compare the money received by the cashier according to the report made by the cashier.	Save and submit to accounting until the income is deposited within a day. Match sales data with physical data and system data through pick-up service officers.	<b>APPROPRIATE</b>

Based on table 4.1, there is 1 procedure that exists in theory but is not applied at CV Arta Trisna Sidoarjo Branch, which is a sign that the transaction has been recorded. This is because CV Arta Trisna Sidoarjo Branch has used *a cash and giro system*. The following is an analysis of comparative data on cash receipt procedures at CV Arta Trisna Sidoarjo Branch according to the theory of Cahyaningsih and Putra (2016).

**Table 2.**  
**Comparison of Cash Receipt Procedures at CV ARTA TRISNA SIDOARJO BRANCH**

Yes	Theory According to Cahyaningsih and Putra (2016)	CV ARTA TRISNA Sidoarjo Branch	Information
1	<b>Separation of Duties and Authorities</b> There is a separation of duties in each section including the officer who saves, who receives, and who records the receipt of cash.	<b>Separation of Duties and Authorities</b> There is a separation of duties related to receipt, record-keeping, and cash management. Employees who receive cash must not be involved in the recording or reconciliation process	<b>APPROPRIATE</b>
2	<b>Cash Deposit To Bank</b> Every cash receipt transaction is directly deposited to the bank. In the cashier section, the cashier has the task of receiving money from direct payments every day, every day the cashier must make proof of deposit to the bank and deposit all the money received.	<b>Cash Deposit To Bank</b> In the admin section, the cash received daily is deposited into the company's account at the designated bank.	<b>APPROPRIATE</b>

Based on table 4.1, the cash receipt procedure applied to CV Arta Trisna Sidoarjo is in accordance with the theory put forward by Cahyaningsih and Putra (2016), the difference can be seen in the recording process only where CV Arta Trisna Sidoarjo Branch uses *a print system*.

The following is a comparison of the elements of internal control in CV Arta Trisna Sidoarjo Branch with the theory put forward by Mulyadi (2016), namely:

**Table 3.**  
**Comparison of Internal Control Elements at CV Arta Trisna Sidoarjo Branch**

Yes	Theory According to Mulyadi (2016)	CV ARTA TRISNA Sidoarjo Branch	Information
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1	<b>Organizational structure that separates responsibilities</b> Separation of functions and responsibilities of each section. Cash receipts are one of the company's main revenues.	<b>Organizational structure that separates responsibilities</b> CV Arta Trisna Sidoarjo Branch, which is a cashier or admin who serves buyers and does accounting records.	APPROPRIATE
2	<b>Registration system and procedure</b> Each transaction occurs only on the basis of authorization from an official who has the authority to authorize the approval of the transaction.	<b>Authorization system and recording procedure</b> In the authorization system and procedure of receiving cash at the cashier or admin, it begins with receiving an order for goods from the buyer. The receipt of the order from the buyer is not authorized by the sales function using the sales letter form, but is authorized by the cash receipt where the cashier prints the sales note and the sales letter.	APPROPRIATE
3	<b>Good practices in carrying out the duties and functions of each organizational unit</b> The predetermined record will be well done if the implementation uses methods to create healthy practices.	<b>Good practices in carrying out the duties and functions of each organizational unit</b> Using printed numbered forms, one of which is at the cashier who prints notes and road letters for customers, sudden checks at the cashier in the <i>income verification unit</i> , giving leave for employees who are entitled, matching assets with records or periodic reconciliation in order to maintain company assets.	APPROPRIATE
4	<b>Employees whose quality is in accordance with their responsibilities</b> Employees whose quality is in accordance with responsibility because if the company has competent and honest employees, one of the steps is to generate reliable financial responsibility.	<b>Employees whose quality is in accordance with their responsibilities</b> To get competent employees, CV Arta Trisna selects prospective employees based on the requirements required of their work and provides <i>training</i> while being a company employee	APPROPRIATE

The following is a comparison of the internal control components of CV Arta Trisna Sidoarjo Branch with the theory put forward by Yuni, et al (2016), namely:

**Table 4.**

**Comparison of Control Components at CV Arta Trisna Sidoarjo Branch**

Yes	Theory According to Yuni, et al 2024	CV Arta Trisna Sidoarjo Branch	Information
1	<b>Control Environment</b>	<b>Control Environment</b> Separation of the task of recording cash receipts with	APPROPRIATE

	This is the basis for disciplined and structured control.	supervisory officers and deposits is carried out to reduce the risk of <i>fraud</i> .	
2	<b>Risk Assessment</b> Relevant risk analysis to determine how risks should be managed.	<b>Risk Assessment</b> The occurrence of cash misuse, improper administration, loss of data inventory (memorandum and lost/damaged road documents), and improper guarding. With this, the company identifies the problem by inspecting the field.	<b>APPROPRIATE</b>
3	<b>Control Activity</b> Policies and procedures that help guarantee the direction of management.	<b>Control Activity</b> Each employee on duty has different operational standards (SOPs). Some of the operational standards (SOPs) of employees who are in cash receipt are counter SOPs, SOP passanger, SOP pick up service.	<b>APPROPRIATE</b>
4	<b>Information and Communication</b> Exchange information in a time that allows people to carry out their responsibilities.	<b>Information and Communication</b> Provide <i>training</i> to employees, conduct <i>pre-work briefings</i> to each employee to enable employees to carry out their duties in accordance with their responsibilities. In addition, if there are any problems, you can inform the authorized superiors.	<b>APPROPRIATE</b>
5	<b>Monitoring/Surveillance</b> It is a process that determines the quality of the performance of internal control at all times	<b>Monitoring/Surveillance</b> Conduct regular internal audits to check the correctness of financial and cash statements, as well as <i>real-time supervision</i> using a digital monitoring system	<b>APPROPRIATE</b>

Based on table 4.4, the internal control component of cash receipts applied to CV Arta Trisna Sidoarjo Branch is in accordance with the theory put forward by Yuni, et al. (2024). The following is a comparison of the anti-fraud program at CV Arta Trisna Sidoarjo Branch with the theory put forward by Sigit Handoyo (2016), namely:

**Table 5.**  
**Comparison of Anti-Fraud Programs at CV Arta Trisna Sidoarjo Branch**

Yes	Theory According to Sigit Handoyo (2016)	CV Arta Trisna Sidoarjo Branch	Information
1	<b>Selection of prospective employees and <i>fraud awareness training</i></b> Honest employee checks are not enough if the person concerned does not know which activities are categorized as <i>fraud</i>	<b>Selection of prospective employees and <i>fraud awareness training</i></b> Provide regular training to employees regarding internal controls and fraud prevention. Employees who understand the risks and how to prevent fraud	<b>APPROPRIATE</b>

		will be more vigilant in carrying out their duties.	
2	<b>Creating a conducive environment to prevent fraud</b> Compliance with the employee code of ethics and openness of policies taken by management in carrying out healthy practices.	<b>Creating a conducive environment to prevent fraud</b> By having different operational standards (SOPs), it is hoped that officers who are in cash receipt can comply with the policies that have been made by management. The SOP for cash receipt at the station counter is the SOP for the counter, the SOP for passing passengers, and the SOP pick-up service.	<b>APPROPRIATE</b>
3	<b>Provide a consultation assistance program for employees</b> To deal with the pressure of problems that befall employees that must be paid attention to by the organization.	<b>Provide a consultation assistance program for employees</b>	<b>NOT SUITABLE</b>

Based on table 4.5, there is 1 anti-fraud program that exists in theory but is not implemented at CV ARTA TRISNA Sidoarjo Branch is about a consulting assistance program for employees. This is because CV ARTA TRISNA Sidoarjo Branch has implemented fraud prevention strategies with periodic audit supervision, the presence of surveillance cameras, the use of electronic systems and has carried out fraud prevention training.

#### 4.2. Discussion

In discussing the results of this study, the researcher will discuss the internal control of cash receipts at the station counter in preventing *fraud* at CV Arta Trisna Sidoarjo Branch. This discussion was carried out by comparing the data obtained by the researcher with theories from various sources. This discussion contains according to the data obtained by the researcher, namely:

##### *Cash Receipt Procedure*

The results of the research on the procedure for receiving cash at CV Arta Trisna Sidoarjo Branch focused on cash receipts from the sale of goods, the results were obtained that the procedure for receiving cash in the Company was in accordance with applicable standards and theories. There are several procedures for receiving cash at CV Arta Trisna Sidoarjo Branch, namely: 1) Payment at the cashier or warehouse admin, 2) Daily reconciliation process, 3) Deposit to the bank, 4) Supervision and audit 5) Internal control and separation of duties. Based on this, the results of this study are supported by the theory put forward by Stevie Kaligis (2018), namely regarding the procedure for receiving cash, only the explanation of the registration machine is different, because CV Arta Trisna Sidoarjo Branch has used *a cash and giro system*. In addition to the theory that supports the results of this research, it is also supported by the results of research conducted by Yulan and Iwan (2021).

1. Internal Control Elements

The results of the research on the elements of internal control at CV Arta Trisna Sidoarjo Branch involve several elements, namely: 1) Organizational structure that strongly separates functional responsibilities, 2) Authority system and recording procedures that provide protection, 3) Good practices in carrying out the duties and functions of each organizational unit, 4) Employees whose quality is in accordance with their responsibilities.

2. Internal Control Strategies to Prevent Fraud

The results of the research on the internal control strategy of cash receipts that have been applied to CV Arta Trisna Sidoarjo Branch are as follows: 1) Separation of duties, 2) Use of electronic systems, 3) Periodic supervision and audits, 4) Surveillance cameras and security systems, 5) Daily reconciliation, 6) Training and employee awareness 7) Receipt policy.

**5. Conclusion**

1. The procedure for receiving cash at CV Arta Trisna Sidoarjo Branch is quite good. This can be proven from the procedures, the form of documents used, and the integrated recording system using *the cash and giro system*. With this, the cash receipt at the CV Arta Trisna station counter Sidoarjo Branch is in accordance with the theory put forward by several sources.
2. The internal control component of cash receipts at CV Arta Trisna Sidoarjo Branch is quite good. The following can be proven as follows: Control Environment, Risk Assessment, Control Activities, Information and Communication, Monitoring/Supervision and Control Strategies to prevent *fraud*

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