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Internal Control System for Cash Receipts in Local Retail: The Case of Matahari Grocery Store

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ABSTRACT:
Purpose: *This study aims to evaluate the effectiveness of the cash receipts accounting system at Matahari Grocery Store, a retail business in Surabaya, in supporting financial accuracy, operational efficiency, and the safeguarding of cash assets.*
Method: *A qualitative descriptive approach was employed, incorporating direct observation, semi-structured interviews with the store owner and staff, and document analysis to gain a comprehensive understanding of the store's accounting practices.*
Findings: *The store utilizes a computerized cash register system that automatically records customer transactions and accommodates multiple payment methods, including cash, debit cards, and QRIS. Although daily cash checks are still performed manually by the owner, the system significantly improves transaction accuracy and efficiency. Internal control mechanisms—such as task segregation, authorization procedures, and the use of numbered receipts—are effectively implemented to reduce errors and prevent fraud.*
Implication: *The findings underscore the importance for small and medium-sized enterprises (SMEs) to integrate technological tools with internal control systems to enhance financial accountability and support informed decision-making.*
Originality: *This research presents a grounded analysis of internal control practices within a local retail setting, offering actionable insights for SMEs seeking to refine their accounting systems. Its originality lies in the detailed exploration of the procedures and the practical relevance of its recommendations.*

Keywords: *accounting system, cash receipts, internal control, retail business, technology integration.*

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INTRODUCTION

The cash receipts system plays a crucial role in supporting the cash management process. Because cash is the most liquid asset, its handling requires proper safeguarding and oversight. A well-designed cash receipts system will lead to effective implementation and results for related functions (Zarasmin & Saad, 2023). Along with technological advances, many businesses—especially MSMEs—have integrated digital systems into their operations to improve efficiency, innovation, and competitiveness. A study by Pratama & Wijaya (2024) noted that the use of social media, e-commerce applications, and business management software significantly improves operational efficiency and expands market reach for MSMEs. This aligns with findings from Kusnadi & Kirana (2023), Sholihin (2024), and Jurnalita (2024), which state that digital transformation plays a direct role in reducing business process time and costs, as well as encouraging data-driven decision-making.

Every company is required to implement an accounting system that suits its characteristics and operational needs. One important system used is the cash receipts accounting system. According to Mulyadi (2016: 3), an accounting system is an organization of forms, records, and reports that are

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coordinated in a manner to provide the financial information needed by management to facilitate effective company management (Aisyah, 2017).

Matahari Grocery Store is a retail and wholesale trading business specializing in the sale of daily necessities. This store offers direct sales transactions, also known as over-the-counter sales. In conducting sales transactions, the store relies not only on cash payments but also accepts non-cash payments such as debit cards and QRIS. This diverse payment system reflects the store's adaptation to changing consumer preferences, as well as technological developments in the financial sector.

A cash receipt system from direct sales is a crucial foundation for business financial management because it serves as the primary revenue stream. This system must be able to record transactions in real time, accurately, and securely to ensure effective cash flow management. In practice, this system encompasses not only manual recording or the use of cash registers but also integration with digital payment technology (Setiawan et al., 2025). One particularly relevant innovation is the use of QRIS (Quick Response Code Indonesian Standard), developed by Bank Indonesia since 2019 as a national standard for QR code-based payments. QRIS enables businesses to accept payments from various digital wallets and banking applications using a single QR code, thereby simplifying the transaction process and reducing the need for multiple devices or payment systems (Digibank, 2024).

More than just a payment tool, QRIS has a significant impact on operational efficiency and financial transparency (Solihat et al., 2024). Every transaction conducted through QRIS is automatically and digitally recorded, simplifying reconciliation, auditing, and financial reporting. Furthermore, QRIS enhances security through encryption and user authentication, reducing the risk of cash loss or the circulation of counterfeit currency. For businesses, QRIS also offers relatively low transaction costs and supports financial inclusion, particularly for MSMEs, which were previously unaffordable due to the high costs of formal banking services. Therefore, integrating cash receipt systems with QRIS not only improves efficiency and security but also serves as an adaptive strategy for addressing digital transformation in the financial sector. Therefore, this study seeks to answer the research question:
RQ: How does the implementation of internal control systems and their technology involvement in the cash receipt procedures at Matahari Grocery Store?

This study aims to examine in depth how the cash receipt accounting system is implemented at Matahari Grocery Store, a wholesale trading business that in its daily operations carries out various financial transactions, especially those related to cash receipts from sales of goods to customers, either directly or through bank transfers, with a primary focus on recording mechanisms, internal controls, and the accuracy of financial reports related to cash inflows. This study will also evaluate whether the procedures used are in accordance with generally accepted accounting principles, including the separation of duties between the sections handling cash, recording transactions, and conducting verification, to minimize the risk of errors or fraud. Finally, this study will also identify obstacles that may be faced by the store in implementing the cash receipt accounting system, such as limited human resources, a lack of staff understanding of accounting procedures, or the ineffectiveness of the information system used, as well as efforts that have been made by the store to overcome them. Thus, the results of this study are expected to provide a clear picture of the effectiveness of the cash receipt accounting system implemented at Matahari Grocery Store, as well as offer recommendations for improvements to ensure the system operates more optimally, supporting smooth operations and the presentation of more transparent and reliable financial reports.

LITERATURE REVIEW

Accounting Concept

Accounting is the process of identifying, measuring, and reporting economic information to enable clear and decisive assessments and decisions for those who use the information (Suryaningrum et al., 2023). According to Saputri et al. (2023), accounting can be understood as an information system designed to provide reports to interested parties, primarily in assessing the performance and financial condition of an entity.

Internal Control System

The Internal Control System, often referred to as SPI, is a crucial process that leaders and all staff continuously carry out to ensure sufficient confidence in achieving organizational goals through efficient and effective implementation and accurate reporting (Naufal, 2024). The internal control system

encompasses the organization, methods, and measures established to protect company assets, verify the accuracy and reliability of accounting information, improve efficiency, and ensure compliance with management policies. This explanation of the internal control system emphasizes the objectives to be achieved, rather than the elements that make up the system (Mulyadi, 2016: 129).

Cash Receipts System

A cash receipts accounting system is a series of procedures and records used to manage all of a company's cash receipts, whether from cash sales, fixed asset sales, loan proceeds, or capital contributions (Hermelinda et al., 2021). Cash receipts from cash sales typically consist of cash receipts from various types of transactions conducted directly and paid immediately upon the transaction, such as over-the-counter sales where a customer comes to the company, selects the goods or products to be purchased, makes payment to the cashier, and then receives the purchased goods.

According to Djoharam (2021), Cash-on-Delivery Sale (COD), which in Indonesian means payment for goods is made at an agreed location (Sahrullah, 2023), and Credit Card Sale are one of the payment methods for customers and a collection tool for sellers, which makes it easier for both customers and sellers (Widiawati & Oktaviani, 2023). On the other hand, cash receipts from receivables—namely bills arising from credit sales—are usually obtained through two main ways: through internal company collectors who are tasked with visiting or contacting debtors to request payment of receivables, or through external services such as the post office or electronic transfer systems used by customers to pay bills directly into the company's account. The fundamental difference between these two types of cash receipts is the timing and method of payment receipt. Where receipts from cash sales occur immediately at the time of the transaction, while receipts from receivables only occur some time after the goods or services are delivered to the customer, thus requiring a further collection process to ensure the disbursement of funds to the company's cash (Yastiari et al., 2022).

Cash Receipts Internal Control System

An internal control system for cash receipts is a set of policies and procedures designed to protect a company's cash assets from the risk of loss, fraud, or recording errors. These controls include a strict segregation of duties between those receiving cash, recording transactions, and conducting reconciliations to minimize the potential for misuse. Every cash receipt must be immediately recorded in the cash receipts journal and deposited into the bank without delay, supported by valid, sequentially numbered transaction evidence. Furthermore, companies need to implement a strict authorization system, such as superior approval for every major transaction, as well as conducting daily cash reconciliations and regular internal audits. According to Mulyadi (2016), an effective internal control system must ensure the reliability of financial reports, compliance with management policies, and operational efficiency (Permatasari et al., 2021). Adequate internal controls affect the speed and quality of information flow, which is crucial in enabling businesses to respond quickly to market demands and maintain transparency in financial management (Wahida & Suryaningrum, 2023). Case study at PT. Sarana Hachery Abadi shows that good internal control includes the separation of functional responsibilities, adequate documentation systems, and ongoing supervision of the cash receipts process (Aisyah, 2017).

RESEARCH METHOD

This study employs a field research approach, a type of research conducted directly at the location of the research object to obtain relevant empirical data. In this case, the Matahari Grocery Store in Surabaya, East Java, was chosen as the location to examine objective phenomena as they occur in the field. The purpose of this study is to determine how the cash receipts accounting system is actually applied in store operations.

The research method employed is a qualitative approach, designed to describe and understand the in-depth implementation of the cash receipts accounting system at Matahari Grocery Store. Qualitative research is descriptive and analytical in nature. Qualitative research is a research process to understand human or social phenomena by creating a comprehensive and complex picture that can be presented verbally, reporting detailed insights obtained from informant sources, and conducted in a natural setting (Fadli, 2021).

Data collection techniques included observation, interviews, and documentation. Direct observations were conducted of the cash receipt recording process, both cash and non-cash (via debit

or QRIS), to understand the workflow and actual practices in the field. Interviews were conducted with store owners, cashiers, and financial record assistants to obtain in-depth information regarding procedures and responsibilities related to the financial system. Documentation was conducted by collecting and reviewing physical evidence such as transaction receipts, cash books, and other internal records that illustrate the accounting practices implemented in the store.

After data collection, analysis was conducted using a descriptive method. This research method aims to explain all data or objects under study, conduct analysis and comparisons based on current conditions, and provide solutions to problems, thereby maintaining relevance (Rengkuan et al., 2023). This method is used to systematically, factually, and accurately describe the facts and relationships of the phenomena under study. This analysis involves reviewing, grouping, and organizing data into specific units that can be presented in a narrative format. All information and statements in this analysis are sourced from the research subjects and available documents. The observation results were reconfirmed to ensure data validity and maintain the research's meaning. Finally, a comparison was made between the internal control system in accounting theory and textbooks and the practices implemented by Matahari Grocery Store. The comparison is summarized in a table.

RESULTS AND DISCUSSION

Cash Receipts Accounting System

Cash receipts from over-the-counter sales

The cash receipts process at Matahari Grocery Store uses an over-the-counter sales system. In this over-the-counter sale, customers select the items they need and then make payment at the cashier. Customers mostly pay in cash, although several payment options are available, such as debit cards and QRIS. The variety of payment methods demonstrates Matahari Grocery Store's commitment to customer convenience. After payment, the cashier will issue a receipt or note to the customer, listing the item type, quantity, time, and date of purchase, and the payment method used. If using debit or QRIS, the cashier uses an Electronic Data Capture (EDC) machine, a system similar to a mini-ATM. EDC serves as a medium for electronic transactions and payments (Widiawati & Oktaviani, 2023). Once the transaction is complete, the receipt is retained by the cashier.

> *"So, the process is that customers come to the store and select the items they wish to purchase. After that, they make payment at the cashier, and then we hand over the items to them."* (Cashier)

This process mirrors over-the-counter sales practices, meaning cash is received directly at the point of transaction. This system facilitates real-time cash receipts, reduces the risk of bad debts, and supports accurate daily financial reporting.

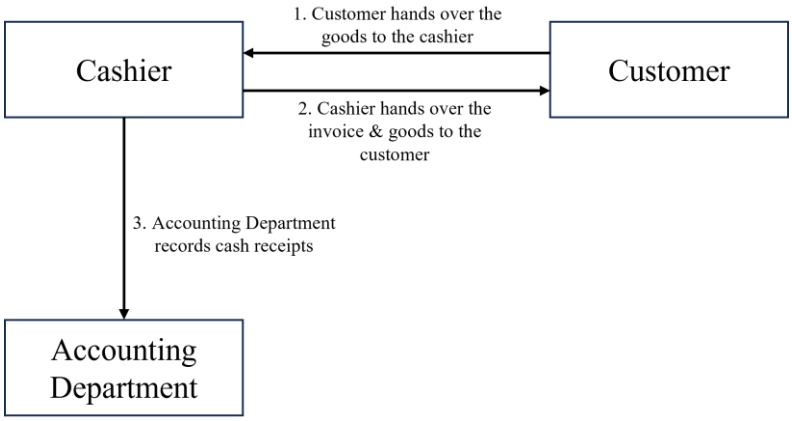


Figure 1. Cash receipt procedure from over-the-counter sales
Source: Interviews and observations at the cashier section of Matahari Grocery Store (2025)

Figure 1 illustrates the cash sales transaction process at Matahari Grocery Store, which involves three parties: the buyer, the cashier, and the accounting department. The process begins when the buyer hands over the purchased items to the cashier. The cashier then processes the transaction and returns

the receipt with the paid items to the buyer as proof of payment. The cashier then forwards the cash receipt information from the transaction to the accounting department. The accounting department then records the cash receipts from the cash sales into the bookkeeping system. This process ensures that each transaction is recorded correctly and accurately, and supports internal control in the company's financial management.

Related Functions

In the cash receipts accounting system, particularly for over-the-counter sales transactions, several key functions play a crucial role. Based on interviews with sources from Toko Matahari Grocery, these functions are implemented with a fairly clear structure and division of tasks, even though it is still a medium-sized business.

Cash Function

The cash function is carried out by the cashier, who accepts payments from customers in cash, debit, or QRIS. All transactions are recorded automatically through the cashier's computer system. To maintain cash accuracy and security, the cashier must match the physical cash with the system report at the end of the shift, and verification is carried out by the owner.

> *"Toko Matahari Grocery records cash receipts using the system."* (Cashier)

The cashier uses an integrated computerized cash register system. This system allows for automatic cash receipt recording, minimizing manual recording errors and improving the accuracy of financial data.

> *"At the end of the shift, the employee in charge of receiving cash must count the amount of cash received... which will then be checked by the store owner."* (Cashier)

At the end of each work shift, cashiers are required to reconcile the amount of physical cash received with the transaction data in the system. This step is part of the internal controls that ensure there are no cash discrepancies and that every transaction is accurately recorded. If any discrepancies are found, the cashier will be held responsible in accordance with applicable operating procedures.

Documents Used

In the cash receipt system at Matahari Grocery Store, the primary document used is a receipt or purchase order. This receipt is printed automatically by the computerized cashier system after each transaction is completed. The receipt contains detailed information, including the purchase date, a list of items purchased, the unit price, the total payment, the payment method used, and the transaction serial number, which serves as a unique identifier.

> *"Yes, because the receipt is proof of payment for the customer. The receipt can also demonstrate the transparency and honesty of Matahari Grocery Store."* (Cashier)

> *"Yes, the receipt or purchase note has a serial number printed on the top."* (Cashier)

This receipt serves as proof of transaction for the buyer and serves as a financial archive for the store, which can be used in cash reconciliation and financial reporting. Furthermore, the use of a computerized cashier system allows each transaction document to be stored digitally, making it easier to double-check any discrepancies or errors in recording. The use of sequentially numbered receipts also facilitates internal monitoring and control, as each transaction can be systematically traced and is not easily manipulated.

The Network of Procedures Forming the System

The cash receipt system at the Matahari Grocery Store is formed by a series of integrated procedures to ensure cash transactions are recorded accurately and securely. This procedure begins with the customer selecting items, followed by the payment process at the cashier, and finally, recording the transaction and delivering the goods.

The first procedure is for the customer to arrive and select the items they wish to purchase. After selecting the items, the customer proceeds to the cashier to make payment. Payment can be made using several methods, including cash, debit card, or QRIS. Once the payment is successful, the cashier

will print a receipt or purchase note as proof of the transaction, and then the goods are delivered to the customer.

> *"So, the process is that the buyer will come to the store and then choose the items he wants to buy, after that the buyer will make payment at the cashier and then will receive the items he bought."* (Cashier)

After a transaction is completed, cash receipt data is automatically recorded in the store's computerized cash register system. This system simplifies transaction tracking and minimizes recording errors. At the end of the work shift, the cashier will calculate the physical cash balance and reconcile it with the system data. This process is overseen by the owner as a form of verification and internal control.

Internal Control System

According to Mulyadi (2016), the implementation of the Internal Control System (SPI) at the Matahari Grocery Store consists of four elements: organizational structure, authority system, sound practices, and competent and high-integrity employees.

The organizational structure clearly separates functional responsibilities.

The Matahari Grocery Store clearly separates the duties of cashiers, who handle payments (cash function), and employees responsible for recording transactions (accounting function). This separation of functions improves recording accuracy and better control over cash receipts, while reducing the risk of errors or fraud in the cash receipts process.

A system of authority and recording procedures that provide adequate protection for assets, liabilities, revenues, and expenses.

At Matahari Grocery Store, transactions are recorded in the accounting records only by authorized employees, specifically those in the accounting function. The accounting function is responsible for ensuring that all cash receipts are accurately recorded. Recording should only be performed by the accounting function, as this function has the authority, responsibility, and competence necessary to ensure that each transaction is recorded correctly, legally, and in an accountable manner.

Healthy practices in carrying out the duties and functions of each organizational unit.

Matahari Grocery Store implements healthy practices by using printed, sequentially numbered receipts as proof of payment. This ensures transparency and accountability in each transaction, making it easier for Matahari Grocery Store to track transactions.

Employees whose qualities match their responsibilities.

Matahari Grocery Store selects prospective employees based on several requirements, including a basic understanding of mathematics, physical fitness, and customer friendliness. This ensures employees can perform their duties efficiently, accurately, and provide good customer service. This ensures customers feel comfortable shopping at Matahari Grocery Store.

Table 1. Analysis of Internal Control System based on literature and at Matahari Grocery Store

ICS Components (Literature)	Yes	No
The organizational structure clearly separates functional responsibilities.	✓	
A system of authority & record-keeping procedures that protects assets, liabilities, revenues, and expenses.	✓	
Sound practices in carrying out duties and functions	✓	
Employees whose quality matches their responsibilities	✓	

Source: Mulyadi (2016) and Results of interviews and observations at the cashier section of the Matahari Grocery Store (2025)

Table 1 illustrates that the internal control practices at Matahari Grocery Store align with the SPI theory from the literature. The separation of functional responsibilities is well-executed, with cashiers only accepting payments (cash function) and transaction recording handled by accounting staff (accounting function), thereby reducing the risk of conflicts of interest and fraud. Furthermore, the authority system and recording procedures have been implemented appropriately, with only the accounting function having the authority to legally and accurately record financial transactions, in accordance with the

principle of prudence. Healthy organizational practices are also evident in the use of printed, sequentially numbered receipts as proof of transactions, which supports transparency and facilitates data tracking. Furthermore, Matahari Grocery Store ensures that the quality of its employees is commensurate with their responsibilities through a selection process that considers basic mathematical abilities, physical fitness, and friendly service.

Cash Receipt System Flowchart

The cashier's work process in a customer service system begins with receiving an order from a customer. In this initial stage, the cashier records or identifies the items the customer wishes to purchase. The cashier then inputs all purchased item data into the computer, usually through a cashier system or a sales program. This process records the transaction and automatically calculates the total payment. Once all items have been entered, the system prints a receipt detailing the purchase, unit price, quantity, and total payment. This receipt is then given to the customer as proof of the transaction. This completes the entire cashier process and prepares the customer for service to the next customer. This procedure is repeated for each customer to ensure smooth transactions and accurate sales data.

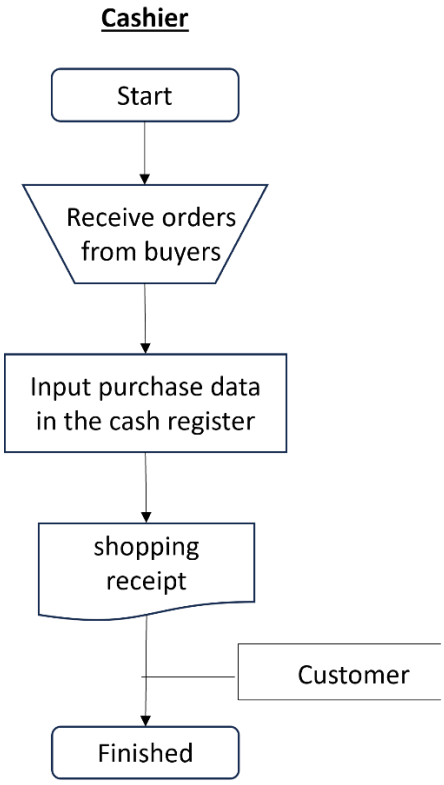


Figure 2. Cash receipt system flowchart
Source: Results of interviews and observations at the cashier section of Matahari Grocery Store (2025)

Figure 2 shows a flowchart of the cash receipt system in the cashier section of the Matahari Grocery Store, which describes in detail and sequentially the entire process of receiving cash from customers, starting from the arrival of the buyer until the transaction is completed and the sales data is forwarded to the accounting department, where the process begins with the customer coming to the store and selecting the items they wish to purchase, then the cashier receives the order from the buyer and inputs the sales data into the computer system to display the total price to be paid; after that the buyer pays the cash to the cashier, who then verifies the amount of money received and stores it in a locked cash drawer to maintain the security of store assets. In addition, the cashier also prints an invoice or sales note as proof of the official transaction, which is given to the customer as a valid proof of purchase (Islahudin, 2023). Next, the cashier periodically makes a daily recapitulation of cash receipts from all transactions that have been carried out and reports it to the accounting department to be matched with system records and ensure that there are no discrepancies or recording errors, so that this system allows for good control over cash receipts, minimizes the risk of fraud, embezzlement, or administrative errors, and supports transparency and accountability in the management of store

finances; this flowchart also shows the importance of segregation of duties between cashiers, document storage, and accounting functions in order to maintain a strong internal control mechanism; in addition, the use of a computerized system in the process of inputting sales data and printing receipts helps improve accuracy and efficiency in recording transactions, so that all information can be available in real-time and can be used for business analysis and financial reporting; overall, this flowchart provides a clear picture of the cash receipt procedures that should be implemented at the Matahari Grocery Store so that financial operations run in an orderly, safe, and accountable manner.

Figures 1 and 2 are interrelated because they both show the steps involved in receiving cash from a cash transaction at the Matahari Grocery Store, using different approaches. Figure 1 provides an overview of the procedural flow involving three parties: the buyer, the cashier, and the accounting department. The figure explains that the process begins with the buyer handing over the goods to the cashier, then the cashier giving the goods and a receipt to the buyer, and ends with the accounting department recording the cash receipt. Conversely, Figure 2 details the activities carried out by the cashier. This process begins with receiving the buyer's order, inputting the goods into the computer system, printing the shopping receipt, and handing the receipt to the buyer. Therefore, Figure 2 is part of the process shown in Figure 1, particularly the interaction between the cashier and the buyer. The two complement each other: Figure 1 shows the relationship between units, while Figure 2 explains the processes that occur internally within the cashier department.

In conclusion, Figures 1 and 2 complement each other in depicting the cash receipts process at the Matahari Grocery Store, from the initial interaction with the customer to the transaction recording by the accounting department. In both flows, the cashier plays a crucial role as a link between customer transactions and the company's financial system. The orderly process—including computerized sales data input, receipt printing, cash verification and storage, and periodic reporting to accounting—demonstrates the existence of a structured internal control mechanism. The involvement of the accounting department in recording and matching data ensures transaction accuracy and prevents errors and potential fraud. A clear separation of duties between parties and the use of a computerized system also strengthens the transparency and accountability of a business's financial management (Andhaniwati, 2022; Dirani et al., 2024).

Cash Receipt System Flowchart Analysis

The cash receipt system at Matahari Grocery Store, from customer selection to transaction recording and reporting, illustrates the process. Cashiers input sales data into the computer system, receive and verify cash payments, print receipts as proof of transactions, and securely store the cash.

Table 2. Flowchart Analysis Based on Mulyadi and Practice at Matahari Grocery Store

No.	Procedure according to Mulyadi	Procedures at Matahari Grocery Store	Conformity	Detailed Explanation
1	Cash receipts are based on valid source documents	Orders are received directly from buyers without written documents	No	In the Mulyadi system, every cash receipt transaction must have supporting documents, such as a purchase order note.
2	Transactions are recorded through an automated computer system.	Items are entered by the cashier into the cash register	Yes	The use of a computerized cashier system reflects a technology-based accounting system.
3	Providing proof of transaction in the form of documents (purchase receipts)	The system prints shopping receipts and gives them to buyers.	Yes	Transaction evidence is printed and handed to the customer, reflecting internal control and record-keeping.
4	The functions of the cashier (money keeper) and record keeping must be separated.	The cashier receives money and also records the transaction.	No	According to Mulyadi, the principle of separation of functions is crucial in preventing fraud. In practice, cashiers also serve as bookkeepers
5	There must be a document or a daily cash receipt report	There is no visible journal or daily cash report.	No	In literature, cash receipts must be recorded in a special journal or report. In the store, this does not appear to be the case.

Source: Mulyadi (2016) and Results of interviews and observations at the cashier section of the Matahari Grocery Store (2025)

Segregation of duties and the use of a computerized system support strong internal controls and transparency in the store's financial management. Table 2 presents a flowchart analysis of the practices at Matahari Grocery Store in comparison to the theory outlined in Mulyadi's (2016) book.

Based on Table 2, of the five items analyzed, three do not align with the theory in Mulyadi's book. First, regarding valid source documents, which are essential in supporting a transaction. At the Matahari Grocery Store, orders are received directly from buyers without written documentation. Second, the cashier (cash custodian) and record-keeping functions must be separated. Finally, a document or daily cash receipts report must be maintained. Receiving orders directly from buyers without accompanying written documentation can have several serious consequences for the effectiveness of the company's internal control system. The absence of physical evidence of transactions—such as purchase orders or invoices—results in a weak audit trail, which is necessary for verification, tracking, and accurate accounting records. This opens up the possibility of recording errors, data manipulation, and potential abuse of authority that are difficult to detect (Mulyadi, 2016). Furthermore, processes without written documentation also make it difficult for the accounting department to conduct timely and reliable financial reconciliations and reporting, which can ultimately impact managerial decision-making (Romney & Steinbart, 2021; Permatasari et al., 2021). Unclear procedures also risk creating conflict with customers if there are discrepancies in order fulfillment, as there is no written reference to support resolution. Therefore, transaction documentation in written or digital form is a crucial element in strengthening internal control systems, increasing accountability, and supporting transparency in every company's operational activity (Hall, 2015).

CONCLUSION

Based on the research and analysis, it can be concluded that Toko Matahari Grocery has implemented an integrated cash receipt accounting system, particularly for over-the-counter sales transactions. This system is supported by the use of a computerized cashier that automatically records each sales transaction, minimizing manual errors and improving the accuracy of financial data.

First, in the cash receipt system, Toko Matahari Grocery offers various payment methods, including cash, debit cards, and QRIS, demonstrating an adaptation to consumer preferences and simplifying transactions. This process involves the customer selecting items to receive wholesale prices over regular prices, making payment through the cashier so that the items can be scanned to reduce inventory in the computer data system, and receiving a receipt or purchase note as proof of the transaction. This receipt or note also serves as an important financial record for cash reconciliation and financial reporting.

Second, the internal control system implemented at Toko Matahari Grocery is quite effective, despite its medium-sized business. Cashiers are responsible for receiving payments and recording transactions automatically through the cashier computer system. To maintain cash accuracy and security, cashiers are required to reconcile physical cash with system reports at the end of each shift, with final verification by the store owner. If discrepancies occur, responsibility is assigned to the cashier in accordance with operational procedures. The use of sequentially numbered receipts also facilitates internal monitoring and control, as each transaction can be systematically tracked within the computer.

However, this study does not explicitly address the internal or external challenges faced by Toko Matahari Grocery regarding its cash receipts accounting system. However, from the description, it can be concluded that the manual cash verification process by the store owner remains a crucial step in ensuring accuracy and preventing irregularities. To improve its cash receipts accounting system, Toko Matahari Grocery can continue to evaluate and strengthen its cash reconciliation procedures and consider a clearer segregation of duties as the business continues to expand, to minimize the risk of errors and potential fraud.

Based on the analysis of the cash receipts flow at the Matahari Grocery Store, it can be concluded that the implementation of structured procedures, the use of a computerized system, and the separation of duties between cashiers and accounting significantly strengthen the store's internal control system. Consequently, a well-documented transaction process, supported by daily cash verification and reporting, ensures accurate recording and minimizes the risk of errors and fraud. These findings confirm that a well-designed system not only improves operational efficiency but also creates transparency and accountability in financial management, which are essential for business continuity.

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Abbreviations
QRIS (*Quick Response Code Indonesian Standard*), EDC (*Electronic Data Capture*), Sistem Pengendalian Internal (SPI)

Authors' Contribution
Each author equally contributed to the research process and to writing the article.

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Conflict of Interest
The authors declare no competing interests.

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Availability of data and materials
Data can be accessed by sending a written explanation of the purpose of the data request to the relevant author via email or by calling the provided telephone number.

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